

Moscow City Council



Regular Meeting ~Agenda~

Laurie M. Hopkins
City Clerk

www.ci.moscow.id.us

208.883.7015

Monday, March 16, 2026

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 and the City's YouTube channel. 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 March 2, 2026 Minutes - Laurie M. Hopkins

B. Approval of Payment of Claims - Sarah Decker

C. Disbursement Report February 2026 - Renee Tack

Staff presented the February 2026 Accounts Payable Report to the Public Works / Finance Committee on March 9th, 2026. The Committee received the report and recommended approval of the disbursement report.

ACTION: Accept the Disbursements Report for the month of February 2026.

D. Fourth Quarter Financial Report July 1, 2025 to September 30, 2025 for FY2025 - Renee Tack

Staff presented the financial report for the fourth quarter of Fiscal Year 2025 (July 1, 2025, to September 30, 2025) to the Public Works/Finance Committee on March 9th, 2026. The Committee received the financial report and approved it as presented.

ACTION: Accept the FY2025 Fourth Quarter Financial Report.

E. Historic Preservation Mitigation Bank (HPMB) Grant Program Request – Moscow Water Dept. Bldg. - Alisa Anderson / Mike Ray

Preservation Idaho is accepting grant applications for the HPMB Grant Program, which provides funding for historic preservation projects across Idaho, with applications due by April 15, 2026. Staff is requesting approval to submit a Type 1 General Preservation Project

application to fund a National Register of Historic Places nomination for the city-owned building at 201 North Main Street. The proposed scope of work, estimated at \$6,250, includes preparing the nomination and updating the Idaho Cultural Resource Information System (ICRIS). Staff recommends a 5% cash match of \$310 and a grant request of \$5,940 to support the project. This was reviewed by the Public Works/Finance Committee on March 9, 2026, and recommended for approval.

ACTION: Approval to submit a funding request to the Historic Preservation Mitigation Bank Grant Program to support the preparation of a National Register of Historic Places Nomination for the Moscow Water Department Building.

F. T-Mobile Hometown Grant – East City Park Stage Project - Alisa Anderson

City staff has identified the T-Mobile Hometown Grant Program as a potential funding source to support the construction and public art components of the East City Park Stage project. This five-year, \$25 million initiative awards grants quarterly to small towns for community-driven projects that revitalize historic structures, create downtown assets, or enhance gathering spaces—especially those fostering community identity or attracting investment. The current application period, which is the final round, closes on March 31, 2024, with awards of up to \$50,000 available, and projects must be completed within 12 months. The East City Park Stage project qualifies as an eligible use, aligns with the program’s goals, and addresses a community need. Staff recommends submitting a \$50,000 funding request to help cover project costs. This item was approved by the Public Works/Finance Committee March 9, 2026, and recommended for approval.

ACTION: Approval to submit a funding request for the T-Mobile Hometown Grant Program for \$50,000 for the East City Park Stage project.

REGULAR AGENDA

2. Public Comment (limit 15 minutes)

3. Citizen Commission Report - Planning and Zoning Commission - Mike Ray / Dennis Wilson

4. U.S. Highway 95 Palouse Region Study Report — Janet Zarate, ITD District Two

5. Annual Comprehensive Financial Report Presentation (ACTION ITEM) - Renee Tack /Nick Nicholson

Presnell Gage PLLC, the City’s auditors, will be presenting the City’s FY2025 Annual Comprehensive Financial Report (ACFR), which includes any significant changes regarding the annual audit and outlining comparative changes from the FY2024 ACFR. The City has received the Certificate of Achievement for Excellence in Financial Reporting for the ACFR for 22 consecutive years. After approval, staff will submit the FY2025 ACFR for consideration for the award. The accompanying final draft of the FY2025 ACFR is submitted for City Council review.

PROPOSED ACTIONS: Accept the City of Moscow audited Annual Comprehensive Financial Report for FY2025 as presented, or take other action deemed appropriate.

6. Mass Notification System Memorandum of Understanding (ACTION ITEM) - Brian Nickerson

The City of Moscow desires to partner with Latah County to secure and maintain an emergency mass notification system that can be utilized to inform residents of emergency situations. Under the proposed Memorandum of Understanding (MOU) the City and Latah County would equally

fund the selected mass notification system and have independent access to utilize the system for both City and County emergency events. This item was included within the City's FY2026 budget. This was reviewed by the Public Works/Finance Committee on March 9, 2026, and recommended for approval.

PROPOSED ACTIONS: Approve the MOU with Latah County, or take other action deemed appropriate.

7. Paradise Creek Maintenance Program Plan (ACTION ITEM) - Tyler Palmer

Paradise Creek is a critical ecological, hydrological, and stormwater conveyance feature within the City of Moscow. The creek flows approximately 19 miles from Moscow Mountain through the City before joining the South Fork Palouse River in Pullman, Washington. The City is regulated as a Municipal Separate Storm Sewer System (MS4) under an Idaho Pollutant Discharge Elimination System (IPDES) Permit. Paradise Creek is a critical stormwater feature covered by the City's IPDES permit. The maintenance and management of Paradise Creek is essential to compliance with the Clean Water Act and the City's MS4 Permit, implementation of applicable Total Maximum Daily Load (TMDL) requirements, and protection of designated beneficial uses under Idaho Water Quality Standards (IDAPA 58.01.02). The Paradise Creek Maintenance Program Plan establishes a structured, adaptive framework for routine maintenance, capital improvements, regulatory coordination, beaver management, and public engagement to address regulatory requirements, enhance flood risk mitigation and infrastructure protection, and preserve habitat and riparian function. This was reviewed by the Public Works/Finance Committee on March 9, 2026, and recommended for approval.

PROPOSED ACTIONS: Adopt the Paradise Creek Maintenance Program Plan, or take other action deemed appropriate.

REPORTS

City Council

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

Monday, March 2, 2026

7:00 PM

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

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

PRESENT: Mayor Hailey Lewis, Bryce Blankenship, Evan Holmes, Sandra Kelly, Scott Sumner

ABSENT: Drew Davis, Sage McCetich

STAFF: Bill Belknap, Mia Bautista, Nichoel Baird Spencer, David Schott, Amanda Argona, Laurie M. Hopkins

PLEDGE OF ALLEGIANCE

Mayor Lewis led the Pledge of Allegiance.

PROCLAMATION

Moscow Public Library 120th Anniversary

Mayor Lewis read the Moscow Public Library 120th Anniversary Proclamation. April Hernandez accepted the proclamation and said a few words of thanks and shared upcoming events.

CONSENT AGENDA

1. All Consent Items (ACTION ITEM)

A. Approval of Moscow City Council February 17, 2026 Minutes - Laurie M. Hopkins

B. Approval of Payment of Claims - Sarah Decker

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

REGULAR AGENDA

2. Mayors Appointments (ACTION ITEM)

None offered.

3. Public Comment (limit 15 minutes)

Leonard Garrison and Mac Cantrell, members of Citizens Climate Lobby of the Palouse. He expressed appreciation to the city for support for their event, the Palouse Region Energy Efficiency and Electrification Fair taking place April 4, 2026. He provided details regarding the event. Mac said it would help if city could have an inspector there to answer questions about construction.

Tym Park (Moscow) spoke on events in the United States and the world. He urged the council to enter into a public discussion regarding the US Backed Israeli genocide of Palestinians of Gazah. This initiative

will take political courage. The killing continues and will not stop until America voices for peace are so loud that members of the House and Senate can no longer pretend not to hear them.

4. 1912 Center Annual Report - David Schott / Jenny Kostroff

Schott introduced Jenny Kostroff. Kostroff said Heart of the Arts has run the 1912 Center for 19 years. In 2025, there were 839 gift donors and they had 1,785 events. In 2007 there were 21 events in the first month Heart of the Arts managed the building. She went through the programs the 1912 Center hosts which includes the Pen and Primer Program, Winter Market, Community Art Show, and Welcome Table. The third-floor renovation plans are complete, and construction is estimated at \$5.5 million. The infrastructure construction can begin once donations and grants total \$1,000,000. Following that, if a donor feels strongly their donation goes to a particular room, they may begin there.

5. 2026 Moscow Farmers Market Handbook (ACTION ITEM) - Amanda Argona

In 2018, the Farmers Market Commission and Community Events Division 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 3, 2026, and are presenting accepted changes for approval and adoption by the Council for the 2026 Market Season.

PROPOSED ACTIONS: Recommend approval of the 2026 Moscow Farmers Market Handbook, or take other action deemed appropriate.

Argona introduced the item as written above and reviewed the proposed updates for the 2026 season. Updates were made in several areas, including livestock, vendor pricing standards, and vendor orientation. Forage vendors are now required to provide disclosure forms demonstrating that products were legally harvested and that sales comply with applicable laws and regulations.

The section addressing the addition of products after the jury process was also overhauled, adding three options to create a clear mechanism for vendors seeking to add products mid-season.

Argona noted that future policy considerations will include reinforcing the market's core values of economic opportunity and developing a stronger penalties framework. Another topic for future discussion is pricing. While the market does not set prices for vendors, staff have observed issues such as price gouging, underpricing, and resulting friction among vendors, particularly within the agricultural vendor category. Staff plan to solicit vendor feedback during the upcoming season to inform potential discussions in 2027.

She explained that some vendors have requested the establishment of price points based on conventional growing standards comparable to organic standards, while others have significantly undercut prices across the board. Argona has reviewed policies from other farmers markets to help guide the discussion. She noted that Kootenai County has a pricing approach that could be considered; however, the Commission is cautious about entering this area. The Commission may gather feedback from vendors but ultimately decide not to incorporate pricing provisions into the policy.

Holmes noted that due to the market's popularity and success, it requires significantly more work from commission members than many might imagine. He commended the volunteers for their efforts.

The mayor referenced the rapid market assessment, which estimated the market generates approximately \$2 million in annual vendor sales, reflecting both community participation and vendor returns.

Kelly expressed appreciation for the continued fine-tuning of market policies and asked about current product trends. Argona explained that most trends tend to mirror those seen at other farmers markets and remain fairly consistent from year to year. Occasionally a product surges in popularity, for example, mushrooms experienced a brief boom before fading. Crafts also tend to fluctuate. During the pandemic, many craft vendors emerged through platforms such as Pinterest and TikTok, though few long-term trends resulted. She noted increased participation from cottage food producers, particularly baked goods, as the industry is relatively accessible and often attracts entry-level vendors.

Sumner reviewed the market boundaries, including the extension area in front of the bathrooms, and asked whether there were plans to expand given the market's success. Argona explained that the area near the bathrooms had previously served as ADA parking before the restrooms were constructed and had been incorporated into the market layout for several years. The Fourth Street expansion area is now in its third season. She had hoped to continue expanding along Fourth Street to Washington Street; however, discussions with Opportunities Unlimited have indicated that expansion in that direction is unlikely due to the needs of their clientele. She added that the Commission does not wish to expand the market simply for the sake of growth. In fact, craft and food jury registrants were reduced this year. With other farmers markets operating throughout the region during the week and on weekends, the Commission feels confident about the current size and scope of the market. Any potential expansion to the north would require extensive coordination with City leadership and Public Works. At present, discussions about growth have reached a stalemate as the Commission considers whether expansion would still maintain the character of a farmers market and ensure there are enough farmers to support that growth.

Holmes asked whether vendors have discussed expanding market hours. Argona responded that if anything, vendors have suggested reducing hours. The current 8:00 a.m. to 1:00 p.m. schedule works well. Markets that operate later in the day, such as some in Spokane, often have to close when peak summer temperatures become extreme, particularly on asphalt surfaces. During her tenure, the Moscow market has not had to close due to heat. However, she noted that attendance tends to thin during the final hour on very hot days.

Kelly moved to approve the 2026 Moscow Farmer Market Handbook. Blankenship seconded. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

6. Set FY2027 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 FY2027 Budget hearing for August 17, 2026, 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 17, 2026, as the public hearing date for the City of Moscow FY2027 budget, or take other action deemed appropriate.

Belknap introduced the item as written above. Traditionally, the budget hearing is held during the first meeting in August. However, the County is still finalizing construction roll values, which are necessary to ensure the City's budget projections are accurate. By statute, the County must complete this work by the fourth Monday in July. Because the City is required to publish two public hearing notices prior to the budget hearing, each including proposed revenues and expenditures, the timing has created challenges in recent years. Updated values from the County have often required revisions to the second hearing notice. Staff recommended moving the budget hearing to the second meeting in August to avoid the need to

amend the notice and reduce potential concerns. This schedule would still allow an additional meeting date prior to the budget adoption deadline.

Having no questions, Kelly moved, Blankenship seconded to set August 17, 2026, as the public hearing date for the City of Moscow FY2027 budget. Roll Call Vote: Ayes: Unanimous. Nays: None. Abstentions: None. Motion carried.

REPORTS

City Council

Palouse Basin Aquifer Committee – Blankenship said they had a presentation on pumping from the aquifer.

Historic Preservation Commission – Kelly said the Commission made progress with the University Historic District. They also discussed different buildings around town that are being considered for the national historic registry.

Council members spoke about other meetings and events they attended.

Mayor

Mayor Lewis said she presented the State of the City address; attended the Lions Club meeting; attended the Airport Board meeting and she goes to WA DC mid-March to talk to airlines about coming to Moscow; U of I is hosting their first energy symposium; Council is hosting a strategic plan workshop on March 23.

ADJOURN

It was moved, seconded and mutually agreed upon to adjourn at 8:18 p.m.

Hailey Lewis, Mayor

ATTEST:

Laurie M. Hopkins, City Clerk



Accounts Payable Checks for Approval

March 11, 2026 03:19 PM

jlopez

Check #	Check Date	Fund	Account	Vendor Name	Amount
115664	03/04/2026	Recreation & Culture	Department Supplies	ALSCO, INC.	\$105.51
115664	03/04/2026	Recreation & Culture	Department Supplies	ALSCO, INC.	\$105.51
Check Total:					\$211.02
115665	03/04/2026	Fleet Management Fund	Vehicles	Amazon Capital Services	\$269.36
115665	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Amazon Capital Services	\$62.87
Check Total:					\$332.23
115666	03/04/2026	Fleet Management Fund	Professional Development	AMERICAN INSURANCE AGENCY	\$60.00
Check Total:					\$60.00
115667	03/04/2026	Sewer Fund	R & M - Buildings	Apex Roofing LLC	\$6,873.75
Check Total:					\$6,873.75
115668	03/04/2026	Sewer Capital Fund	Lift Station Renovations	Ardurra Group, Inc.	\$5,501.25
Check Total:					\$5,501.25
115669	03/04/2026	Water Fund	Uniform Expense	ARTBEAT, INC.	\$215.25
Check Total:					\$215.25
115670	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	AUTO BODY SUPER CENTER	\$1,313.50
Check Total:					\$1,313.50
115671	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	CHIPMAN & TAYLOR CHEVROLET	\$120.10
Check Total:					\$120.10
115672	03/04/2026	Information Systems Fund	Professional Services - IS	CivicPlus, LLC	\$8,688.00
Check Total:					\$8,688.00
115673	03/04/2026	General Fund	Prof Development - Volunteer	COLEMAN OIL CO.	\$131.20
Check Total:					\$131.20
115674	03/04/2026	Water Fund	Meters	CONSOLIDATED SUPPLY CO.	\$1,503.43
115674	03/04/2026	Water Fund	Meters	CONSOLIDATED SUPPLY CO.	\$3,021.95
Check Total:					\$4,525.38

