

Moscow City Council



Regular Meeting ~Agenda~

www.ci.moscow.id.us

Laurie M. Hopkins
City Clerk

208.883.7015

**Monday
March 20, 2023**

7:00 PM

**Council Chambers
206 E. Third St.**

The Moscow Mayor, City Council and Staff welcome you to tonight's meeting. This meeting is open to the public. We appreciate and encourage public participation. For regular agenda items, an opportunity for public comment is sometimes provided after the staff report. However, the formality of procedures varies with the purpose and subject of the agenda item; therefore, the Mayor may exercise discretion in deciding when to allow public comment during the course of the proceedings and limitations may be placed on the time allowed for comments. Citizens wishing to comment on business that is not on the agenda will be provided the opportunity to do so during the public comment item on the agenda. If you plan to address the Council, you will find a list of "Tips for Addressing the Council" in the door pocket outside the City Council Chambers. Please note that Moscow City Council meetings are televised, videotaped and/or recorded. Links to view the City Council meeting live can be found on the City website, YouTube, Facebook and Spectrum Cable 1301. Thank you for your interest in City government.

PLEDGE OF ALLEGIANCE

CONSENT AGENDA

1. All Consent Items (ACTION ITEM)

A. Approval of Moscow City Council February 21, 2023 Minutes - Laurie M. Hopkins

B. Phillips Farm Park Request for Funding - Cody Riddle

In April 2000, Latah County began leasing the Virgil Phillips Farm from the City of Moscow to develop recreational programs, improve facilities, and maintain the park. Since then, with the help of the City of Moscow and many other partners, Latah County has successfully managed the park and made significant improvements. In August 2022, Latah County was awarded a grant from the Idaho Department of Parks and Recreation's (IDPR) Recreational Trails Program (RTP) to complete various improvement projects. The total cost of these projects is \$65,390 with matching contributions as follows: Latah County 7,680, Friends of Phillips Farm \$1,400, and City of Moscow \$5,000.

Because the RTP is federal pass-through funding, IDPR has recently learned from the Federal Highways Administration (FHWA) that a cultural resources survey is required before any project actives can begin. The estimated cost is \$6,500. The survey will also serve as a foundational document for all future improvements at the park.

Latah County is requesting that the City of Moscow considers contributing an additional \$3,250, half the cost of the cultural resources survey. This was reviewed by the Public Works/Finance Committee on February 27, 2023 and recommended for approval.

ACTION: Approve the requested contribution of an additional \$3,250.

C. Library Concrete Pedestrian Entrance Restoration Project - Bid Results & Contract Award - Bob Buvel

The Library Concrete Pedestrian Entrance Restoration project includes the installation of concrete sidewalk, stairs, and handrails in front of the Moscow Public Library along the Jefferson Street entrance. The City solicited quotes from local contractors on January 25, 2023, and the Engineer's Estimate for construction is \$19,425.00. One quote was received back from Germer Construction on February 17th for \$20,932.00. A bid tabulation is included in the packet. This was reviewed by the Public Works/Finance Committee on February 27, 2023, and recommended for approval.

ACTION: Accept the quote from Germer Construction, Inc., award the contract in the amount of \$20,932.00, and authorize staff approval of construction change orders in an amount not to exceed 10% of the contract amount.

D. Earth Day Celebration Alcohol Use Request in East City Park - Amanda Argona

Inland North Waste is sponsoring an Earth Day Celebration on Saturday, April 22nd, from 3 to 7 pm in East City Park. The annual event honors the ways our community protects and preserves our environment and is offered free of charge. Live music and eco-minded organizations are part of this event, in addition to food and a beer garden. The applicant anticipates 1 (one) licensed beer and/or wine vendor in the beer garden, which is estimated to be 25'x25' in size. Following standard operating procedures for events with alcohol within a City Park, Inland North Waste is requesting the allowance of attendees to possess and consume alcoholic beverages within the 25'x25' beer garden during the aforementioned date and time. Per Moscow City Code, Section 5-13-4, a draft resolution has been prepared by the Community Events Division and reviewed by the Legal Department for the Council's consideration to permit this typically prohibited activity. This was reviewed by the Administrative Committee on February 27, 2023 and recommended for approval.

ACTION: Approve the resolution allowing for the possession and consumption of alcoholic beverages in the designated beer garden in East City Park for Earth Day Celebration for the duration of the event.

E. 2023 Moscow Farmers Market Handbook - Amanda Argona

In 2018, the Moscow Farmers Market implemented the first iteration of the Moscow Farmers Market Handbook. The Handbook is an expanded policy document meant to provide clarity and serve as a resource for anyone seeking information on the Market, as well as hold Market participants accountable for operating procedures. At the end of each season, the policies that make up the Handbook are considered in depth by staff and the Farmers Market Commission. The Commission reviewed the proposed changes to the Handbook on February 7, 2023, and unanimously accepted all changes for approval and adoption by the Council for the 2023 Market Season. This was reviewed by the Administrative Committee on February 27, 2023 and recommended for approval.

ACTION: Approve the 2023 Moscow Farmers Market Handbook and the associated Resolution.

F. Moscow Police Department - OHS Highway Safety Grant FFY 2024 - James Fry / Alisa Anderson

The Moscow Police Department (MPD) is requesting to participate in the national grant program called Selective Traffic Enforcement Program (STEP) sponsored by the Idaho Transportation Department (ITD), Office of Highway Safety (OHS) for a third year. The program addresses specific behaviors related to traffic safety priority areas and safety deficiencies within local law enforcement jurisdictions and is focused on combatting traffic crashes resulting in fatal and serious injuries. The MPD is requesting to ratify the submittal of a grant funding request that was due on February 28, 2023 for \$129,000 with an in-kind match of \$32,250. This was reviewed by the Public Works/Finance Committee on February 27, 2023 and recommended for approval.

ACTION: Ratify the application submitted by the Moscow Police Department for the Idaho Transportation Department, OHS Highway Safety STEP Grant FFY 2024 for \$129,000.

G. Lewis Clark State College and City of Moscow Facilities Agreement - Brian Nickerson

Lewis Clark State College (LCSC) has approached the City of Moscow to request occasional use of the Moscow Fire Department's training facilities, equipment, and tools to conduct its Firefighter Training Program. The attached Memorandum of Understanding enumerates the benefits of entering into such an agreement with LCSC, the City's general responsibilities upon approval, LCSC's general responsibilities upon approval, terms, compensation, termination of the agreement and general provisions. This was reviewed by the Administrative Committee on February 27, 2023 and recommended for approval.

ACTION: Approve the agreement for use of facilities with Lewis Clark State College.

H. Disbursement Report February 2023 - Sarah Banks

Staff presented the February 2023 Accounts Payable Report to the Public Works / Finance Committee on March 13th, 2023. The Committee received the report and approved the disbursements as presented.

ACTION: Accept the Disbursements Report for the month of February 2023.

I. Fourth Quarter Financial Report July 1, 2022 to September 30, 2022 for FY2022 - Sarah Banks

Staff presented the fourth quarter financial report of Fiscal Year 2022 (July 1, 2022 to September 30, 2022) to the Public Works / Finance Committee on March 13th, 2023. The Committee received the financial report and approved it as presented.

PROPOSED ACTIONS: Accept the FY2022 Fourth Quarter Financial Report.

J. Resolution for Destruction of City Records - Laurie M. Hopkins

In 2021, the City Council adopted Resolution 2021-27 classifying City records as temporary, semi-permanent, and permanent, each with a retention period. Idaho Code 50-907 allows for the destruction of temporary and semi-permanent records according to the retention schedule and the adoption of a resolution listing the various types of records. City departments have reviewed retention schedules and current records in order to recommend documents for destruction. The proposed Resolution is based upon the review by participating departments and the list has been reviewed by the City Attorney. This was reviewed by the Public Works/Finance Committee on March 13, 2023 and recommended for approval.

ACTION: Approve the resolution for destruction of City records.

K. 2023 Streets Surface Treatment Project - Steve Schulte

The State of Idaho allocated a portion of state surplus funds to local transportation agencies with HB772 resulting in a disbursement of \$484,850 to the City of Moscow on July 25, 2022, for use on the transportation system. Staff proposes to use these funds for an asphalt rubberized chip seal application on roughly 49,500 square yards of roadway. This process has proven to be a cost-effective method of extending the lifespan of our roadways. The HB772 funds are currently in the capital budget and, with Council approval, will be specifically allocated to this project during the open budget process. This was reviewed by the Public Works/Finance Committee on March 13, 2023 and recommended for approval.

ACTION: Approve the use of HB772 funds for an asphalt rubberized chip seal project.

REGULAR AGENDA

2. Mayors Appointments (ACTION ITEM)

3. Staff Recognition

4. Public Comment and Mayor's Response Period (limit 15 minutes)

5. Citizen Commission Report - Planning and Zoning Commission - Mike Ray / Robb Parish

6. Public Hearing: 706 W Palouse River Drive Proposed Rezone (ACTION ITEM) - Mike Ray

The applicant, Jim Swift, is proposing to rezone a 0.54-acre property located at 706 W Palouse River Drive. The parcel is currently zoned Multiple Family Residential (R-4) and the applicant is proposing to rezone to the Residential Office (RO) designation. The Planning and Zoning Commission conducted a public hearing on January 25, 2023 and recommended approval of the rezone request with no conditions.

PROPOSED ACTIONS: Conduct the public hearing and upon consideration of any testimony received, approve the proposed Zoning Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary and adopt the Planning and Zoning Commission Reasoned Statement of Relevant Criteria; or consider the Zoning Ordinance on first reading; or reject the Zoning Ordinance and direct staff to prepare a Reasoned Statement of Relevant Criteria; or take such other action deemed appropriate.

7. Comprehensive Annual Financial Report Presentation (ACTION ITEM) - Sarah Banks /Nick Nicholson

Presnell Gage PLLC, the City's auditors, will be presenting the City's FY2022 Annual Comprehensive Financial Report (ACFR), which includes any significant changes regarding the annual audit and outlining comparative changes from the FY2021 ACFR. The City has received the Certificate of Achievement for Excellence in Financial Reporting for the ACFR for 19 consecutive years. After approval, staff will submit the FY2022 ACFR for consideration for the award. The accompanying final draft of the FY2022 ACFR is submitted for City Council review.

PROPOSED ACTIONS: Accept the City of Moscow audited Annual Comprehensive Financial Report for FY2022 as presented, or take other action deemed appropriate.

8. Consideration of Mayor and City Council Salary Adjustments (ACTION ITEM) - Bill Belknap

Idaho Code § 50-203 requires compensation for a mayor and council to be fixed by ordinance. Moscow City Code Title 1, Chapter 8, Sec. 8-1, states "*The salary for elective officers shall be fixed by ordinance. Salary adjustments for such elective officers shall be made every two (2) years from the date of the previous adjustment in accordance and in proportion with adjustments in the Consumer Price Index (CPI) as published by the United States Department of Labor. Such adjustments must be specifically approved by ordinance at least six (6) months prior to the effective date of such adjustments.*" There has been some confusion in the past regarding what specific CPI index to utilize and how the adjustment is to be calculated. Staff is proposing to amend City Code to specify the specific index to be used and that the annual percent change is the measure to be used in the calculation. The proposed Ordinance amends the Mayor and City Council salaries by the CPI adjustment of the past 24 months. The reported CPI values were 4.7% and 8.0% for 2021 and 2022, respectively. Proposed increases to monthly salaries would be effective January 1, 2024, and are as follows: Mayor - From \$2,119.78 per month to \$2,396.96 per month and Council - From \$734.93 per month to \$831.03 per month.

PROPOSED ACTIONS: Recommend approval of the proposed ordinance making salary adjustments for the Mayor and City Council effective January 1, 2024; or take other action as deemed appropriate.

9. Set FY2024 Budget Hearing Date (ACTION ITEM) - Bill Belknap

Per Idaho Code 63-802(A) the City is required to notify Latah County of the public hearing date for the City's annual budget no later than April 30 each year. Staff is requesting that the Council officially set the date for the FY2024 Budget hearing for August 7, 2023 so the Notification of Budget Hearing form can be completed and returned to the Latah County Auditor's Office as required.

PROPOSED ACTIONS: Set August 7, 2023 as the public hearing date for the City of Moscow FY2024 budget, or take other action deemed appropriate.

REPORTS

City Council

Mayor

ADJOURN

NOTICE: It is the policy of the City of Moscow that all City-sponsored public meetings and events are accessible to all people. If you need assistance in participating in this meeting or event due to a disability under the ADA, please contact the City's ADA Coordinator by phone at (208) 883-7600, TDD (208) 883-7019, or by email at adacoordinator@ci.moscow.id.us at least 48 hours prior to the scheduled meeting or event to request an accommodation. The City of Moscow is committed to ensuring that all reasonable accommodation requests are fulfilled.

Moscow City Council



Regular Meeting ~Minutes~

Laurie M. Hopkins
City Clerk

www.ci.moscow.id.us

208.883.7015

**Tuesday
February 21, 2023**

7:00 PM

**Council Chambers
206 E. Third St.**

The meeting was called to order at 7:00 p.m.

PRESENT: Mayor Art Bettge, Sandra Kelly, Maureen Laflin, Hailey Lewis, Julia Parker, Gina Taruscio
STAFF: Bill Belknap, Mia Bautista, Cody Riddle, James Fry, David Schott, Tyler Palmer, Laurie M. Hopkins

PLEDGE OF ALLEGIANCE

Council Vice President Taruscio led the Pledge of Allegiance.

CONSENT AGENDA

1. All Consent Items (ACTION ITEM)

A. Approval of Moscow City Council February 6, 2023 Minutes - Laurie M. Hopkins

B. Disbursement Report for January 2023 - Sarah Banks

Staff presented the January 2023 Accounts Payable Report to the Public Works / Finance Committee on February 13th, 2023. The Committee received the report and approved the disbursements as presented.

PROPOSED ACTIONS: Accept the Disbursements Report for the month of January 2023.

C. Good Samaritan Pathway Reconstruction - Bid Results & Contract Award - Bob Buvel

The Good Samaritan Pathway Reconstruction project includes the reconstruction of the public pathway through the Good Samaritan Property from F Street to Eisenhower Street. The bid consists of the full replacement of portions of the pathway destroyed by tree roots and the 2019 floods as well as an overlay of the rest of the pathway. The City solicited semi-formal bids on January 20, 2023, and the Engineer's Estimate for construction is \$124,320.00.

Bids were opened on January 27, 2023, at which one (1) bid was received. The single responsive bid received was submitted by Motley-Motley Inc. with a bid of \$106,428.00. This was reviewed by the Public Works/Finance Committee on February 13, 2023, and recommended for approval.

ACTION: Accept the bid from Motley Motley Inc., award the contract in the amount of \$106,428.00, and authorize staff approval of construction change orders in an amount not to exceed 10% of the contract amount.

D. Palouse Groundwater Basin Water Alternatives Supply Contract Extension - Tyler Palmer

The City of Moscow is administering a contract with Alta Science and Engineering Inc. on behalf of the Palouse Basin Aquifer Committee (PBAC). The contract is for continued work toward the selection and implementation of an alternate water supply project. At their meeting on July 28, 2022, PBAC approved an extension of the contract to facilitate Alta's support of the project as it enters a public involvement phase. The work is billed on a time and materials basis not to exceed \$50,000. The City invoiced PBAC for the entire amount, and will reimburse any funds not

expended. The contract is set to expire on March 1, 2023. There are remaining tasks and funding that will require an extension of the contract period to May 31, 2023. This was reviewed by the Public Works/Finance Committee on February 13, 2023 and recommended for approval.

ACTION: Approve the contract extension with Alta Science and Engineering Inc.

E. Lincoln South of Public Sewer Project - Bid Results & Contract Award - Nate Suhr

The Lincoln South of Public Project extends from the intersection of North Lincoln Street and East Vandal Drive, continues north to Public Avenue and then traverses west on Public Avenue beyond Moore Street and terminates East of East F Street. This project includes the removal of an eight inch concrete sanitary sewer pipe on North Lincoln Street and East Public Avenue for the purposes of replacing sanitary sewer pipe experiencing root intrusion and also to reroute the sewer pipe onto the public right of way. The base bid consists of the removal and replacement of sanitary sewer service pipe, the removal and installation of sanitary sewer manholes, reconnection of existing sanitary sewer services, the paving of all removed asphalt roadway, placement of asphalt tailings on similar roadway, and the operation of a temporary bypass pump to allow connection of the new sanitary system to the existing without disruption of sewer service. The City published an advertisement for bids on January 14, 2023. The Engineer's Estimate for construction was \$411,405.00. Bids were opened on January 31, 2023, at which five (5) bids were received. The bids ranged from \$352,426.00 to \$461,990.00. Of those bids, the lowest responsive bid received was submitted by Big Sky Corporation of Hayden, ID with a bid of \$352,426.00. A bid analysis is included in the packet.

ACTION: Accept the bid from Big Sky Corporation, award the contract in the amount of \$352,426.00, and authorize staff approval of construction change orders in an amount not to exceed 10% of the contract amount.

F. Inland Cellular Wireless Lease Agreement Amendment - Bill Belknap

Inland Cellular currently holds a wireless communications facility lease with the City for cellular communications equipment on the City's Residence Street water tower. The current agreement includes lease fee escalation every 5 years based on the Consumer Price Index (CPI). The City began with the CPI-based escalators in 2002 with the initial wireless communications facility leases on the City's water reservoirs, but due to the complexity of the calculation and the potential for errors, more recent leases approved by the City have included a more simplistic 3% annual escalation provision. Inland Cellular has requested to amend the existing agreement to replace the current CPI escalator with the City's current standard 3% annual escalation. Staff has prepared an agreement amendment to make that change to the agreement. The new 3% annual escalator would remain in place until the agreement expires in 2028. This was reviewed by the Public Works/Finance Committee on February 13, 2023 and recommended for approval.

ACTION: Approve the proposed wireless communications agreement amendment.

Kelly moved and Taruscio seconded to approve the consent agenda as presented. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

REGULAR AGENDA

2. Mayor's Appointments (ACTION ITEM)

Mayor Bettge presented to the City Council for consideration the appointment of JacQueline Walker to the Moscow Arts Commission. Lewis moved and Kelly seconded approval of the appointment. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

Walker said she moved from Spokane to Moscow in 2021 to work on her Masters degree. She has

appreciated how important the arts culture is in Moscow and is excited to meet people in the city and learn how it supports the arts.

3. Public Comment and Mayor's Response Period (limit 15 minutes)

None offered.

4. Whitcom Report - Wendy Berrett

Berrett said Whitcom began in 1996, was consolidated in 2004 and has 55 agencies participating (25 fire, 14 law, 15 EMS, 2 Universities). Whitcom is the Public Safety Answering Point (PSAP) for the region. Every 911 call for Whitman County, Asotin County and Moscow, Idaho come to Whitcom and are dispatched. Whitcom is one of only three PSAP's in the nation crossing state boundaries. They cover 2,940 square miles and serve over 83,000 citizens. She listed the partners and employee positions. There are four stages to become a dispatcher: testing and hiring process; training; time as a mentee; and the dispatcher. The top four priorities are customer service, responder safety, technical support and citizen safety. There are 10 dispatch workstations, each with 6 monitors. The biggest thing to remember when calling 911 is know your location. Fire and medical calls are processed through priority dispatch which are internationally used protocols. All dispatchers are fire and medical certified and trained. Whitcom is equipped to receive texts to 911 but cannot receive photos and videos through texting.

Taruscio said she is impressed with what Whitcom is doing, especially with the lack of employees. Recruitment. Parker said the dispatchers are all polite and knowledgeable as she calls often in her position at a nursing home. Berrett said they are the heroes that sit in the dark. Lewis said this is another example of cross community collaboration.

5. 1912 Center Northeast Room, Second Floor Naming Proposal (ACTION ITEM) - David Schott

Heart of the Arts, Inc. (HAI) is proposing to permanently name the newly remodeled 1912 Center game room the "Chin Lew Green Dragon Game Room" in honor of the Chin and Lew families (please see attached proposal). The game room is the room on the northeast corner of the second floor of the 1912 Center. Funds in the amount of \$80,000 were donated by Claire Chin and Merry Lew to complete the renovation of the game room that is now home to the old back bar that was in the family's downtown restaurant since 1947. This donation was made to name the room in honor of the families who have shared their culinary culture with Moscow since 1931.

The Parks and Recreation Commission reviewed the proposal and recommended City Council approval during their January 26, 2023 meeting. The Public Works / Finance Committee considered and recommended approval on February 13, 2023.

PROPOSED ACTIONS: Approve naming the northeast room of the second floor of the 1912 Center the "Chin Lew Green Dragon Game Room"; or take other action as deemed appropriate.

Schott introduced Jenny Kostroff. Kostroff introduced the item as written above. The Chin's brought the first Asian influence food to Moscow. Having no questions, Laflin moved to approve naming the northeast room of the second floor of the 1912 Center the "Chin Lew Green Dragon Game Room". Lewis seconded. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

6. 1912 Center Southwest Room, Second Floor Naming Proposal (ACTION ITEM) - David Schott

Heart of the Arts, Inc. (HAI) is proposing to permanently name the newly remodeled 1912 Center historic classroom the "Barr Family Historic Classroom" in honor of the Barr family (please see attached proposal). The historic classroom is the room on the southwest corner of the second floor of the 1912 Center. Funds in the amount of \$80,000 were donated by Steve Barr to complete the renovation of the Historic Classroom. This donation was made in order to name the room in honor of his parents, longtime Moscow residents William and Audrey Barr.

The Parks and Recreation Commission reviewed the proposal and recommended City Council approval during their January 26, 2023 meeting. The Public Works / Finance Committee considered and recommended approval on February 13, 2023.

PROPOSED ACTIONS: Approve naming the southwest room of the second floor of the 1912 Center the “Barr Family Historic Classroom”; or take other action as deemed appropriate.

Kostroff introduced the item as written above. Steve Barr is a regular at the building and supporter of learning. His family was involved education in Moscow both at the U of I and in arts education. The classroom houses a program called “Pen and Primmer” where fourth grade students come to the building and experience a day in the life of a 1913 fourth grader. When not in use for the program, the classroom can be rented. The rental funds go back to the program.

Taruscio moved to approve naming the southwest room of the second floor of the 1912 Center the “Barr Family Historic Classroom”. Kelly seconded. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

7. Basin 87 General Provision Agreement Approval (ACTION ITEM) - Bill Belknap

The Idaho Department of Water Resources (IDWR) is currently conducting adjudication of water rights within the Palouse River Basin (Basin 87). When IDWR established the general provisions governing the adjudication process, they included a provision that water rights (both surface diversions and groundwater diversions) within Basin 87 would be administered as connected sources of water in the Palouse River Basin in accordance with the prior appropriation doctrine. Prior research of the Palouse Basin aquifer system has revealed that there is no definitive evidence of a significant connection between surface water bodies and the underlying aquifers that supply drinking water to the City of Moscow and other domestic wells in the basin due to the geologic structure and thick confining clay layers present within the basin. The City filed a timely objection to IDWR’s general provisions due to this condition. IDWR has consented to the removal of this provision and indicated that the inclusion of this provision was unintentional. The attached Standard Form 5 agreement between the City and the State of Idaho will remove the connected source general provision subject to the approval of the Presiding Judge over the Palouse River Basin Adjudication. Staff has also prepared a Resolution to record the Council’s approval of the proposed agreement and authorizing our legal counsel Candice McHugh to execute the Standard Form 5 on behalf of the City of Moscow.

PROPOSED ACTIONS: Approve the proposed Standard Form 5 Agreement and Resolution authorizing Candice McHugh to execute the Agreement on behalf of the City of Moscow; or take other action as deemed appropriate.

Belknap introduced the item as written above. Having no questions Kelly moved to approve the proposed Standard Form 5 Agreement and Resolution authorizing Candice McHugh to execute the Agreement on behalf of the City of Moscow. Laflin seconded. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

REPORTS

City Council

Moscow Volunteer Fire Department – Kelly said the Department is smooth sailing.

Palouse Basin Aquifer Committee – Kelly said there are changes but nothing earth shattering.

Moscow Arts Commission – Parker reported there are many RFP's out for opportunity for local artists.

Farmers Market Commission – Parker said for 2023 the market has 136 vendors signed up. There are 10 new ag vendors and 72 vendors competing for the 9 remaining spaces.

Moscow Tree Commission – Taruscio said the Commission designed t-shirts; setting goals for next year; drafted a budget; increased the amount of seedlings; created a new class for spring called “Conifers of Idaho.”

Sustainable Environment Commission – Laflin said they opened nominations for the Mayor's Earth Day awards; a high school student representative spoke on a solar project at the middle school; the climate action plan group is collaborating on a workshop with contractors.

Council members also spoke on other events and meetings.

Mayor

Mayor Bettge said he attended the Borah Symposium; the United Way fund raiser; spoke to Leadership Moscow on how municipal government works; MLK essay and awards; presented \$100 to the Russell School third graders for Readers to Leaders; presented the State of the City address; weekly AIC legislative review.

ADJOURN

It was moved, seconded and mutually agreed upon to adjourn at 7:53 p.m.

Arthur D. Bettge, Mayor

ATTEST:

Laurie M. Hopkins, City Clerk

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Phillips Farm Park Request for Funding - Cody Riddle

RESPONSIBLE STAFF

Cody Riddle, Deputy City Supervisor - Community Development

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on February 27, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

In April 2000, Latah County began leasing the Virgil Phillips Farm from the City of Moscow to develop recreational programs, improve facilities, and maintain the park. Since then, with the help of the City of Moscow and many other partners, Latah County has successfully managed the park and made significant improvements. In August 2022, Latah County was awarded a grant from the Idaho Department of Parks and Recreation's (IDPR) Recreational Trails Program (RTP) to complete various improvement projects. The total cost of these projects is \$65,390 with matching contributions as follows: Latah County 7,680, Friends of Phillips Farm \$1,400, and City of Moscow \$5,000.

Because the RTP is federal pass-through funding, IDPR has recently learned from the Federal Highways Administration (FHWA) that a cultural resources survey is required before any project activities can begin. The estimated cost is \$6,500. The survey will also serve as a foundational document for all future improvements at the park.

Latah County is requesting that the City of Moscow considers contributing an additional \$3,250, half the cost of the cultural resources survey.

STAFF RECOMMENDATION

Approve the requested contribution of an additional \$3,250.

PROPOSED ACTIONS

ACTION: Approve the requested contribution of an additional \$3,250.

FISCAL IMPACT

This project and funding are not included in the FY2023 budget. However, with City Council approval, funding will come from FY2023 Parks Capital accumulation.

PERSONNEL IMPACT

ATTACHMENTS

1. Request for Funding_Latah County_02.16.2023
2. PROJECT-Design_RTP_Virgil-Phillips-Park
3. PLAN_Cultural Resources-Threatened Species

Latah County Grants

Request for Funding

February 16, 2023

To: City of Moscow
Attn: Bill Belknap
City Supervisor

Mayor Bettge and City Council:

In April 2000, Latah County began leasing the Virgil Phillips Farm Park property from the City of Moscow to develop recreational programs, improve recreational facilities, and maintain the park for Latah County residents. Since then, with the help of the City of Moscow and many other partners, Latah County has successfully managed the park and made significant improvements that a great many citizens enjoy.

In August 2022, Latah County was provisionally awarded a grant from the Idaho Department of Parks and Recreation's (IDPR) Recreational Trails Program (RTP) to complete an improvement project that includes building a permeable pavement parking lot at the upper trailhead, designing and installing signage throughout the park, treating weeds along trails, rerouting a portion of trail, and upgrading trash bins with animal-proof enclosures. The project costs total \$65,390 with matching contributions as follows: Latah County \$7,680, Friends of Phillips Farm \$1,400, City of Moscow \$5,000.

Because the RTP is federal pass-through funding, IDPR has recently learned from the Federal Highways Administration (FHWA) that a cultural resources survey is required before any project activities can begin. The estimated cost is \$6,500. It's important to note that, while a requirement for this project, the survey will serve as a foundational document for all future improvements at the park that are federally funded, which may include anticipated projects such as regrading and paving the road to the lower trailhead, paving the lower parking lot, and replacing the dock at the pond, among others.

As such, we are requesting that the City of Moscow considers contributing an additional \$3,250, half the cost of the cultural resources survey.

Attached is the plan we've submitted to IDPR and FHWA with more detail. If there is other documentation needed to support this request, please let me know.

Thank you in advance for your consideration — we are grateful for your continued partnership.

Sincerely,



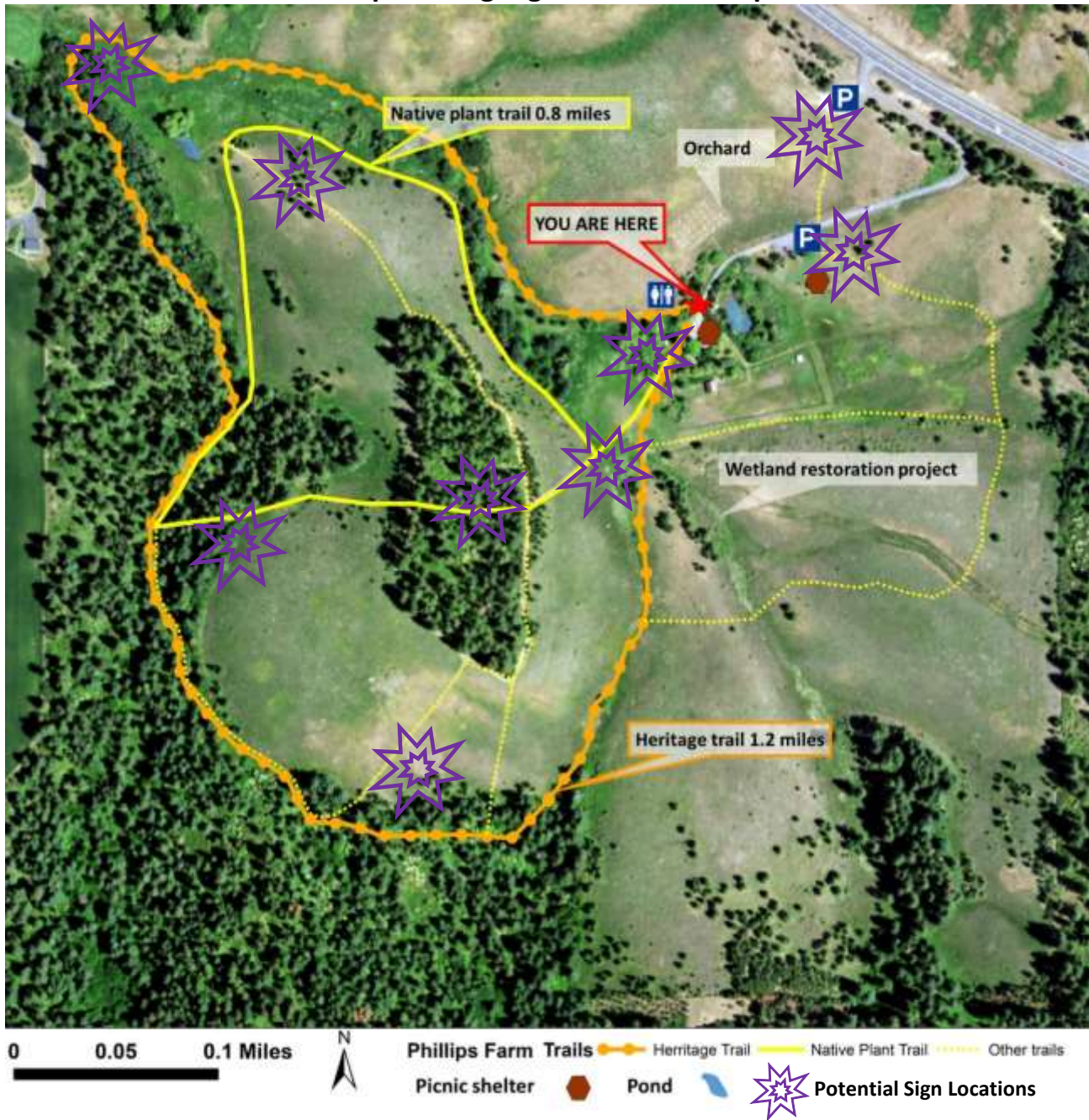
Christina Mangiapani
Grants, Latah County
grants@latahcountyid.gov
208-310-0547

Proposed Project at Phillips Farm

Virgil Phillips Farm Park is located at 4709 Hwy 95 N., Moscow, ID.

Project Description: Trail and trailhead improvements at Virgil Phillips Farm Park to include maps and signage, weed treatment, and general access and amenity upgrades: Add directional and informational signage along all trails, including an overlook sign at the top of the hill. Upgrade trash bins with animal-proof garbage enclosures and treat weeds along trails. Reroute a southeast portion of trail. Finally, increase and improve parking capacity and conditions by installing permeable pavement for the upper parking lot to include 6 parking spots.

Proposed Signage Placement Map



Proposed Weed Treatments (along trails)

Weed species

- Canada thistle
- field bindweed
- hawkweed
- houndstongue
- oxeye daisy
- rush skeletonweed
- white bryony

Trails to mow or maintain

- Heritage trail
- Native plant trail
- Parking lot trail

- ▨ Proposed Ventenata Treatment Areas, 3/31/19
- ▩ Proposed Rose Treatment Area



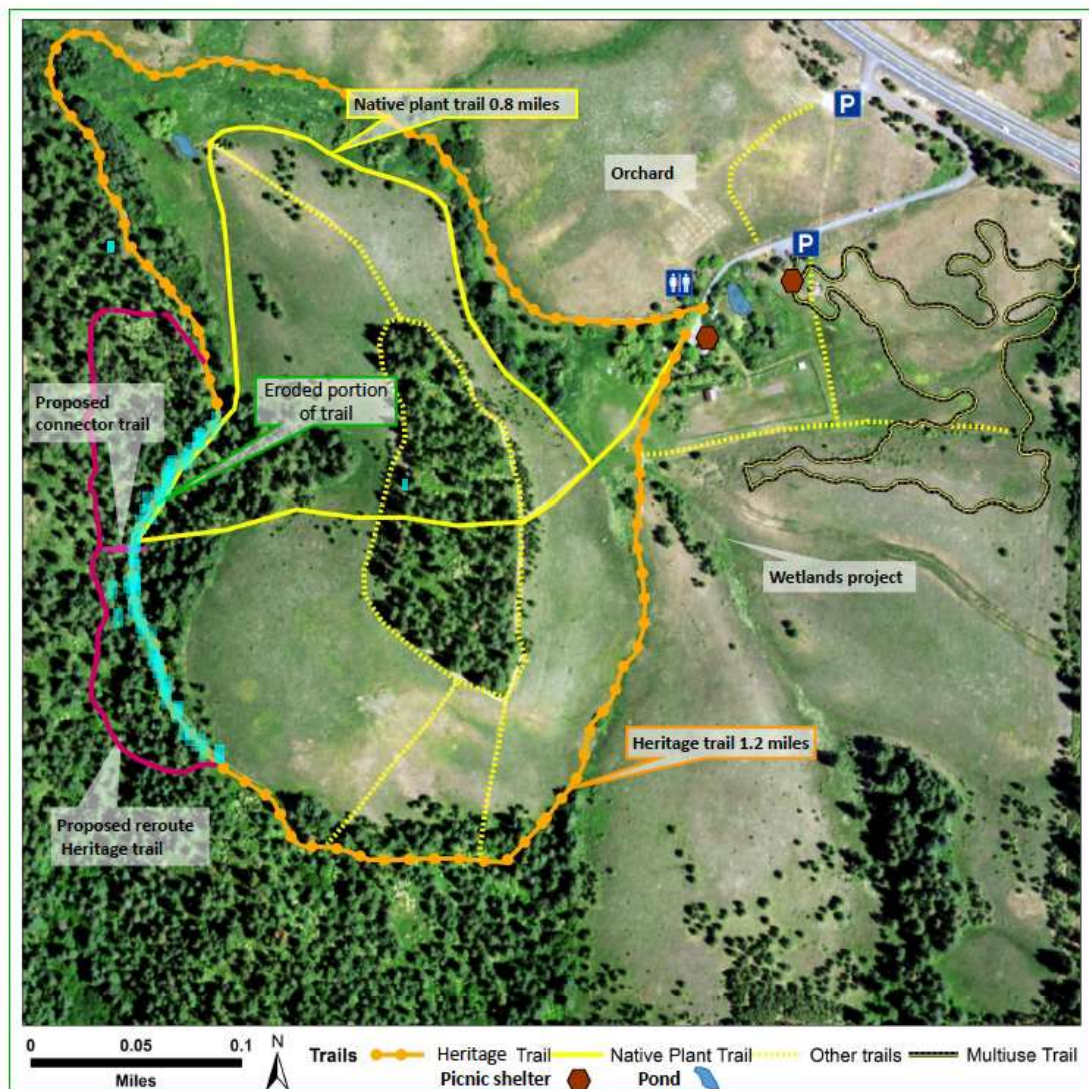
0 500 1,000 Feet



Proposed Parking Improvement Area



Proposed Trail Reroute (in pink)



Examples of Proposed Animal-Proof Trash Bins



HA Series Double Trash Enclosure with WIDE Loading Chutes, ADA Compliant - HA2-



BearSaver - CE Series Triple Trash Enclosure, ADA Compliant - CE340-CH



BearSaver - CE Series Triple Trash/Recycling Enclosure, ADA Compliant - CE340-CHRR



BearSaver - CE Series Single Trash Enclosure, ADA Compliant - CE140-CH



BearSaver - CE/HA Series Single Trash Enclosure with WIDE Loading Chute, ADA Compliant - HA-CH



BearSaver - CE Series Double Trash Enclosure, ADA Compliant - CE240-CH



BearSaver - HA Series Double Trash Enclosure, ADA Compliant - HA2-P



BearSaver - HA Series Double Trash/Recycling Enclosure, ADA Compliant - HA2-PX



BearSaver - HA Series Double Recycling Enclosure, ADA Compliant - HA2-PY



BearSaver - CE/HA Series Single Trash Enclosure with WIDE Loading Chute, ADA Compliant - HA-CH



HA Series Double Trash Enclosure with WIDE Loading Chutes, ADA Compliant - HA2-CH



BearSaver - HA Series Single Trash Enclosure, ADA Compliant - HA-P

Location of Trash Bins (not exact)



Latah County Phillips Farm Park Project

Plan for Cultural Resources survey

Plan for Threatened & Endangered Species work plan

Cultural Resources Survey Plan

Latah County Parks is dedicated to investigating the cultural resources in the proposed project areas, including performing an in-depth survey of the property in consultation with the Idaho State Historical Preservation Office (SHPO).

Prior to implementing any project activities, Latah County will employ a local consultant, Robert Lee Sappington, who is well-versed in conducting cultural resource investigations for local, state, and federal agencies in Latah County and elsewhere in north-central Idaho and eastern Washington since 1976.

Robert Lee Sappington is a retired Associate Professor of Anthropology at the University of Idaho, now Professor Emeritus for the Alfred W. Bowers Laboratory of Anthropology and Affiliate Faculty for American Indian Studies and Interdisciplinary Programs. He holds a PhD in Anthropology from Washington State University, an M.A. in Anthropology from the University of Idaho, and a B.A. in Anthropology from the University of Texas at Austin.

The survey will include the following tasks and deliverables:

1. intensive surface survey of all 160 acres and limited subsurface testing in areas where ground-disturbing developments and/or cultural resources are likely to be present
2. background research with the Idaho State Historic Preservation Office (SHPO) and others
3. site recordation and report preparation
4. report editing and addressing any comments from reviewers.
5. recommendations for areas where development should be avoided.

Until the survey is complete and reviewed and approved by SHPO, no project activities will take place.

TIMELINE: March – June 2023

Threatened & Endangered Species work plan

Latah County Parks is dedicated to taking all necessary precautions to protect and preserve wildlife and plant life during all phases of planning and construction. With special care and consideration for species that are threatened, endangered, and of special concern.

In that vein, Latah County has consulted with local experts from the Latah Soil and Water Conservation District (Brenda Erhardt) as well as USDA Forest Service (Kasten Dumroese) with specialties in Resource Conservation planning and Plant Physiology.

Below is preliminary feedback from these experts related to the species identified in the IPaC resource list.

Prior to implementing any project activities, Latah County will ensure that local experts canvass the project area for threatened and endangered species identified by USFWS and flag any sites that should be avoided during the work as well as implement any conservation measures necessary such that project activities do not threaten or disturb any identified species.

TIMELINE: Prior to any grant-funded ground-disturbing activities, June – Sept 2023-4

Insects: Monarch Butterfly

“No effect. This project could positively impact Monarch butterflies as weed control efforts could increase opportunities for native forb and grass expansion which would better support Monarch butterflies throughout their life stages.”

- Brenda Erhardt, Resource Conservation Planner, Latah Soil and Water Conservation District – via email

“I don’t recall seeing any milkweed at the farm, but there is some growing on the south-facing portion of the US 95 road coat at the entrance to the farm. It’s been there for years. I have not seen a Latah County monarch in more than a decade... This would be a good plant to get started on the farm!”

- Kasten Dumroese, Research Plant Physiologist, USDA Forest Service Rocky Mountain Research Station – via email

Flowering Plants: Spalding’s Catchfly

“No effect. Spalding’s catchfly is not present within the project area. On the Palouse, Spalding’s catchfly is typically found within climax native perennial grassland plant communities dominated by Idaho fescue and bluebunch wheatgrass and this project does not transect this type of plant community. In addition, this area is highly visited and Spalding’s catchfly has not been noted within the project area by those familiar with Spalding’s catchfly.”

- Brenda Erhardt, Resource Conservation Planner, Latah Soil and Water Conservation District – via email

Because it used to be a farm, anything plowed would likely have no catch-fly. And, I don’t think you would find that in timbered areas, so again, I doubt it is in play.

- Kasten Dumroese, Research Plant Physiologist, USDA Forest Service Rocky Mountain Research Station – via email

Migratory Birds

- Bald Eagle

“None. Other than perhaps roosting for a moment, it’s not good habitat for either one (bald or golden eagle).”

- Kasten Dumroese, Research Plant Physiologist, USDA Forest Service Rocky Mountain Research Station – via email

- Cassin’s Finch

- Evening Grosbeak
- Long-eared Owl
- Olive-sided Flycatcher
- Rufous Hummingbird

“The only one on the focal list that might be in play is Grasshopper Sparrow (GRSP), although I wasn’t sure if USFWS only considered the subspecies in italics as vulnerable, or the entire species. GRSP is a regular breeding species on the Palouse. I looked at the eBird database for the farm. I see 442 checklists (birders have recorded all the birds they observed there 442 times), and of those, GRSP has only been reported once, and that was an immature bird post nesting season (could have bred anywhere and was just passing through).”

- Kasten Dumroese, Research Plant Physiologist, USDA Forest Service Rocky Mountain Research Station – via email

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Library Concrete Pedestrian Entrance Restoration Project - Bid Results & Contract Award - Bob Buvel

RESPONSIBLE STAFF

Bob Buvel, Staff Engineer

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on February 27, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

The Library Concrete Pedestrian Entrance Restoration project includes the installation of concrete sidewalk, stairs, and handrails in front of the Moscow Public Library along the Jefferson Street entrance. The City solicited quotes from local contractors on January 25, 2023, and the Engineer's Estimate for construction is \$19,425.00. One quote was received back from Germer Construction on February 17th for \$20,932.00. A bid tabulation is included in the Committee packet.

STAFF RECOMMENDATION

Acceptance of the quote from Germer Construction, Inc., award the contract for the bid in the amount of \$20,932.00, and authorize staff approval of construction change orders in an amount not to exceed 10% of the contract amount.

PROPOSED ACTIONS

ACTION: Accept the quote from Germer Construction, Inc., award the contract in the amount of \$20,932.00, and authorize staff approval of construction change orders in an amount not to exceed 10% of the contract amount.

FISCAL IMPACT

This project was initially budgeted for construction late in FY2022. Construction did not occur and the FY 2023 budget did not include an allocation for this specific project. Funds for the project will be expended from capital accumulation in Buildings - General Government (350-130-770-72).

PERSONNEL IMPACT

Engineering Division staff will administer construction contract and inspection.

ATTACHMENTS

1. Library Concrete Pedestrian Entrance Restoration Project - Bid Tabulation
2. Library Concrete Pedestrian Entrance Restoration Project - Construction Agreement

Library - Concrete Pedestrian Entrance Restoration Project

				Engineers Estimate		Bid From:	
						Germer Construction	
Item No.	Item Description	Qty.	Unit	Unit Price	Amount	Price	Total
1	Mobilization	1.00	LS	\$1,500.00	\$1,500.00	\$1,750.00	\$1,750.00
2	Excavation	7.00	CY	\$35.00	\$245.00	\$518.00	\$3,626.00
3	Concrete Mono Curb	41.00	LF	\$60.00	\$2,460.00	\$33.00	\$1,353.00
4	Concrete Sidewalk	12.00	SY	\$110.00	\$1,320.00	\$144.00	\$1,728.00
5	Reinforced Stairs and Approach	15.00	SY	\$400.00	\$6,000.00	\$268.00	\$4,020.00
6	34" Handrail	2.00	EA	\$1,100.00	\$2,200.00	\$1,665.00	\$3,330.00
7	Inlet Protection	1.00	EA	\$500.00	\$500.00	\$315.00	\$315.00
8	Stump Removal / Backfill	1.00	EA	\$1,000.00	\$1,000.00	\$1,015.00	\$1,015.00
9	Remove and Reset Sign	1.00	EA	\$200.00	\$200.00	\$575.00	\$575.00
10	Cold Weather Protection	1.00	LS	\$3,000.00	\$3,000.00	\$2,720.00	\$2,720.00
11	Traffic Control	1.00	LS	\$1,000.00	\$1,000.00	\$500.00	\$500.00
				TOTAL	\$19,425.00	TOTAL	\$20,932.00

**CONSTRUCTION AGREEMENT
FOR LIBRARY – CONCRETE PEDESTRIAN ENTRANCE
RESTORATION PROJECT BETWEEN CITY OF MOSCOW, IDAHO
AND GERMER CONSTRUCTION, INC.**

THIS CONSTRUCTION AGREEMENT FOR LIBRARY – CONCRETE PEDESTRIAN ENTRANCE RESTORATION PROJECT BETWEEN CITY OF MOSCOW, IDAHO, AND GERMER CONSTRUCTION, INC. (hereinafter “Agreement”), dated this ____ day of _____, 2023, by and between City of Moscow, Idaho, a municipal corporation of the State of Idaho, 206 East Third Street, Moscow, Idaho, 83843 (hereinafter "CITY"), and Germer Construction, Inc., P.O. Box 10003 Moscow, ID, 83843 (hereinafter "CONTRACTOR"):

W I T N E S S E T H:

WHEREAS, pursuant to an email solicitation of CITY, CONTRACTOR submitted a Bid Proposal containing an offer invited by said invitation; and

WHEREAS, CITY has determined that said offer was a responsive Bid Proposal; and

WHEREAS, CITY has accepted CONTRACTOR’s Bid Proposal;

NOW THEREFORE, the Parties to this Agreement, in consideration of the mutual covenants and stipulations set out, agree as follows:

**ARTICLE 1.
CONTRACT DOCUMENTS**

The Contract Documents which comprise the entire Agreement between CITY and CONTRACTOR concerning the work to be performed, are this Agreement, pages one (1) through six (6), and the following:

1. Library Frontage Hardscape Site Plan and Bid Schedule, Attachment ‘A’ for: Library – Concrete Pedestrian Entrance Restoration Project, consisting of 2 pages;
2. Bid Proposal of CONTRACTOR, see Attachment ‘B’, consisting of 1 page;
3. Change Orders, which may be delivered or issued after the effective date of this Agreement.

There are no Contract Documents other than those listed in Article 1. This Agreement may only be amended by written mutual agreement signed by the Parties.

**ARTICLE 2.
WORK**

CONTRACTOR shall install a concrete sidewalk, stairs and handrail in front of the Moscow Public Library along the Jefferson Street entrance, in accordance with the Library Frontage Hardscape Site Plan, Attachment A, for CITY project (hereinafter “Project”) titled:

“Library – Concrete Pedestrian Entrance Restoration Project”

ARTICLE 3. CONTRACT TIME/SUBSTANTIAL COMPLETION

The work to be performed pursuant to this Agreement shall be substantially completed within thirty (30) calendar days from the commencement of work, which Parties agree will commence on March 7, 2023, unless adjustment of the Agreement time is made in accordance with the provisions of Article 1.

CONTRACTOR and CITY recognize that time is of the essence and that CITY will suffer financial loss if the Project is not completed within the time specified above, unless approved extensions thereof are permitted in accordance with Article 12 of the General Conditions. The Parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by CITY if the Project is not completed on time. Accordingly, instead of requiring any such proof, CITY and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty), CONTRACTOR shall pay CITY One Half of One Percent (0.5%) of the Contract Sum for each day that expires after the time specified above for Substantial Completion until the Project is substantially complete. After Substantial Completion, if CONTRACTOR shall neglect, refuse, or fail to complete the remaining Project within the Time of Completion or by any proper extension thereof granted by CITY, CONTRACTOR shall pay CITY One Half of One Percent (0.5%) of the Contract Sum for each day that expires after the time specified above for completion, until the Project is completed and ready for final payment.

ARTICLE 4. CONTRACT SUM

CITY shall pay CONTRACTOR for completion of the Work in accordance with the Contract Documents in current funds in the amount of Twenty Thousand Nine Hundred Thirty-Two Dollars (\$20,932.00), as submitted by CONTRACTOR. In no event shall Contract amount exceed CONTRACTOR's bid amount of Twenty Thousand Nine Hundred Thirty-Two Dollars (\$20,932.00), unless otherwise authorized by CITY by written agreement. Said Contract Sum shall be paid once the Project is completed and accepted by CITY.

ARTICLE 5. INDEPENDENT CONTRACTOR

The Parties warrant by their signatures that no employer-employee relationship is established between CONTRACTOR and CITY by the terms of this Agreement. It is understood by the Parties hereto that CONTRACTOR is an independent contractor and, as such, neither CONTRACTOR nor CONTRACTOR's employees, agents, representatives or subcontractors, if any, are employees of CITY for purposes of tax, retirement system, or social security (FICA) withholding.

ARTICLE 6. SCOPE OF SERVICES

CONTRACTOR shall perform all work required by Article 2. All work shall be completed in accordance with the specifications and plans established for this Project.

ARTICLE 7.
HOLD HARMLESS/INDEMNIFICATION

CONTRACTOR agrees to indemnify, defend, and hold harmless CITY, its officers, agents, employees, and engineers, from and against any and all losses, lawsuits, actions, claims, judgements for damages, or any injuries or damages received or sustained by any person, persons, or property, and losses, expenses, and other costs, including litigation costs and attorney's fees, arising out of, resulting from, or in connection with the acts and/or any performances, activities, errors or omissions by CONTRACTOR, CONTRACTOR's servants, agents, officers, employees, representatives, guests, business invitees or its subcontractors; or on account of or in consequence of any neglect in safeguarding the work; or through use of unacceptable materials in constructing the work; or because of any claims or amounts recovered from any infringements of patent, trademark or copyright; or from any claims or amounts arising out of or recovered under the Workmen's Compensation Act or any other law, ordinance, order, or decree.

ARTICLE 8.
CONFLICT OF INTEREST

CONTRACTOR covenants that it presently has no interest and will not acquire any interest, direct or indirect, in the Project, which would conflict in any manner or degree with the performance of CONTRACTOR's services hereunder. CONTRACTOR further covenants that, in performing this Agreement, CONTRACTOR will employ no person who has any such interest. Should any conflict of interest arise during the performance of this Agreement, CONTRACTOR shall immediately disclose such conflict to the CITY.

ARTICLE 9.
ENTIRE AGREEMENT, MODIFICATION AND ASSIGNABILITY

This Agreement and the exhibits hereto contain the entire Agreement between the Parties, and no statements, promises, or inducements made by either Party, or agents of either Party are valid or binding unless contained herein. This Agreement may not be enlarged, modified or altered except upon written agreement signed by the Parties hereto. CONTRACTOR may not subcontract or assign its rights (including the right to compensation) or duties arising hereunder, other than as provided within the Contract Documents, without the prior written consent and express authorization of CITY.

ARTICLE 10.
LICENSES AND ADHERENCE TO LAW REQUIRED

CONTRACTOR represents that he possesses the skill and experience necessary and all licenses required to perform the services under this Agreement. CONTRACTOR further agrees to comply with all applicable Federal, State and Local statutes and regulations in the performance of the services hereunder, and are hereby made a part of this Agreement and shall be adhered to at all

times. Violation of any of these statutes or regulations by CONTRACTOR shall be deemed material and shall subject CONTRACTOR to termination of this Agreement for cause. No pleas of misunderstanding or ignorance on the part of CONTRACTOR will, in any way, serve to modify the provisions of this requirement. CONTRACTOR and its surety shall indemnify, defend and hold harmless CITY and its employees, agents, engineers and representatives against any claim or liability arising from or based on the violation of any such laws, codes, ordinances, or regulations, whether by CONTRACTOR, CONTRACTOR's employees, or its subcontractors.

Anti-Boycott Against Israel Act. CONTRACTOR certifies it is not currently engaged in, and will not for the duration of the Agreement engage in, a boycott of goods and services from Israel or territories under its control. Failure to comply with I.C. 67-2346 will result in this Agreement being void as against public policy.

ARTICLE 11. EMPLOYMENT DISCRIMINATION

It is illegal under the U.S. Federal law to discriminate against an employee, either intentionally or through disparate impact, on account of race, color, gender, religion, sex (including pregnancy), national origin, physical or mental disability, age, marital or familial status, sexual orientation, and gender expression or identity. CONTRACTOR shall not discriminate against any employee or applicant for employment. CONTRACTOR's action under this Section shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship. CONTRACTOR agrees to post in conspicuous places, available to employees and other applicants for employment, notices setting forth the provisions of this non-discrimination Section.

ARTICLE 12. LEGAL FEES

In the event either Party incurs legal expenses to enforce the terms and conditions of this Agreement, the prevailing Party is entitled to recover reasonable attorney's fees and other costs and expenses, whether the same are incurred with or without a lawsuit.

ARTICLE 13. JURISDICTION, VENUE AND NONWAIVER

It is agreed that this Agreement shall be construed under and governed by the laws of the State of Idaho. In the event of litigation concerning it, it is agreed that proper venue shall be the District Court of the Second Judicial District of the State of Idaho, in and for the County of Latah. Failure of CITY to exercise any of the rights under this Agreement, or breach thereof, shall not be deemed to be a waiver of such right or a waiver of any subsequent breach.

ARTICLE 14. SPECIAL WARRANTY

CONTRACTOR warrants that nothing of monetary value has been given, promised or implied as remuneration or inducement to enter into this Agreement. CONTRACTOR declares that no improper personal, political or social activities have been used or attempted in an effort to influence the outcome of the competition, discussion, or negotiation leading to the award of this Agreement. Any such activity by CONTRACTOR shall make this Agreement null and void. CONTRACTOR further warrants that all materials and goods supplied under this Agreement shall be of good merchantable quality and that all services will be performed in a good workmanlike manner. CONTRACTOR acknowledges that it will be liable for any breach of this warranty.

ARTICLE 15. COMMUNICATIONS

Such communications as are required by this Agreement shall be satisfied by mailing or by personal delivery to the Parties at the following address:

CONTRACTOR:

Germer Construction
Dave Germer
P.O. Box 10003
Moscow, ID 83843

CITY:

City of Moscow
Engineering Division
206 East Third Street
Moscow, Idaho 83843

ARTICLE 16. NON-APPROPRIATIONS

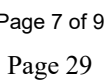
This Agreement is contingent upon CITY receiving the necessary funding to cover the obligations of CITY. In the event that such funding is not received or appropriated, then, and in that event, CITY's obligations under this Agreement shall cease and each Party shall be released from further performance under this Agreement without any liability to the other Party, and CONTRACTOR shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder.

ARTICLE 17. APPROVAL REQUIRED AND SEVERABILITY

This Agreement shall not become effective or binding until approved by CITY. If any part of this Agreement is held unenforceable, the remaining portions of the Agreement will, nevertheless, remain in full force and effect.

ARTICLE 18. EXECUTION

IN WITNESS WHEREOF, said CONTRACTOR and CITY have caused this Agreement to be executed on the day and year first above written.



Moscow Library Hardscape Bid Schedule

Item No.	Item Description	QTY	Unit	Unit Price	Amount
1	Mobilization	1.00	LS		
2	Excavation	7.00	CY		
3	Concrete Mono Curb	41.00	LF		
4	Concrete Sidewalk	12.00	SY		
5	Reinforced Stairs and Approach	15.00	SY		
6	34" Handrail	2.00	EA		
7	Inlet Protection	1.00	EA		
8	Stump Removal/ Backfill	1.00	EA		
9	Remove and Reset Sign	1.00	EA		
10	Cold Weather Protection	1.00	LS		
11	Traffic Control	1.00	LS		
TOTAL					

Moscow Library Hardscape Bid Schedule

Item No.	Item Description	QTY	Unit	Unit Price	Amount
1	Mobilization	1.00	LS	1750. ⁰⁰	1750. ⁰⁰
2	Excavation	7.00	CY	518. ⁰⁰	3626. ⁰⁰
3	Concrete Mono Curb	41.00	LF	33. ⁰⁰	1353. ⁰⁰
4	Concrete Sidewalk	12.00	SY	144. ⁰⁰	1728. ⁰⁰
5	Reinforced Stairs and Approach	15.00	SY	268. ⁰⁰	4020. ⁰⁰
6	34" Handrail	2.00	EA	1665. ⁰⁰	3330. ⁰⁰
7	Inlet Protection	1.00	EA	315. ⁰⁰	315. ⁰⁰
8	Stump Removal/ Backfill	1.00	EA	1015. ⁰⁰	1015. ⁰⁰
9	Remove and Reset Sign	1.00	EA	575. ⁰⁰	575. ⁰⁰
10	Cold Weather Protection	1.00	LS	2720. ⁰⁰	2720. ⁰⁰
11	Traffic Control	1.00	LS	500. ⁰⁰	500. ⁰⁰
TOTAL					\$20,932. ⁰⁰

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Earth Day Celebration Alcohol Use Request in East City Park - Amanda Argona

RESPONSIBLE STAFF

Amanda Argona, Community Events Manager

REVIEWED BY

This was reviewed by the Administrative Committee on February 27, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

Cody Riddle, Deputy City Supervisor - Community Development

OTHER RESOURCES

DESCRIPTION

Inland North Waste is sponsoring an Earth Day Celebration on Saturday, April 22nd, from 3 to 7 pm in East City Park. The annual event honors the ways our community protects and preserves our environment and is offered free of charge. Live music and eco-minded organizations are part of this event, in addition to food and a beer garden. The applicant anticipates 1 (one) licensed beer and/or wine vendor in the beer garden, which is estimated to be 25'x25' in size. Following standard operating procedures for events with alcohol within a City Park, Inland North Waste is requesting the allowance of attendees to possess and consume alcoholic beverages within the 25'x25' beer garden during the aforementioned date and time. Per Moscow City Code, Section 5-13-4, a draft resolution has been prepared by the Community Events Division and reviewed by the Legal Department for the Council's consideration to permit this typically prohibited activity.

STAFF RECOMMENDATION

Approve the resolution allowing for the possession and consumption of alcoholic beverages in the designated beer garden in East City Park for Earth Day Celebration for the duration of the event.

PROPOSED ACTIONS

ACTION: Approve the resolution allowing for the possession and consumption of alcoholic beverages in the designated beer garden in East City Park for Earth Day Celebration for the duration of the event.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. Earth Day Celebration
2. Resolution 2023_Beer-Wine_City Parks_Earth Day (002)_clean

City of Moscow Community Events Division
ALCOHOL USE APPLICATION



Required for Events requesting Alcohol Use in the Moscow Downtown Central Business Zoning District or a Moscow Parks Facility.

City Council has the right to deny this application, but applicants may still move forward with their approved Event without alcohol.

Timeline for requesting Alcohol Use:

1. At least two months prior to Event, applicant submits Event Application or Parks Reservation for review.
2. Upon approval of Application or Reservation, applicant submits:
 - a. Alcohol Use application
 - b. Pays \$100 non-refundable Alcohol Use fee
 - c. Name(s) of licensed alcohol provider(s)
 - d. Events in a Moscow Park Facility also include:
 - i. Location of the beer/wine garden during the event with size dimensions, entry and exit points, and serving location. Provide as much detail as possible.
3. Staff drafts a Resolution according to the Event and communicates with applicant on security and insurance requirements.
4. Applicant must be present at Administrative Committee meeting (meetings are held on the 2nd and 4th Mondays of each month pending no holiday delays).
5. Applicant must be present at City Council meeting (meetings are held on the 1st and 3rd of each month pending no holiday delays).
6. Upon approval, applicant pays any remaining fees.

Event Name: Earth Day **Event Date(s):** April 22, 2023

Event Location: East City Park

Event Start time: 4pm **Event End time:** 7pm

Individual responsible per Event Application/Parks Reservation: Elizabeth Prasil

By signing this Alcohol Use application, applicant understands that their Event may not have alcohol unless approved by City Council, and that City Council has the right to deny Alcohol Use applications. Applicant also understands that the \$100 fee is non-refundable regardless of the decision issued by City Council.

24 January 2023

Signature of Individual responsible for Event

Date

Date Received: 1/24/2023

Date non-refundable fee paid: 1/24/2023

NOISE EXEMPTION PERMIT REQUEST

Moscow City Code 10-11-2

(Please allow at least three business days in which to process this request)

Requested Event Date(s): April 22, 2023 Begin time: 4pm End time: 7pm

Event Location: East City Park

Amplified Music (DJ, party, etc.) ☒ No ☐ Yes

Alcoholic Beverages Available ☐ No ☒ Yes - Purchaser: Moscow Alehouse
(Marking this box does not mean your request will be denied) (If hosted or catered, name of serving organization)

Live Band Performing ☐ No ☒ Yes - Group: TBD

Describe the event: Family friendly event to celebrate Earth Day

(use back of this form if more space is needed)

Name of requesting person/Group/Organization: Inland North Waste

Person responsible for Group or Organization: Stevie Steely-Johnson

Requesting Person's Address: PO Box 8036 Moscow, ID 83843

Phone Number: 208-310-1832

Email Address: eprasilappearances@gmail.com

Daytime phone number is required

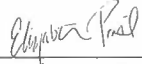
Permits will be returned by email unless otherwise requested

Responsible person available **AT AND DURING** this event: Stevie Steely-Johnson

Cell- or contact-phone during event: 208-559-8360

Your signature is unconditional acceptance of all terms and conditions. This permit may be modified or revoked by City at any time if permit conditions are violated. Read the following carefully:

The applicant/group/organization hereby agrees to indemnify and hold harmless City of Moscow, Idaho from all claims, actions and demands of any kind whatsoever related to and/or arising out of the activity(ies) specified in this application and does hereby accept all risk and responsibility for any damage(s) stemming from such activity. Every Applicant requesting a noise Exemption Permit shall cooperate with law enforcement by adjusting the noise level in the event of any citizen complaint(s). In the event of non-compliance, law enforcement may revoke this permit. No applicant/group/organization shall be required to indemnify or hold harmless City of Moscow, Idaho for claims, actions and demands that arise out of City's sole negligence.

Requesting Person's Signature:  Date: 24 January 2023

☒ APPROVED ☐ DENIED

Date permit valid: 04-22-23

Hours permit valid: 4pm-7pm

Noise level (dba) shall not exceed 85 dba

at ☐ source at ☐ property line

Other Conditions: None

James Fry, Jr.
James Fry, Jr. (Jan 27, 2023 16:13 PST)

Police Chief or Designee (208) 883-7054

Earth Day Noise Exemption

Final Audit Report

2023-01-28

Created:	2023-01-27
By:	Amanda Argona (aargona@ci.moscow.id.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAA72UDOKacOKIJnu7TVS2l101YwAOtkCOO

"Earth Day Noise Exemption" History

-  Document created by Amanda Argona (aargona@ci.moscow.id.us)
2023-01-27 - 11:29:25 PM GMT- IP address: 64.126.168.18
-  Document emailed to jfry@ci.moscow.id.us for signature
2023-01-27 - 11:32:35 PM GMT
-  Email viewed by jfry@ci.moscow.id.us
2023-01-28 - 0:11:55 AM GMT- IP address: 76.178.131.28
-  Signer jfry@ci.moscow.id.us entered name at signing as James Fry Jr
2023-01-28 - 0:13:41 AM GMT- IP address: 76.178.131.28
-  Document e-signed by James Fry Jr (jfry@ci.moscow.id.us)
Signature Date: 2023-01-28 - 0:13:43 AM GMT - Time Source: server- IP address: 76.178.131.28
-  Agreement completed.
2023-01-28 - 0:13:43 AM GMT

RESOLUTION NO. 2023 –

A RESOLUTION OF THE CITY OF MOSCOW, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, TO ALLOW FOR THE TEMPORARY VENDING OF BEER AND/OR WINE IN EAST CITY PARK UNDER SPECIFIC REGULATIONS AND UNDER CERTAIN LIMITED CONDITIONS PURSUANT TO MOSCOW CITY CODE 5-13-4.B; PROVIDING THIS RESOLUTION TO BE EFFECTIVE UPON ITS PASSAGE AND APPROVAL.