Check #	Check Date	Fund	Account	Vendor Name	Amount
115675	03/04/2026	Sewer Fund	Department Supplies	Crown Enterprises	\$33.49
				Check Total:	\$33.49
115676	03/04/2026	General Fund	Department Supplies	CULLIGAN, LLC	\$14.90
115676	03/04/2026	Sewer Fund	Professional Services	CULLIGAN, LLC	\$383.80
				Check Total:	\$398.70
115677	03/04/2026	Information Systems Fund	Postage Expense	FEDERAL EXPRESS CORP	\$1,103.64
				Check Total:	\$1,103.64
115678	03/04/2026	Sewer Fund	R & M - Equipment	Ferguson Waterworks	\$343.33
				Check Total:	\$343.33
115679	03/04/2026	Sanitation Fund	Waste Connection Trans	FINLEY BUTTES LANDFILL	\$111,775.07
				Check Total:	\$111,775.07
115680	03/04/2026	Sewer Fund	Lab Supplies	HACH COMPANY	\$213.16
				Check Total:	\$213.16
115681	03/04/2026	Recreation & Culture	Concession Supplies	IDAHO BEVERAGES, INC.	\$212.00
				Check Total:	\$212.00
115682	03/04/2026	General Fund	Professional Services	INFOSEND, INC.	\$3,870.39
				Check Total:	\$3,870.39
115683	03/04/2026	General Fund	Dues, Subscriptions & Memberships	International Association for	\$65.00
				Check Total:	\$65.00
115684	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Les Schwab Tire Centers	\$57.98
				Check Total:	\$57.98
115685	03/04/2026	General Fund	Office Supplies	Looking Glass	\$32.55
115685	03/04/2026	General Fund	Office Supplies	Looking Glass	\$25.46
115685	03/04/2026	General Fund	Office Supplies	Looking Glass	\$25.46
115685	03/04/2026	General Fund	Office Supplies	Looking Glass	\$32.55
115685	03/04/2026	General Fund	Office Supplies	Looking Glass	\$23.00
115685	03/04/2026	Water Fund	Office Supplies	Looking Glass	\$82.18
115685	03/04/2026	Water Fund	Office Supplies	Looking Glass	\$8.35
115685	03/04/2026	Stormwater Fund	Office Supplies	Looking Glass	\$25.46
115685	03/04/2026	Stormwater Fund	Office Supplies	Looking Glass	\$25.46
115685	03/04/2026	Stormwater Fund	Office Supplies	Looking Glass	\$11.50
				Check Total:	\$291.97
115686	03/04/2026	Sewer Fund	Professional Development	Marques Miller	\$429.71

Check #	Check Date	Fund	Account	Vendor Name	Amount	
					Check Total:	\$429.71
115687	03/04/2026	Sewer Fund	R & M - Equipment	METROQUIP, INC.	\$138.26	
					Check Total:	\$138.26
115688	03/04/2026	Fleet Management Fund	Vehicles	Mike White Ford of Coeur D' Alene	\$49,780.00	
115688	03/04/2026	Fleet Management Fund	Vehicles	Mike White Ford of Coeur D' Alene	\$49,780.00	
					Check Total:	\$99,560.00
115689	03/04/2026	Stormwater Fund	Maintenance	MUNDY'S MACHINE & WELDING	\$43.80	
					Check Total:	\$43.80
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$108.75	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$50.97	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$55.99	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$8.79	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$163.99	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$22.70	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$22.80	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$18.80	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$35.06	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$90.99	
115690	03/04/2026	Fleet Management Fund	Operations & Maintenance Parts	Napa Auto Parts	\$49.49	
					Check Total:	\$628.33
115691	03/04/2026	Sewer Fund	Department Supplies	NORCO, INC.	\$93.73	
					Check Total:	\$93.73
115692	03/04/2026	Water Fund	Other Miscellaneous Supplies	ODP Business Solutions LLC	\$62.76	
115692	03/04/2026	General Fund	Office Supplies	ODP Business Solutions LLC	\$137.16	
115692	03/04/2026	General Fund	Office Supplies	ODP Business Solutions LLC	\$16.07	
115692	03/04/2026	General Fund	Office Supplies	ODP Business Solutions LLC	\$5.44	
					Check Total:	\$221.43
115693	03/04/2026	Information Systems Fund	Professional Services - IS	OPW Fuel Management Systems, Inc.	\$900.00	
					Check Total:	\$900.00
115694	03/04/2026	Sewer Fund	Chemicals	OXARC, INC.	\$492.10	
					Check Total:	\$492.10
115695	03/04/2026	Sewer Fund	R & M - Equipment	PHILLIP R. STRADLEY	\$1,868.40	
					Check Total:	\$1,868.40
115696	03/04/2026	General Fund	Refunds & Reimbursements	Raghad Alsaka	\$25.00	

Check #	Check Date	Fund	Account	Vendor Name	Amount	
					Check Total:	\$25.00
115697	03/04/2026	General Fund	R & M - Buildings	REXEL USA, INC.	\$24.58	
					Check Total:	\$24.58
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$138.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$206.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$150.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$148.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$211.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$198.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$210.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$208.00	
115698	03/04/2026	General Fund	R & M - Equipment	ROBERT MCGAHAN	\$160.00	
115698	03/04/2026	Fleet Management Fund	R & M - Equipment	ROBERT MCGAHAN	\$220.00	
					Check Total:	\$1,849.00
115699	03/04/2026	Recreation & Culture	Concession Supplies	ROSAUERS SUPERMARKETS, INC.	\$9.98	
115699	03/04/2026	Recreation & Culture	Concession Supplies	ROSAUERS SUPERMARKETS, INC.	\$23.00	
115699	03/04/2026	Recreation & Culture	Concession Supplies	ROSAUERS SUPERMARKETS, INC.	\$7.98	
					Check Total:	\$40.96
115700	03/04/2026	General Fund	Firearms Program	SALT LAKE WHOLESALE SPORTS	\$3,448.35	
					Check Total:	\$3,448.35
115701	03/04/2026	Sewer Fund	Miscellaneous Services & Charges	SE Moscow Sewer District	\$1,834.00	
					Check Total:	\$1,834.00
115702	03/04/2026	Streets Fund	Traffic Control	Stoneway Electric Supply Co.	\$2,214.06	
					Check Total:	\$2,214.06
115703	03/04/2026	General Fund	Department Supplies	Transunion Risk and Alternative	\$175.00	
					Check Total:	\$175.00
115704	03/04/2026	Capital Projects Fund	Roadway Improvement Program	TRIBUNE PUBLISHING COMPANY	\$211.82	
115704	03/04/2026	General Fund	Advertising & Publishing	TRIBUNE PUBLISHING COMPANY	\$232.30	
					Check Total:	\$444.12
115705	03/04/2026	General Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$1.48	
115705	03/04/2026	General Fund	Department Supplies	U.S. Postal Service (CMRS-FP)	\$9.77	
115705	03/04/2026	General Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$76.06	
115705	03/04/2026	General Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$434.04	
115705	03/04/2026	General Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$12.26	

Check #	Check Date	Fund	Account	Vendor Name	Amount
115705	03/04/2026	General Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$216.82
115705	03/04/2026	General Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$119.24
115705	03/04/2026	Streets Fund	Postage Expense	U.S. Postal Service (CMRS-FP)	\$677.84
Check Total:					\$1,547.51
115706	03/04/2026	General Fund	Uniform Expense	Uniforms2Gear,Inc.	\$65.75
115706	03/04/2026	General Fund	Uniform Expense	Uniforms2Gear,Inc.	\$162.27
Check Total:					\$228.02
115707	03/04/2026	Sewer Fund	R & M - Buildings	UNLIMITED HEATING AND	\$135.00
Check Total:					\$135.00
115708	03/04/2026	Sewer Fund	Lab Supplies	USABLUEBOOK	\$1,495.20
115708	03/04/2026	Sewer Fund	Lab Supplies	USABLUEBOOK	\$1,337.79
Check Total:					\$2,832.99
115709	03/04/2026	Capital Projects Fund	Roadway Improvement Program	WELCH-COMER ENGINEERS	\$32,110.00
Check Total:					\$32,110.00
115710	03/11/2026	Fleet Management Fund	Shop Supplies	ALSCO, INC.	\$60.70
115710	03/11/2026	General Fund	Janitorial Services & Supplies	ALSCO, INC.	\$64.56
115710	03/11/2026	General Fund	Janitorial Services & Supplies	ALSCO, INC.	\$28.38
115710	03/11/2026	Fleet Management Fund	Shop Supplies	ALSCO, INC.	\$60.70
115710	03/11/2026	General Fund	Janitorial Services & Supplies	ALSCO, INC.	\$28.80
115710	03/11/2026	General Fund	Janitorial Services & Supplies	ALSCO, INC.	\$65.50
115710	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	ALSCO, INC.	\$86.15
115710	03/11/2026	Recreation & Culture	Department Supplies	ALSCO, INC.	\$64.98
115710	03/11/2026	General Fund	Department Supplies	ALSCO, INC.	\$36.90
115710	03/11/2026	General Fund	Department Supplies	ALSCO, INC.	\$40.00
115710	03/11/2026	General Fund	Department Supplies	ALSCO, INC.	\$40.00
115710	03/11/2026	General Fund	Department Supplies	ALSCO, INC.	\$36.90
115710	03/11/2026	Transit Center	Department Supplies	ALSCO, INC.	\$58.68
115710	03/11/2026	Transit Center	Department Supplies	ALSCO, INC.	\$58.68
115710	03/11/2026	Recreation & Culture	Department Supplies	ALSCO, INC.	\$64.98
Check Total:					\$795.91
115711	03/11/2026	Recreation & Culture	R & M - Grounds	AM HARDWARE, INC.	\$83.00
Check Total:					\$83.00
115712	03/11/2026	Water Fund	Professional Services	Anatek Labs, Inc.	\$200.00
115712	03/11/2026	Water Fund	Professional Services	Anatek Labs, Inc.	\$200.00
Check Total:					\$400.00

Check #	Check Date	Fund	Account	Vendor Name	Amount
115713	03/11/2026	General Fund	Insurance	Apex Roofing LLC	\$34,661.25
				Check Total:	\$34,661.25
115714	03/11/2026	Water Fund	Operations & Maintenance Parts	ATLAS SAND & ROCK, INC	\$814.59
				Check Total:	\$814.59
115715	03/11/2026	Fleet Management Fund	Professional Development	Automotive Video Innovations, Inc.	\$995.00
				Check Total:	\$995.00
115716	03/11/2026	Fleet Management Fund	Shop Supplies	AUTOZONE, INC.	\$66.96
				Check Total:	\$66.96
115717	03/11/2026	Water Fund	Heat, Lights & Utilities	Avista Utilities	\$30,807.05
115717	03/11/2026	Streets Fund	Street Lighting	Avista Utilities	\$24,103.03
115717	03/11/2026	Sewer Fund	Heat, Lights & Utilities	Avista Utilities	\$23,502.06
115717	03/11/2026	General Fund	Heat, Lights & Utilities	Avista Utilities	\$3,321.57
115717	03/11/2026	General Fund	Heat, Lights & Utilities	Avista Utilities	\$7,209.11
115717	03/11/2026	Fleet Management Fund	Heat, Lights & Utilities	Avista Utilities	\$1,706.91
115717	03/11/2026	Recreation & Culture	Heat, Lights & Utilities	Avista Utilities	\$270.02
115717	03/11/2026	Transit Center	Heat, Lights & Utilities	Avista Utilities	\$82.12
115717	03/11/2026	Recreation & Culture	Heat, Lights & Utilities	Avista Utilities	\$1,359.30
115717	03/11/2026	General Fund	Heat, Lights & Utilities	Avista Utilities	\$499.07
115717	03/11/2026	Recreation & Culture	Heat, Lights & Utilities	Avista Utilities	\$896.77
115717	03/11/2026	General Fund	Heat, Lights & Utilities	Avista Utilities	\$417.73
115717	03/11/2026	Recreation & Culture	Heat, Lights & Utilities	Avista Utilities	\$1,952.62
115717	03/11/2026	Recreation & Culture	Heat, Lights & Utilities	Avista Utilities	\$56.39
115717	03/11/2026	Stormwater Fund	Heat, Lights & Utilities	Avista Utilities	\$316.50
				Check Total:	\$96,500.25
115718	03/11/2026	Sewer Fund	R & M - Equipment	Beckwith & Kuffel, Inc.	\$520.68
				Check Total:	\$520.68
115719	03/11/2026	Information Systems Fund	Professional Services - IS	Blue Logix, LLC	\$2,100.00
115719	03/11/2026	Information Systems Fund	Professional Services - IS	Blue Logix, LLC	\$175.00
				Check Total:	\$2,275.00
115720	03/11/2026	General Fund	R & M - Equipment	BLUE RIBBON LINEN SUPPLY, INC.	\$10.00
115720	03/11/2026	General Fund	R & M - Equipment	BLUE RIBBON LINEN SUPPLY, INC.	\$10.00
115720	03/11/2026	General Fund	R & M - Equipment	BLUE RIBBON LINEN SUPPLY, INC.	\$10.00
115720	03/11/2026	General Fund	R & M - Equipment	BLUE RIBBON LINEN SUPPLY, INC.	\$10.00
				Check Total:	\$40.00
115721	03/11/2026	General Fund	Uniform Cleaning	BLUE RIBBON LINEN SUPPLY, INC.	\$340.28

Check #	Check Date	Fund	Account	Vendor Name	Amount	
					Check Total:	\$340.28
115722	03/11/2026	Recreation & Culture	Professional Services	Brooke Lowry	\$1,582.00	
					Check Total:	\$1,582.00
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$48.79	
115723	03/11/2026	Recreation & Culture	Office Supplies	Canon U.S.A, Inc.	\$16.27	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$222.47	
115723	03/11/2026	Information Systems Fund	Department Supplies	Canon U.S.A, Inc.	\$15.37	
115723	03/11/2026	Sewer Fund	Professional Services	Canon U.S.A, Inc.	\$128.46	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$62.59	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$41.01	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$44.52	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$13.59	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$126.51	
115723	03/11/2026	General Fund	R & M - Equipment	Canon U.S.A, Inc.	\$24.15	
115723	03/11/2026	Recreation & Culture	R & M - Equipment	Canon U.S.A, Inc.	\$46.64	
115723	03/11/2026	Streets Fund	Office Supplies	Canon U.S.A, Inc.	\$230.67	
115723	03/11/2026	Water Fund	R & M - Equipment	Canon U.S.A, Inc.	\$36.54	
					Check Total:	\$1,057.58
115724	03/11/2026	General Fund	Professional Development	Cassie Macy	\$177.00	
					Check Total:	\$177.00
115725	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	Central Machinery Sales, Inc.	\$139.37	
					Check Total:	\$139.37
115726	03/11/2026	Recreation & Culture	Professional Services	CHERLE PATRICIA POULSON	\$3,695.50	
					Check Total:	\$3,695.50
115727	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	CHIPMAN & TAYLOR CHEVROLET	\$24.79	
					Check Total:	\$24.79
115728	03/11/2026	Information Systems Fund	Professional Services - IS	CivicPlus, LLC	\$10,537.51	
					Check Total:	\$10,537.51
115729	03/11/2026	Water Fund	Operations & Maintenance Parts	CORE & MAIN	\$1,299.60	
					Check Total:	\$1,299.60
115730	03/11/2026	Recreation & Culture	Professional Development	Craig Heitman	\$4.00	
115730	03/11/2026	Recreation & Culture	Professional Development	Craig Heitman	\$200.00	
					Check Total:	\$204.00
115731	03/11/2026	Sewer Fund	Department Supplies	Crown Enterprises	\$16.99	

Check #	Check Date	Fund	Account	Vendor Name	Amount
				Check Total:	\$16.99
115732	03/11/2026	Recreation & Culture	Professional Development	David Schott	\$278.00
				Check Total:	\$278.00
115733	03/11/2026	Information Systems Fund	Professional Services	DAY WIRELESS SYSTEMS	\$20.00
				Check Total:	\$20.00
115734	03/11/2026	Capital Projects Fund	Improvements	Design West Architects	\$4,543.75
				Check Total:	\$4,543.75
115735	03/11/2026	Water Fund	Professional Services	DIGLINE, INC.	\$78.00
115735	03/11/2026	Sewer Fund	Professional Services	DIGLINE, INC.	\$78.00
				Check Total:	\$156.00
115736	03/11/2026	General Fund	Plan Review	EALY CONSTRUCTION	\$343.75
				Check Total:	\$343.75
115737	03/11/2026	General Fund	Donated Benches	FAST SIGNS	\$3,292.90
				Check Total:	\$3,292.90
115738	03/11/2026	Water Fund	R & M - Equipment	FILTRATION TECHNOLOGY, INC	\$250.66
				Check Total:	\$250.66
115739	03/11/2026	General Fund	R & M - Equipment	Frontier Precision, Inc.	\$952.94
115739	03/11/2026	Water Fund	Professional Services	Frontier Precision, Inc.	\$1,365.00
				Check Total:	\$2,317.94
115740	03/11/2026	General Fund	Professional Services	Gallagher Benefit Services	\$3,333.33
				Check Total:	\$3,333.33
115741	03/11/2026	Water Fund	R & M - Equipment	GRAINGER, INC.	\$6.90
115741	03/11/2026	Water Fund	R & M - Equipment	GRAINGER, INC.	\$31.56
115741	03/11/2026	Water Fund	R & M - Equipment	GRAINGER, INC.	\$6.90
				Check Total:	\$45.36
115742	03/11/2026	Recreation & Culture	Refunds & Reimbursements	Hadley Cabitto	\$26.36
				Check Total:	\$26.36
115743	03/11/2026	Recreation & Culture	Department Supplies	HAHN RENTAL CENTER, INC.	\$143.00
115743	03/11/2026	Recreation & Culture	Department Supplies	HAHN RENTAL CENTER, INC.	\$143.00
115743	03/11/2026	Recreation & Culture	Department Supplies	HAHN RENTAL CENTER, INC.	\$143.00
115743	03/11/2026	Recreation & Culture	Department Supplies	HAHN RENTAL CENTER, INC.	\$143.00
115743	03/11/2026	Recreation & Culture	Department Supplies	HAHN RENTAL CENTER, INC.	\$143.00
115743	03/11/2026	Recreation & Culture	Department Supplies	HAHN RENTAL CENTER, INC.	\$143.00

Check #	Check Date	Fund	Account	Vendor Name	Amount
Check Total:					\$858.00
115744	03/11/2026	Recreation & Culture	R & M - Equipment	HELBLING MACHINE & AUTO PARTS	\$125.26
Check Total:					\$125.26
115745	03/11/2026	General Fund	Insurance	ICRMP	\$9,814.18
115745	03/11/2026	General Fund	Insurance	ICRMP	\$3,678.22
115745	03/11/2026	General Fund	Insurance	ICRMP	\$943.23
115745	03/11/2026	General Fund	Insurance	ICRMP	\$25,487.41
115745	03/11/2026	General Fund	Insurance	ICRMP	\$5,094.93
115745	03/11/2026	General Fund	Insurance	ICRMP	\$29,075.85
115745	03/11/2026	General Fund	Insurance	ICRMP	\$20,517.95
115745	03/11/2026	Streets Fund	Insurance	ICRMP	\$17,264.42
115745	03/11/2026	Recreation & Culture	Insurance	ICRMP	\$32,815.72
115745	03/11/2026	1912 Center Fund	Insurance	ICRMP	\$1,134.76
115745	03/11/2026	MSD Community Play Fields	Insurance	ICRMP	\$109.53
115745	03/11/2026	Transit Center	Insurance	ICRMP	\$1,134.76
115745	03/11/2026	Water Fund	Insurance	ICRMP	\$36,203.60
115745	03/11/2026	Sewer Fund	Insurance	ICRMP	\$63,827.67
115745	03/11/2026	Sanitation Fund	Insurance	ICRMP	\$3,193.24
115745	03/11/2026	Fleet Management Fund	Insurance	ICRMP	\$992.28
115745	03/11/2026	Information Systems Fund	Insurance	ICRMP	\$8,679.10
115745	03/11/2026	Stormwater Fund	Insurance	ICRMP	\$971.65
Check Total:					\$260,938.50
115746	03/11/2026	General Fund	Engineering Permits & Fees	IDAHO RENTAL RASCALS LLC	\$200.00
Check Total:					\$200.00
115747	03/11/2026	General Fund	Miscellaneous Services & Charges	IDAHO STATE POLICE	\$64.00
Check Total:					\$64.00
115748	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	Inland Fastener, Inc.	\$346.05
115748	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	Inland Fastener, Inc.	\$519.70
Check Total:					\$865.75
115749	03/11/2026	Streets Fund	Traffic Control	InterMountain Sign & Safety, Inc.	\$1,040.00
Check Total:					\$1,040.00
115750	03/11/2026	Streets Fund	Deposits Payable	JED WHITLING	\$367.50
Check Total:					\$367.50
115751	03/11/2026	Streets Fund	Deposits Payable	JED WHITLING	\$367.50

Check #	Check Date	Fund	Account	Vendor Name	Amount
Check Total:					\$367.50
115752	03/11/2026	Water Fund	Professional Development	Justin Kilborn	\$824.90
Check Total:					\$824.90
115753	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	LAWSON PRODUCTS, INC.	\$361.90
Check Total:					\$361.90
115754	03/11/2026	Sewer Fund	Utility Accounts Receivable	LITTLE DENMARK QUILT CO. LLC	\$28.30
115754	03/11/2026	Water Fund	Utility Accounts Receivable	LITTLE DENMARK QUILT CO. LLC	\$15.76
115754	03/11/2026	Stormwater Fund	Utility Accounts Receivable	LITTLE DENMARK QUILT CO. LLC	\$4.97
115754	03/11/2026	Sanitation Fund	Utility Accounts Receivable	LITTLE DENMARK QUILT CO. LLC	\$1.94
Check Total:					\$50.97
115755	03/11/2026	Recreation & Culture	R & M - Buildings	McCoy Plumbing & Heating, Inc.	\$11.95
Check Total:					\$11.95
115756	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	MEINEKE CAR CARE CENTER #2410	\$279.04
Check Total:					\$279.04
115757	03/11/2026	Sewer Fund	R & M - Equipment	METROQUIP, INC.	\$1,123.58
Check Total:					\$1,123.58
115758	03/11/2026	General Fund	Professional Services	Minert & Associates, Inc.	\$526.00
115758	03/11/2026	General Fund	Professional Services	Minert & Associates, Inc.	\$90.00
Check Total:					\$616.00
115759	03/11/2026	Sewer Fund	R & M - Equipment	MOSCOW & PULLMAN BUILDING SUPPLY	\$146.14
115759	03/11/2026	General Fund	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$(14.24)
115759	03/11/2026	General Fund	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$14.24
115759	03/11/2026	General Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$11.37
115759	03/11/2026	General Fund	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$52.99
115759	03/11/2026	General Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$4.49
115759	03/11/2026	General Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$9.10
115759	03/11/2026	Recreation & Culture	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$7.47
115759	03/11/2026	Water Fund	Other Miscellaneous Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$5.49
115759	03/11/2026	Recreation & Culture	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$15.45
115759	03/11/2026	Recreation & Culture	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$34.27
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$166.60
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$11.78
115759	03/11/2026	Sewer Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$9.49
115759	03/11/2026	Recreation & Culture	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$4.27
115759	03/11/2026	Recreation & Culture	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$2.82

Check #	Check Date	Fund	Account	Vendor Name	Amount
115759	03/11/2026	General Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$215.44
115759	03/11/2026	General Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$103.49
115759	03/11/2026	Water Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$501.48
115759	03/11/2026	Water Fund	Operations & Maintenance Parts	MOSCOW & PULLMAN BUILDING SUPPLY	\$99.93
115759	03/11/2026	Water Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$247.45
115759	03/11/2026	Sewer Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$51.48
115759	03/11/2026	Stormwater Fund	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$56.45
115759	03/11/2026	Stormwater Fund	Maintenance	MOSCOW & PULLMAN BUILDING SUPPLY	\$46.61
115759	03/11/2026	Water Fund	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$1.61
115759	03/11/2026	Water Fund	Other Miscellaneous Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$(428.95)
115759	03/11/2026	Water Fund	Other Miscellaneous Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$428.95
115759	03/11/2026	Stormwater Fund	Maintenance	MOSCOW & PULLMAN BUILDING SUPPLY	\$6.39
115759	03/11/2026	Stormwater Fund	Maintenance	MOSCOW & PULLMAN BUILDING SUPPLY	\$74.47
115759	03/11/2026	General Fund	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$26.95
115759	03/11/2026	Recreation & Culture	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$46.80
115759	03/11/2026	General Fund	R & M - Buildings	MOSCOW & PULLMAN BUILDING SUPPLY	\$18.49
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$39.73
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$41.22
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$(35.00)
115759	03/11/2026	Recreation & Culture	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$54.12
115759	03/11/2026	Recreation & Culture	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$50.97
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$31.80
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$63.54
115759	03/11/2026	MSD Community Play Fields	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$240.02
115759	03/11/2026	Recreation & Culture	R & M - Grounds	MOSCOW & PULLMAN BUILDING SUPPLY	\$134.92
115759	03/11/2026	Recreation & Culture	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$19.47
115759	03/11/2026	Recreation & Culture	Department Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$38.98
115759	03/11/2026	Water Fund	Other Miscellaneous Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$31.98
115759	03/11/2026	Water Fund	Other Miscellaneous Supplies	MOSCOW & PULLMAN BUILDING SUPPLY	\$51.98
Check Total:					\$2,742.50
115760	03/11/2026	Fleet Management Fund	Trash & Container Service	Moscow Recycling	\$21.11
115760	03/11/2026	Streets Fund	Trash & Container Service	Moscow Recycling	\$21.11
115760	03/11/2026	Stormwater Fund	Trash & Container Service	Moscow Recycling	\$21.11
115760	03/11/2026	Recreation & Culture	Trash & Container Service	Moscow Recycling	\$21.11
Check Total:					\$84.44
115761	03/11/2026	Streets Fund	Maintenance	MOTLEY-MOTLEY, INC.	\$2,389.04
Check Total:					\$2,389.04
115762	03/11/2026	Recreation & Culture	R & M - Grounds	MUNDY'S MACHINE & WELDING	\$178.00

Check #	Check Date	Fund	Account	Vendor Name	Amount
				Check Total:	\$178.00
115763	03/11/2026	Water Fund	Department Supplies	National Safety, Inc.	\$92.91
				Check Total:	\$92.91
115764	03/11/2026	Recreation & Culture	Department Supplies	NORCO, INC.	\$28.49
				Check Total:	\$28.49
115765	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	O'Reilly Auto Parts	\$110.77
115765	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	O'Reilly Auto Parts	\$1,290.69
				Check Total:	\$1,401.46
115766	03/11/2026	Streets Fund	Maintenance	Omega Electric	\$87.00
				Check Total:	\$87.00
115767	03/11/2026	Sewer Fund	Chemicals	OXARC, INC.	\$12,075.90
				Check Total:	\$12,075.90
115768	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	Pape Machinery, Inc.	\$41.74
				Check Total:	\$41.74
115769	03/11/2026	Information Systems Fund	Telephones & Communications	PORT OF WHITMAN COUNTY	\$502.91
				Check Total:	\$502.91
115770	03/11/2026	General Fund	R & M - Buildings	PRE-MIX INC	\$950.00
				Check Total:	\$950.00
115771	03/11/2026	Sewer Fund	Department Supplies	Productivity Plus	\$32.13
				Check Total:	\$32.13
115772	03/11/2026	General Fund	R & M - Buildings	REXEL USA, INC.	\$12.25
				Check Total:	\$12.25
115773	03/11/2026	Streets Fund	Travel & Meetings	Rosauers Supermarkets, Inc.	\$100.26
				Check Total:	\$100.26
115774	03/11/2026	Water Fund	Utility Accounts Receivable	SCOTT SPULER	\$71.35
115774	03/11/2026	Sewer Fund	Utility Accounts Receivable	SCOTT SPULER	\$3.19
115774	03/11/2026	Water Fund	Utility Accounts Receivable	SCOTT SPULER	\$2.40
115774	03/11/2026	Sanitation Fund	Utility Accounts Receivable	SCOTT SPULER	\$1.93
115774	03/11/2026	Stormwater Fund	Utility Accounts Receivable	SCOTT SPULER	\$0.23
				Check Total:	\$79.10
115775	03/11/2026	General Fund	Professional Services	Shadow Trackers	\$5.00
				Check Total:	\$5.00

Check #	Check Date	Fund	Account	Vendor Name	Amount
115776	03/11/2026	Information Systems Fund	Telephones & Communications	SoundLine Communications	\$1,825.17
				Check Total:	\$1,825.17
115777	03/11/2026	Water Fund	Department Supplies	Spence Hardware & Supply, Inc.	\$134.95
115777	03/11/2026	Streets Fund	Maintenance	Spence Hardware & Supply, Inc.	\$39.99
115777	03/11/2026	Water Fund	Office Supplies	Spence Hardware & Supply, Inc.	\$17.49
115777	03/11/2026	Water Fund	Uniform Expense	Spence Hardware & Supply, Inc.	\$110.48
115777	03/11/2026	Streets Fund	Maintenance	Spence Hardware & Supply, Inc.	\$73.98
115777	03/11/2026	Streets Fund	Maintenance	Spence Hardware & Supply, Inc.	\$104.40
115777	03/11/2026	Sewer Fund	Department Supplies	Spence Hardware & Supply, Inc.	\$140.21
115777	03/11/2026	Sewer Fund	R & M - Equipment	Spence Hardware & Supply, Inc.	\$90.95
115777	03/11/2026	Sewer Fund	Department Supplies	Spence Hardware & Supply, Inc.	\$25.98
115777	03/11/2026	Water Fund	Other Miscellaneous Supplies	Spence Hardware & Supply, Inc.	\$14.55
115777	03/11/2026	Sewer Fund	R & M - Equipment	Spence Hardware & Supply, Inc.	\$37.97
115777	03/11/2026	General Fund	R & M - Grounds	Spence Hardware & Supply, Inc.	\$15.99
115777	03/11/2026	Recreation & Culture	Department Supplies	Spence Hardware & Supply, Inc.	\$15.99
115777	03/11/2026	MSD Community Play Fields	R & M - Buildings	Spence Hardware & Supply, Inc.	\$59.99
115777	03/11/2026	Recreation & Culture	R & M - Buildings	Spence Hardware & Supply, Inc.	\$79.99
115777	03/11/2026	MSD Community Play Fields	R & M - Grounds	Spence Hardware & Supply, Inc.	\$134.25
115777	03/11/2026	MSD Community Play Fields	R & M - Grounds	Spence Hardware & Supply, Inc.	\$8.98
				Check Total:	\$1,106.14
115778	03/11/2026	Recreation & Culture	Department Supplies	Spence Sales & Service	\$49.99
115778	03/11/2026	Fleet Management Fund	Operations & Maintenance Parts	Spence Sales & Service	\$68.84
115778	03/11/2026	Streets Fund	Maintenance	Spence Sales & Service	\$1,393.98
				Check Total:	\$1,512.81
115779	03/11/2026	Water Fund	Meters	SPOKANE WILBERT VAULT CO	\$3,165.00
				Check Total:	\$3,165.00
115780	03/11/2026	Streets Fund	Office Supplies	Staples Advantage	\$570.88
115780	03/11/2026	Water Fund	Office Supplies	Staples Advantage	\$190.79
115780	03/11/2026	Water Fund	Other Miscellaneous Supplies	Staples Advantage	\$22.69
115780	03/11/2026	Stormwater Fund	Office Supplies	Staples Advantage	\$300.99
115780	03/11/2026	General Fund	Office Supplies	Staples Advantage	\$168.84
				Check Total:	\$1,254.19
115781	03/11/2026	Transit Center	R & M - Buildings	Stoneway Electric Supply Co.	\$2.72
				Check Total:	\$2.72
115782	03/11/2026	General Fund	Nuisances & Abatements	Sutton Salvage LLC	\$600.00
				Check Total:	\$600.00