WHEREAS, Moscow City Code Title 5, Chapter 13, Section 13-4.B. prohibits the possession of alcoholic beverages while present in a public park in the City of Moscow, Idaho (hereinafter “City”) except in accordance with specific regulations adopted by the Council by Resolution; and

WHEREAS, East City Park in Moscow is a City park as defined in Moscow City Code Title 5, Chapter 13, Section 3.C. (hereinafter “the Park”); and

WHEREAS, Inland North Waste (hereinafter “the Event Sponsor”) desires to have its sponsored event, Earth Day (hereinafter “the Permitted Event”), in East City Park (see Attachment “A”); and

WHEREAS, the Permitted Event is an event or series of events sponsored by Event Sponsor, intended to promote family and community fellowship; and

WHEREAS, Council wishes to allow for the vending and responsible consumption of beer and/or wine under certain conditions, contained herein and during limited hours during the Permitted Event; and

WHEREAS, Council wishes to prevent the sale and/or consumption of liquor during the Permitted Event; and

WHEREAS, Council believes the regulations contained herein are appropriate; and

WHEREAS, Council believes that the specific regulations contained herein balance health and safety concerns of citizens with the desire to promote responsible use of alcoholic beverages; and

WHEREAS, nothing contained in this Resolution is intended to waive other laws and regulations applicable to the sale and consumption of alcohol within City limits (including a requirement for a catering permit; a beer and wine permit for benevolent, charitable and public purpose events; or a winery sponsored event permit); and

WHEREAS, nothing contained within this Resolution is intended to endorse or support any particular belief, philosophy, or political position of the Event Sponsor or of the Permitted Event, and/or its affiliates, associations, contributors, supporters, participants, etc.;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Moscow, Idaho that all matters stated above are found to be true and correct and are incorporated herein by reference as if copied in their entirety and shall be adopted with the following:

SPECIFIC REGULATIONS ON THE SALE AND/OR CONSUMPTION OF BEER AND/OR WINE ON APRIL 22, 2023:

Intent:

This Resolution is intended to allow the sale and consumption of beer and wine only (not liquor), pursuant to these specific regulations and is not intended to amend or expand the Moscow City Code or any other applicable law or regulation beyond the scope of the particulars of this Resolution or beyond the hours of the Permitted Event. Other than as specifically provided herein, park, sanitary, health, litter, police, fire, sidewalk café, alcohol vending, and other laws and regulations shall be unaffected by this Resolution. This Resolution is not a waiver of any State, County, or local requirement of a permit or licensure related to sales and/or distribution of alcohol including a requirement for a catering permit; a beer and wine permit for benevolent, charitable and public purpose events; or a winery sponsored event permit. This Resolution shall not establish precedent nor shall it apply to any event other than the Permitted Event held on the 22nd day of April, 2023 from 4:00 p.m. to 7:00 p.m.

Liability, Insurance and Safety:

1. No less than ten (10) days prior to the Permitted Event at which the licensed vendor will sell beer and/or wine, the Event Sponsor shall deliver to the Community Events Division one (1) copy of written proof that the licensed vendor has current, paid up, off-premise liquor liability insurance or special event insurance in an amount not less than One Million Dollars (\$1,000,000) combined single limits.
2. No less than ten (10) days prior to the first activity of the Permitted Event herein described, the Event Sponsor shall deliver to the Community Events Division one (1) copy of written proof that the Permitted Event has obtained current, paid up, general liability insurance or special event insurance in an amount not less than One Million Dollars (\$1,000,000) combined single limits. Such general liability insurance or special event insurance policy shall be primary to any other insurance related to these events and to that of any potential party subject to a claim related to the Permitted Event.
3. City shall be named as an additional insured on the insurance policy of the licensed vendor.
4. No less than ten (10) days prior to the Permitted Event, the Event Sponsor shall deliver to the Community Events Division the signed original of the Agreement with City, attached as Attachment “B”, to defend, hold harmless and indemnify the City of Moscow, Idaho, its agents, servants, employees, officers and contractors from any and all claims, causes of action or damages which may arise from the Event Sponsor use of the Park premises.
5. The Moscow Police Chief or designee is hereby empowered to order the immediate cessation of all activities allowed under this Resolution at any time they reasonably determines that it is in the best interest of City to do so. There shall be no appeal from a determination by the Moscow Police Chief or their designee to terminate all or part of the Permitted Event.

Vendor/Event Sponsor:

1. There shall be only one (1) licensed vendor of beer and/or wine at the Permitted Event;
2. Event Sponsor is required to ensure that all beer and/or wine shall be sold only by a licensed vendor.
3. Licensed vendor(s) shall obtain and shall comply with all alcohol related laws and regulations, including, but not limited to, the City requirement of a City catering permit; a State beer and

wine permit for benevolent, charitable, or public purpose events; or a winery sponsored event permit.

4. The name, address, telephone number, alcohol license permit number of every licensed vendor, and proof of insurance covering the vendor's activities (as required herein) shall be provided to the Community Events Division no less than ten (10) days prior to the Permitted Event at which such licensed vendor shall sell beer and/or wine.
5. The City shall play no role in determining which vendor shall be selected to sell alcoholic beverages in the Park during the Permitted Event; described herein.
6. The vendor shall provide at least two (2) persons to check proper identification for those who shall be sold beer and/or wine during the Permitted Event. These persons shall be clearly identified and shall be stationed no less than ten feet (10') from the vendor's sales or dispensing counter.
7. The Event Sponsor shall provide at least two (2) law enforcement officers or two (2) guards from a recognized private security firm to provide security for the Permitted Event. Such officers or guards shall be clearly identified as such and shall be on duty at all times beer and/or wine is being served during the Permitted Event.
The Chief of Police shall make the determination of whether law enforcement officers are required or the use of a private security firm shall be utilized and in the event the Chief of Police approves the use of a private security firm, the Event Sponsor shall obtain written permission for use of said private security firm by the Chief of Police or designee.
8. The Event Sponsor and City both specifically understand and acknowledge that the Event Sponsor shall be solely responsible for any and all liability resulting from action or inaction, and/or negligence, and/or gross negligence by security provided by the Event Sponsor for the Permitted Event.

Sales and Consumption:

1. No less than ten (10) days prior to the Permitted Event at which the licensed vendor will sell beer and/or wine, the Event Sponsor shall deliver to the Community Events Division a finalized site map which shall be drawn to show the locations, dimensions of, and relative distances between the following: (a) the beer and/or wine garden within the Park; (b) the barricade, sales and/or dispensing area, consumption area, entry and exit points; (c) identification checking station; and (d) food sales and service areas. Said site design and any subsequent alterations shall be approved in writing by Moscow City Parks and Facilities Manager or their designee, and by the Moscow Chief of Police prior to the Permitted Event.
2. All beer and/or wine sales, dispensing, and consumption shall take place within the area designated by the Event Sponsor and as shown on the site map required by this Resolution.
3. The designated sales and service area(s) shall be physically separated from the rest of the Park by a barrier which is no less than forty-four inches (44") tall and which is constructed so no person can pass under, over, or through it except at established entry and exit points located, as shown, on the site map required by this Resolution. All sales, dispensing, service, and consumption shall take place inside the approved area.
4. All food sales and service shall be located outside the approved area and have a space of no less than ten feet (10') between the approved barrier and food sales or service area.
5. No person shall be allowed to purchase, consume or possess beer and/or wine other than within the area designated for beer/wine sales and consumption as shown on the map required by this Resolution.

6. There shall be no more than one (1) entrance and one (1) exit to each area designated for beer and/or wine consumption, as shown on the map required by this Resolution.
7. All beer and/or wine shall be dispensed in and consumed from its original container. Such container shall be a readily identifiable container not more than sixteen ounces (16 oz.) in size which shall not bear a logo for a non-alcoholic beverage.
8. Every occupant within the area(s) designated for beer and/or wine consumption shall provide identification to law enforcement officers, hired security or City employees who request it.
9. No person under twenty-one (21) years of age shall be present in the area(s) designated for beer and/or wine sales or consumption at any time beer and/or wine is being served.
10. A sign shall be prominently posted at or near the entrance and exit to each area designated for beer and/or wine sales or consumption, stating that entrance by persons under twenty-one (21) years of age is prohibited.
11. Beer and wine shall be sold and consumed only within the designated area in the Park between the hours of 4:00 p.m. and 7:00 p.m. local time on the 22nd day of April, 2023 during the Permitted Event.
12. No person shall carry or consume any alcoholic beverage within the Park which is not purchased or dispensed from the licensed vendor at the Permitted Event and consumed within the approved consumption area. Consumption of alcohol within the Park and outside of the approved consumption area shall be considered a violation of the City's open container ordinance.

Fee:

The Event Sponsor shall submit to the Community Events Division, within ten (10) days of the Permitted Event, the required fee established by Council that is associated with this Resolution.

Failure To Comply:

Failure to comply with this Resolution shall expose any such person to all relevant civil and criminal consequences and may result in denial of subsequent applications for alcohol permits in public parks for a period of no less than five (5) years.

PASSED on Motion by the Following Vote:

	Aye	Nay	Abstain	Absent
Hailey Lewis	_____	_____	_____	_____
Gina Taruscio	_____	_____	_____	_____
Sandra Kelly	_____	_____	_____	_____
Maureen Laflin	_____	_____	_____	_____
Drew Davis	_____	_____	_____	_____
Julia Parker	_____	_____	_____	_____

ADOPTED by the City Council of the City of Moscow, Idaho and **APPROVED** by the Mayor of the City of Moscow, this [date] day of [month], 2023.

Arthur D Bettge, Mayor

CERTIFICATION and ATTESTATION. I hereby certify that the above is a true copy of a Resolution passed at a regular meeting of the City Council, City of Moscow, held on _____ and attest to the Mayor's signature.

Laurie M. Hopkins, City Clerk

Attachment A



Attachment B

AGREEMENT TO DEFEND, TO HOLD HARMLESS AND TO INDEMNIFY
BETWEEN CITY OF MOSCOW, IDAHO AND
INLAND NORTH WASTE, FOR
THE EARTH DAY EVENT

THIS AGREEMENT TO DEFEND, TO HOLD HARMLESS AND TO INDEMNIFY, between City of Moscow, Idaho (hereinafter "CITY") and the sponsor of the event, Inland North Waste (hereinafter "SPONSOR"), is made and entered into this [date] day of [month], 2023.

WHEREAS, Resolution No. 2023-_____ of the City of Moscow, Idaho, passed and approved on the [date] day of [month], 2023, provides, in part, for the person(s) and/or group holding the approved event to enter into an agreement with CITY to defend, hold harmless and indemnify CITY, its agents, servants, employees, officers, and contractors from any and all claims, causes of action, or damages which may arise from the SPONSOR's use of CITY Park premises for the approved event; and

WHEREAS, this Agreement meets such requirement;

NOW, THEREFORE, CITY and SPONSOR agree as follows:

AGREEMENT TO DEFEND, HOLD HARMLESS, AND INDEMNIFY;

SPONSOR, through its duly and specifically authorized agents, hereby releases CITY and agrees, contracts and covenants not to bring suit, and agrees to defend, hold harmless, and indemnify CITY, its officers, employees, agents and representatives from any and all claims, costs, judgments, awards, or liability to any person, including claims by SPONSOR's own agents, officers, employees and representatives to which SPONSOR might otherwise be immune, arising from the event scheduled to occur the 22nd day of April, 2023, permitted under the terms of Resolution No. 2023-_____.

SPONSOR expressly agrees that this indemnity provision extends to any and all claims, losses, actions or judgments for damages to property or injury, sickness or death to persons, arising out of, or in connection with, the acts and/or any performances or activities of SPONSOR, SPONSOR's officers, employees, agents, and representatives, or caused by the presence, dispensing, sale, gift, or ingestion of alcohol by SPONSOR or its officers, employees, agents, and representative including, but not limited to, the caterer and/or vendor of alcohol during the event.

Inspection, review and/or acceptance by CITY of any activity performed by or during the event or any activity or non-activity by CITY police officers or other officers, employees, agents or representatives of CITY, shall not be grounds for avoidance of any of the covenants of defense, indemnification or hold harmless by SPONSOR on behalf of CITY contained in this Agreement.

SPONSOR agrees that they (i) have read the foregoing Agreement, understands it, and agrees with its contents and conditions; (ii) have had an opportunity to speak with legal counsel prior to signing this Agreement; and (iii) understands that the terms of this Agreement are contractually and legally binding and that no verbal statement to the contrary, by any person, can void or alter the terms of this Agreement.

I, Stevie Steely-Johnson, certify under penalty of perjury pursuant to the law of the State of Idaho, that the foregoing is true and correct and that I have the authority to bind Inland North Waste (INW) to this Agreement.

SIGNED this _____ day of _____, 2023.

EARTH DAY.

CITY OF MOSCOW, IDAHO

Stevie Steely-Johnson
INW Chief Administrative Officer

Arthur D Bettge, Mayor

ATTEST:

Laurie M. Hopkins, City Clerk

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

2023 Moscow Farmers Market Handbook - Amanda Argona

RESPONSIBLE STAFF

Amanda Argona, Community Events Manager

REVIEWED BY

This was reviewed by the Administrative Committee on February 27, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

Cody Riddle, Deputy City Supervisor - Community Development

OTHER RESOURCES

DESCRIPTION

In 2018, the Moscow Farmers Market implemented the first iteration of the Moscow Farmers Market Handbook. The Handbook is an expanded policy document meant to provide clarity and serve as a resource for anyone seeking information on the Market, as well as hold Market participants accountable for operating procedures. At the end of each season, the policies that make up the Handbook are considered in depth by staff and the Farmers Market Commission. The Commission reviewed the proposed changes to the Handbook on February 7, 2023, and unanimously accepted all changes for approval and adoption by the Council for the 2023 Market Season.

STAFF RECOMMENDATION

Approve the 2023 Moscow Farmers Market Handbook and associated Resolution.

PROPOSED ACTIONS

ACTION: Approve the 2023 Moscow Farmers Market Handbook and the associated Resolution.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. Resolution_2023- FarmersMarketHandbook_final

RESOLUTION NO. 2023 -

A RESOLUTION OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, ADOPTING THE MOSCOW FARMERS MARKET 2023 HANDBOOK INCLUDED HERewith AND INCORPORATED HEREIN BY THIS REFERENCE; PROVIDING THIS RESOLUTION TO BE EFFECTIVE UPON ITS PASSAGE AND APPROVAL ACCORDING TO LAW.

WHEREAS, the Moscow Farmers Market (hereinafter “the Market”) has been in existence for many years; and

WHEREAS, the Market is an integral part of Moscow’s vibrant downtown, bringing together people from diverse backgrounds and interests and of all ages; and

WHEREAS, the Council wishes to continue to support and promote the Market; and

WHEREAS, the Moscow Farmers Market 2023 Handbook (hereinafter “Handbook”) policies have been developed and recommended by the Moscow Farmers Market Commission, with input from City staff members, and made available for review by vendors and the public through public Commission meetings; and

WHEREAS, establishment of the Handbook will allow for an efficient, effective, predictable and fair administration of the Market activities during the 2023 Market Season; and

WHEREAS, this Handbook enhances transparency and understanding, and provides additional information for the reasoning behind policies, as the goal of the Handbook was to increase the clarity, quality, consensus on, and consistency of policies; and

WHEREAS, the Council believes that this Handbook and the policies contained herein are appropriate, and will support the Market and enhance the Market experience for all of those who participate in this great City activity;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Moscow that all matters stated above are found to be true and correct and are incorporated herein by reference as if copied in their entirety and shall be adopted with the following:

The attached Moscow Farmers Market 2023 Handbook is hereby adopted for the 2023 Market Season.

PASSED on Motion by the Following Vote:

	Aye	Nay	Abstain	Absent
Drew Davis	_____	_____	_____	_____
Sandra Kelly	_____	_____	_____	_____
Maureen Laflin	_____	_____	_____	_____
Hailey Lewis	_____	_____	_____	_____
Julia Parker	_____	_____	_____	_____
Gina Taruscio	_____	_____	_____	_____

ADOPTED by the City Council of the City of Moscow, Idaho and **APPROVED** by the Mayor of the City of Moscow, this _____ day of _____, 2023.

Arthur D. Bettge, Mayor

CERTIFICATION and ATTESTATION. I hereby certify that the above is a true copy of a Resolution passed at a regular meeting of the City Council, City of Moscow, held on _____, 2023 and attest to the Mayor's signature.

Laurie M. Hopkins, City Clerk



MOSCOW FARMERS MARKET

EST. 1976

growers | makers | performers

2023 HANDBOOK

CITY OF MOSCOW | 221 E SECOND STREET | MOSCOW, IDAHO

WWW.CI.MOSCOW.ID.US | 208-883-7132

FARMERSMARKET@CI.MOSCOW.ID.US



Table of Contents

MOSCOW FARMERS MARKET OVERVIEW	4
MISSION STATEMENT	6
CORE VALUES	6
PHILOSOPHIES.....	6
DEFINITION OF TERMS.....	8
VENDOR CATEGORIES.....	9
AGRICULTURE VENDORS.....	9
NON-AGRICULTURE VENDORS.....	9
YOUTH VENDORS.....	10
PERFORMANCE VENDORS (BUSKERS)	11
POLICIES	13
MARKET OPERATING POLICIES	13
1. MARKET LOCATION	13
2. VENDOR PRODUCTION AND LOCATION RULE	13
3. MARKET SCHEDULE.....	13
4. VENDOR ELIGIBILITY AND APPROVAL	13
5. MARKET VENDOR SPACE	14
6. MARKET FEES	15
7. REGULATION OF CERTAIN ACTIVITIES DURING MARKET OPERATIONS.....	17
VENDOR OPERATING POLICIES.....	20
1. MARKET VENDOR REQUIREMENTS	20
2. HAWKING.....	20
3. SALE AND DISTRIBUTION OF NON-APPROVED ITEMS.....	20
4. VENDOR MERCHANDISE	20
5. PUBLIC HEALTH MANAGEMENT	20
6. GENERATORS.....	21
7. DECORUM / ETIQUETTE.....	21
8. PARTICIPATION IN MARKET PROMOTION.....	21
9. SIGNAGE.....	21
10. PRICING.....	21
11. PACKAGING AND LABELING	22
12. ANNUAL GROSS SALES REPORTING	22
13. IDAHO SALES TAX REPORTING	22
14. AGREEMENT TO HOLD HARMLESS, DEFEND, AND INDEMNIFY	22
15. PERMITS AND LICENSES.....	22
16. THIRD PARTY CERTIFICATIONS.....	22
17. ANNUAL VENDOR ORIENTATION	23
18. NON-ATTENDANCE	23
19. SETUP	23
20. TAKE-DOWN.....	23
21. EARLY DEPARTURE / SELLING OUT	24
22. VENDOR SPACE ASSESSMENT.....	24

23. RESALE.....	24
POLICY VIOLATIONS.....	25
PENALTIES.....	25
1. FIRST PENALTY.....	25
2. SECOND PENALTY.....	25
3. THIRD PENALTY.....	25
ENFORCEMENT.....	25
EGREGIOUS BEHAVIOR AND OFFENSE.....	25
APPEALS PROCESS.....	26
1. APPEALING A PENALTY.....	26
2. WRITTEN STATEMENT.....	26
3. NUMBER OF APPEALS.....	26
4. FINAL DECISION.....	26
EFFECTIVE DATE.....	26
APPENDICES.....	I
APPENDIX 1 – MOSCOW FARMERS MARKET MAP AND BOUNDARIES.....	I
APPENDIX 2 – MOSCOW FARMERS MARKET VENDOR FEES.....	II
APPENDIX 3 – SAFETY COMPLIANCE REQUIREMENTS.....	III
1. TENTS, CANOPIES, UMBRELLAS, ETC.	III
2. FIRE EXTINGUISHERS.....	III
3. PORTABLE COOKING DEVICES.....	III
4. ELECTRICAL CORDS.....	IV
5. FIRE LANES.....	IV
APPENDIX 4 – MOSCOW FARMERS MARKET NOTICE OF PENALTY.....	V
APPENDIX 5 – PERMITS, LICENSEES, AND RESOURCE CONTACTS.....	VI
APPENDIX 6 – VENDOR ELIGIBILITY & APPROVAL.....	XI
1. BASIC ELIGIBILITY.....	XI
2. APPROVAL PROCESS FOR AGRICULTURAL VENDORS.....	XI
3. APPROVAL PROCESS FOR NON-AGRICULTURAL VENDORS.....	XI
APPENDIX 7 – RESOLUTION No. 2012-05 FRIENDSHIP SQUARE USE POLICY DURING FARMERS MARKET SEASON...	XVI
APPENDIX 8 – VENDOR PARKING MAP.....	XX

Moscow Farmers Market Overview

The Moscow Farmers Market has been a treasured and vibrant part of the community since its inception in 1976 as a small grass-roots gathering. It serves to provide locally grown produce and quality wares, as well as bring the community together in ways no other event or service does. Whether Market goes visit to purchase their weekly groceries or simply to enjoy the music and socialize, the experience of the Market promotes a sense of place and helps citizens feel tied to the community. The Moscow Farmers Market is unique in its ability to stay rooted to its original purpose and charm of a local market while growing and progressing with trends and needs. The variety of stakeholders invested in the Moscow Farmers Market means that each decision can have a great impact on our residents, vendors, local businesses, City staff, and more.

Market Leadership is formed by a collaboration of City of Moscow Staff and a Moscow Farmers Market Commission comprised of community residents, vendors, and other representatives. City staff manages the operational and regulatory

FARMERS MARKET COMMISSION MEMBERS

VENDOR REPRESENTATIVES

Jenny Parker

Produce Vendor representative

Gerardo Alvarez

Specialty Food Vendor representative

Kassie Smith

Crafts Vendor representative

COMMUNITY REPRESENTATIVES

Jamie Hill, Chair

At-large representative

Josh Larson

At-large representative

Mackenzie Lawrence, Vice Chair

At-large representative

Kerry Morsek

At-large representative

SPECIALTY REPRESENTATIVES

Colette DePhelps

University of Idaho Extension representative

Samantha Martinet

*Moscow Chamber of Commerce + Visitor Center
representative*

aspects of the Market while Commission members guide the vision and values of the Market.

It is the duty of the Commission to suggest ways to promote and improve the Farmers Market, propose and/or review Market policies, keep abreast of trends and opportunities for advancing Market interests, products, standards, and offerings, and to otherwise act in an advisory role to the Moscow City Council.

The Commission meets regularly on the first Tuesday of each month, from 4:00 p.m. to 5:30 p.m. in the Council Chambers at City Hall, 206 E. Third Street, Moscow, Idaho. Meetings are open to the public.

The Moscow Farmers Market does not discriminate on account of race, color, gender, religion, sex, national origin, physical or mental disability, age, marital or familial status, sexual orientation or gender expression in its selection and inclusion of vendors.

**CITY OF MOSCOW
COMMUNITY EVENTS DIVISION & MOSCOW FARMERS MARKET STAFF**

Cody Riddle, Deputy City Supervisor
criddle@ci.moscow.id.us | 208-883-7027

Amanda Argona, Community Events Manager
aargona@ci.moscow.id.us | 208-883-7132

Laura Perrigo, Administrative Specialist
lperrigo@ci.moscow.id.us | 208-883-7000 ext. 7233

Corey Oglesby, Digital Media Specialist
coglesby@ci.moscow.id.us | 208-883-7231

FIND, LIKE & FOLLOW THE MOSCOW FARMERS MARKET
Website www.ci.moscow.id.us/723/Current-Vendors
Facebook @MoscowFarmersMarket
Instagram @cityofmoscowid

Mission Statement

The Moscow Farmers Market celebrates life on the Palouse by providing the community with the opportunity to buy and sell local and regional agricultural products (e.g., crops, meat, cheese, wine, etc.), distinctive handmade goods, artisan pieces, and original-recipe cuisine. This venue is meant to encourage and support sustainable economic, social, and environmental practices.

Core Values

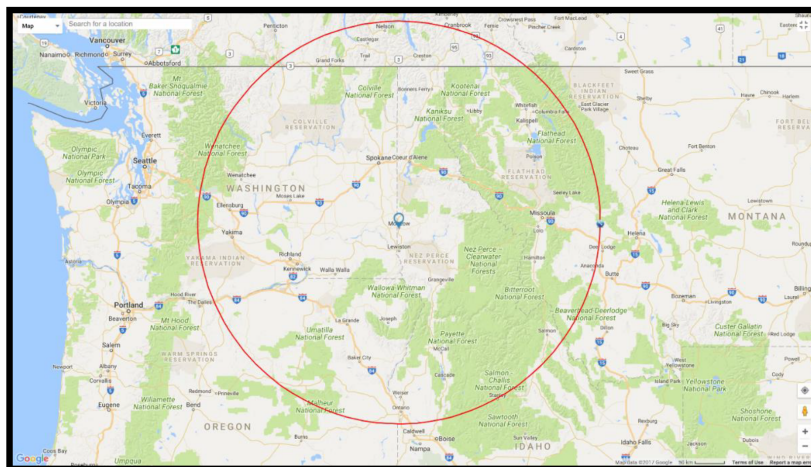
Access: Providing the community with access to local Vendors and their goods with an emphasis on having at least fifty percent (50%) of the Market's Vendors located within Latah and Whitman counties.

Agricultural Focus: Prioritizing space for agriculturally-derived products by having at least fifty percent (50%) of the Market's footprint occupied by Vendors selling such products for the majority of the Market Season.

Economic Opportunity: Contributing to the greater Moscow economy with emphasis on assisting independently-owned and start-up enterprises, while encouraging Vendors to locally source materials and ingredients direct from regional businesses and/or producers.

Community: Providing a safe space and opportunity for positive engagement that welcomes all residents and visitors.

Information: Increasing awareness of regional agriculture, sustainability, and sound environmental practices through education and outreach activities.



200 AIR-MILES FROM THE CITY OF MOSCOW, IDAHO



Definition of Terms

These definitions are included to provide a background for terms used throughout this document. The Market relied on a variety of sources in formulating the following definitions which included the use of definitions from entities like the Farmers Market Coalition, U.S. Department of Agriculture, Washington State Farmers Market Association, etc. to keep on trend with best practices for farmers markets. The ultimate decision regarding interpretation of these definitions lies with the Community Events Manager.

Agriculture: The science, art, or practice of cultivating the soil, producing crops, and raising livestock, and in varying degrees, the preparation and marketing of the resulting products.

Approved Vendor: An individual or a group that qualifies to participate in selling at the Market in at least one (1) of the listed vending categories listed on pages 9-12 and has undergone one of the two processes outlined in Appendix 6 – Vendor Eligibility and Approval.

Handmade: Items that show evidence of manual skills and dedication of one's own design, creativity, and making.

Local: Defined in this Handbook as "No more than two hundred (200) air miles from the City of Moscow, Idaho". Please see the visual aid on page 7.

Local Sourcing: The purchase of goods directly from local growers/producers for use in creating a product for sale at the Moscow Farmers Market.

Product Mix: A recognition that the Moscow Farmers Market, as a whole, needs a balance of products.

Sustainable Practices: An integrated system of plant and animal production practices that are capable of maintaining their productivity and usefulness to society over the course of time. These systems incorporate the most efficient use of nonrenewable resources and on-farm resources, and where appropriate, utilize natural biological cycles and controls that maintain agricultural productivity, promote economic viability in both the short and long term, and maintain stable rural communities, and quality of life.

Vendor Categories

All Vendors are required to submit relevant copies of permits, licenses, and/or third-party certifications prior to vending. It is the responsibility of the Vendor to know and understand what regulations may apply to their operation. See Appendix 5 - Permits, Licensees, and Resource Contacts for a list of resources.

Agriculture Vendors

Vendors who participate in the cultivation, harvesting, or production of crops, or management of livestock and bees. Vendors are strongly encouraged to be hygienic and sustainable with their practices in the planting, growing, cultivating, harvesting, transporting, and offering of such items for sale.

Fresh Produce/Nursery: Vendors who grow or produce herbs, fruits, vegetables, cut flowers, plants, grains, seeds, raw nuts, shrubs, trees, and vine starts.

Meat/Poultry: Vendors who raise animals with the intent of selling the majority of those products as cuts of meat, "off the hoof" sales, and byproducts like milk, eggs, etc.

Apiarist: Vendors who keep bees and manage beehives where the majority of products sold are the honey, honeycomb, and wax from their hives.

Value-Added: Vendors who produce supplies or ingredients for their processed goods and/or foods, which includes fibers, wood products, preserves, jams, jellies, ciders, beer, wine, syrups, salsas, smoked meats, cheeses, dried fruits and herbs, flours, oils, etc. The significant constituents of the product must be grown or raised on the producer's farm, ranch, or market garden. If a Vendor is unable to be the processor of their items and/or does not have complete oversight and ownership of the final product, then items are subject to the jury process unless required by law to use a third-party processor (i.e. meat products).

Forager: Vendors who harvest qualified, unaltered items from the wild.

Non-Agriculture Vendors

Prepared Food Vendors: Vendors who offer prepared foods must make these items in accordance with local and state regulations. State code requires the use of commercial kitchens to prepare certain foods.

Processed Foods: Vendors who create and process foods not intended for immediate consumption, including, but not limited to, preserves, jams, jellies, ciders, beer, wine, syrups, salsas, smoked meats, cheeses, dried fruit, dried herbs, roasted nuts, seasonings, drink mixes, flavored oils, etc., with all such ingredients **not** grown or raised by the producer.

Ready to Eat Foods: Vendors who create ready-to-eat foods made on-site on Market day or prepared in advance and served on Market day that are ready for immediate consumption.

Craft/Artisan Vendors: Vendors who handmake or manually design products that are of a home, studio, or cottage-type industry using an intermediate type technology rather than industrial-type production. Vendors in this category may not sell items made by others unless it is a part of the product design as a whole (i.e. a ceramic honey pot and wooden honey dipper; pendant and chain; frame for a photo; etc.). Examples of unacceptable items include, but are not limited to, tracings, paint-by-number, wood or metal products using duplicating machines, kits in any form, and any other items which clearly do not reflect originality of design, as determined by the jury process or Community Events Manager. The following sub-categories apply to Craft and/or Artisan Vendors:

Fine Arts: Painting, drawing, sculpture, pottery, ceramics, etc.

Heritage Arts: Basket-making, soap-making*, candle-making, woodworking, blacksmithing, knitting, crocheting, etc.

Decorative Arts: Items for self or home and garden, such as jewelry, birdhouses, furniture from recycled materials, mosaics, stained-glass items, lawn sculpture, photography, etc.

**Cosmetics fall under the Crafts/Artisan category, unless the Vendor grows or raises the majority of items used to create the final product. Cosmetics include creams, lotions, shampoos, and some soap products. The Market does not consider items consisting primarily of alkali salts and of fatty acids that make no label claim other than the cleansing of the human body as cosmetics but the following rules may still apply: Cosmetics must follow rules set by the Federal Drug Administration, comply with the Federal Food, Drug, and Cosmetic Act, and the Fair Packaging and Labeling Act.*

Youth Vendors

The Market encourages and supports early entrepreneurial interest of farming, gardening, crafts, and food preparation. This Handbook generally applies to Youth Vendors. Adults, chaperones, guardians, and/or other family members in attendance with a Youth Vendor shall also abide by this Handbook and subsequent policies, especially in decorum and etiquette. Youth Vendors and their designated chaperone(s) who fail to meet the policies of this Handbook and Youth Vendor Guidelines are subject to the penalty process as outlined in Appendix 4 – Moscow Farmers Market Notice of Penalty. The following sub-categories are applicable to Youth Vendors to assist with product distribution:

Sprouts (ages 6-12): Youth Vendors in this age category are limited to a three-foot by three-foot (3'x3') space located at the intersection of 5th Street and Main Street. Three (3) spaces will be available to Sprouts on a Market day.

Juniors (ages 13-17): Youth Vendors in this age category are limited to a five-foot by fifteen-foot (5'x15') space located at the intersection of 5th Street and Main Street. Three (3) spaces in this area will be available to Juniors on a Market day. Juniors may be assigned to a shared five-foot by fifteen-foot (5'x15') space along Main Street pending availability. Juniors requesting an eleven-foot by fifteen-foot (11'x15') space will be required to jury their products or will submit to a site visit, as outlined in Appendix 6 – Vendor Eligibility and Approval. Pending acceptance through these processes, Juniors will be subject to Tier 1, 2, or 3 registration and stall fees in the Vendor Fee Schedule and the Youth Fee will no longer be applicable, see Appendix 2 – Moscow Farmers Market Vendor Fees.

All Youth Vendors shall adhere to the following:

- Be the grower or producer of items for sale.
- Complete and submit the following paperwork:
 - Food Risk Assessment form (applicable for the sale of drink or food).
 - Youth Vendor registration form.
 - Release and Hold Harmless form.
 - Register with the Idaho Tax Commission.
- Request space by Tuesday at 5:00 p.m. for priority consideration.
- Have their booth set-up by 8:00 a.m.
- Actively sell their goods and items without the assistance of a parent and/or chaperone, where possible.
- Have an adult chaperone present at the Moscow Farmers Market, or be supervised by a parent and/or guardian.
- Be limited to no more than three (3) individual youths in the cases of group participation.

Performance Vendors (Buskers)

The Market values the performing arts and has created the Performance Vendor category to support emerging artists in developing their skills and audience at an affordable rate. The Market defines Performance Vendors as any person or group of persons who provide entertainment in the Market by playing musical instruments, singing, dancing, speaking, face painting, balloon tying, etc. Commercial vending of products is not a “performance”. This definition is not applicable to live entertainment scheduled in Friendship Square. Space availability for Performance Vendors is on a first come, first serve basis, with sign-

ups beginning at 7:45 am on Market day. Performance Vendors must complete and submit paperwork prior to receiving a space assignment. Moscow Farmers Market staff reserve the right to designate locations for these activities in non-Vendor spaces, screen Performance Vendors for suitability, and rotate space assignments to create a varied atmosphere and ambiance for patrons, shoppers, and vendors. This Handbook generally applies to Performance Vendors. Adults, chaperones, guardians, and/or other family members in attendance with a Performance Vendor who is a minor shall also abide by this Handbook and subsequent policies, especially in decorum and etiquette. All Performance Vendors shall adhere to the following:

- Complete and submit the following paperwork:
 - Performance Vendor registration form;
 - Release and Hold Harmless form; and.
 - Register with the Idaho Tax Commission.
- Amplification is prohibited.
- May only seek tips or donations.
- Shall only perform in designated areas.
- May not utilize tents, canopies, or umbrellas.
- Limit their performance group to three (3) individuals or fewer.
- Hawking, swearing, and/or aggressive, lewd, and inciting language is prohibited.
- May not occupy the same, designated space for more than a two and one-half (2.5) hour time period.

Policies

Market Policies shall apply to the Moscow Farmers Market and its Vendors. The Farmers Market Commission and Market Management developed these Policies, and City Council approved them. Failure to abide by these Policies is grounds for penalty action.

Market Operating Policies

1. **Market Location**

The Market is located generally on Main Street south of Third Street and north of Sixth Street, east of Main Street on the 4th Street right-of-way (west) of the cul-de-sac, east on 5th Street from Main Street to the alley, and Friendship Square in downtown Moscow, unless temporarily located or extended elsewhere when found to be in the best interest of the City. *Most generally, the Market moves off Main Street for University of Idaho's Homecoming Parade.* See Appendix 1 – Moscow Farmers Market Map & Boundaries.

2. **Vendor Production and Location Rule**

All Vendors shall be the grower/producer and shall conduct their growing/producing operations in a location not more than two hundred (200) air-miles from the City of Moscow, Idaho.

3. **Market Schedule**

- a. **Market Season:** The Market operates every Saturday in the months of May through October, annually.
- b. **Hours of Operation:** Market sales occur between the hours of 8:00 a.m. and 1:00 p.m., local time.
- c. **Public Access:** Main Street will be closed by City of Moscow Staff beginning at 5:00 a.m. and re-opened by 2:00 p.m. by City of Moscow Staff.
- d. **Unauthorized Vehicles:** The City of Moscow Police Department will have any non-Market related vehicles removed from Main Street and 5th Street, and any non-ADA vehicles removed from the first parking bay of the Jackson Street parking lot by 5:00 a.m.

4. **Vendor Eligibility and Approval**

- a. **New Vendors:** New Vendors are defined as any Vendor who has not previously sold at the Market or has been absent for two (2) or more consecutive Market Seasons. These Vendors are required to complete either a satisfactory Site Visit or receive a qualifying score through a Craft & Food Jury to become eligible. Basic eligibility, approval process, and tier eligibility are described in Appendix 6 – Vendor Eligibility & Approval.

- b. **Returning Vendors:** Returning Vendors are defined as any Vendor that has not been absent from the Market for two (2) or more consecutive Market Seasons. Return Vendors need to register for the upcoming Market Season and submit relevant required documents to maintain eligibility.

5. **Market Vendor Space**

- a. **Space Dimensions and Safety:** Most Vendor spaces will be marked as an eleven-foot by fifteen-foot (11' wide x 15' deep) space. A Vendor's business must be conducted within their assigned space. Vendors may not extend beyond the limits of the assigned space or into the pedestrian area at the entrance of the Vendor space unless specifically authorized by Market Management. Any Vendor utilizing coverings for their space, such as canopies, tents, and/or umbrellas, may not extend these items outside their assigned space. Requests for additional adjacent space will be granted at the discretion of Community Events Manager, where possible. All Vendors are subject to unscheduled inspections throughout the Market Season by the Moscow Volunteer Fire Department for compliance with relevant safety regulations to ensure public safety and emergency vehicle accessibility. See Appendix 3 – Safety Compliance Requirements.
- b. **Space Assignments:** The Market recognizes the value of Vendors maintaining a consistent location for the development of a healthy customer base. Vending space allocation is based on the level of commitment chosen by the Vendor as defined in Appendix 2 – Moscow Farmers Market Vendor Fees, as well as historical occupation and availability as it pertains to Market Product Mix. Agricultural based Vendors whose product readiness is determined by the growing seasons will be given special consideration by Market Management on a case-by-case basis and will not be penalized due to weather events that delay or impact their products.
- c. **Vehicles in Spaces:** Tier 3 Vendors may utilize motor vehicles or tow-behind trailers in their assigned space. Such usage will result in an additional vehicle surcharge fee. The Community Events Manager may grant Tier 1 and Tier 2 Vendors motor vehicle usage pending space availability and feasibility of access on a market-to-market basis. The Market defines motor vehicles and tow-behind trailers as any road-ready and licensed vehicle.
- d. **Non-Neighbor Spaces:** The Market recognizes that spaces which do not have adjacent vendors are more valuable due to greater visibility and/or

increased customer access. The Market defines these spaces as non-neighbor spaces (previously referred to as 'corner' and/or 'walk-thru' spaces). Vendors occupying a space with this type of designation are subject to an additional surcharge fee.

- e. **Space Use:** Use of a Vendor space for purposes other than those outlined in this Handbook is prohibited, unless specifically authorized.
- f. **Sharing Spaces:** Any proposal by Vendors to share a Vendor space must be approved by the Community Events Manager.
- g. **Space Allocation:** The City reserves the right to make the final decision on vending space and Tier package allocation, based upon overall Market Product Mix needs.

6. Market Fees

Fees include an annual registration fee, a daily per booth fee, and any additional amenity fees as outlined in Appendix 2 – Moscow Farmers Market Fees.

- a. **Structure:** The Market utilizes a tier structure based on the number of Market days a Vendor plans on attending during the Market Season. A Vendor's rate is determined based on the tier they select. Vendors pay the same rate throughout the Market Season, regardless if they attend more or less of their anticipated Market dates.
 - i. **Annual Registration Fee:** All Vendors, regardless of their selected tier, will be required to pay their associated registration fee at the Annual Vendor Orientation. Vendors unable to attend the Orientation shall arrange to pay this fee prior to the start of the Market Season.
 - ii. **Invoices:** All Vendors will receive invoices (weekly, monthly, or entire season) via Farmspread. Vendors without access to reliable internet or computers will receive invoices through the City of Moscow.
 - iii. **Refunds:** The Market does not provide refunds to Vendors for days that Vendors cancel their attendance or do not show up to the Market (no call, no show). In the event that severe weather or public safety issues force a Market cancellation as determined by City Administration, all Vendors that were granted a space assignment and did not cancel in advance of the stated closure may request a refund within two (2) weeks of the stated closure.
 - iv. **Payments:** To reduce risk of theft and improve record keeping, payments will be collected prior to Saturday. Failure to submit payment prior to Saturday will result in the Vendor's space being revoked for the following Market or their next space request not accommodated until

payment has been received. Vendors may choose to pay their fees the following ways:

- Online via Farmspread invoices.
- In-person with cash, check, or credit card.
- By mailing a check to the Moscow Farmers Market, PO Box 9203, Moscow, Idaho, 83843.

b. **Tier Packages:** Packages are non-transferrable and non-refundable. The Market currently offers the following tier packages to Vendors.

i. **Tier 3** – Seventy-five percent (75%) or more attendance.

- Vendor chooses to attend between eighteen (18) and twenty-six (26) consecutive Markets;
- Highest registration fee;
- Lowest daily per booth fee;
- Guaranteed same location;
- Allowed to substitute representation for two (2) Markets;
- Must notify Community Events Manager of their first and last anticipated attendance date; and
- Eligible to maintain space location if unforeseen circumstances arise that affect a Vendor's ability to meet attendance requirements upon communication with Community Events Manager. Such examples may include: parental leave, bereavement, elder care, etc.

ii. **Tier 2** – Thirty to sixty percent (30-60%) attendance.

- Vendor chooses to attend between nine (9) and seventeen (17) Markets;
- Mid-range registration fee;
- Mid-range daily booth fee; and
- Same block location, as available.

iii. **Tier 1** – Less than thirty percent (30%) attendance.

- Vendor chooses to attend between one (1) and eight (8) Markets;
- Lowest registration fee;
- Highest daily per booth fee; and
- Not guaranteed same location.

c. **Registration:** Registration for the Market Season will open annually in March, with notice sent to all Returning Vendors at the beginning of each year.

d. **Attendance Requests:** In order to streamline communication with the Community Events Manager, Vendors are encouraged to use the Farmspread platform when requesting, changing, or cancelling

attendance days. Requests during the Market Season shall be made by Tuesday at 5:00 p.m. for priority consideration. Requests submitted after this time will be considered at the discretion of the Community Events Manager.

7. Regulation of Certain Activities during Market Operations

Because it is important for the continuing success of the Market to preserve its character and appearance, and because the Market was established and remains primarily a local growers Market, certain activities that otherwise occur during non-Market hours are regulated in the public right-of-way during the Market hours, as follows:

- a. **"Cart" Vendors:** Vendors who are licensed pursuant to Moscow City Code Title 9, Chapter 11, shall not be allowed in the Market Location during Market hours unless they qualify as a current authorized Farmers Market Vendor independent of their Vending license. See M.C.C. § 9-11-13.
- b. **Licensed Sidewalk Cafes:** The possessor of a current, valid, sidewalk café license from the City may operate a sidewalk café in the Market during Market hours, pursuant to regulations contained within Moscow City Code Title 9, Chapter 12. Council recognizes and reaffirms that the purpose of the sidewalk café license is to allow the contiguous storefront restaurant to extend its typical and customary service into the portion of the public right-of-way shown in its license. Independent contractors, sub-contractors, sub-lessees, agents, or others who are not part of the day-to-day business of the contiguous restaurant owner, shall not be allowed to sell or promote in the Market, unless they otherwise qualify as a Farmers Market Vendor and meet all of the Farmers Market Vendor's requirements in this Policy. See M.C.C. § 9-12-6(B).
- c. **Downtown Businesses Other Than Sidewalk Cafes:** Downtown businesses may continue their operations during Market hours. The areas in the Market that are contiguous with non-retail business(es) or business(es) that are closed during Market hours, are not to be used for the display or sale or promotion of produce, products, goods or services by such business(es) or by any person or group, other than as specifically authorized by the Council or by this Policy. Sales, promotions tables, and displays placed contiguous with the front of downtown business(es) are allowed as long as those sales or displays are an extension of what is available for sale or promotion by and within the contiguous business, and such sales or promotions are carried out by the owners or their employees. No activity which directly interferes with or competes with the Market and/or its

Vendors shall be allowed within the public right-of-way during Market hours, unless that activity occurs by and within the contiguous business on a day-to-day basis as an integral part of such business. Independent contractors, sub-contractors, sub-lessees, agents, or others who are not part of the day-to-day business of the contiguous owner shall not be allowed to sell or promote in the Market unless they otherwise qualify as a Farmers Market Vendor and meet all of the Farmers Market Vendor's requirements in this Policy. Sales tables, clothes racks, free-standing displays, etc., shall be placed contiguous with the storefront in a manner that allows the preservation of an unobstructed pedestrian access on the sidewalk of not less than four (4) contiguous feet, and as approved by the City Fire Marshall.

- d. **Universities, Colleges or Other Educational Institutions Participation in Farmers Market:** Universities, colleges, or other educational institutional departments and retail outlets are not allowed to apply as Market Vendors. Student organizations, if qualified, may participate as Vendors.
- e. **First Amendment Activities:** Because of the importance the City places on First Amendment rights and activities, the Council has adopted specific regulations relative to downtown First Amendment activities during Farmers Market hours. The City has established reasonable time, place, and manner restrictions and has designated Friendship Square as the location for such activities in the downtown area during Farmers Market hours. See Resolution No. 2012-12. No separate, additional, or expanded First Amendment activities shall be allowed within the Market during Farmers Market hours, unless specifically authorized by Council or required by the United States or Idaho Constitutions.

Per Resolution No. 2012-05, *"The City wishes to coordinate the multiple and varied uses of Friendship Square during Market days of the Market Season. Uses include playground, pedestrian, and other travel through Friendship Square, maintenance of an emergency access lane, music and arts performances, demonstrations by various arts groups and the like, and presentations of various messages, ideas, philosophies, and opportunities by various individuals and groups who wish access to the Market participants and members of the public on Market day. The City does not intend to control, or regulate and coordinate the message or content of a Speaker's "speech" on a Market day, but rather, desires to reasonably regulate and coordinate the time, place, and manner of the speech by allowing Speakers to avail themselves of the designated Friendship Square*

Speakers Space on Market days, while continuing to coordinate and accommodate their use of Friendship Square on Market day. Also, the City desires to preserve the principally non-commercial nature of Friendship Square and the Speakers Space to the extent allowed by law." For the complete resolution, see Appendix 7 – Resolution No. 2012-05 Friendship Square Use Policy During Farmers Market Season.

- f. **Nicotine Products:** All types and kinds of nicotine use, including smoking, vaping in all forms (including nicotine-free vape pens), and chewing tobacco, are prohibited within the boundaries of the Farmers Market during the hours of operation and through the duration of the Farmers Market Season. See Resolution No. 2018-13.
- g. **Animals Prohibited in the Market:** Only ADA Service Animals, as defined in the Americans with Disabilities Act 2010 final regulations, are allowed throughout the Market boundaries, and are not restricted to the eastern and western sidewalks. All other non-ADA Service Animals are restricted to the eastern and western sidewalks. See Resolution No. 2018-12.

Vendor Operating Policies

1. **Market Vendor Requirements**

Those who participate in selling at the Market must be the owner and/or producer of their goods, represent at least one (1) vending category, as defined within this Handbook, and be approved through a jury process or site visit, as outlined in Appendix 6 – Vendor Eligibility & Approval.

2. **Hawking**

Hawking (to offer for sale by calling aloud in public) is prohibited.

3. **Sale and Distribution of Non-Approved Items**

The sale, distribution, or display of non-approved items such as canned or bottled beverages, literature, information, signage, etc. not related to the Vendor's products or services is prohibited.

4. **Vendor Merchandise**

The Market permits Vendors to sell merchandise items that are directly related to and/or promoting the Vendor's business operations in a limited capacity. Vendors wishing to sell merchandise must first register all merchandise items with the Community Events Manager. Upon approval, Vendors may display no more than one type of approved merchandise item for sale among the majority of their current products per Market day.

5. **Public Health Management**

To ensure the Market is creating a safe and non-hazardous environment to the public, all Vendors will abide by the following public health measures:

- a. **Waste Management:** Vendors are responsible for the set-up, clean-up, and safe operation of their assigned space. Vendors will provide their own receptacles/bags to manage waste, then must take any waste they generate with them at the end of the Market day. Waste receptacles in the Market are for use by Market customers and should not be used by Vendors for their waste. The dumpsters located throughout the downtown area are privately owned and are not for Vendors' use. Unauthorized use of other's solid waste container(s) is considered "theft of services" Pursuant to Idaho Code § 18-2403(5)(c). This activity is a misdemeanor crime and punishable by up to a \$1,000 fine, plus court costs and up to one (1) year in jail.
- b. **Health Regulations:** The Idaho Public Health Department conducts unscheduled inspections for compliance with relevant health and safety

regulations throughout the Market Season to ensure public safety and adequate health practices. The Community Events Manager and/or a Public Health Department representative will enforce applicable state and local requirements and have the authority to stop the sale of any items that are in violation of these regulations.

- c. **Grey Water:** Vendors are required by Idaho State Law, when applicable, to deposit grey water waste in the receptacle provided at the Market. No grey water or other waste water, fat, grease, oil, or other liquid shall be placed in the gutter or in a City storm water catch basin or other City water collection system. The Market provides a grey water dump station for use by Vendors. Grey water must be disposed of at this dump station. Vendors must take with them their non-grey water waste at the end of Market day.

6. Generators

The Market does not allow the use of generators during operating hours.

7. Decorum and Etiquette

The Market requires and expects considerate, polite, common sense, and friendly cooperation among all Vendors and toward other Market participants and patrons. Vendors shall respect the authority of the Community Events Manager and Staff. Vendors shall respect the rights of the other Vendors, participants, and patrons. If a Vendor feels that he or she is being treated unfairly or in an unprofessional manner by the Community Events Manager, such complaint shall be made only to the Deputy City Supervisor.

8. Participation in Market Promotion

Participation in the Market acts as a grant of permission to City to use photographs and other images of Vendors for promotional purposes, without compensation. All Vendors give permission to City to release the Vendor's preferred method of contact information (name, business name, address, or phone numbers) to requesting patrons and other organizations for promotional purposes and for publication by print media, video, or motion picture.

9. Signage

All Vendors are encouraged to display at their booth the Vendor's business name, City, and State of operation. Vendors subject to signage requirements as listed under any federal, state, or city regulation must comply. All signage must be contained within the Vendor's designated space(s).

10. Pricing

Market Vendors shall clearly post visible pricing for each item.

11. **Packaging and Labeling**

The Market encourages the use of recyclable packaging, and prohibits the use of Styrofoam packaging. All packaged food products (e.g., jams, jellies, salsa, nuts, etc.) must be labeled. Labels must include the Vendor's name and address; ingredients listed in order of volume (most to least); and potential allergenic ingredients. It is recommended that Vendor's also list their phone number on the label.

12. **Annual Gross Sales Reporting**

All Vendors are required to report their Annual Gross Sales by the third Wednesday in November, utilizing their Farmspread account, or via paper format. Individual Vendor reports will be kept confidential by Market Staff. Aggregate data will be used for future grant proposals, economic impact data collection, and Market reports. ***Failure of Market Vendors to report Annual Gross Sales, as required under this Policy, will result in said Vendor being disqualified to participate in the following Market Season. No appeals process provided.***

13. **Idaho Sales Tax Reporting**

Vendors must complete an Idaho Sales Tax Form ST-124 as required by the Idaho State Tax Commission. All Vendors are required by law to have a copy of Form ST-124 in their assigned space at all times. The Idaho State Tax Commission reserves the right to perform unscheduled inspections for tax compliance throughout the Market Season.

14. **Agreement to Hold Harmless, Defend, and Indemnify**

In order to participate in the Market, all Vendors shall sign an agreement that holds City harmless for any and all actions or inactions of every Market Vendor or person associated with such Vendor, and agree to defend and indemnify City for any claim filed against City related to any and all activities which are associated with the Vendor, the Market, or the Vendor's business.

15. **Permits and Licenses**

At the time of application, all Vendors shall provide current copies of any permits and licenses applicable and necessary for the sale of their products. For a list of permits and licensing resources, please refer to Appendix 5 – Permits, Licensees, and Resource Contacts.

16. **Third Party Certifications**

All Vendors presenting products as third-party-certified, such as Organic, Certified Naturally Grown, etc., shall include the authorized certification form with their Vendor application. Certification will be checked for compliance with the certifying entity or organization. Vendors not in compliance with their certification

requirements, or who cannot produce a current certification, will be required to remove signage stating the certification(s).

17. **Annual Vendor Orientation**

All Vendors are required to attend the mandatory annual Vendor Orientation meeting prior to start of Market Season, at a date and time set by the Community Events Manager. Failure to attend will result in one of the following scenarios:

- a. **Tier 1 Vendors:** Loss of eligibility to participate in the upcoming Market Season.
- b. **Tier 2 Vendors:** Loss of eligibility to participate in the upcoming Market Season.
- c. **Tier 3 Vendors:** Loss of designated Market space.

If illness, emergency, or another unanticipated conflict forces absence, the Vendor must contact the Community Events Manager as soon as they are able.

18. **Non-Attendance**

Vendors are required to communicate with the Community Events Manager on or before the Friday before the Market day that will be missed. If illness or emergency forces non-attendance, the Vendor must contact the Community Events Manager as soon as they are able.

19. **Setup**

Setup may begin at 5:00 a.m. Vendors are to enter on 5th Street, pull into their assigned space, unload their items to the sidewalk, and exit via 3rd Street or 6th Street. Vendors will park their vehicle a minimum of two (2) City blocks away from the Market (parking is available at Moscow City Hall and the adjacent Jefferson lot. See Appendix 8 – Vendor Parking Map). Once a Vendor's vehicle is parked, they can then begin setting up their space for the Market. **Large vehicles and trailers should arrive early to allow sufficient time for unloading during setup.** Vendors must allow for traffic flow and may not block the main thoroughfare. 5th Street will be closed to all vehicles at 7:15 a.m. Vendors must be in their assigned space and be unloaded by 7:30 a.m. and must have their tent(s) and booth(s) set-up by 8:00 a.m. All vehicles must be off Main Street by 7:30 a.m. unless otherwise specifically allowed by the Community Events Manager. All tents must be placed as close to the adjacent curb as is physically possible unless specifically authorized by the Community Events Manager to do otherwise.

20. **Take-Down**

5th Street will remain closed to Vendor traffic until 1:10 p.m. to ensure the safety of any children and patrons who may still be in the main thoroughfare. Beginning at 1:00 p.m., Vendors may begin to disassemble their space and move items to the sidewalk before retrieving their vehicle. **Vendors shall not retrieve their vehicle**

before items are ready to be loaded. No vehicle may enter or leave the Market Location unless directed to do so by the Community Events Manager, a Peace Officer, or an emergency services provider. Vendors must allow for traffic flow and may not block the 5th Street alley, the main thoroughfare, or obstruct traffic on Washington Street. Vendors may continue loading their items from the sidewalk after 2:00 p.m. if their vehicle is off Main Street, in a parking stall, and facing the direction of traffic flow. The City requires that the Market Location be completely vacated by Vendors and made available to the public by 2:00 p.m.

21. Early Departure / Selling Out

Vendors requiring early departure must inform the Community Events Manager and obtain permission prior to leaving. Vendors must carry goods, supplies, and equipment out of their assigned space without using a vehicle. Vendors that sell out are encouraged to remain in their assigned space, but may pack-up items and carry them out without the use of a vehicle.

22. Vendor Space Assessment

All Vendors are subject to a Market space walk-through by the Community Events Manager and/or members of the Farmers Market Commission acting in an official capacity. The purpose of the on-site walk-through is to ensure all Vendors are current on required permits and licenses and also to inspect the Vendor's goods and operations. Vendors found to be violating Market policies will be subject to penalties.

23. Resale

The resale or reselling of any product is strictly prohibited.

Policy Violations

Unless explicitly stated, violation of any Policy will be subject to the penalties outlined below. The purpose of penalties is to encourage communication between Vendor(s) and Market Management to correct the offending action so that the Vendor, where possible, may continue to sell goods within the Market. Penalties are cumulative whether the same Policy has been violated multiple times or multiple Policies violated multiple times. Nothing related to the Market's penalties shall affect, in any way, other laws and/or regulations with which Vendors must comply (e.g., health, tax, police, fire, etc.).

Penalties

All penalties will be issued via a carbon copy format with one (1) copy for the Vendor's records, and one (1) copy for the Market's records. See Appendix 4 – Moscow Farmers Market Notice of Penalty.

1. **First Penalty**

A verbal warning shall be given to the Vendor.

2. **Second Penalty**

A written warning shall be given to the Vendor. Vendor will provide Management an email or letter that states how the Vendor will correct the behavior. Failure to receive a statement from the Vendor will result in a forced absence for the next Market attendance.

3. **Third Penalty**

A fifty-dollar (\$50) fine will be imposed upon the Vendor. Failure to remit payment will result in the Vendor being prohibited from attending Market until the fine is paid.

Enforcement

The City of Moscow Farmers Market ("Market") Policies will be enforced by the on-site Community Events Manager and/or in consultation with the Deputy City Supervisor, depending on circumstances. As the Market Location encompasses public right-of-way or City-controlled property, City reserves its right to regulate activities which occur within such public property. All Vendors agree to abide by Market Policies upon acceptance into the Market.

Egregious Behavior and Offense

In the case of a Vendor(s) acting in threatening or belligerent behavior, Community Events Manager has the right to cease sales for the remainder of the Market and have the Vendor dismissed early from the Market. Community Events

Manager will issue a penalty and present a case of expulsion or termination from the Market to the Farmers Market Commission. Vendor will be provided an opportunity to state their case, either orally, or in writing.

Appeals Process

If a Vendor has been found in violation of Market Policies, and the Vendor believes the penalty imposed is based upon inaccurate or incomplete information, or the penalty would constitute an unfair action if imposed, the Vendor may use the appeals process.

1. *Appealing a Penalty*

Vendor(s) who have been issued a penalty for an alleged Policy violation may appeal the decision within five (5) business days of the violation.

2. *Written Statement*

Appeals must take the format of a written statement detailing the reasons as to why the Vendor did not violate the Policy. Statements must be addressed to the Assistant City Supervisor.

3. *Number of Appeals*

Vendor(s) may only appeal the alleged violation one (1) time.

4. *Final Decision*

A decision regarding the appeal will be rendered within five (5) days of receiving the appeal and shall be final.

Effective Date

These policies shall be effective upon approval by the Moscow City Council.

Appendices

Appendix 1 – Moscow Farmers Market Map and Boundaries



Appendix 2 – Moscow Farmers Market Vendor Fees

Number of days in attendance at the Market & associated fee by stall size									
Tier 1 (\$16 reg. fee)	1	2	3	4	5	6	7	8	
11'x15' (\$32/day)	\$32	\$64	\$96	\$128	\$160	\$192	\$224	\$256	
5'x15' (\$16/day)	\$16	\$32	\$48	\$64	\$80	\$96	\$112	\$128	
Tier 2 (\$53 reg. fee)	9	10	11	12	13	14	15	16	17
11'x15' (\$21/day)	\$189	\$210	\$231	\$252	\$273	\$294	\$315	\$336	\$357
5'x15' (\$13/day)	\$117	\$130	\$143	\$156	\$169	\$172	\$195	\$208	\$221
Tier 3 (\$131 reg. fee)	18	19	20	21	22	23	24	25	26
11'x15' (\$16/day)	\$288	\$304	\$320	\$336	\$352	\$368	\$384	\$400	\$416
5'x15' (\$9/day)	\$162	\$171	\$180	\$189	\$198	\$207	\$216	\$225	\$234
Additional Amenities									
Electricity <i>Limited outlets, 16 amps max</i>	Flat rate of \$11/day, regardless of Tier								
Non-Neighbor Spaces	Flat rate of \$5/day, regardless of Tier								
Vehicle Surcharge	Flat rate of \$16/day, regardless of Tier								
Other Vendor Categories									
Performance/ Busker	\$7 per group								
Youth Vendor	\$6 per group								

Appendix 3 – Safety Compliance Requirements

The Moscow Volunteer Fire Department requires Vendor compliance with the following items at all times. Vendors are subject to inspection on an irregular basis for these requirements:

1. **Tents, Canopies, Umbrellas, etc.**

- a. **Weights:** Weights are required on all types of coverings utilized by Vendors to reduce risk and harm from being blow down. Each anchor point must have no less than twenty-four pounds (24 lbs.) weighing it down.
- b. **Attachment:** Weights requiring tethering shall
 - i. Not create a tripping hazard;
 - ii. Use lines that are visible with soft edges to avoid abrasions; and
 - iii. Be securely attached to the tent, canopy, etc., at ground level, and not above a person's head, to prevent a clothesline effect.
- c. **Tripping Hazards:** Any part of a tent, canopy, etc., in a walkway will have a red or florescent tape applied to the portion in the walkway to prevent tripping hazards.

2. **Fire Extinguishers**

- a. **Certified Fire Extinguishers:** Vendors shall arrange for annual service of their fire extinguishers and ensure that a 'verification tag of service date' is in place.
- b. **Number of Fire Extinguishers:** A minimum of one (1) five-pound (5 lb.) ABC type portable fire extinguisher is required for each Vendor with any type of cooking device or warming plate.
- c. **Class Type:** A class K rated portable extinguisher is required for **deep-vat fry** cooking equipment involving vegetable or animal oils and fats.

3. **Portable Cooking Devices**

- a. **Tent Standards:** The national standard set by the National Fire Protection Agency (NFPA) 701 applies to the Market regarding portable cooking devices under any type of coverings. Vendors using this method to prepare or cook food shall do one (1) of the following:
 - i. Provide a certificate from an approved testing laboratory that states the covering's materials and performance meet the criteria outlined in NFPA 701; or
 - ii. Provide the brand of flame-retardant used to treat the covering. Treatment application must be through an approved manner that

meets the flame propagation performance criteria outlined in NFPA 701.

- b. **Combustible Materials:** No combustible material shall be within five feet (5') of any open flame or portable cooking device.
 - c. **Smoke Stacks:** Portable cooking devices with a smoke stack must be a minimum of five feet (5') from any combustible material.
 - d. **Gas Cylinders and Tanks:** Compressed gas cylinders must be secured to prevent tipping and potential damage to the stem and/or regulator. Approved methods include chained to a stable structure or placed in a milk crate. Always secure gas cylinders in an upright, vertical manner on a flat surface.
4. **Electrical Cords**
- a. **Cord Standards:** All electrical cords shall be Underwriters Laboratories (UL) approved.
 - b. **Tripping Hazards:** Cover all electrical cords to prevent tripping hazards.
5. **Fire Lanes**
- A minimum fire lane of twenty-five feet (25') shall be maintained at all times.

Appendix 4 – Moscow Farmers Market Notice of Penalty



POLICY VIOLATION NOTICE OF PENALTY

NO. XXXXXX

Today's date: ____/____/____

☐ 1st – verbal warning

Date of policy violation: ____/____/____

☐ 2nd – written warning

Date penalty issued: ____/____/____

☐ 3rd – \$50 fine

MOSCOW FARMERS MARKET VENDOR HANDBOOK POLICY VIOLATED BY VENDOR

Name and job title of Moscow Farmers Market staff issuing penalty

Signature of Moscow Farmers Market staff issuing penalty

VENDOR INFORMATION ☐ Tier 1 ☐ Tier 2 ☐ Tier 3

Primary contact for Vendor: _____
First name Last name

Vendor doing business as: _____
Name of Business Operation

By signing this policy violation, I acknowledge receipt of penalty notice for my business operation at the Moscow Farmers Market

Signature of Vendor primary contact: _____ Date: _____
MM/DD/YYYY

V

Appendix 5 – Permits, Licensees, and Resource Contacts

Permits and licensing information is different for each Vendor category. The following list is not exhaustive and is meant for user education purposes.

Moscow Volunteer Fire Department

229 Pintail Lane or 603 South Main
Moscow, ID 83843
208-882-2831
dellinwood@ci.moscow.id.us

Public Health – Idaho North Central District

333 East Palouse River Drive
Moscow, ID 83843
208-882-7506
<https://www.idahopublichealth.com/district-2/aboutidahopublichealth>

Idaho State Tax Commission

11321 W. Chinden Blvd.
Boise, ID 83714-1021
800-972-7660 or 208-334-7660
www.tax.idaho.gov

State of Idaho Alcohol Beverage Control

Idaho State Police

700 S. Stratford Dr., Ste. 115
Meridian, ID 83642
208-884-7060
<https://www.isp.idaho.gov/abc/>

Idaho State Department of Agriculture (ISDA)

2270 Old Penitentiary Road
Boise, ID 83712
208-883-8500
info@isda.idaho.gov
<https://agri.idaho.gov/main/>

ISDA Division of Animal Industries

Eggs, Cattle, Dairy, Sheep & Goats, Swine
208-332-8540 or 208-332-8560
animal_info@isda.idaho.gov
<https://agri.idaho.gov/main/animals/animal-industries-contacts/>

ISDA Division of Plant Industries

Nursery, Florist, & Landscaping and Bees (Apiary)
208-332-8620
plantsinfo@isda.idaho.gov
<https://agri.idaho.gov/main/plants/plant-services-section-contact-information/>

ISDA Food Safety Modernization Act (FSMA)

<https://agri.idaho.gov/main/inspections/fsma-main/>

ISDA FSMA

Produce Safety Rule and Division
208-332-8502
fsma@isda.idaho.gov
<https://agri.idaho.gov/main/inspections/fsma-main/contact-fsma/>

ISDA Organic Program

208-332-8680
organics@isda.idaho.gov
<https://agri.idaho.gov/main/about/about-isda/ag-inspections/organic-certification-program/>

ISDA Idaho State Seed Lab Seeds

2240 Kellogg Lane

Boise, ID 83712

208-332-8630

<https://agri.idaho.gov/main/laboratories/seed-lab/>

ISDA Weights and Measures

2216 Kellogg Lane

Boise, ID 83712

208-332-8690

<https://agri.idaho.gov/main/weights-and-measures/inspections-exams/contact-information/>

Food & Drug Administration (FDA) Food Safety Modernization Act (FSMA) Preventative Controls in Human Food Rule – Value-added projects and processed products made on-farm and in licensed commercial kitchens

<https://www.fda.gov/Food/GuidanceRegulation/GuidanceDocumentsRegulatoryInformation/ucm525201.htm>

University of Idaho (UI) Extension

606 S. Rayburn Street

E.J. Iddings Agricultural Science

Laboratory, Room 52

208-885-5883

extension@uidaho.edu

UI Extension Horticulture & Small Farms

Area Extension Educator, Community Food Systems, Colette DePhelps

Agricultural Science, Room 333

Moscow, ID 83843

208-883-4003

cdephelps@uidaho.edu

<https://www.uidaho.edu/extension/small-farms>

UI Extension Horticulture & Small Farms

Area Extension Educator, Small Farms, Iris Mayes

200 S. Almon St., Ste. 201

Moscow, ID 83843

208-883-2267

imayes@uidaho.edu

<https://www.uidaho.edu/extension/small-farms>

UI Extension FSMA Food Safety for Produce Growers

<http://www.uidaho.edu/extension/food-safety-for-produce-growers>

UI Extension FSMA Produce Safety Rule guide with concern to your farm

https://uidaho.co1.qualtrics.com/jfe/form/SV_8D1ucSIEeq749AF

Bees (Apiary): All beekeepers are required to register their bees with the ISDA and pay a registration fee, as well as a honey advertising tax on each colony of bees. See the Idaho Bee Inspection Program, <https://agri.idaho.gov/main/plants/bees-apiary-inspection/>.

Dairy: For information on selling raw milk, small herd exemptions, and selling shares of raw milk. See the Dairy Bureau, <https://agri.idaho.gov/main/animals/dairy-bureau/>.

Eggs: It is a requirement under [Title 37, Chapter 15](#), Idaho Code, "Egg and Egg Products" and [IDAPA 02.02.11](#) "Rules Governing Egg and Egg Products" to comply with the laws and rules if you are a distributor of egg and/or egg products or if you have three hundred (300) or more birds. If an individual **has less than three hundred (300) birds**, the eggs can be sold without complying with the requirements; however, the eggs must be clean and the container must be labeled with the individual's name, address, phone number, and the words "UNGRADED EGGS" See Avian Species, <https://agri.idaho.gov/main/animals/avian-species/eggs/>.

Fresh Produce: The FSMA Produce Safety Rule was made final in January 2016, and establishes science-based minimum standards for the safe growing, harvesting, packing and holding of fruits and vegetables grown for human consumption. Many, if not all farms, are impacted by at least part of the FSMA Produce Safety Rule, even those that are very small. The FDA has a brief summary of the key requirements for the final Produce Safety Rule available on their website, <https://www.fda.gov/downloads/Food/GuidanceRegulation/FSMA/UCM472887.pdf>. The University of Idaho has developed a self-guided tool to determine if the FSMA Produce Safety Rule applies to your farm at https://uidaho.co1.qualtrics.com/jfe/form/SV_8D1ucSIeEq749AF. For regulatory compliance in Idaho see <https://agri.idaho.gov/main/inspections/fsma-main/>. For regulatory compliance in Washington see <https://agr.wa.gov/departments/food-safety/food-safety/compliance>.

Meat: Idaho does not have any State inspected meat processing facilities so all meat sold by the cut at the Farmers Market needs to be processed in a USDA

approved facility. Contact your local Public Health District for any additional food license requirements and additional information on best practices for selling meat in the Market.

Nursery, Florists, and Landscaping: Anyone who engages in, conducts, or carries on the business of propagating, growing, selling, dealing in, or importing into Idaho, for sale or distribution, any nursery or florist stock, or engages in the installation of landscape plants, or acts as an agent, salesman, or solicitor for any nurseryman, florist, landscape contractor, or dealer in nursery or florist stock, must first obtain a license to do so from the ISDA Division of Plant Industries. Pursuant to Idaho Code § 22-2305(2), sellers with less than \$500 gross annual sales are exempt from licensing. See Nursery, Florists, and Landscaping section, <https://agri.idaho.gov/main/plants/nurseries-florists-and-landscaping/>.

Organic: The ISDA Organic Certification Program is an accredited certifying agent of the USDA's National Organic Program. It provides certification services for crops, wild crops, livestock, and handlers/processors. The Program also provides material registration for manufacturers who produce inputs used in organic production. See USDA Organic, <https://www.usda.gov/topics/organic>.

Poultry: Poultry sales and processing regulations are managed by your local Public Health District. Contact them for compliance at <https://healthandwelfare.idaho.gov/health-wellness/community-health/public-health-districts>.

Processed and Value-Added Foods It is important to understand how the FSMA Prevention Controls for Human Food Rule (PCHF) applies to your business. See the FDA section on the FSMA Final Rule for PCHF at <https://www.fda.gov/Food/GuidanceRegulation/FSMA/ucm334115.htm>.

For determining your compliance level see pages 7 and 20 of the FDA PCHF Compliance Guide, <https://www.fda.gov/downloads/Food/GuidanceRegulation/GuidanceDocumentsRegulatoryInformation/UCM526507.pdf>.

Please note, all facilities are required to notify FDA about their compliance status. To learn more about notifying FDA, see page 18 of the Compliance Guide.

Soil and Plant Amendments: Registration with ISDA is required in order to distribute soil or plant amendments in Idaho. See Feed, Fertilizers, Soil & Plant Amendments, <https://agri.idaho.gov/main/plants/feeds-fertilizers-soil-and-plant-amendments-commercial/>.

Weights and Measures: Any weighing or measuring instrument or device used for commercial purposes in Idaho is required to be licensed annually. This includes scales to measure produce at the Market. See Weights and Measures, <https://agri.idaho.gov/main/weights-and-measures/>.

X

Appendix 6 – Vendor Eligibility & Approval

1. Basic Eligibility

All Vendors are required to be the grower/producer of the products they are interested in selling at the Market. These same products must be grown/produced within 200 air miles of Moscow, ID.

2. Approval Process for Agricultural Vendors

- a. Create a Farmspread account and apply to sell at the Moscow Farmers Market for the applicable season.
- b. Attend the mandatory Vendor Orientation.
- c. Complete a Site Visit with the Farmers Market Commission and Community Events Staff either prior to or during the Market Season.
 - i. **Purpose:** The purpose of a Site Visit is to verify a Vendor's practices as listed by the Vendor in Farmspread and to ensure compatibility with the Market's mission statement, core values, and philosophies.
 - ii. **Issues and Actions:** Any food safety and/or public health violations discovered during a Site Visit may result in an immediate suspension from the Market. Vendors who are deemed incompatible with the Market's mission statement, core values, and philosophies by the Site Visit subcommittee may attend the Market until further notice by the Commission.
 - iii. **Foragers:** Agricultural Vendors in the sub-category of Forager are required to disclose where product was harvested within a five [5] square mile description. The Market may require the Vendor to sign a disclosure form that no laws were violated in harvesting or selling of wild mushrooms, plants, or berries.
- d. Pending a satisfactory Site Visit or Commission decision, the Agricultural Vendor is approved to sell at the Market.

3. Approval Process for Non-Agricultural Vendors

- a. Create a Submittable account and submit a Craft & Food Jury Reservation form. Include with the form:
 - i. **Vendor Statement:** A statement that describes the tools, techniques, and traditions utilized in crafting final product(s).
 - ii. **Sourcing List:** Materials/ingredients sourcing list to include businesses, farms, and/or locations of supplies utilized to create final product(s).

- iii. **Price/Menu List:** Include pricing of items and/or a menu of product offerings as part of table display at the jury.
- iv. **Prepared Food Vendors are also required to:**
 - Submit a legible drawing, photograph, or digital rendering of proposed booth layout that includes handwashing station location, prep areas, etc.
 - Complete a Food Risk Assessment Form or submit a copy of current Food Permit License.
 - Submit examples of packaging for unsealed/open food items (i.e. plates, bulk containers, to-go packaging, etc.). Styrofoam packaging and containers are not permitted.
- b. Attend the applicable Craft & Food Jury
 - i. **Set-Up and Take-Down:** Tables are provided for Vendors. Vendors have one (1) hour to complete their table set-up and may not be present during the judging period. Vendors are required to collect their items at the end of a jury. Failure to do so results in a zero (0) score and items left behind are discarded.
 - ii. **Judging Criteria and Scoring:** A jury panel handles, examines, and/or tastes presented items. Panelists are generally comprised of Farmers Market Commission members. A Vendor's score is based on their Table Display, Sourcing Information, and Product Design and Integrity. Each evaluator completes a score card (see examples on following pages) per Vendor. Score cards are tallied and an average score is provided per Vendor. Vendors must receive a minimum score of seventy percent (70%) to be qualified to participate in the Market. Vendors who do not receive the minimum score may re-submit a Reservation Form and re-jury at a later date pending space availability. Upon request, the Community Events Manager provides evaluation feedback to Vendors seeking to make improvements to their operation.
 - iii. **Notification:** Community Events Staff notifies Vendors of the jury results within two (2) business days. The Community Events Manager reserves the right to select fewer qualified Vendors based on availability of space and current Market product mix.

- c. The Vendor must have a qualifying score and product approval to be eligible to sell at the Market.
- d. Create a Farmspread account and apply to sell at the Moscow Farmers Market for the applicable season.
- e. Attend the mandatory Vendor Orientation.
- f. Vendor is only permitted to sell their approved products at the Market. Requests to sell additional products throughout the season are to be submitted to the Community Events Manager for review. Please note: approved Non-Agricultural Vendors are subject to Site Visits if warranted by Community Events staff or Commission Members.

4. **Tier Eligibility**

- a. **First Season:** New Vendors and Vendors that have been absent for two (2) consecutive seasons are eligible for Tier 1 or Tier 2 packages. See Tier Packages on page 16. Approval status does not equate to receiving space at the Market. Vendors who complete their first season may submit a request to the Community Events Manager to be promoted to Tier 3 status for the following season. Considerations for Tier 3 status includes the Vendor's attendance, timeliness, adherence to this Handbook, available space, and product mix.
- b. **Special Considerations:** Tier 3 status is not typically granted to new Vendors in their first season. Agricultural Vendors, and Craft and Food Vendors who receive a qualifying score of ninety percent (90%) or greater, requesting Tier 3 status in their first season shall appeal to the Community Events Manager for consideration.

ARTISAN/CRAFT CRITERIA		Poor (0)	Average (1)	Excellent (2)	Notes (shared with prospective vendors that request them and are entered into the Market's record database)
DISPLAY	Display is visually appealing (6 points)				
	Neat and attractive				
	Items are relatable and present a cohesive theme				
	Product list is present and prominently displayed with prices (prices listed on each item is an acceptable substitute)				
SOURCING	Products feature local sourcing (4 points)				
	Material choices reveal a consideration for environmental and economic sustainability				
	Material choices are sourced locally within a 200 air-mile radius				
PRODUCT DESIGN AND INTEGRITY	Products offer a distinct look and feel not readily duplicated (12 points)				
	Unique				
	Structurally intact				
	Exhibit craftsmanship				
	Exhibit original design				
	Reflect local/regional area				
	Made by the prospective vendor without excessive reliance on ready-made or mass-produced elements (e.g. pre-die-cut objects, pre-fabricated objects, stamp kits, promo items, etc.)				
Display: Sourcing: Product design & integrity:				Minimum qualifying score: <u>15.5/22 = 70%</u> Participant's score: <u> /22 = % </u>	
All products accepted: ☐ Yes ☐ No (list products not accepted below)					
Notes to the Community Events Manager:					

HOT/PREPARED/PROCESSED/ PACKAGED FOOD CRITERIA		Poor (0)	Average (1)	Excellent (2)	Notes <i>(shared with prospective vendors that request them and are entered into the Market's record database)</i>
DISPLAY	Display is visually appealing (6 points)				
	Neat and attractive				
	Item arrangement reveals forethought for customer engagement				
	Menu is present and prominently displayed with prices				
SOURCING	Products feature local sourcing (4 points)				
	Ingredient choices reveal a consideration for environmental and economic sustainability				
	Ingredient choices are sourced locally within a 200 air-mile radius				
PRODUCT DESIGN AND INTEGRITY	Product flavors & textures are appealing (6 points)				
	Appearance (sight)				
	Flavor (taste) & Aroma (smell)				
	Unique with an innovative approach to cuisine and original recipes by prospective vendors				
	Products presented in an appetizing manner (6 points)				
	Ingredient(s) label present and distinct				
	Potential allergen warnings clearly listed				
	Serving and packaging techniques exhibit adequate food safety practices (e.g. hot food served at appropriate temperatures, dairy products served at appropriate temperatures, packaged food seals are unbroken, etc.)				
Display: Sourcing: Product design & integrity:				Minimum qualifying score: $\frac{15.5}{22} = 70\%$ Participant's score: $\frac{\quad}{22} = \quad\%$	
All products accepted: ☐ Yes ☐ No (list products not accepted below)					
Notes to the Community Events Manager:					

Appendix 7 – Resolution No. 2012-05 Friendship Square Use Policy during Farmers Market Season

RESOLUTION NO. 2012 - 05

A RESOLUTION OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, ADOPTING A POLICY FOR THE USE OF FRIENDSHIP SQUARE ON MARKET DAYS DURING THE FARMERS MARKET SEASON; PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

WHEREAS, Friendship Square is City property owned, operated, and controlled by the City; and

WHEREAS, Friendship Square functions, in part, as a downtown meeting place, a place for arts performances, playground and visiting uses, protests and demonstrations, and the presentation to the public of various messages, ideas, and public expressions; and

WHEREAS, Moscow's Farmers Market (hereinafter "the Market") has been in existence for many years; and

WHEREAS, the Market is an integral part of various downtown Saturday activities during the months of May through October annually; and

WHEREAS, multiple individuals and groups (in increasing numbers) seek to access the Farmers Market audience and participants (also increasing in number) by utilizing a portion of Friendship Square on Market days; and

WHEREAS, the City wishes to make space in Friendship Square available to individuals and groups to allow them to present their messages, ideas, opportunities, and information on Market days (Saturdays) during the Farmers Market Season; and

WHEREAS, the Council believes that these Friendship Square regulations comprise Constitutionally reasonable time, place, and manner restrictions and coordination of uses in Friendship Square during Market days; and

WHEREAS, the City also wishes to coordinate Friendship Square uses by reserving portions of Friendship Square for pedestrian, music, arts and other performances, visiting, emergency access, playground uses, recreation, and other uses and access to the Market and Main Street; and

WHEREAS, coordination and accommodation of such multiple uses in Friendship Square on Market days are consistent with the law, City goals and values, and will support Market activities without undue interference with the Market;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Moscow as follows:

The attached *Friendship Square Use Policy During Farmers Market Season* is hereby adopted and shall be effective upon publication according to law.

PASSED AND APPROVED by the Council and Mayor of the City of Moscow, Idaho, this 16th day of April, 2012.

ATTEST:

Stephanie Kalasz, City Clerk



Mayor

RESOLUTION 2012-05 FRIENDSHIP SQUARE USE POLICY DURING FARMERS MARKET

APRIL 16, 2012

PAGE 1 OF 4

FRIENDSHIP SQUARE USE POLICY
DURING FARMERS MARKET SEASON

- A. Definitions. For purposes of this Friendship Square Use Policy During Farmers Market Season ("Policy"), certain words and terms used herein are defined as follows:

City of Moscow Farmers Market, Farmers Market, Market. City-sponsored selling and associated activities which take place every Saturday from May through October in the downtown area which focuses on the sale of locally grown and/or value added produce and goods and which has traditionally occurred in 4th Street and South Jackson Street parking lot (and as shown on Attachment "A" incorporated into this Policy).

Friendship Square. The public pedestrian mall area in downtown Moscow immediately south of the Moscow Hotel, immediately north of the Skattaboe Building, east of the 4th Street and South Jackson Street parking lot and west of Main Street, as designated on the Attachment "A", incorporated into this Policy.

Market day. Every Saturday during the Farmers Market Season (from May through October) during which the Market is in operation, (i.e., 8:00 a.m. to 1:00 p.m. local time).

Speaker(s). A person or entity whose presence in Friendship Square on a Market day is primarily for the purpose of presenting a message, activity or opportunity to the Market audience, participants, and/or members of the public and which message or activity does not compete directly with Market Vendors. This includes individuals or groups who wish to utilize Speakers Space for local arts, philanthropic, charitable, non-profit, social, and other similar purposes governed by this Policy.

Speakers Space. The area generally south of the current emergency access lane, playground and permanent benches in Friendship Square and north of the north wall of the Skattaboe building currently occupied by New Saint Andrews College and Bloom Restaurant (minus the spaces in front of the ingress/egress features) that is currently available for continuing use by Speakers, as described in this Policy and as shown on Attachment "A".

- B. Background. Since the establishment of the Farmers Market in the early 1970's, a portion of Friendship Square (adjacent to the Market) has been used during Market hours of operation for local arts, philanthropic, performance, pedestrian, charitable, non-profit, social, and similar purposes. Individuals and groups in Friendship Square during Market days focus principally on getting their "message" or opportunity out to those participating in the adjacent Market (approximately 5,329 people per Market day).

The City wishes to preserve part of Friendship Square (i.e., the area in Friendship Square not identified and set apart as "Speakers Space" in Attachment "A") for the emergency access lane that runs east-west through the entirety of Friendship Square so that it remains free and open for access and/or use by emergency responders. The City also desires to allow for the safe and open use of the established public playground and benches during Farmers Market hours of operation. Additionally, the non-Speakers Space portion of Friendship Square to the north and south of the emergency access lane needs to remain open for visiting, foot traffic, bicycle, stroller, wheelchair, and similar movement through Friendship Square to access the Market and Main Street, and for music, arts, and other programs (including those organized or sponsored by City) that occur within Friendship Square as a multi-faceted downtown public venue.

Because Moscow is an inclusive community with a deep and long-term commitment to education and diversity (in all of its aspects), the City wishes to preserve space to accommodate "messages" and Speakers ("Speakers Space") in Friendship Square.

- C. **Policy Purpose.** The City wishes to coordinate the multiple and varied uses of Friendship Square during Market days of the Market Season. Uses include playground, pedestrian and other travel through Friendship Square, maintenance of an emergency access lane, music and arts performances, demonstrations by various arts groups and the like, and presentations of various messages, ideas, philosophies and opportunities by various individuals and groups who wish access to the Market participants and members of the public on Market day. The City does not intend to control or regulate and coordinate the message or content of a Speaker's "speech" on a Market day, but rather, desires to reasonably regulate and coordinate the time, place and manner of the speech by allowing Speakers to avail themselves of the designated Friendship Square Speakers Space on Market days while continuing to coordinate and accommodate their use of Friendship Square on Market day. Also, the City desires to preserve the principally non-commercial nature of Friendship Square and the Speakers Space to the extent allowed by law.

By this Policy, the City does not wish to interfere with Market Policies or activities and desires that this Policy be administered independently from any Market Policy. Additionally, because of the multiplicity of uses and because of the increased density of occupancy in Friendship Square during Market day operations, with the exception of a "service animal" (as defined in the Americans With Disability Act 2010 Final Regulations), dogs and other animals and pets are not allowed in Friendship Square during the hours of 8:00 a.m. through 1:00 p.m. local time on Saturdays in May through October, unless specifically authorized in writing by the City Parks and Recreation Director for a specific planned event or demonstration (such as a raptor show or magic act).

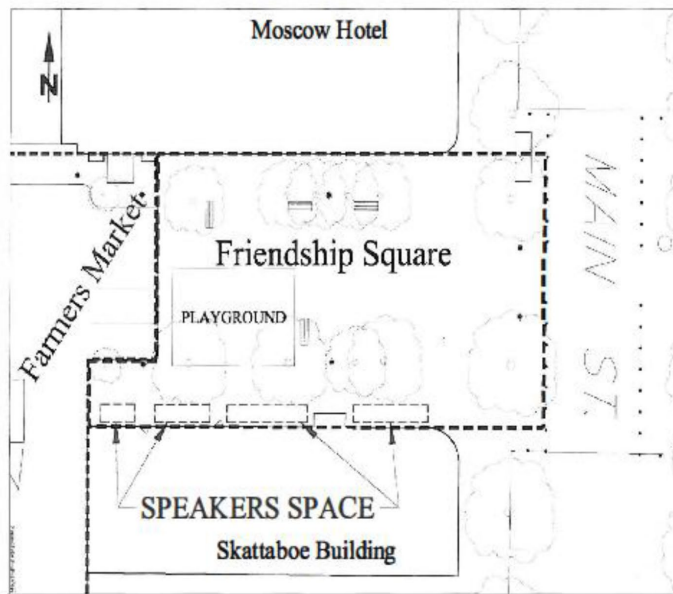
- D. **Speakers' Activities.** Within the Speakers Space, Speakers are allowed to offer information, answer questions, hand out materials, participate in discussions, and/or suggest ideas relative to their cause or message in whatever lawful manner they wish. Speakers may sell or give away promotional and other articles with the sponsoring individual or group's name, logo, cause, or graphic on them. The selling of raffle or other tickets for future local events (plays, concerts, charities, fundraisers, etc.); campaign and other political activities; solicitation and acceptance of donations; fundraising; food drives; and similar commercial speech and/or activities that do not compete with Market Vendors, are allowed in the Speakers Space during Market hours. Speakers may not sell, distribute, or give away any item that is available for purchase from a Vendor in the Market.

"For-profit" individuals and groups may use the Speakers Space if their presence is not intended to and does not result in on-site sales (other than those allowed Speakers by this Policy), taking orders for merchandise and/or for paid services. For-profit concerns may wish to contact the City for information on how to qualify as a Vendor in the Market.

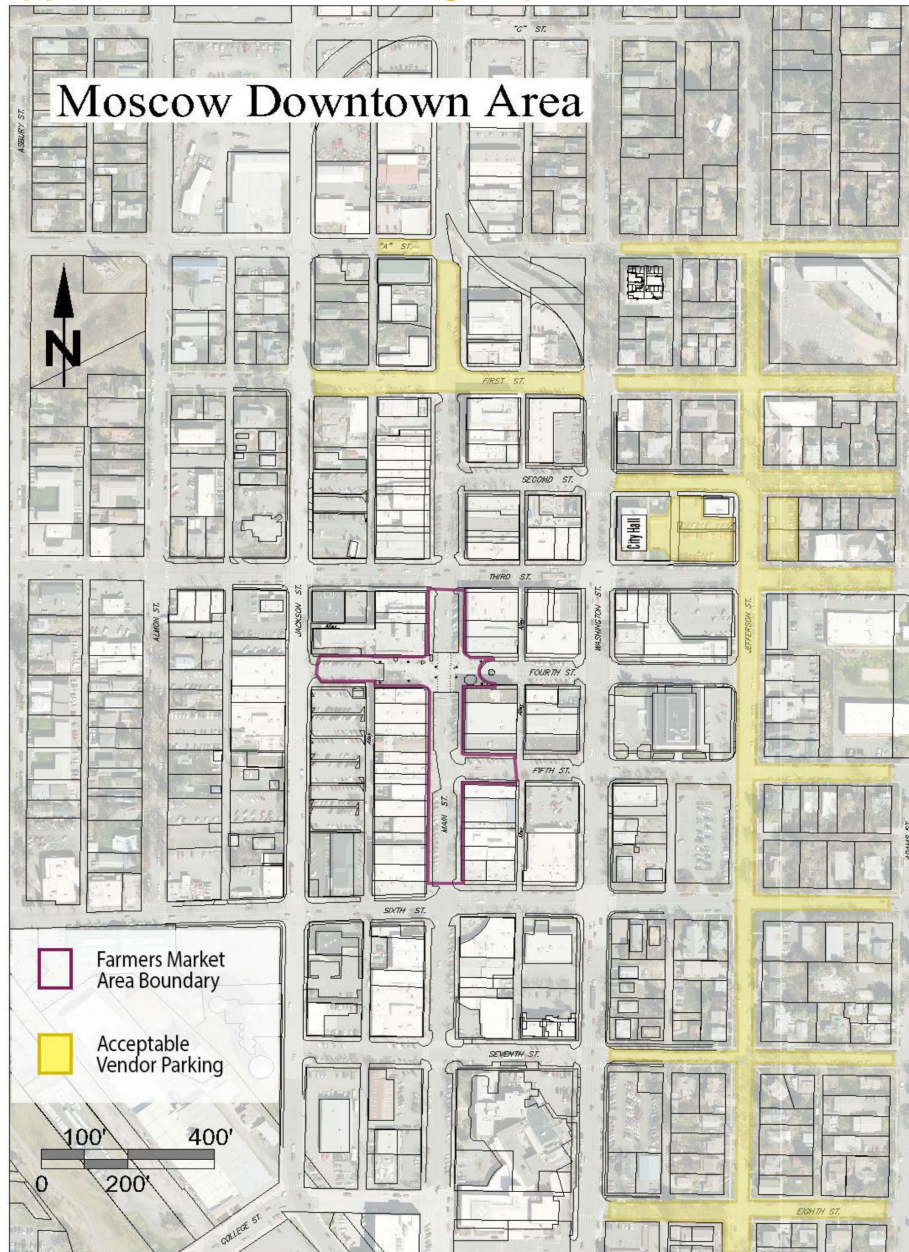
Any individual or group using all or part of the Speakers Space may also move freely within Friendship Square and within public spaces outside of the Market but such Speaker(s) may not conduct business, sales or Speakers activities within the Market. Speakers are allowed to place temporary structures in the Speakers Space (such as a piece of equipment, a table, or self-standing sign), so long as the structures are removed by 2:00 p.m. local time on Market day.

- E. **The Speakers Space, identified in Attachment "A" attached to this Policy and fully incorporated herein by reference, is reserved for Speakers and Speakers activities during Market days, pursuant to this Policy.**
- F. **Alternatives to Speaker(s) Display in Friendship Square.** If there is no Speakers Space available on a Market day pursuant to this Policy, the City may be contacted about using other public facilities and/or other venues or outlets for their messages, such as peaceful moving pickets or demonstrations on City sidewalks outside of the Friendship Square Speakers Space; the use of City parks and other public spaces, venues, and facilities; securing of a Vendor permit pursuant to Moscow City Code Title 9, Chapter 11; using Friendship Square during non-Market hours, etc.

ATTACHMENT "A"



Appendix 8 – Vendor Parking Map



XX

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Moscow Police Department - OHS Highway Safety Grant FFY 2024 - James Fry / Alisa Anderson

RESPONSIBLE STAFF

James Fry, Police Chief

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on February 27, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

Grants Division and Finance Department

DESCRIPTION

The national program called Selective Traffic Enforcement Program (STEP) sponsored by the Idaho Transportation Department (ITD), Office of Highway Safety (OHS) is accepting funding proposals from local law enforcement departments. The Moscow Police Department (MPD) has participated in this program since October 2021, receiving two prior awards. The program addresses specific behaviors related to traffic safety priority areas and safety deficiencies within local law enforcement jurisdictions and is focused on combatting traffic crashes resulting in fatal and serious injuries. The STEP grant reimburses for law enforcement officer's time dedicated to traffic enforcement to include problem identification, a project plan including objectives, performance measures and safety-focused targets. The MPD employs a dedicated traffic enforcement officer; however, the department has formed a "Traffic Enforcement Team" to fulfill the grant requirements for this program. The next grant program period is from October 1, 2023 to September 30, 2024. The funding will reimburse for wages and fringe benefits for approximately 2,080 regular patrol officer wages, and/or overtime, travel, contractual services, training, equipment and consumables. Patrol officer wages can also include hours spent providing public education, distribution of educational materials, and outreach efforts to create a general deterrence toward crash-causing behavior. The MPD is requesting \$129,000 grant funding with an in-kind match of \$32,250 which can include mileage, hard costs, and overtime (not included in other grant programs) allocated to traffic patrols for special events held in Moscow to address program specific safety goals. This funding request was due February 28, 2023.

STAFF RECOMMENDATION

Ratify the application submitted by the Moscow Police Department for the Idaho Transportation Department, OHS Highway Safety STEP Grant FFY 2024 for \$129,000.

PROPOSED ACTIONS

ACTION: Ratify the application submitted by the Moscow Police Department for the Idaho Transportation Department, OHS Highway Safety STEP Grant FFY 2024 for \$129,000.

FISCAL IMPACT

In-kind match of \$32,250 to include mileage, hard costs, and overtime (not committed to other grant programs).

PERSONNEL IMPACT

2,080 MPD personnel hours dedicated to the "Traffic Enforcement Team."

ATTACHMENTS

1. STEP Grant Application Announcement FFY 2024

Karen Potter

From: Eric Warner
Sent: Wednesday, February 22, 2023 1:17 PM
To: Karen Potter
Subject: Fw: Apply now! Grant funding available for highway safety programs

From: Sharlene M. Johnson <sharlene.johnson@odp.idaho.gov>
Sent: Monday, January 9, 2023 8:53:29 AM
Subject: FW: Apply now! Grant funding available for highway safety programs

CAUTION: This message originated from outside the City of Moscow's network. Exercise caution when clicking links or opening attachments. If in doubt, please contact Information Systems at extension 7004.

FYI-Grant opportunity.

CAUTION: This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.



Highway Safety Funding Opportunity!

Spread the word! The Idaho Office of Highway Safety is now accepting year-long grant applications for Federal Fiscal Year 2024.

Click below for the application and complete instructions.

[CLICK HERE FOR GRANT APPLICATION](#)

Funding will be awarded to activities that address behaviors related to traffic safety including:

- Impaired driving
- Aggressive driving
- Distracted driving
- Occupant protection and seat belt use
- Child passenger safety
- Bicycle and pedestrian safety
- Motorcycle safety
- Youthful drivers
- Traffic records



Projects selected will begin October 1, 2023 and end September 30, 2024. Applications must be submitted to OHS by **Tuesday, February 28, 2023.**

Please contact the OHS team if you have any questions!



**Your Safety • Your Mobility
Your Economic Opportunity**

Idaho Transportation Department | 8150 Chinden Boulevard, Boise, ID 83714

[Unsubscribe marianne.king@odp.idaho.gov](mailto:marianne.king@odp.idaho.gov)

[Update Profile](#) | [Constant Contact Data Notice](#)

Sent by ohsweb@itd.idaho.gov powered by



COMMITTEE STAFF REPORT

DATE: Monday, March 20, 2023



RESPONSIBLE STAFF

Brian Nickerson, Fire Chief

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

AGENDA ITEM TITLE

Lewis Clark State College and City of Moscow Facilities Agreement - Brian Nickerson

DESCRIPTION

Lewis Clark State College (LCSC) has approached the City of Moscow to request occasional use of the Moscow Fire Department's training facilities, equipment, and tools to conduct its Firefighter Training Program. The attached Memorandum of Understanding enumerates the benefits of entering into such an agreement with LCSC, the City's general responsibilities upon approval, LCSC's general responsibilities upon approval, terms, compensation, termination of the agreement and general provisions.

STAFF RECOMMENDATION

Approve the agreement for use of facilities with Lewis Clark State College.

PROPOSED ACTIONS

ACTION: Approve the agreement for use of facilities with Lewis Clark State College.

FISCAL IMPACT

None.

PERSONNEL IMPACT

None.

ATTACHMENTS

1. LCSC_MOU_MFD_facilities_equipment_training_FINAL lnh

**MEMORANDUM OF UNDERSTANDING
BETWEEN CITY OF MOSCOW, IDAHO AND
LEWIS-CLARK STATE COLLEGE**

THIS MEMORANDUM OF UNDERSTANDING (hereinafter “MOU”), is entered into effective the _____ day of _____ 2022 by and between City of Moscow, Idaho, a municipal corporation of the State of Idaho, 206 East Third Street, Moscow, Idaho, 83843 (hereinafter “CITY”), and Lewis-Clark State College, an Idaho Public Educational Institution whose address is 500 8th Street, Lewiston, Idaho, 83501 (hereinafter “LCSC”). CITY and LCSC are each individually referred to as a “Party”, and collectively, the “Parties.”

W I T N E S S E T H:

WHEREAS, CITY has an interest in the control of fires, fire protection, emergency medical services, hazardous materials control and any other major emergency support; and

WHEREAS, CITY has an existing Mutual Aid Agreement with the City of Lewiston, Moscow Rural Fire District, City of Pullman, City of Clarkston, Asotin County Fire Protection District No. 1, City of Asotin, and Potlatch Corporation located in Lewiston, Idaho, whereby in the event of a major fire, disaster or other emergency, any party to the Mutual Aid Agreement may provide assistance to the party in need through supplemental fire suppression, emergency medical service equipment and personnel, hazardous materials control, and any other emergency support; and

WHEREAS, CITY has been approached by LCSC to request the use of CITY’s fire facilities and CITY fire equipment to provide the location and tools for LCSC to conduct its Firefighter Training Program and to allow LCSC to occasionally conduct classes and training sessions utilizing CITY facilities and equipment; and

WHEREAS, CITY has an interest in collaborating with LCSC to provide the use of CITY facilities and equipment for LCSC’s firefighting education to students;

NOW, THEREFORE, for and in consideration of the mutual covenants and representations set forth in the MOU, LCSC and CITY hereby agree as follows:

SECTION 1: CITY GENERAL RESPONSIBILITIES

- A. CITY shall make fire equipment, apparatus and training facilities available for occasional use by LCSC students and staff for use in LCSC’s Firefighter Training Program for demonstration and use upon CITY’s premises.
- B. CITY shall provide training to LCSC’s instructor(s), on a schedule approved in writing by CITY, through the Fire Department, as needed regarding safety and operating procedures associated with all equipment, apparatus, and training facilities made available for use.

- C. CITY shall coordinate with LCSC instructor(s) regarding any necessary permissions, CITY required release and hold harmless agreements and any other documentation needed for students to participate in program activities.
- D. CITY shall respond to LCSC's requests to use CITY personnel, equipment, apparatus, and training facilities requests within five (5) business days of receipt of such requests.
- E. CITY shall reserve the right to determine what and when the requested personnel, equipment, apparatus, and training facilities will be made available to LCSC based upon CITY's needs and personnel, equipment, apparatus, and training facility availability.
- F. CITY reserves the right to terminate the participation of any LCSC student and/or instructor who does not comply with applicable CITY policies, procedures, or directions from LCSC instructor(s) or CITY personnel involved in the training.
- G. CITY shall have the final approval of all LCSC requested operations of the use of CITY facilities, equipment and personnel, including but not limited to scheduling, equipment procurement, personnel, and/or other services requested by LCSC.

SECTION 2: LCSC GENERAL RESPONSIBILITIES

- A. LCSC shall provide a qualified Level I Fire Instructor at all times where LCSC students are present at CITY facilities and who shall be solely responsible for the supervision, direction and oversight of the LCSC students.
- B. LCSC shall submit written requests no less than two (2) weeks prior notice for use of CITY's personnel, equipment, apparatus, and training facilities and/or equipment. Such request shall specifically include what personnel, equipment, apparatus, and training facilities are being requested and the time and duration of such use.
- C. LCSC shall reimburse CITY through Moscow Fire Department for any damage caused to equipment, apparatus, or training facilities by LCSC's instructor(s) or students.
- D. LCSC shall provide appropriate liability coverage to cover the instructor(s) and students of LCSC. Limits of liability are five hundred thousand dollars (\$500,000) per occurrence, such amount is LCSC's limit of liability under the Idaho Tort Claims Act, specified in Idaho Code § 6-901 through § 6-929. LCSC students shall be covered by LCSC's Student Errors and Omissions Policy with coverage of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) aggregate while on CITY premises.
- E. LCSC shall coordinate with CITY through the Moscow Fire Department regarding any necessary permissions or documentation needed for LCSC students to participate in program activities.

SECTION 3: TERM AND COMPENSATION

The term of this MOU shall be for a period of three (3) years from the date of execution, unless terminated earlier by either PARTY hereto. Parties agree there is no compensation to be paid to either Party for the services being provided and the equipment and facilities being utilized, with the exception of any cost of damage pursuant to Section 2.

SECTION 4: TERMINATION

Either Party, LCSC or CITY, may unilaterally terminate this MOU without penalty, upon providing thirty (30) days' notice delivered in accordance with Section 5 of this MOU.

SECTION 5: GENERAL PROVISIONS

- A. Indemnification. The Parties shall be responsible for the negligent acts or omissions of its own employees, officers, students or agents in the performance of this MOU. Neither Party shall be considered the agent of the other and neither Party assumes any responsibility to the other Party for the consequences of any act or omission of any person, firm, or corporation not a party to this MOU.
 - i. LCSC Indemnification. LCSC shall indemnify, defend, and hold CITY harmless from and against any and all claims, losses, damages, injuries, liabilities and costs, including attorney fees, court costs and expenses and liabilities incurred in or from any such claim, arising from any breach or default in the performance of any obligation to be performed under the terms of this MOU by LCSC, or arising from any act, negligence or omission by LCSC or any of its agents, employees, students and volunteers. LCSC's liability under this paragraph shall be limited by the terms of the Idaho Tort Claims Act.
 - ii. Further, the Parties understand that the Idaho Torts Claims Act, Idaho Code § 6-903(2)(ii), states that each Party's liability is secondary to the obligation of an insurer or indemnitor of any automobile or other vehicle not owned or leased by the Party.
- B. Rights Not Assignable. LCSC and CITY shall not assign any rights or duties under this MOU to any other person or entity, governmental or otherwise, without the prior written approval of the other Party.
- C. No Separate Entity Created, No Joint Venture and No Joint Powers Agreement. Nothing contained in this MOU shall be in any way construed as creating a separate legal entity, or expressing or implying that the Parties have joined together in any joint venture partnership or agency relationship.
- D. No Employer-Employee or Agency Relationship. The Parties warrant by their signatures that no employer-employee or agency relationship is established between LCSC and CITY by the terms of this MOU.

- E. Interpretation. As a further condition of this MOU, LCSC and CITY acknowledge that this MOU shall be deemed and construed to have been prepared mutually by each Party and it shall be expressly agreed that any uncertainty or ambiguity existing therein shall not be construed against any Party.
- F. Jurisdiction and Venue. It is agreed that this MOU shall be construed under and governed by the laws of the State of Idaho. In event of litigation concerning it, it is agreed that proper venue shall be the District Court of the Second Judicial District of the State of Idaho, in and for the County of Latah.
- G. Binding Authority. LCSC and CITY each represents and warrants to the other that this MOU (i) has been validly executed and delivered; (ii) has been duly authorized; and (iii) constitutes a valid binding Agreement of such Party enforceable in accordance with its terms.
- H. Notice. All communication or notification to be given pursuant to this MOU shall be given to the following:
- | | |
|---------------------------|------------------------|
| Notice to LCSC: | Notice to CITY: |
| Lewis-Clark State College | Moscow City Supervisor |
| 500 8 th Ave. | 206 East Third Street |
| Lewiston, ID 83501 | P O Box 9203 |
| | Moscow, ID 83843-1703 |
- I. Complete Agreement. This MOU constitutes the entire expression of intent and/or agreement of the Parties and supersedes all prior agreements or understandings, written or oral, with respect thereto.
- J. Amendments. The terms of this MOU may be amended by mutual agreement of the Parties. The Party seeking an amendment shall submit a written request for amendment to the other Party. The request shall clearly describe the proposed change and why the change is necessary. The responding Party shall schedule a review of the request within thirty (30) days from receipt of the request and shall respond within sixty (60) days from receipt of the request. The responding Party may approve, deny, or suggest modifications to the amendment. Any amendment shall be in writing, shall refer specifically to this MOU, and shall be executed by both Parties.

IN WITNESS WHEREOF, LCSC and CITY, by and through their respective officials designated below, have caused this Agreement to be executed on the date and year first above written.

LEWIS CLARK STATE COLLEGE

CITY OF MOSCOW

Arthur D. Bettge, Mayor

ATTEST:

Laurie M. Hopkins, City Clerk

ACKNOWLEDGMENT

STATE OF IDAHO)
) ss.
COUNTY OF NEZ PERCE)

On this _____ day of _____, 2023, before me, a Notary Public in and for said State, appeared _____, known to me to be the person named above and acknowledged that they executed the foregoing document as the duly authorized representative for LCSC and has the legal authority to bind LCSC to the duties and obligations contained in this MOU.

Notary Public for the State of Idaho

seal

Residing at _____

My commission expires _____

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Disbursement Report February 2023 - Sarah Banks

RESPONSIBLE STAFF

Sarah Banks, Finance Director

REVIEWED BY

The Public Works/Finance Committee received the report and approved the disbursements as presented.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

Accounts Payable Report for the month ending February 28, 2023. A summary of the major expenditures has been approximated by category and represents 96% of the total expenditure of \$3,258,449.72.

Payroll	\$1,187,580.00
Professional Services	\$66,325.00
Sanitation	\$450,335.00
Capital Outlay	\$538,744.00
Capital Outlay - Vehicles	\$55,507.00
Capital Outlay - Improvement	\$471,018.00
Supplies	\$101,305.00
Utilities	\$87,637.00
Contractual Payments	\$134,467.00
ACH Wells Fargo	\$34,821.00
ACH's	\$3,300.00
Total	\$3,131,039.00

STAFF RECOMMENDATION

Accept the Disbursements Report for the month of February 2023.

PROPOSED ACTIONS

ACTION: Accept the Disbursements Report for the month of February 2023.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. February Revenue Report 2023
2. Disbursement Report February 2023
3. Cash & Investments Balances 2023

4. Major Expenditures Report February 2023

RECEIPTS REPORT FOR FEBRUARY 2023

Fund #	FUND NAME	Taxes	Franchise Fees	Licenses & Permits	Intergovernmental	Charges for Services	Fines & Penalties	Investment Income	Refunds & Reimbursements	Contributions & Donations	Other	Grand Total
101	GENERAL	146,425.77	136,167.98	39,890.89	0.00	139,460.74	19,406.36	151,058.33	19,640.45	40.00	4,519.37	656,609.89
105	STREETS	18,786.01	0.00	0.00	0.00	24,630.74	0.00	0.00	1,687.04	0.00	0.00	45,103.79
120	RECREATION AND CULTURE	0.00	0.00	25.00	0.00	8,778.15	0.00	0.00	453.41	1,000.00	0.00	10,256.56
121	MSD COMMUNITY PLAY FIELDS	0.00	0.00	0.00	6,245.30	0.00	0.00	0.00	0.00	0.00	0.00	6,245.30
123	1912 CENTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128	TRANSIT CENTER	0.00	0.00	0.00	0.00	1,582.24	0.00	0.00	0.00	0.00	0.00	1,582.24
220	WATER	0.00	0.00	0.00	0.00	503,967.10	0.00	1,014.21	769.85	0.00	0.00	505,751.16
230	SEWER	0.00	0.00	0.00	0.00	601,720.06	0.00	5,215.55	264.11	0.00	0.00	607,199.72
235	STORMWATER	0.00	0.00	0.00	0.00	48,370.92	0.00	0.00	0.00	0.00	0.00	48,370.92
240	SANITATION	0.00	0.00	0.00	0.00	505,427.11	0.00	0.00	0.00	0.00	0.00	505,427.11
290	FLEET	0.00	0.00	0.00	0.00	81,442.30	0.00	0.00	7,859.60	0.00	0.00	89,301.90
295	INFORMATION SYSTEMS	0.00	0.00	0.00	0.00	139,503.00	0.00	0.00	20.01	0.00	0.00	139,523.01
320	WATER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	SEWER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335	STORMWATER CAPITAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	SANITATION CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	20,684.08	350.09	0.00	0.00	21,034.17
355	LID CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	HAMILTON P&R	0.00	0.00	0.00	0.00	0.00	0.00	2,294.81	0.00	0.00	0.00	2,294.81
590	BOND & INTEREST	22,159.27	0.00	0.00	0.00	0.00	0.00	432.02	0.00	0.00	0.00	22,591.29
595	LID FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	187,371.05	136,167.98	39,915.89	6,245.30	2,054,882.36	19,406.36	180,699.00	31,044.56	1,040.00	4,519.37	2,661,291.87

DISBURSEMENTS REPORT FOR FEBRUARY 2023													
	FUND NAME	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	WELLSFARGO CC ACH	ACCOUNTS PAYABLE ACH	VOID CHECKS	PAYROLL	PAYROLL	GRAND TOTALS
DATE		2/2/2023	2/9/2023	2/15/2023	2/16/2022	2/22/2023	2/23/2023	2/13/2023	2/2/2023	2/15/2023	2/10/2023	2/24/2023	
BATCH #		AP 2.3.2023	AP 2.10.2023	AP 2.15.2023	AP 2.17.2023	AP 2.22.2023	AP 2.24.2023	2/27/2023 AP 2.10.2023 AP 2.27.2023	2/16/2023 AP 2.3.2023 AP 2.17.2023	AP 2.15.2023	ID62 ID63	ID64 ID65	
CHECK #'s		104368 - 104442	104443-104518	104519	104520-104606	104607-104608	104609-104658	Febuary's CC ACH's	February's ACH's	104466	21564-21565	21566	
Fund #													
101	GENERAL	71,822.31	42,055.03	279.00	25,519.38		22,775.07	13,469.04		(279.00)	328,418.31	360,124.21	864,183.35
105	STREETS	16,446.41	24,024.25		1,411.82		879.46	3,054.38			31,390.86	31,549.35	108,756.53
120	RECREATION AND CULTURE	7,661.44	14,715.72		15,881.30	418.03	8,146.84	5,643.25			63,049.32	61,456.24	176,972.14
121	MSD COMM. PLAY FIELDS		252		3,754.73						1,542.95	1,899.41	7,199.61
123	1912 CENTER	10,750.00											10,750.00
128	TRANSIT CENTER		1,226.14		272.18								1,498.32
220	WATER	5,985.46	34,933.62		59,091.93		6,296.97	1,069.58			47,743.81	50,048.49	205,169.86
230	SEWER	25,857.83	29,783.15		16,364.35		1,635.14	2,954.01	19,083.27		50,232.51	49,521.71	195,431.97
235	STORMWATER	90.81	3,074.60		1,425.15		165.27	838.30			13,526.19	13,932.02	33,052.34
240	SANITATION	179.71	117,050.73		97,160.50					218,106.12	7,653.67	7,849.72	448,000.45
290	FLEET	72,369.49	13,877.76		6,914.36		2,235.84	707.72		3,300.00	12,775.03	12,959.32	125,139.52
295	INFORMATION SYSTEMS	43,237.40			10,690.28		9,414.27	7,085.07			20,553.13	21,353.93	112,334.08
320	WATER CAPITAL PROJECTS	206,864.40	431,932.70		17,970.96								656,768.06
330	SEWER CAPITAL PROJECTS	1,449.17											1,449.17
335	STORMWATER CAPITAL PROJECTS												0.00
340	SANITATION CAPITAL PROJ												0.00
350	CAPITAL PROJECTS	122,049.53	116,155.22		65,769.07		6,970.50		800.00				311,744.32
355	LID CONSTRUCTION												0.00
380	HAMILTON - PARKS & REC												0.00
590	BONDS & INTEREST												0.00
	TOTAL	584,763.96	828,831.44	279.00	322,226.01	418.03	58,519.36	34,821.35	241,289.39	(279.00)	576,885.78	610,694.40	3,258,449.72

Julia Parker

Sandra Kelly

Drew Davis

Sarah L. Banks, Finance Director

City of Moscow
Cash and Investments
Balances as of 2/28/2023

Fund		Year to Date Balance
General Fund	\$	11,271,095.24
Street Fund	\$	2,225,186.18
Culture & Recreation	\$	1,422,766.84
MSDCPF	\$	180,433.92
1912 Fund	\$	52,209.74
Transit Center	\$	51,002.19
Water Fund	\$	3,291,053.71
Sewer / WRRF	\$	4,140,348.53
Stormwater	\$	155,511.61
Sanitation Fund	\$	3,572,661.35
Fleet Fund	\$	6,161,082.35
Information Systems	\$	4,957,434.87
Water Capital	\$	5,487,864.87
Sewer Capital	\$	17,387,972.20
Stormwater Capital	\$	599,666.03
Capital Projects	\$	7,848,997.90
Sanitation Capital	\$	6,924,109.73
LID construction	\$	15,740.64
Hamilton	\$	784,326.24
Bond & Interest	\$	978,622.62
LID Funds	\$	35,611.11
Payroll Service	\$	1,128,925.05
Total Cash & Investments	\$	78,672,622.92

<u>Sanitation</u>		<u>Utilities</u>				
Finley Buttes Landfill	\$	115,985.21	Avista Utilities	\$	87,636.88	
Garbage - January 2023			January 2023			
Finley Buttes Landfill	\$	97,160.50		\$	87,636.88	
Garbage - December 2022						
Latah Sanitation (ACH Payment)	\$	237,189.39	<u>Payroll</u>		\$	1,187,580.18
Monthly LSI Billing for January 2023	\$	450,335.10	<u>Contractual Payments</u>			
<u>Supplies</u>			Heart of the Arts	\$	10,750.00	
Arrow Construction Supply, Inc.	\$	3,456.82	Humane Society of the Palouse	\$	4,568.00	
Hot air lance w/40' hose for crack filling			Miicor, Inc.	\$	7,700.40	
Cues, Inc.	\$	12,067.16	Infosend, Inc.	\$	3,704.05	
Fuel injected generator, fuel pump and parts for #1-14 (Collections)			City of Pullman - 2023 Airport Operating & Maintenance	\$	32,013.00	
Hach Company	\$	7,886.55	City of Pullman - 2023 Airport Fire Flow Terminal Bonds	\$	15,750.00	
Solitax Sensor for suspended solids			Magnet Forensics USA, Inc.	\$	6,820.00	
Interstate Products, Inc.	\$	11,831.00	BS&A Software	\$	35,487.00	
Emergency Storage Bladder			Alta Science and Engineering, Inc.	\$	7,924.10	
John S. Pocock, LLC	\$	6,183.00	Lexipol, LLC	\$	3,000.00	
Transport salt (82.44 tons @ \$75.00/ea)			Moscow Chamber of Commerce - Quarter 2 MCOC contribution	\$	5,000.00	
Uniform2Gear, Inc.	\$	4,344.48	Moscow Volunteer Fire Department	\$	1,750.00	
Ballistic vests and equipment for SWAT team				\$	134,466.55	
Ferguson Enterprises, Inc.	\$	4,114.29	<u>ACH Wells Fargo</u>			
Plant hydrant replacement			Commercial Card Expense- February 3rd	\$	14,566.28	
Ironclad Company	\$	2,891.00	Commercial Card Expense- February 10th	\$	5,528.49	
Gutter brooms for sweepers #2-20 & #2-23 (Streets)			Commercial Card Expense- February 17th	\$	3,985.94	
USA Bluebook	\$	3,974.21	Commercial Card Expense- February 21st	\$	10,740.64	
Hydrant flushing equipment						
Autozone, Inc.	\$	3,756.00				
Cross chains for stock				\$	34,821.35	
Clark's Containers	\$	4,900.00	<u>Capital Outlay- Improvements</u>			
Shop - Shipping Containers			Gropp, LLC	\$	4,886.00	
Hach Company	\$	2,940.00	Library - Furnace replacement			
Chlorine Analyzer Probe			Razz Construction, Inc.	\$	99,295.05	
J.R. Simplot Company	\$	3,728.75	6th Street Bridge Over Paradise Creek - Street Improvments			
MSD Playfield turf and line chalk			T M L Construction, Inc.	\$	206,864.40	
K C Enterprises	\$	5,911.38	Well house #6 Replacement			
HIRC and Eggan staff clothing			Razz Construction, Inc.	\$	74,043.23	
KGS Northwest, LLC	\$	2,622.94	6th Street Bridge Over Paradise Creek - Street Improvments			
Parts for filter reject valve			T M L Construction, Inc.	\$	14,986.25	
National Filter Media	\$	4,376.31	Well house #6 Replacement Pay App 4			
Lower and Upper Belt for dewatering building			Western Construction of Lewiston, Inc.	\$	7,965.75	
Northwest Safety Clean	\$	3,005.72	Mtn. View Roundabout Landscaping Feb 2023			
Turnout repair			Consolidated Supply Co.	\$	35,033.71	
Salt Lake Wholesale Sports	\$	2,641.35	Hydrant replacements/ upgrades			
2 cases of 1 ounce slugs, 5 cases 5.56 mm ammunition			J-U-B Engineers, Inc.	\$	27,943.67	
ProRider, Inc.	\$	3,204.00	6th Street Bridge - Task 1 & 3			
740 Helmets				\$	471,018.06	
Moscow Glass & Awning, Inc.	\$	7,470.00				
G-mag auto locks	\$	101,304.96				
<u>Capital Outlay-Vehicles</u>		<u>ACH's</u>				
Chipman & Taylor Chevrolet	\$	26,799.00	LCA Architects, P.A.	\$	3,300.00	
New Chevy Equinox #1-25 (Water)			City Maintenance Shop Amend 1			
L.N Curtis & Sons	\$	4,673.24				
Gear for new vehicle #5-20 (Fire)						
Mac's Cycle	\$	24,035.00		\$	3,300.00	
New motorcycle for PD #4-23	\$	55,507.24				

Total: \$1,041,736.43

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Fourth Quarter Financial Report July 1, 2022 to September 30, 2022 for FY2022 - Sarah Banks

RESPONSIBLE STAFF

Sarah Banks, Finance Director

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on March 13th, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

STAFF RECOMMENDATION

Accept the fourth quarter financial report for Fiscal Year 2022 (July 1, 2022 to September 30, 2022).

PROPOSED ACTIONS

PROPOSED ACTIONS: Accept the FY2022 Fourth Quarter Financial Report.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. FY22 4th Qtr Financials - Council
2. FY22 4th Qtr Financials - Summary

City of Moscow
QUARTERLY FINANCIAL REPORT
Budget For Fiscal Year Ending 9/30/2022
SUMMARY FINANCIAL REPORT BY FUND - BUDGET AND ACTUAL

Fund	Original Budget	Final Budget	September-22 YTD	Percent of Year 100% Budget to Actual To Date
General Fund Revenues	18,625,348	19,242,242	19,224,734	99.91%
Salaries & Benefits	9,969,486	9,969,486	9,087,467	91.15%
Operations	4,183,651	4,800,545	4,175,365	86.98%
Capital Outlay	20,705	20,705	28,970	139.92%
Transfers	4,451,506	4,451,506	5,266,659	118.31%
Total General Fund Expenditures	18,625,348	19,242,242	18,558,461	96.45%
Street Department Revenues	3,453,593	4,797,793	4,010,470	83.59%
Salaries & Benefits	936,062	936,062	691,856	73.91%
Operations	1,299,881	2,644,081	901,107	34.08%
Capital Outlay	0	0	0	0.00%
Transfers	1,217,650	1,217,650	2,213,840	181.81%
Total Street Fund Expenditures	3,453,593	4,797,793	3,806,802	79.34%
Recreation & Culture Revenues	3,483,123	3,489,623	3,450,849	98.89%
Salaries & Benefits	2,077,936	2,077,936	1,824,228	87.79%
Operations	1,362,212	1,368,712	1,209,939	88.40%
Capital Outlay	29,300	29,300	25,280	86.28%
Debt Service	0	0	0	0.00%
Transfers	13,675	13,675	113,675	831.26%
Total Parks & Rec Expenditures	3,483,123	3,489,623	3,173,122	90.93%
MSD Community Playfields Revenues	157,331	157,331	136,560	86.80%
Salaries & Benefits	75,414	75,414	70,863	93.97%
Operations	77,906	77,906	44,602	57.25%
Transfers	4,011	4,011	4,011	100.00%
Total MSD Community Playfields	157,331	157,331	119,476	75.94%
1912 Center Revenues	156,700	156,700	137,549	87.78%
Operations	140,100	140,100	131,659	93.98%
Capital Outlay	16,600	16,600	21,180	0.00%
Total 1912 Center Expenditures	156,700	156,700	152,839	97.54%
Transit Center Revenues	30,946	30,946	33,993	109.85%
Operations	30,946	30,946	24,288	78.49%
Total Transit Center Fund	30,946	30,946	24,288	78.49%
Water Fund Revenues	7,198,234	7,198,234	6,575,356	91.35%
Salaries & Benefits	1,400,363	1,400,363	1,193,209	85.21%
Operations	2,230,890	2,230,890	1,465,331	65.68%
Capital Outlay	202,000	202,000	249,296	123.41%
Debt Service	268,222	268,222	266,655	99.42%
Transfers	3,096,759	3,096,759	3,096,759	100.00%
Total Water Fund Expenditures	7,198,234	7,198,234	6,271,250	87.12%
Sewer Fund Revenues	8,887,421	8,887,421	8,670,137	97.56%
Salaries & Benefits	1,331,675	1,331,675	1,227,260	92.16%
Operations	2,235,350	2,235,350	1,842,673	82.43%

Capital Outlay	168,000	168,000	82,621	49.18%
Debt Service	1,105,738	1,105,738	1,093,862	98.93%
Transfers	4,046,658	4,046,658	4,596,658	113.59%
Total Sewer Fund Expenditures	8,887,421	8,887,421	8,843,074	99.50%
Stormwater Fund Revenues	1,251,924	1,251,924	1,163,511	92.94%
Salaries & Benefits	444,500	444,500	284,293	63.96%
Operations	300,948	300,948	145,551	48.36%
Capital Outlay	25,000	25,000	20,197	80.79%
Debt Service	0	0	0	0.00%
Transfers	481,476	481,476	481,476	100.00%
Total Sewer Fund Expenditures	1,251,924	1,251,924	931,517	74.41%
Sanitation Fund Revenues	6,434,992	6,434,992	6,496,685	100.96%
Salaries & Benefits	192,284	192,284	199,615	103.81%
Operations	4,794,678	4,794,678	4,620,699	96.37%
Capital Outlay	0	0	0	0.00%
Transfers	1,448,030	1,448,030	1,448,030	100.00%
Total Sanitation Fund	6,434,992	6,434,992	6,268,344	97.41%
Fleet Management Revenues	4,283,466	4,283,466	2,454,192	57.29%
Salaries & Benefits	315,514	315,514	306,686	97.20%
Operations	2,878,452	2,878,452	532,381	18.50%
Capital Outlay	1,086,000	1,086,000	799,098	73.58%
Debt Service	3,500	3,500	1,260	36.00%
Transfers	0	0	0	0.00%
Total Fleet Management Expenditures	4,283,466	4,283,466	1,639,425	38.27%
Information Systems	3,936,689	3,936,689	1,811,401	46.01%
Salaries & Benefits	562,192	562,192	430,350	76.55%
Operations	1,707,230	1,707,230	681,590	39.92%
Capital Outlay	1,663,267	1,663,267	181,181	10.89%
Transfers	4,000	4,000	4,000	100.00%
Total Information Systems Expenditures	3,936,689	3,936,689	1,297,121	32.95%
Revenue for Miscellaneous Funds				
Water Construction Fund	11,703,861	11,703,861	1,011,914	8.65%
Sewer Construction Fund	16,339,858	16,339,858	2,438,194	14.92%
Stormwater Capital Fund	74,400	74,400	74,400	100.00%
Sanitation Construcion Fund	7,237,293	7,237,293	233,571	3.23%
Capital Projects Fund	7,733,551	8,955,557	7,423,326	82.89%
LID Construction Fund	28,840	28,840	238	0.83%
Hamilton P & R	318,443	1,318,443	10,098	0.77%
Bond & Interest Debt Service Fund	1,048,000	1,048,000	1,073,572	102.44%
LID Bonded Debt Service Fund	31,343	31,343	0	0.00%
Total Miscellaneous Fund Revenue	44,515,589	46,737,595	12,265,313	26.24%
Expenses for Miscellaneous Funds				
Water Construction Fund	11,703,861	11,703,861	1,531,003	13.08%
Sewer Construction Fund	16,339,858	16,339,858	1,021,267	6.25%
Stormwater Capital Fund	74,400	74,400	26,198	35.21%
Sanitation Construction Fund	7,237,293	7,237,293	126,000	1.74%
Capital Projects Fund	7,733,551	8,955,557	4,860,181	54.27%
LID Construction Fund	28,840	28,840	0	0.00%
Hamilton P & R	318,443	1,318,443	1,318,443	100.00%
Bond & Interest Debt Service Fund	1,048,000	1,048,000	1,045,107	99.72%
LID Bonded Debt Service Fund	31,343	31,343	0	0.00%
Total Miscellaneous Fund Expenses	44,515,589	46,737,595	9,928,199	21.24%
Total City Revenue (1)	102,415,356	106,604,956	66,430,751	62.31%
Total City Expenses	102,415,356	106,604,956	61,013,920	57.23%

Note: Citizens are invited to inspect the detailed supporting records of the above financial statements.