Check #	Check Date	Fund	Account	Vendor Name	Amount
115783	03/11/2026	General Fund	Professional Publications	Thomson Reuters-West	\$99.76
115783	03/11/2026	General Fund	Professional Publications	Thomson Reuters-West	\$484.17
				Check Total:	\$583.93
115784	03/11/2026	General Fund	Professional Development	Tina Ferari-Zimmerman	\$177.00
				Check Total:	\$177.00
115785	03/11/2026	Sewer Fund	R & M - Equipment	TMG SERVICES, INC.	\$942.09
				Check Total:	\$942.09
115786	03/11/2026	General Fund	Advertising & Publishing	TRIBUNE PUBLISHING COMPANY	\$44.20
				Check Total:	\$44.20
115787	03/11/2026	Water Fund	Professional Development	Tyler Palmer	\$566.90
				Check Total:	\$566.90
115788	03/11/2026	Water Fund	Operations & Maintenance Parts	USABLUEBOOK	\$871.52
115788	03/11/2026	Water Fund	Lab Supplies	USABLUEBOOK	\$590.97
115788	03/11/2026	Water Fund	Lab Supplies	USABLUEBOOK	\$159.10
				Check Total:	\$1,621.59
115789	03/11/2026	General Fund	Department Supplies	Walter E. Nelson Co.	\$634.39
115789	03/11/2026	Recreation & Culture	Department Supplies	Walter E. Nelson Co.	\$52.65
				Check Total:	\$687.04
115790	03/11/2026	Capital Projects Fund	Buildings	Wellens General Contractor	\$59,671.78
115790	03/11/2026	Water Capital Fund	Buildings	Wellens General Contractor	\$23,333.88
115790	03/11/2026	Sewer Capital Fund	Buildings	Wellens General Contractor	\$28,018.01
115790	03/11/2026	Capital Projects Fund	Buildings	Wellens General Contractor	\$322,691.66
				Check Total:	\$433,715.33
115791	03/11/2026	Recreation & Culture	R & M - Grounds	Western States Equipment Co.	\$795.63
				Check Total:	\$795.63
115792	03/11/2026	Capital Projects Fund	Subdivision Tree Fees	WHITING MANAGEMENT LLC	\$1,854.00
				Check Total:	\$1,854.00
115793	03/11/2026	Water Fund	Meters	Zenner USA, Inc.	\$70,548.54
115793	03/11/2026	Water Fund	Meters	Zenner USA, Inc.	\$375.00
				Check Total:	\$70,923.54

Check #	Check Date	Fund	Account	Vendor Name	Amount
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Total Amount Being Paid: \$1,278,731.33



Accounts Payable Checks for Approval

March 11, 2026 03:17 PM

jlopez

Check #	Check Date	Fund	Account	Vendor Name	Amount
441	03/11/2026	Sanitation Fund	Sales Tax Payable	LATAH SANITATION, INC.	\$1,154.02
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$165,118.31
441	03/11/2026	Sanitation Fund	Operations & Maintenance	LATAH SANITATION, INC.	\$3,572.00
441	03/11/2026	Sanitation Fund	Operations & Maintenance	LATAH SANITATION, INC.	\$13,470.68
441	03/11/2026	Sanitation Fund	Operations & Maintenance	LATAH SANITATION, INC.	\$51,071.26
441	03/11/2026	Sewer Fund	Bio-Solids Disposal	LATAH SANITATION, INC.	\$22,102.94
441	03/11/2026	Sanitation Fund	Accounts Receivable - Misc	LATAH SANITATION, INC.	\$(75,270.22)
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$13,065.83
441	03/11/2026	Sanitation Fund	Contractual Miscellaneous Rate	LATAH SANITATION, INC.	\$23,222.63
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$208.05
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$5,908.20
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$4,848.00
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$17,442.09
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$600.00
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$470.48
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$2,566.34
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$4,181.98
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$619.60
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$44.15
441	03/11/2026	Sanitation Fund	Collection Services Inside City	LATAH SANITATION, INC.	\$267.31
Check Total:					\$254,663.65

Check #	Check Date	Fund	Account	Vendor Name	Amount
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Total Amount Being Paid: \$254,663.65

COMMITTEE / CITY COUNCIL STAFF REPORT

DATE: Monday, March 16, 2026



AGENDA ITEM TITLE

Disbursement Report February 2026 - Renee Tack

RESPONSIBLE STAFF

Renee Tack, Assistant Finance Director

ADDITIONAL PRESENTER(S)

DESCRIPTION

Accounts Payable Report for the month ending February 28th, 2026. A summary of the major expenditures has been approximated by category and represents 96% of the total expenditure of \$2,994,147.26.

Payroll	\$1,376,885.00
Professional Services	\$44,719.00
Sanitation	\$386,901.00
Capital Outlay	\$136,675.00
Capital Outlay - Improvements	\$52,796.00
Capital Outlay - Buildings	\$134,060.00
Capital Outlay - Vehicles	\$78,530.00
Minor Equipment	\$16,395.00
Supplies	\$131,727.00
Utilities	\$97,288.00
Contractual Payments	\$384,574.00
ACH Wells Fargo	\$34,163.00
Total	\$2,874,713.00

REVIEWED BY

PROPOSED ACTIONS

ACTION: Accept the Disbursements Report for the month of February 2026.

STAFF RECOMMENDATION

Accept the Disbursements Report for the month of February 2026.

OTHER RESOURCES

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. February Revenue Report 2026
2. Cash & Investments Balances - February 2026
3. Disbursement Report February 2026
4. Major Expenditures Report February 2026

RECEIPTS REPORT FOR FEBRUARY 2026

FUND NAME		Taxes	Franchise Fees	Licenses & Permits	Intergovernmental	Charges for Services	Fines & Penalties	Investment Income	Refunds & Reimbursements	Contributions & Donations	Other	Grand Total
Fund #												
101	GENERAL	160,909.49	151,262.57	37,813.14	0.00	150,479.11	18,501.07	288,680.19	51,609.99	240.00	5,614.83	865,110.39
105	STREETS	13,550.02	0.00	0.00	0.00	0.00	0.00	0.00	378.74	0.00	0.00	13,928.76
120	RECREATION AND CULTURE	0.00	0.00	153.75	0.00	29,000.01	0.00	0.00	-52.98	900.00	1.25	30,002.03
121	MSD COMMUNITY PLAY FIELDS	0.00	0.00	0.00	10,628.34	0.00	0.00	0.00	0.00	0.00	0.00	10,628.34
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	WATER	0.00	0.00	0.00	0.00	591,675.52	0.00	1,805.62	0.00	0.00	0.00	593,481.14
230	SEWER	0.00	0.00	0.00	0.00	684,059.96	0.00	1,541.30	4,595.63	0.00	0.00	690,196.89
235	STORMWATER	0.00	0.00	0.00	0.00	51,295.62	0.00	0.00	0.00	0.00	0.00	51,295.62
240	SANITATION	0.00	0.00	0.00	0.00	487,535.72	0.00	0.00	0.00	0.00	0.00	487,535.72
290	FLEET	0.00	0.00	0.00	0.00	75,061.11	0.00	0.00	0.00	0.00	0.00	75,061.11
295	INFORMATION SYSTEMS	0.00	0.00	0.00	0.00	139,172.45	0.00	0.00	0.00	0.00	0.00	139,172.45
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	4,581.00	0.00	0.00	0.00	24,348.45	1,200.00	0.00	0.00	30,129.45
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	2,427.86	0.00	0.00	0.00	2,427.86
590	BOND & INTEREST	20,656.12	0.00	0.00	0.00	0.00	0.00	593.18	0.00	0.00	0.00	21,249.30
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		195,115.63	151,262.57	42,547.89	10,628.34	2,208,279.50	18,501.07	319,396.60	57,731.38	1,140.00	5,616.08	3,010,219.06

**City of Moscow
Cash and Investments
Balances as of 2/28/2026**

Fund	Year to Date Balance
General Fund	\$ 6,314,114.10
Street Fund	\$ 2,492,667.38
Recreation & Culture	\$ 1,331,238.48
MSDCP	\$ 164,938.01
1912 Fund	\$ 45,924.97
Transit Center	\$ 53,777.87
Water Fund	\$ 1,746,961.57
Sewer Fund	\$ 3,252,616.07
Stormwater Fund	\$ 617,895.69
Sanitation Fund	\$ 2,256,260.21
Fleet Fund	\$ 6,438,925.16
Information Systems	\$ 1,833,626.69
Water Capital	\$ 11,666,082.70
Sewer Capital	\$ 29,553,866.18
Stormwater Capital	\$ 418,840.92
Sanitation Capital	\$ 11,637,899.66
Capital Projects	\$ 19,631,713.27
LID Construction	\$ -
Hamilton	\$ 795,063.47
Bond & Interest	\$ 1,088,413.52
LID Funds	\$ -
Payroll Service	\$ 1,327,344.56
Total Cash & Investments	\$ 102,668,170.48

DISBURSEMENTS REPORT FOR FEBRUARY 2026

DATE	FUND NAME	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	WELLSFARGO CC ACH	ACCOUNTS PAYABLE ACH	VOID CHECKS	PAYROLL	PAYROLL	GRAND TOTALS
		2/4/2026	2/11/2026	2/18/2026	2/25/2026	2/17/2026 2/27/2026	2/11/2026 2/25/2026		2/6/2026	2/20/2026	
BATCH #		AP 2.4.2026	AP 2.11.2026	AP 2.18.2026	AP 2.25.2026	AP 2.6.2026 AP 2.21.2026	AP 2.11.2026 AP 2.25.2026		PR 173-175 174-Void	PR 176	
CHECK #'s		115408-115478	115479-115556	115557-115585	115586-115663	February CC ACH's	February ACH's		21686	21687	
Fund #	ACH for Wells Fargo to be Imported										0.00
101	GENERAL	211,963.11	26,494.39	7,816.05	20,285.28	13,943.02			421,279.69	416,479.74	1,118,261.28
105	STREETS	8,671.96	26,467.17	780.00	1,721.49	662.05			31,956.48	33,121.64	103,380.79
120	RECREATION AND CULTURE	15,057.12	13,865.31	409.00	3,662.65	3,556.96			60,110.49	60,424.53	157,086.06
121	MSD COMM. PLAY FIELDS	158.46	1,618.24							547.50	2,324.20
123	1912 CENTER				10,750.00						10,750.00
128	TRANSIT CENTER	88.90	1,075.43	101.05	1,154.70						2,420.08
220	WATER	7,857.59	38,000.52	56,185.99	102,547.56	3,900.57	134,099.70		55,038.71	55,108.74	452,739.38
230	SEWER	39,413.29	98,356.37	26,049.40	12,462.53	5,537.66	22,102.94		60,264.10	61,974.17	326,160.46
235	STORMWATER	31.43	628.93	2,528.14	609.94	141.18			19,844.40	19,951.51	43,735.53
240	SANITATION	131,001.18	15.69		1,353.24		233,807.62		4,184.63	4,274.00	374,636.36
290	FLEET	4,897.82	8,580.12	346.24	88,252.57	1,439.42			14,833.29	13,105.75	131,455.21
295	INFORMATION SYSTEMS	4,834.91	24,862.21		938.18	4,981.68			21,793.42	22,592.33	80,002.73
320	WATER CAPITAL PROJECTS		6,520.24		31,852.15		450.30				38,822.69
330	SEWER CAPITAL PROJECTS		8,096.54		1,600.80		450.30				10,147.64
335	STORMWATER CAPITAL PROJECTS										0.00
340	SANITATION CAPITAL PROJ										0.00
350	CAPITAL PROJECTS	2,200.00	119,081.99	7,188.73	1,788.94		11,965.19				142,224.85
355	LID CONSTRUCTION										0.00
380	HAMILTON - PARKS & REC										0.00
590	BONDS & INTEREST										0.00
	TOTAL	426,175.77	373,663.15	101,404.60	278,980.03	34,162.54	402,876.05	0.00	689,305.21	687,579.91	2,994,147.26

COMMITTEE / CITY COUNCIL STAFF REPORT

DATE: Monday, March 16, 2026



AGENDA ITEM TITLE

Fourth Quarter Financial Report July 1, 2025 to September 30, 2025 for FY2025 - Renee Tack

RESPONSIBLE STAFF

Renee Tack, Assistant Finance Director

ADDITIONAL PRESENTER(S)

DESCRIPTION

REVIEWED BY

This was reviewed by the Public Works/Finance Committee on March 9th, 2026 and recommended for approval.

PROPOSED ACTIONS

ACTION: Accept the FY2025 Fourth Quarter Financial Report.

STAFF RECOMMENDATION

Approve the fourth quarter report for Fiscal Year 2025 (July 1, 2025 to September 30, 2025).

OTHER RESOURCES

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. FY25 4th Qtr Financials - Council Report

City of Moscow
QUARTERLY FINANCIAL REPORT
Budget For Fiscal Year Ending 9/30/2025
Summary Financial Report by Fund - Budget and Actual