(1) Revenues do not include beginning fund balance as a resource available in this report

City of Moscow

QUARTERLY FINANCIAL REPORT

Budget For Fiscal Year Ending 9/30/2022
SUMMARY FINANCIAL REPORT BY FUND - BUDGET AND ACTUAL

	Original Budget	Final Budget	September-22 YTD	Percent of Year 100% Budget to Actual To Date
General Fund				
Revenues	18,625,348	19,242,242	19,224,734	99.91%
Salaries & Benefits	9,969,486	9,969,486	9,087,467	91.15%
Operations	4,183,651	4,800,545	4,175,365	86.98%
Capital Outlay	20,705	20,705	28,970	0.00%
Transfers	4,451,506	4,451,506	5,266,659	118.31%
Total General Fund Expenditures	18,625,348	19,242,242	18,558,461	96.45%
Bond & Interest Debt Service Revenue	1,079,343	1,079,343	1,073,572	99.47%
Bond & Interest Debt Service Expenditures	1,079,343	1,079,343	1,045,107	96.83%
Other Governmental Funds				
Revenues	7,281,693	8,632,393	7,769,421	90.00%
Salaries & Benefits	3,089,412	3,089,412	2,586,947	83.74%
Operations	2,911,045	4,261,745	2,311,596	54.24%
Capital Outlay	45,900	45,900	46,460	0.00%
Transfers	1,235,336	1,235,336	2,331,526	188.74%
Debt Service	0	0	0	0.00%
Total Other Governmental Expenditures	7,281,693	8,632,393	7,276,529	84.29%
All Capital Projects Funds				
Revenues	43,436,246	45,658,252	11,191,740	24.51%
Capital Outlay	43,436,246	45,658,252	8,883,092	19.46%
Total Capital Projects Expenditures	43,436,246	45,658,252	8,883,092	19.46%
Enterprise Funds				
Revenues	23,772,571	23,772,571	22,905,690	96.35%
Salaries & Benefits	3,368,822	3,368,822	2,904,377	86.21%
Operations	9,561,866	9,561,866	8,074,253	84.44%
Capital Outlay	395,000	395,000	352,114	89.14%
Debt Service	1,373,960	1,373,960	1,360,518	99.02%
Transfers	9,072,923	9,072,923	9,622,923	106.06%
Total Enterprise Fund Expenditures	23,772,571	23,772,571	22,314,185	93.87%
Internal Service Funds				
Revenues	8,220,155	8,220,155	4,265,593	51.89%
Salaries & Benefits	877,706	877,706	737,036	83.97%
Operations	4,585,682	4,585,682	1,213,972	26.47%
Capital Outlay	2,749,267	2,749,267	980,279	35.66%
Debt Service	3,500	3,500	1,260	36.00%
Transfers	4,000	4,000	4,000	100.00%
Total Fleet & IS Expenditures	8,220,155	8,220,155	2,936,547	35.72%
Total City Revenue (1)	102,415,356	106,604,956	66,430,751	62.31%
Total City Expenses	102,415,356	106,604,956	61,013,920	57.23%

Note: Citizens are invited to inspect the detailed supporting records of the above financial statements.

(1) Revenues do not include beginning fund balance as a resource available in this report

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Resolution for Destruction of City Records - Laurie M. Hopkins

RESPONSIBLE STAFF

Laurie Hopkins, City Clerk

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on March 13, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

In 2021, the City Council adopted Resolution 2021-27 classifying City records as temporary, semi-permanent, and permanent, each with a retention period. Idaho Code 50-907 allows for the destruction of temporary and semi-permanent records according to the retention schedule and the adoption of a resolution listing the various types of records. City departments have reviewed retention schedules and current records in order to recommend documents for destruction. The proposed Resolution is based upon the review by participating departments and the list has been reviewed by the City Attorney.

STAFF RECOMMENDATION

Approve the resolution for destruction of City records.

PROPOSED ACTIONS

ACTION: Approve the resolution for destruction of City records.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. Resolution 2021-27 Classification and Retention of Public Records
2. Draft Resolution 2023-___ Public Record Destruction per Retention Schedule_final

RESOLUTION NO. 2021 – 27

A RESOLUTION OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, PROVIDING FOR THE CLASSIFICATION AND RETENTION OF CERTAIN PUBLIC RECORDS PURSUANT TO IDAHO CODE; PROVIDING THIS RESOLUTION TO BE EFFECTIVE UPON ITS PASSAGE AND APPROVAL.

WHEREAS, Idaho Code § 50-907 allows for the classification, retention, preservation and destruction of certain municipal records as “permanent”, “semipermanent” and “temporary”; and

WHEREAS, Idaho Code requires the City Council adopt by Resolution a records retention schedule listing the various types of City records and the retention period for each type of record; and

WHEREAS, the City Council did adopt Resolution No. 2008-12 on August 4, 2008 providing for the classification and retention of certain public records pursuant to Idaho Code; and

WHEREAS, the City desires to provide an updated resolution providing for the classification and retention of certain public records pursuant to Idaho Code;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Moscow as follows:

I. Permanent Records

A. The following records are classified as permanent records:

1. Adopted meeting minutes of the city council and city boards and commissions;
2. Ordinances and resolutions;
3. Building plans and specifications for commercial projects and government buildings;
4. Fiscal year-end financial reports;
5. Records affecting the title to real property or liens thereon, including recorded documents;
6. Poll books, excluding optional duplicate poll books used to record that the elector has voted, tally books, sample ballots, campaign finance reports, declarations of candidacy, declarations of intent, notices of election, and records of voting results by precinct;
7. Affirmative Action records;
8. Affidavits of Publications;
9. LID's (Local Improvement District);
10. Oaths of Offices;
11. Final reports of city-wide surveys;
12. Land use and floodplain development records; and
13. Water Reclamation and Reuse treatment records.

B. Retention Schedule

1. Permanent records shall be retained by the City in perpetuity or may be transferred to the Idaho State Historical Society's permanent records repository upon Resolution of the City Council authorizing such transfer.

2. Pursuant to I.C. § 50-907(7)(a), permanent records shall not be destroyed, except for paper originals of permanent records retained in a non-paper medium as provided in I.C. § 50-907(6)(e).

II. Semipermanent Records

A. The following records are classified as semipermanent records:

1. Claims, canceled checks, warrants, duplicate warrants, purchase orders, vouchers, duplicate receipts, utility and other financial records;
2. Building applications for commercial projects and government buildings;
3. License applications and issued licenses;
4. Departmental reports;
5. Bonds and coupons;
6. Executed contracts;
7. City Council and commission agenda and packets;
8. Policies and procedures;
9. Recruitment and employee personnel records;
10. Grant records;
11. Fire inspection, investigation and incident records;
12. Police investigation and incident records (Infraction/City Code/Misdemeanor-related require 5-year retention; Felony related may require 10 years up to permanent retention depending on the nature of the alleged crime);
13. Chemical/pesticide application records;
14. Playground inspections; and
15. Public Works and Services regulatory documents.

B. Retention Schedule

1. Semipermanent records shall be kept for not less than five (5) years after the date of issuance, expiration, separation or completion of the matter contained within such semipermanent record. Per federal regulations and/or at the discretion of the City Clerk, some semipermanent records may be kept for longer periods of time.
2. Semipermanent records may only be destroyed by Resolution of the City Council and upon the advice of the City Attorney. Such disposition shall be under the direction and supervision of the City Clerk. The Resolution ordering destruction of semipermanent records shall list in detail such semipermanent records to be destroyed.
3. Prior to destruction of semipermanent records, the City Clerk shall provide written notice, including a detailed list of the semipermanent records proposed for destruction, to the Idaho State Historical Society thirty (30) days prior to the destruction of any records.

III. Temporary Records

A. The following records are classified as temporary records:

1. Building applications, plans, and specifications for noncommercial and non-government projects after the structure or project receives final inspection and approval;
2. Cash receipts subject to audit;
3. Election ballots and duplicate poll books;
4. The most current draft of an unexecuted contract until such contract is executed;
5. Records which are normally believed to be the subject of litigation discovery and determined to be so after consultation with the City Attorney;
6. Public record requests;
7. Invitations to Bid and submittals;

8. Public Hearing Notices, Press Releases and City Social Media Posts;
9. Electronic mail and written correspondence;
10. Commission and board applications;
11. Auction and surplus requests and approvals;
12. Individual citizen/commission survey forms;
13. Right-of-way permits; and
14. Parks & Recreation sign-in sheets.

B. Retention Schedule

1. Temporary records shall be retained for not less than two (2) years, but in no event shall financial records be destroyed until completion of the City's financial audit as provided in Idaho Code § 67-450B related to such financial records and in no event shall records related to litigation be destroyed until completion of litigation. At the discretion of the City Clerk, some temporary records may be kept for longer periods of time.
2. Temporary records may only be destroyed by Resolution of the City Council and upon the advice of the City Attorney. Such disposition shall be under the direction and supervision of the City Clerk. The Resolution ordering destruction of temporary records shall list in detail such temporary records to be destroyed.
3. Prior to destruction of temporary records, the City Clerk shall provide written notice, including a detailed list of the temporary records proposed for destruction, to the Idaho State Historical Society thirty (30) days prior to the destruction of any records.

IV. Historical Records

- A. Pursuant to I.C. § 50-907(4), historical records shall consist of records which, due to age or cultural significance, are themselves artifacts of historical value. Historical records have enduring value based on the administrative, legal, fiscal, evidential or historical information they contain.
- B. Retention Schedule
Historical records shall be retained by the City in perpetuity or may be transferred to the Idaho State Historical Society's permanent records repository pursuant to subsection 8. And 9. of I.C. § 67-4126, upon Resolution by City Council.

V. Transitory Items

- A. The following items are considered transitory:
 1. Drafts of all permanent, semipermanent and temporary records;
 2. Unapproved minutes;
 3. "post-it" notes and all other work product;
 4. Duplicates of all permanent, semipermanent and temporary records;
 5. Phone call and message slips;
 6. Voicemail and desk phone call history;
 7. To-do lists;
 8. Text messages;
 9. Email and all other communications unrelated to City business;
 10. Calendars; and
 11. All other material which to a reasonable person would not be considered to have historical, legal, fiscal, administrative or other value, do not fit within the classification of permanent, semipermanent or temporary records and are not the subject of litigation discovery.

B. Transitory Items are not required to be retained and may be destroyed at any time the holder of the transitory record deems appropriate.

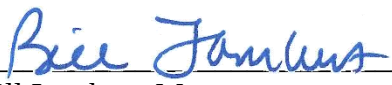
VI. Method of Retention.

Pursuant to I.C. § 50-907(6), the City may reproduce, retain and manage records in a photographic, digital or other non-paper medium. The medium in which a document is retained shall accurately reproduce the record in paper form during the period for which the document must be retained and shall preclude unauthorized alteration of the document.

SEVERABILITY. Provisions of this Resolution shall be deemed severable and the invalidity of any provision of this Resolution shall not affect the validity of the remaining provisions.

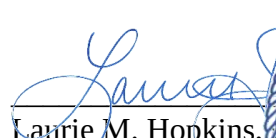
EFFECTIVE DATE. This Resolution shall be effective upon its passage and approval.

PASSED AND APPROVED by the Mayor of the City of Moscow, Idaho, this 20th day of December, 2021.



Bill Lambert, Mayor

CERTIFICATION and ATTESTATION. I hereby certify that the above is a true copy of a Resolution passed at a regular meeting of the City Council, City of Moscow, held on December 20, 2021 and attest to the Mayor's signature.



Laurie M. Hopkins, City Clerk



RESOLUTION NO. 2023 – ____

A RESOLUTION OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE CLASSIFICATION AND DESTRUCTION OF CERTAIN TEMPORARY AND SEMI-PERMANENT PUBLIC RECORDS PURSUANT TO IDAHO CODE § 50-907 AND MOSCOW RESOLUTION 2021-27; PROVIDING THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE AND APPROVAL.

WHEREAS, the Idaho Code allows for the classification and retention of certain records as “permanent”, “semi-permanent” and “temporary”; and

WHEREAS, “semi-permanent” records are those which must be retained for a period of not less than five (5) years after the date of issuance or completion of the matter contained within the record; and

WHEREAS, “temporary” records are those which need to be retained for not less than two (2) years and are so classified by the Council; and

WHEREAS, Idaho Code § 50-907 allows for the City Council to order the destruction of those records which are not considered historical; and

WHEREAS, the records listed herein are only those records which are considered to be “temporary” or “semi-permanent” records pursuant to the Idaho Code and Resolution 2021-27; and

WHEREAS, such temporary or semi-permanent records have been classified as such by the Council hereinbelow; and

WHEREAS, Council has determined that such records have no intrinsic, historical or other value which would preclude their destruction, and upon advice of the City Attorney;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Moscow, Idaho as follows:

Section 1: All matters stated above are found to be true and correct and are incorporated herein by reference as if copied in their entirety and shall be adopted with the following sections of this Resolution.

Section 2: That the following records be classified as temporary and that their destruction is hereby ordered:

Department:

Administration

Public Record Requests and Responses
Alcohol Catering Permits
General Administrative Working Files
Commission Applications

Date of Records:

Through 2020
Through 2020
Through 2020
Through 2020

<i>Arts</i>	
Public Art Applications	Through 2020
Event Applications	Through 2020
Mayors Arts Awards Nominations	Through 2020
<i>Community Events</i>	
Craft and Food Jury Registrations	Through 2020
POP Club Program Registrations	Through 2020
Bell Brigade Registrations	Through 2020
Poster Contest Entries	Through 2020
City Commission Tabling Registrations	Through 2020
<i>Community Development</i>	
Public Record Requests and Responses	Through 2020
Residential Building Plans (for those that received final inspection and approval)	Through 2020
<i>Engineering</i>	
Right of Way Permit Records	Through 2020
Temporary Access/Construction Easement Records	Through 2020
<i>Legal</i>	
Public Record Requests and Responses	Through 2020
<i>Police</i>	
Pawn Records	Through 2020
Public Records Requests and Responses	Through 2020
Cash Receipts	Through 2020
Trespass Notices	Through 2020
Parking Contest Letters	Through 2020
Parking Tickets Paid	Through 2020
Fingerprint Info Cards	Through 2020
Outside Agency Name Checks	Through 2020
Noise Exemption Waivers	Through 2020

Section 3: That the following records be classified as semi-permanent records and that their destruction is hereby ordered:

Department:

Date of Records:

Administration

Inactive Business Licenses (alcohol)	Through 2017
Liability Claim records (including property damage records)	Through 2012

Arts

Artist & Volunteer Release & Hold Harmless	Through 2017
--	--------------

Community Development

Bond Certificates	Through 2017
Inactive Daycare Facility Licenses	Through 2017

Community Events

Release and Hold Harmless Forms	Through 2017
High Five Program Registrations	Through 2017
Performance Vendor Program Registrations	Through 2017
Mutt Strutt Registrations	Through 2017
Farmers Market Volunteer Forms	Through 2017

Engineering

Engineering Project Technical Records	Through 2010
Survey Field Records	Through 2010

Finance

Utility Billing Credits, Adjustments, Cash Receipts and Billing Records	Through FY2017
Utility Billing Shut-off Documentation and Water Meter Receipts	Through FY2017
Accounts Payable Documentation and Related Reports	Through FY2017
Budget Preparation Documentation	Through FY2017
Completed Bond Records (excluding ordinance and legal notice)	Through FY2017
Cancelled Checks	Through FY2017
Check Stubs	Through FY2017
Bank Statements	Through FY2017
Investment Statements	Through FY2017
Employee Time Records	Through FY2017
Journal Entries	Through FY2017
Wage and Tax Statements and W-2's	Through FY2017
Payroll Deduction and Month-end Payroll Records	Through FY2017
Completed Collection Records	Through FY2017
Accounts Receivables Invoices and Cash Receipts	Through FY2017

Fire

Inspection and occupancy records	Through 2012
----------------------------------	--------------

Legal

Closed Misdemeanor and Infraction Files	Through 2017
LifeLoc Logs	Through 2017

Parks & Facilities

Tree Contractor License/Certification Renewal Forms	Through 2017
---	--------------

Police

Inactive Business Licenses (taxi, vendor, solicitor, sidewalk café, pawn, daycare providers)	Through 2017
--	--------------

Temporary Parking Permits	Through 2017
Privacy Statements	Through 2017
Idaho Chiefs of Police Accreditation	Through 2017
Staff Meeting Notes	Through 2017
Law Incident Files	Through 2017
Misdemeanor Citations	Through 2017
Infraction Citations	Through 2017
Auction Records	Through 2017
Parking Write Off Tickets	Through 2017
Noxious Weed Waivers	Through 2017
Closed Case Files	Through 2017
Citations	Through 2017

Section 4: That this Resolution shall become effective as of the date of its passage.

PASSED on Motion by the Following Vote:

	Aye	Nay	Abstain	Absent
Hailey Lewis	_____	_____	_____	_____
Sandra Kelly	_____	_____	_____	_____
Gina Taruscio	_____	_____	_____	_____
Maureen Laflin	_____	_____	_____	_____
Julia Parker	_____	_____	_____	_____
Drew Davis	_____	_____	_____	_____

ADOPTED by the City Council of the City of Moscow, Idaho and **APPROVED** by the Mayor of the City of Moscow, this ____ day of _____, 2023.

Arthur D. Bettge, Mayor

CERTIFICATION and ATTESTATION. I hereby certify that the above is a true copy of a Resolution passed at a regular meeting of the City Council, City of Moscow, held on _____, 2023 and attest to the Mayor's signature.

Laurie M. Hopkins, City Clerk

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

2023 Streets Surface Treatment Project - Steve Schulte

RESPONSIBLE STAFF

Steve Schulte

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on March 13, 2023 and recommended for approval.

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

The State of Idaho allocated a portion of state surplus funds to local transportation agencies with HB772 resulting in a disbursement of \$484,850 to the City of Moscow on July 25, 2022, for use on the transportation system. Staff proposes to use these funds for an asphalt rubberized chip seal application on roughly 49,500 square yards of roadway. This process has proven to be a cost-effective method of extending the lifespan of our roadways.

The HB772 funds are currently in the capital budget and, with Council approval, will be specifically allocated to this project during the open budget process.

STAFF RECOMMENDATION

Approve the use of HB772 funds for an asphalt rubberized chip seal project

PROPOSED ACTIONS

ACTION: Approve the use of HB772 funds for an asphalt rubberized chip seal project.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

None

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Public Hearing: 706 W Palouse River Drive Proposed Rezone (ACTION ITEM) - Mike Ray

RESPONSIBLE STAFF

Michael Ray, Assistant CD Director/Planning Manager

REVIEWED BY

Planning and Zoning
Commission

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

The applicant, Jim Swift, is proposing to rezone a 0.54-acre property located at 706 W Palouse River Drive. The parcel is currently zoned Multiple Family Residential (R-4) and the applicant is proposing to rezone to the Residential Office (RO) designation. The Planning and Zoning Commission conducted a public hearing on January 25, 2023 and recommended approval of the rezone request with no conditions.

STAFF RECOMMENDATION

Conduct the public hearing and upon consideration of any testimony received, approve the proposed Zoning Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary and adopt the Planning and Zoning Commission Reasoned Statement of Relevant Criteria.

PROPOSED ACTIONS

PROPOSED ACTIONS: Conduct the public hearing and upon consideration of any testimony received, approve the proposed Zoning Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary and adopt the Planning and Zoning Commission Reasoned Statement of Relevant Criteria; or consider the Zoning Ordinance on first reading; or reject the Zoning Ordinance and direct staff to prepare a Reasoned Statement of Relevant Criteria; or take such other action deemed appropriate.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. CD Staff Report
2. Public Hearing Notice
3. Packet
4. P&Z Minutes and RCS
5. Rezone Ordinance

**CITY OF MOSCOW
COMMUNITY DEVELOPMENT DEPARTMENT
STAFF REPORT**

Hearing Date: March 20, 2023

GENERAL INFORMATION

Hearing Body: City Council

Subject: Proposal for Rezone of a 0.54-acre Property Located at 706 W Palouse River Drive:
Permit Application LUP2022-0036

Attachments:

1. Notice of Public Hearing
2. Application for Rezone
3. Rezone Exhibit
4. Neighborhood Meeting Materials

Prepared By: Mike Ray, AICP – Planning Manager

STAFF REVIEW

Proposal: The applicant, Jim Swift, is proposing to rezone a 0.54-acre property located at 706 W Palouse River Drive from the Multiple Family Residential (R-4) Zone to the Residential Office (RO) Zone.

Site and Area Land Use: The subject property is a platted lot within the Anderson 7th Addition Subdivision which is currently under construction. The Anderson 7th Addition was approved in 2021 and the developer is currently in the process of constructing the infrastructure in the subdivision.

To the west of the subject property is Anderson/Frontier Park and the Prospect Place Addition, to the east is Gritman's Martin Wellness Center, and to the north is single family residential development within the Anderson 1st Subdivision. Properties to the south of Palouse River Drive include two manufactured home parks and ITD's service facility.



Vicinity Map



Aerial Map

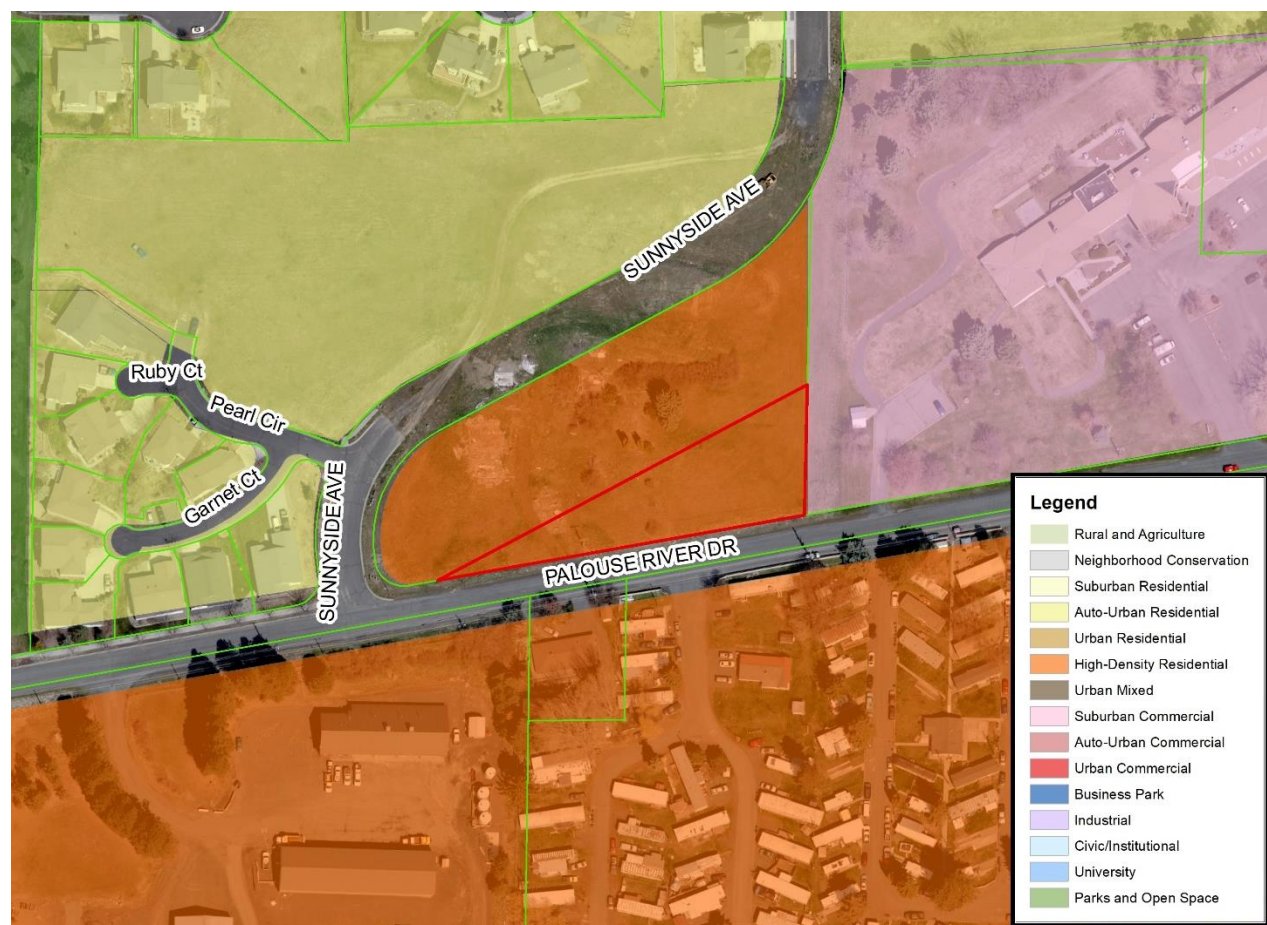
The subject property contains areas of moderate sloping topography at an average slope of 10% as the land continues to gain elevation to the north. There are no drainage ways or natural features that have been identified upon the subject property.

Comprehensive Plan Land Use Designation:

The entirety of the subject property is currently designated as High-Density Residential. According to the Comprehensive Plan, High-Density Residential designated areas,

“allow the highest density residential development at common densities between 15 and 26 units per acre. Areas appropriate for this designation include those located adjacent to areas of higher activity where there is a range of uses. High-Density Residential areas should be located adjacent or in close proximity to designated arterial or collector streets. New areas of high-density residential development should be located near mixed-use activity areas and corridors that accommodate multi-modal transportation. Lands designated as High-Density Residential are generally appropriately zoned Medium Density Residential (R3), Multiple Family Residential (R-4), or Residential Office (RO).”

The subdivisions to the north are currently designated as Auto-Urban Residential. Martin Wellness Center to the east is currently designated as Suburban Commercial and properties to the south of Palouse River Drive are designated as High-Density Residential. Anderson/Frontier Park to the west is currently designated as Parks and Open Space.



Current Comprehensive Plan Land Use Designations

Zoning: The subject property is currently designated as Multiple Family Residential (R-4) and the proposal is to rezone it to the Residential Office (RO) designation. The north portion of the Anderson 7th Addition Subdivision is encompassed by a combination of the R-3 and R-4 Zones, as shown on the zoning map below. The Gritman property to the east of the subject property is currently zoned R-4 and the properties to the south of Palouse River Drive are currently designated as Motor Business (MB).

According to the City of Moscow Zoning Code, the RO Zone is a moderately intensive zone including both offices and high-density housing. It serves as a transitional Zoning District between residential Zoning Districts and commercial or industrial Zoning Districts.

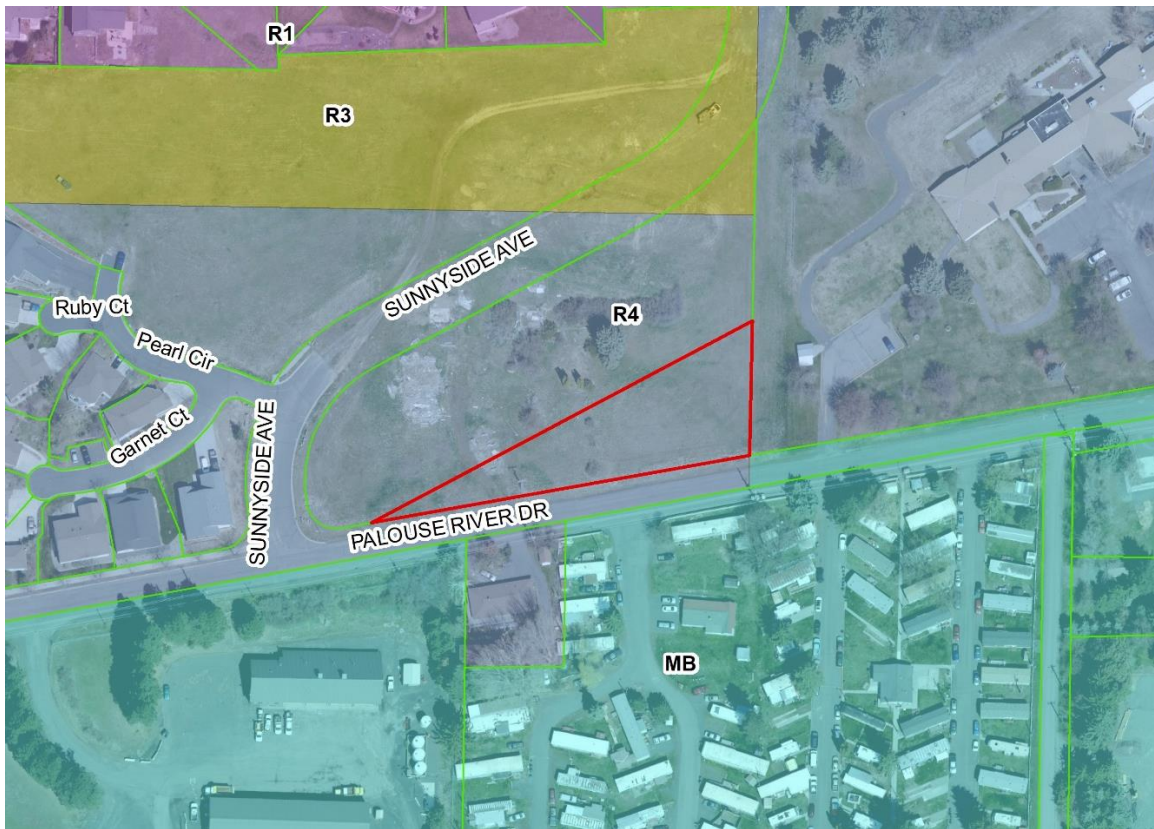
The RO Zoning District is appropriately applied in the following circumstances:

1. On the perimeter of commercial or industrial districts where they abut residential land uses;
2. Where transportation network use is greater than desirable for lower density residential uses;
3. Where landforms create sites which are reasonably accessible by transportation systems and which are buffered from nearby residential areas; and
4. Where the development patterns in a neighborhood will allow development of moderate intensity to occur without producing adverse visual impact or harm to the transportation network.

Uses permitted within the RO Zone include single family dwellings, two family dwellings, multi-family dwellings, townhomes, market and community gardens, veterinary services, professional offices, restaurants up to 1,500 sf in size, group and small child care facilities, community/neighborhood centers, health care services, public parks and recreation facilities, telecommunications services, personal care services, and bed and breakfast inns.

1993 Rezone Conditions: In 1993, the subject property was rezoned to the current configuration of the R-3 and R-4 Zones which still exists today. The Council imposed three conditions of approval on the rezone, which are as follows:

1. The density shall be limited to a minimum lot area of 2,000 sf per dwelling unit;
2. The buildings shall be limited to one-story in height exclusive of basements; and
3. There shall be dedicated a pedestrian pathway, minimum of ten feet in width extending from Latah Care Center to the Anderson/Frontier Park.



Current Zoning



Proposed Zoning

Water and Sewer: There are existing water and sewer mains within the surrounding streets which are of sufficient capacity to accommodate any future use that the RO Zone would allow on the subject property.

Access, Streets, Traffic: The subject property is located adjacent to Palouse River Drive which is designated as a minor arterial. The section of Palouse River Drive adjacent to the subject property currently does not have curb, gutters, or sidewalks on either side of the street. As part of Anderson 7th Addition Subdivision, frontage improvements will be constructed the north side of Palouse River Drive which will include street widening, curb, gutter, and a sidewalk.

Input From Other Agencies: None received.

RELEVANT CRITERIA & STANDARDS:

Rezone:

1. The proposed rezone is consistent with Comprehensive Plan goals, objectives, and implementation actions.
2. The proposed rezone would provide for the logical and orderly location of land uses and community services and facilities.
3. The uses expected to occur as a result of the rezone will be compatible with the surrounding area.
4. The size, type, and density of development expected to occur as a result of the rezone will not place an undue burden upon delivery of services provided by any political subdivision within the planning jurisdiction.
5. The size, type, and density of development expected to occur as a result of the rezone can be adequately served by the existing transportation network, public facilities and services.

RECOMMENDATIONS:

The City of Moscow Planning and Zoning Commission conducted a public hearing for the proposed rezone on January 25, 2023 and recommended approval with no conditions.

Conduct the public hearing and upon consideration of any testimony received, approve the proposed Zoning Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary and adopt the Planning and Zoning Commission Reasoned Statement of Relevant Criteria and Standards.

NOTICE OF PUBLIC HEARING

Proposal for Rezone of a 0.54-acre Property Located at 706 W Palouse River Drive.
Permit Application LUP2022-0036

A public hearing at which you may be present and speak will be conducted by the City Council of the City of Moscow at which time the following proposal will be considered:

1. Rezoning of the subject property from the Multiple Family Residential (R-4) Zone to the Residential Office (RO) Zone.

The City of Moscow Planning and Zoning Commission conducted a public hearing for the proposed rezone on January 25, 2023 and recommended approval with no conditions.

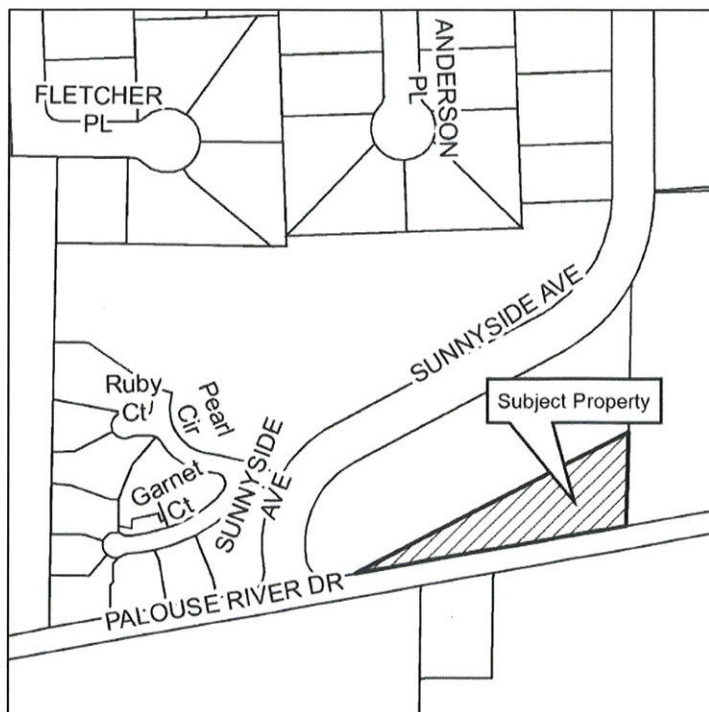
MEETING DATE: Monday, March 20, 2023

HEARING LOCATION: Council Chambers, Second Floor, Moscow City Hall
206 East Third Street, Moscow, Idaho

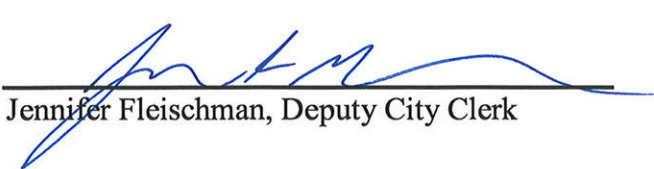
MEETING TIME: 7:00 p.m.

Note: Meeting start time is not necessarily indicative of the hearing start time for the proposal advertised in this notice. Multiple hearings and/or agenda items may make it difficult to determine hearing start time, which could occur late in the meeting. The file containing information on this matter is available for public review at the Community Development Department located in the Haddock Building, 504 S. Washington Street, Moscow, Idaho. Call 883-7035 to get a meeting agenda and further information about the matter.

Verbal testimony at the hearing is generally limited to three (3) minutes time. Minor amounts of written materials (less than two (2) pages) may be submitted to the hearing body at any time prior to the close of comments, as determined by the hearing body. More in-depth written materials require at least five (5) calendar days for review prior to the hearing. You may obtain further information about the public hearing process and procedures on the City's Website at: <https://www.ci.moscow.id.us/593/Public-Hearing-Notices>



Laurie M. Hopkins, Moscow City Clerk


Jennifer Fleischman, Deputy City Clerk

Publish: Saturday, March 4, 2023



**CITY OF MOSCOW
COMMUNITY DEVELOPMENT**
Ph.: 208-883-7035
504 S. Washington Street
jfleischman@ci.moscow.id.us

For City Use Only			
Date Received			
Dept	Fee Type	Fees	Paid
CDV	Zoning/Comp Plan Amend	\$1,040.00	
CDV	Annexation	\$1,040.00	
Receipt Number			

APPLICATION FOR ZONING OR COMPREHENSIVE PLAN AMENDMENT

(Please type or print plainly with blue ink.)

GENERAL INFORMATION

1. Applicant

Name: Jim Swift Telephone: 208-301-0447
335 Julie Dr. Moscow, ID 83843 Email: _____
 (Home address)

Relationship to affected property (please check one):

Owner ☒ Purchaser ☐ Lessee ☐ Other ☐ (explain below)

2. Owner of Affected Property (if other than applicant)

Name: N/A Telephone: _____
 _____ Email: _____
 (Home address)

3. Location of Affected Property:

Legal Description: Anderson 7th Addition 2 7
 (Subdivision) (Block) (Lot)

If described by Metes and Bounds, please attach deed on a separate sheet.

INFORMATION ON REQUESTED REZONE

4. Proposal: The applicant requests a rezone on the above-described property as follows:

From: R-4 to: RO
 (Current zoning) (Proposed zoning)

5. Reason: Applicant requests a rezone for the following reason(s): To increase opportunities for office use along Palouse River Dr. while creating a buffer between Palouse Rive Dr and the residences along Sunnyside Ave.

6. Before the Moscow Planning and Zoning Commission can approve a zoning amendment request, the Commission must first make findings of compliance with the following five **Relevant Criteria and Standards**. Please indicate in the spaces provided below what you believe to be justification showing compliance with each item:

A. The proposed rezone is consistent with Comprehensive Plan goals, objectives, and implementation actions.

The proposed RO zone will allow for an office to be constructed in support and keeping with the character of the neighborhood north of Palouse River Dr, as outlined in chapter 2 of the Moscow Comprehensive Plan.

B. The proposed rezone would provide for the logical and orderly location of land uses and community services and facilities.

The subject property is located adjacent to a suburban commercial zone making RO a logical transition between existing commercial and residential.

C. The uses expected to occur as a result of the rezone will be compatible with the surrounding area.

The expected use is a professional office building. The proposed office building will enhance the street view along Palouse River Dr.

D. The size, type, and density of development expected to occur as a result of the rezone will not place an undue burden upon delivery of services provided by any political subdivision within the planning jurisdiction.

The rezone will affect only one lot with no additional services required.

E. The size, type, and density of development expected to occur as a result of the rezone can be adequately served by existing transportation network, public facilities and services.

The rezone is for one 0.54 acre lot adjacent to a minor arterial.

Notification: The Idaho Code requires that all property owners located within 300 feet of the affected property receive notification of the public hearing to be conducted by the Planning and Zoning Commission regarding any rezone request.

The Planning and Zoning Commission shall have the authority to require any additional information they consider necessary to render a fair decision and recommendation on a rezone request. The Commission may recommend and the City Council may require additional conditions and limitations as specified in Section 4-9-3C of the Moscow Code.

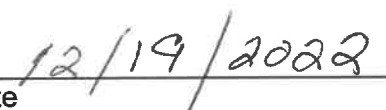
All questions addressed on this application and the application itself must be filed with the Moscow City Planner at least twenty-one (21) days prior to the hearing date. The applicant will be notified by the City as to the time and place of the hearing pertaining to this application. The applicant or his/her duly-appointed representative must be present at the public hearings held before both the Planning & Zoning Commission and the City Council.

The following materials must be included with this application:

1. Application fee.
2. Copy of neighborhood meeting invitation, mailing list, attendance list and minutes.
3. If a legal description of the affected property is given by Metes and Bounds, a separate sheet containing that description.

I understand this information is a public record and may be posted to a public website.


Applicant's Signature


Date

Property Owner's Signature

Date

12/20/2022

Legal Description by Hodge & Associates for:
Jim Swift,
Rezone Parcel

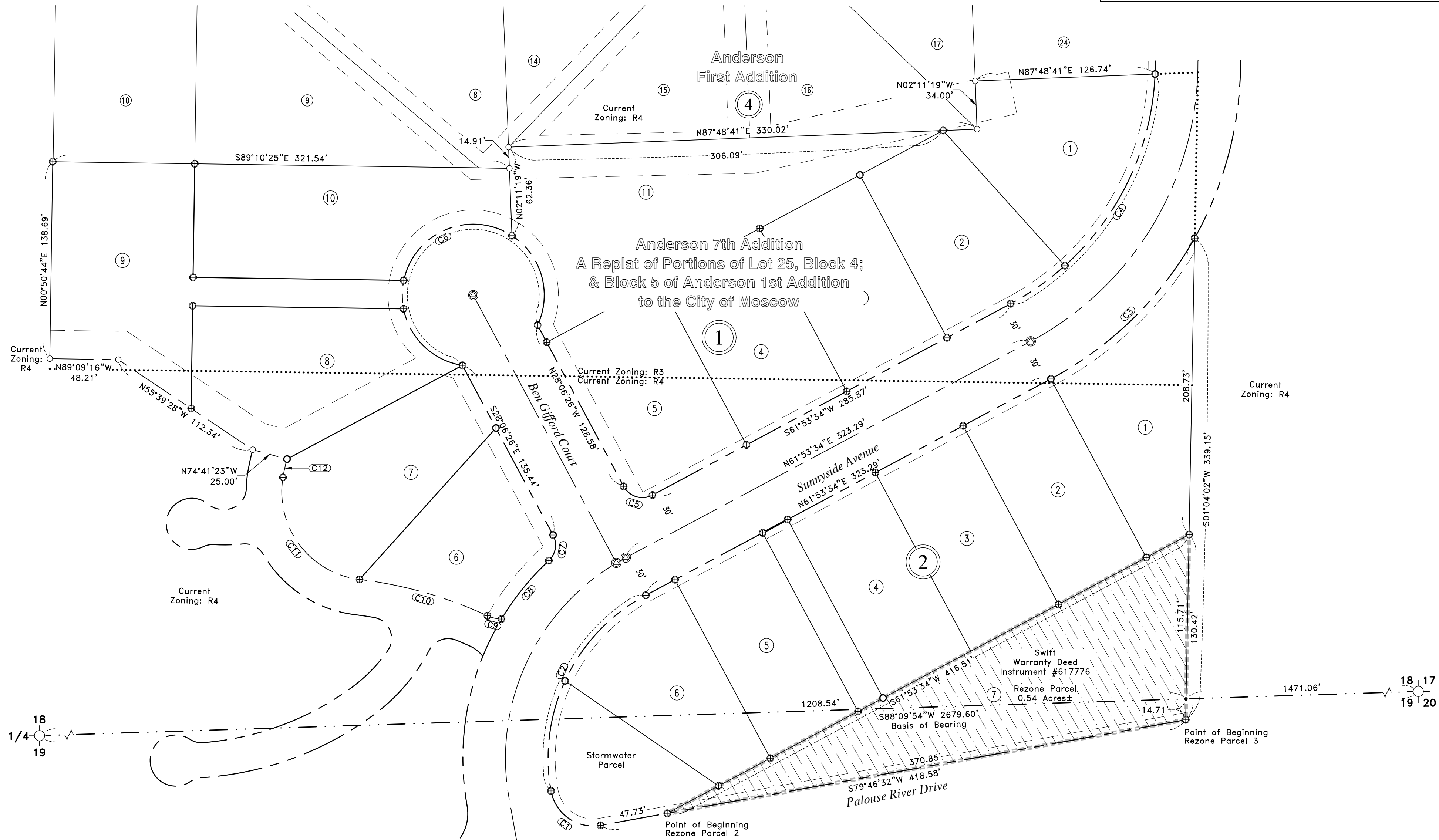
A parcel of land, being a portion of Lot 7, Block 2 of Anderson 7th Addition: A Replat of Portions of Lot 25, Block 4; & Block 5 of Anderson 1st Addition to the City of Moscow, described as follows:

Beginning at the southeast corner of Block 2 of said replat, on the north right-of-way line of Palouse River Drive;
Thence along said north right-of-way line, S79°46'32"W, 370.85 feet to the southeast corner of the Stormwater Parcel of said replat;
Thence leaving said north right-of-way line, along the south line of said Stormwater Parcel and along the south lines of Lots 6, 5, 4, 3, 2 and 1 and the north line of Lot 7, all in Block 2 of Anderson 7th Addition, N61°53'34"E, 416.51 feet to the northeast corner of said Lot 7;
Thence along the east line thereof, S01°04'02"W, 130.42 feet to the **Point of Beginning**.

Parcel contains 0.54 acres, more or less.

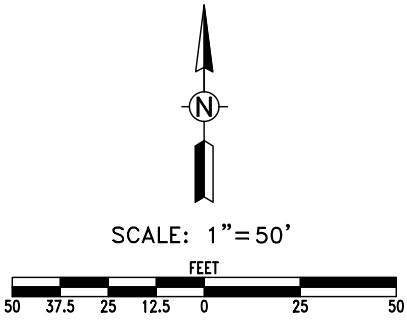


Sections 18 & 19, T39N, R5W, BM



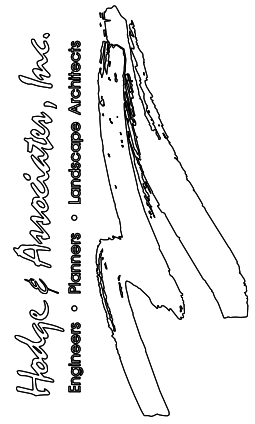
Curve Table					
Curve	Length	Delta	Radius	Chord	Chrd Brng
C1	47.12'	90°00'00"	30.00'	42.43'	N55°13'28"W
C2	163.63'	72°07'02"	130.00'	153.04'	N25°50'03"E
C3	143.63'	32°35'01"	252.56'	141.70'	N45°36'03"E
C4	199.85'	59°27'52"	192.56'	191.00'	S32°09'37"W
C5	23.56'	90°00'00"	15.00'	21.21'	N73°06'26"W
C6	249.81'	286°15'37"	50.00'	60.00'	S61°53'34"W
C7	19.67'	75°08'16"	15.00'	18.29'	N9°27'42"E
C8	53.04'	15°59'36"	190.00'	52.86'	N39°02'02"E
C9	10.22'	23°25'00"	25.00'	10.15'	N76°53'24"W
C10	94.02'	17°56'33"	300.22'	93.63'	N74°09'18"W
C11	100.37'	92°30'16"	62.17'	89.82'	N36°52'27"W
C12	13.19'	5°56'04"	127.32'	13.18'	N12°20'35"E

Note:
This is an exhibit map showing the proposed rezoning of Anderson 7th Addition to the City of Moscow.
This is not a Record of Survey and is not intended for recording.



- Legend**
- Found Section Corner or Section 1/4 Corner Monument
 - Found 5/8" Diameter Rebar w/Aluminum Cap Stamped "PLS 17534"
 - Found 5/8" Diameter Rebar Stamped "Hodge 3003"
 - Centerline Monument
 - Calculated Position
 - Block Number
 - Lot Number
 - Curve Data - See Curve Table
 - Parcel/Lot Line
 - Current Zoning Boundary
 - Rezone Parcel - To Be Rezoned RO
 - Section Line
 - Right-of-Way
 - Easement

P.O. Box 8728
405 S. Washington Street
Moscow, Idaho 83843
(208) 882-3520



PRELIMINARY
NOT FOR
RECORDING

Rezone Exhibit Map For
Jim Swift
Latah County, Idaho

Drafted by:	SW
Checked by:	SW
File Name:	4393_rezone
Tab:	Layout
Plot Style	OCE.ctb
Project:	4373-08-22
Date:	12/20/22

Sections 18 & 19, T39N, R5W, BM

- Survey References:**
1. Anderson 1st Addition to the City of Moscow, Instrument #404026, by G. Stone, PLS #4346.
 2. Prospect Place Addition to the City of Moscow, Instrument #580048, by M. Roubesh, PLS #16744.
 3. Permanent Public Utility Easement, Instrument #545162.
 4. Warranty Deed, Instrument #617776, L.L.F. Inc to James B. Swift.

Basis of Bearings
The Basis of Bearings for this survey is identical to the Idaho Coordinate System, West Zone, NAD 83 as shown between the found southeast corner of Section 18 and the found southwest corner of the Southeast Quarter of Section 18, said bearing being S88°09'54"W.

- Surveyor Narrative**
1. The purpose of this survey was to locate, monument and map the boundaries of the parcel of land described in Warranty Deed, Instrument #617776, being a portion of Lot 25 of Block 4 and the entirety of Block 5 of Anderson 1st Addition to the City of Moscow, and to replat said parcel, as shown hereon.
 2. The south line of the Southeast Quarter of Section 18 was located to establish the Basis of Bearings and primary boundary control. The parcel of land described in Warranty Deed, Instrument #617776 was rotated to project basis and located accordingly.

Legend

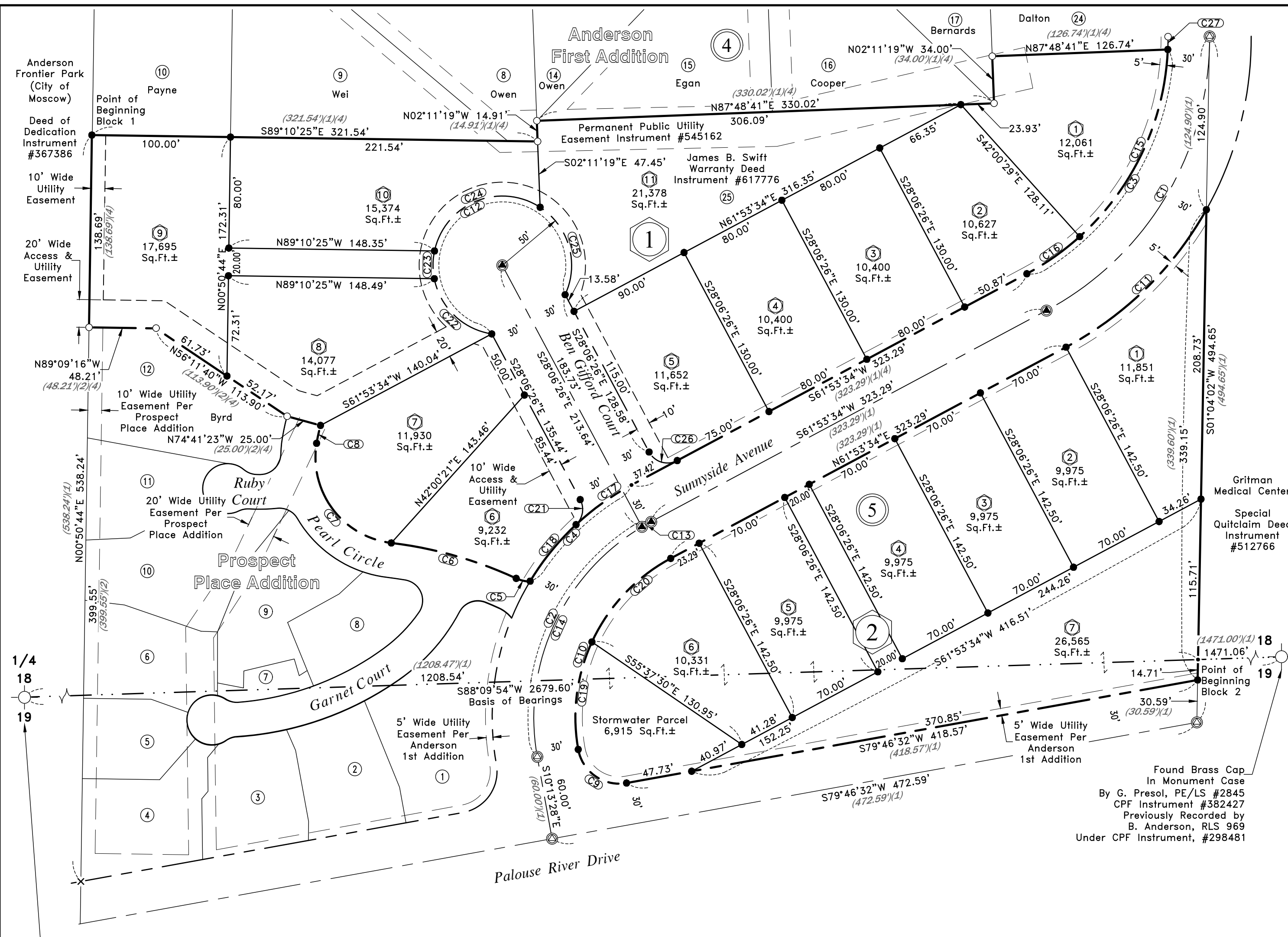
- Found Monument as Described
 - Set 5/8" Diameter Rebar w/Aluminum Cap Stamped "PLS 17534"
 - Set City of Moscow Standard Centerline Monument Stamped "PLS 17534"
 - Found 5/8" Diameter Rebar Stamped "Hodge 3003"
- Found Centerline Monument
- Found Scribe in Concrete
- Calculated Position
- Replat Block Number
- Replat Lot Number
- Anderson 1st Addition Block Number
- Other Subdivision Lot Number
- Record Data - See Survey References
- Replat Boundary Line
- Replat Lot line
- Other Lot line
- Section Line
- Centerline
- Right-of-Way
- Easement - This Replatting
- Existing Easement

NO. _____ AT THE REQUEST OF: _____

DATE & HOUR: _____

TONYA DODGE
LATAH COUNTY RECORDER

FEE \$ _____ BY _____

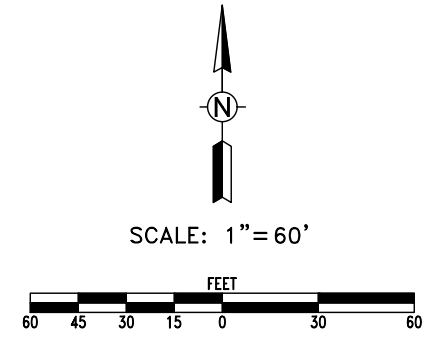


Found Aluminum Cap
Set by L. Hodge PE/LS #3003
Recorded by M. Dahlin, PLS #17534
CPF Instrument, #618563
Previously Recorded by
C. Smith PE/LS #2058
CPF, Instrument #288896

Curve Table					
Curve	Length	Delta	Radius	Chord	Chrd Brng
C1	241.66'	62°12'44"	222.56'	229.96'	S30°47'12"W
C2	201.39'	72°07'02"	160.00'	188.36'	S25°50'03"W
C3	199.85'	59°27'52"	192.56'	191.00'	N32°09'37"E
C4	102.32'	30°51'19"	190.00'	101.09'	S46°27'54"W
C5	10.22'	23°25'00"	25.00'	10.15'	N76°53'24"W
C6	94.02'	17°56'33"	300.22'	93.63'	N74°09'18"W
C7	100.37'	92°30'16"	62.17'	89.82'	N36°52'27"W
C8	13.19'	5°56'04"	127.32'	13.18'	N12°20'35"E
C9	47.12'	90°00'00"	30.00'	42.43'	N55°13'28"W
C10	163.63'	72°07'02"	130.00'	153.04'	N25°50'03"E
C11	143.63'	32°35'01"	252.56'	141.70'	N45°36'03"E
C12	249.81'	286°15'37"	50.00'	60.00'	N61°53'34"E
C13	7.58'	2°42'50"	160.00'	7.58'	S60°32'09"W
C14	193.81'	69°24'12"	160.00'	182.18'	S24°28'38"W

Measurements shown here for curves 1 through 11 match the measurements of these same curves as shown on the documents of record.

Curve Table					
Curve	Length	Delta	Radius	Chord	Chrd Brng
C15	153.13'	45°33'49"	192.56'	149.13'	S25°12'36"W
C16	46.72'	13°54'03"	192.56'	46.60'	S54°56'32"W
C17	49.28'	14°51'44"	190.00'	49.15'	S54°27'42"W
C18	53.04'	15°59'36"	190.00'	52.86'	S39°02'02"W
C19	79.36'	34°58'42"	130.00'	78.14'	N07°15'52"E
C20	84.27'	37°08'20"	130.00'	82.80'	N43°19'23"E
C21	19.67'	75°08'16"	15.00'	18.29'	N09°27'42"E
C22	61.22'	70°09'24"	50.00'	57.47'	N46°09'33"W
C23	20.14'	23°04'28"	50.00'	20.00'	N00°27'23"E
C24	96.91'	111°03'06"	50.00'	82.44'	N67°31'10"E
C25	71.54'	81°58'39"	50.00'	65.59'	S15°57'58"E
C26	23.56'	90°00'00"	15.00'	21.21'	S73°06'26"E
C27	9.24'	2°45'01"	192.56'	9.24'	N01°03'11"E



P.O. Box 8728
405 S. Washington Street
Moscow, ID 83843
(208) 882-3526

RIM ROCK CONSULTING, INC.

Lead Surveying
Site Mapping

PRELIMINARY

PROFESSIONAL LAND SURVEYOR
STATE OF IDAHO
17534
JAMES B. SWIFT

NOT FOR RECORDING

Anderson 7th Addition
A Replat of Portions of Lot 25, Block 4; & Block 5
of Anderson 1st Addition to the City of Moscow
Latah County, Idaho

Drafted by: SW

Checked by: MED

File Name: 4393 Plat.dwg

Tab: Layout

Plot Style Primary.ctb

Project: 4393-02-21

Date: 2/2/22

LEGAL DESCRIPTION

A parcel of land, being a portion of Lot 25 of Block 4 of Anderson 1st Addition to the City of Moscow, located in the Southwest Quarter of the Southeast Quarter of Section 18, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, described as follows:

Beginning at the northwest corner of Lot 25, Block 4 of Anderson 1st Addition to the City of Moscow, Instrument #404026, Latah County Records;
Thence along the north boundary of said Lot 25, the following five courses:
S89°10'25"E, 321.54 feet;
Thence N02°11'19"W, 14.91 feet;
Thence N87°48'41"E, 330.02 feet;
Thence N02°11'19"W, 34.00 feet;
Thence N87°48'41"E, 126.74 feet, to a point on the northwest right-of-way line of Sunnyside Avenue;
Thence along said northwest right-of-way line the following three courses;
199.85 feet along a non-tangent curve to the right, said curve having a Delta = 59°27'52",
Radius = 192.56 feet, Chord = 191.00 feet and a Chord Bearing = S32°09'37"W;
Thence S61°53'34"W, 323.29 feet;
Thence 102.32 feet along a curve to the left, said curve having a Delta = 30°51'19",
Radius = 190.00 feet, Chord = 101.09 feet and a Chord Bearing = S46°27'54"W to the northeast corner of Prospect Place Addition to the City of Moscow, Instrument #580048, Latah County Records;
Thence leaving said northwest right-of-way line, along the north boundary of said Prospect Place Addition the following seven courses:
10.22 feet along a non-tangent curve to the right, said curve having a Delta = 23°25'00",
Radius = 25.00 feet, Chord = 10.15 feet and a Chord Bearing = N76°53'24"W;
Thence 94.02 feet along a non-tangent curve to the left, said curve having a Delta = 17°56'33",
Radius = 300.22 feet, Chord = 93.63 feet and a Chord Bearing = N74°09'18"W;
Thence 100.37 feet along a curve to the right, said curve having a Delta = 92°30'16",
Radius = 62.17 feet, Chord = 89.82 feet and a Chord Bearing = N36°52'27"W;
Thence 13.19 feet along a non-tangent curve to the right, said curve having a Delta = 5°56'04",
Radius = 127.32 feet, Chord = 13.18 feet and a Chord Bearing = N12°20'35"E;
Thence N74°41'23"W, 25.00 feet;
Thence N56°11'40"W, 113.90 feet;
Thence N89°09'16"W, 48.21 feet to the northwest corner of said Prospect Place Addition to the City of Moscow and the west line of Lot 25, Block 4 of Anderson 1st Addition to the City of Moscow;
Thence N00°50'44"E, 138.69 feet to the **Point of Beginning**.

Parcel contains 3.70 acres, more or less.

Together With:

A parcel of land, being Block 5 of Anderson 1st Addition to the City of Moscow, located in the Southwest Quarter of the Southeast Quarter of Section 18, and the Northwest Quarter of the Northeast Quarter of Section 19, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, described as follows:

Beginning at the southeast corner of Block 5 of Anderson 1st Addition to the City of Moscow on the north right-of-way line of Palouse River Drive;
Thence along said north right-of-way line, S79°46'32"W, 418.57 feet to a point on the southeast right-of-way line of Sunnyside Avenue;
Thence along said southeast right-of-way line the following four courses:
47.12 feet along a curve to the right, said curve having a Delta = 90°00'00",
Radius = 30.00 feet, Chord = 42.43 feet and Chord Bearing = N55°13'28"W;
Thence 163.63 feet along a curve to the right, said curve having a Delta = 72°07'02",
Radius = 130.00 feet, Chord = 153.04 feet and Chord Bearing = N25°50'03"E;
Thence N61°53'34"E, 323.29 feet;
Thence 143.63 feet along a curve to the left, said curve having a Delta = 32°35'01",
Radius = 252.56 feet, Chord = 141.70 feet and Chord Bearing = N45°36'03"E to the northeast corner of Block 5 of Anderson 1st Addition to the City of Moscow;
Thence leaving said southeast right-of-way line, S01°04'02"W, 339.15 feet to the **Point of Beginning**.

Parcel contains 2.19 acres, more or less.

Overall replatted area contains 5.89 acres, more or less.

DEDICATION

Know all persons by these presents, that I, James B. Swift, owner of the land and premises described above, have caused said land to be subdivided and platted as shown hereon as an addition to the City of Moscow, Latah County, Idaho, to be known as Anderson 7th Addition: A Replat of Portions of Lot 25, Block 4; & Block 5 of Anderson 1st Addition to the City of Moscow, Latah County, Idaho. The easements as shown on this plat are hereby reserved for public access and utility purposes as designated hereon and no permanent structures are to be erected within the lines of said easements. The owner certifies that all lots within this plat will be eligible to receive water service from an existing water system, be the water system municipal, a water district, a public utility subject to the regulation of the Idaho public utilities commission, or a mutual or nonprofit water company, and the existing water distribution system has agreed in writing to serve all of the lots in the subdivision (Section 50-1334, Idaho Code). The owner does herewith declare to offer for dedication to the public for public use the street right-of-ways and the Stormwater Parcel for stormwater detention.
In witness thereof, the undersigned has set his hand and seal.

James B. Swift _____ Date _____

ACKNOWLEDGMENT

State of _____

County of _____

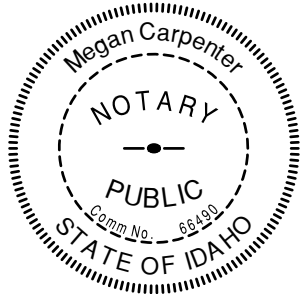
On this _____ day of _____, 2022, before me, the undersigned Notary Public in and for the State of Idaho, personally appeared James B. Swift, known or identified to me to be the person whose name is subscribed to the foregoing and acknowledged to me that he executed the same.

In witness whereof, I hereunto set my hand and official seal.

Notary Public, _____

Residing in _____

My Commission Expires _____



APPROVALS

Moscow Planning and Zoning Commission

Approval of this plat by the City of Moscow certifies agreement to allow connection of the above described property to the municipal water system and satisfies Section 50-1334, Idaho Code. Examined and approved by action of the Moscow Planning and Zoning Commission at a regular meeting with a quorum present this _____ day of _____, 2022.

Chairman, Planning and Zoning Commission

Moscow City Council

Examined and approved by action of the Moscow City Council at a regular meeting with a quorum present this _____ day of _____, 2022.
Dedication of all public streets, easements, and parkland described on this plat is hereby accepted in accordance with Section 50-1313, Idaho Code.

Clerk _____ Mayor, City of Moscow _____

City Engineer, City of Moscow

Examined and approved by the City Engineer this _____ day of _____, 2022.

City Engineer, City of Moscow

Latah County Surveyor

Examined and approved by the Latah County Surveyor this _____ day of _____, 2022.

Latah County Surveyor

Latah County Treasurer

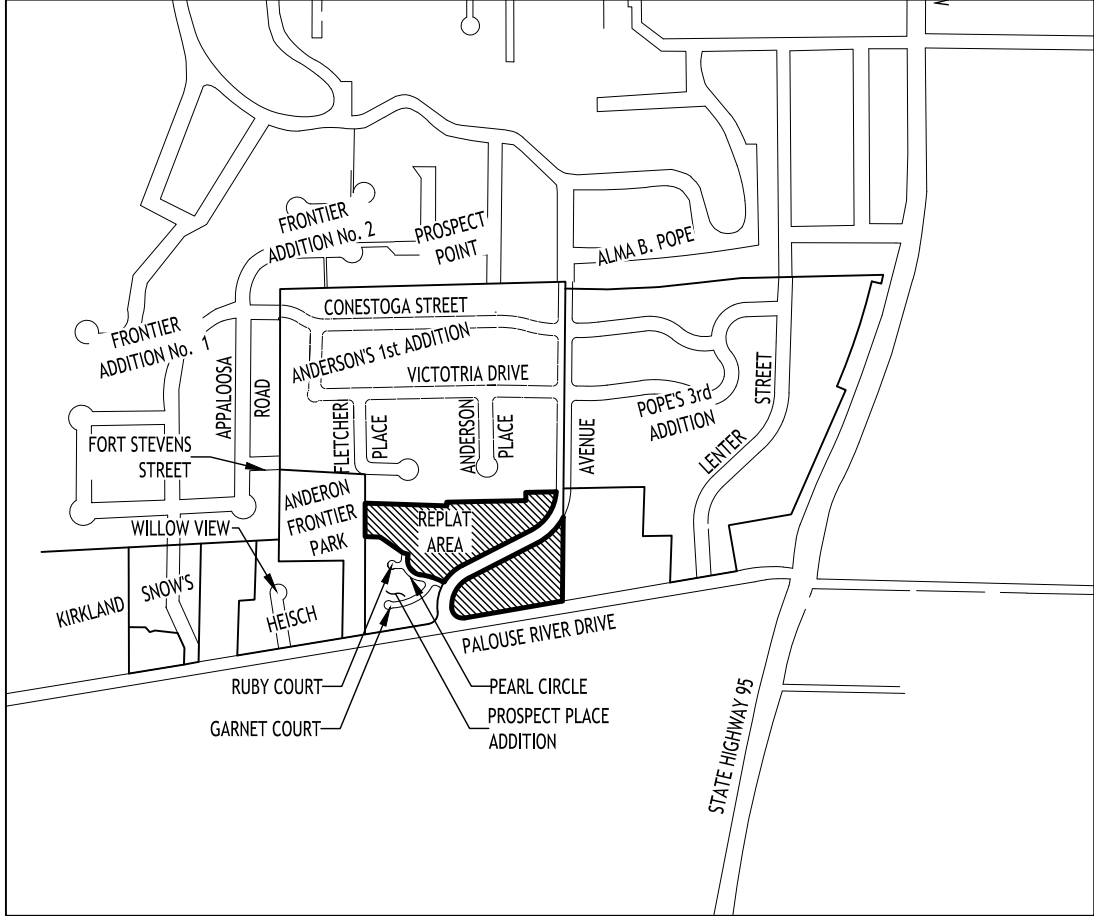
I hereby certify that taxes and assessments on property shown hereon have been paid for 2021 and preceding years as of this _____ day of _____, 2022.

Latah County Treasurer

Public Health - Idaho North Central Health District

Sanitary restrictions as required by Idaho Code, Title 50, Chapter 13 have been satisfied. Sanitary restrictions may be reimposed, in accordance with Section 50-1326, Idaho Code, by the issuance of a certificate of disapproval.

Public Health - Idaho North Central District, _____ Date _____
Senior Environmental Health Specialist



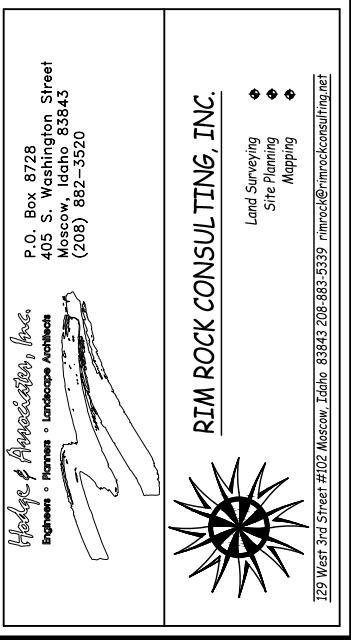
Vicinity Map

SURVEYOR'S CERTIFICATE

I, Michael E. Dahlin, P.L.S. #17534, State of Idaho, hereby certify that the above platted and described property represents a survey performed by me or under my supervision in accordance with the laws of the State of Idaho, and that the streets, lots, distances, and monuments have been measured and located as shown thereon.
The interior monuments will be set in accordance with Idaho Code 50-1303, on or before 12-01-2022, as referenced on the plat and approved by the City of Moscow.
Witness my hand and seal this _____ day of _____, 2022.



Michael E. Dahlin, PLS #17534



PRELIMINARY
NOT FOR
RECORDING

Anderson 7th Addition
A Replat of Portions of Lot 25, Block 4; & Block 5
of Anderson 1st Addition to the City of Moscow
Latah County, Idaho

Drafted by:	SW
Checked by:	MED
File Name:	4393 Plat.dwg
Tab:	Sign
Plot Style	Primary.ctb
Project:	4393-02-21
Date:	2/2/22

2 of 2

NO. _____ AT THE REQUEST OF: _____
DATE & HOUR: _____
TONYA DODGE
LATAH COUNTY RECORDER
FEE \$ _____ BY _____

Neighborhood Meeting

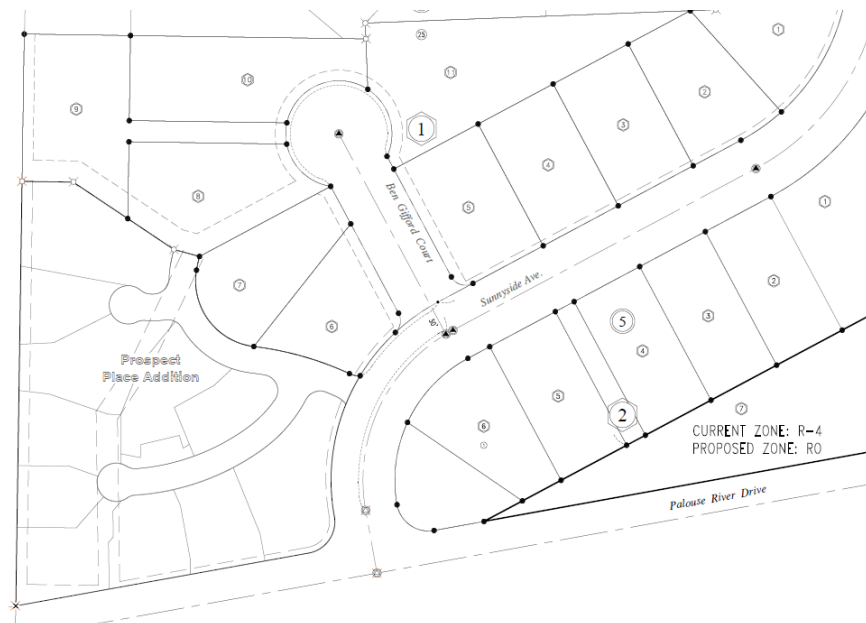
TO: Neighbors and Interested Community Members

RE: Anderson 7th Addition Block 2 Lot 7 Proposed rezone to RO

WHEN: Tuesday, November 29th, 2022 @ 4:00 pm

WHERE: On site at the intersection of Sunnyside Ave/Palouse River Dr.

WHAT: You are invited to a neighborhood meeting regarding a proposed rezone from R4 to RO on Anderson 7th Addition Block 2 Lot 7. This meeting is to address the request to rezone Lot 7 from R4 to RO. Project team members will be available for discussion with individual attendees after the presentation to answer questions and record comments. See Attached Map for proposed layout. I will also respond to email questions and comments at scottbecker@moscow.com as well as phone calls at (208) 882-3520 through November 29th, 2022. All questions and comments will be recorded and submitted to the city as part of the subdivision and rezone request submittal. You will also have an opportunity to comment on the project at a future City public hearing.



Sincerely,

Scott Becker, PE
Project Manager
Hodge and Associates, Inc.

ABIEL MOBILE HOME COMMUNITY 2468 BLAINE RD MOSCOWID83843	ALLISON, DONALD 1933 FLETCHER PL MOSCOWID83843	ARTHAUD, DAVID 415 VICTORIA DR MOSCOWID83843
BAILEY, BENJAMIN 1914 ANDERSON PL MOSCOWID83843	BERNARDS, MATTHEW 1939 ANDERSON PL MOSCOWID83843	BT-ALTIUS, LLC 103 S VAN BUREN ST MOSCOWID83843
BYRD, BRUCE PO BOX 189 FRASERCO80442	COOPER, BRITTANY 1971 ANDERSON PL MOSCOWID83843	CORTRIGHT, CATHRYN 427 VICTORIA DR MOSCOWID83843
CRANDALL, DANIEL 673 VICTORIA DR MOSCOWID83843	CREACO INVESTMENTS LLC PO BOX 52 HARRISONID83833	CREE, BETH 2075 SUNNYSIDE AVE UNIT #8 MOSCOWID83843
DALTON, JENNIFER 1956 SUNNYSIDE AVE MOSCOWID83843	DEACON, ROGER 12962 SR 194 PULLMANWA99163	DEAN, JENNIFER 1623 SUNNYSIDE AVE MOSCOWID83843
DROLLETTE, DAVID PO BOX 9731 MOSCOWID83843	EGAN, JEFFREY 1978 ANDERSON PL MOSCOWID83843	FICCA 615 W PALOUSE RIVER 3422 FOOTHILL RD MOSCOWID83843
FLICKNER, JOSHUA 424 VICTORIA DR MOSCOWID83843	FOISY, BRIAN 1916 SUNNYSIDE AVE MOSCOWID83843	FULLER, SANDRA 2075 SUNNYSIDE AVE UNIT #5 MOSCOWID83843
GLENN B OWEN JR FAMILY TRUST PO BOX 9780 MOSCOWID83843	GRITMAN MEDICAL CENTER 700 S MAIN ST MOSCOWID83843	HENSON, GERALD 2075 SUNNYSIDE AVE UNIT #10 MOSCOWID83843
HOBBS, MICHELE 421 VICTORIA DR MOSCOWID83843	HOOGSTEN, SAM 1927 FLETCHER PL MOSCOWID83843	HOPPER, AMANDA 521 VICTORIA DR MOSCOWID83843
HOWE, RICHARD 2075 SUNNYSIDE AVE UNIT #9 MOSCOWID83843	KEITHLEY, SCOTT PO BOX 3087 MCCALLID83638	KINYOUN-WESTON, JANE 2075 SUNNYSIDE AVE UNIT #3 MOSCOWID83843

L.L.F. INC 5308 LENVILLE RD MOSCOWID83843	LAZZARINI, CAROLYN 1907 ANDERSON PL MOSCOWID83843	MEI, JOHN 1890 RIVERWOOD RD TWIN FALLSID83301
NIGHTINGALE/FRIEDBERG REV TRST 639 VICTORIA DR MOSCOWID83843	OWEN, DEAN 1946 ANDERSON PL MOSCOWID83843	OWEN, KEVIN PO BOX 9587 MOSCOWID83843
PAYNE, JOHNNY 1924 FLETCHER PL MOSCOWID83843	PETERSEN, ANNA 1909 FLETCHER PL MOSCOWID83843	PRATT, DENNIS 2075 SUNNYSIDE AVE UNIT #11 MOSCOWID83843
ROTARY VETERANS MEMORIAL PO BOX 8023 MOSCOWID83843	SCHADE, ADAM PO BOX 1164 HOODSPORTWA98548	SNELL, TIMOTHY 2075 SUNNYSIDE AVE UNIT #2 MOSCOWID83843
STEIGER, CONNIE 1875 ANDERSON PL MOSCOWID83843	THE RV PARTS ACADEMY, LLC 1413 W SOLDOTNA DR KUNAID83634	TIMS, NATHAN 2082 WILLOW VIEW PL MOSCOWID83843
TOMASSI FAMILY TRUST 9731 JANICE CIRCLE VILLA PARKCA92861	WHITLING, JEDIDIAH 1017 N ALMON ST MOSCOWID83843	WICHMAN, HOLLY 2201 E SIXTH ST MOSCOWID83843
WILLIAMS, KATHLEEN 2075 SUNNYSIDE AVE UNIT #4 MOSCOWID83843	WILLOW HEMISPHERE LLC 2520 SE CLAY ST PORTLANDOR97214	YTREBERG, FREDERICK 1882 SUNNYSIDE AVE MOSCOWID83843

Anderson Sunnyside 7th Addition

Lot 7 Rezone

Neighborhood Meeting Minutes

Tuesday, November 29, 2022; 4:00pm PST

Presenter: Scott Becker, PE; Hodge & Associates, Inc

Developer: Jim Swift

Meeting Location: on site at the intersection of Sunnyside and Palouse River Drive

Meeting Purpose

The presentation and discussion of a proposed rezone of Block 2 Lot 7 Sunnyside 7th

Meeting

No members of the public attended the meeting. There was one phone inquiry regarding the project. The caller did not leave their contact information.

Respectfully,

Scott Becker, PE

Hodge & Associates, Inc

Jennifer Fleischman

From: Michael Ray
Sent: Tuesday, January 24, 2023 3:56 PM
To: Jeff and Lisa Egan; Laurie M. Hopkins
Cc: Jennifer Fleischman
Subject: RE: Rezoning of Anderson Lot

Follow Up Flag: Follow up
Flag Status: Flagged

Mr. and Mrs. Egan,
Thank you for your comments, we will make sure that the Planning and Zoning Commission receives them.
Thanks,
Mike

Mike Ray, AICP
Planning Manager
City of Moscow
504 S. Washington Street
Moscow, ID 83843
mray@ci.moscow.id.us
(208) 883-7008

From: Jeff and Lisa Egan <jlegan82@gmail.com>
Sent: Tuesday, January 24, 2023 2:36 PM
To: Michael Ray <mray@ci.moscow.id.us>; Laurie M. Hopkins <lhopkins@ci.moscow.id.us>
Subject: Rezoning of Anderson Lot

CAUTION: This message originated from outside the City of Moscow's network. Exercise caution when clicking links or opening attachments. If in doubt, please contact Information Systems at extension 7004.

Laurie, Mike, and the Planning and Zoning Commission,

We are writing in regards to the Public Hearing for Anderson Lot 7 RZ. We are unable to attend the meeting on January 25th, but want you to know that as property owners in a nearby neighborhood, we adamantly oppose changing the zoning of the lot in question from residential to commercial/office. We respectfully request that the zoning remain as the previously approved and agreed upon residential use only.

Thank you,

Jeff and Lisa Egan

PLANNING & ZONING COMMISSION



Robb Parish
Commission Chair
P&Z@ci.moscow.id.us

Regular Meeting
~Minutes~

Mike Ray
Staff Liaison
208.883.7008

<https://www.ci.moscow.id.us/457/Planning-Zoning-Commission>

Wednesday
January 25, 2023

7:00 PM

Council Chambers
206 E Third Street

Parish called the meeting to order at 6:59 PM

MEMBERS PRESENT: Robb Parish, Chair; Rich Beebe, Scott Gropp, Joel Hamilton, Nels Reese, Sue Scott, Victoria Seever, Dennis Wilson
MEMBERS ABSENT: Cole Mize
OTHERS: Gina Taruscio (remote)
STAFF: Jennifer Fleischman, Mike Ray

REGULAR AGENDA

1. Approval of January 11, 2023 Minutes (ACTION ITEM)

Gropp moved for approval of the minutes as written, seconded by Beebe. Roll Call Vote; Ayes: Beebe, Gropp, Hamilton, Parish, Reese, Seever, Wilson (7). Nays: None. Abstentions: Scott (1). Motion carried.

2. Public Comment

Time limit 15 minutes. Members of the Public may speak to the Commission regarding matters NOT on the Agenda nor currently pending before the Planning and Zoning Commission. Please state your name and resident city for the record and limit your remarks to three (3) minutes.

None.

3. Public Hearing: Proposal for a Rezone of the 0.54-acre Property Located at 706 W Palouse River Drive: LUP2022-0036 (ACTION ITEM)

Rezoning of the subject property from the Multiple Family Residential (R-4) Zone to the Residential Office (RO) Zone.

Parish had recused himself from the previous meetings regarding this property, and will continue to abstain from any discussion and vote. He left the room and Wilson acted as Chair in his absence.

Ray presented the proposed rezone application as described above, and briefly explained the history of changes for Lot 7 of the Anderson Addition. Staff recommended approval of the request with no conditions, as well as adoption of the draft Relevant Criteria and Standards. The sidewalks and street frontage improvements will be completed with the conditions of the Anderson Addition final plat. The lot would have an approach off of Palouse River Drive if there was a commercial use upon the lot, according to the existing condition that was imposed by the City Council in 2022. The Commissioners talked about the process of amending the previous condition on the lot.

Public Hearing opened at 7:11 PM

Scott Becker (applicant), Moscow, thanked Staff and the Commission for their input and offered to answer any questions.

Wilson submitted an emailed citizen comment from Jeff and Lisa Egan into the public record.

Public Hearing closed at 7:13 PM

The Commission addressed the public comment that was submitted and talked about the expanding growth along Palouse River Drive. The road connects to Pullman from the west and provides a truck route around Moscow. There was a discussion about office access versus a residential house approach from Palouse River Drive.

Hamilton moved to recommend approval of the Rezone to City Council with no conditions, and adopt the Relevant Criteria and Standards. Gropp seconded the motion. Roll Call Vote: Ayes: Beebe, Gropp, Hamilton, Reese, Scott, Seever, Wilson (7). Nays: None. Abstentions: Parish (1). Motion carried.

4. Budget Request for FY2024 (ACTION ITEM)

The City is currently preparing the 2024 fiscal year budget and the Commission will need to submit their request by the end of February.

Ray presented the draft budget for the Commission's consideration, which includes funds for professional development opportunities and memberships with planning associations. The Commission is interested in subscribing to a publication this fiscal year.

Wilson moved to approve the FY2024 budget as written, seconded by Seever. Roll Call Vote; Ayes: Unanimous (8). Nays: None. Abstentions: None. Motion carried.

REPORTS

1. Transportation Commission meeting report.

The next Transportation Commission meeting is scheduled to occur Thursday, February 9th.

ANNOUNCEMENTS

New Planning & Zoning Commissioner Sue Scott was introduced and welcomed.

UPCOMING EVENTS/MEETINGS

The next meeting of the Planning & Zoning Commission is set for Wednesday February 8th, and there will be a presentation from Nils Peterson from Moscow Affordable Housing Trust.

The second regular meeting scheduled for February 22nd will be cancelled.

Parish declared the meeting adjourned at 7:25 PM



Robb Parish, Chair

**BEFORE THE PLANNING AND ZONING COMMISSION
OF THE CITY OF MOSCOW, COUNTY OF LATAH,
STATE OF IDAHO**

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS REGARDING A REQUEST FOR THE REZONE OF A ZERO POINT FIVE FOUR (0.54) ACRE PROPERTY LOCATED AT 706 WEST PALOUSE RIVER DRIVE FROM THE MULTIPLE FAMILY RESIDENTIAL (R-4) ZONE TO THE RESIDENTIAL OFFICE (RO) ZONE.

WHEREAS, the applicant filed an application for Rezone on December 20, 2022; and

WHEREAS, this matter came before the Moscow Planning and Zoning Commission during a duly noticed public hearing on January 25, 2023; and

WHEREAS, having reviewed the application, including all exhibits entered, and having considered the issues presented by the applicant and the opponents:

THE PLANNING AND ZONING COMMISSION OF THE CITY OF MOSCOW, IDAHO, AFTER DUE DELIBERATION AND CONSIDERATION, HEREBY CONCLUDES:

I. RELEVANT FACTS AND CONCLUSIONS

1. The Planning and Zoning Commission considered the request pursuant to the City of Moscow 2019 Comprehensive Plan, City of Moscow Zoning Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The subject property consists of a 0.54-acre property located at 706 W Palouse River Drive.
3. Within the 2019 Moscow Comprehensive Plan, the subject property is currently designated as High-Density Residential.
4. According to the 2019 Comprehensive Plan, High-Density Residential designated areas,
“allow the highest density residential development at common densities between 15 and 26 units per acre. Areas appropriate for this designation include those located adjacent to areas of higher activity where there is a range of uses. High-Density Residential areas should be located adjacent or in close proximity to designated arterial or collector streets. New areas of high-density residential development should be located near mixed-use activity areas and corridors that accommodate multi-modal transportation. Lands designated as Urban Residential are generally appropriately zoned Medium Density Residential (R3), Multiple Family Residential (R-4), or Residential Office (RO).”
5. The subdivisions to the north are currently designated as Auto-Urban Residential. Martin Wellness Center to the east is currently designated as Suburban Commercial and properties to the south of Palouse River Drive are designated as High-Density Residential. Anderson/Frontier Park to the west is currently designated as Parks and Open Space.

6. The subject property is currently designated as Multiple Family Residential (R-4) and the proposal is to rezone it to the Residential Office (RO) designation.
7. The north portion of the Anderson 7th Addition Subdivision is encompassed by a combination of the R-3 and R-4 Zones. The Gritman property to the east of the subject property is currently zoned R-4 and the properties to the south of Palouse River Drive are currently designated as Motor Business (MB).
8. According to the City of Moscow Zoning Code, the RO Zone is a moderately intensive zone including both offices and high-density housing. It serves as a transitional Zoning District between residential Zoning Districts and commercial or industrial Zoning Districts.
9. According to the City of Moscow Zoning Code, the RO Zoning District is appropriately applied in the following circumstances:
 1. On the perimeter of commercial or industrial districts where they abut residential land uses;
 2. Where transportation network use is greater than desirable for lower density residential uses;
 3. Where landforms create sites which are reasonably accessible by transportation systems and which are buffered from nearby residential areas; and
 4. Where the development patterns in a neighborhood will allow development of moderate intensity to occur without producing adverse visual impact or harm to the transportation network.
12. Uses permitted within the RO Zone include single family dwellings, two family dwellings, multi-family dwellings, twinhomes, townhouses, market and community gardens, veterinary services, professional offices, restaurants up to 1,500 sf in size, group and small child care facilities, community/neighborhood centers, health care services, public parks and recreation facilities, telecommunications services, personal care services, and bed and breakfast inns.
13. In 1993, the subject property was rezoned to the current configuration of the R-3 and R-4 Zones which still exists today. The Council imposed three conditions of approval on the rezone, which are as follows:
 1. The density shall be limited to a minimum lot area of 2,000 sf per dwelling unit;
 2. The buildings shall be limited to one-story in height exclusive of basements; and
 3. There shall be dedicated a pedestrian pathway, minimum of ten feet in width extending from Latah Care Center to the Anderson/Frontier Park.
14. There are existing water and sewer mains within the surrounding streets which are of sufficient capacity to accommodate any future use that the RO Zone would allow on the subject property.
15. The subject property is located adjacent to Palouse River Drive which is designated as a minor arterial. The section of Palouse River Drive adjacent to the subject property currently does not have curb, gutters, or sidewalks on either side of the street. As part of Anderson 7th Addition Subdivision, frontage improvements will be constructed the north side of Palouse River Drive which will include street widening, curb, gutter, and a sidewalk.
16. The applicant conducted a neighborhood meeting with affected property owners within 600 feet of the subject property on November 29, 2022 to discuss the proposed rezone. All neighborhood meeting materials are attached.

BASED ON THE ABOVE RELEVANT FACTS AND CONCLUSIONS, THE PLANNING AND ZONING COMMISSION OF THE CITY OF MOSCOW HEREBY FINDS THE FOLLOWING RELEVANT CRITERIA AND STANDARDS:

II. RELEVANT CRITERIA AND STANDARDS

1. **The proposed rezone is consistent with Comprehensive Plan goals, objectives, and implementation actions.** The proposed rezone is consistent with the existing 2019 Comprehensive Plan Land Use Designation of High-Density Residential.
2. **The proposed rezone would provide for the logical and orderly location of land uses and community services and facilities.** The proposed RO Zone provides for a transition between the existing Motor Business (MB) Zone to the south of Palouse River Drive and the combination of R-3 and R-4 Zones to the north. The proposed zoning and uses are consistent with the surrounding area and will not unduly burden the neighborhood of public infrastructure.
3. **The uses expected to occur as a result of the rezone will be compatible with the surrounding area.** The proposed zoning is consistent with adjacent zoning districts and will create a logical and orderly zoning configuration for the subject area. The subject property will provide a logical transition from the more intensive commercial properties to the south.
4. **The size, type, and density of development expected to occur as a result of the rezone will not place an undue burden upon delivery of services provided by any political subdivision within the planning jurisdiction.** The proposed zoning and uses are suitable for the area and will not unduly burden the area of public infrastructure.
5. **The size, type, and density of development expected to occur as a result of the rezone can be adequately served by the existing transportation network, public facilities and services.** The subject property has street access via Palouse River Drive which is a minor arterial street which can adequately serve any proposed development allowed in the RO Zone. City water, sanitary sewer, and storm sewer mains are currently extended to the subject property.

III. DECISION

Based on the above Reasoned Statement of Relevant Criteria, the Planning and Zoning Commission of the City of Moscow recommends approval of the rezone request for the zero point five four (0.54) acre property from the Multiple Family Residential (R-4) Zone to the Residential Office (RO) Zone with no conditions.

PASSED BY THE PLANNING AND ZONING COMMISSION OF THE CITY OF MOSCOW this

25th day of January, 2023.



Robb Parish, Chair
Planning and Zoning Commission

ORDINANCE NO. 2023 -

AN ORDINANCE OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE REZONING OF AN APPROXIMATELY ZERO POINT SEVEN NINE (0.79) ACRE PROPERTY, DESCRIBED IN SECTION 2, FROM MULTIPLE FAMILY RESIDENTIAL (R-4) TO RESIDENTIAL OFFICE (RO); PROVIDING THAT THE PROVISIONS OF THIS ORDINANCE BE DEEMED SEVERABLE; PROVIDING FOR THIS ORDINANCE TO BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE, APPROVAL AND PUBLICATION ACCORDING TO LAW.

WHEREAS, the land described in Section 2 of this Ordinance (see Exhibit “A”) is located within the City of Moscow; and

WHEREAS, the land described in Section 2 of this Ordinance is currently zoned Multiple Family Residential (R-4); and

WHEREAS, the proposed change is to adopt the Residential Office (RO) designation; and

WHEREAS, the proposed changes for the property described is generally consistent with the 2019 Comprehensive Plan; and

WHEREAS, the proposed uses that would be allowed by the proposed zoning are consistent and compatible with the surrounding land uses; provide for the logical, orderly and efficient development of the subject property; and

WHEREAS, on January 25, 2023, the Moscow Planning and Zoning Commission held a duly noticed public hearing and recommended approval of zoning the subject property RO; and

WHEREAS, the Moscow City Council conducted a duly noticed public hearing and passed a motion to approve this zoning on March 20, 2023;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MOSCOW, IDAHO, AS FOLLOWS:

SECTION 1: All matters stated above are found to be true and correct and are incorporated herein by reference as if copied in their entirety and shall be adopted with the following sections of this Ordinance.

SECTION 2: LEGAL DESCRIPTION.

This Ordinance shall apply to the following described lands in Moscow, Latah County, Idaho, to-wit:

A parcel of land, being a portion of Lot 7, Block 2 of Anderson 7th Addition: A Replat of Portions of Lot 25, Block 4; & Block 5 of Anderson 1st Addition to the City of Moscow, described as follows:

Beginning at the southeast corner of Block 2 of said replat, on the north right-of-way line of Palouse River Drive;

Thence along said north right-of-way line, S79°46'32"W, 370.85 feet to the southeast corner of the Stormwater Parcel of said replat;

Thence leaving said north right-of-way line, along the south line of said Stormwater Parcel and along the south lines of Lots 6, 5, 4, 3, 2 and 1 and the north line of Lot 7, all in Block 2 of Anderson 7th Addition, N61°53'34"E, 416.51 feet to the northeast corner of said Lot 7;

Thence along the east line thereof, S01°04'02"W, 130.42 feet to the Point of Beginning.

Parcel contains 0.54 acres, more or less.

Also including the adjacent 30-foot right-of-way to the center line of Palouse River Drive, containing 11,112 square feet, more or less.

Total parcel and adjacent Palouse River Drive right-of-way contain 0.79 acres, more or less.

SECTION 3: ZONING. That the property described in Section 2 of this Ordinance be and the same hereby is zoned Residential Office (RO); and, the City Engineer is hereby ordered to make the necessary amendments to the official maps of the City of Moscow which are on file at 504 South Washington Street, Moscow, Idaho.

SECTION 4: SEVERABILITY. Provisions of this Ordinance shall be deemed severable and the invalidity of any provision of this Ordinance shall not affect the validity of remaining provisions.

SECTION 5: EFFECT ON OTHER ORDINANCES. Where the definitions contained in this Ordinance are in conflict with relevant portions of City of Moscow, Idaho Municipal Code, the definition contained within those portions of the Moscow Code will be unaffected until such time, if any, as they are amended to be consistent with this Ordinance.

SECTION 6: EFFECTIVE DATE. This Ordinance shall be effective upon its passage, approval, and publication according to law.

PASSED on Motion by the Following Vote:

	Aye	Nay	Abstain	Absent
Hailey Lewis	_____	_____	_____	_____
Gina Taruscio	_____	_____	_____	_____
Sandra Kelly	_____	_____	_____	_____
Maureen Laflin	_____	_____	_____	_____
Drew Davis	_____	_____	_____	_____
Julia Parker	_____	_____	_____	_____

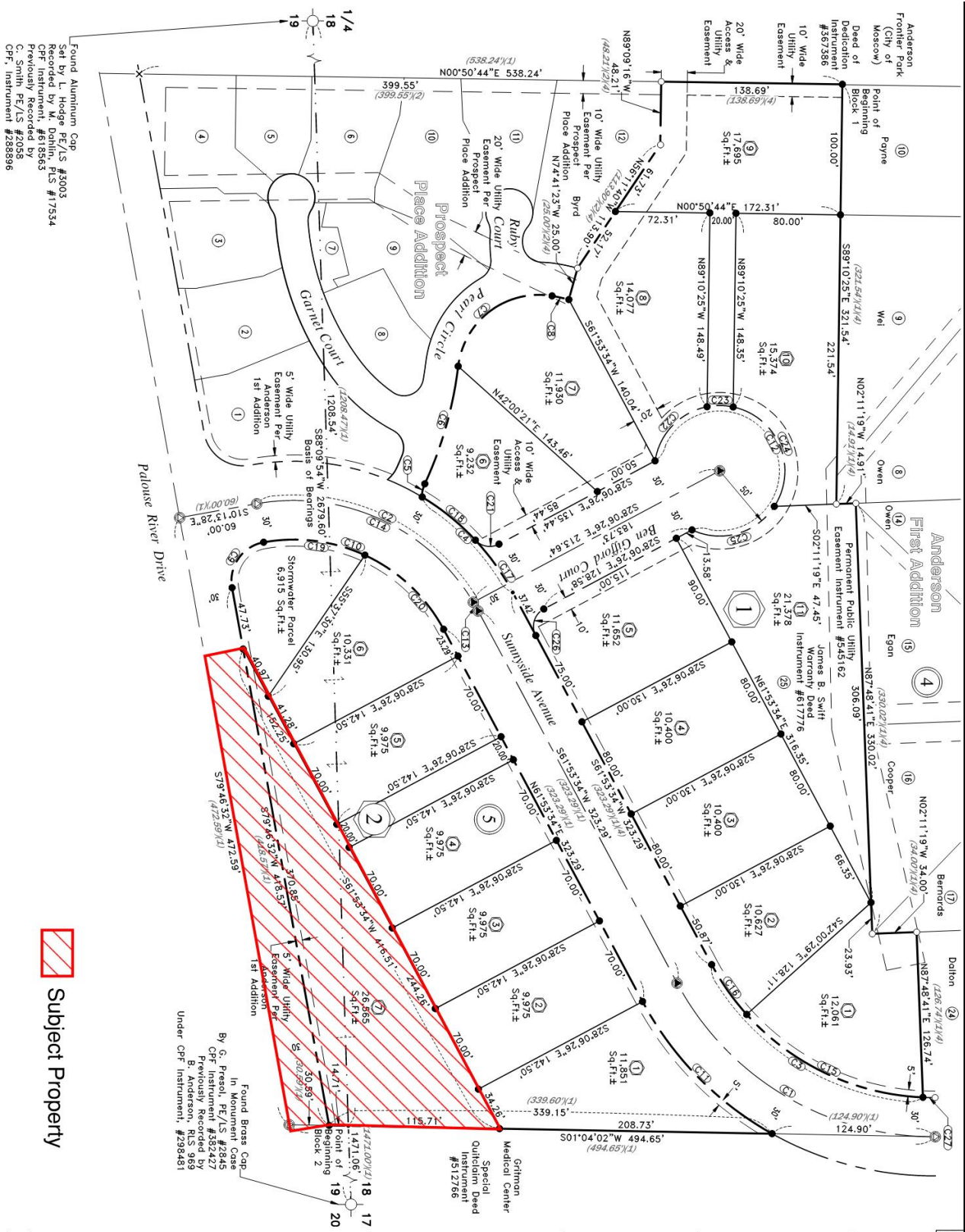
ADOPTED by the City Council of the City of Moscow, Idaho and **APPROVED** by the Mayor of the City of Moscow this ____ day of March, 2023.

Arthur D. Bettge, Mayor

CERTIFICATION and ATTESTATION. I hereby certify that the above is a true copy of an Ordinance passed at a regular meeting of the City Council, City of Moscow, held on _____, 2023 and attest to the Mayor's signature.

Laurie M. Hopkins, City Clerk

EXHIBIT “A”



CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Comprehensive Annual Financial Report Presentation (ACTION ITEM) - Sarah Banks /Nick Nicholson

RESPONSIBLE STAFF

Sarah Banks, Finance Director

REVIEWED BY

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

Presnell Gage PLLC, the City's auditors, will be presenting the City's FY2022 Annual Comprehensive Financial Report (ACFR), which includes any significant changes regarding the annual audit and outlining comparative changes from the FY2021 ACFR. The City has received the Certificate of Achievement for Excellence in Financial Reporting for the ACFR for 19 consecutive years. After approval, staff will submit the FY2022 ACFR for consideration for the award. The accompanying final draft of the FY2022 ACFR is submitted for City Council review.

STAFF RECOMMENDATION

Accept the City of Moscow audited Annual Comprehensive Financial Report for FY2022 as presented.

PROPOSED ACTIONS

PROPOSED ACTIONS: Accept the City of Moscow audited Annual Comprehensive Financial Report for FY2022 as presented, or take other action deemed appropriate.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. 2022 Audit Draft

CITY OF MOSCOW

ANNUAL COMPREHENSIVE FINANCIAL REPORT



Art Bettge
Mayor

Bill Belknap
City Supervisor

Maureen Laflin
Council President

Sandra Kelly
Council Member

Gina Taruscio
Council Vice-President

Hailey Lewis
Council Member

Drew Davis
Council Member

Julia Parker
Council Member

FISCAL YEAR ENDED SEPTEMBER 30, 2022



Annual Comprehensive Financial Report



CITY OF MOSCOW, IDAHO
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022

Prepared
by the
Finance Department

Sarah L. Banks
Finance Director



INTRODUCTORY SECTION

CITY OF MOSCOW, IDAHO

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	6
GFOA Certificate of Achievement	14
Organizational Chart	15
List of Elected and Appointed Officials	16
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	18
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)	21
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	43
Statement of Activities	45
FUND FINANCIAL STATEMENTS	
Balance Sheet – Governmental Funds	46
Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Governmental Funds	48
Statement of Net Position - Proprietary Funds	50
Statement of Revenues, Expenses, and Changes in	
Fund Net Position – Proprietary Funds	51
Statement of Cash Flows – Proprietary Funds	52
NOTES TO FINANCIAL STATEMENTS	54
REQUIRED SUPPLEMENTARY INFORMATION (RSI)	
Budgetary Comparison Schedule – General Fund	81
Budgetary Comparison Schedule – Street Fund	82
Budgetary Comparison Schedule – Recreation and Culture Fund	83
Budgetary Comparison Schedule – Hamilton Fund	84
Schedule of the City's Share of Net Pension Liability	85
Schedule of the City's Contributions to Pension Plans	86
SUPPLEMENTARY INFORMATION	
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
Schedule of Revenues, Expenditures, and Changes in	
Fund Balance – Budget and Actual	
Capital Projects Fund	88

	<u>Page</u>
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONTINUED)	
Nonmajor Governmental Funds	
Combining Balance Sheet – Nonmajor Governmental Funds	90
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	91
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis – Budget and Actual	
MSD Community Playfields	92
1912 Center	93
Transit Center	94
LID Construction	95
Bond and Interest	96
Special Assessments	97
Major Proprietary Funds	
Enterprise Funds	
Schedule of Revenues, Expenses, and Changes in Fund Balance – Budgetary Basis – Budget and Actual	
Water	99
Sewer	100
Sanitation	101
Stormwater	102
Internal Service Funds	
Combining Statement of Net Position	104
Combining Statement of Revenues, Expenses, and Changes in Net Position	105
Combining Statement of Cash Flows	106
STATISTICAL SECTION	
Net Position by Component	109
Changes in Net Position	110
Fund Balances, Governmental Funds	111
Changes in Fund Balances, Governmental Funds	112
Tax Revenue by Source, Governmental Funds	113
Assessed Value and Estimated Actual Value of Taxable Property	114
Direct and Overlapping Property Tax Rates	115
Principal Property Taxpayers	116
Property Tax Levies and Collections	117
Ratios of Outstanding Debt by Type	118
Ratios of Net General Bonded Debt Outstanding	119
Direct and Overlapping Government Activities Debt	120
Legal Debt Margin Information	121
Historical Operating Results and Debt Service Coverage - Sewer Bonds	122
Special Assessment Billings and Collections	123
Pledged Revenue Coverage	124
Principal Employers	125
Demographic and Economic Statistics	126
Full-time Equivalent City Government Employees by Function/Program	127
Operating Indicators by Function/Program	128
Capital Asset Statistics by Function/Program	129
COMPLIANCE REPORTING SECTION	
Independent Auditor's Report – <i>Government Auditing Standards</i>	131
Independent Auditor's Report – <i>Uniform Guidance</i>	133
Schedule of Findings and Questioned Costs	136
Schedule of Expenditures of Federal Awards – Modified Accrual Basis	138



Heart of the Arts



Arthur D. Bettge
Mayor

Maureen Laflin
Council President

Gina Taruscio
Council Vice-President

Drew Davis
Council Member

Sandra Kelly
Council Member

Hailey Lewis
Council Member

Julia Parker
Council Member



Bill Belknap
City Supervisor



City of Moscow, City Hall
c/o Bill Belknap, City Supervisor
206 East 3rd Street
P.O. Box 9203
Moscow ID 83843
Phone (208) 883-7000
Fax (208) 883-7018

Website: www.ci.moscow.id.us
Hearing Impaired (208) 883-7019



March 15, 2023

Honorable Mayor, City Council Members, and Citizens of the City of Moscow:

We are pleased to submit to you the audited Annual Comprehensive Financial Report (ACFR) for the City of Moscow, Idaho (hereinafter "City") for the fiscal year October 1, 2021 through September 30, 2022.

Idaho state law requires that all general-purpose local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), and an audit report in accordance with auditing standards generally accepted in the United States of America by Certified Public Accountants. Pursuant to that requirement, we hereby issue the audited annual financial statements of the City for the fiscal year ended September 30, 2022.

The City of Moscow Finance Department has prepared this report to present the financial position of the City as of September 30, 2022. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured and reported by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the City's financial affairs have been included. Responsibility of both the accuracy of the data, and the completeness and fairness of the presentation and disclosures rests with City management.

Moscow's 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.

ACFR Presentation:

The ACFR was prepared by the City of Moscow Finance Department in accordance with GAAP and GASB. It is intended to provide sufficient information to permit the assessment of stewardship and accountability, to demonstrate legal compliance, and to facilitate management control. City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, the City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by City Council. Activities of all funds are included in the annual adopted budget.



Presnell Gage, PLLC, Accounting and Consulting, a firm of Certified Public Accountants, have issued an opinion that the City's financial statements were presented fairly in all material respects for the year ended September 30, 2022. The Independent Auditor's report is located at the front of the financial section of this report.

The ACFR is presented in four sections: Introductory, Financial, Statistical, and Compliance. The Introductory section, which is unaudited, includes this Letter of Transmittal, a City organizational chart, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting awarded for the 2021 fiscal year, and a list of the City's principal elected officials. The Letter of Transmittal is designed to complement the Management's Discussion and Analysis (MD&A) and should be read in conjunction with the MD&A. The City's MD&A can be found in the financial section along with the independent auditor's opinion, basic financial statements (including entity-wide fund financial statements), notes to the basic financial statements, required supplementary information and supplemental information, combining and individual statements, and schedules for the City's funds. The Statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

City of Moscow Profile:

Moscow Idaho is located among the rolling Palouse hills of Latah County in northern Idaho and the western City limits border the State of Washington. The City encompasses a land area of approximately 7.4 square miles. Moscow is the county seat and largest city in Latah County and with a population of 25,850 (2022 U.S. Census Bureau) and is the 13th largest city in Idaho. Latah County's population is 40,313 (2020 U.S. Census Bureau) and comprises the majority of the eastern portion of the Palouse region, which is world-renowned for its agriculture and fertile soil. Latah County is the only county in the United States that was established by an act of Congress. Originally part of Nez Perce County, Latah County was created in 1888 and named for Latah Creek, which is located in its northwest corner.

The City of Moscow is home to the University of Idaho, the state's land grant institution and primary research university. Eight miles (13 km) west is Pullman Washington, home of Washington State University, also a land-grant institution. The close proximity of these two universities creates an environment that is a wonderful combination of small-town comfort and safety, together with the cultural, recreational, and educational opportunities of a larger city.

The City of Moscow was incorporated on July 12, 1887. The City operates under a Mayor/Council form of government consisting of an elected mayor and six council members. The mayor and six council members are elected on an at-large, non-partisan basis, and the council serves staggered 4-year terms, with one-half of the council positions elected every two years. The City is considered to be a "full service" city and provides the following services authorized by charter and by Title 50 of the *Idaho Code*: general government, public safety, culture and recreation, transportation, water, sewer, stormwater and sanitation.



Moscow's City Council is required to adopt a final budget no later than the close of the current fiscal year. The City's fiscal year starts on October 1 and ends on September 30. The annual budget serves as the foundation for the City's management and financial planning and controls and is prepared by the Administration and Finance Departments. Department managers are responsible for their department's budgetary controls. The budget is adopted at the fund level by the City Council following a public hearing and meets the state's legal requirement for a balanced budget of revenues and expenditures. The same public budget process is necessary on any occasion when budget amendments are necessary to accept unanticipated revenues and expenditures.

Moscow Idaho is settled into the Palouse, a landscape historically and currently inhabited by the Nimiipuu (Nez Perce) people indigenous to the region. Incorporated in 1887, the City's modern history is rooted in agriculture; the region is a major global producer of peas and lentils. The presence of farming in the community goes far beyond commerce, however, as grain silos and other architectural features announce agricultural endeavors as part of the community's aesthetic identity. The City is home to the University of Idaho (UI), a land grant institution established in 1889. School spirit infuses the atmosphere of the City with the balance of gravitas and celebration that characterizes the educational experience. Moscow's culture is woven together with the work of passionate citizens and creative institutions dedicated to the arts in all their forms. The City of Moscow stands out amongst Idaho cities in many ways, and its tradition of Arts and Culture programming contributes greatly to that unique identity.

Listed below are City-sponsored cultural offerings:

- Moscow Farmers Market (MFM) is held every Saturday from May through October. Established in 1977, the MFM is the longest-running market in the state of Idaho and provides farmers, artisans, and customers the opportunity to connect with one another in Moscow's downtown core;
- Third Street Gallery and The Box Gallery, both located in Moscow City Hall, bring art installations into the heart of the public process;
- Artwalk is a monthly event featuring multiple forms of art at host locations throughout the community on the 3rd Thursday of each month from October through June;
- Entertainment in the Park is a summer performance series at Moscow's East City Park, featuring programming, especially for children and families;
- Palouse Plein Air is an annual painting event that brings artists together in celebration of the picturesque Palouse;
- Moscow Poet Laureate increases awareness of the role that poetry and literature play in the community;
- Annual tree-lighting, Light up the Season Parade, and other downtown events get the whole community into the spirit of the winter season;
- Public Art in Moscow thrives with an annually-refreshed temporary collection, a portable collection, and features works in the permanent collection made possible by the City's 2004 adoption of a 1% for the Public Arts ordinance.



The City of Moscow is proud to partner with the following cultural institutions and events:

- The University of Idaho's Prichard Art Gallery, Lionel Hampton Jazz Festival, and Festival Dance;
- Moscow Renaissance Fair;
- Rendezvous in the Park;
- The Kenworthy Performing Arts Center;
- Latah County Library District;
- Moscow Contemporary;
- The 1912 Center, a property owned by the City and operated through contract by the non-profit organization Heart of the Arts, Inc.

The City has a highly skilled and educated workforce supporting many thriving businesses, as well as the University of Idaho and nearby Washington State University. The University of Idaho is a nationally recognized research institution committed to undergraduate and graduate research education, with extension services responsive to Idaho and to the region's business and community needs. Many students take advantage of an emphasis on undergraduate research opportunities in computer science, transportation innovation, environmental science, evolutionary biology, and biomedical research. The University of Idaho enrolls 11,507 students. As Idaho's land grant research university, the University of Idaho offers students a complete living and learning experience. The residential campus in Moscow matches architectural beauty with a small and friendly academic community. Outdoor recreational activities complement the many cultural amenities. The University of Idaho ranked in the top 30 in the nation as a "great university to hit the books and backcountry" by Outside magazine. Living and learning in Moscow will put you just minutes from opportunities for skiing, snowboarding, whitewater rafting, biking, climbing, camping, fishing, and more.

Local Economic Outlook:

Moscow's major employers are heavily represented in the sectors of education, health care, retail, and government. These four sectors represent 65 percent of Moscow's economy. The Latah County unemployment rate (not seasonally adjusted) for the month ending in September 2022 was 2.2 percent compared with 2.0 percent in September 2021. The September 2022 unemployment rate (not seasonally adjusted) of 2.2 percent was below a state unemployment rate of 2.5 percent and a national unemployment rate of 3.5 percent.

Latah County saw employment expansion in the following sectors from 2020 – 2021:

- Construction (9.7 percent)
- Manufacturing (8.1 percent)
- Wholesale Trade (0.6 percent)
- Retail Trade (8.0 percent)
- Information (3.1 percent)
- Real Estate (0.6 percent)
- Professional and Technical Services (8.3 percent)
- Management (16.7 percent)
- Administrative Services (4.3 percent)



- Educational Services (30.4 percent)
- Accommodation and Food Services (5.7 percent)

Latah County saw employment contraction in the following sectors:

- Finance and Insurance (-2.5 percent)
- Health Care and Social Assistance (-0.4 percent)
- Arts, Entertainment, and Recreation (-2.9 percent)

Real Estate:

- The average home sale price in the City of Moscow increased 15.1 percent from \$346,727 in 2021 to \$399,247 in 2022, after a 10.4 percent increase the prior year.
- The average home sale price in Latah County increased 17.2 percent from \$338,270 in 2021 to \$396,525 in 2022 after an 18.3 percent increase the prior year.

Tourism:

- In the 2022 calendar year, Latah County transient occupancy tax increased by approximately 19 percent.

Building Permits:

- Total permitted construction value in the City of Moscow dropped from \$47.3 million in 2021 to \$37.5 million in 2022, but remained above the 10-year average of \$30.6 million.

Moscow continues its economic development efforts. The Moscow Urban Renewal Agency (MURA) manages one active urban renewal district called the Legacy Crossing District, which covers approximately 169 acres and includes former railroad right-of-way and industrial areas, comprising the majority of the blighted and underutilized properties located between Moscow's historic downtown and the University of Idaho. The primary objective in creating this District was to eliminate conditions impeding the City's economic growth in the area. The MURA's focus is to assist and encourage the transition of properties from former agricultural and/or industrial uses to new uses and economic vibrancy adding to the quality of civic life and improving the public safety of citizens and visitors.

The Legacy Crossing District will have long-term positive impacts on the community. The re-urbanization of inner-city districts, particularly those with land uses transitioning from industrial uses to mixed-uses, requires an extended planning horizon. Redevelopment activities continue within the District and on the MURA-owned property located at the southwest corner of the intersection of Sixth and Jackson Streets, including the completion of environmental remediation activities and the planning for the redevelopment of the site.



The City is a leader in a consortium that maintains a 15.4-mile fiber optic network serving government, education, medical, and business facilities in the City. Other members of the consortium include the Idaho Transportation Department, Moscow School District #281, and Gritman Medical Center.

The Intermodal Transit Center (ITC) is home to public transit provider Sustainable Moscow Area Regional Transportation (SMART), which provides services to area residents and the University of Idaho. The fixed-route public transportation service in Moscow continues to see increased ridership. The ITC houses administrative and passenger service areas, exterior covered passenger boarding areas, bicycle parking facilities, and transit vehicle parking and serves as a link between transportation service providers to facilitate the seamless integration of transportation options for the Palouse region. Public transportation services are provided by not only SMART, but also Northwest Trailways (providing inter-city passenger service) and the University of Idaho's Vandal Access Service.

Tourism is Idaho's third-largest industry statewide. The City provides and hosts many cultural opportunities along with other art attractions. The arts, entertainment, and recreation sectors include a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of the local and surrounding population.

Long-Term Financial Planning for the City:

The City's future capital improvement projects include:

- Street, sidewalk, and utility improvements on Lilly and First Streets;
- A pedestrian underpass on South Main Street;
- Landscape enhancements at the south couplet;
- Installation of amenities in the downtown core of the City, including bicycle racks, street trees, vintage lighting, and other features consistent with the Historic and Central Business district themes;
- Continued upgrades to deficient sidewalks and the installation of missing sidewalks throughout the City;
- Water Reclamation and Reuse Facility (WRRF) improvements to meet the National Pollutant Discharge Elimination System (NPDES) permit issued by the United States Environmental Protection Agency (EPA);
- Various sewer and water main replacements and rehabilitations;
- Various street surface restoration projects;
- Various park, pathway, and playground improvements;
- Renovations of two water booster stations utilized to provide consistent water pressure to all sectors of the City.

The City has completed several comprehensive plans, including water, sewer, intermodal transportation, parks, and facilities. These plans define the operational and capital needs for those service sectors. These planning documents provided the information necessary to develop the City of Moscow's Strategic Plan as well as the City's Capital Improvement Plan (CIP) are excellent resources for reviewing progress made on the major challenge areas adopted by the Moscow City Council in that plan. In turn, Administration and Finance are then able to continue the development of a comprehensive long-range financial plan to assist policymakers in developing strategies to meet the City's operational and capital needs.



The City has fund balances assigned for long-term capital needs of \$7.5 million for general government purposes and \$28.7 million restricted for water, sewer, stormwater, and sanitation, which will assist in the long-term capital improvement projects list.

Financial Policies:

On September 7, 2011, the City Council adopted Resolution No. 2011-11. This Resolution established financial policies for the City, which address general finance, revenue, operating expenditure, capital expenditure, and debt and fund balance working capital. The City implements all GASB pronouncements in order to remain in compliance with the accounting standards for governments. This year, the City's financial statements reflect all changes to meet the guidelines of the GASB 68 pronouncement.

GFOA Award for Excellence in Financial Reporting:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the fiscal year ending September 30, 2021. This was the nineteenth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy GAAP, GASB, and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only and, therefore, must be applied for each subsequent year. Staff represents that the City's current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and the ACFR ending September 30, 2022, will be submitted to the GFOA for consideration.

Audited Statements Introduction:

Presnell Gage, PLLC, Accounting and Consulting, a firm of Certified Public Accountants, has audited the City's financial statements. The goal of the annual independent audit is to provide reasonable assurance that the financial statements of the City are free of material misstatement. The independent audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The independent audit also involves the assessment of the accounting principles used and the significant estimates made by management and the evaluation of the presentation of the overall financial statements. The independent auditor, based upon the audit, concluded there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2022, are fairly presented in conformity with GAAP and GASB. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the City's financial statements requires the independent auditor to report not only on the fair presentation of the financial statements but also with special emphasis on the audited government's internal controls and compliance with legal requirements. Because the cost of controls should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements.



Acknowledgments:

The preparation of this report would not have been possible without the professional, efficient, and dedicated services of the City's Audit Committee and the entire staff of the Finance and Administration Departments. Appreciation is also extended to all members of the other City departments who assisted and contributed to the preparation of this report. Our thanks are also extended to the Mayor and the City Council for their support in maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,


Bill Belknap
City Supervisor


Sarah L. Banks
Finance Director

MANAGEMENT REVIEW DRAFT



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

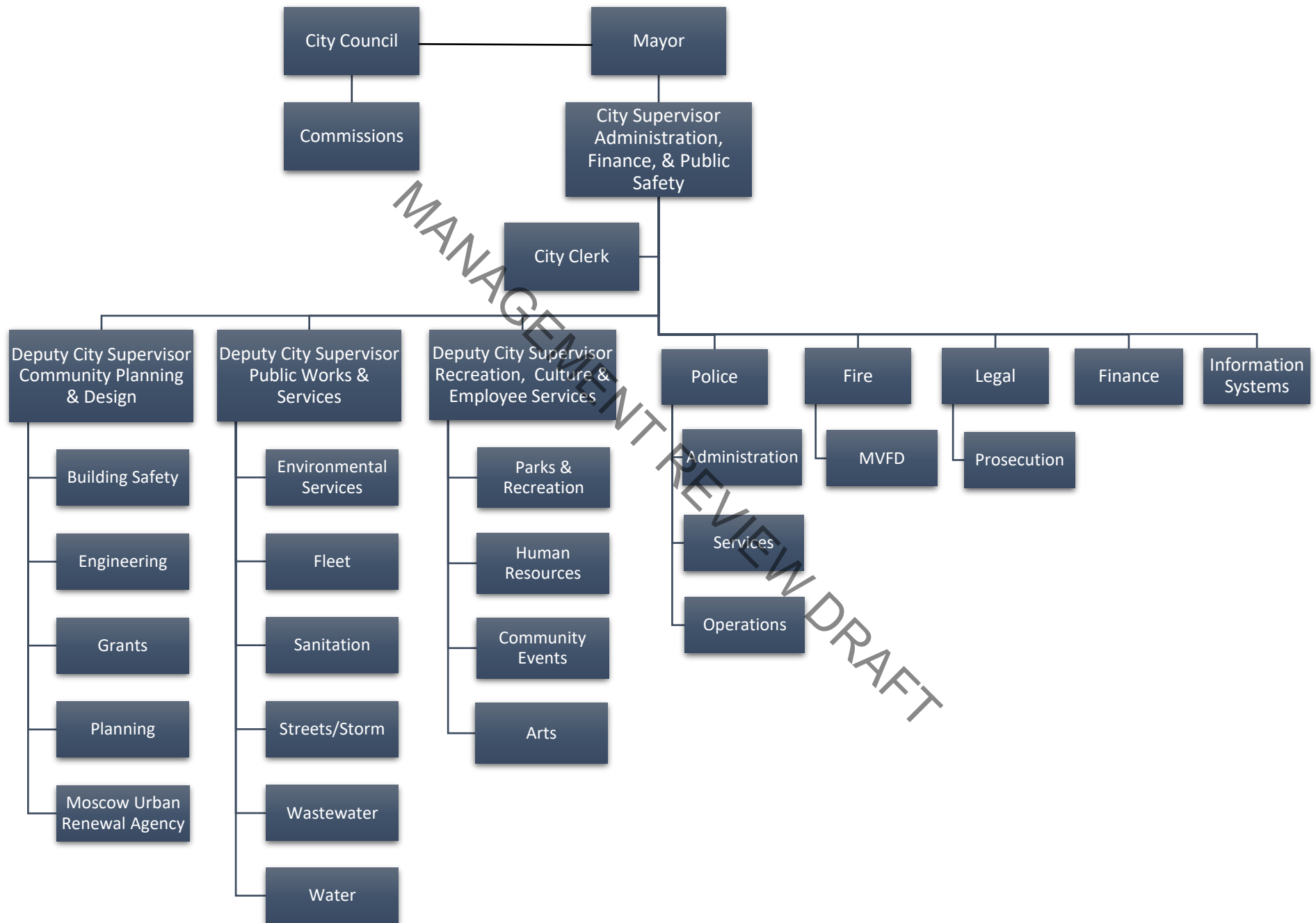
**City of Moscow
Idaho**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO



Public Officials

For information on how to vote in Moscow, please visit IdahoVotes.gov or the Latah County website (www.latah.id.us). You may also call the Latah County Courthouse at (208) 883-2249 or the City Clerk's office at (208) 883-7015.

Elected Officials at 09/30/2022

Official	Name	Term End
Mayor	Art Bettge	12/31/2025
Council Member	Sandra Kelly	12/31/2023
Council Member	Hailey Lewis	12/31/2025
Council Member	Maureen Laflin	12/31/2023
Council Member	Julia Parker	12/31/2025
Council Member	Gina Taruscio	12/31/2025
Council Member	Anne Zabala	12/31/2023

Elected Officials at 01/03/2023

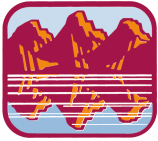
Official	Name	Term End
Mayor	Art Bettge	12/31/2025
Council Member	Drew Davis	12/31/2023
Council Member	Sandra Kelly	12/31/2023
Council Member	Hailey Lewis	12/31/2025
Council Member	Maureen Laflin	12/31/2023
Council Member	Julia Parker	12/31/2025
Council Member	Gina Taruscio	12/31/2025

Appointed Officials at 09/30/2022

Official	Name
City Supervisor	Bill Belknap
City Attorney	Mia Bautista
City Clerk	Laurie M. Hopkins
Deputy City Supervisor Community Planning and Design	Cody Riddle
Deputy City Supervisor Recreation, Culture and Employee Services	Jen Pfiffner
Deputy City Supervisor Public Works and Services	Tyler Palmer
Finance Director	Sarah L. Banks
Fire Chief	Brian Nickerson
Human Resources Director	Jen Pfiffner
Police Chief	James Fry



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Members of the City Council
City of Moscow, Idaho
Moscow, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Moscow, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Moscow, Idaho's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Moscow, Idaho, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Moscow, Idaho, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Moscow, Idaho's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Moscow, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Moscow, Idaho's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information on pages 21 through 41 and 81 through 86, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Moscow, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, capital asset schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2023, on our consideration of the City of Moscow, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Moscow, Idaho's internal control over financial reporting and compliance.

March 3, 2023

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the financial performance of the City of Moscow (hereinafter the "City") provides an overview of the City's financial activities for the fiscal year ended September 30, 2022 (FY2022) and is intended to:

- Assist the reader in focusing on significant financial issues;
- Provide an overview of the City's financial activity;
- Identify changes in the City's financial position (its ability to address challenges in subsequent years); identify any material deviations from the financial plan and the adopted budget; and
- Identify individual fund issues or concerns. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the report year's activities, resulting changes, and currently known facts, please read it in conjunction with the Transmittal Letter found in the introductory section (page 6) and the City's financial statements beginning on page 43.