Fund		Original Budget	Final Budget	September-25 YTD	Percent of Year 100%	Final Budget Excluding	Percent of Year 100%
		Including Fund Balances	Including Fund Balances		Budget to Actual Including Fund Balances		Budget to Actual Excluding Fund Balances
101	General Fund Revenues	20,126,428	20,453,316	19,785,182	96.73%	19,999,930	98.93%
	Salaries & Benefits	11,163,266	11,163,266	9,882,808	88.53%	11,163,266	88.53%
	Operations	4,345,019	4,671,907	4,016,339	85.97%	4,671,907	85.97%
	Capital Outlay	32,000	32,000	55,649	173.90%	32,000	173.90%
	Transfers	4,586,143	4,586,143	5,621,644	122.58%	4,586,143	122.58%
	Total General Fund Expenditures	20,126,428	20,453,316	19,576,440	95.71%	20,453,316	95.71%
105	Street Department Revenues	3,530,055	3,998,061	3,892,001	97.35%	3,210,055	121.24%
	Salaries & Benefits	951,668	951,668	843,664	88.65%	951,668	88.65%
	Operations	1,387,144	1,855,150	1,348,713	72.70%	1,855,150	72.70%
	Capital Outlay	0	0	0	0.00%	0	0.00%
	Transfers	1,191,243	1,191,243	1,805,684	151.58%	1,191,243	151.58%
	Total Street Fund Expenditures	3,530,055	3,998,061	3,998,061	100.00%	3,998,061	100.00%
120	Recreation & Culture Revenues	3,729,412	3,930,438	3,549,198	90.30%	3,567,847	99.48%
	Salaries & Benefits	2,270,264	2,270,264	1,990,777	87.69%	2,270,264	87.69%
	Operations	1,458,548	1,659,574	1,266,231	76.30%	1,458,548	86.81%
	Capital Outlay	0	0	0	0.00%	0	0.00%
	Debt Service	0	0	0	0.00%	0	0.00%
	Transfers	600	600	400,182	66697.00%	600	66697.00%
	Total Rec & Culture Expenditures	3,729,412	3,930,438	3,657,190	93.05%	3,729,412	98.06%
121	MSD Community Playfields Revenues	292,352	292,352	232,933	79.68%	223,552	104.20%
	Salaries & Benefits	72,904	72,904	60,360	82.79%	72,904	82.79%
	Operations	136,989	136,989	72,804	53.15%	136,989	53.15%
	Transfers	82,459	82,459	82,459	100.00%	82,459	100.00%
	Total MSD Community Playfields	292,352	292,352	215,623	73.75%	292,352	73.75%
123	1912 Center Revenues	149,540	149,540	113,540	75.93%	113,540	100.00%
	Operations	138,500	138,500	131,272	94.78%	138,500	94.78%
	Capital Outlay	11,040	11,040	0	0.00%	11,040	0.00%
	Total 1912 Center Expenditures	149,540	149,540	131,272	87.78%	149,540	87.78%
128	Transit Center Revenues	104,265	104,265	46,943	45.02%	44,269	106.04%
	Operations	34,265	34,265	26,021	75.94%	29,265	88.91%
	Transfers	70,000	70,000	70,000	100.00%	70,000	100.00%
	Total Transit Center Fund	104,265	104,265	96,021	92.09%	99,265	96.73%
220	Water Fund Revenues	9,282,000	10,197,434	8,635,656	84.68%	8,282,000	104.27%
	Salaries & Benefits	1,603,985	1,603,985	1,408,085	87.79%	1,603,985	87.79%
	Operations	2,597,732	3,144,967	2,885,327	91.74%	3,144,967	91.74%
	Capital Outlay	512,000	612,000	387,651	63.34%	612,000	63.34%
	Debt Service	268,222	536,421	551,465	102.80%	536,421	102.80%
	Transfers	4,300,061	4,300,061	4,934,906	114.76%	4,300,061	114.76%
	Total Water Fund Expenditures	9,282,000	10,197,434	10,167,434	99.71%	10,197,434	99.71%
230	Sewer Fund Revenues	10,179,453	11,459,222	10,032,505	87.55%	9,479,453	105.83%
	Salaries & Benefits	1,589,230	1,589,230	1,457,675	91.72%	1,589,230	91.72%
	Operations	2,487,990	3,767,759	3,738,757	99.23%	3,767,759	99.23%
	Capital Outlay	160,000	160,000	72,700	45.44%	160,000	45.44%
	Debt Service	402,696	402,696	402,696	100.00%	402,696	100.00%
	Transfers	5,539,537	5,539,537	5,787,393	104.47%	5,539,537	104.47%
	Total Sewer Fund Expenditures	10,179,453	11,459,222	11,459,221	100.00%	11,459,222	100.00%
235	Stormwater Fund Revenues	1,320,721	1,320,721	1,288,705	97.58%	1,320,721	97.58%
	Salaries & Benefits	556,637	556,637	503,616	90.47%	556,637	90.47%
	Operations	352,701	352,701	379,154	107.50%	352,701	107.50%
	Capital Outlay	27,500	27,500	2,895	10.53%	27,500	10.53%
	Debt Service	0	0	0	0.00%	0	0.00%
	Transfers	383,883	383,883	159,549	41.56%	383,883	41.56%
	Total Stormwater Fund Expenditures	1,320,721	1,320,721	1,045,214	79.14%	1,320,721	79.14%
240	Sanitation Fund Revenues	6,820,823	7,946,226	7,251,058	91.25%	6,820,823	106.31%
	Salaries & Benefits	252,444	252,444	202,649	80.27%	252,444	80.27%
	Operations	6,311,546	7,436,949	6,364,409	85.58%	6,311,546	100.84%
	Capital Outlay	0	0	0	0.00%	0	0.00%
	Transfers	256,833	256,833	470,650	183.25%	256,833	183.25%
	Total Sanitation Fund Expenditures	6,820,823	7,946,226	7,037,707	88.57%	6,820,823	103.18%

City of Moscow
QUARTERLY FINANCIAL REPORT
Budget For Fiscal Year Ending 9/30/2025
Summary Financial Report by Fund - Budget and Actual

Fund	Original Budget Including Fund Balances	Final Budget Including Fund Balances	September-25 YTD	Percent of Year 100%			
				Budget to Actual Including Fund Balances	Final Budget Excluding Fund Balances		
				Budget to Actual Excluding Fund Balances	Percent of Year 100%		
290	Fleet Management Revenues	8,046,883	8,046,883	2,953,083	36.70%	2,854,136	103.47%
	Salaries & Benefits	380,321	380,321	370,516	97.42%	380,321	97.42%
	Operations	3,684,645	3,684,645	729,507	19.80%	615,428	118.54%
	Capital Outlay	3,810,000	3,810,000	3,117,295	81.82%	3,810,000	81.82%
	Debt Service	0	0	0	0.00%	0	0.00%
	Transfers	171,917	171,917	0	0.00%	171,917	0.00%
	Total Fleet Management Expenditures	8,046,883	8,046,883	4,217,319	52.41%	4,977,666	84.72%
295	Information Systems	3,528,879	4,922,829	1,825,645	37.09%	1,965,917	92.86%
	Salaries & Benefits	591,832	591,832	506,815	85.63%	591,832	85.63%
	Operations	1,434,010	2,827,960	862,550	30.50%	2,298,474	37.53%
	Capital Outlay	1,377,178	1,377,178	1,173,454	85.21%	1,377,178	85.21%
	Transfers	125,859	125,859	1,398,950	1111.52%	125,859	1111.52%
	Total Information Systems Expenditures	3,528,879	4,922,829	3,941,769	80.07%	4,393,343	89.72%
	Revenue for Miscellaneous Funds						
320	Water Construction Fund	9,515,629	9,515,629	5,210,085	54.75%	3,390,403	153.67%
330	Sewer Construction Fund	25,683,902	25,683,902	7,144,511	27.82%	4,705,101	151.85%
335	Stormwater Capital Fund	316,329	316,329	197,046	62.29%	169,392	116.33%
340	Sanitation Construction Fund	10,385,938	10,385,938	975,668	9.39%	324,699	300.48%
350	Capital Projects Fund	19,003,634	19,003,634	8,831,578	46.47%	4,336,996	203.63%
355	LID Construction Fund	0	0	2	0.00%	0	0.00%
380	Hamilton P & R	32,000	32,000	33,792	105.60%	32,000	105.60%
590	Bond & Interest Debt Service Fund	1,061,172	1,061,172	1,070,342	100.86%	1,061,172	100.86%
595	LID Bonded Debt Service Fund	35,611	35,611	0	0.00%	0	0.00%
	Total Miscellaneous Fund Revenue	66,034,215	66,034,215	23,463,024	35.53%	14,019,763	167.36%
	Expenses for Miscellaneous Funds						
320	Water Construction Fund	9,515,629	9,515,629	1,042,314	10.95%	1,445,437	72.11%
330	Sewer Construction Fund	25,683,902	25,683,902	1,120,237	4.36%	5,535,490	20.24%
335	Stormwater Capital Fund	316,329	316,329	48,596	15.36%	0	0.00%
340	Sanitation Construction Fund	10,385,938	10,385,938	166,568	1.60%	150,000	111.05%
350	Capital Projects Fund	19,003,634	19,003,634	4,665,514	24.55%	8,206,966	56.85%
355	LID Construction Fund	0	0	0	0.00%	0	0.00%
380	Hamilton P & R	32,000	32,000	32,000	100.00%	32,000	100.00%
590	Bond & Interest Debt Service Fund	1,061,172	1,061,172	1,066,744	100.53%	1,046,900	101.90%
595	LID Bonded Debt Service Fund	35,611	35,611	35,611	100.00%	35,611	100.00%
	Total Miscellaneous Fund Expenses	66,034,215	66,034,215	8,177,585	12.38%	16,452,404	49.70%
	Total City Revenue (1)	133,145,026	138,855,502	83,069,473	59.82%	71,902,006	115.53%
	Total City Expenses	133,145,026	138,855,502	73,720,853	53.09%	84,343,559	87.41%

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

(1) Budgeted revenues included Beginning Fund Balance and Budgeted expenses include Ending Fund Balance; Actuals do not include Fund Balance.

COMMITTEE / CITY COUNCIL STAFF REPORT



DATE: Monday, March 16, 2026

AGENDA ITEM TITLE

Historic Preservation Mitigation Bank (HPMB) Grant Program Request – Moscow Water Dept. Bldg. - Alisa Anderson / Mike Ray

RESPONSIBLE STAFF

Alisa Anderson, Grants Manager, Michael Ray, Assistant CD Director/Planning Manager

ADDITIONAL PRESENTER(S)

DESCRIPTION

Preservation Idaho is now accepting applications for the Historic Properties Mitigation Bank (HPMB) Grant Program, a competitive funding opportunity designed to support historic preservation initiatives across Idaho. The program offers funding for Type 1 – General Preservation Projects, which may include activities such as historic resource surveys, National Register nominations, preservation plans and reports, brick-and-mortar rehabilitation, thematic studies and historic contexts, design guidelines, and historic structures reports. The maximum award amount is \$50,000. The application deadline is April 15, 2026, with award notifications issued by July 15, 2026.

The Moscow Historic Preservation Commission and city staff have requested a proposal from a consultant to prepare a National Register of Historic Places nomination for the city-owned building at 201 North Main Street, formerly known as the First Federal Savings and Loan Building, also referred to as the Moscow Water Department Building. The attached proposal outlines a detailed scope of work and cost estimate of \$6,250 to complete the nomination and update the Idaho Cultural Resource Information System (ICRIS).

The HPMB Grant Program information is included with this report. Program staff encourage applicants to contribute matching funds to their projects; therefore, staff proposes a 5% cash match of \$310, with a grant request of \$5,940. Staff proposes that the City's match, if needed in the current fiscal year, will come from a reduction in the interpretive sign project within the Historic Preservation Commission's budget. The City's application will be submitted as a Type 1 General Preservation Project for the National Register Nomination. This was reviewed by the Public Works/Finance Committee on March 9, 2026, and recommended for approval.

REVIEWED BY

Public Works/Finance Committee

PROPOSED ACTIONS

ACTION: Approval to submit a funding request to the Historic Preservation Mitigation Bank Grant Program to support the preparation of a National Register of Historic Places Nomination for the Moscow Water Department Building.

STAFF RECOMMENDATION

Approval to submit a funding request to the Historic Preservation Mitigation Bank Grant Program to support the preparation of a National Register of Historic Places Nomination for the Moscow Water Department Building.

OTHER RESOURCES

Not applicable.

FISCAL IMPACT

Cash match of \$310 from the FY26 budget for historical preservation expenses 101-140-670-23.

PERSONNEL IMPACT

Grants, Community Development, and Finance Departments

ATTACHMENTS

- 1. HPMB Program Information
- 2. Arch-West_Proposal-First Fed Building_AW-26-0107-LATAH

Funding Opportunity: HPMB Grant Program Now Open

[Learn More & Apply!](#)



[ABOUT](#) [EDUCATION](#) [EVENTS + TOURS](#) [ADVOCACY](#) [GRANTS](#) [BLOG + NEWS](#) [GIVE TODAY](#) [VOLUNTEER](#)



GRANTS

GRANT OPPORTUNITIES

HPMB GRANT PROGRAM

HISTORIC PROPERTIES MITIGATION BANK (HPMB) GRANT PROGRAM

SUPPORTING THE PRESERVATION OF IDAHO'S HISTORIC PLACES WITH UP TO \$50,000 PER AWARD.

Preservation Idaho is now accepting applications for the Historic Properties Mitigation Bank (HPMB) Grant Program, a competitive funding opportunity designed to support historic preservation projects throughout Idaho. The program is funded through Idaho's Leading Idaho Local Bridge (LILB) Program to mitigate adverse effects on historic properties caused by infrastructure development. Preservation Idaho administers the HPMB in partnership with the Idaho State Historic Preservation Office (SHPO) and the Local Highway Technical Assistance Council (LHTAC).

FUNDING CATEGORIES



TYPE 1 – GENERAL PRESERVATION PROJECTS

Eligible projects include:

- Historic resource surveys
- National Register nominations
- Preservation plans and reports
- Brick-and-mortar rehabilitation
- Thematic studies and historic contexts
- Design guidelines
- Historic structures reports

Maximum Award: \$50,000



TYPE 2 – HISTORIC BRIDGE PROJECTS

Eligible projects include:

- Rehabilitation or repair of NRHP-listed or eligible bridges
- Relocation of historic bridges

Maximum Award: \$50,000

[CLICK HERE TO APPLY](#)

IMPORTANT DATES – APPLICATIONS ARE OPEN!

Application Deadline: April 15, 2026 (midnight)

Award Notifications: By July 15, 2026

For questions, contact: Mary Scott at marys@preservationidaho.org.

INELIGIBLE PROJECTS

FUNDING CANNOT BE USED FOR:

- New construction
- Completed projects
- Interpretive displays or documentaries
- General operating support
- Publications
- Site operations



HISTORIC PROPERTIES MITIGATION BANK (HPMB) GRANT PROGRAM – FAQ

What is the HPMB Grant Program?

- The Historic Properties Mitigation Bank (HPMB) Grant Program provides funding to support historic preservation projects in Idaho. The program helps mitigate adverse effects to historic properties caused by infrastructure development through Idaho's Leading Idaho Local Bridge (LILB) Program.

Who administers the program?

- Preservation Idaho administers the HPMB Grant Program in partnership with the Idaho State Historic Preservation Office (SHPO) and the Local Highway Technical Assistance Council (LHTAC).

How much funding is available?

- Up to \$50,000 per award is available for both General Preservation Projects and Historic Bridge Projects.

What types of projects are eligible?

- **Type 1 – General Preservation Projects:**
 - Historic resource surveys
 - National Register nominations
 - Preservation plans and reports
 - Rehabilitation work
 - Thematic studies
 - Design guidelines
 - Historic structures reports
- **Type 2 – Historic Bridge Projects:**
 - Rehabilitation or repair of NRHP-listed or eligible bridges
 - Relocation of historic bridges

What projects are not eligible?

- **Funding cannot be used for:**
 - New construction
 - Completed projects
 - Interpretive displays
 - Documentaries
 - General operating support
 - Publications
 - Site operations

Who can apply?

- Eligible applicants typically include local governments, nonprofit organizations, preservation groups, and other entities involved in historic preservation in Idaho.

When is the application deadline?

- Applications must be submitted by midnight on April 15, 2026.

When will applicants be notified?

- All applicants will be notified by July 15, 2026, regardless of award status.

How are applications reviewed?

- Complete applications are first reviewed by the Idaho SHPO for a 30-day technical evaluation. The Grant Committee then reviews applications and determines awards.

What is the Grant Committee?

- **The Grant Committee includes representatives from:**
 - Federal and/or State agencies
 - LHTAC
 - Preservation Idaho
 - SHPO
 - A Certified Local Government (CLG)
 - Cultural resource professionals

What happens if my project is selected?

- Successful applicants must complete a Grant Agreement within 60 days of notification.

How do I apply?

CLICK HERE TO APPLY

Questions?

- Contact: Mary Scott at marys@preservationidaho.org.

File #AW-26-0107-LATAH

ARCH-WEST HERITAGE CONSULTING
RESPONSE TO REQUEST FOR
PROPOSAL

██████████

Proposal to Prepare a National Register of Historic Places Nomination for: First Federal Savings & Loan Building, a.k.a. Moscow Water Dept. Building



Source: University of Idaho

SUBMITTED TO:
Shelley Walker-Harmon
Moscow Historic Preservation Commission
Moscow, Idaho

██████████

PREPARED BY:
Nathan J. Moody
Arch-West Heritage Consulting
Boise, Idaho

January 29, 2026

Moscow Historic Preservation Commission
Shelley Walker-Harmon | HPC Chair
504 S. Washington St. Moscow, ID 83843
Phone: 206-304-0793 | Email: theharmonacademy@gmail.com



ARCH-WEST
HERITAGE
CONSULTING

Boise, Idaho

RE: RESPONSE TO REQUEST FOR PROPOSAL – FIRST FEDERAL SAVINGS & LOAN BLDG

Dear Mrs. Walker-Harmon & Moscow HPC Board Members

I have reviewed the information you provided regarding the proposed project at 201 N. Main St.—The First Federal Savings & Loan Building, a.k.a. the Moscow Water Department Building—and am pleased to submit this proposal for services to complete the following tasks to your satisfaction:

- Complete comprehensive research on the building’s history, construction, significance, and integrity
- Visit the site to document and photograph the building
- Prepare a National Register of Historic Places nomination for the property under the National Register Criteria for Evaluation framework, using current National Park Service forms and compliant with NPS and Idaho SHPO guidelines and expectations
- Update the property’s record in the Idaho Cultural Resources Information System (ICRIS), as required by SHPO
- Consult with SHPO and your Commission throughout the listing process
- Attend three (3) meetings with your Commission
- Present the final nomination at the Idaho State Review Board meeting

I have outlined the proposed scope of work, deliverables, estimated timeline, and detailed fee/expense breakdown to accomplish the above tasks comprehensively and as efficiently as is reasonably practicable. I have also detailed my recent experience with NRHP and ICRIS projects. I look forward to working with your office on this important endeavor. Should you have any questions regarding this proposal, please don’t hesitate to contact me.