Financial Highlights

- The City's general fund (the City's primary operating fund), on a current financial resource basis, reported a fund balance increase for FY2022 of \$899,943 (12.4%) as a result of the following: the committed fund balance, which includes drug enforcement of \$67,200 and an increase in working capital of \$412,663 (8.9%) to \$5,069,000. Assigned fund balance includes a decrease in employee compensated absences of \$27,106 (3.5%) to \$746,059 while general governmental health programs decreased by \$2,000 (3.6%) to \$53,500.
- Working capital is the funding necessary to meet the cash flow needs of any particular fund. In compliance with the City's adopted financial policies, working capital is reported on the balance sheet for governmental funds. The General Fund working capital increased in FY2022 by \$412,663 (8.9%) to \$5,069,000. The Street Fund working capital for FY2022 increased by \$195,726 (22.7%) to \$1,059,124. The Recreation and Culture Fund working capital for FY2022 increased by \$187,262 (24.9%) to \$937,915.
- The City of Moscow has an investment policy that manages and directs the Finance Director and provides a guide to invest available funds. In FY2020, the City updated its Investment Policy, which can be found in Resolution #2020-02. In short, the investment policy prioritizes City investments by several factors including safety, liquidity, and yield. The City invests in U.S. Agencies containing adequate guarantees. Bond values can change inversely to interest rate changes during the time that the City holds the bond. When bonds mature, they are valued at 100% of the bond price (par).
 - In FY2019, the City reviewed its investment strategies and engaged an Investment Advisory Committee consisting of financial professionals associated with the University of Idaho and Lewis-Clark State College to formulate a sustainable investment strategy focused on minimizing risks and maximizing returns on these public dollars. This strategy was implemented in FY2020, which included entering into an asset management agreement with Moreton Asset Management, LLC, which was continued through FY2022.
- Governmental activities program revenue increased \$850,695 (7.4%) to \$12,299,483 in FY2022. This is mainly due to an increase in capital grants and contributions. In FY2022, the City complied with the single audit reporting requirements and federal funding received totaled \$3,931,827 compared with \$2,876,374 the prior year.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Business-type activities (enterprise funds) program revenue increased in FY2022 by \$470,702 (2.1%) to \$23,272,488. The new Stormwater utility added \$1,163,513 to program revenue while Capital grants and contributions decreased by \$977,914. FY2022 included a 5.0% water rate increase, a 2.25% increase in sewer rates, and no change to residential sanitation and stormwater rates. Both water and sewer rate adjustments were made in conformance with the recommendations of the rate study adopted by the City Council. Water connection fees are comprised of meter charges and general facility charges.
- The City continued work on water system improvements throughout the City. The largest project consists of the second phase of the replacement of six water booster stations (two remaining stations) and associated water main improvements for a cost of approximately \$4.0 million. The Booster Station's project is needed to address fire-flow deficiencies in boosted zones located at higher elevations in the City. To finance these projects, the City is combining a loan obtained from the Idaho State Revolving Loan Fund for water system improvements (administered by the Idaho Department of Environmental Quality (IDEQ)) with City of Moscow Water Capital Program funding. The first phase of the Booster Stations project (the first three stations) is complete. The design of the second phase of the Booster Station's project is complete and construction began in the winter of 2022.
- In FY2022, the City received \$3,931,827 in federal grant funding reimbursements which contributed to various City projects related to disaster assistance and in response to the COVID-19 pandemic. The federal funding assisted several City departments including Public Works, Police, Parks, Arts, and Community Development:
 - The Economic Development Administration (EDA) under the U.S. Department of Commerce awarded funding to the City through the Economic Adjustment Assistance program to assist with the replacement of the Sixth Street Bridge, which was damaged during the April 2019 flood event. The new single-span multimodal bridge will include two vehicular travel lanes, sidewalks, and bike lanes. The project was bid and awarded for construction during FY2022 (\$158,439).
 - The Idaho Department of Commerce (IDOC) under the US Department of Housing and Urban Development awarded the City an Idaho Community Development Block Grant (ICDBG) for Public Parks ADA Accessibility Improvements to enhance accessibility at both Mountain View Park and Indian Hills Park. The project included the remodeling of the existing Mountain View Park restroom building to create four single-occupant ADA-accessible restrooms. The Indian Hills Park project includes the installation of a precast restroom with a connecting pathway and one accessible ADA parking space. In FY2022, the reimbursable project expenses included procurement, purchase, and delivery of the precast restroom (\$65,409).
 - The Bureau of Justice Assistance (BJA) provides funding to state and local law enforcement departments under the Bulletproof Vest Partnership (BVP) where individual jurisdictions receive funding for reimbursement of body armor purchases. The BVP Reauthorization Act of 2015 includes a provision that states the BJA may fund up to 50% of each armor vest purchased for law enforcement officers that are uniquely fitted for each individual. These vests are ballistic and stab resistant. The Moscow Police Department has participated in this program for many years. In FY2022, the City received a 50% reimbursement for the purchase of five vests (\$5,886).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- The American Relief Plan Act of 2021 (ARPA) provided funding to Non-Entitlement Units of Local Government (NEU) for local fiscal recovery funding. A NEU is any city in the State of Idaho with a population less than 50,000 that is not otherwise receiving direct funding from the US Treasury. The City allocated \$600,000 of the ARPA funding in FY2022 to the Stormwater Utility to fund the purchase of a new vacuum truck equipped with a high-pressure water jet system and a high-performance industrial vacuum. The City also awarded \$609,694 in assistance to small businesses and community and social service non-profit organizations located in or providing services in the Moscow city limits to help them recover from the COVID-19 pandemic (1,209,694).
- The U.S. Department of Transportation provides funding to the Idaho Transportation Department (ITD) which operates the Office of Highway Safety (OHS) to provide various Traffic Enforcement Mobilizations, which the Moscow Police Department (MPD) has participated in for multiple years. This mobilization program establishes project requirements and a funding process to support the enforcement efforts by Idaho law enforcement agencies to reduce deaths, serious injuries, and economic loss as part of the Strategic Highway Safety Plan (SHSP). The purpose is to address Idaho's own unique circumstances and specific highway needs. The program funds overtime enforcement hours and/or traffic enforcement equipment for hours worked during designated mobilizations or through mini-grants for special events held in Moscow to address the City's specific driver safety needs. In FY2022, mobilization events provided reimbursement for overtime hours for the MPD (\$3,786).
- The National Highway Traffic Safety Administration (NHTSA) sponsors a federal grant program available to the Idaho Transportation Department (ITD) Office of Highway Safety (OHS). This program is also referred to as the Selective Traffic Enforcement Program (STEP) which addresses specific behaviors related to traffic safety priority areas and safety deficiencies within local law enforcement jurisdictions. The STEP is focused on combatting traffic crashes resulting in fatal and serious injuries. This grant funding reimburses law enforcement departments for the time dedicated to traffic enforcement. Recipients are required to track problem identification including objectives, performance measures and targets, and budgeted expenses. The annual maximum request for the program is 2,080 regular-time traffic officer enforcement hours with allowable benefit percentages. Requests can also include a maximum of 200 hours of overtime and equipment purchases (\$94,131).
- The City received an Idaho Transportation Department (ITD) award from the Surface Transportation Program (STP) for a planned enhancement project to improve traffic flow and safety from Sixth Street to Joseph Street on Mountain View Road. The project included widening the existing 24-foot wide two-lane rural roadway to a 36-foot wide two-lane urban road including bike lanes and turn lanes at select street intersections. The project also included the installation of curbs, gutters, and sidewalks along the corridor while improving ADA accessibility. Additional project features included a rectangular rapid flash beacon (RRFB) on Seventh Street and Mountain View Road for pedestrian crossing as well as intersection improvements at Joseph Street and Mountain View Road. The final project construction elements included a roundabout at Sixth Street and Mountain View Road for traffic flow and safety improvements. Expenses for FY2022 included construction bidding, utility relocations, construction, and construction inspection (\$1,076,531).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- The Local Highway Safety Improvement Program (LHSIP) grant managed by the Local Highway Technical Assistance Council (LHTAC) on behalf of ITD was awarded to the City for Public Avenue Corridor Safety Improvements. The project will provide a pedestrian/bike friendly environment and driver cautions through the installation of curbing, advance warning signs for curves, and reduction of roadside hazards to prevent roadway departures. The project also includes retroreflective signage, thermoplastic crosswalk bars, and a permanent concrete splitter island at the intersection of Polk Street and Public Avenue. In FY2022, the City was reimbursed for expenses including professional consultant services for surveying, mapping, right-of-way review, and preliminary and conceptual design (\$62,156).
- The Local Highway Safety Improvement Program (LHSIP) grant managed by the Local Highway Technical Assistance Council (LHTAC) on behalf of ITD was awarded to the City for Sixth Street Safety Improvements to include installation of ADA-compliant curb extensions from Jefferson Street to Almon Street to reduce the pedestrian crossing length and improve pedestrian visibility. The project also included the improvement of pedestrian ramps and crosswalks on Sixth Street at intersections to eliminate gaps in the ADA-compliant corridor that connects the University of Idaho to the downtown central business district. Project expenses in FY2022 included project inspection and construction costs (\$297,845).
- The Local Highway Safety Improvement Program (LHSIP) grant managed by the Local Highway Technical Assistance Council (LHTAC) on behalf of ITD was awarded to the City for a Third Street/SH8 Corridor safety project from State Highway 8 to Lieuellen Street, including demolition and removal of deteriorated and non-ADA compliant infrastructure comprised of concrete sidewalks, outdated curb ramps, and unused vehicle access approaches. The project also included the installation of new sidewalks, curbs, gutters, pedestrian ramps, crosswalks, and LED luminaires to improve night-time safety. Project expenses during FY2022 included project inspection and construction costs (\$818,120).
- The Idaho Commission on the Arts (ICA) receives an annual appropriation from the National Endowment of the Arts to support public programs in the arts and sub-awards funds to non-profit and municipal organizations throughout Idaho. The purpose of the program is to expand arts engagement and increase arts participation. The program supports the creative, cultural, professional, and economic development of communities through public programming of the arts. In FY2022, the Moscow Arts Department received funding for general operating support from ICA Public Programs in the Arts (\$7,224).
- The Department of Health and Human Services funds the Idaho Office of Drug Policy through the Partnership for Success Law Enforcement Grant Funding program. The Moscow Police Department (MPD) receives funding from this grant aimed to prevent underage drinking, marijuana use, and methamphetamine use in Moscow. The funding is used to conduct compliance checks, interdiction activities, party patrols, shoulder tap operations, and provide presentations on topics related to the targeted prevention focuses. MPD began participation in the program in July of 2019 and in FY2022, the MPD received reimbursement for police officer enforcement and patrol operations per the award parameters (\$2,229).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- The Federal Emergency Management Agency (FEMA) announced on June 12, 2019, that the President approved federal disaster assistance for the State of Idaho to supplement state, tribal, and local recovery efforts in areas affected by severe storms, flooding, landslides, and mudslides during April 7 – 13, 2019. The City was greatly impacted by a city-wide flash flood on April 9, 2019, due to heavy rains. FEMA representatives held a meeting with the City on May 6, 2019, to begin the process of data collection and damage assessment. The submittal of documentation for various eligible projects included emergency protective measures, donated resources, damages to facilities and equipment at the wastewater treatment plant, Paradise Path, Kiwanis Park, Mountain View Park, Highway 8 underpass, Joseph Street ditch repairs, culvert/headwall repairs at Mountain View and Joseph Street, city-wide debris removal, and project management costs. Clean-up costs and damages have totaled \$116,000 and reimbursement from federal and state disaster assistance funding to include administrative expense are \$109,000. The FY2022 year-end accrued expenses due for reimbursement are (\$57,171).
- The Idaho Office of Emergency Management (IOEM), Hazardous Mitigation Division, under the U.S. Department of Homeland Security, including FEMA awarded the City an Advanced Assistance grant to explore potential flood hazard mitigation alternatives and determine the most viable method to resolve flooding issues extending from the northeast city limits near Mountain View Park to the Paradise Creek crossing of the Troy Highway near the intersection with Styner and White Avenue, referred to as the “impacted area”. The scope of work includes a Hydrologic and Hydraulic Study (H & H Study) of Paradise Creek (Phase I), an alternatives analysis, LiDAR and data collection, environmental considerations, application development, benefit-cost analysis, pre-engineering, and CLOMR application. The H & H modeling of the proposed study extends upstream to the area from Darby Road Bridge to the south of the Troy Highway (Idaho State Highway 8) crossing. The results of the H & H study will be used to select an alternative, prepare preliminary design documents and complete a benefit-cost analysis of the selected alternative in order to apply for additional funding to construct the recommended mitigation option. This project will be completed in FY2023 (\$73,206).
- Idaho State House Bill 312 remained effective in FY2022. This legislation implemented an increase in state fuel taxes with the intent that the additional funding would be used exclusively for the maintenance of bridges and roads and replacement projects at both the state and local levels. The City of Moscow received \$284,959 of HB312 funds in FY2022.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

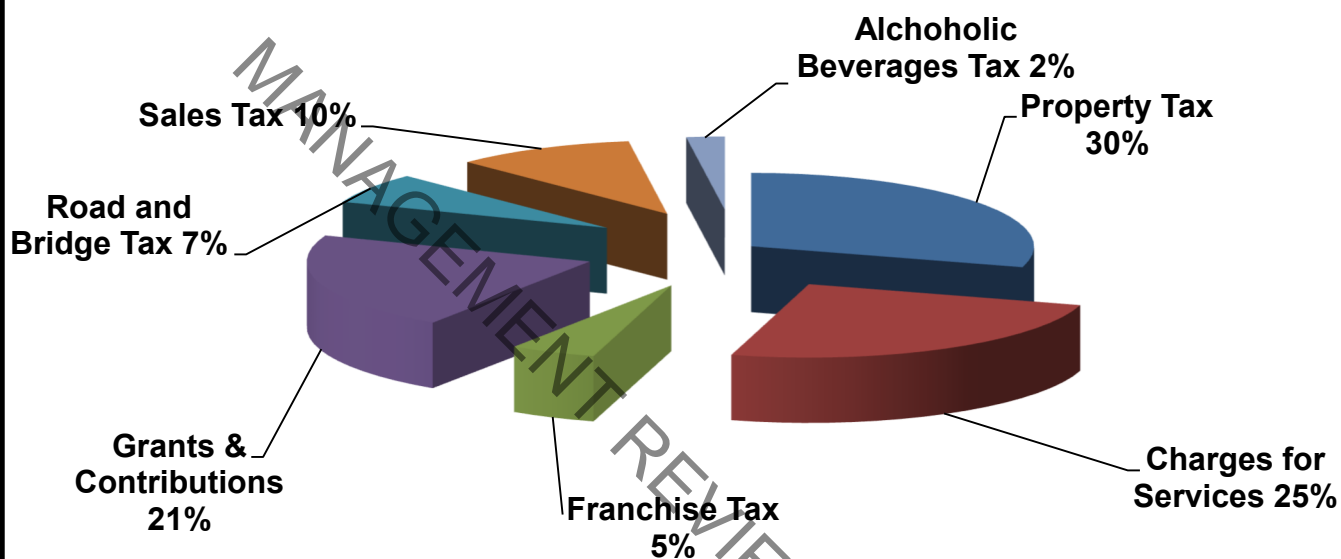
General Fund revenues, comprised primarily of property taxes, charges for services, franchise fees, and state shared revenue and were used to support the following major activities:

Public Safety
General Government

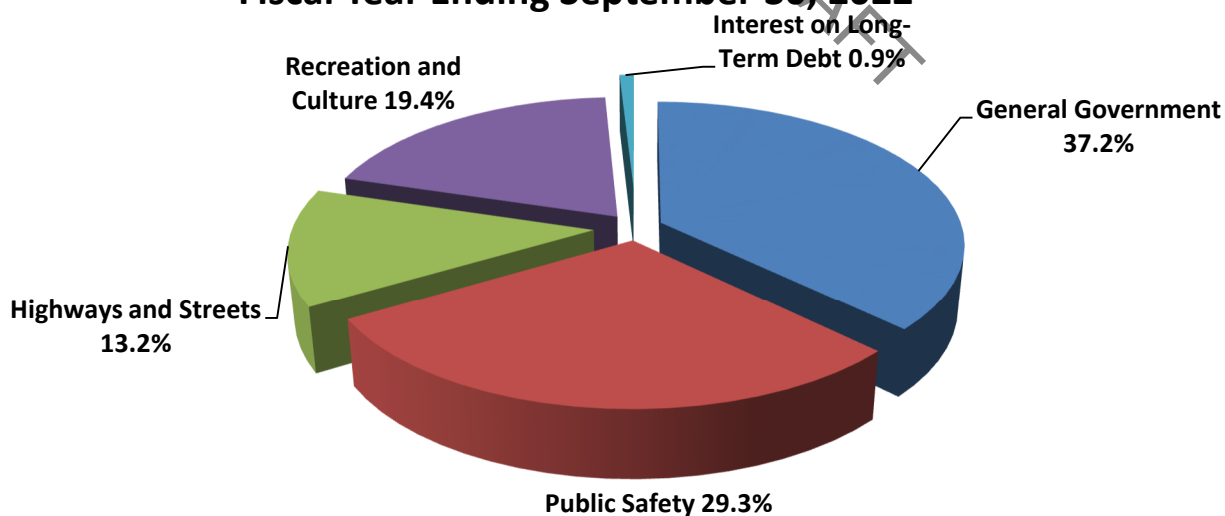
Highways and Streets
Recreation and Culture

Interest on Long-term Debt

**City of Moscow
Governmental Revenues
Fiscal Year Ending September 30, 2022**



**City of Moscow
Governmental Activities: Expenses
Fiscal Year Ending September 30, 2022**



CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Major Initiatives

Fiscal Year 2022 Highlights:

The City of Moscow operates under an administrative structure that includes two Deputy City Supervisors who oversee the management of relevant groups, according to like functions and budget type. The structure also allowed for redundant positions to be eliminated through attrition and reduced the management load for the City Supervisor.



There have never been higher expectations for public programs and services. Demand for services has grown, but so has public scrutiny, competition for limited resources, the complexity of regulations, and security and safety concerns. Along with these, frustrations with public services have also seemed to increase, a driving force behind the City's deep commitment to financial accountability, exceptional quality, consistent performance, and meaningful contribution to the entire Moscow community. Strategic planning is becoming a hallmark of how the City of Moscow manages these expectations in a transparent and fiscally sound manner.

The City's strategic plan, initially developed in 2015, has provided the foundation for overcoming many significant issues and major challenge areas facing the organization and, in turn, the community of Moscow. The Strategic Plan is based on data-driven research quantifying substantial issues facing the organization and/or community. Above all, strategic plans look over the horizon to determine those impending forces that must be addressed or planned for so they do not pose severe threats to the City's integrity, health, or quality of life.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Major Challenge Areas' are the most significant problems and/or issues the community faces and must address. Some challenges are internal – detailing issues that will affect the effectiveness, efficiency, productivity, or service quality. Others are external – impacting desired community outcomes that represent the quality of life and long-term community prosperity.

Once identified and listed comprehensively, these issues are then vetted and prioritized by the City Council to determine Major Challenge Areas, also known as MCAs. This prioritization process is undertaken every few years to provide an opportunity for new Council members to weigh in, identify new issues, prioritize them appropriately, and ensure agreement on the prioritization of focus for resources and staff time.

In January of 2021, staff provided an update to the Strategic Plan noting the many successes realized since 2015 and outline two new issues for Council's consideration in the prioritization process. Several minor changes were made in the adoption of Major Challenge Areas (MCA) in 2021, with MCAs prioritized as follows:



Significant progress has been made in achieving success to alleviate issues the City has faced as major challenge areas. Specifically, the recent completion of the construction of a new Police Services Facility as a result of a citizen-approved bond election in 2019 and regular budgeting and replacement of fire engines. The City's commitment to moving forward strategically, intentionally, and mindfully is steadfast and is proving to be a hallmark of the City's success. The City Council is currently working to update the Strategic Plan and a new plan is anticipated to be adopted in 2023.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Strategic Plan has also paved the way for a comprehensive Capital Improvement Plan. The Capital Improvement Program (CIP) is a statement of 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 and wastewater utilities, transportation systems, parks, and recreation facilities, and general government facilities. The continuous maintenance, repair, and reinvestment in these critical systems are essential to ensure that the City has the supporting infrastructure necessary to serve our current and future residents, businesses, and institutions.

This program strategically focuses on projects for a five-year period and is reviewed and updated annually. To be included in the CIP, a project should generally require a total expenditure of at least \$25,000, have a functional life of over five years, and/or extend the functional life or capacity of an existing capital asset. By providing a planned schedule, cost estimates, and location of public sector improvements, the CIP provides elected officials and the community with valuable information concerning proposed public facilities and their associated costs.

The City of Moscow promotes and implements sustainable practices across all departments. The City's interoffice recycling program has been revamped to streamline recycling practices across all City facilities. Other standardized practices include sustainable purchasing, reuse, and waste reduction strategies. With the combined success of the EcoDriver and fleet replacement programs, emissions and fuel consumption continue to decline. The City has set goals for Green House Gas emission reductions with biennial inventory updates. A number of budgeted projects have reduced carbon emissions and made City operations more efficient while saving the City money in power costs.

The Finance Department earned the prestigious Government Finance Officers Association (GFOA) Award for the City's Annual Comprehensive Financial Report for the nineteenth consecutive year.

The Moscow Volunteer Fire Department and Ambulance Company (MVFD) has been serving the Moscow community for more than 129 years. This organization operates with mostly volunteers who number approximately 105 firefighters and emergency medical personnel and 7 career staff. During FY2022, the volunteers of the MVFD responded to approximately 2,776 calls, averaging approximately 231 calls for service each month. The volunteers logged more than 9,000 hours of training to prepare themselves to serve and maintain the level of professionalism the citizens of Moscow have come to expect. In addition to the excellent emergency medical response provided by the volunteers, the MVFD has maintained a Class 3 ISO rating (2022 Insurance Services Office audit). This rating results in significant fire insurance savings to both residential and commercial property owners within Moscow, and is similar to the ISO ratings of much larger fire departments/communities such as the City of Boise and the City of Coeur d'Alene.

The City continues to be an effective regional partner in the areas of water research and conservation, actively supporting the work of the Palouse Basin Aquifer Committee (PBAC), promoting customer conservation efforts, and exploring alternative water resources, including surface water detention and expansion of treated effluent reuse infrastructure. Annually, approximately 80 million gallons of treated wastewater effluent from the City of Moscow Water Reclamation and Reuse Facility is land-applied for irrigation on the University of Idaho campus. The City supported PBAC's research and operations in the amount of \$47,000 in FY2022.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Sanitation collection rates were not increased for FY2022. Sanitation tipping (weight) related fees at the Solid Waste Processing Facility were contractually obligated to be adjusted annually, based on fluctuation to the *Consumer Price Index*. Solid Waste Disposal Contracts between the City of Moscow and Latah County, the cities of Bovill, Deary, Genesee, Juliaetta, Kendrick, Potlatch, and Troy were renegotiated and amended to reflect the findings of the FY2016 Rate Study update requiring tipping fee increases at the Solid Waste Processing Facility of 4.4% each year from FY2017 through FY2020 and 2% each year beginning in FY2021 through FY2023.

City Ordinance No. 2004-30 states that it is the policy of the City to support public art through the dedication of 1% of the total cost of public capital improvement projects to facilitate the installation of art in public places in order to beautify public areas, enhance the quality of life for Moscow citizens, attract tourism, and provide incentives to businesses to locate within the City. The ending balance at the close of FY2022 was \$157,250.

Parks and Recreation accomplishments during the year include the following:

- The Moscow Tree Commission received the 2022 Idaho Recreation and Parks Association Outstanding Innovative Program Award for the Moscow Heritage Tree Program.
- The Harvest Park Management Plan was developed and approved by Moscow City Council.
- The City of Moscow became a Bee City USA affiliate after a recommendation by the Parks and Recreation Commission.
- Anderson Frontier Park was designated as a pesticide-free park.
- The City of Moscow received funding from Public Health-Idaho North Central District to plant trees at Indian Hills Park and Mountain View Park for shading the playground areas. Funding also provided bike racks at Anderson Frontier Park, Mountain View Park, and Indian Hills Park.
- The Moscow Pathways Commission hosted the first annual pedestrian tour beginning at the Moscow School District Community Playfields and ending at Heron's Hideout.
- To recognize National Bike Month, the Moscow Pathways Commission hosted its annual bike tour in May and celebrated national Bike to Work Day on May 20, 2022.
- Pathway lighting was installed from Highway 95 to Styner Avenue along the Paradise Pathway.
- A pond circulator was installed at Hordemann Pond to improve the fishery and reduce algae in the pond, with partial funding from a donor.
- New drinking fountains, including bottle fillers and dog drinking fountains were installed at East City Park and Morgan's Orchard Park.
- Park staff rebuilt the boardwalk at Anderson Frontier Park.
- The ADA lift at the Hamilton-Lowe Aquatic Center was replaced.
- Five park benches were installed with funding from donors at Carol Ryrie Brink Nature Park, Kiwanis Park, East City Park, Indian Hills Park, and Anderson Frontier Park. Four trees were donated, three at Heron's Hideout and one at East City Park.

Report Layout: The City's Annual Comprehensive Financial Report (ACFR) consists of four sections: (1) the introduction section; (2) financial section; (3) statistical section; and (4) the compliance reporting section. Taken together, they provide an overview of the City. The components of the report include the following:

Management's Discussion and Analysis: This section of the report provides financial highlights, overview, and economic factors affecting the City. It is intended to serve as an introduction to the City's basic financial statements.

Basic Financial Statements: The City's basic financial statements comprise three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1. Government-Wide Financial Statements:

The government-wide financial statements focus on an entity-wide presentation using the accrual basis of accounting and are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. The difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The statement of net position focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of the assets the City owns, the liabilities it owes and the net difference. The focus of the statement of net position (the "unrestricted net position") is designed to be similar to a bottom line or "net worth" for the City and its governmental and business-type activities. The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement of net position for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). This statement of net position summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues. The statement of activities focuses on both the gross and net cost of various activities, which are provided by the government's property tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities and/or component units.

The governmental activities reflect the City's basic services, including general government, public safety, transportation, recreation and culture, and interest on long-term debt. A further explanation of these categories will assist the reader's understanding of the statements. General government consists of the following departments: legislative, executive, administration, finance, legal, human resources, general buildings and grounds, community development, non-departmental expenses, fleet, and information systems. Public Safety consists of the following departments: police, emergency communication, parking enforcement services, code enforcement, fire, and public health. Transportation consists of the following services: street repair and maintenance, street sweeping, streetlights, Intermodal Transit Center management, and coordination of resources with state and county highway projects. Recreation and Culture consists of the following departments: parks administration, maintenance and operation of City parks, recreation programs, Hamilton-Lowe Aquatics Center, Hamilton Indoor Recreation Center (HIRC), Eggan Youth Center, Moscow School District Community Playfield fund (MSDCP), 1912 Center, Arts, and Community Events. Finally, the interest on long-term debt consists of the 2019 general obligation bond interest payments for the construction of a new police facility. Property and roadway taxes, State revenue sharing, franchise fees, and user fees finance the majority of these aforementioned services.

The business-type activities reflect the following private sector type operations of water, sewer, stormwater and solid waste management utility services (which the financial statements list as “sanitation”), where the fee for service typically covers all costs associated with the operation, including depreciation and net investment in capital assets. These services are classified as Enterprise Funds.

The statements present an aggregate view of the City’s finances. Government-wide statements contain useful long-term information as well as information for the just completed fiscal year. To assess the overall financial condition of the City, additional non-financial factors, such as changes in the condition of the City buildings, facilities, and equipment should also be considered.

2. Fund Financial Statements:

A fund is a fiscal and accounting entity that is used to provide control over resources that have been segregated for specific activities or objectives. Funds allow the City to track sources of funding and spending for specific programs and to demonstrate compliance with various regulatory requirements.

The City of Moscow maintains eighteen individual funds in six separate categories. The categories and their funds include:

- **The General Fund** is the City’s chief operating fund, and accounts for all financial resources except those required to be accounted for in another fund.
- **Special Revenue** funds include the Street fund, Recreation and Culture Fund, Moscow School District Community Playfield fund (MSDCP), 1912 Center fund, and Transit Center fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are assigned for specific purposes.
- **Enterprise** funds include the water, sewer, stormwater and sanitation funds. Enterprise funds account for activity for which a fee is charged to external users for goods and/or services.
- **Debt service** funds include the bond and interest, local improvement district, and guaranty funds. Debt service funds are used to set aside resources to meet current and future debt service requirements on general long-term debt.
- **Capital projects** funds include capital projects, LID Construction, and Hamilton funds. Capital projects funds are used to account for major capital acquisitions and construction separately from ongoing operating activities.
- **Internal service** funds include the information systems and fleet management funds. Internal service funds are used to account for centralized services and then allocate the cost of those services within the government.

Fund financial statements generally report operations in more detail than the government-wide statements. These statements focus on its most significant or “major” funds and not on the City as a whole. Governmental fund statements follow the more traditional presentation of financial statements.

The City's major governmental funds are each presented in their own column. Budgetary comparison statements are presented for the funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than fund types. Major funds are defined in the following manner:

- The City's main operating fund, the general fund, is always considered a major fund; and
- Each of the City's enterprise funds; and
- Any fund whose assets, liabilities, revenues or expenses are at least:
 - A. 10% of the total for all governmental OR enterprise funds; AND
 - B. 5% of the total for all governmental AND enterprise funds COMBINED.
- City management may designate any fund as a major fund believed to be important to the users of the City's financial statements.
- City management has determined the following funds are major funds:
 - A. The governmental funds: included are the general fund, street fund, recreation and culture fund, capital projects fund, and the Hamilton fund.
 - B. The enterprise funds: included are the water fund, sewer fund, stormwater fund and sanitation fund.

Governmental Funds. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of available resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available to be spent at the end of the fiscal year. These funds are reported on the "modified accrual" basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides.

Proprietary Funds. The City maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds, (as previously noted) are used to report the functions presented as business-type activities in the government-wide financial statements. The City's enterprise funds are the water, sewer, stormwater and sanitation funds. Internal service funds keep, accumulate, and allocate costs integrally among the City's various functions. Internal service funds include the fleet management fund, which accounts for fleet activities, and the information system fund, which accounts for network and communication activities. Because services provided by these internal service funds predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide statements.

3. Notes to the Financial Statements:

The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition.

4. Additional Supplementary Information:

The basic financial statements are followed by a section of supplementary information that further explains and supports the information in the financial statements. The supplementary information includes a budgetary comparison schedule reconciling the statutory operating activities for budgetary purposes to the generally accepted principles operating activities and fund balances, as presented in the governmental fund financial statements.

5. Statistical Information:

Following the supplementary information is the statistical section of the Annual Comprehensive Financial Report (ACFR). The statistical section consists of historical data and non-financial data useful in establishing trends and should be used in conjunction with the financial information in establishing a full representation of the overall financial health of the City.

6. Compliance Reporting:

This section contains compliance reporting on internal controls and Federal awards. Compliance reporting on Federal awards is a federal requirement when expending monies in excess of \$750,000 from Federal awards.

Accounting System and Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal control is a process utilized by the City Council, Administration, and staff, which is designed to provide reasonable assurance, not absolute assurance, regarding the achievements of objectives in the following categories: (1) the effectiveness and efficiency of operations; (2) reliability of financial reporting; and (3) compliance with applicable laws and regulations. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefit likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

The financial statements meet requirements as set forth by the Governmental Accounting Standards Board (GASB). Generally accepted accounting principles promulgated by GASB, as appropriate for cities, have been followed in handling financial transactions and in preparation of reports.

Activities of the general fund, special revenue funds, debt service fund, and capital projects fund are included in the City's annual budget. Budgetary control is maintained by the issuance of monthly financial statements, which reflect current and year-to-date expenses in comparison to budgeted amounts. Anticipated expenses are reviewed to determine that sufficient funds are available prior to commitment. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Capital Assets. General capital assets include land, improvements to land, buildings, vehicles, machinery and equipment, infrastructure, and all other tangible assets that are used in operations and that have initial useful lives in excess of three years and which exceed the City's capitalization threshold of \$5,000. These capital assets provide services to the City's residents; consequently, these assets are not available for future spending. The largest portion of the City's net position (56.5%) reflects the net investment in capital assets, which totaled \$90,805,250 in FY2022.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City must elect to either a) depreciate these assets over their estimated useful life; or b) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. The City has elected to depreciate its assets. Accumulated depreciation was recorded for the first time in 2003 based on the date of acquisition and the life span of the asset.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve as a useful indicator of a city's financial position. In the case of the City of Moscow, assets exceeded liabilities by \$160,737,104 in FY2022.

City of Moscow Statement of Net Position (in Thousands)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 38,307	\$ 33,086	\$ 46,938	\$ 44,525	\$ 85,245	\$ 77,611
Capital assets (net of accumulated depreciation)	61,829	57,865	45,640	44,359	107,469	102,224
Total assets	\$ 100,136	\$ 90,951	\$ 92,578	\$ 88,884	\$ 192,714	\$ 179,835
Defined Benefit Pension	\$ 4,923	\$ 2,533	\$ 1,033	\$ 562	\$ 5,956	\$ 3,095
Total deferred outflows	\$ 4,923	\$ 2,533	\$ 1,033	\$ 562	\$ 5,956	\$ 3,095
Long-term debt	\$ 15,951	\$ 8,128	\$ 10,252	\$ 9,568	\$ 26,203	\$ 17,696
Other liabilities	6,841	5,336	4,681	3,793	11,522	9,129
Total liabilities	\$ 22,792	\$ 13,464	\$ 14,933	\$ 13,361	\$ 37,725	\$ 26,825
Defined benefit pension	\$ 243	\$ 6,005	\$ (35)	\$ 1,251	\$ 208	\$ 7,256
Total deferred inflows	\$ 243	\$ 6,005	\$ (35)	\$ 1,251	\$ 208	\$ 7,256
Net investment in						
Capital assets	\$ 54,348	\$ 49,575	\$ 36,457	\$ 34,038	\$ 90,805	\$ 83,613
Restricted	1,596	2,854	29,803	28,754	31,399	31,608
Unrestricted	26,080	21,587	12,453	12,042	38,533	33,629
Total Net Position	\$ 82,024	\$ 74,015	\$ 78,713	\$ 74,834	\$ 160,737	\$ 148,849

Statement of net position - as of the end of FY2022 the City's government-wide net position increased by \$11,888,523 (8.0%) to \$160,737,104. The increase identified in the business-type activities restricted net position is due to the accumulation of funds for future capital outlay. The City's business-type activities restricted fund balance of \$29,803,266 consists of \$28,702,285 for water, sewer, stormwater, and sanitation capital projects and \$1,100,981 for debt service. The City's restricted fund balance for governmental activities of \$1,595,984 consists of \$505,105 for debt service, \$300,766 for highway user tax purposes, and \$790,113 for parks and recreation as directed by Bobby Hamilton's bequest to the City in FY2000.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Moscow						
Changes In Net Position (in Thousands)						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Program Revenue:						
Charges for services	\$ 6,603	\$ 6,315	\$ 22,790	\$ 21,342	\$ 29,393	\$ 27,657
Operating grants and contributions	2,339	2,440			2,339	2,440
Capital grants and contributions	3,358	2,694	482	1,460	3,840	4,154
General Revenue:						
Property taxes	7,875	7,437			7,875	7,437
Sales taxes	2,749	2,573			2,749	2,573
Franchise taxes	1,312	1,307			1,312	1,307
Road and bridge taxes	1,786	855			1,786	855
Alcoholic beverage taxes	582	660			582	660
Gain/loss on sale of capital assets	903	42			903	42
Investment earnings	(438)	31	(628)	96	(1,066)	127
Total revenues	<u>27,069</u>	<u>24,354</u>	<u>22,644</u>	<u>22,898</u>	<u>49,713</u>	<u>47,252</u>
Expenses:						
General government	9,174	6,653			9,174	6,653
Public Safety	7,221	6,915			7,221	6,915
Highways and Streets	3,255	3,216			3,255	3,216
Recreation and Culture	4,793	3,318			4,793	3,318
Interest on long term debt	213	227			213	227
Water – distribution			3,484	3,144	3,484	3,144
Sewer – collection						
And treatment			4,220	4,381	4,220	4,381
Sanitation			5,010	4,705	5,010	4,705
Stormwater			456			
Total expenses	<u>24,656</u>	<u>20,329</u>	<u>13,170</u>	<u>12,230</u>	<u>37,826</u>	<u>32,559</u>
Transfers in (out)	5,595	4,842	(5,595)	(4,842)	0	0
Changes in net position	8,008	8,867	3,879	5,826	11,887	14,693
Net position - beginning	74,016	65,148	74,834	69,008	148,850	134,156
Net position - ending	<u>\$ 82,024</u>	<u>\$ 74,015</u>	<u>\$ 78,713</u>	<u>\$ 74,834</u>	<u>\$ 160,737</u>	<u>\$ 148,849</u>

Changes in net position - The table above shows that the changes in net position for FY2022 governmental activities increased the City's net position by \$8,009,237 (10.8%), and business-type activities increased net position by \$3,879,686 (5.2%). The City had total expenses of \$37,824,618 and total revenues of \$49,713,141, contributing to a total net position increase of \$11,888,523 (8.0%).

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As of the end of FY2022, the City's governmental funds reported a combined ending fund balance of \$20,969,301, an increase of \$2,728,678 (15.0%) when compared to the ending fund balance of \$18,240,623 for FY2021. The increase is mainly due to accumulation of funds in the Capital Projects fund for future projects.

The unassigned fund balance for the general fund is \$2,205,027 or 10.5% of the governmental fund balance. The \$2,205,027 is mostly comprised of outstanding receivables, which are collected within 60 days. The remaining unassigned fund balance within the governmental funds is available for spending at the government's discretion in accordance with adopted budgets. The remaining fund balances are either assigned a specific purpose or project or otherwise committed.

General Fund. The general fund is the maintenance and operation fund for the City. At the end of FY2022, the general fund balance was \$8,140,786, an \$899,943 (12.4%) increase from the ending balance of \$7,240,843 for FY2021. This fluctuation in balance is attributed to capital transfers to the fleet and capital projects funds for future capital outlay.

Street Fund. The street fund is responsible for the construction and maintenance of public streets and traffic services within the City. The ending fund balance for FY2022 was \$2,328,729, an increase of \$196,846 (9.2%) from the prior year's fund balance of \$2,131,883.

Recreation and Culture Fund. The recreation and culture fund accounts for the costs of maintaining and improving parks facilities, culture and recreational programs, and community center operations in the City. At the end of FY2022, the recreation and culture fund balance was \$1,327,496, a \$279,391 (26.7%) increase from the ending balance of \$1,048,105 for FY2021. Fund balance policy requires a working capital balance of \$937,915 leaving a fund balance of \$389,581. This is made up of \$157,250 of restricted fund balance and \$232,231 of assigned fund balance.

Capital Projects Fund. The capital projects fund accounts for money set aside by the City Council for identified and unidentified future projects. Additionally, this fund is used to accumulate grant match funds and capital grant monies for anticipated future projects. The accumulation of monies for street projects include: South Couplet Beautification, South Main Underpass, and the Public Avenue Safety Improvement projects. The accumulation for parks and recreation projects include land and park developments, playground equipment, building improvements, and parkland dedication. General government projects that were designed, constructed, or completed during the year include street improvements, sidewalk improvements, park pathways, and completion of the new police facility. The fund balance increased in FY2022 by \$2,563,145 (52.3%) to \$7,464,213 due to an increase in accumulation for future capital projects.

Hamilton Fund. The Hamilton fund accounts for money bequeathed to the City by the Last Will and Testament of Mr. Bobby C. Hamilton. Mr. Hamilton's will stipulates the money be designated "for the benefit of the Parks and Recreation Department to be used as much as possible for the benefit of young children." At the end of FY2022, the ending fund balance in the fund was \$790,113. This represents a decrease of \$1,308,344 (62.3%) from FY2021 due to funding of the Palouse Ice Rink and the net difference between interest earnings and the transfers to the parks and recreation department for funding operation of the Hamilton Indoor Recreation Center (HIRC).

Enterprise Funds. The City's proprietary funds consist of water, sewer, stormwater and sanitation.

The Water Fund. The water fund is responsible for the operation and maintenance of four tank reservoirs, six active wells, and the distribution systems for potable water. The City's reservoirs include two elevated tanks with capacities of 285,000 gallons and 450,000 gallons of water. However, the smaller reservoir is off-line and unlikely to return to service. The capacity of the two ground tank reservoirs is 2,000,000 gallons each. The wells are numbered, and wells #2 and #3 are supplied by the Wanapum Aquifer, while wells #6, #8, #9 and #10 access the deeper Grande Ronde Aquifer. Well #10 is now the largest producer at 3,200 gallons per minute. The consumption fees for commercial accounts are flat, while residential consumption fees are reflective of a tiered rate structure encouraging conservation. Construction of the second phase of the booster upgrades is underway with anticipated completion in FY2024. The Comprehensive Water System Plan was adopted in January 2012 and the Water Rate Study was approved in May 2020. Ending fund balance for FY2022 decreased by \$38,659 (1.6%) to \$2,354,556 due to an increase in project spending offset by a 5% overall water rate increase to support the water fund's capital improvement plan.

The Sewer Fund. The sewer fund accounts for the operation and maintenance of the Water Reclamation and Reuse Facility and the Water Reclamation conveyance system. The Water Reclamation and Reuse Facility treats on average 650 million gallons annually. The Water Reclamation conveyance system consists of 87 miles of sewer pipe and 4 lift stations pumping a combined average daily total of 300,000 gallons. Rates are comprised of two elements: a base fee and a consumption (volume) fee. Consumption fees are only assessed to commercial accounts and vary according to account classification due to contaminate loading at the Water Reclamation and Reuse Facility. The Comprehensive Sewer System Plan was adopted in June 2022 and the Sewer Rate Study approved in May 2020. Ending fund balance for FY2022 increased by \$1,273,990 (6.8%) to \$19,965,502.

The Stormwater Fund. The stormwater fund accounts for the planning, operation, construction, maintenance, and management of the stormwater control system. The stormwater system consists of 94 miles of storm drain pipe, 10 miles of open ditch, 3,000+ manholes/inlets, and 9.5 miles of receiving waters (Paradise Creek, Hogg Creek, S. Fork of the Palouse River). Rates are based on the total impervious surface area (ISA) for the three customer groups: residential properties, multi-family residential properties, and non-residential properties. The NPDES Permit went into effect in October 2019 and the stormwater fees were implemented in October 2021. Ending fund balance after the first year of operations was \$280,196.

The Sanitation Fund. The Sanitation fund accounts for all transactions related to the collection of garbage or refuse, recycling, and hauling or transportation and disposal. The City contracts with Latah Sanitation, Inc. (LSI) for collection and delivery of solid waste to the Solid Waste Processing Facility. The City contracts with Waste Connections, Inc., for transportation and final disposal of municipal solid waste at Finley Buttes Landfill in Boardman, Oregon. The City contracts with LSI for disposal of non-municipal solid waste (NMSW) at the LSI Landfill located at the Solid Waste Processing Facility site. LSI acts as the City's agent for collection of fees at the Solid Waste Processing Facility and NMSW Landfill from self-haul and commercial customers. The City also owns Moscow Recycling Center and contracts with Moscow Recycling (a division of LSI) for operations of the recycling center. The Sanitation Strategic Plan was adopted in February of 2011. The first Comprehensive Sanitation Rate Study was adopted in November of 2013 and a Sanitation Rate Study update was completed in FY2016 and FY2022. Ending fund balance for FY2022 increased by \$335,804 (3.3%) to \$10,654,476.

BUDGETARY HIGHLIGHTS

In the general fund, differences between the budget and actual figures included a \$380,292 (2.6%) net increase in total revenues and a \$1,777,771 (12.0%) decrease in total expenses. The significant highlights are summarized as follows:

- Revenues:
 - A \$249,482 positive variance in sales tax revenues,
 - A \$208,012 positive variance in property tax revenues,
 - A \$161,999 positive variance in refunds and reimbursements,
 - A \$85,406 positive variance in licenses and permits;
 - A \$314,543 negative variance in investment earnings.
- Expenses:
 - A \$1,081,154 positive variance for general government expenses,
 - A \$675,912 positive variance for public safety expenses.

Budget to actual revenues for the general fund reflect a mix of positive and negative variances in revenue. The remaining categories reflect minimal positive and negative variances.

Budget to actual expenses for the general fund reflect variances in general government and public safety expenses. The remaining categories reflect minimal positive and negative variances.

Additional information comparing the City's budgeted expenses to actual expenses can be found in the financial statements on pages 81-102 of this report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The City's net investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$90,805,250. This net investment in capital assets includes land, buildings, collection and distribution systems, improvements, equipment, roads, streets, and bridges. The total increase in the City's net investment in capital assets for FY2022 was 8.6% (a 9.6% increase for governmental activities and a 7.1% increase for business-type activities).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Major capital asset events during FY2022 included the following projects:

- City of Moscow Public Works Department:
 - Continued work on the South US95 Water / Sewer Extension (\$1,378,193)
 - Continued work on Mountain View Road Reconstruction (\$1,103,773)
 - Continued work on Sixth Street Bridge (\$544,556)
 - Continued work on Third Street Safety Improvements (\$842,535)
 - Completion of the Taylor Booster Station (\$336,425)
 - Continued work on Well 6 Building Replacement (\$347,841)
- City of Moscow Parks Department continued the development of Moscow parks and playgrounds (\$407,633)
- Completion of the new police facility (\$617,484)

Net Investment in Capital Assets

	Governmental Activities	Business-Type Activities	Total
Capital Assets	\$ 106,277,816	\$ 91,507,770	\$ 197,785,586
Depreciation	(44,446,958)	(45,867,416)	(90,314,374)
Total Liabilities	(7,482,674)		(7,482,674)
DEQ Loans & Bonds Payable		(9,183,288)	(9,183,288)
Total	<u>\$ 54,348,184</u>	<u>\$ 36,457,066</u>	<u>\$ 90,805,250</u>

Additional information on the City's capital assets can be found in Note 3 beginning on page 65 of this report.

Debt Outstanding, At Year-End

	Governmental Activities	Business-Type Activities	Total
General obligation bonds	\$ 6,285,000		\$ 6,285,000
Revenue bonds		\$ 2,910,000	2,910,000
Idaho DEQ Loan		3,951,250	3,951,250
Total	<u>\$ 6,285,000</u>	<u>\$ 6,861,250</u>	<u>\$ 13,146,250</u>

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Debt Outstanding. At the end of FY2022, the City had total bonded debt outstanding of \$9,195,000: \$2,910,000 representing bonds secured solely by specified sewer revenue resources and \$6,285,000 of general obligation bonds for construction of a new police facility.

In FY2021, the City secured a loan for improvements to the City's domestic water system in the amount of \$4,300,000. Current borrowings against this loan are \$2,282,247.

General Obligation and Revenue Bonds

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$6,285,000	\$ 7,050,000			\$ 6,285,000	\$ 7,050,000
Revenue bonds			\$ 2,910,000	\$ 3,920,000	2,910,000	3,920,000
Total	<u>\$6,285,000</u>	<u>\$ 7,050,000</u>	<u>\$ 2,910,000</u>	<u>\$ 3,920,000</u>	<u>\$ 9,195,000</u>	<u>\$ 10,970,000</u>

Additional information on the City's long-term debt can be found in Note 3D beginning on page 70 of this report.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability. Any questions or requests for additional information should be directed to the City's Finance Director, Sarah L. Banks, at City Hall, 206 East Third Street, Moscow, Idaho, 83843, by phone at (208) 883-7016, or by email at sbanks@ci.moscow.id.us.



BASIC FINANCIAL STATEMENTS

CITY OF MOSCOW, IDAHO

STATEMENT OF NET POSITION
September 30, 2022

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Urban Renewal Agency
ASSETS				
CURRENT ASSETS				
Cash	\$ 295,138	\$ 50,000	\$ 345,138	\$ 21,889
Investments	31,203,293	11,886,253	43,089,546	2,442,669
Receivables	3,524,703	2,297,406	5,822,109	4,376
Loans receivable		2,282,247	2,282,247	
Inventory		456,366	456,366	
Prepaid and other assets				5,260
Total current assets	35,023,134	16,972,272	51,995,406	2,474,194
NONCURRENT ASSETS				
Temporarily restricted cash and investments	2,536,656	29,965,550	32,502,206	
Net pension asset	748,582		748,582	
Capital assets:				
Land	9,368,336	1,675,539	11,043,875	679,420
Buildings	27,137,177	4,073,705	31,210,882	
Vehicles	7,914,818	181,175	8,095,993	
Improvements	44,848,252	1,129,271	45,977,523	
Machinery and equipment	8,078,531	16,168,858	24,247,389	
Infrastructure		64,328,728	64,328,728	
Construction in progress	5,348,885	3,950,494	9,299,379	
Information systems	3,556,217		3,556,217	
Right of use asset	25,600		25,600	
Accumulated depreciation	(44,446,958)	(45,867,416)	(90,314,374)	
Accumulated amortization	(2,327)		(2,327)	
Total noncurrent assets	65,113,769	75,605,904	140,719,673	679,420
Total assets	100,136,903	92,578,176	192,715,079	3,153,614
DEFERRED OUTFLOWS OF RESOURCES				
Defined benefit pension	4,922,892	1,032,978	5,955,870	

See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF NET POSITION
September 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Urban Renewal Agency
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and other current liabilities	\$ 1,123,490	\$ 1,895,520	\$ 3,019,010	\$ 92,316
Deposits payable	528,902	77,716	606,618	5,000
Accrued interest payable	32,123	67,578	99,701	
Unearned revenue	4,243,987	1,404,506	5,648,493	
Current portion of long-term liabilities	795,000	1,215,315	2,010,315	40,000
Current portion of compensated absences	117,584	20,286	137,870	
Total current liabilities	6,841,086	4,680,921	11,522,007	137,316
LONG-TERM OBLIGATIONS				
Compensated absences	823,088	141,998	965,086	
Landfill post closure care payable		88,491	88,491	
Net pension liability	8,440,685	2,053,339	10,494,024	
Long-term liabilities, net of current portion	6,687,674	7,967,973	14,655,647	237,537
Total long-term obligations	15,951,447	10,251,801	26,203,248	237,537
Total liabilities	22,792,533	14,932,722	37,725,255	374,853
DEFERRED INFLOWS OF RESOURCES				
Defined benefit pension	243,478	(34,888)	208,590	
NET POSITION				
Net investment in capital assets	54,348,184	36,457,066	90,805,250	452,420
Restricted for:				
Recreation and culture	790,113		790,113	
Debt service	505,105	1,100,981	1,606,086	44,312
Capital outlay		28,702,285	28,702,285	
Transportation	300,766		300,766	
Unrestricted	26,079,616	12,452,988	38,532,604	2,282,029
Total net position	\$ 82,023,784	\$ 78,713,320	\$ 160,737,104	\$ 2,778,761

See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Urban Renewal Agency
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental activities								
General government	\$ 9,173,761	\$ 3,851,254	\$ 628,245		\$ (4,694,262)	\$ (4,694,262)		
Public safety	7,220,500	1,700,139	715,727		(4,804,634)	(4,804,634)		
Highways and streets	3,254,599	345,185	936,823	\$ 3,357,815	1,385,224	1,385,224		
Recreation and culture	4,792,595	705,237	58,558	500	(4,028,300)	(4,028,300)		
Interest on long-term debt	213,408				(213,408)	(213,408)		
Total governmental activities	24,654,863	6,601,815	2,339,353	3,358,315	(12,355,380)	\$ 0	(12,355,380)	\$ 0
Business-type Activities								
Water	3,483,918	6,466,775		207,523		3,190,380	3,190,380	
Sewer	4,219,848	8,601,773		147,284		4,529,209	4,529,209	
Sanitation	5,009,635	6,558,333				1,548,698	1,548,698	
Stormwater	456,354	1,163,513		127,287		834,446	834,446	
Total business-type activities	13,169,755	22,790,394	0	482,094	0	10,102,733	10,102,733	0
Total primary government	\$ 37,824,618	\$ 29,392,209	\$ 2,339,353	\$ 3,840,409	(12,355,380)	10,102,733	(2,252,647)	0
Component Units:								
Urban Renewal Agency	\$ 507,433						0	(507,433)
Total component units	\$ 507,433	\$ 0	\$ 0	\$ 0			0	(507,433)
General revenues:								
Property taxes					7,874,875		7,874,875	876,060
Sales taxes					2,749,482		2,749,482	
Franchise taxes					1,312,134		1,312,134	
Road and bridge taxes					1,786,012		1,786,012	
Alcoholic beverage taxes					582,294		582,294	
Unrestricted investment earnings (losses)					(438,315)	(628,475)	(1,066,790)	15,035
Gain on sale of capital assets					903,163		903,163	(31,234)
Transfers					5,594,972	(5,594,972)	0	
					20,364,617	(6,223,447)	14,141,170	859,861
Change in net position					8,009,237	3,879,286	11,888,523	352,428
Net position - beginning					74,014,547	74,834,034	148,848,581	2,426,333
Net position - ending					\$ 82,023,784	\$ 78,713,320	\$ 160,737,104	\$ 2,778,761

CITY OF MOSCOW, IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2022

	General	Streets	Recreation and Culture	Capital Projects	Hamilton	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 284,373		\$ 765				\$ 285,138
Investments	10,012,848	\$ 2,620,642	1,436,562	\$ 7,478,947	\$ 788,832	\$ 934,366	23,272,197
Receivables	1,498,151	401,196	2,704	328,344	1,281	19,025	2,250,701
Total assets	<u>\$ 11,795,372</u>	<u>\$ 3,021,838</u>	<u>\$ 1,440,031</u>	<u>\$ 7,807,291</u>	<u>\$ 790,113</u>	<u>\$ 953,391</u>	<u>\$ 25,808,036</u>
LIABILITIES							
Accounts payable	\$ 83,598	\$ 51,581	\$ 32,598	\$ 343,078		\$ 26,683	\$ 537,538
Accrued salaries and benefits	356,002	27,479	55,563			2,734	441,778
Deposits payable	9,260	614,049					623,309
Other accruals	915						915
Interfund payable	250,000						250,000
Unearned revenue - other	2,917,700		24,374			6,010	2,948,084
Total liabilities	<u>3,617,475</u>	<u>693,109</u>	<u>112,535</u>	<u>343,078</u>	<u>\$ 0</u>	<u>35,427</u>	<u>4,801,624</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	37,111						37,111
Total deferred inflows of resources	<u>37,111</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,111</u>
FUND BALANCES							
Restricted for:							
Streets		300,766					300,766
Parks and recreation					790,113		790,113
Recreation and culture			157,250				157,250
Debt service						505,105	505,105
Committed for:							
Working capital	5,069,000	1,059,124	937,915			93,797	7,159,836
Drug enforcement	67,200						67,200
Assigned for:							
Compensated absences	746,059	47,501	77,148			1,026	871,734
VEBA proceeds	53,500	4,500					58,000
Special revenue fund operations		916,838	155,183			255,587	1,327,608
Capital projects				7,464,213		26,838	7,491,051
Debt service						35,611	35,611
Unassigned, reported in:							
General fund	2,205,027						2,205,027
Total fund balances	<u>8,140,786</u>	<u>2,328,729</u>	<u>1,327,496</u>	<u>7,464,213</u>	<u>790,113</u>	<u>917,964</u>	<u>20,969,301</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,795,372</u>	<u>\$ 3,021,838</u>	<u>\$ 1,440,031</u>	<u>\$ 7,807,291</u>	<u>\$ 790,113</u>	<u>\$ 953,391</u>	<u>\$ 25,808,036</u>

CITY OF MOSCOW, IDAHO

RECONCILIATION OF THE STATEMENT OF NET POSITION
TO THE BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2022

Total fund balances - Governmental Funds	\$ 20,969,301
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:	
Cost of capital assets, excluding internal service funds	93,239,547
Accumulated depreciation, excluding internal service funds	(36,277,468)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
General government debt	(6,317,123)
Unamortized premiums on bonds	(1,174,596)
Compensated absences to employees	(871,733)
Deferred outflows and deferred inflows for pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Deferred outflows	4,632,007
Deferred inflows	(163,758)
Deferred outflows and deferred inflows for leases are not due and payable in the current period and, therefore, are not reported in the funds:	
Deferred outflows	1,272,363.00
Deferred inflows	(1,301,913.00)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Net pension asset	748,582
Net pension liability	(7,964,325)
Property taxes receivable to be collected this year; but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	43,120
Internal service funds are used by management to charge information systems services and fleet services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	<u>15,189,780</u>
Total net position - Governmental Activities	<u>\$ 82,023,784</u>

See accompanying notes
47

CITY OF MOSCOW, IDAHO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS

Year Ended September 30, 2022

	General	Streets	Recreation and Culture	Capital Projects	Hamilton	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes							
Property	\$ 6,791,047					\$ 1,095,556	\$ 7,886,603
Sales	2,749,482						2,749,482
Franchise	1,312,134						1,312,134
Alcoholic beverage	582,294						582,294
Road and bridge		\$ 1,786,012					1,786,012
Licenses and permits	943,197		\$ 450	\$ 10,600			954,247
Intergovernmental	829,074	993,994	10,116	2,801,706		69,544	4,704,434
Charges for services	1,606,508	297,382	609,904			36,760	2,550,554
Fines	130,057						130,057
Special assessments							
Investment earnings (losses)	(204,543)	(68,333)	(38,232)	55,481	\$ 10,099	(7,697)	(253,225)
Contributions and donations	28,245		48,442	499,438			576,125
Refunds and reimbursements	331,999	8,060	14,099	23,103			377,261
Other	101,021		11,690			199	112,910
Total revenues	<u>15,200,515</u>	<u>3,017,115</u>	<u>656,469</u>	<u>3,390,328</u>	<u>10,099</u>	<u>1,194,362</u>	<u>23,468,888</u>
EXPENDITURES							
Current							
General government	5,264,841					450	5,265,291
Public safety	7,097,804						7,097,804
Recreation and culture			3,032,503	1,200	1,000,000	246,098	4,279,801
Transportation		1,599,785				24,290	1,624,075
Debt service							
Principal retirement						765,000	765,000
Interest						247,534	247,534
Capital outlay	650,320			5,226,813			5,877,133
Total expenditures	<u>13,012,965</u>	<u>1,599,785</u>	<u>3,032,503</u>	<u>5,228,013</u>	<u>1,000,000</u>	<u>1,283,372</u>	<u>25,156,638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,187,550</u>	<u>1,417,330</u>	<u>(2,376,034)</u>	<u>(1,837,685)</u>	<u>(989,901)</u>	<u>(89,010)</u>	<u>(1,687,750)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	4,285,000	993,355	2,794,380	3,559,929		211,898	11,844,562
Transfers out	(5,572,607)	(2,213,839)	(138,955)	(58,786)	(318,443)	(25,191)	(8,327,821)
Gain on sale				899,687			899,687
Total other financing sources (uses)	<u>(1,287,607)</u>	<u>(1,220,484)</u>	<u>2,655,425</u>	<u>4,400,830</u>	<u>(318,443)</u>	<u>186,707</u>	<u>4,416,428</u>
NET CHANGE IN FUND BALANCES	899,943	196,846	279,391	2,563,145	(1,308,344)	97,697	2,728,678
FUND BALANCES AT BEGINNING OF YEAR	<u>7,240,843</u>	<u>2,131,883</u>	<u>1,048,105</u>	<u>4,901,068</u>	<u>2,098,457</u>	<u>820,267</u>	<u>18,240,623</u>
FUND BALANCES AT END OF YEAR	<u>\$ 8,140,786</u>	<u>\$ 2,328,729</u>	<u>\$ 1,327,496</u>	<u>\$ 7,464,213</u>	<u>\$ 790,113</u>	<u>\$ 917,964</u>	<u>\$ 20,969,301</u>

See accompanying notes
48

CITY OF MOSCOW, IDAHO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

Net change in fund balances - Total Governmental Funds	\$ 2,728,678
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation:	
Current year capital outlay	5,877,133
Current year depreciation	(2,018,095)
Amounts borrowed on long-term debt are reported in the governmental funds as other financing sources. Amounts repaid on long-term debt are reported in the governmental funds as expenditures. However, for governmental activities, the borrowing and repayment of funds is reflected as outstanding long-term debt:	
Current year repayment of long-term debt	765,000
Change in interest payable	2,344
Change in compensated absences	(93,646)
Net pension liability and the related deferred outflows and deferred inflows are not considered available for the governmental funds in the current year:	
Current year net pension liability, deferred outflows, and deferred inflows	(711,228)
Some amounts receivable will not be collected for several months after the fiscal year-ends, and they are not considered available revenues in the governmental funds. Instead, they are counted as deferred tax revenues. They are, however, recorded as revenues in the statement of activities:	
Current year taxes receivable	43,121
Prior year taxes receivable	(89,316)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. They are, however, recorded as expenditures in the statement of activities:	
Amortization of bond premiums	66,249
Internal service funds are used by management to charge service center equipment to individual funds. The net revenue of the internal service funds is reported with governmental activities.	1,438,997
Change in net position - Governmental Activities	\$ 8,009,237

See accompanying notes
49

CITY OF MOSCOW, IDAHO

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2022

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Sanitation	Stormwater	Total	
ASSETS						
CURRENT ASSETS						
Cash	\$ 20,000	\$ 20,000	\$ 10,000		\$ 50,000	\$ 10,000
Investments	4,427,240	3,419,917	3,512,823	\$ 526,273	11,886,253	10,467,753
Receivables	893,589	746,191	536,116	121,510	2,297,406	1,639
Internal balances						250,000
Loans receivable	2,282,247				2,282,247	
Inventory	237,372	218,994			456,366	
Total current assets	7,860,448	4,405,102	4,058,939	647,783	16,972,272	10,729,392
NONCURRENT ASSETS						
Cash and investments - restricted	5,369,156	17,645,183	6,888,374	62,837	29,965,550	
Capital assets, net	22,075,597	22,581,549	811,438	171,770	45,640,354	4,866,452
Total noncurrent assets	27,444,753	40,226,732	7,699,812	234,607	75,605,904	4,866,452
Total assets	35,305,201	44,631,834	11,758,751	882,390	92,578,176	15,595,844
DEFERRED OUTFLOWS OF RESOURCES						
Defined benefit pension	459,610	464,852	63,951	44,565	1,032,978	290,885
LIABILITIES						
CURRENT LIABILITIES						
Accounts payable and other current liabilities	622,963	802,568	451,700	18,289	1,895,520	48,852
Deposits payable	77,716				77,716	
Accrued interest payable	35,107	32,471			67,578	
Revenue bonds - current	180,315	1,035,000			1,215,315	
Current portion of compensated absences	11,413	5,683	1,674	1,517	20,287	8,617
Unearned Revenue	1,004,506			400,000	1,404,506	-
Total current liabilities	1,932,020	1,875,722	453,374	419,806	4,680,922	57,469
LONG-TERM OBLIGATIONS						
Compensated absences	79,888	39,777	11,714	10,618	141,997	60,322
Post closure care payable			88,491		88,491	
Lease liability						23,078
Net pension liability	830,080	898,387	133,982	190,890	2,053,339	476,360
Revenue bonds payable	6,053,182	1,914,791		-	7,967,973	
Total long-term obligations	6,963,150	2,852,955	234,187	201,508	10,251,800	559,760
Total liabilities	8,895,170	4,728,677	687,561	621,314	14,932,722	617,229
DEFERRED INFLOWS OF RESOURCES						
Defined benefit pension	61,135	46,899	(21,193)	(121,729)	(34,888)	79,720
NET POSITION						
Net investment in capital assets	15,842,100	19,631,758	811,438	171,770	36,457,066	4,866,452
Restricted for:						
Debt service		1,100,981			1,100,981	
Future capital outlay	5,277,855	16,498,742	6,874,986	50,702	28,702,285	10,323,328
Unrestricted	5,688,551	3,089,629	3,469,910	204,898	12,452,988	
Total net position	\$ 26,808,506	\$ 40,321,110	\$ 11,156,334	\$ 427,370	\$ 78,713,320	\$ 15,189,780

See accompanying notes
50

CITY OF MOSCOW, IDAHO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 PROPRIETARY FUNDS
 Year Ended September 30, 2022

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Sanitation	Stormwater	Total	
OPERATING REVENUES						
Charges for services	\$ 6,463,719	\$ 8,550,656	\$ 6,554,240	\$ 1,163,513	\$ 22,732,128	\$ 2,323,445
Other services	3,056	11,326	4,093		18,475	
Operating grant						600,000
Total operating revenues	6,466,775	8,561,982	6,558,333	\$ 1,163,513	22,750,603	2,923,445
OPERATING EXPENSES						
Water - distribution	2,658,540				2,658,540	
Sewer - collection and treatment		3,069,935			3,069,935	
Sanitation			4,960,040		4,960,040	
Stormwater collection and treatment				429,846	429,846	
Services provided						1,944,411
Depreciation	627,792	956,447	31,231	1,912	1,617,382	814,429
Total operating expenses	3,286,332	4,026,382	4,991,271	431,758	12,735,743	2,758,840
OPERATING INCOME (LOSS)	3,180,443	4,535,600	1,567,062	731,755	10,014,860	164,605
NONOPERATING REVENUES (EXPENSES)						
Investment earnings	(166,335)	(274,021)	(188,119)		(628,475)	(185,090)
Interest expense	(90,330)	(83,862)			(174,192)	
PERSI retirement actuarial charges	(107,256)	(109,604)	(18,366)	(24,596)	(259,822)	(67,234)
Gain (loss) on disposition of assets						3,476
Amortization of bond premium		39,791			39,791	
Total nonoperating revenues (expenses)	(363,921)	(427,696)	(206,485)	(24,596)	(1,022,698)	(248,848)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	2,816,522	4,107,904	1,360,577	707,159	8,992,162	(84,243)
CONTRIBUTIONS AND TRANSFERS						
General facility charges	164,700	143,643			308,343	
Capital contributions	42,823	3,641		127,287	173,751	
Transfers in	825,398	1,521,632		74,400	2,421,430	1,527,240
Transfers out	(3,505,632)	(2,941,197)	(1,088,095)	(481,476)	(8,016,400)	(4,000)
Total contributions and transfers	(2,472,711)	(1,272,281)	(1,088,095)	(279,789)	(5,112,876)	1,523,240
CHANGE IN NET POSITION	343,811	2,835,623	272,482	427,370	3,879,286	1,438,997
NET POSITION AT BEGINNING OF YEAR	26,464,695	37,485,487	10,883,852	0	74,834,034	13,750,783
NET POSITION AT END OF YEAR	\$ 26,808,506	\$ 40,321,110	\$ 11,156,334	\$ 427,370	\$ 78,713,320	\$ 15,189,780

See accompanying notes
51

CITY OF MOSCOW, IDAHO

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended September 30, 2022

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Sanitation	Stormwater	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 6,465,507	\$ 8,526,553	\$ 6,613,205	\$ 1,442,003	\$ 23,047,268	\$ 2,327,424
Payments from other funds		250,000			250,000	
Payments to suppliers	(1,219,337)	(1,459,610)	(4,786,029)	(139,846)	(7,604,822)	(1,335,208)
Payments to employees	(1,210,335)	(1,228,608)	(198,024)	(259,576)	(2,896,543)	(730,402)
Net cash provided by operating activities	4,035,835	6,088,335	1,629,152	1,042,581	12,795,903	261,814
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	825,398	1,521,632		74,400	2,421,430	1,527,240
Transfers to other funds	(3,505,632)	(2,941,197)	(1,088,095)	(481,476)	(8,016,400)	(4,000)
Net cash provided (used) by noncapital financing activities	(2,680,234)	(1,419,565)	(1,088,095)	(407,076)	(5,594,970)	1,523,240
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(1,074,695)	(1,604,252)		(46,395)	(2,725,342)	(952,165)
Right of use asset						(25,600)
Sale of capital assets						(33,450)
General facility charges	164,700	143,643			308,343	
Principal paid on capital debt	(176,326)	(1,010,000)			(1,186,326)	
Interest paid on capital debt	(91,896)	(98,736)			(190,634)	
Net cash used by capital and related financing activities	(1,178,217)	(2,569,347)	0	(46,395)	(3,793,959)	(1,011,215)
CASH FLOWS FROM INVESTING ACTIVITIES						
Net investment activity in LGIP	(11,096)	(1,825,402)	(352,938)	(589,110)	(2,778,546)	(611,827)
Lease liability						23,078
Interest received	(166,288)	(274,021)	(188,119)		(628,428)	(185,090)
Net cash used by investing activities	(177,384)	(2,099,423)	(541,057)	(589,110)	(3,406,974)	(773,839)
Net change in cash	0	0	0	0	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	20,000	20,000	10,000	0	50,000	10,000
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 20,000	\$ 20,000	\$ 10,000	\$ 0	\$ 50,000	\$ 10,000

See accompanying notes
52

CITY OF MOSCOW, IDAHO

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended September 30, 2022

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Sanitation	Stormwater	Total	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
Operating income	\$ 3,180,443	\$ 4,535,600	\$ 1,567,062	\$ 731,755	\$ 10,014,860	\$ 164,605
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	627,792	956,447	31,231	1,912	1,617,382	814,429
Changes in:						
Accounts receivable	(145,241)	(35,429)	54,872	(121,510)	(247,308)	3,979
Due to (from) other funds		250,000			250,000	
Inventory	63,210	(11,372)			51,838	
Prepaid assets						
Accounts payable	167,169	394,438	132,928	5,707	700,242	(122,553)
Payroll payable	(2,747)	4,310	2,310	12,582	16,455	2,025
Deposits payable	3,667				3,667	
Contracts payable	15,614				15,614	
Unearned revenue	140,306			400,000	540,306	(600,000)
Post closure care payable			(158,532)		(158,532)	
Other assets and liabilities	(14,378)	(5,659)	(719)	12,135	(8,621)	(671)
Net cash provided by operating activities	<u>\$ 4,035,835</u>	<u>\$ 6,088,335</u>	<u>\$ 1,629,152</u>	<u>\$ 1,042,581</u>	<u>\$ 12,795,903</u>	<u>\$ 261,814</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES						
Capital asset contributions received	<u>\$ 42,823</u>	<u>\$ 3,641</u>	<u>\$ 0</u>	<u>\$ 127,287</u>	<u>\$ 173,751</u>	<u>\$ 0</u>

See accompanying notes
53

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Reporting Entity**

The City of Moscow, Idaho, was incorporated on July 12, 1887. The City operates under a Mayor/Council form of government and provides the following services as authorized by its charter and by Title 50 of the *Idaho Code*: general government, public safety, highway and streets, culture and recreation, community development, water, sewer, stormwater, and sanitation.

United States generally accepted accounting principles require the City of Moscow's financial statements to include component units. Component units are entities for which the City of Moscow is considered to be financially accountable. The City has one discretely presented component unit that is reported in a separate column in the government-wide financial statement to emphasize that it is legally separate from the government.

Discretely Presented Component Unit. The Moscow Urban Renewal Agency (the Agency), is empowered to engage in the general economic revitalization and redevelopment of the City through acquisition and development of property, public improvements, and revitalization activities in those areas of the City determined to be in a declining condition. The Agency's governing board is made up of seven commissioners appointed by the Mayor of the City of Moscow. The City's management also provides the Agency with management and oversight through a service contract with an annual obligation of \$53,733. Complete financial statements of the Agency may be obtained at the City of Moscow's administrative offices.

B. Measurement Focus Basis of Accounting and Basis of Presentation

The financial statements of the City are prepared in accordance with United States generally accepted accounting principles (GAAP). The City uses the following two bases of accounting in these financial statements.

Economic Resources Measurement Focus and Accrual Basis of Accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting. Under this measurement focus, revenues are recorded when they become measurable and available. For this purpose, the City considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal year-end. All material revenues, including property taxes, grants, entitlements, and donations, are considered measurable and available and are, thus, susceptible to accrual.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)**

Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting (Continued). Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash. The City reports unearned revenue in its fund financial statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the City receives resources before it has a legal claim to them, as when recreational program or grant monies are received prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. An exception to this general rule is principal and interest on general long-term obligations, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds.

Restricted Resources

Program expenses are allocated to restricted program revenue first and then to the next highest level of net position/fund balance restrictions when both restricted and unrestricted resources are available.

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB #54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB #54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable

Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted

Includes amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed

Includes amounts that can only be used for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

Assigned

Includes amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)****Restricted Resources (Continued)****Unassigned**

Residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned.

Government-Wide Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole. Individual funds are not displayed but the statements distinguish governmental activities generally supported by taxes, intergovernmental revenues, and other non-exchange transactions from business-type activities, generally financed in whole or in part with fees charged to external customers. Eliminations have been made to minimize the double-counting of internal activities, interfund services provided and used are not eliminated in the process of consolidation.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the function program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. These revenues are subject to externally imposed restrictions to these program uses. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, including the reclassification or elimination of internal activity (between or within funds).

Fund Financial Statements

The fund financial statements provide information about the City's fund categories. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All remaining funds are aggregated and reported as non-major funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)**Fund Financial Statements (Continued)**

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. This is the City's primary operating fund. The General Fund 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. Dedicated revenue is derived from state shared revenues and gas, county road, and bridge taxes.
- 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 and Culture Fund" accounts for the costs of maintaining and improving park facilities, recreational programs, and community center operations in the City. Revenue is derived from user fees of the park facilities.
- Hamilton Fund. The "Hamilton Fund" accounts for the money willed to the City by Mr. Bobby C. Hamilton. Mr. Hamilton's will 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." The Hamilton Fund is considered a special revenue fund

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 nonoperating 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 tap 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 nonoperating revenues and expenses.

The enterprise funds recognize general facility charges as non-operating revenue. General facility charges represent a charge to new customers for their share of the capital cost of increasing the capacity of the system to meet the additional demand created by the connection of new customers.

Enterprise Funds. Enterprise Funds are used to account for activities that are similar to those often found in the private sector. The City reports the following major 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 sewer services to the residents of the city.
- Sanitation Fund. This activity provides sanitation services to all City residents.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus Basis of Accounting and Basis of Presentation (Continued)

Fund Financial Statements (Continued)

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.

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the state of Idaho and its agencies, U.S. Treasury and U.S. agencies, City coupon and local improvement district bonds, repurchase agreements, tax and revenue anticipation bonds, notes, and the Idaho State Treasurer's Local Government Investment Pool (LGIP).

Investments are stated at fair value as quoted for the purchase and sale of units.

Deposits in the LGIP are stated at fair value, which is the same as the value of the pool shares. The Idaho State Treasurer oversees the LGIP under the Joint Exercises of Power provisions of *Idaho Code*.

The State Treasurer combines deposits from all governmental entities in the State, which participate in the LGIP and purchases the following types of investments:

- Local Certificates of Deposit
- Repurchase Agreements
- U.S. Government Securities
- Bonds and debentures of "A" rated companies

The entities participating in the LGIP own a percentage of each investment held. This percentage is calculated by dividing the individual entity's deposits by the total deposits held in the LGIP. The purpose of this is to:

- Increase the overall rate of return.
- Reduce the risk of default.
- Place each entity under the FDIC and SLIC limits of \$250,000.

Investments held at year-end are disclosed in Note 3A.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)****2. Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “interfund receivables/payables” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements.

All trade accounts receivable are shown net of an allowance for doubtful accounts. No allowance for uncollectible accounts has been provided for governmental and enterprise fund receivables. Management has determined that uncollectible amounts are immaterial. Substantially, all property taxes are collected; therefore, no allowance is provided for property taxes.

The City’s property taxes are levied by Latah County in November and payable on December 20 and June 20 following the levy date. Taxes are remitted to the City in the month following collection. When the taxes are delinquent a lien is filed the day following the due date. A tax deed is issued on property three years from the date of delinquency. At fiscal year-end, the receivables represent delinquent taxes. Amounts not paid within 60 days are recorded as unavailable revenue for the fund financial statements.

3. Inventory

Inventory is valued at cost, which approximates market, using the first-in, first-out method. The cost of inventories are recorded as expenditures when consumed rather than when purchased.

4. Capital Assets

The City’s property, plant, and equipment, with useful lives of more than three years and an initial individual cost of more than \$5,000, are stated at historical cost. Donated capital assets are valued at their acquisition value. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Infrastructure assets acquired prior to implementation of GASB 34 are also reported.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

4. Capital Assets (Continued)

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Type</u>	<u>Years</u>
Buildings and structures	10 to 40
Infrastructure systems	20 to 50
Machinery and equipment	3 to 15

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. For example, grant expenditures paid in advance of meeting timing requirements.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The item "unavailable revenue" is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure of the governmental fund that will pay it. Only the portion of vested or accumulated leave that has matured is reported as a liability in the governmental funds. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for the vesting portion of accumulating sick leave benefits that is estimated will be taken by the employee at retirement. Each fund is responsible to pay for its own compensated absences.

The funds that have historically paid for compensated absences are the general, street, recreation and culture, fleet, information systems, and enterprise funds. City-wide compensated absences accrued and paid out were \$91,971 and \$136,418, respectively, during the current year. This resulted in a change of liability from \$1,147,403 to \$1,102,956. The current amount of \$137,870, which is shown on the statement of net position, has been estimated by the City based on a reasonable estimate of expected usage.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)****7. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the current period.

8. Cash Flow Statement

The City considers all bank accounts, restricted, and unrestricted cash to be cash for the proprietary and internal service funds statement of cash flow purposes.

9. Use of Estimates

Management of the City uses estimates and assumptions in preparing financial statements in accordance with United States generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that management uses.

10. Adoption of New Accounting Standard

As of October 1, 2021, the City adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The City did not identify lease contracts that required recognition under the provision of GASB Statement No. 87, resulting in no prior effect on the beginning net position and fund balance as of October 1, 2021.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

2. BUDGETARY AND LEGAL COMPLIANCE

A. Budgetary Information

The City Council follows these procedures in establishing the budgetary data reflected in the financial statements:

Prior to September 1, the City Supervisor submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1 and ending September 30. The operating budget includes proposed expenditures and the means of allocating resources by fund.

Public hearings are conducted at various times during the year to obtain taxpayer comments.

Prior to the submission to the county auditor on the Thursday following the first Tuesday in September, the budget is legally enacted through passage of an appropriations ordinance. The budget covers all governmental and proprietary fund types. The City adopts budgets on the modified accrual basis of accounting for all governmental fund types. The City adopts budgets on the accrual basis of accounting for proprietary fund types. At any time during the fiscal year, the Council may amend the appropriations ordinance for unforeseen and unanticipated revenues by following the same procedures used during the budget adoption process.

Revisions that alter the total expenditures of any fund must be approved by the City Council and the legal level of budgetary control is the fund level.

For the fiscal year ended September 30, 2022, no fund expenditures exceeded appropriations.

3. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits and investment policies are disclosed in Note 1C.

The bank statement cash balances amounted to \$2,236,809. Of the bank statement cash balances, \$277,360 was covered by federal depository insurance.

As of September 30, 2022, the City had the following investments and maturities:

	Less than 1	1-5	Greater than 5	Interest Rate	Fair Value
U.S. Government obligations	\$ 3,185,284	\$ 12,996,054		0.10-2.13	\$ 16,181,338
Certificate of deposit	5,462,455	6,082,699		0.10-3.00	11,545,154
Corporate obligations	2,917,298	7,835,711		0.00-2.30	10,753,009
Cash and equivalents	828,497			0.03-0.32	828,497
External investment pools	36,259,103			0.1206	36,259,103
Other	50,620				50,620
Total investments	<u>\$ 48,703,257</u>	<u>\$ 26,914,464</u>	<u>\$ 0</u>		<u>\$ 75,617,721</u>

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)**A. Deposits and Investments (Continued)**

Other investments in the governmental activities include gold, silver, and jewelry. The City did not invest in corporate stock or these other investments. They were received from the estate of Bobby C. Hamilton. Other investments also include accrued income held in the City's Moreton Asset Management investment account.

Interest rate risk: The risk that changes in interest rate will reduce the value of the City's investments. As a means of limiting exposure to loss the City structures their portfolio so that maturities meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Also, the policy calls for investing funds primarily in shorter-term securities and limiting the average maturity of the portfolio.

Credit risk: As of September 30, 2022, the City's investment in the LGIP is unrated. The City's investments held through private investment banks are a variety of U.S. agency bonds, certificates of deposit, corporate bonds, and money market funds. The rating of these investments vary per type of investment. Overall Moody's rating of the Moreton Asset Management investment account is stated as A1.

Concentration of credit risk: The City's investment policy states that the City shall mitigate concentration risk by:

1. Limiting investments to avoid over concentration in securities from a specific issuer or business sector,
2. Limiting investment in securities that have higher credit risks,
3. Investing in securities with varying maturities, and
4. Continuously investing a portion of the portfolio in readily available funds such as the LGIP, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Custodial Credit Risk – Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's policies regarding investments require that the City only uses financial institutions and depositories approved to do business in the state of Idaho. Policies also require that the City only invests in securities allowed by *Idaho Code* 50-1013 and uses brokers that qualify under Securities & Exchange Commission *Rule 15C3-1*.

Fair Value Measurements - Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following sets forth, by level, the fair value hierarchy. The City held investment securities at fair value that meet the level 2 methodology.

The following table represents the City's investments that are measured or disclosed at fair value on a recurring basis. The City does not have any financial assets that are measured at fair value on a non-recurring basis.

Investment Type	Fair Value	Fair Value Hierarchy		
		Level 1	Level 2	Level 3
<u>Debt Securities:</u>				
U.S. Government obligations	\$ 16,181,338	\$ 16,181,338		
Certificate of Deposit	11,545,154		\$ 11,545,154	
Corporate obligations	10,753,009		10,753,009	
Money Market Funds	828,497	828,497		
External investment pools	36,259,103		36,259,103	
Other	50,620	50,620		
Total investments				
measured at fair value	\$ 75,617,721	\$ 17,060,455	\$ 58,557,266	\$ 0

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 9,373,336		\$ (5,000)	\$ 9,368,336
Construction in progress	12,244,693	\$ 3,255,785	(10,151,593)	5,348,885
Total capital assets, not being depreciated	21,618,029	3,255,785	(10,156,593)	14,717,221
Capital assets being depreciated				
Buildings	16,631,364	10,750,932	(245,119)	27,137,177
Vehicles	7,204,748	724,287	(14,217)	7,914,818
Improvements	43,101,567	1,777,935	(31,250)	44,848,252
Equipment	7,780,369	320,868	(22,706)	8,078,531
Information systems	3,391,218	164,999		3,556,217
Total capital assets being depreciated	78,109,266	13,739,021	(313,292)	91,534,995
Less accumulated depreciation for				
Buildings	(7,878,955)	(400,970)	207,945	(8,071,980)
Vehicles	(4,064,013)	(595,385)	14,217	(4,645,181)
Improvements	(22,517,645)	(1,415,190)	1,105	(23,931,730)
Equipment	(5,229,483)	(238,928)	22,707	(5,445,704)
Information systems	(2,172,639)	(179,724)		(2,352,363)
Total accumulated depreciation	(41,862,735)	(2,830,197)	245,974	(44,446,958)
Total capital assets, being depreciated, net	36,246,531	10,908,824	(67,318)	47,088,037
Governmental activities capital assets, net	\$ 57,864,560	\$ 14,164,609	\$ (10,223,911)	\$ 61,805,258

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Capital Assets (Continued)

Business-Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 1,675,539			\$ 1,675,539
Construction in progress	2,775,405	\$ 1,938,030	\$ (762,941)	3,950,494
Total capital assets, not being depreciated	4,450,944	1,938,030	(762,941)	5,626,033
Capital assets being depreciated:				
Buildings	4,047,507	26,198		4,073,705
Vehicles	181,175			181,175
Improvements	645,362	483,909		1,129,271
Water systems	30,152,564	695,076		30,847,640
Equipment	16,168,858			16,168,858
Sewer systems	32,963,036	518,820	(768)	33,481,088
Total capital assets being depreciated	84,158,502	1,724,003	(768)	85,881,737
Less accumulated depreciation for:				
Buildings	(1,946,695)	(84,357)		(2,031,052)
Vehicles	(181,175)			(181,175)
Improvements	(559,000)	(13,787)		(572,787)
Water systems	(11,455,769)	(573,671)		(12,029,440)
Equipment	(15,142,232)	(100,939)		(15,243,171)
Sewer systems	(14,965,931)	(844,628)	768	(15,809,791)
Total accumulated depreciation	(44,250,802)	(1,617,382)	768	(45,867,416)
Total capital assets, being depreciated, net	39,907,700	106,621	0	40,014,321
Business-type activities capital assets, net	\$ 44,358,644	\$ 2,044,651	\$ (762,941)	\$ 45,640,354

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities:

General government	\$ 206,438
Public safety	349,001
Recreation and culture	475,525
Streets, including depreciation of general infrastructure assets	1,799,233
Total depreciation expense - governmental activities	<u>\$ 2,830,197</u>

Business-type Activities:

Water	\$ 627,792
Sewer	956,447
Sanitation	31,232
Stormwater	1,911
Total depreciation expense - business-type activities	<u>\$ 1,617,382</u>

Construction Commitments. The City of Moscow has no construction commitments as of September 30, 2022.

C. Interfund Receivables, Payables, and Transfers

All interfund balances at September 30, 2022, are due to pooling of the City's cash. The City had the following interfund balances at September 30, 2022.

Interfund Receivables and Payables:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General		\$ 250,000
Information Systems	\$ 250,000	
Total interfund receivables and payables	<u>\$ 250,000</u>	<u>\$ 250,000</u>

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Interfund Receivables, Payables, and Transfers (Continued)

Interfund Transfers:

<u>Fund</u>	Transfers <u>In</u>	Transfers <u>Out</u>
General	\$ 4,285,000	\$ 5,572,607
Streets	993,355	2,213,839
Recreation and Culture	2,794,380	138,955
MSD Community Fields	72,674	4,011
1912 Center	139,224	21,180
Water	825,398	3,505,632
Sewer	1,521,632	2,941,197
Stormwater	74,400	481,476
Sanitation		1,088,095
Fleet Management	1,046,515	
Information Systems	480,725	4,000
Capital Projects	4,056,132	
Hamilton		318,443
	<u>\$16,289,435</u>	<u>\$16,289,435</u>

Transfers are used to (1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, (3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, and (4) move unrestricted revenues in the amounts equivalent in value to the interfund services provided and other charges between the City's water, sewer, stormwater, sanitation, recreation and culture, and street functions.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Long-Term Debt

The summary of outstanding debt as of September 30, 2022, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable					
Police Station bonds, Series 2019	\$ 7,050,000		\$ 765,000	\$ 6,285,000	\$ 795,000
Unamortized Premium on Bonds	1,240,844		66,249	1,174,595	91,417
Governmental activities liabilities	<u>\$ 8,290,844</u>	<u>\$ 0</u>	<u>\$ 831,249</u>	<u>\$ 7,459,595</u>	<u>\$ 886,417</u>
Business-type Activities:					
Sewer Revenue bonds, Series 2011	\$ 1,360,000		\$ 670,000	\$ 690,000	\$ 690,000
Sewer Revenue bonds, Series 2017	2,560,000		340,000	2,220,000	345,000
Unamortized Premium on Bonds	79,582		39,791	39,791	39,791
Water Revenue bonds, Series 2020	4,127,576		176,326	3,951,250	180,315
Water Revenue bonds, Series 2021	2,193,239	\$ 89,008		2,282,247	
Business-type activities long-term liabilities	<u>\$ 10,320,397</u>	<u>\$ 89,008</u>	<u>\$ 1,226,117</u>	<u>\$ 9,183,288</u>	<u>\$ 1,255,106</u>

The total interest expense in 2022 amounted to \$213,408 in the governmental funds. The total interest expense in 2022 amounted to \$83,862 in the business activities.

Government Obligation Bonds. On August 20, 2019, the City secured General Obligation Bonds, Series 2019, in the amount of \$8,465,000 in order to finance the new police station. The General Obligation Bonds, Series 2019, have a stated rate of between 3.00 percent and 4.00 percent and are payable in annual installments through August 15, 2029.

Year Ended September 30,	Governmental Activities Series 2019	
	Principal	Interest
2023	\$ 795,000	\$ 251,400
2024	830,000	219,600
2025	860,000	186,400
2026	895,000	152,000
2027	930,000	116,200
2028-2029	1,975,000	119,200
	<u>\$ 6,285,000</u>	<u>\$ 1,044,800</u>

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Long-Term Debt (Continued)

Revenue Bonds. On November 23, 2011, the City secured advance refunding Sewer Revenue Bonds, Series 2011, in the amount of \$6 million in order to refinance the Sewer Revenue Bonds Series 2002 in November 2012, when the bonds became callable. The Sewer Revenue Bonds, Series 2011, have a stated rate of between 2.00 percent and 4.00 percent and are payable in varying semi-annual installments through November 1, 2022. In December 2017, the City secured Sewer Revenue Refinancing Bonds, Series 2017 in the amount of \$3,560,000 in order to refinance the Sewer Revenue Bonds Series 2008 in December 2017. The Sewer Revenue Bonds, Series 2017 have a stated rate of 2.48 percent and are payable in varying semi-annual installments through May 1, 2028. In May 2020, the City secured Water Revenue Bonds, Series 2020 in the amount of \$4,300,000 in order to finance improvements to the City's domestic water system. The Water Revenue Bonds, Series 2020 have a stated rate of 2.50 percent and are payable in varying semi-annual installments through May 12, 2040.

Debt service requirements for the sewer revenue bonds held to maturity are as follow:

Year Ended September 30,	Business-Type Activities Series 2011	
	Principal	Interest
	\$ 690,000	\$ 10,925
2023		

Year Ended September 30,	Business-Type Activities Series 2017	
	Principal	Interest
	\$ 345,000	\$ 55,056
2023	345,000	55,056
2024	355,000	46,500
2025	365,000	37,696
2026	375,000	28,644
2027	385,000	19,344
2028	395,000	9,796
	<u>\$ 2,220,000</u>	<u>\$ 197,036</u>

Year Ended September 30,	Business-Type Activities Series 2020	
	Principal	Interest
	\$ 180,315	\$ 87,907
2023	180,315	87,907
2024	184,168	84,054
2025	188,562	79,660
2026	192,829	75,393
2027	197,192	71,030
2028-2032	1,054,616	286,494
2033-2037	1,179,702	161,409
2038-2040	773,866	30,800
	<u>\$ 3,951,250</u>	<u>\$ 876,747</u>

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Leases

City as a Lessee. The City, as a lessee, has entered into lease agreements involving fiber optic infrastructure. The City sub-leases the infrastructure to various communication companies and other governmental entities.

The total costs of the City's lease assets are recorded as \$25,600, less accumulated amortization of \$2,327.

The future lease payments under the lease arrangement are as follows:

	Leases		
	Principal	Interest	Total
2023	\$ 1,569	\$ 955	\$ 2,524
2024	1,710	890	2,600
2025	1,859	820	2,679
2026	2,016	743	2,759
2027	2,182	659	2,841
2028-2032	13,742	1,795	15,537
Total	<u>\$ 23,078</u>	<u>\$ 5,862</u>	<u>\$ 28,940</u>

City as a Lessor. The City, as a lessor, has entered into lease agreements involving office space, fiber optic infrastructure, and cell phone towers. The total amount of inflows of resources, including lease revenue, interest revenue, and other lease-related inflows, recognized during the fiscal year was \$1,381,647. This total includes \$1,301,913 of variable and other payments not previously included in the measurement of the lease receivable.

4. OTHER INFORMATION

A. Risk Management

The City of Moscow purchases liability and property insurance through the Idaho Counties Risk Management Program (ICRMP). ICRMP is an all-lines aggregate insurance program providing liability, property, and casualty insurance coverage to Idaho's counties and other political subdivisions on a voluntary participation basis. ICRMP assumes or reinsures all risk covered for claims. Participants are charged an annual insurance premium. The City is responsible for up to the first \$2,500 of any loss claim depending on the type of claim.

4. OTHER INFORMATION (CONTINUED)**A. Risk Management (Continued)**

The general insurance limits are as follows:

Property damage	Total insured value
General liability	\$3,000,000 per occurrence
Automobile liability	\$3,000,000 per occurrence
Law enforcement liability	\$3,000,000 per occurrence
Sexual molestation	\$3,000,000 per claim
Errors or omissions liability	\$3,000,000 per occurrence
Employee medical insurance benefit liability	\$3,000,000 per claim
Uninsured/underinsured motorist	\$100,000 per person, \$300,000 per accident
Crime insurance and bond	\$500,000 per occurrence
Boiler/Machinery damage	\$100,000,000 in aggregate
Chemical spraying activities	\$500,000 per occurrence

B. Public Employee Retirement System of Idaho (PERSI)

Plan Description. All permanent full-time employees of the City except firefighters who were hired before October 1, 1980, participate in the Public Employee Retirement System of Idaho (PERSI) Base Plan, a cost-sharing, multiple-employer public retirement system created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. Designed as a mandatory system for eligible state and school district employees, the legislation provided for political subdivisions to participate by contractual agreement with PERSI. The cost to administer the Plan is financed through the contributions and investment earnings of the Plan.

The City contributes to the Firefighters' Retirement Fund Plan (FRF) for firefighters who were hired before October 1, 1980. The FRF is a cost-sharing, multiple-employer defined benefit pension plan administered by PERSI that covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The cost to administer the Plan is financed through the contributions and investment earnings of the FRF. Additional FRF funding is obtained from receipts from a state fire insurance premium tax.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI Base Plan and the FRF. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Pension Benefits. After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each year of credited service, the annual service retirement allowance is 2.0 percent (2.3 percent for police/firefighters under the Base Plan) of the average monthly salary for the highest consecutive 42 months for covered members of the Base Plan. The Base Plan is required to provide a 1 percent minimum cost of living increase per year provided the *Consumer Price Index* increases 1 percent or more. The PERSI board has the authority to provide higher cost of living increases to a maximum of the *Consumer Price Index* movement or 6 percent, whichever is less; however, any amount above the 1 percent minimum is subject to review by the Idaho Legislature.

4. OTHER INFORMATION (CONTINUED)**B. Public Employee Retirement System of Idaho (PERSI) (Continued)**

Pension Benefits (Continued). The FRF cost of living increase is based upon the increase in the statewide average firefighter's wage. The retirement benefit for covered members of the FRF is based on *Idaho Code*, Title 72, Chapter 14.

Member and Employer Contributions. Member and employer contributions paid to PERSI are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60 percent of the employer rate for general employees and 72 percent for police and firefighters. The employer contribution rate is set by the Retirement Board and is 11.94 percent of covered compensation for general employees and 12.28 percent for police and firefighters under the Base Plan, and 12.28 percent for FRF members. The City contributions required and paid were \$1,273,268 \$1,208,439, and \$1,218,133 for the three years ended September 30, 2022, 2021, and 2020, respectively. Any fund that has covered payroll has contributed to liquidating the net pension liabilities. The highest contributors are the City's major funds.

Pension Assets, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2022, the City reported a liability of \$10,494,024 for its proportionate share of the net pension asset under the Base Plan and a net pension asset of \$748,582 for its proportionate share of the FRF. The net pension assets were measured as of July 1, 2022, and the total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension assets was based on the City's share of contributions in the Base Plan pension plan and the FRF pension plan relative to the total contributions of all participating PERSI employers in each plan. At July 1, 2022, the City's proportion was 0.2575785 percent for the base plan and 0.3646443 percent for the FRF.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

4. OTHER INFORMATION (CONTINUED)

B. Public Employee Retirement System of Idaho (PERSI) (Continued)

Pension Assets, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued). For the year ended September 30, 2022, the City recognized a net gain on pension expense of \$1,038,284 (\$711,228 for governmental funds, \$259,822 for business-type funds, and \$67,234 for internal service funds) for PERSI. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERSI BASE PLAN	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date of June 30, 2022	\$ 313,000	
Differences between expected and actual experience	\$ 1,153,960	\$ 46,838
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions		\$ 161,752
Changes in assumptions or other inputs	\$ 1,710,840	
Net difference between projected and actual earnings on pension plan investments	\$ 2,778,070	

PERSI FRF PLAN	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date of June 30, 2022		
Net difference between projected and actual earnings on pension plan investments	\$ 363,519	

Contributions made by the employer subsequent to the measurement date for the Base Plan but before the end of the City's reporting period, will be recognized as an increase of the net pension asset in the year ending September 30, 2022. These contributions were \$313,000 and are reported as deferred outflows of resources and will be recognized as an increase of the net pension asset in the fiscal year ending September 30, 2022. The FRF Plan is currently going through a rate holiday, requiring no payments in the fiscal year.

The average of the expected remaining service lives of all employees that are provided with pensions through the system (active and inactive employees) determined at July 1, 2021, the beginning of the measurement period ended June 30, 2022, is 4.8 and 4.8 for the measurement period June 30, 2021 for the Base Plan. The FRF is a closed plan and the average expected remaining service life used is 1 year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenues) as follows:

	<u>Base Plan</u>
2023	\$ 1,183,107
2024	1,309,054
2025	595,928
2026	1,982,672

4. OTHER INFORMATION (CONTINUED)

B. Public Employee Retirement System of Idaho (PERSI) (Continued)

Actuarial Assumptions. Valuations are based upon actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. PERSI amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period permitted under Section 59-1322, *Idaho Code*, is 25 years.

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return	6.35%, net of pension plan investment expense
Cost of Living Adjustments (COLA)	1.00%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

Set back 3 years for teachers
No offset for male fire and police
Forward 1 year for female fire and police
Set back 1 year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017, which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2022, is based on the results of an actuarial valuation date of July 1, 2022.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach, which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers, and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of the System's assets.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

4. OTHER INFORMATION (CONTINUED)

B. Public Employee Retirement System of Idaho (PERSI) (Continued)

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	1.80%	(0.20)%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation – Mean		2.00%	2.00%
Assumed Inflation – Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

Discount Rate. The discount rate used to measure the total pension liability was 6.35 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

4. OTHER INFORMATION (CONTINUED)

B. Public Employee Retirement System of Idaho (PERSI) (Continued)

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability and asset calculated using the discount rate of 6.35 percent, as well as what the City's proportionate share of the net pension liability and asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
City's proportionate share of the Base Plan net pension liability (asset)	\$ 18,520,923	\$ 10,494,023	\$ 3,924,213

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

C. Hamilton Estate

In January 2000, Mr. Bobby C. Hamilton passed away and made a bequest of the majority of his estate to the City. To comply with the requirements of the bequest, the City initially recorded these assets in two separate funds. Mrs. Hamilton passed away during 2011, at which time the principal amount became unrestricted to the City and the assets were transferred into the Hamilton Fund and the second fund was closed.

The Hamilton Fund: Mr. Hamilton's bequest states that the money shall be used "for the benefit of the Parks and Recreation Department to be used as much as possible for the benefit of young children." This fund is classified as a special revenue fund and is considered a major fund.

In addition to various cash and investments received from the estate, the City also received jewelry, gold bars, ingots, medallions, and silver coins. The City sold the majority of these assets during the fiscal year ending 2010. At September 30, 2022, the City had in its possession jewelry appraised at \$37,103; gold bars, ingots, and medallions with an approximate value of \$4,665; and silver coins with an approximate value of \$7,600. These assets have been recorded as investments on the City's books. The City intends to liquidate these assets.

D. Contingencies and Commitments

1. Grant and Contract Expenditures

Grant and contract expenditures are subject to the approval of various granting and contracting agencies. To be eligible for reimbursement of expenditures made under federal, state, and locally funded programs, the City must comply with regulations established by the related agency and non-compliance could result in disallowed costs and a liability for reimbursement received. The City expects such amounts, if any, to be immaterial.

4. OTHER INFORMATION (CONTINUED)**D. Contingencies and Commitments (Continued)****2. Litigation**

As of September 30, 2022, there were no lawsuits or claims against the City that would have a material effect on the financial statements.

3. Solid Waste Landfill Closure Costs

The City is responsible for the costs associated with minimum closure requirements for an inert commercial/demolition non-municipal solid waste landfill and composting area. The City has established a transfer station whereby all municipal solid waste is hauled to a permanent solid waste facility in Boardman, Oregon.

The Non-MSW landfill closure and post-closure, as required by the City, State, and Federal requirements, is allocated based on a remaining useful life of 21 years, or 2040. Total current costs of landfill closure and post-closure care are estimates and subject to annual changes due to a variety of factors. The City began recording expenses for future closure and post-closure according to a 20-year expense recognition schedule during 2004. The liability for these costs increased by \$13,725 during the current fiscal year. Of the total estimated \$274,430 closure and post-closure cost, \$13,682 has yet to be amortized as of September 30, 2022.

E. Fund Balance Classifications

Restricted. Restricted net position/fund balances represent amounts whose use is restricted by creditors, grantors, laws and regulations of other governments, or through enabling legislation. Restrictions for the City include revenue received from the state of Idaho for highway user fees that is restricted for the specific use of road improvements by the City's street fund. Restrictions of debt proceeds and other resources of the bond and interest fund and the sewer fund exist for the specific purpose of satisfying debt service requirements set forth by the City's individual bond related covenants. The City also has restricted funds relating to the Hamilton fund, which all funds were designated in the will of the donor for the specific purpose of benefitting the recreation and culture fund.

Committed Fund Balance. The fund balance is committed and can only be used for specific purposes pursuant to constraints imposed by a City Council approved ordinance and cannot be used for any other purpose. A City ordinance is also required to modify or rescind any fund balance commitment. Committed fund balance includes funds for drug enforcement and public art. The City has also committed funds for the purpose of maintaining proper working capital balances in governmental funds.

Assigned Fund Balance. The fund balances classified as assigned are for use for specific purposes but do not have rise to the level of restricted or committed. It is the policy of the City that all fund balance assignments are to be authorized by the City council. The City has assigned balances that include the assignments for compensated absences, VEBA proceeds, and for the activity of special revenue, capital project, and debt service funds.

4. OTHER INFORMATION (CONTINUED)

E. Fund Balance Classifications (Continued)

Unassigned Fund Balance. The unassigned fund balance is in the general fund and has not been restricted, committed, or assigned to specific purposes within the general fund. In governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

MANAGEMENT REVIEW DRAFT



REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MOSCOW, IDAHO

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes				
Property	\$ 6,583,035	\$ 6,583,035	\$ 6,791,047	\$ 208,012
Sales	2,500,000	2,500,000	2,749,482	249,482
Franchise	1,255,598	1,255,598	1,312,134	56,536
Alcoholic beverage	578,283	578,283	582,294	4,011
Licenses and permits	857,791	857,791	943,197	85,406
Intergovernmental	869,882	869,882	829,074	(40,808)
Charges for services	1,640,702	1,640,702	1,606,508	(34,194)
Fines	175,300	175,300	130,057	(45,243)
Investment earnings	110,000	110,000	(204,543)	(314,543)
Contributions and donations	16,200	16,200	28,245	12,045
Refunds and reimbursements	170,000	170,000	331,999	161,999
Other	63,432	63,432	101,021	37,589
Total revenues	<u>14,820,223</u>	<u>14,820,223</u>	<u>15,200,515</u>	<u>380,292</u>
EXPENDITURES				
Current				
General government	6,996,315	6,996,315	5,915,161	1,081,154
Public safety	7,773,716	7,773,716	7,097,804	675,912
Capital outlay	20,705	20,705		20,705
Total expenditures	<u>14,790,736</u>	<u>14,790,736</u>	<u>13,012,965</u>	<u>1,777,771</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>29,487</u>	<u>29,487</u>	<u>2,187,550</u>	<u>2,158,063</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,285,000	4,285,000	4,285,000	
Transfers out	(4,451,506)	(4,451,506)	(5,572,607)	(1,121,101)
Total other financing sources (uses)	<u>(166,506)</u>	<u>(166,506)</u>	<u>(1,287,607)</u>	<u>(1,121,101)</u>
NET CHANGE IN FUND BALANCES	(137,019)	(137,019)	899,943	1,036,962
FUND BALANCES AT BEGINNING OF YEAR	<u>137,019</u>	<u>137,019</u>	<u>7,240,843</u>	<u>7,103,824</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,140,786</u>	<u>\$ 8,140,786</u>

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF MOSCOW, IDAHO

BUDGETARY COMPARISON SCHEDULE -
STREET FUND
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes				
Road and bridge	\$ 1,439,956	\$ 1,439,956	\$ 1,786,012	\$ 346,056
Intergovernmental	1,220,000	1,220,000	993,994	(226,006)
Charges for services	299,000	299,000	297,382	(1,618)
Fines	1,000	1,000		(1,000)
Investment earnings	30,000	30,000	(68,333)	(98,333)
Refunds and reimbursements	4,000	4,000	8,060	4,060
Total revenues	<u>2,993,956</u>	<u>2,993,956</u>	<u>3,017,115</u>	<u>23,159</u>
EXPENDITURES				
Current				
Transportation	<u>2,235,943</u>	<u>2,235,943</u>	<u>1,599,785</u>	<u>636,158</u>
Total expenditures	<u>2,235,943</u>	<u>2,235,943</u>	<u>1,599,785</u>	<u>636,158</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>758,013</u>	<u>758,013</u>	<u>1,417,330</u>	<u>659,317</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	993,355	993,355	993,355	
Transfers out	(1,217,650)	(1,217,650)	(2,213,839)	(996,189)
Total other financing sources (uses)	<u>(224,295)</u>	<u>(224,295)</u>	<u>(1,220,484)</u>	<u>(996,189)</u>
NET CHANGE IN FUND BALANCES	<u>533,718</u>	<u>533,718</u>	<u>196,846</u>	<u>(336,872)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>(533,718)</u>	<u>(533,718)</u>	<u>2,131,883</u>	<u>2,665,601</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,328,729</u>	<u>\$ 2,328,729</u>

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF MOSCOW, IDAHO

BUDGETARY COMPARISON SCHEDULE -
RECREATION AND CULTURE FUND
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	
REVENUES				
Licenses and permits	\$ 650	\$ 650	\$ 450	\$ (200)
Intergovernmental	19,800	19,800	10,116	(9,684)
Charges for services	597,860	597,860	609,904	12,044
Investment earnings			(38,232)	(38,232)
Contributions and donations	63,750	63,750	48,442	(15,308)
Refunds and reimbursements	8,400	8,400	14,099	5,699
Other	9,900	9,900	11,690	1,790
Total revenues	700,360	700,360	656,469	(43,891)
EXPENDITURES				
Current				
Administration	349,177	349,177	330,476	18,701
Parks	1,288,273	1,288,273	1,083,153	205,120
Recreation	299,445	299,445	271,783	27,662
Pool	583,398	583,398	503,296	80,102
Youth Center	191,560	191,560	154,635	36,925
Community Center	263,884	263,884	256,332	7,552
Art	253,753	253,753	250,825	2,928
Farmers Market	217,158	217,158	182,003	35,155
Capital outlay	29,300	29,300	0	29,300
Total expenditures	3,475,948	3,475,948	3,032,503	443,445
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,775,588)	(2,775,588)	(2,376,034)	399,554
OTHER FINANCING SOURCES (USES)				
Transfers in	2,732,936	2,732,936	2,794,380	61,444
Transfers out	(13,675)	(13,675)	(138,955)	(125,280)
Total other financing sources (uses)	2,719,261	2,719,261	2,655,425	(63,836)
NET CHANGE IN FUND BALANCES	(56,327)	(56,327)	279,391	335,718
FUND BALANCES AT BEGINNING OF YEAR	56,327	56,327	1,048,105	991,778
FUND BALANCES AT END OF YEAR	\$ 0	\$ 0	\$ 1,327,496	\$ 1,327,496

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF MOSCOW, IDAHO

**BUDGETARY COMPARISON SCHEDULE -
HAMILTON FUND
Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	
REVENUES				
Investment earnings	\$ 32,000	\$ 32,000	\$ 10,099	\$ (21,901)
Refunds and reimbursements				
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>10,099</u>	<u>(21,901)</u>
EXPENDITURES				
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(968,000)</u>	<u>(968,000)</u>	<u>(989,901)</u>	<u>(21,901)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out	(318,443)	(318,443)	(318,443)	
Total other financing sources (uses)	<u>(318,443)</u>	<u>(318,443)</u>	<u>(318,443)</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	(1,286,443)	(1,286,443)	(1,308,344)	(21,901)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,286,443</u>	<u>1,286,443</u>	<u>2,098,457</u>	<u>812,014</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 790,113</u>	<u>\$ 790,113</u>

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF MOSCOW, IDAHO

SCHEDULE OF THE CITY'S SHARE OF NET PENSION LIABILITY
Data reported is measured as of June 30, 2022

PERSI - Base Plan

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Employer's portion of the net pension (asset) liability	\$ 10,494,024	\$ (215,484)	\$ 6,452,000	\$ 3,211,000	\$ 4,248,000	\$ 4,579,000	\$ 5,915,300	\$ 3,968,300	\$ 2,254,100	(1)
Employer's proportionate share of the net pension liability	0.2575785%	0.2635392%	0.2778434%	0.2724738%	0.2879787%	0.2913370%	0.2918020%	0.3013570%	0.3061953%	(1)
Employer's covered payroll	10,243,592	9,705,743	9,681,446	9,415,180	9,190,213	8,971,383	8,448,107	8,730,006	8,245,702	\$ 7,910,384
Employer's proportionate share of the net pension (asset) liability as a percentage of its covered payroll	102%	-2%	67%	34%	46%	51%	70%	45%	27%	(1)
Plan fiduciary net position as a percentage of the total pension liability	83%	100%	88%	94%	92%	91%	87%	91%	95%	(1)

PERSI - PRF

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Employer's portion of the net pension asset	\$ 748,582	\$ 985,368	\$ 543,000	\$ 598,000	\$ 479,000	\$ 387,000	\$ 242,200	\$ 237,900	\$ 184,100	(1)
Employer's proportionate share of the net pension asset	0.3646443%	0.3646443%	0.3646443%	0.4157717%	0.4231688%	0.4513309%	0.4505920%	0.4405290%	0.4872660%	(1)
Employer's covered payroll	329,843	331,195	325,473	326,357	316,817	329,525	308,082	296,398	306,061	\$ 281,972
Employer's proportionate share of the net pension asset as a percentage of its covered payroll	227%	298%	167%	183%	151%	117%	79%	80%	60%	(1)
Plan fiduciary net position as a percentage of the total pension liability	185%	212%	156%	153%	140%	130%	118%	118%	112%	(1)

(1) PERSI has not provided calculations for years prior to implementation of GASB Statement No. 68.

CITY OF MOSCOW, IDAHO

SCHEDULE OF THE CITY'S CONTRIBUTIONS TO PENSION PLANS
Data reported is measured as of September 30, 2022

PERSI - Base Plan

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contribution	\$ 1,215,021	\$ 1,191,880	\$ 1,201,859	\$ 1,095,185	\$ 1,054,077	\$ 1,034,425	\$ 1,016,635	\$ 953,216	\$ 947,632	\$ 854,670
Contributions in relation to the statutorily required contribution	1,215,021	1,191,880	1,201,859	1,095,185	1,054,077	1,034,425	1,016,635	953,216	947,632	854,670
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	10,587,178	10,036,938	10,006,918	9,474,911	9,236,993	9,060,969	8,903,639	8,334,477	8,298,039	8,009,510
Contributions as a percentage of covered payroll	11.48%	11.87%	12.01%	11.56%	11.41%	11.42%	11.42%	11.44%	11.42%	10.67%

PERSI - FRF

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contribution	\$ 17,179	\$ 16,560	\$ 16,274	\$ 16,255	\$ 15,949	\$ 16,448	\$ 16,170	\$ 24,053	\$ 52,861	\$ 49,245
Contributions in relation to the statutorily required contribution	17,179	16,560	16,274	16,255	15,949	16,448	16,170	24,053	52,861	49,245
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	343,586	331,195	325,472	325,092	318,984	328,969	323,394	298,423	306,618	285,644
Contributions as a percentage of covered payroll	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	8.06%	17.24%	17.24%



SUPPLEMENTARY INFORMATION

CITY OF MOSCOW, IDAHO

CAPITAL PROJECTS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Licenses and permits			\$ 10,600	\$ 10,600
Intergovernmental	\$ 1,360,500	\$ 1,360,500	2,801,706	1,441,206
Investment earnings	45,000	45,000	55,481	10,481
Contributions and donations	332,750	332,750	499,438	166,688
Refunds and reimbursements			23,103	23,103
Other	20,000	20,000		(20,000)
Total revenues	<u>1,758,250</u>	<u>1,758,250</u>	<u>3,390,328</u>	<u>1,632,078</u>
EXPENDITURES				
Recreation and culture	3,500	3,500	1,200	2,300
Capital outlay	5,586,059	5,586,059	5,226,813	359,246
Total expenditures	<u>5,589,559</u>	<u>5,589,559</u>	<u>5,228,013</u>	<u>361,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,831,309)</u>	<u>(3,831,309)</u>	<u>(1,837,685)</u>	<u>1,993,624</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,648,015	1,648,015	3,559,929	1,911,914
Transfers out			(58,786)	(58,786)
Proceeds from sale of assets	972,006	972,006	899,687	(72,319)
Total other financing sources (uses)	<u>2,620,021</u>	<u>2,620,021</u>	<u>4,400,830</u>	<u>1,780,809</u>
NET CHANGE IN FUND BALANCES	<u>(1,211,288)</u>	<u>(1,211,288)</u>	<u>2,563,145</u>	<u>3,774,433</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>4,901,068</u>	<u>4,901,068</u>
FUND BALANCES AT END OF YEAR	<u>\$ (1,211,288)</u>	<u>\$ (1,211,288)</u>	<u>\$ 7,464,213</u>	<u>\$ 8,675,501</u>

Note: The budgetary comparison schedule is presented on the modified accrual basis of accounting, which is the same basis of accounting used by the City in the fund financial statements.

CITY OF MOSCOW, IDAHO

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for a particular purpose.

Moscow School District Community Playfields – To account for revenue and costs associated with an agreement to jointly develop and jointly use the District owned property located adjacent to Joseph Street and Mountain View Road into a high quality athletic field complex to serve the community.

1912 Center Fund – To account for revenues and costs associated with the renovation of the 1912 Community Center. Financing is provided by rental charges, grants, and donations.

Transit Center Fund – To account for revenues and costs associated with the operation of the City of Moscow Intermodal Transit Center. Financing is provided by user fees, grants and donations.

Capital Projects Funds

LID Construction Fund – To account for the financing and construction of Local Improvement Districts consisting of benefited properties and public improvement developments. Financing is backed by the full faith and credit of the City.

Debt Service Funds

Bond and Interest – To account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Special Assessments – To account for the accumulation of resources and payment of bonds and warrants used to finance Local Improvement Districts (LID).

CITY OF MOSCOW, IDAHO

COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special Revenue			Capital Projects	Debt Service		
	MSD Community Playfields	1912 Center	Transit Center	LID Construction	Bond and Interest	Special Assessments	Totals
ASSETS							
Investments	\$ 208,666	\$ 61,805	\$ 109,356	\$ 26,838	\$ 492,090	\$ 35,611	\$ 934,366
Property taxes					18,959		18,959
Accounts receivable							
Other					66		66
Total assets	<u>\$ 208,666</u>	<u>\$ 61,805</u>	<u>\$ 109,356</u>	<u>\$ 26,838</u>	<u>\$ 511,115</u>	<u>\$ 35,611</u>	<u>\$ 953,391</u>
LIABILITIES							
Accounts payable	\$ 2,388	21,180	\$ 3,115				\$ 26,683
Accrued salaries and benefits	2,734						2,734
Total liabilities	<u>5,122</u>	<u>\$ 21,180</u>	<u>3,115</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>29,417</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes					6,010		6,010
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,010</u>	<u>0</u>	<u>6,010</u>
FUND BALANCES							
Restricted for:							
Debt service					505,105		505,105
Committed for:							
Working capital	50,779	26,540	16,478				93,797
Assigned for:							
Compensated absences	1,026						1,026
Special revenue fund operations	151,739	14,085	89,763				255,587
Capital projects				26,838			26,838
Debt service						35,611	35,611
Total fund balances	<u>203,544</u>	<u>40,625</u>	<u>106,241</u>	<u>26,838</u>	<u>505,105</u>	<u>35,611</u>	<u>917,964</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 208,666</u>	<u>\$ 61,805</u>	<u>\$ 109,356</u>	<u>\$ 26,838</u>	<u>\$ 511,115</u>	<u>\$ 35,611</u>	<u>\$ 953,391</u>

CITY OF MOSCOW, IDAHO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	Special Revenue			Capital Projects	Debt Service		
	MSD Community Playfields	1912 Center	Transit Center	LID Construction	Bond and Interest	Special Assessments	Totals
REVENUES							
Property taxes					\$ 1,095,556		\$ 1,095,556
Intergovernmental	\$ 69,544						69,544
Charges for services			\$ 36,760				36,760
Special assessments							
Investment earnings	(5,657)	\$ (1,675)	(2,965)	\$ 238	2,362		(7,697)
Other			199				199
Total revenues	<u>63,887</u>	<u>(1,675)</u>	<u>33,994</u>	<u>238</u>	<u>1,097,918</u>	<u>\$ 0</u>	<u>1,194,362</u>
EXPENDITURES							
Current							
General government					450		450
Recreation and culture	114,439	131,659					246,098
Transportation			24,290				24,290
Debt service							
Principal retirement					765,000		765,000
Interest					247,534		247,534
Total expenditures	<u>114,439</u>	<u>131,659</u>	<u>24,290</u>	<u>0</u>	<u>1,012,984</u>	<u>0</u>	<u>1,283,372</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(50,552)</u>	<u>(133,334)</u>	<u>9,704</u>	<u>238</u>	<u>84,934</u>	<u>0</u>	<u>(89,010)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	72,674	139,224					211,898
Transfers out	(4,011)	(21,180)					(25,191)
Capital contributions							
Total other financing sources (uses)	<u>68,663</u>	<u>118,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>186,707</u>
NET CHANGES IN FUND BALANCES	18,111	(15,290)	9,704	238	84,934		97,697
FUND BALANCES AT BEGINNING OF YEAR	<u>185,433</u>	<u>55,915</u>	<u>96,537</u>	<u>26,600</u>	<u>420,171</u>	<u>35,611</u>	<u>820,267</u>
FUND BALANCES AT END OF YEAR	<u>\$ 203,544</u>	<u>\$ 40,625</u>	<u>\$ 106,241</u>	<u>\$ 26,838</u>	<u>\$ 505,105</u>	<u>\$ 35,611</u>	<u>\$ 917,964</u>

CITY OF MOSCOW, IDAHO

MSD COMMUNITY PLAYFIELDS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 72,674	\$ 69,544	\$ (3,130)
Investment earnings		(5,657)	(5,657)
Total revenues	<u>72,674</u>	<u>63,887</u>	<u>(8,787)</u>
EXPENDITURES			
Recreation and culture	153,320	114,439	38,881
Total expenditures	<u>153,320</u>	<u>114,439</u>	<u>38,881</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(80,646)</u>	<u>(50,552)</u>	<u>30,094</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	72,674	72,674	
Transfers out	(4,011)	(4,011)	
Total other financing sources (uses)	<u>68,663</u>	<u>68,663</u>	<u>0</u>
NET CHANGES IN FUND BALANCES	(11,983)	18,111	30,094
FUND BALANCES AT BEGINNING OF YEAR	<u>11,983</u>	<u>185,433</u>	<u>173,450</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 203,544</u>	<u>\$ 203,544</u>

CITY OF MOSCOW, IDAHO

1912 CENTER

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Investment earnings		\$ (1,675)	\$ (1,675)
Total revenues	\$ 0	(1,675)	(1,675)
EXPENDITURES			
Recreation and culture	140,100	131,659	8,441
Capital outlay	16,600		16,600
Total expenditures	156,700	131,659	25,041
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(156,700)	(133,334)	23,366
OTHER FINANCING SOURCES (USES)			
Transfers in	139,224	139,224	
Transfers out		(21,180)	(21,180)
Total other financing sources (uses)	139,224	118,044	(21,180)
NET CHANGES IN FUND BALANCES	(17,476)	(15,290)	2,186
FUND BALANCES AT BEGINNING OF YEAR	17,476	55,915	38,439
FUND BALANCES AT END OF YEAR	\$ 0	\$ 40,625	\$ 40,625

CITY OF MOSCOW, IDAHO

TRANSIT CENTER

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 19,813	\$ 36,760	\$ 16,947
Investment earnings		(2,965)	(2,965)
Other		199	199
Total revenues	<u>19,813</u>	<u>33,994</u>	<u>14,181</u>
EXPENDITURES			
Transportation	<u>30,946</u>	<u>24,290</u>	<u>6,656</u>
Total expenditures	<u>30,946</u>	<u>24,290</u>	<u>6,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(11,133)</u>	<u>9,704</u>	<u>20,837</u>
NET CHANGES IN FUND BALANCES	(11,133)	9,704	20,837
FUND BALANCES AT BEGINNING OF YEAR	<u>11,133</u>	<u>96,537</u>	<u>85,404</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 106,241</u>	<u>\$ 106,241</u>

CITY OF MOSCOW, IDAHO

LID CONSTRUCTION

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Investment earnings	\$ 1,200	\$ 238	\$ (962)
Total revenues	<u>1,200</u>	<u>238</u>	<u>(962)</u>
EXPENDITURES			
Capital outlay	<u>28,840</u>		<u>28,840</u>
Total expenditures	<u>28,840</u>	<u>0</u>	<u>28,840</u>
NET CHANGES IN FUND BALANCES	(27,640)	238	27,878
FUND BALANCES AT BEGINNING OF YEAR	<u>27,640</u>	<u>26,600</u>	<u>(1,040)</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 26,838</u>	<u>\$ 26,838</u>

CITY OF MOSCOW, IDAHO

BOND AND INTEREST

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property taxes	\$ 1,047,000	\$ 1,095,556	\$ 48,556
Investment earnings	1,000	2,362	1,362
Total revenues	<u>1,048,000</u>	<u>1,097,918</u>	<u>49,918</u>
EXPENDITURES			
General government	450	450	
Debt service			
Principal retirement	765,000	765,000	
Interest	282,000	247,534	34,466
Total expenditures	<u>1,047,450</u>	<u>1,012,984</u>	<u>34,466</u>
NET CHANGES IN FUND BALANCES	550	84,934	84,384
FUND BALANCES AT BEGINNING OF YEAR	<u>(550)</u>	<u>420,171</u>	<u>420,721</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 505,105</u>	<u>\$ 505,105</u>

CITY OF MOSCOW, IDAHO

SPECIAL ASSESSMENTS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total revenues	\$ 0	\$ 0	\$ 0
EXPENDITURES			
Total expenditures	0	0	0
EXCESS OF REVENUES OVER EXPENDITURES	0	0	0
NET CHANGES IN FUND BALANCES	0	0	0
FUND BALANCES AT BEGINNING OF YEAR	0	35,611	35,611
FUND BALANCES AT END OF YEAR	\$ 0	\$ 35,611	\$ 35,611

CITY OF MOSCOW, IDAHO

ENTERPRISE FUNDS

Water Fund – To account for the provision of water services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing, and collection.

Sewer Fund – To account for the provision of sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing, and collection.

Stormwater Fund – To account for the provision of stormwater services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing, and collection.

Sanitation Fund – To account for the provision of sanitation and related services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, but not limited to, operations, billing, collecting, franchising, and contracted operations.

MANAGEMENT REVIEW DRAFT

CITY OF MOSCOW, IDAHO

WATER

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 6,687,087	\$ 6,463,719	\$ (223,368)
Investment revenues (losses)	140,000	(166,335)	(306,335)
Other	225,000	167,756	(57,244)
Total revenues	<u>7,052,087</u>	<u>6,465,140</u>	<u>(586,947)</u>
EXPENSES			
Current			
Water distribution	3,587,443	2,658,540	928,903
Debt service			
Principal retirement	176,326		176,326
Interest	91,896	90,330	1,566
Capital outlay	5,042,329	1,074,695	3,967,634
Total expenses	<u>8,897,994</u>	<u>3,823,565</u>	<u>5,074,429</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(1,845,907)</u>	<u>2,641,575</u>	<u>4,487,482</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,122,129	825,398	(296,731)
Transfers out	(3,096,759)	(3,505,632)	(408,873)
Total other financing sources (uses)	<u>(1,974,630)</u>	<u>(2,680,234)</u>	<u>(705,604)</u>
NET CHANGES IN FUND BALANCES	(3,820,537)	(38,659)	3,781,878
FUND BALANCE, BEGINNING OF YEAR	<u>3,820,537</u>	<u>2,393,215</u>	<u>(1,427,322)</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 2,354,556</u>	<u>\$ 2,354,556</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ (38,659)	
BUDGETED EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Capital outlay		1,074,695	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
Capital contributions		42,823	
PERSI retirement actuarial charges		(107,256)	
Depreciation		(627,792)	
CHANGE IN NET POSITION		<u>\$ 343,811</u>	

CITY OF MOSCOW, IDAHO

SEWER

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 8,364,303	\$ 8,550,656	\$ 186,353
Investment revenues (losses)	210,000	(274,021)	(484,021)
Other	152,722	154,969	2,247
Total revenues	<u>8,727,025</u>	<u>8,431,604</u>	<u>(295,421)</u>
EXPENSES			
Current			
Sewer collection and treatment	3,516,560	3,069,935	446,625
Debt service			
Principal retirement	1,010,000	980,000	30,000
Interest	95,738	83,862	11,876
Capital outlay	3,055,122	1,604,252	1,450,870
Total expenses	<u>7,677,420</u>	<u>5,738,049</u>	<u>1,939,371</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>1,049,605</u>	<u>2,693,555</u>	<u>1,643,950</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,126,728	1,521,632	(605,096)
Transfers out	(4,046,658)	(2,941,197)	1,105,461
Total other financing sources (uses)	<u>(1,919,930)</u>	<u>(1,419,565)</u>	<u>500,365</u>
NET CHANGES IN FUND BALANCES	(870,325)	1,273,990	2,144,315
FUND BALANCE, BEGINNING OF YEAR	<u>870,325</u>	<u>18,691,512</u>	<u>17,821,187</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 19,965,502</u>	<u>\$ 19,965,502</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 1,273,990	
BUDGETED EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Debt service principal retirement		980,000	
Capital outlay		1,604,252	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
Amortization of issuance costs and bond premium		39,791	
PERSI retirement actuarial charges		(109,604)	
Capital contributions		3,641	
Depreciation		(956,447)	
CHANGE IN NET POSITION		<u>\$ 2,835,623</u>	

CITY OF MOSCOW, IDAHO

SANITATION

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 6,216,566	\$ 6,554,240	\$ 337,674
Investment revenues (losses)	105,000	(188,119)	(293,119)
Other	250	4,093	3,843
Total revenues	<u>6,321,816</u>	<u>6,370,214</u>	<u>48,398</u>
EXPENSES			
Current			
Collection services	2,423,316	2,535,109	(111,793)
Transfer station	2,222,802	2,193,857	28,945
Recycling and compost	336,684	217,349	119,335
Capital outlay	7,237,293		7,237,293
Total expenses	<u>12,220,095</u>	<u>4,946,315</u>	<u>7,273,780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(5,898,279)</u>	<u>1,423,899</u>	<u>7,322,178</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	359,935		(359,935)
Transfers out	(1,448,030)	(1,088,095)	359,935
Total other financing sources (uses)	<u>(1,088,095)</u>	<u>(1,088,095)</u>	<u>0</u>
NET CHANGES IN FUND BALANCES	<u>(6,986,374)</u>	<u>335,804</u>	<u>7,322,178</u>
FUND BALANCE, BEGINNING OF YEAR	<u>6,986,374</u>	<u>10,318,672</u>	<u>3,332,298</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 10,654,476</u>	<u>\$ 10,654,476</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 335,804	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
PERSI retirement actuarial charges		(18,366)	
Depreciation		(31,231)	
Post closure care costs		<u>(13,725)</u>	
CHANGE IN NET POSITION		<u>\$ 272,482</u>	

CITY OF MOSCOW, IDAHO

STORMWATER

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 1,251,924	1,163,513	\$ (88,411)
Investment revenues (losses)			
Other			
Total revenues	<u>1,251,924</u>	<u>1,163,513</u>	<u>(88,411)</u>
EXPENSES			
Current			
Stormwater collection and treatment	745,448	429,846	315,602
Capital outlay	25,000	46,395	(21,395)
Total expenses	<u>770,448</u>	<u>476,241</u>	<u>294,207</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>481,476</u>	<u>687,272</u>	<u>205,796</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	74,400	74,400	0
Transfers out	(481,476)	(481,476)	0
Total other financing sources (uses)	<u>(407,076)</u>	<u>(407,076)</u>	<u></u>
NET CHANGES IN FUND BALANCES	74,400	280,196	205,796
FUND BALANCE, BEGINNING OF YEAR	<u>(74,400)</u>		<u>74,400</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 280,196</u>	<u>\$ 280,196</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 280,196	
BUDGETED EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Capital outlay		46,395	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
PERSI retirement actuarial charges		(24,596)	
Capital contributions		127,287	
Depreciation		<u>(1,912)</u>	
CHANGE IN NET POSITION		<u>\$ 427,370</u>	

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.

Fleet Management Fund – This fund is used to account for the costs of operating the City's motorized equipment.

Information Systems Fund – This fund is used to account for the costs and operations of the computer hardware, software, and networking system within the City.

MANAGEMENT REVIEW DRAFT

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION
September 30, 2022

	Fleet Management	Information Systems	Total
ASSETS			
CURRENT ASSETS			
Cash		\$ 10,000	\$ 10,000
Investments	\$ 5,432,413	5,035,340	10,467,753
Accounts receivable	1,639		1,639
Interfund receivable		250,000	250,000
Total current assets	5,434,052	5,295,340	10,729,392
CAPITAL ASSETS			
Land	47,000		47,000
Construction in progress	41,693	16,182	57,875
Buildings and improvements	255,275		255,275
Vehicles	7,914,818		7,914,818
Equipment	3,122,961	1,614,740	4,737,701
Right of Use Asset		25,600	25,600
Accumulated depreciation	(6,979,175)	(1,190,315)	(8,169,490)
Accumulated Amortization		(2,327)	(2,327)
Total capital assets	4,402,572	463,880	4,866,452
Total assets	9,836,624	5,759,220	15,595,844
DEFERRED OUTFLOWS OF RESOURCES			
Defined benefit pension	122,062	168,823	290,885
LIABILITIES			
Accounts payable	28,675	20,177	48,852
Compensated absences payable	29,068	39,871	68,939
Lease Liability		23,078	23,078
Net pension liability	219,103	257,257	476,360
Total liabilities	276,846	340,383	617,229
DEFERRED INFLOWS OF RESOURCES			
Defined benefit pension	20,826	58,894	79,720
NET POSITION			
Net investment in capital assets	4,402,572	463,880	4,866,452
Restricted for future capital purchases	5,256,442	5,062,886	10,319,328
Reserved for VEBA proceeds	2,000	2,000	4,000
Total net position	\$ 9,661,014	\$ 5,528,766	\$ 15,189,780

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
Year Ended September 30, 2022**

	<u>Fleet Management</u>	<u>Information Systems</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 902,298	\$ 1,421,147	\$ 2,323,445
Operating grants	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Total operating revenues	<u>1,502,298</u>	<u>1,421,147</u>	<u>2,923,445</u>
OPERATING EXPENSES			
Costs of services	533,588	679,067	1,212,655
Administration	301,406	430,350	731,756
Depreciation and amortization	<u>733,950</u>	<u>80,479</u>	<u>814,429</u>
Total operating expenses	<u>1,568,944</u>	<u>1,189,896</u>	<u>2,758,840</u>
OPERATING INCOME (LOSS)	<u>(66,646)</u>	<u>231,251</u>	<u>164,605</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	(94,618)	(90,472)	(185,090)
Net pension expense (revenue)	(27,429)	(39,805)	(67,234)
Gain (loss) on disposition of assets	<u>3,476</u>	<u>3,476</u>	<u>3,476</u>
Total nonoperating revenues (expenses)	<u>(118,571)</u>	<u>(130,277)</u>	<u>(248,848)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(185,217)</u>	<u>100,974</u>	<u>(84,243)</u>
CONTRIBUTIONS AND TRANSFERS			
Transfers in	1,046,515	480,725	1,527,240
Transfers out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>
Total contributions and transfers	<u>1,046,515</u>	<u>476,725</u>	<u>1,523,240</u>
CHANGE IN NET POSITION	861,298	577,699	1,438,997
NET POSITION AT BEGINNING OF YEAR	<u>8,799,716</u>	<u>4,951,067</u>	<u>13,750,783</u>
NET POSITION AT END OF YEAR	<u>\$ 9,661,014</u>	<u>\$ 5,528,766</u>	<u>\$ 15,189,780</u>

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

Year Ended September 30, 2022

	Fleet Management	Information Systems	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 902,986	\$ 1,174,438	\$ 2,077,424
Payments to suppliers	(547,630)	(787,578)	(1,335,208)
Payments to employees	(298,308)	(432,094)	(730,402)
Payments from other City funds		250,000	250,000
Net cash provided by operating activities	57,048	204,766	261,814
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds		(4,000)	(4,000)
Transfers from other funds	1,046,515	480,725	1,527,240
Net cash provided by noncapital financing activities	1,046,515	476,725	1,523,240
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(770,984)	(181,181)	(952,165)
Right to use asset		(25,600)	(25,600)
Sale of capital assets	(33,450)		(33,450)
Net cash used by capital financing activities	(804,434)	(206,781)	(1,011,215)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net investment activity in local government investment pool	(204,511)	(407,316)	(611,827)
Lease liability		23,078	23,078
Interest received	(94,618)	(90,472)	(185,090)
Net cash used by investing activities	(299,129)	(474,710)	(773,839)
Net change in cash	0	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	0	10,000	10,000
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 0	\$ 10,000	\$ 10,000
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (66,646)	\$ 231,251	\$ 164,605
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	733,950	80,479	814,429
Changes in:			
Accounts receivable	688	3,291	3,979
Accounts payable	(14,042)	(108,511)	(122,553)
Payroll payable	777	1,248	2,025
Unearned Revenue	(600,000)		(600,000)
Other assets and liabilities	2,321	(2,992)	(671)
Net cash provided by operating activities	\$ 57,048	\$ 204,766	\$ 261,814
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES	\$ 0	\$ 0	\$ 0



STATISTICAL SECTION

City of Moscow, Idaho
Statistical Section
(Unaudited)

This part of the City of Moscow's comprehensive annual financial report presents detailed information as a context for understanding what information in the financial statements, note disclosures, and required supplementary information says about the City's overall health.