Sincerely,

Nathan J. Moody
Architectural Historian | Arch-West Heritage Consulting

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Consultant Profile

Arch-West Heritage Consulting, LLC

Boise, Idaho

Contact Information

Phone: 208-484-2739

Email: archwest.heritage@gmail.com

Nathan J. Moody — Lead Consultant

Architectural Historian | Heritage Consultant

Professional Qualifications

- Meets the Secretary of the Interior Professional Qualifications Standards in *Architectural History* and *History*
- Over two years of experience in National Register of Historic Places (NRHP) nominations and historic property surveys
- Over two years of experience with the Idaho Cultural Resources Information System (ICRIS)

Education

- Master of Arts—History | University of Idaho
- Graduate Certificate—Historic Preservation | University of Kentucky

Affiliations

- Society of Architectural Historians—Idaho rep., Marion Dean Ross Chapter
- Preservation Idaho—Education Committee

Personal Association with Moscow & Recent Experience

I am particularly interested in completing this project for you, given my working relationship with members of your Commission and my recent experience in Moscow. As you are aware, the primary services you request for this project—NRHP nomination and ICRIS survey—have been the near-exclusive focus of my heritage consulting work during the past two years. Between 2024 and 2025, Shelley Walker-Harmon and I led a team that surveyed 80+ resources for a proposed historic district at the University of Idaho. That survey is viewable here:

<https://icris-history.idaho.gov/projects/50877>

In conjunction with the above-mentioned survey, I prepared the NRHP nomination for the district, working closely with the Idaho SHPO staff and the university. Nels Reese has been involved in this project since its inception and provided significant advisory support in my authorship of the nomination. Your Commission invited me to present the work completed to date during a scheduled HPC meeting in February 2025. The project has since progressed into its final phase, and the University of Idaho Historic District is expected to be listed on the National Register of Historic Places this year.

Advocating for myself, I believe my recent experience in Moscow, my working relationship with members of your Commission, and my familiarity with the ICRIS platform, NPS requirements, and the forms on which this nomination will be prepared (NPS 10-900 & 10-900a), make me an ideal consultant for this project.

My CV is accessible here:

[Nathan J Moody CV 2025.docx](#)

My LinkedIn is accessible here:

<https://www.linkedin.com/in/nathan-j-moody-arch-west/>

Scope of Work

This scope of work includes all tasks I have identified as necessary to achieve this project's objectives. I have organized it into five phases:

PHASE 1: Project Kickoff & Preliminary Research

PHASE 2: Field Documentation & Local Research

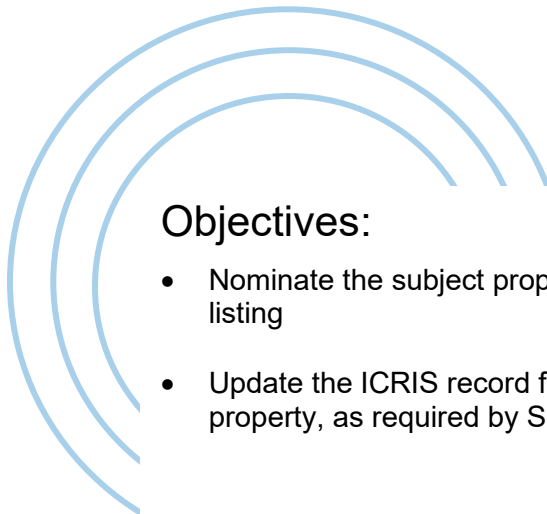
PHASE 3: Primary Historical Research & Analysis

PHASE 4: Preparation/Submission of Deliverables

PHASE 5: Post Submission Communications & Tasks

These phases are detailed in the following pages. The services they outline are intended to be completed in order. I have included an estimate of work hours for each phase. These estimates are based on the information available to me as of the date of this proposal. Please contact me immediately if the proposed scope omits any services or tasks your office would request, or if you believe this scope is insufficient to achieve the project's objectives to your satisfaction.

I have identified the property at 201 N. Main St. (hereinafter, the "subject property") as the site and all improvements within the boundaries of Latah County Assessor Parcel #RPM054000B021A [Figures 1 & 2].



Objectives:

- Nominate the subject property for NRHP listing
- Update the ICRIS record for the subject property, as required by SHPO

Subject Property Information

Address: 201 N. Main St. Moscow, Idaho 83843
Ada County Parcel ID: RPM054000B021A
Legal Description (Short Form): Lieuallen's 2nd Add Blk B Lots 21-24 Incl Exempt
Owner of Public Record: City of Moscow
Site Area: 0.23 acres (10,000 sf)

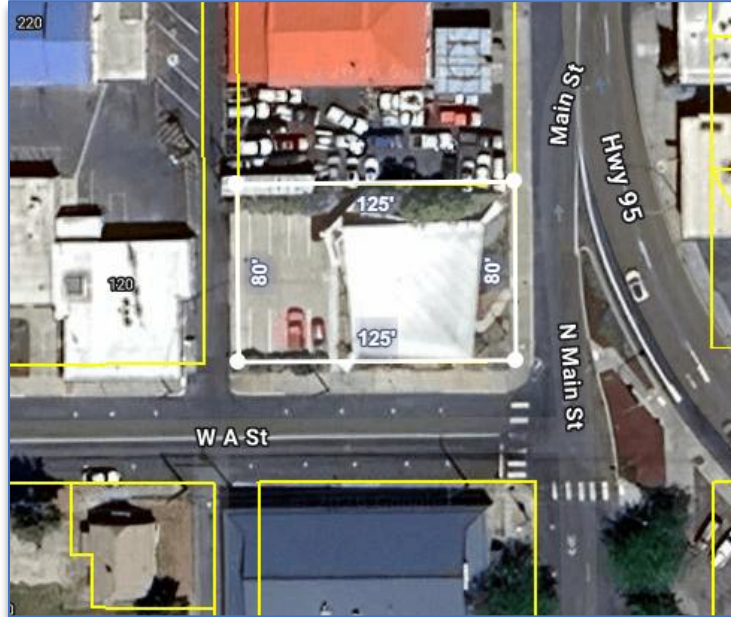


Figure 1: Site Aerial View. Source: MLS Tax Suite.

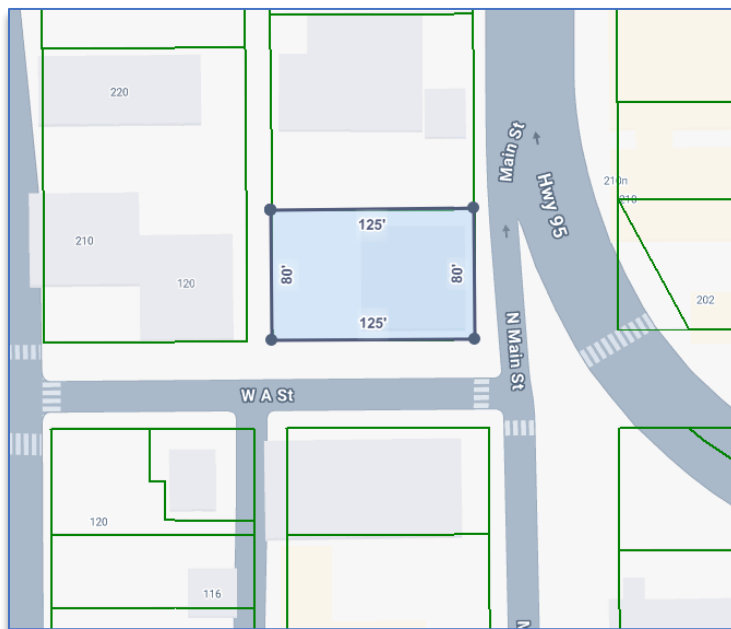


Figure 2: Site Map. Source: MLS Tax Suite.

PHASE 1: Project Kickoff & Preliminary Research

This phase includes pre-field planning and research. I have already conducted some preliminary research in preparing this proposal. I contacted SHPO to obtain any pertinent information their office has regarding the property. Throughout the project, I will continue to consult with SHPO regarding their expectations for research and reporting to ensure the final deliverables meet or exceed SHPO and NPS requirements with minimal revisions. I will prepare a work file and conduct the preliminary property research needed to organize the field research and documentation phase. Additionally, I request that your office provide any information you’ve already compiled on the subject property, along with a list of contacts I may consult during my primary research phase.¹

On January 27th, SHPO completed a determination of eligibility for the subject property and provided the following statement, which will guide the scope of work for subsequent phases:

SHPO staff have determined that the building is **individually eligible** for listing on the NRHP under Criteria A and C. It is eligible under Criterion A in the area of significance of ECONOMICS for its association with the development of local financial institutions. The property is also eligible under Criterion C in the area of significance of ARCHITECTURE as an important example of midcentury modern architecture in Idaho. Due to this latter context, the level of significance for the property is likely statewide. The period of significance would be 1963 (the date of the building’s completion) to 1976 (50 years ago) or the building’s closure as a savings and loan (whichever date is earlier).

I have allocated time in this phase for a project kickoff meeting with your Commission. I propose we meet during one of your regularly scheduled meetings. I will join virtually via Zoom or phone. The purpose of this meeting will be to discuss my proposed methodology, identify existing research, discuss additional research considerations, and adjust my scope of work as necessary.

<i>Estimated Hours</i>	4
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PHASE 2: Field Documentation & Local Research

During this phase, I will travel to Moscow to view and document the subject property and conduct research at local archives. There are undoubtedly relevant materials available only in Moscow, which I propose to research during my trip to document the property. Local archives I have identified include the Latah County Historical Society Research Office & Archive and the University of Idaho Library. Photographic and documentary evidence collected through this research will assist in my evaluation of the building’s integrity.

If possible, I also propose an in-person meeting at your office while I am in Moscow. The purpose of this meeting will be to discuss the preliminary research completed, incorporate any new research your Commission has compiled, and address any questions or concerns that arise from the site visit and preliminary research phase.

I estimate this phase can be completed in two (2) days in Moscow, with two (2) overnight stays. The estimate below does not include travel. Travel hours and expenses related to travel and lodging are assessed separately.

<i>Estimated Hours</i>	16
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¹ I have already received and reviewed the four documents you provided on January 24th.

PHASE 3: Primary Historical Research & Analysis

This phase involves all online and non-local archival, oral, and other investigatory research necessary to achieve project objectives. The ICRIS entry for the subject property contains very limited information. Accordingly, this project will require substantial online research using sources such as county records, newspapers, journals, maps, and digital archives. Additionally, it will likely require research visits to municipal libraries and the Idaho State Archives.

As noted above, SHPO determined the subject property’s significance under Criterion C is likely at the state level. Accordingly, my research will focus primarily on the history and development of mid-century Modern architecture in Idaho and include a comparative study of relevant buildings from that era. SHPO indicated that the building is likely significant under Criterion A at the local level. Thus, my secondary research will involve investigating the history and development of local financial institutions in Moscow. This research will serve as the basis for my significance evaluation.

I have estimated the hours required to complete this phase, taking into account the impressive work your Commission has already compiled for the subject property. The information you’ve provided reduces the hours necessary for a typical single-resource nomination.² However, this reduction is offset by SHPO’s determination that the building is likely significant at the state level, which expands the scope of research necessary. Considering these factors, I estimate a total of thirty-two (32) hours to complete this phase. Consultation with your Commission and SHPO will be ongoing throughout this process to support comprehensive research and rigorous historical analysis.

<i>Estimated Hours</i>	32
------------------------	----

PHASE 4: Preparation/Submission of Deliverables

During this phase, I will compile my research to draft the deliverables requested by your Commission and required by SHPO and NPS (see “Deliverables” section). Additionally, meeting NPS requirements will involve digital enhancements to documents, including embedding maps and attaching photographs and other images, as outlined in NPS’s *National Register Bulletin-15: How to Apply the National Register Criteria for Evaluation* and *National Register Bulletin-16: How to Complete the National Register Registration Form*.

Consultation with the project team and SHPO will be ongoing throughout this process to ensure the final products achieve the project objectives and meet SHPO and NPS expectations as efficiently as possible. I estimate thirty-two (32) hours to prepare and submit the NPS 10-900 Registration Form and 10-900a Continuation Sheet for the nomination, and to prepare and submit the ICRIS entry after completing the nomination draft.

<i>Estimated Hours</i>	32
------------------------	----

² The research you provided is of exceptional quality. Accordingly, I plan to integrate it into the nomination; however, due diligence insists that I identify any potential gaps and verify key facts and claims.

PHASE 5: Post-Submission Communications & Tasks

Following my submission of the report to your office and to NPS, I will maintain communication with SHPO to ensure all requested revisions are addressed within the proposed timeline, until FINAL listing with NPS. I have also allocated time in this phase for an additional HPC meeting to present the final draft. I will attend this meeting virtually or by phone. Finally, I will attend, in person or virtually, the public hearing where the Idaho Historic Sites Review Board considers the nomination. I will be prepared to deliver brief remarks on the nomination at the public meeting and to respond to any questions. Assessing the hours necessary to complete these tasks is speculative at the proposal phase, as potential revisions requested by SHPO or NPS are impossible to anticipate. I have allocated a total of ten (10) hours to accommodate the most reasonable contingencies.

<i>Estimated Hours</i>	10
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Assumptions

Assumption 1: The total hours I have estimated assumes a reasonable level of assistance from the Moscow HPC at each phase. This is reflected in the Emerging Consultant Discount I have incorporated into my proposed consulting fees (see Fees & Expenses). The Moscow HPC recognizes that my relevant expertise in cultural resource management centers around conducting professional research into historic contexts and developing well-supported arguments for historic significance and integrity, in compliance with NPS guidelines and SHPO expectations. As a consultant, I recognize that your Commission has a diverse background of experience and that each of you has extensive knowledge and expertise in local history and architecture. Thus, I propose a cooperative effort to realize the subject property’s listing as the most advantageous approach.

Assumption 2: The proposed scope of work assumes that the property retains sufficient integrity and does not require exceptional documentation (e.g., an engineer’s evaluation) to support this evaluation.

Deliverables

Products

I will submit the following products to your office, as outlined in the scope of work above, and within the proposed timeline below. I will format documents in .docx (Microsoft Word) or PDF (Adobe) format at your discretion, and submit them electronically via email to your office and SHPO either as attachments or via a private weblink (depending on file size and type). I will also retain digital copies of all products generated and their associated records in my workfile for a minimum of five (5) years from the final submission date. These will be available to your office, SHPO, and NPS upon request



Product 1

Product 1 will be the nomination of the subject property. As detailed in the scope of work, I will prepare the nomination on the NPS Registration Form 10-900 and Continuation Sheet 10-900a, as required by NPS. These forms are viewable at the National Park Service's official website: <https://www.nps.gov/subjects/nationalregister/national-register-forms.htm>

Product 2

Product 2 will be the updated ICRIS record for the subject property, as required by SHPO. As detailed in the scope of work, I will submit this to SHPO directly through ICRIS and to your office via weblink.

Timeline

I propose the following timeline to complete the work outlined above by April 30, 2027, and prepare for the Idaho Historic Sites Review Board meeting (date TBD). This proposed timeline is based on the 2026-27 CLG grant cycle; however, I am flexible and happy to consider adjustments to the proposed dates to best meet your needs.

Proposed Timeline

<i>Approximate Dates</i>	<i>Tasks / Deliverables</i>
Completed by October 1, 2026	<ul style="list-style-type: none"> • Grant Awarded • Notice to proceed • Project Kickoff Meeting • Phase 1 complete
Completed by December 31, 2026	<ul style="list-style-type: none"> • 2nd HPC Meeting • Phase 2 complete
Completed by February 15, 2027	<ul style="list-style-type: none"> • Phase 3 complete
Completed by March 31, 2027	<ul style="list-style-type: none"> • Submit drafts of deliverables • Phase 4 complete
Completed by April 30, 2027	<ul style="list-style-type: none"> • Complete requested revisions • Deliver final products • Attend 3rd HPC Meeting
TBD, 2027	<ul style="list-style-type: none"> • Prepare for and attend the Idaho Historic Sites Review Board meeting • Phase 5 complete



Fees & Expenses

Hours and Rate

<i>Total Hours</i>	<i>\$/Hour</i>
94	\$80.00

Consulting Fees

<i>Professional Services (Phases)</i>	<i>Hours</i>	<i>Fee</i>
PHASE 1: Project Kickoff & Preliminary Research	4	\$320
PHASE 2: Field Documentation & Local Research	16	\$1,280
PHASE 3: Primary Historical Research & Analysis	32	\$2,560
PHASE 4: Preparation/Submission of Deliverables	32	\$2,560
PHASE 5: Post Submission Communications & Tasks	10	\$800
Emerging Consultant Discount (25%)	—	-\$1,880
Subtotal		\$5,640

Reimbursable Expenses

<i>Reimbursable Expenses</i>	<i>Estimate</i>
Travel Hours (12 hours @ \$50/hour)	\$600
Lodging (2 nights @ \$100/night)	\$200
Local Work Overlap Discount	-\$190
Subtotal	\$610

Total—Consulting Fees & Expenses

<i>Fees & Expenses</i>	<i>Total</i>
Consulting Fees	\$5,640
Reimbursable Expenses	\$610
Total	\$6,250

Invoice Schedule

<i>Invoice</i>	<i>Date Due</i>	<i>Amount</i>
Invoice #1 — Phases 1 & 2 + Expenses	December 31, 2026	\$1,810
Invoice #2 — Phase 3	February 15, 2027	\$1,920
Invoice #3 — Phases 4 & 5	April 30, 2027	\$2,520
Total		\$6,250

The proposed fees are based on an \$80/hour rate. In my experience, this rate falls within the typical range offered by consultants in Idaho for similar projects. I have had beneficial working relationships with members of your Commission, and I am enthusiastic about this particular project. As such, I am proposing a reduced professional fee in support of your CLG grant application. I have incorporated this into the proposed fees as an “Emerging Consultant” discount.³

Additionally, I have incorporated a “Local Work Overlap Discount” into my expenses estimate, anticipating that I will have other professional responsibilities that bring me to Moscow. If possible, I will schedule PHASE 2 work to be completed in tandem with those responsibilities. Adjusting my expense estimate assumes that my schedule aligns with your Commission’s schedule conveniently.

I propose to invoice at three milestones, as indicated in the invoice schedule above. I will provide individual invoices for your records upon your acceptance of this proposal. I am flexible on the proposed schedule, and am happy to make modifications to best fit your needs.

³ I have discounted the fees rather than offer reduced hours/rates to avoid any confusion regarding the proposed scope of work and my understanding of the work necessary to meet NPS/SHPO expectations.

COMMITTEE / CITY COUNCIL STAFF REPORT

DATE: Monday, March 16, 2026



AGENDA ITEM TITLE

T-Mobile Hometown Grant – East City Park Stage Project - Alisa Anderson

RESPONSIBLE STAFF

Alisa Anderson, Grants Manager

ADDITIONAL PRESENTER(S)

DESCRIPTION

City staff has identified the T-Mobile Hometown Grant Program as a potential funding source to support the construction costs and the public art for the upcoming East City Park Stage project. The T-Mobile Hometown Grant is a \$25 million, five-year initiative dedicated to helping small towns across America thrive and grow by supporting community-driven projects. Grants are awarded quarterly to up to 25 small towns, with the current application period serving as the final round of the program.

Eligible projects include revitalizing or repurposing historic structures, creating new downtown assets or destinations, or improving gathering spaces for residents and visitors. Projects that enhance community identity or have the potential to attract further investment are especially encouraged. The deadline to apply is Tuesday, March 31, at 11:59 p.m. Central Time.

Applications will be reviewed by a panel, and award decisions will be communicated by late May 2026. Grant recipients can receive up to \$50,000 to implement their projects and will have 12 months (June 1, 2026 – May 31, 2027) to complete them. Recipients must submit a progress report six months after receiving the funds, followed by a final report at the end of the project period.

The East City Park Stage project qualifies as an eligible use of grant funds, addresses a community need, and aligns with the program's timeline. Additional information about the grant program is attached. Staff recommends submitting a funding request for \$50,000 to help cover project costs. This item was approved by the Public Works/Finance Committee March 9, 2026, and recommended for approval.

REVIEWED BY

Public Works/Finance Committee

PROPOSED ACTIONS

ACTION: Approval to submit a funding request for the T-Mobile Hometown Grant Program for \$50,000 for the East City Park Stage project.

STAFF RECOMMENDATION

Approve submittal of a funding request for the T-Mobile Hometown Grant Program for \$50,000 for the East City Park Stage project.

OTHER RESOURCES

Not applicable.

FISCAL IMPACT

Assist with costs of the East City Park Stage project included in the Capital Improvement Park Projects for FY26.

PERSONNEL IMPACT

Grants, Parks, and Finance

ATTACHMENTS

1. TM Instructions

Got Questions about Hometown Grants?

What is the T-Mobile Hometown Grants Program?

T-Mobile is committing up to \$25 million through 2026 to support small towns, villages, and territories across America by funding community projects.

How does the T-Mobile Hometown Grants program work?

- You can submit an application at <https://www.t-mobile.com/HometownGrants>
- Small towns with populations less than 50,000 are eligible to apply
- Recipients are selected and awarded on a quarterly basis
- Grants are up to \$50K per town
- Selected winners will provide status updates on their projects at 6 and 12 months
- Plans must be able to be executed within 12 months of receiving funds

What kinds of projects will T-Mobile fund?

The T-Mobile Hometown Grants program funds projects to build, rebuild, or refresh community spaces that help foster local connections in your town. Projects should be shovel-ready, physical builds or improvements that can be completed within 12 months of receiving Hometown Grants funding.

Examples of eligible projects include but are not limited to: adaptive uses of older and historic buildings into community gathering spaces, improvements to outdoor parks or trails, and technology projects for the public library.

Funds may *not* be used for: engineering and architectural plans or fees, salaries or annual operating expenses, or reimbursement for projects that are already completed.

Who can request a grant?

We are looking for elected officials, town managers and employees, tribal leaders, or non-profit organizations to submit a proposal for their project using the Hometown Grants application. The project must be located in towns with less than 50,000 people and should provide a community benefit where it might otherwise be difficult to secure funding.

Here's how to apply:

Step 1:

[Click here](#) (or click the "Apply now" button below) to create an account with our partner, Main Street America™.

Step 2:

You'll be taken to an application page with detailed steps, drop-down menus, fillable forms, and places to upload documents.

Hometown Grants are intended for "shovel-ready projects". Information required for your application includes:

- Project plan proposal with a detailed budget and timeline
- Up to 5 letters of support from stakeholders in the community
- Examples of in-kind donation possibilities/additional funding to cover the remainder of the project
- Details on permits needed or already obtained

Step 3:

After submitting your proposal, you'll get a confirmation email that your application was received. Within 60 days of the application window closing, every applicant will be notified via email whether their project proposal is a winner.

Winners will also receive a call to begin the funding and planning process with T-Mobile and our partners.

[Apply now](#)

What should I submit during the application process?

A full proposal should be three (3) to five (5) pages:

- Describe the scope of work to be completed using the requested funds. Shovel-ready plans including site maps, architectural drawings, and photos may be included.
- You will be asked to describe the need, how this grant will help the community overcome a challenge, and who specifically will benefit from this project.
- Explain how impact will be measured, demonstrating how the project will lead to the anticipated result/change.
- Outline the budget. If the full project budget exceeds \$50,000, please describe remaining funding sources. T-Mobile funds must be used, and work completed, within 12 months of award. Please explain exactly what T-Mobile's grant will cover. Matching funds are not required.
- To ensure timelines are met, you need to provide details on permits needed/obtained, if applicable. Plus, list additional businesses or partners to be contracted for the work.
- Up to five letters of support from local government and/or community organizations, partners or members, demonstrating community alignment, engagement, and consensus for the project.

What are key submission deadlines?

Applications will be open on a quarterly basis with the following schedule:

- Spring: Applications open January–March
- Summer: Applications open April–June
- Fall: Applications open July–September
- Winter: Applications open October–December

The portal will close on the last day of each quarter and reopen for the new quarter on the first of the month.

All Hometown Grants applications will be notified 30–60 days after the end of each quarter on the status of the submission.

How are towns selected?

T-Mobile partners with [Main Street America](#) on our grant selection panel. Both trusted nonprofit organizations have deep expertise in building stronger, healthier, and more connected communities. Together, we determine the grant recipients based on the details and fullness of the submission, scored against the following criteria:

- **Community need:** The proposed project should fill a demonstrated need in the community. This grant funding is intended for shovel-ready projects, or portions of shovel-ready projects that would not otherwise be possible to implement through municipal funding. Proposal and letters of support should demonstrate strong community support for the project.
- **Community impact:** The project should connect the community in meaningful and innovative ways.
- **Partners, engagement, and resources leveraged for the project:** Strong applications actively involve local organizations by incorporating them into the planning and execution processes and engaging the community in activating the project site. Letters of support should come from a variety of stakeholders within the community.
- **Feasibility: If selected,** you should be able to complete your project within your budget and plan and within 12 months of receiving funding.
- **Alignment with T-Mobile's small town strategy:** We are committed to be a force for good—empowering more people with essential, digital connections, championing equitable opportunities for all, and driving towards a more sustainable future.

How will winners be notified?

Grant recipients will be contacted directly by a T-Mobile representative of their acceptance or denial within 60 days after entries have closed for the quarter. No status will be available before that communication.

Here are the next 25 Hometown Grant recipients and their projects:

- **Childersburg, Ala.:** Build the 1,200-square-foot ALICE Tech Center anchored by an open-air wooden pavilion that will serve as an outdoor classroom and creative workspace, supporting economic mobility and educational access through youth workshops, workforce development programs, digital literacy training and community meals.
- **Ozark, Ark.:** Construct an eco-friendly and ADA-accessible children’s wildlife themed splash pad at Bank OZK Stage, designed to address community health, equity and economic revitalization through an inclusive public space in downtown Ozark.
- **Sheridan, Ark.:** Renovate the new Grant County Library’s children’s space, which will include new furnishings, mobile shelving, and upgraded technology in a larger space to better serve the growing needs of families in the community.
- **Placerville, Calif.:** Transform Art on Center EDC – a historic 135-year-old Placerville building- to meet the critical need for educational programs and a community gathering space to foster a more connected and healthy community.
- **Rohnert Park, Calif.:** Develop a walking path along Copeland Creek and a community garden at Sonoma State University, featuring interactive posts with QR codes that provide guided fitness activities, nature-based mindfulness practices and ecological education to support the physical, mental and intellectual well-being of community members.
- **Evergreen, Colo.:** Renovate the Evergreen High School Athletic Complex, adding ADA-compliant bleachers and additional seating to keep high school sporting events local and accommodate the community.
- **Fernandina Beach, Fla.:** Install a new climbing playground at the Fernandina Beach waterfront to give families a scenic place to gather, play, and enjoy downtown.
- **Mount Airy, Ga.:** Launch a youth-centered Innovation Hub, upgrading technology across multiple local clubs, expanding digital access and skill-building opportunities for kids in underserved small towns, empowering the next generation to dream bigger through hands-on learning, creativity and career exploration in safe, inspiring community spaces.
- **Mt. Vernon, Ill.:** Create a dedicated Teacher Library and resource hub at the new United Way of South Central Illinois facility to expand access to classroom books and reading materials for local students.
- **Richmond, Ky.:** Transform the restroom capabilities of a 109-year-old motor company in the heart of Madison County, Ky. into modern, ADA-compliant facilities to support a space that serves thousands each year through recovery support, workforce training, resource navigation, special events, and community meetings.

- **Natchitoches, La.:** Transform Ben Johnson Park by adding a parking lot and sidewalks, creating an inclusive space for all the community to enjoy.
- **Searsmont, Maine:** Renovate the Searsmont Town office, including new ADA-compliant doors, a privacy sound booth and additional indoor and outdoor seating options for the community to gather, collaborate and work.
- **Detroit Lakes, Minn.:** Install an inclusive and accessible playground with swings for adults with disabilities, providing a safe space that promotes whole body well-being, fostering a sense of freedom and empowerment for individuals at the Becker County DAC to enjoy.
- **Cape Girardeau, Mo.:** Revitalize the Old Town Cape Community Garden and Cape Riverfront Market, adding innovative placemaking, essential technology and electrical upgrades to enhance long-term sustainability, boost economic vitality and strengthen community engagement.
- **Rolla, Mo.:** Renovate the main hall of the Pine Street Studio, in Rolla’s historic downtown along Route 66, providing a dedicated space supporting live entertainment, community events and festivals.
- **Edenton, N.C.:** Install a mobile stage to boost the caliber of community events, and to provide a local stage rental option for other local organizations and neighboring communities.
- **Norfolk, Neb.:** LaunchVozNorfolk, a citywide language access initiative that will install multilingual signage at key public parks and provide interpretation iPads to first responders, city administration buildings and the public library to enhance communication and access to services with non-English-speaking residents.
- **Monmouth, Ore.:** Expand the Prisms Art & Community Center, featuring new designated areas—including a dark room for photography and a sensory room—to better support multiple classes, activities, and community needs.
- **Mooresburg, Tenn.:** Revamp the Mooresburg Community Association’s outdoor space connecting the Senior Center and new Education and Recreation Center, repaving a portion of the parking lot and building a railed walking path with benches to enhance safety.
- **Mineral Wells, Texas:** Transform unused tennis courts at The City Gym into a vibrant backyard space with dedicated game areas and hangout spots for families, promoting a safe, engaging and healthy environment.
- **Waynesboro, Va.:** Beautify downtown Waynesboro by adding three large-scale murals during the Virginia Street Arts Festival to boost community pride and strengthen the town’s reputation as a destination for street art and cultural tourism.
- **Burlington, Vt.:** Preserve the historic Fletcher Free Library 1904 Carnegie building, ensuring the continuation of the state’s largest public library cost-free programs and resources for the benefit of the entire community.

- **Ferndale, Wash.:** Upgrade the facilities and technology at Whatcom Center for Early Learning, expanding access to early learning, mental health and support services for young children with disabilities and developmental delays.
- **Shelton, Wash.:** Develop a nature trail, garden beds, and outdoor community gathering space onsite at the Shelton Family YMCA, increasing the capacity of youth programming and access to nature-based programs for all members of the community.
- **Amery, Wis.:** Launch the F.A.R.M. program, a hands-on learning facility and school store for students to create, manage and sell products, building real-world skills while strengthening community and economic connections to fill a community need.

Apply for Hometown Grants

Any town in the U.S. or Puerto Rico with a population of less than 50,000 can apply for Hometown Grants by visiting www.t-mobile.com/hometowngrants.

To select recipients, T-Mobile teams up with [Main Street America](#), a nonprofit organization that works to advance shared prosperity, create resilient economies and improve quality of life through place-based economic development and community preservation. Grant applications are reviewed based on their level of detail, community impact, feasibility and other considerations.