<u>Contents</u>	<u>Page</u>
Financial Trends	109
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity	113
These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.	
Debt Capacity	118
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	125
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	127
These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

Schedule 1
City of Moscow
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net Investment in capital assets	\$40,070,407	\$40,493,773	\$40,477,275	\$42,402,937	\$42,494,877	\$44,171,088	\$38,800,498	\$39,815,325	\$49,573,717	\$54,348,184
Restricted	5,481,571	3,712,913	3,384,248	3,323,418	3,143,511	2,896,395	11,507,641	3,009,701	2,854,415	1,595,984
Unrestricted	12,185,720	12,733,987	10,532,614	11,817,712	13,849,018	14,772,529	13,649,830	22,322,832	21,586,415	26,079,616
Total governmental activities net position	\$57,437,698	\$56,940,673	\$54,394,137	\$57,544,067	\$59,487,406	\$61,840,012	\$63,957,969	\$65,147,858	\$74,014,547	\$82,023,784
Business-type Activities										
Net Investment in capital assets	\$23,293,354	\$22,981,577	\$23,171,378	\$24,625,818	\$26,256,354	\$28,553,421	\$29,036,370	\$30,917,443	\$34,038,247	\$36,457,066
Restricted	9,425,133	11,049,524	13,488,693	14,709,203	15,622,009	16,385,982	20,093,558	27,984,651	28,754,412	29,803,266
Unrestricted	6,347,830	7,200,725	6,785,652	7,940,392	10,367,567	13,429,605	15,072,677	10,106,131	12,041,375	12,452,988
Total business-type activities net position	\$39,066,317	\$41,231,826	\$43,445,723	\$47,275,413	\$52,245,930	\$58,369,008	\$64,202,605	\$69,008,225	\$74,834,034	\$78,713,320
Primary Government										
Net Investment in capital assets	\$63,363,761	\$63,475,350	\$63,648,653	\$67,028,755	\$68,751,231	\$72,724,509	\$67,836,868	\$70,732,768	\$83,611,964	\$90,805,250
Restricted	14,606,704	14,762,437	16,872,941	18,032,621	18,765,520	19,282,377	31,601,199	30,994,352	31,608,827	31,399,250
Unrestricted	18,533,550	19,934,712	17,318,266	19,758,104	24,216,585	28,202,134	28,722,507	32,428,963	33,627,790	38,532,604
Total primary government net position	\$96,504,015	\$98,172,499	\$97,839,860	\$104,819,480	\$111,733,336	\$120,209,020	\$128,160,574	\$134,156,083	\$148,848,581	\$160,737,104

Schedule 2

City of Moscow

Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government	\$ 5,341,376	\$ 5,281,476	\$ 5,805,926	\$ 5,976,857	\$ 5,954,035	\$ 6,466,636	\$ 6,644,788	\$ 7,292,640	\$ 6,653,388	\$ 9,173,761
Public Safety	6,496,491	6,800,673	6,464,442	6,944,507	7,241,400	7,224,416	7,692,487	7,691,147	6,914,806	7,220,500
Highways and Streets	2,419,077	2,433,113	2,315,481	2,342,327	2,470,955	3,339,330	3,459,802	5,567,489	3,215,785	3,254,599
Culture and Recreation	2,698,801	4,155,402	3,290,306	3,139,717	3,127,109	3,268,196	3,559,033	3,285,072	3,318,368	4,792,595
Interest on long-term debt	88,955	21,818	15,667	9,367	2,767	(15,016)	142,962	317,933	227,044	213,408
Total governmental activities expenses	17,044,700	18,692,482	17,891,822	18,412,775	18,796,266	20,283,562	21,499,072	24,154,281	20,329,391	24,654,863
Business-type Activities:										
Water	2,491,759	2,390,525	2,458,962	2,611,387	2,806,438	2,673,222	3,064,916	3,353,170	3,143,544	3,483,918
Sewer	4,184,113	4,098,168	4,143,042	4,124,504	4,339,398	4,143,667	4,277,695	4,663,589	4,380,561	4,219,848
Sanitation	3,382,736	3,483,895	3,551,475	4,217,918	4,025,778	4,236,772	4,378,824	4,615,299	4,705,275	5,009,635
Stormwater										456,354
Total business-type activities expenses	10,058,608	9,972,588	10,153,479	10,953,809	11,171,614	11,053,661	11,721,435	12,632,058	12,229,380	13,169,755
Total primary government expenses	\$ 27,103,308	\$ 28,665,070	\$ 28,045,301	\$ 29,366,584	\$ 29,967,880	\$ 31,337,223	\$ 33,220,507	\$ 36,786,339	\$ 32,558,771	\$ 37,824,618
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government	\$ 2,623,494	\$ 2,747,042	\$ 2,807,239	\$ 3,164,056	\$ 3,273,252	\$ 3,134,796	\$ 3,167,669	\$ 3,675,275	\$ 3,604,013	\$ 3,851,254
Public Safety	1,472,645	1,444,003	1,491,064	1,544,973	1,544,445	1,547,700	1,692,402	1,689,153	1,790,901	1,700,139
Highways and Streets	376,172	375,408	395,542	350,384	370,228	424,833	347,716	345,030	345,572	345,185
Culture and Recreation	536,199	556,033	608,125	621,210	618,688	609,665	612,998	222,216	574,630	705,237
Operating grants and contributions	1,243,432	1,132,968	1,079,178	1,298,086	1,311,307	1,327,481	1,635,086	1,264,612	2,439,586	2,339,353
Capital grants and contributions	901,822	374,551	331,494	1,671,816	469,146	1,540,153	891,274	948,620	2,694,086	3,358,315
Total governmental activities program revenues	7,153,764	6,630,005	6,710,642	8,650,525	7,587,066	8,584,628	8,347,145	8,144,906	11,448,788	12,299,483
Business-type Activities:										
Charges for services:										
Water	3,824,909	4,254,140	4,642,230	4,838,492	5,212,423	5,475,945	5,836,424	5,872,184	6,526,141	6,466,775
Sewer	5,637,708	5,899,493	6,404,742	6,916,401	7,288,980	7,615,300	8,086,780	8,336,185	8,379,330	8,601,773
Sanitation	4,652,289	4,732,247	4,837,037	5,674,754	5,681,081	5,927,039	6,270,995	6,271,840	6,436,307	6,558,333
Stormwater										1,163,513
Capital grants and contributions	325,300	385,780	578,893	830,553	1,075,806	1,362,238	1,288,501	860,185	1,460,008	482,094
Total business-type activities program revenues	14,440,206	15,271,660	16,462,902	17,960,200	19,258,290	20,380,522	21,482,700	21,340,394	22,801,786	23,272,488
Total primary government program revenues	\$ 21,593,970	\$ 21,901,665	\$ 23,173,544	\$ 26,610,725	\$ 26,845,356	\$ 28,965,150	\$ 29,829,845	\$ 29,485,300	\$ 34,250,574	\$ 35,571,971
Net (Expense) Revenue										
Governmental activities	\$ (9,890,936)	\$ (12,062,477)	\$ (11,181,180)	\$ (9,762,250)	\$ (11,209,200)	\$ (11,698,934)	\$ (13,151,927)	\$ (16,009,375)	\$ (8,880,603)	\$ (12,355,380)
Business-type activities	4,381,598	5,299,072	6,309,423	7,006,391	8,086,676	9,326,861	9,761,265	8,708,336	10,572,406	10,102,733
Total primary government net expense	\$ (5,509,338)	\$ (6,763,405)	\$ (4,871,757)	\$ (2,755,859)	\$ (3,122,524)	\$ (2,372,073)	\$ (3,390,662)	\$ (7,301,039)	\$ 1,691,803	\$ (2,252,647)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property taxes	\$ 4,802,665	\$ 4,761,924	\$ 5,284,721	\$ 5,482,880	\$ 5,591,688	\$ 5,764,448	\$ 5,722,147	\$ 7,259,097	\$ 7,437,427	\$ 7,874,875
Sales taxes	430,383	457,009	500,820	544,653	584,051	638,480	662,864	771,140	2,573,291	2,749,482
Franchise taxes	1,185,047	1,266,728	1,280,494	1,219,095	1,251,646	1,262,269	1,239,485	1,267,438	1,306,722	1,312,134
Road and bridge taxes	615,408	664,933	660,172	662,056	694,538	720,706	775,989	821,804	854,704	1,786,012
Alcoholic beverage taxes	531,200	538,509	534,229	574,509	581,702	578,182	581,851	607,913	659,823	582,294
State Revenue Sharing	835,811	880,409	920,257	951,454	985,311	1,039,711	1,079,643	1,180,613	-	-
Unrestricted investment earnings	(550,894)	(20,799)	134,149	63,281	114,647	330,119	453,622	568,186	30,694	(438,315)
Gain (loss) on sale of capital assets	5,900	14,891	28,708	60,140	21,873	32,833	26,921	(37,613)	42,208	903,163
Transfers	2,917,040	3,001,848	3,199,481	3,354,112	3,327,083	3,684,792	4,710,392	4,738,894	4,842,423	5,594,972
Total governmental activities	10,772,560	11,565,452	12,543,031	12,912,180	13,152,539	14,051,540	15,269,884	17,167,572	17,747,292	20,364,617
Business-type Activities:										
Unrestricted investment earnings	(1,349,877)	(131,715)	47,469	147,036	216,526	483,871	779,973	836,178	95,826	(628,475)
Gain (loss) on sale of capital assets	(15,565)	-	-	30,375	(5,602)	(2,862)	2,750	-	-	-
Transfers	(2,917,040)	(3,001,848)	(3,199,481)	(3,354,112)	(3,327,083)	(3,684,792)	(4,710,391)	(4,738,894)	(4,842,423)	(5,594,972)
Total business-type activities	(4,282,482)	(3,133,563)	(3,152,012)	(3,176,701)	(3,116,159)	(3,203,783)	(3,927,668)	(3,902,716)	(4,746,597)	(6,223,447)
Total primary government activities	\$ 6,490,078	\$ 8,431,889	\$ 9,391,019	\$ 9,735,479	\$ 10,036,380	\$ 10,847,757	\$ 11,342,216	\$ 13,264,856	\$ 13,000,695	\$ 14,141,170
Changes in Net Assets										
Governmental activities	\$ 881,624	\$ (497,025)	\$ 1,361,851	\$ 3,149,930	\$ 1,943,339	\$ 2,352,606	\$ 2,117,957	\$ 1,158,197	\$ 8,866,689	\$ 8,009,237
Business-type activities	99,116	2,165,509	3,157,411	3,829,690	4,970,517	6,123,078	5,833,597	4,805,620	5,825,809	3,879,286
Total Changes in Net Assets	\$ 980,740	\$ 1,668,484	\$ 4,519,262	\$ 6,979,620	\$ 6,913,856	\$ 8,475,684	\$ 7,951,554	\$ 5,963,817	\$ 14,692,498	\$ 11,888,523

Notes: Water and Sewer rates have risen over the last years due to raising capital to replace aging infrastructure and to meet DEQ requirements.

GASB 62, 63 and 65 implemented in 2013. GASB 68 implemented 2015.

State Sales Tax Revenue Sharing was reclassified to Sales Tax from State Revenue Sharing in FY2021.

The Stormwater utility became operational in FY2022.

Schedule 3
City of Moscow
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund										
Reserved										
Unreserved										
Committed	\$ 3,241,280	\$ 3,437,542	\$ 3,720,197	\$ 3,744,137	\$ 3,886,546	\$ 4,060,783	\$ 4,290,902	\$ 4,319,648	\$ 4,739,782	\$ 5,136,200
Assigned	476,974	490,637	487,064	545,323	559,884	547,943	534,964	699,313	828,665	799,559
Unassigned	795,009	1,183,746	1,277,946	862,002	714,414	823,972	808,652	844,904	1,672,396	2,205,027
⇒ Total General Fund	<u>\$ 4,513,263</u>	<u>\$ 5,111,925</u>	<u>\$ 5,485,207</u>	<u>\$ 5,151,462</u>	<u>\$ 5,160,844</u>	<u>\$ 5,432,698</u>	<u>\$ 5,634,518</u>	<u>\$ 5,863,865</u>	<u>\$ 7,240,843</u>	<u>\$ 8,140,786</u>
All Other Governmental Funds										
Reserved										
Unreserved, reported in										
Special Revenue funds										
Capital Projects funds										
Restricted	\$ 5,181,571	\$ 3,712,913	\$ 3,384,249	\$ 3,323,418	\$ 3,143,511	\$ 2,957,383	\$ 11,573,632	\$ 3,066,028	\$ 2,946,301	\$ 1,753,234
Committed	1,362,461	1,424,911	1,631,906	1,660,792	1,725,624	1,785,525	1,734,791	1,529,990	1,687,237	2,090,836
Assigned	3,984,277	3,773,211	4,245,775	5,157,474	5,767,128	6,027,391	4,344,973	12,002,095	6,366,242	8,984,445
Total all other governmental funds	<u>\$ 10,528,309</u>	<u>\$ 8,911,035</u>	<u>\$ 9,261,930</u>	<u>\$ 10,141,684</u>	<u>\$ 10,636,263</u>	<u>\$ 10,770,299</u>	<u>\$ 17,653,396</u>	<u>\$ 16,598,113</u>	<u>\$ 10,999,780</u>	<u>\$ 12,828,515</u>

Schedule 4
City of Moscow
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes (see Schedule 5)	\$ 7,551,451	\$ 7,694,866	\$ 8,309,668	\$ 8,474,296	\$ 8,695,726	\$ 8,965,204	\$ 9,030,688	\$ 10,694,924	\$ 12,829,065	\$ 14,316,525
Licenses and permits	577,975	647,832	548,931	618,929	867,280	811,174	610,553	744,375	923,713	954,247
Intergovernmental	2,923,272	2,323,954	2,313,180	3,163,132	2,663,392	3,632,762	2,982,593	3,528,136	3,188,553	4,704,434
Charges for services	2,058,924	2,137,979	2,204,958	2,231,946	2,289,409	2,346,564	2,392,539	2,045,865	2,462,806	2,550,554
Fines and penalties	217,219	148,082	163,279	161,804	131,705	124,657	163,804	127,825	175,352	130,057
Special Assessments	32,094	22,890	15,424	12,874	36,303	9,139	3,121	5,549	5,964	-
Investment earnings	(571,401)	(20,799)	134,149	63,281	96,597	247,830	332,600	443,121	20,508	(253,225)
Contributions and donations	61,067	66,311	43,054	36,852	62,123	155,093	70,517	32,299	503,001	576,125
Refunds and reimbursements	125,918	46,777	150,580	387,464	167,131	119,726	218,423	188,172	186,988	377,261
Other revenues	131,512	113,091	132,422	81,560	84,637	112,379	69,978	67,214	110,591	112,910
Total revenues	13,108,031	13,180,983	14,015,645	15,232,138	15,094,303	16,524,528	15,874,816	17,877,480	20,406,541	23,468,888
Expenditures										
General government	3,582,926	3,590,713	4,148,625	4,252,336	4,268,791	4,496,326	4,437,178	3,605,469	3,174,489	5,265,291
Public Safety	6,122,309	6,451,874	6,362,551	6,635,677	6,980,553	6,878,441	7,568,343	7,860,743	6,778,980	7,097,804
Recreation and Culture	2,213,149	3,663,432	2,780,859	2,596,231	2,602,558	2,719,025	2,957,406	2,618,343	2,818,449	4,279,801
Transportation	1,716,872	1,661,474	1,522,566	1,433,275	1,553,472	1,702,201	1,644,189	1,700,111	1,822,575	1,624,075
Capital Outlay	2,197,734	1,244,419	813,568	2,016,366	1,370,507	3,118,153	5,542,415	4,604,942	11,036,141	5,877,133
Debt Service										
Principal	2,655,000	205,000	210,000	220,000	225,000	235,000	0	680,000	735,000	765,000
Interest	99,988	32,850	26,700	20,400	13,800	7,050	121,528	314,288	273,340	247,534
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	18,587,978	16,849,762	15,864,869	17,174,285	17,014,681	19,156,196	22,271,059	21,383,896	26,638,974	25,156,638
Excess of revenues over (under) expenditures	(5,479,947)	(3,668,779)	(1,849,224)	(1,942,147)	(1,920,378)	(2,631,668)	(6,396,243)	(3,506,416)	(6,232,433)	(1,687,750)
Other Financing Sources (Uses)										
Transfers in	7,971,794	5,498,722	6,307,498	7,010,578	7,138,333	8,210,203	10,258,856	17,963,833	9,752,090	11,844,562
Transfers out	(5,487,559)	(2,959,311)	(3,734,097)	(4,522,422)	(4,707,834)	(5,172,645)	(6,539,225)	(15,315,045)	(7,741,012)	(8,327,821)
Capital Contributions	-	110,756	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	8,465,000	-	-	-
Bond Premiums	-	-	-	-	-	-	1,296,529	-	-	-
Gain (loss) on sale of assets	-	-	-	-	-	-	-	-	-	899,687
Total other financing sources (uses)	2,484,235	2,650,167	2,573,401	2,488,156	2,430,499	3,037,558	13,481,160	2,648,788	2,011,078	4,416,428
Net change in fund balances	\$ (2,995,712)	\$ (1,018,612)	\$ 724,177	\$ 546,009	\$ 510,121	\$ 405,890	\$ 7,084,917	\$ (857,628)	\$ (4,221,355)	\$ 2,728,678
Debt service as a percentage of noncapital expenditures	16.81%	1.52%	1.57%	1.59%	1.53%	1.51%	0.73%	5.93%	6.46%	5.25%

Schedule 5
City of Moscow
Tax Revenue by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(in thousands)

Fiscal Year	Property	Sales	Franchise	Motor Fuel	Alcoholic Beverage	Road and Bridge	Total
2013	4,789	430	1,185	0	531	616	7,551
2014	4,768	457	1,267	0	538	665	7,695
2015	5,334	501	1,280	0	534	660	8,309
2016	5,474	545	1,219	0	574	662	8,474
2017	5,584	584	1,252	0	582	694	8,696
2018	5,766	638	1,262	0	578	721	8,965
2019	5,754	683	1,238	0	582	774	9,031
2020	7,227	771	1,267	0	608	822	10,695
2021	7,434	2,573	1,307	0	660	855	12,829
2022	7,887	2,749	1,312	0	582	1,786	14,316
Change 2013-2022	64.7%	539.3%	10.7%	0.0%	9.6%	189.9%	89.6%

Note: Motor Fuel was reclassified to Intergovernmental Revenue from Tax Revenue in FY2013.
State Sales Tax Revenue Sharing was reclassified to Sales Tax from Intergovernmental Revenue in FY2021.
Road and Bridge tax increased due to one time funds received from Leading Idaho HB772.

Schedule 6

City of Moscow

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(modified accrual basis of accounting)

Fiscal Year	Residential Property	Commercial Property	Tax-Exempt Property	Personal Property	Personal Property Exemption	Casualty Loss	Developer's Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Actual Taxable Value
2013	927,338,276	391,312,399	263,534,603	44,405,449	20,248,965		3,919,725	1,363,056,124	4.436	1,075,352,831
2014	932,844,152	399,914,506	268,523,590	43,696,916	20,083,619		2,944,679	1,376,455,574	4.919	1,084,903,686
2015	915,602,455	344,955,011	279,635,648	33,204,665	19,101,547		2,567,550	1,293,762,131	4.999	992,457,386
2016	983,934,274	417,831,967	303,965,014	48,050,888	19,102,594		2,428,050	1,444,817,129	4.934	1,119,321,471
2017	1,018,588,828	378,333,035	320,038,158	39,226,262	19,037,479	7,101	1,777,050	1,436,148,125	4.922	1,095,288,337
2018	1,139,902,624	455,419,611	335,165,043	33,872,715	9,834,895	80,446	1,890,135	1,629,194,950	4.487	1,282,224,431
2019	1,241,976,028	497,593,460	345,143,967	33,981,608	9,631,027	36,935	5,043,908	1,773,551,096	5.205	1,413,695,259
2020	1,301,618,958	528,485,963	350,847,533	34,024,705	9,534,216		5,739,645	1,864,129,626	3.926	1,498,008,232
2021	1,424,932,782	545,157,695	438,852,005	34,678,588	9,117,238		3,855,255	2,004,769,065	5.002	1,552,944,567
2022	1,847,685,170	574,286,405	460,607,375	33,048,489	13,004,598		3,069,825	2,471,119,901	4.049	1,994,438,103

Note: Latah County assesses property values at 100% of market.

The Idaho State Legislature passed law allowing personal property and developer's tax exemptions in FY 2013.

Schedule 7
City of Moscow
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

City Direct Rates				Overlapping Rates		
Fiscal Year	Basic Rate	General	Total Direct Rate	Latah County	Moscow	Other Levy
		Obligation Debt Service			School District No. 281 Levy	
2013	4.023	0.413	4.436	4.239	7.736	2.783
2014	4.217	0.702	4.919	4.269	7.621	2.860
2015	4.723	0.276	4.999	4.349	7.502	2.954
2016	4.731	0.204	4.935	4.315	7.195	2.897
2017	4.773	0.150	4.923	4.368	7.007	2.918
2018	4.488	0.000	4.488	4.214	6.432	2.795
2019	4.502	0.704	5.206	4.062	7.055	2.687
2020	3.228	0.698	3.926	3.808	6.819	2.604
2021	4.329	0.674	5.003	3.898	6.215	2.582
2022	3.527	0.523	4.050	3.087	4.804	1.962

Latah County Assessor

Taxing Entities

Moscow School District No. 281
North Latah Highway District
Latah County
Latah County Library
Moscow Cemetery District
Moscow Rural Fire District

Note: The City's basic property tax rate may be increased only by a majority vote of the City's residents. Rates for debt service are set based on each year's requirements.

Schedule 8
City of Moscow
Principal Property Taxpayers,
Current and Ten Years Ago

	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Hill Rental Properties, LLC	19,636,900	1	0.79%	14,123,010	2	1.04%
P.E.M. Management, LLC	15,624,600	2	0.63%	15,602,915	1	1.14%
HRA Moscow LLC	14,408,600	3	0.58%			
The Grove Apartments	13,977,700	4	0.57%	12,980,200	3	0.95%
Wal-Mart Real Estate Bus Trust	10,480,000	5	0.42%	10,940,000	4	0.80%
Gritman Medical Park LLC	9,670,018	6	0.39%	4,739,250	9	0.35%
Avista Corp (Elec)	9,338,083	7	0.38%	6,151,654	5	0.45%
Kestrel Development LLC	9,122,300	8	0.37%			
Avista Corp (Gas)	7,157,786	9	0.29%			
Idaho Apartment Rentals LLC	7,155,317	10	0.29%			
Frontier (Verizon)				4,996,096	8	0.37%
Blum Properties				6,336,943	6	0.46%
Hagadone Hospitality				4,658,150	10	0.34%
Good Samaritan Society				6,264,370	7	0.46%
Total	<u>\$ 116,571,304</u>		<u>4.72%</u>	<u>\$ 86,792,588</u>		<u>6.37%</u>

Source: Latah County Treasurer

Schedule 9
City of Moscow
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended Sept 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	4,771,135	4,710,640	98.73%	43,262	4,753,903	99.64%
2014	4,731,795	4,583,866	96.87%	62,940	4,646,806	98.20%
2015	5,195,775	5,016,815	96.56%	58,726	5,075,542	97.69%
2016	5,381,765	5,200,887	96.64%	57,225	5,258,112	97.70%
2017	5,481,546	5,420,864	98.89%	56,637	5,477,501	99.93%
2018	5,645,216	5,405,854	95.76%	31,676	5,437,531	96.32%
2019	5,666,358	5,371,331	94.79%	59,395	5,430,726	95.84%
2020	7,164,617	7,109,085	99.22%	48,498	7,157,583	99.90%
2021	5,730,141	5,691,032	99.32%	0	5,691,032	99.32%
2022	7,859,905	7,647,937	97.30%	0	7,647,937	97.30%

Source: Latah County

Schedule 10
City of Moscow
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

118

Fiscal Year	Governmental Activities			Business-type Activities		Total City Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Participation	Special Assessment Bonds	Sewer Revenue Bonds	Interim Financing			
2013	1,161,197	0	0	11,266,283		12,427,480	1.62%	510
2014	945,165	0	0	10,459,889		11,405,054	1.38%	459
2015	724,132	0	0	9,628,495	198,332	10,550,959	1.27%	429
2016	493,099	0	0	8,777,101	1,476,865	10,747,065	1.24%	429
2017	257,066	0	0	7,900,707	2,565,046	10,722,819	1.12%	423
2018	0	0	0	6,958,956	3,815,924	10,769,880	1.08%	428
2019	9,761,529	0	0	5,999,165	3,927,881	19,688,575	1.83%	764
2020	9,068,548	0	0	4,979,582	4,300,000	18,348,130	1.71%	714
2021	8,290,844	0	0	3,999,582	4,127,576	16,418,002	1.43%	628
2022	7,459,595	0	0	2,949,791	3,951,250	14,360,636	1.10%	556

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See Schedule 16 for personal income and population data.

Sewer Revenue Bond column includes unamortized premium on bonds.

Certificates of Participation were paid in full in FY2013.

Series 2011 Refunding Bonds for the construction of the Swimming Pool at Hamilton Aquatic Center were paid off in FY2018.

Sewer Revenue Bond Series 2017 were issued as an advance refunding issue for the Sewer Revenue Bond Series 2008 to be called in May 2018.

General Obligation Bond Series 2019 for construction of new Police Station were issued in FY2019.

Schedule 11
City of Moscow
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	<u>General Bonded Debt Outstanding</u>		Percentage of Actual Taxable Value of Property ^a	Per Capita ^b
	General Obligation Bonds	Total		
2013	1,161,197	1,095,000	0.10%	44.95
2014	945,165	945,165	0.09%	38.07
2015	724,132	724,132	0.07%	29.42
2016	493,099	493,099	0.04%	19.68
2017	257,066	257,066	0.02%	10.15
2018	-	-	0.00%	-
2019	8,465,000	8,465,000	0.60%	329.35
2020	7,785,000	7,785,000	0.52%	302.89
2021	7,050,000	7,050,000	0.45%	269.83
2022	6,285,000	6,285,000	0.32%	243.13

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^a See Schedule 6 for property value data.

^b Population data can be found on Schedule 16.

Schedule 12
City of Moscow
Direct and Overlapping Government Activities Debt

120

	<u>Direct Debt</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Jurisdiction:				
Reserved				
Direct:				
City of Moscow			100%	\$ -
Overlapping:				
Moscow School District No. 281	\$ 7,130,000	\$ 7,130,000	79%	\$ 5,632,700
Latah County Cemetery District				\$ -
Library				\$ -
Road District				\$ -
Total	<u>\$ 7,130,000</u>	<u>\$ 7,130,000</u>		<u>\$ 5,632,700</u>

Source: City of Moscow
Moscow School District
Latah County
Cemetery District
Library
Road District

Note: The Moscow School District #281 levied debt in FY2013. Percent applicable calculated by MSD

Schedule 13a
City of Moscow
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Market Valuation:

Assessed Value \$ 1,994,438,103

Debt applicable to limit

Debt limitation: 2% \$ 39,888,762

Less:

General obligation bonds 6,285,000

Legal debt margin

\$ 33,603,762

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 20,600,683	\$ 20,808,074	\$ 19,169,148	\$ 22,386,429	\$ 21,905,767	\$ 25,644,489	\$ 28,273,905	\$ 29,960,165	\$ 31,058,891	\$ 39,888,762
Total net debt applicable to limit	1,095,000	890,000	724,132	493,099	257,066	-	8,465,000	7,785,000	7,050,000	6,285,000
Legal debt margin	<u>\$ 19,505,683</u>	<u>\$ 19,918,074</u>	<u>\$ 18,489,148</u>	<u>\$ 21,893,330</u>	<u>\$ 21,648,701</u>	<u>\$ 25,644,489</u>	<u>\$ 19,808,905</u>	<u>\$ 22,175,165</u>	<u>\$ 24,008,891</u>	<u>\$ 33,603,762</u>
Total net debt applicable to the limit as a percentage of debt limit	5.32%	4.28%	3.78%	2.20%	1.17%	0.00%	29.94%	25.98%	22.70%	15.76%

Source: City of Moscow
Latah County Assessors Office

Schedule 13b
City of Moscow
Historical Operating Results and Debt Service Coverage - Sewer Bonds
Last Five Fiscal Years

	2018	2019	2020	2021	2022
OPERATING REVENUES					
Charges for services	\$ 7,549,993	\$ 8,023,375	\$ 8,291,920	\$ 8,322,862	\$ 8,550,656
Other services	8,557	23,614	4,474	16,677	11,326
Total operating revenues	7,558,550	8,046,989	8,296,394	8,339,539	8,561,982
OPERATING EXPENSES					
Sewer - collection and treatment	2,391,467	2,570,669	2,893,760	3,147,101	3,069,935
Depreciation	1,512,018	1,522,819	1,522,314	1,228,288	956,447
Total operating expenses	3,903,485	4,093,488	4,416,074	4,375,389	4,026,382
OPERATING INCOME (LOSS)	3,655,065	3,953,501	3,880,320	3,964,150	4,535,600
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	199,180	343,874	400,045	40,546	(274,021)
Interest expense	(265,733)	(184,896)	(152,760)	(118,945)	(83,862)
PERSI retirement actuarial charges	25,551	689	(94,755)	113,773	(109,604)
Gain (loss) on disposition of assets	-	2,750	-	-	-
Amortization of bond premium	56,750	39,791	39,791	39,791	39,791
Total nonoperating revenues (expenses)	15,748	202,208	192,321	75,165	(427,696)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	3,670,813	4,155,709	4,072,641	4,039,315	4,107,904
CONTRIBUTIONS AND TRANSFERS					
General facility charges	286,844	138,071	162,190	231,905	143,643
Capital contributions	466,862	422,418	408,829	468,780	3,641
Net transfers in/(out)	(1,652,473)	(1,639,985)	(2,045,563)	(1,723,560)	(1,419,565)
Total contributions and transfers	(898,767)	(1,079,496)	(1,474,544)	(1,022,875)	(1,272,281)
CHANGE IN NET POSITION	\$ 2,772,046	\$ 3,076,213	\$ 2,598,097	\$ 3,016,440	\$ 2,835,623
NET REVENUE AVAILABLE FOR DEBT SERVICE					
Change in Net Position	\$ 2,772,046	\$ 3,076,213	\$ 2,598,097	\$ 3,016,440	\$ 2,835,623
Plus Depreciation	1,512,018	1,522,819	1,522,314	1,228,288	956,447
Plus Interest Expense	265,733	184,896	152,760	118,945	83,862
Plus Sewer Capital Transfers	\$ 2,275,000	\$ 1,983,883	\$ 3,214,244	\$ 3,105,259	\$ 2,676,728
Plus Sewer Fleet Management Transfers	\$ 59,000	\$ 55,300	\$ 280,000	\$ -	\$ 75,000
Less Capital Contributions	(466,862)	(422,418)	(408,829)	(468,780)	(3,641)
Net revenue available for debt service	\$ 6,416,935	\$ 6,400,693	\$ 7,358,586	\$ 7,000,152	\$ 6,624,019
Parity Debt Service					
2008 Bonds	366,418	-	-	-	-
2011 Bonds	700,875	708,250	706,850	706,550	705,250
2017 Bonds	68,072	402,544	399,732	406,796	403,488
Total Annual Debt Service	\$ 1,135,365	\$ 1,110,794	\$ 1,106,582	\$ 1,113,346	\$ 1,108,738
Debt Service Coverage	5.65X	5.76X	6.65X	6.29X	5.97X
Net Position at End of Year	\$ 28,794,737	\$ 31,870,950	\$ 34,469,047	\$ 37,485,487	\$ 40,321,110
Debt Service Reserve Account	\$ 1,110,794	\$ 1,106,582	\$ 1,113,346	\$ 1,108,738	\$ 1,100,981
Revenue Stabilization Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Management Reserve	\$ 59,000	\$ 57,800	\$ 280,000	\$ -	\$ 75,000
Sewer Capital Reserve	\$ 2,736,263	\$ 1,983,883	\$ 3,214,244	\$ 3,105,259	\$ 2,676,728

Notes:

Capital contributions are dependent on new subdivisions/properties being added to the system.

Schedule 14a
City of Moscow
Special Assessment Billings and Collections
Last Ten Fiscal Years

Fiscal Year	Special Assessment Collected	Debt Service		Total	Coverage
		Principal	Interest		
2013	32,094	0	0	0	0.00
2014	22,890	0	0	0	0.00
2015	15,424	0	0	0	0.00
2016	12,874	0	0	0	0.00
2017	30,205	0	0	0	0.00
2018	1,693	0	0	0	0.00
2019	3,120	0	0	0	0.00
2020	5,742	0	0	0	0.00
2021	5,803	0	0	0	0.00
2022	0	0	0	0	0.00

Source: City of Moscow

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
As of fiscal year 2021, all existing Special Assessments have been paid in full.

Schedule 14b
City of Moscow
Pledged Revenue Coverage
Last Ten Fiscal Years

Sewer Revenue Bonds

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenue Available for Debt Service	Debt Service			Coverage
				Principal	Interest	Total	
2013 ⁽¹⁾	5,139,703	3,251,090	1,888,613	745,000	406,928	1,151,928	1.64
2014	6,012,113	3,473,461	2,538,652	765,000	392,404	1,157,404	2.19
2015	6,516,695	3,517,371	2,999,324	790,000	368,005	1,158,005	2.59
2016	7,083,694	3,514,820	3,568,874	810,000	342,560	1,152,560	3.10
2017	7,859,737	3,812,808	4,046,929	835,000	316,050	1,151,050	3.52
2018 ⁽²⁾	8,044,574	3,710,967	4,333,607	890,000	245,365	1,135,365	3.82
2019	8,528,934	3,930,919	4,598,015	915,000	195,794	1,110,794	4.14
2020	8,858,629	2,893,760	5,964,869	940,000	166,582	1,106,582	5.39
2021	8,611,990	3,147,101	5,464,889	980,000	133,346	1,113,346	4.91
2022	8,431,604	3,069,935	5,361,669	1,010,000	98,738	1,108,738	4.84

*Total revenues include interest.

*Total operating expenses exclude depreciation.

Source: City of Moscow

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Operating expenses include operating transfers out but exclude transfers out to the Internal Service Funds for capital outlay.

(1) The 2002 Sewer Revenue Bonds were advance Refunded by the 2011 bond proceeds; consequently \$6,433,415 is paid from escrowed funds and not shown as part of the scheduled debt

(2) The 2008 Sewer Revenue Bonds were advance Refunded by the 2017 bond proceeds; consequently \$3,560,000 is paid from escrowed funds and not shown as part of the scheduled debt

Schedule 15
City of Moscow
Principal Employers
Current Year and Ten Years Ago

Employer	2022			2013		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total City Employment
University of Idaho	4,050	1	26.1%	4,500	1	27.4%
Gritman Medical Center	600	2	3.9%	399	3	2.4%
Moscow School District	450	3	2.9%	450	2	2.7%
Wal-Mart	300	4	1.9%	250	6	1.5%
EMSI Inc.	250	5	1.6%			0.0%
City of Moscow	200	6	1.3%	250	5	1.5%
Latah County	150	7	1.0%	150	8	0.9%
Northwest River Supplies	150	8	1.0%			0.0%
Best Western University Inn	100	9	0.6%	175	7	1.1%
Moscow Building Supply	100	10	0.6%			0.0%
Gritman Outpatient Clinic				400	4	2.4%
Bennet Lumber				126	9	0.8%
Good Samaritan Village				120	10	0.7%
Total: Top 10 City Employers	<u>6,350</u>		41.0%	<u>6,820</u>		41.5%
Total: County Employment	<u>15,490</u>			<u>16,445</u>		

Source: Regional Economist Communications & Research

Schedule 16
City of Moscow
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	City Population	Personal Income (thousands of dollars)	Per Capita Income	Student Enrollment	Unemployment Rates
2013	24,358	766,205,248	31,456	2,261	5.9%
2014	24,829	829,065,139	33,391	2,322	5.7%
2015	24,615	833,340,825	33,855	2,311	4.0%
2016	25,060	865,371,920	34,532	2,337	2.9%
2017	25,322	959,146,716	37,878	2,419	2.1%
2018	25,146	995,152,950	39,575	2,371	2.6%
2019	25,766	1,065,192,206	41,341	2,304	2.9%
2020	25,702	1,075,191,766	41,833	2,172	4.2%
2021	26,128	1,148,168,832	43,944	2,196	2.6%
2022	25,850	1,310,672,550	50,703	2,207	2.9%

Source: City of Moscow
U.S. Census Bureau
Moscow School District
State of Idaho Department of Labor

Schedule 17
City of Moscow
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Administration	7	7	7	6	6	5.5	5	6.3	3.8	4.9
Finance	7	7	7	7	7	7	7	6.5	6.5	6.5
Legal	3	3	3	3	3	3	3	4	4	5
Human Resources	1	1	1	1	1	1.5	1.4	1.5	1.3	1.45
Community Planning & Design	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	20	20
Buildings and Grounds	2	2	2	2	2	2	2.6	2.6	2.6	2.6
Police										
Police Officers	34	34	34	35	35	35	37	37	36	36
Police Unsworn	8	8	8	8	8	8	8	8	8	8
Fire										
Officers	4.5	4.5	4.5	4.5	5	6	6	6	6	6
Admin support	1	1	1	1	1	1	1	1	1	1
Streets	9	9	9	9	8.55	8.55	9.55	9.55	9.55	9.55
Internal Service Funds										
Fleet	4	4	4	4	3.85	3.85	3.85	3.9	3.9	3.6
Information Systems	4	4	4	4	4.85	4.85	4.85	5.05	5.25	5.1
Culture and Recreation										
Recreation	5	5	5	5	5	5	2	4.4	4.9	3.85
Parks	5	5	5	5.3	5.25	5.25	9.2	7.25	7.25	9.25
MSDCP	0	0	1	0.8	0.75	0.75	0.75	0.75	0.75	0.75
Art	1.8	1.8	1.8	2	3	1.6	1.6	1.5	1.5	1.8
Community Events	0	0	0	0	0	1.4	1.4	1.7	1.7	2.2
Water	14.1	15.1	15.1	15.5	15.25	15.25	15.25	16.75	17.1	16.8
Wastewater	10.9	10.9	10.9	11.3	12	12.05	12.05	14.55	12.1	11.8
Sewer	4	4	4	4	5	5	5	3	5	5
Stormwater	0	0	0	0	0	0	0	0	0	4.75
Sanitation	1	1	1	1	1	1.5	1.5	1.5	1.6	1.75
Total	143.8	144.8	145.8	146.9	150.0	151.6	155.6	160.3	159.8	167.7

Source: City of Moscow

Notes:

Full-time employees are scheduled to work 2,080 hours per year (including vacation and sick leave).
Employees with less than full-time equivalent employment are calculated by dividing total labor hours by 2,080.
Moscow School Community Playfields fund was added in FY2015 with one FTE.
Utility Locate Technician and Forensic Computer Detective added in 2016.
Economic Development Specialist position eliminated in 2016.
Videographer and Wastewater Conveyance Operator added in 2017.
Legal Department Specialist went from part-time to full-time; Environmental Education and Sustainability Programs Specialist went from part-time to full time; IS Computer Systems Specialist position added in FY2020.
FY2021 reorganization of City management structure resulted in positions moving and/or consolidating functions/programs.
Stormwater utility was added in FY2022 and 2 FTE's were added to Parks.

Schedule 18
City of Moscow
Operating Indicators by Function/Program
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Function/Program										
General Government										
Full-Time employees	144	146	145	147	150	151	156	160	160	168
Building permits issued	551	466	833	715	817	895	810	904	849	927
Cellular telephone co-location fees	11	11	11	11	11	7	7	7	7	8
Fire										
Number of Firefighters & Officers	4	6	6	6	6	6	6	6	6	6
Number of Paramedics	6	7	6	6	6	11	13	13	11	6
Number Volunteer Firefighters	68	73	73	73	65	62	68	65	59	45
Number Volunteer EMS	37	45	40	40	40	56	53	65	64	50
Number of Calls Answered (Fire and Ambulance)	2,131	2,604	2,431	2,342	2,400	2,400	2,350	2,049	2,822	2,778
Police										
Number of Police personnel (sworn)	34	34	34	35	35	35	37	37	36	36
Number of Police personnel (not sworn)	8	8	8	8	6	8	8	8	8	8
Physical arrests	375	291	255	228	237	252	248	188	231	210
Traffic violations	857	1,364	772	985	991	972	1,175	1,117	1,791	1,501
Parking violations	4,849	3,684	4,454	4,132	3,624	4,183	4,377	4,146	5,376	3,046
Streets										
Overlay in linear feet	0	1,625	973	5,462	4,656	2,758	0	0	600	0
Overlay in linear feet (seal)	20,336	0	0	4091	43,234	77,150	48,950	0	0	0
Pavement maintenance program sq yards	0	0	0	0	0	291,512	184,959	0	116,667	33,000
Water										
Number of consumers	5,869	5,910	5,985	6,020	6,073	6,154	6,224	6,288	6,292	6,354
Number of new connections	32	41	65	68	42	62	51	48	63	60
Average daily consumption (million gallons)	2.35	2.38	2.38	2.36	2.00	1.91	1.91	1.87	1.99	1.73
Sewer										
Average daily sewage treatment (million gallons)	2.00	2.20	1.80	1.90	2.09	1.93	1.88	1.79	1.72	2.02

Source: Various City departments

Note: Building permits are reported for calendar year and include miscellaneous residential roofing, siding, and fencing.

Schedule 19
City of Moscow
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

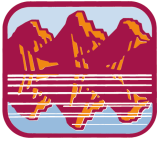
129

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Service vehicles	13	13	13	13	12	12	13	13	13	12
Fiber Optic System	15.4 miles	15.4 miles	18 miles	18 miles	18 miles	18 miles	18 miles	18.25 miles	25 miles	25 miles
Fire										
Number of stations	3	3	3	3	3	3	3	3	3	3
Fire engines and vehicles	14	14	13	13	13	13	14	15	15	15
Police										
Number of stations	2	2	2	2	2	2	2	2	2	2
Police vehicles	23	23	23	24	22	22	23	23	22	21
Streets										
Area in square miles	6.92	6.92	6.92	6.98	7	7	6.93	7.19	7.58	7.58
Miles of streets	76.53	76.56	76.75	77.62	78.27	78.71	79.34	79.53	81.31	81.31
Service vehicles	28	32	29	29	25	27	27	28	28	29
Parks and Recreation										
Number of developed parks	20	21	22	22	21	21	22	22	22	22
Developed park acreage	259.6 acres	261.85 acres	262.38 acres	262.38 acres	224.56 acres	229.22 acres	235.95 acres	238.17 acres	238.17 acres	238.17 acres
Undeveloped parks	9	11	10	11	8	7	3	3	3	3
Undeveloped park acreage	62.41 acres	64.81 acres	66.9 acres	67.17 acres	59.87 acres	60.74 acres	10.57 acres	10.57 acres	10.57 acres	10.57 acres
"Open Space" properties		8	8	8	7	7	8	8	8	8
"Open Space" acreage		6.3 acres	6.3 acres	6.3 acres	6.71 acres	8.09 acres	66.25 acres	66.25 acres	66.25 acres	66.25 acres
Paradise Path System miles	2.61 miles	2.61 miles	2.61 miles	2.61 miles	3.22 miles	3.22 miles	4.97 miles	4.97 miles	4.97 miles	4.97 miles
Eggan Youth Center	1	1	1	1	1	1	1	1	1	1
1912 Center	1	1	1	1	1	1	1	1	1	1
Hamilton Indoor Recreation Center	1	1	1	1	1	1	1	1	1	1
Hamilton-Lowe Aquatics Center (swimming pools)	2	2	2	2	1	1	1	1	1	1
Service vehicles	32	32	32	32	33	33	38	38	38	40
Water										
Miles of water mains	94.35	94.41	94.41	94.95	95.99	96.65	97.36	97.67	97.98	98.9
Service vehicles	17	19	19	19	17	19	19	20	20	20
Wastewater										
Miles of sanitary sewers	83.51	84.25	84.62	84.78	84.9	85.52	88.8	89.19	86.35	87.11
Miles of storm sewers	59.8	60.5	60.5	60.46	63.82	64.73	65.86	66.4	70.2	70.2
Service vehicles	13	12	12	12	12	13	12	12	12	12
Stormwater										
Service vehicles	NA	NA	NA	NA	NA	NA	NA	NA	0	1

Source: Various City departments



COMPLIANCE REPORTING



INDEPENDENT AUDITOR'S REPORT - GOVERNMENT AUDITING STANDARDS

Members of the City Council
City of Moscow, Idaho
Moscow, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Moscow, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Moscow, Idaho's basic financial statements and have issued our report thereon dated March 3, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Moscow, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Moscow, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Moscow, Idaho's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

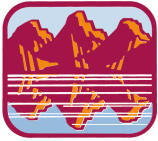
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Moscow, Idaho's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 3, 2023



INDEPENDENT AUDITOR'S REPORT – *UNIFORM GUIDANCE*

Members of City Council
City of Moscow, Idaho
Moscow, Idaho

Report on Compliance for Each Major Federal Program

Opinion of Each Major Federal Program

We have audited the City of Moscow, Idaho's compliance with the types of compliance requirements described in the OMB's *Compliance Supplement* that could have a direct and material effect on each of the City of Moscow, Idaho's major federal programs for the year ended September 30, 2022. The City of Moscow, Idaho's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Moscow, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion of Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our responsibilities under those standards and the *Uniform Guidance* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Moscow, Idaho, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Moscow, Idaho's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Moscow, Idaho's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Moscow, Idaho's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Moscow, Idaho's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Moscow, Idaho's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Moscow, Idaho's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the City of Moscow, Idaho's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

March 3, 2023

MANAGEMENT REVIEW DRAFT

CITY OF MOSCOW, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

* Material weakness(es) identified _____ yes X no

* Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

* Material weakness(es) identified _____ yes X no

* Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance _____ yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of federal program or cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.600, 20.610, 20.616	Highway Safety Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

CITY OF MOSCOW, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2022

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

MANAGEMENT REVIEW DRAFT

CITY OF MOSCOW, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
Year Ended September 30, 2022

	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
DEPARTMENT OF COMMERCE				
Economic Adjustment Assistance	11.307	07-79-07731	None	\$ 158,439
Total for Department of Commerce				<u>158,439</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the State of				
Idaho - Idaho Department of Commerce				
Community Development Block Grant	14.228	ICDBG-20-II-14-PK	None	\$ 65,409
Total for Department of Housing and Urban Development				<u>65,409</u>
DEPARTMENT OF TRANSPORTATION				
Passed through the State of				
Idaho - Transportation Department				
Highway Planning and Construction	20.205	A013(014) SMA-7674	None	\$ 1,076,531
Total Highway Planning and Construction Cluster				<u>1,076,531</u>
Passed through the State of				
Idaho - Transportation Department				
Highway Safety Grant	20.600	SPT2203	None	96,427
State Traffic Safety Information Systems Grant	20.610	20483, 20109, 21997, 22402	None	1,178,121
National Priority Safety Programs	20.616	NHTSA 2022	None	1,491
Total Highway Safety Cluster				<u>1,276,039 *</u>
Total for Department of Transportation				<u>2,352,570</u>
DEPARTMENT OF JUSTICE				
Passed through the State of				
Idaho - Attorney General				
Bulletproof Vest Partnership	16.607	22032490	None	5,886
Total for Department of Justice				<u>5,886</u>
DEPARTMENT OF TREASURY				
Passed through the State of				
Idaho - Office of the Governor				
Coronavirus State and Local Fiscal Recovery Funds	21.027	20-1892-0-1-806	None	1,209,694 *
Total for Department of Treasury				<u>1,209,694</u>
NATIONAL ENDOWMENT FOR THE ARTS				
Passed through the State of				
Idaho - Commission on the Arts				
Promotion of the Arts Partnership Agreements	45.025	18632876120	None	7,224
Total for National Endowment for the Arts				<u>7,224</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the State of				
Idaho - Office of Drug Policy				
Substance Abuse and Mental Health Services Projects				
of Regional and National Significance	93.243	1H79SP080981-01	None	2,229
Total for Department of Health and Human Services				<u>2,229</u>
DEPARTMENT OF HOMELAND SECURITY				
Passed through the State of				
Idaho - Military Division - Idaho Office of Emergency Management				
Disaster Grants-Public Assistance	97.036	FEMA-4443-DR-ID	None	57,171
Total for Disaster Grants-Public Assistance				<u>57,171</u>
Passed through the State of				
Idaho - Military Division - Idaho Office of Emergency Management				
Hazardous Mitigation	97.039	DR-4313-HMPG	None	73,206
Total for Hazardous Mitigation				<u>73,206</u>
Total for Department of Homeland Security				<u>130,377</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 3,931,828</u>

CITY OF MOSCOW, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
Year Ended September 30, 2022

Note 1. Basis of Presentation

BASIS OF PRESENTATION - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The schedule of expenditures of federal awards includes the federal grant awards of the City of Moscow, Idaho, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the presentation of the basic financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

DE MINIMIS INDIRECT COST RATE

The City of Moscow, Idaho, has elected not to use the 10-percent *de minimis indirect cost* rate allowed under the *Uniform Guidance*.

* Major program

COMMITTEE STAFF REPORT

DATE: Monday, March 20, 2023



RESPONSIBLE STAFF

Bill Belknap, City Supervisor, Sarah Banks,
Finance Director

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

AGENDA ITEM TITLE

Consideration of Mayor and City Council Salary Adjustments (ACTION ITEM) - Bill Belknap

DESCRIPTION

Idaho Code § 50-203 requires compensation for a mayor and council to be fixed by ordinance. Moscow City Code Title 1, Chapter 8, Sec. 8-1, states "*The salary for elective officers shall be fixed by ordinance. Salary adjustments for such elective officers shall be made every two (2) years from the date of the previous adjustment in accordance and in proportion with adjustments in the Consumer Price Index (CPI) as published by the United States Department of Labor. Such adjustments must be specifically approved by ordinance at least six (6) months prior to the effective date of such adjustments.*" There has been some confusion in the past regarding what specific CPI index to utilize and how the adjustment is to be calculated. Staff is proposing to amend City Code to specify the specific index to be used and that the annual percent change is the measure to be used in the calculation. The proposed Ordinance amends the Mayor and City Council salaries by the CPI adjustment of the past 24 months. The reported CPI values were 4.7% and 8.0% for 2021 and 2022, respectively. Proposed increases to monthly salaries would be effective January 1, 2024, and are as follows: Mayor - From \$2,119.78 per month to \$2,396.96 per month and Council - From \$734.93 per month to \$831.03 per month.

STAFF RECOMMENDATION

Recommend approval of the proposed ordinance making salary adjustments for the Mayor and City Council effective January 1, 2024.

PROPOSED ACTIONS

PROPOSED ACTIONS: Recommend approval of the proposed ordinance making salary adjustments for the Mayor and City Council effective January 1, 2024; or take other action as deemed appropriate.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. Ordinance 2023- Title 1 Chapter 8 - AdjustingCouncilMayor2024Salary_clean
2. Consumer Price Index US City Average (1982-84 = 100)

ORDINANCE NO. 2023 – ____

AN ORDINANCE OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE AMENDMENT OF MOSCOW CITY CODE TITLE 1, CHAPTER 8; PROVIDING FOR A CLARIFICATION REGARDING THE CALCULATION OF INCREASES IN THE SALARIES OF CITY ELECTIVE OFFICERS AND THE PRESCRIBED INCREASE OF SAID SALARIES EFFECTIVE UPON JANUARY 1, 2024; PROVIDING THAT THE PROVISIONS OF THIS ORDINANCE BE DEEMED SEVERABLE; AND PROVIDING FOR THIS ORDINANCE TO BE IN FULL FORCE AND EFFECT FROM THE DATE OF ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

WHEREAS, City Council deems it appropriate to increase the salaries of the Mayor and City Council in accordance with the annual percent change in the Consumer Price Index for the past two years (four-point seven percent [4.7%] for 2021, and eight percent [8.0%] for 2022), pursuant to Moscow City Code Title 1, Chapter 8, Section 8-1 and Idaho Code § 50-203; and

WHEREAS, utilizing such Index, Moscow City Code Title 1, Chapter 8, Section 8-2, shall be amended to reflect the appropriate salary for the office of Mayor as two thousand three hundred ninety-six dollars and ninety-six cents (\$2,396.96) per month, and the salary for members of the City Council shall be amended to eight hundred thirty-one dollars and three cents (\$831.03) per month;

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF MOSCOW AS FOLLOWS:

SECTION 1: All matters stated above are found to be true and correct and are incorporated herein by reference as if copied in their entirety and shall be adopted with the following sections of this Ordinance.

SECTION 2: That Title 1, Chapter 8, Sections 8-1 and 8-2 of the Moscow City Code be, and the same is hereby amended to read as follows:

...

Sec. 8-1. Compensation Shall Be Fixed.

The salary for elective officers shall be fixed by ordinance. Salary adjustments for such elective officers shall be made every two (2) years from the date of the previous adjustment in accordance and in proportion with adjustments in the Consumer Price Index, Series I.D. CWU0000SA0 Urban Wage Earners and Clerical Workers, U.S. All items, 1982-84=100. The statistics utilized shall be the figures for the annual percent change for each calendar year within the subject two (2) year period, as published by the United States Department of Labor in January of each year. Such adjustments must be specifically approved by ordinance at least six (6) months prior to the effective date of such adjustments.

Sec. 8-2. Salaries of Elective Officers.

The salary for elective officers shall be as follows:

Effective January 01, 2024:

Mayor - 2 \$2,396.96 per month

Council - \$831.03 per month

...

SECTION 3: SEVERABILITY. Provisions of this Ordinance shall be deemed severable and the invalidity of any provision of this Ordinance shall not affect the validity of remaining provisions. The remaining sections of Title 1, Chapter 8 shall be in full force and effect.

SECTION 4: EFFECTIVE DATE. After its passage and adoption, a summary of this Ordinance, under the provisions of the Idaho Code, shall be published once in the official newspaper of the City of Moscow. This Ordinance shall be in full force and effect from and after the date of its passage, approval, and publication according to law.

PASSED on Motion by the Following Vote:

	Aye	Nay	Abstain	Absent
Hailey Lewis	_____	_____	_____	_____
Gina Taruscio	_____	_____	_____	_____
Sandra Kelly	_____	_____	_____	_____
Maureen Laflin	_____	_____	_____	_____
Drew Davis	_____	_____	_____	_____
Julia Parker	_____	_____	_____	_____

ADOPTED by the City Council of the City of Moscow, Idaho and APPROVED by the Mayor of the City of Moscow, this ____ day of March, 2023.

Arthur D. Bettge, Mayor

CERTIFICATION and ATTESTATION. I hereby certify that the above is a true copy of an Ordinance passed at a regular meeting of the City Council, City of Moscow, held on March ____, 2023 and attest to the Mayor's signature.

Laurie M. Hopkins, City Clerk



Bureau of Labor Statistics > Data Tools

New England Information Office

Search New England Re

Go

- New England Home
- New England Geography
- New England Subjects
- New England Archives
- Contact New England

Bureau of Labor Statistics > Geographic Information > New England > Table

Consumer Price Index US City Average (1982-84 = 100)

Consumer Price Index for all Urban Consumers (CPI-U), Not Seasonally Adjusted
U.S. City Average All Items 1982-1984=100 (R)=Revised

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7	148.2
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5	152.4
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6	156.9
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3	160.5
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9	163.0
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	179.9
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	188.9
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036	207.342
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228	215.303
2009	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949	214.537
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179	218.056
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672	224.939
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601	229.594
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049	232.957
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	236.736
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525	237.017
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432	240.007
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524	245.120
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233	251.107
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974	255.657
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474	258.811
2021	261.582	263.014	264.877	267.054	269.195	271.696	273.003	273.567	274.310	276.589	277.948	278.802	270.970
2022	281.148	283.716	287.504	289.109	292.296	296.311	296.276	296.171	296.808	298.012	297.711	296.797	292.655
2023	299.170												
Percent Change from 12 months ago													
1995	2.8%	2.9%	2.9%	3.1%	3.2%	3.0%	2.8%	2.6%	2.5%	2.8%	2.6%	2.5%	2.8%
1996	2.7	2.7	2.8	2.9	2.9	2.8	3.0	2.9	3.0	3.0	3.3	3.3	3.0
1997	3.0	3.0	2.8	2.5	2.2	2.3	2.2	2.2	2.2	2.1	1.8	1.7	2.3
1998	1.6	1.4	1.4	1.4	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.6	1.6
1999	1.7	1.6	1.7	2.3	2.1	2.0	2.1	2.3	2.6	2.6	2.6	2.7	2.2
2000	2.7	3.2	3.8	3.1	3.2	3.7	3.7	3.4	3.5	3.4	3.4	3.4	3.4
2001	3.7	3.5	2.9	3.3	3.6	3.2	2.7	2.7	2.6	2.1	1.9	1.6	2.8
2002	1.1	1.1	1.5	1.6	1.2	1.1	1.5	1.8	1.5	2.0	2.2	2.4	1.6
2003	2.6	3.0	3.0	2.2	2.1	2.1	2.1	2.2	2.3	2.0	1.8	1.9	2.3
2004	1.9	1.7	1.7	2.3	3.1	3.3	3.0	2.7	2.5	3.2	3.5	3.3	2.7
2005	3.0	3.0	3.1	3.5	2.8	2.5	3.2	3.6	4.7	4.3	3.5	3.4	3.4
2006	4.0	3.6	3.4	3.5	4.2	4.3	4.1	3.8	2.1	1.3	2.0	2.5	3.2
Source: US Bureau of Labor Statistics													

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg
2007	2.1	2.4	2.8	2.6	2.7	2.7	2.4	2.0	2.8	3.5	4.3	4.1	2.8
2008	4.3	4.0	4.0	3.9	4.2	5.0	5.6	5.4	4.9	3.7	1.1	0.1	3.8
2009	0.0	0.2	-0.4	-0.7	-1.3	-1.4	-2.1	-1.5	-1.3	-0.2	1.8	2.7	-0.4
2010	2.6	2.1	2.3	2.2	2.0	1.1	1.2	1.1	1.1	1.2	1.1	1.5	1.6
2011	1.6	2.1	2.7	3.2	3.6	3.6	3.6	3.8	3.9	3.5	3.4	3.0	3.2
2012	2.9	2.9	2.7	2.3	1.7	1.7	1.4	1.7	2.0	2.2	1.8	1.7	2.1
2013	1.6	2.0	1.5	1.1	1.4	1.8	2.0	1.5	1.2	1.0	1.2	1.5	1.5
2014	1.6	1.1	1.5	2.0	2.1	2.1	2.0	1.7	1.7	1.7	1.3	0.8	1.6
2015	-0.1	0.0	-0.1	-0.2	0.0	0.1	0.2	0.2	0.0	0.2	0.5	0.7	0.1
2016	1.4	1.0	0.9	1.1	1.0	1.0	0.8	1.1	1.5	1.6	1.7	2.1	1.3
2017	2.5	2.7	2.4	2.2	1.9	1.6	1.7	1.9	2.2	2.0	2.2	2.1	2.1
2018	2.1	2.2	2.4	2.5	2.8	2.9	2.9	2.7	2.3	2.5	2.2	1.9	2.4
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3	1.8
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4	1.2
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0	4.7
2022	7.5	7.9	8.5	8.3	8.6	9.1	8.5	8.3	8.2	7.7	7.1	6.5	8.0
2023	6.4												
Source: US Bureau of Labor Statistics													

Consumer Price Index for all Urban Wage Earners and Clerical Workers (CPI-W), Not Seasonally Adjusted
U.S. City Average All Items 1982-1984=100 (R)=Revised

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg
1994	143.6	144.0	144.4	144.7	144.9	145.4	145.8	146.5	146.9	147.0	147.3	147.2	145.6
1995	147.8	148.3	148.7	149.3	149.6	149.9	149.9	150.2	150.6	151.0	150.9	150.9	149.8
1996	151.7	152.2	152.9	153.6	154.0	154.1	154.3	154.5	155.1	155.5	155.9	155.9	154.1
1997	156.3	156.8	157.0	157.2	157.2	157.4	157.5	157.8	158.3	158.5	158.5	158.2	157.6
1998	158.4	158.5	158.7	159.1	159.5	159.7	159.8	160.0	160.2	160.6	160.7	160.7	159.7
1999	161.0	161.1	161.4	162.7	162.8	162.8	163.3	163.8	164.7	165.0	165.1	165.1	163.2
2000	165.6	166.5	167.9	168.0	168.2	169.2	169.4	169.3	170.4	170.6	170.9	170.7	168.9
2001	171.7	172.4	172.6	173.5	174.4	174.6	173.8	173.8	174.8	174.0	173.7	172.9	173.5
2002	173.2	173.7	174.7	175.8	175.8	175.9	176.1	176.6	177.0	177.3	177.4	177.0	175.9
2003	177.7	179.2	180.3	179.8	179.4	179.6	179.6	180.3	181.0	180.7	180.2	179.9	179.8
2004	180.9	181.9	182.9	183.5	184.7	185.3	184.9	185.0	185.4	186.5	186.8	186.0	184.5
2005	186.3	187.3	188.6	190.2	190.0	190.1	191.0	192.1	195.0	195.2	193.4	192.5	191.0
2006	194.0	194.2	195.3	197.2	198.2	198.6	199.2	199.6	198.4	197.0	196.8	197.2	197.1
2007	197.559	198.544	200.612	202.130	203.661	203.906	203.700	203.199	203.889	204.338	205.891	205.777	202.767
2008	206.744	207.254	209.147	210.698	212.788	215.223	216.304	215.247	214.935	212.182	207.296	204.813	211.053
2009	205.700	206.708	207.218	207.925	208.774	210.972	210.526	211.156	211.322	211.549	212.003	211.703	209.630
2010	212.568	212.544	213.525	213.958	214.124	213.839	213.898	214.205	214.306	214.623	214.750	215.262	213.967
2011	216.400	217.535	220.024	221.743	222.954	222.522	222.686	223.326	223.688	223.043	222.813	222.166	221.575
2012	223.216	224.317	226.304	227.012	226.600	226.036	225.568	227.056	228.184	227.974	226.595	225.889	226.229
2013	226.520	228.677	229.323	228.949	229.399	230.002	230.084	230.359	230.537	229.735	229.133	229.174	229.324
2014	230.040	230.871	232.560	233.443	234.216	234.702	234.525	234.030	234.170	233.229	231.551	229.909	232.771
2015	228.294	229.421	231.055	231.520	232.908	233.804	233.806	233.366	232.661	232.373	231.721	230.791	231.810
2016	231.061	230.972	232.209	233.438	234.436	235.289	234.771	234.904	235.495	235.732	235.215	235.390	234.076
2017	236.854	237.477	237.656	238.432	238.609	238.813	238.617	239.448	240.939	240.573	240.666	240.526	239.051
2018	241.919	242.988	243.463	244.607	245.770	246.196	246.155	246.336	246.565	247.038	245.933	244.786	245.146
2019	245.133	246.218	247.768	249.332	249.871	249.747	250.236	250.112	250.251	250.894	250.644	250.452	249.222
2020	251.361	251.935	251.375	249.515	249.521	251.054	252.636	253.597	254.004	254.076	253.826	254.081	252.248
2021	255.296	256.843	258.935	261.237	263.612	266.412	267.789	268.387	269.086	271.552	273.042	273.925	265.510
2022	276.296	278.943	283.176	284.575	288.022	292.542	292.219	291.629	291.854	293.003	292.495	291.051	287.984
2023	293.565												
Percent Change from 12 months ago													
1995	2.9%	3.0%	3.0%	3.2%	3.2%	3.1%	2.8%	2.5%	2.5%	2.7%	2.4%	2.5%	2.9%
1996	2.6	2.6	2.8	2.9	2.9	2.8	2.9	2.9	3.0	3.0	3.3	3.3	2.9
1997	3.0	3.0	2.7	2.3	2.1	2.1	2.1	2.1	2.1	1.9	1.7	1.5	2.3
Source: US Bureau of Labor Statistics													

CITY COUNCIL STAFF REPORT

DATE: Monday, March 20, 2023



AGENDA ITEM TITLE

Set FY2024 Budget Hearing Date (ACTION ITEM) - Bill Belknap

RESPONSIBLE STAFF

Bill Belknap, City Supervisor

REVIEWED BY

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

DESCRIPTION

Per Idaho Code 63-802(A) the City is required to notify Latah County of the public hearing date for the City's annual budget no later than April 30 each year. Staff is requesting that the Council officially set the date for the FY2024 Budget hearing for August 7, 2023 so the Notification of Budget Hearing form can be completed and returned to the Latah County Auditor's Office as required.

STAFF RECOMMENDATION

Set August 7, 2023 as the public hearing date for the City of Moscow FY2024 budget.

PROPOSED ACTIONS

PROPOSED ACTIONS: Set August 7, 2023 as the public hearing date for the City of Moscow FY2024 budget, or take other action deemed appropriate.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

None