T-Mobile's Commitment to Small Towns

As [America's Best Mobile Network](#), T-Mobile is all about keeping small towns and rural areas connected — not just through coverage, but through meaningful investments that make a difference. From Hometown Grants to [Project 10Million](#), the Un-carrier is fueling growth in places that need it most.

[T-Mobile Home Internet](#), [T-Mobile Business Internet](#) and [T-Mobile Fiber](#) are also aimed at small towns, delivering affordable and reliable broadband options to rural communities while [T-Satellite with Starlink](#) connects people even the hardest-to-reach places — keeping them connected nearly everywhere they can see the sky.

Together with programs like [Friday Night 5G Lights](#), these initiatives show the scale of T-Mobile's commitment to connecting people, powering small towns and helping communities of every size thrive.

To see how Hometown Grants are creating change, visit [here](#).

Follow the T-Mobile Newsroom on [X](#) and [Instagram](#) to catch the latest company updates.

T-Mobile Hometown Grants is a \$25 million, five-year initiative to support the people and organizations who help small rural towns across America thrive and grow. In this grant cycle, up to 25 applicants will be selected to receive a Hometown Grant. Apply for funding to support a community project of your choice, like revitalizing or repurposing a historic structure, creating a downtown asset or destination, or improving a space where friends and neighbors gather. Projects that add to a sense of place or could lead to further investment are of particular interest. We look forward to learning more about your town and your project.

T-Mobile's Hometown Grants program is entering its final phase, and there's still time to apply until March 31, 2026.

We launched this program in April 2021 with a five-year commitment to support up to 500 small towns across the country with up to \$25 million in funding—and we're proud to say that goal is nearly complete.

To date, T-Mobile's Hometown Grants have funded transformative projects in hundreds of communities—revitalizing parks, upgrading technology, supporting public safety, expanding access, and so much more. Each grant of up to \$50,000 has helped communities jumpstart local projects and create lasting impact.

REVIEW CRITERIA

Your application will be reviewed by an internal T-Mobile review committee and non-profit partner based upon the following criteria. Please note that the letters of support for your project are an important part of this application.

- **Community need** - Proposed project should fill a demonstrated need in the community. This grant funding is intended for shovel-ready projects that would not otherwise be possible to implement through municipal funding. Proposal & letters of support should demonstrate strong community support for the project.
- **Community impact** - Project should connect the community in meaningful, innovative, and creative ways.
- **Partners and engagement** - Strong applications actively involve local organizations by incorporating them into the planning and execution processes and engaging the community in activating the project site. Letters of support should come from a variety of stakeholders within the community.
- **Feasibility** - You should have a shovel-ready plan ready to go and be able to complete your project within your detailed budget and within 12 months of receiving funding, if selected. **Projects must be completed and usable by the public by May 31, 2027. Make sure to consider these parameters when choosing the kind of project you propose for this grant.**
- **Alignment with T-Mobile's small town strategy** - T-Mobile strives to be a force for good. To read more about T-Mobile's many corporate initiatives and key segments, visit <https://www.t-mobile.com/responsibility>.

ELIGIBILITY

Who may apply?

- This grant program is specifically open to 501(c)(3) and 501(c)(6) nonprofit organizations and local government entities. If selected, the grant award must be managed and deployed by the nonprofit organization or government entity who applied for the grant.
- Grant funds may not be awarded to for-profit businesses, directly or indirectly via pass-through funding to for-profit businesses. Additionally, religious congregations are not eligible for this grant program.
- Applicants must be located in small rural communities with a population of 50,000 people or less.
- Proposals must focus on a physical project benefiting the public.
- The applicant organization must own the site where the proposed project would be implemented OR provide a description/confirmation of adequate permissions to alter the site. If the applicant organization does not own the site, one of the letters of support must come from the owner of the site.
- Applicants may submit up to one (1) application per organization per grant cycle. Applicants may re-apply to subsequent grant cycles if they are not selected in an earlier round.
- Previous T-Mobile Hometown Grant Program grantees are eligible to apply again for later grant cycles. Previous T-Mobile Hometown Grant Program grantees must demonstrate successful completion of their prior grant project in their application.

What types of grant expenses are eligible?

Requested funding must be for a physical placemaking project.

Eligible Grant Uses:

- Construction/installation supplies and materials
- Equipment
- Labor costs for construction/rehabilitation/installation/artist fees
- Artist's supplies and fees associated with a community engagement design process (i.e. a mural or creative crosswalk informed by facilitated community discussions)
- Streetscape and/or indoor furniture for a community space
- Other physical items
- Special events or public space activation programming can only account for up to 10% or \$5,000 of total grant amount.

Ineligible Grant Uses:

- Engineering and architectural plans or fees
- Staff salaries (beyond initial construction/rehabilitation/installation labor)
- Operational and maintenance expenses
- Reimbursement for projects that are already completed
- Pass-through funding to private entities or initiatives

TIMELINE

- Applications Open on January 5, 2026
- Applications Close on Tuesday, March 31, 2026 at 11:59 p.m. CT
- Grant Recipients Notified by late May 2026
- Grant Funds Disbursed to Selected Recipients approximately June 1, 2026
- Project Implementation Period: June 1, 2026 – May 31, 2027
- Final Grant Reports Due June 11, 2027

TIPS FOR SUBMITTING YOUR APPLICATION

- To help avoid losing any work as you complete your application, we encourage you to type your responses into a separate document, saving your work frequently. When you're ready to submit your application, you can copy and paste your responses into this form and click "submit." You can also save your work in the Submittable application form, but we still recommend saving a backup copy of your work.
- Gather cost/pricing information for your budget document early and request letters of support from key stakeholders early so you're ready to upload these materials before the deadline.
- Carefully review your application and file uploads before you submit. No late applications will be accepted, and no changes may be made to your application once submitted.
- Make sure your email address is correct and add notifications@email.submittable.com to your contacts to

receive updates about your proposal. Otherwise, emails sent via the submission portal may end up in your spam folder!

- This grant program is open to communities that are part of the Main Street America network as well as those that are not currently part of the Main Street America network. If your organization is a Main Street America community, you will be asked to enter your Main Street America member ID number in this application. You can find your MSA member number in the [Members Area](#), on your membership renewal notices, and in renewal confirmation emails. If you need help locating your organization's MSA member number, contact Membership@mainstreet.org or 312-610-5611.

Award determinations will be made by late May 2026 and funds will be disbursed by approximately June 1, 2026, if selected. You will receive a notification about award determinations via your Submittable account that you use to submit your application. Please note that you cannot make any changes to your application once it has been submitted. We look forward to receiving your project proposal!

Questions? Email TMobileGrant@mainstreet.org

- Gather cost/pricing information for your budget document early and request letters of support from key stakeholders early so you're ready to upload these materials before the deadline.
- Carefully review your application and file uploads before you submit. No late applications will be accepted, and no changes may be made to your application once submitted.
- Make sure your email address is correct and add notifications@email.submittable.com to your contacts to receive updates about your proposal. Otherwise, emails sent via the submission portal may end up in your spam folder!
- This grant program is open to communities that are part of the Main Street America network as well as those that are not currently part of the Main Street America network. If your organization is a Main Street America community, you will be asked to enter your Main Street America member ID number in this application. You can find your MSA member number in the [Members Area](#), on your membership renewal notices, and in renewal confirmation emails. If you need help locating your organization's MSA member number, contact Membership@mainstreet.org or 312-610-5611.

Award determinations will be made by late May 2026 and funds will be disbursed by approximately June 1, 2026, if selected. You will receive a notification about award determinations via your Submittable account that you use to submit your application. Please note that you cannot make any changes to your application once it has been submitted. We look forward to receiving your project proposal!

Questions? Email TMobileGrant@mainstreet.org

COMMITTEE / CITY COUNCIL STAFF REPORT

DATE: Monday, March 16, 2026



AGENDA ITEM TITLE

Annual Comprehensive Financial Report Presentation (ACTION ITEM) - Renee Tack /Nick Nicholson

RESPONSIBLE STAFF

Renee Tack, Assistant Finance Director

ADDITIONAL PRESENTER(S)

DESCRIPTION

Presnell Gage PLLC, the City's auditors, will be presenting the City's FY2025 Annual Comprehensive Financial Report (ACFR), which includes any significant changes regarding the annual audit and outlining comparative changes from the FY2024 ACFR. The City has received the Certificate of Achievement for Excellence in Financial Reporting for the ACFR for 22 consecutive years. After approval, staff will submit the FY2025 ACFR for consideration for the award. The accompanying final draft of the FY2025 ACFR is submitted for City Council review.

REVIEWED BY

PROPOSED ACTIONS

PROPOSED ACTIONS: Accept the City of Moscow audited Annual Comprehensive Financial Report for FY2025 as presented, or take other action deemed appropriate.

STAFF RECOMMENDATION

Accept the City of Moscow audited Annual Comprehensive Financial Report for FY2025 as presented.

OTHER RESOURCES

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. City of Moscow Statements for Board-Final

CITY OF MOSCOW

ANNUAL COMPREHENSIVE FINANCIAL REPORT



*FISCAL YEAR ENDED
SEPTEMBER 30, 2025*

Arthur D. Bettge
Mayor

Gina Taruscio
Council President

Bryce Blankenship
Council Member

Drew Davis
Council Member

Bill Belknap
City Supervisor

Sandra Kelly
Council Vice President

Hailey Lewis
Council Member

Julia Parker
Council Member



Annual Comprehensive Financial Report



CITY OF MOSCOW, IDAHO

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

Prepared
by the
Finance Department

Sarah L. Decker
Finance Director

CITY OF MOSCOW, IDAHO

Annual Comprehensive Financial Report For the Fiscal Year Ended September 30, 2025

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INTRODUCTORY SECTION



Heart of the Arts



Hailey Lewis
Mayor

Drew Davis
Council President

Bryce Blankenship
Council Vice-President

Evan Holmes
Council Member

Sandra Kelly
Council Member

Sage McCetich
Council Member

Scott Sumner
Council Member



Bill Belknap
City Administrator



City of Moscow, City Hall
c/o Bill Belknap, City Administrator
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 3, 2026

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, 2024, through September 30, 2025.

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, 2025.

The City of Moscow Finance Department has prepared this report to present the financial position of the City as of September 30, 2025. 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 for 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 GAAP. 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, 2025.

The Independent Auditor's report is located at the front of the financial section of this ACFR.



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 2024 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 report, 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. The Compliance section contains information related to the single audit, including a schedule of findings and questioned costs, a schedule of federal expenditures and independent auditor’s reports on internal control over financial reporting and compliance with major Federal programs.

City of Moscow Profile:

The City 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. The City is the county seat and largest city in Latah County and with a population of 27,309 (2024 U.S. Census Bureau) is the 14th largest city in Idaho. Latah County’s population is 42,180 (2024 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 is home to the University of Idaho, the state’s land grant institution and primary research university. Eight miles 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 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, recreation and culture, 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 required on any occasion when budget amendments are necessary to accommodate unanticipated revenues and expenditures.

Moscow is settled on the rolling hills of the Palouse, a rich landscape long inhabited by the Nimiipuu (Nez Perce), Palus (Palouse), and Schitsu'umsh (Coeur d' Alene) tribes indigenous to the region. The City was incorporated on July 12, 1887, and its modern history is rooted in agriculture; the surrounding region produces top-quality wheat and pulses (dried seeds from certain legumes). 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 University of Idaho's presence creates school spirit that infuses the atmosphere of the city with the balance of gravitas and celebration that characterizes the educational experience. The City's culture is woven together with the work of passionate citizens and creative institutions dedicated to the arts in all their forms. The City 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 with the opportunity to connect with one another in the City'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.
- Palouse Plein Air is an annual painting event that brings artists together in celebration of the picturesque Palouse.
- The Moscow Poet Laureate program increases awareness of the role that poetry and literature play in the community.
- The Light up the Season Parade gets the whole community into the spirit of the winter season.
- Moscow's Public Art Collection is made up of over 220 artworks including temporary, portable, and permanent collections. Growth and stewardship of the collection began in 1985 and has become even more of a focus since the City's 2004 adoption of a 1% for Public Arts ordinance.

The City 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 Chamber of Commerce + Visitor Center
- Moscow Renaissance Fair
- Rendezvous in the Park
- The Kenworthy Performing Arts Center
- Moscow Contemporary
- The 1912 Center, a property owned by the City and operated through contract by 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 over 12,000 students. As Idaho's land grant research university, the University of Idaho offers students a complete living and learning experience. The residential campus in the City 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. The City is just minutes from opportunities for skiing, snowboarding, whitewater rafting, biking, climbing, camping, fishing and more.

Local Economic Outlook:

The City's major employers are heavily represented in the sectors of education, health care, retail, and government. These four sectors represent 65 percent of the City's economy. The Latah County unemployment rate for the month ending in September 2025 was 3.4 percent compared to 3.3 percent in September 2024. The September 2025 unemployment rate of 3.4 percent was below a state unemployment rate of 3.7 percent and a national unemployment rate of 4.4 percent.

Latah County saw employment expansion in the following sectors from 2024 to 2025:

- Professional and Technical Services (8.3%)
- Real Estate and Leasing (6.1%)
- Manufacturing (6.0%)
- Management of Companies and Enterprises (5.1%)
- Arts, Entertainment and Recreation (3.5%)
- Educational Services (2.6%)
- Utilities (2.6%)
- Other Services (2.5%)
- Administration and Waste Management Services (2.4%)
- Construction (2.2%)
- Accommodation and Food Services (1.6%)
- Health Care and Social Services (1.1%)
- Finance and Insurance (1.1%)

Latah County saw employment contraction in the following sectors from 2024 to 2025:

- Information (-18.5%)
- Transportation and Warehousing (-10.4%)
- Agriculture and Forestry (-1.6%)
- Wholesale Trade (-0.2%)





Real Estate:

- The average home sale price in the City decreased 3.3 percent from \$531,818 in 2024 to \$514,300 in 2025, after a 7.5 percent increase the prior year.
- The average home sale price in Latah County increased 25.7 percent from \$385,636 in 2024 to \$484,900 in 2025 after a 16.0 percent decrease the prior year.

Tourism:

- In 2025, Latah County transient occupancy tax decreased by approximately 8.5 percent compared to the previous year.

Building Permits:

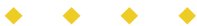
- Total permitted construction value in the City decreased from \$68.4 million in 2024 to \$57.1 million in 2025. The 10-year average is \$39.2 million.

The City 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 the City'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 planning for the redevelopment of the site.

The City is a leader in a consortium that maintains a 25-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. This fixed-route public transportation service 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 and in progress capital improvement projects include:

- Street and other improvements in the Mountain View Road corridor
- A pedestrian underpass on South Main Street
- Landscape enhancements at the south couplet
- Replacement of an aging City shop facility
- 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

The City is in process of updating several long-range planning documents including the Water, Sewer, and Transportation Comprehensive Plans. These plans, and others, define the operational and capital needs for those service sectors. They also provide the information necessary to develop the City of Moscow's Strategic Plan as well as the City's Capital Improvement Plan (CIP) and are excellent resources for reviewing progress made on the major challenge areas adopted by the Moscow City Council. In turn, the City's Administration and Finance Departments 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 \$18.5 million for general government purposes and \$50.0 million restricted for water, sewer, stormwater, and sanitation, which will assist in the long-term capital improvement projects list.

Financial Policies:

On November 4, 2024, the City Council adopted Resolution No. 2024-24, replacing Resolution No. 2011-11. These Resolutions establish financial policies for the City, which address general financial policies, revenue, operating expenditures, capital expenditures, and debt and fund balance, including working capital requirements. The City implements all GASB pronouncements in order to remain in compliance with the accounting standards for governments.

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, 2024. This was the twenty-second 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. City 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, 2025, 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 and 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, 2025, 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 ACFR.

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 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 Administrator

Sarah L. Decker
Finance Director





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

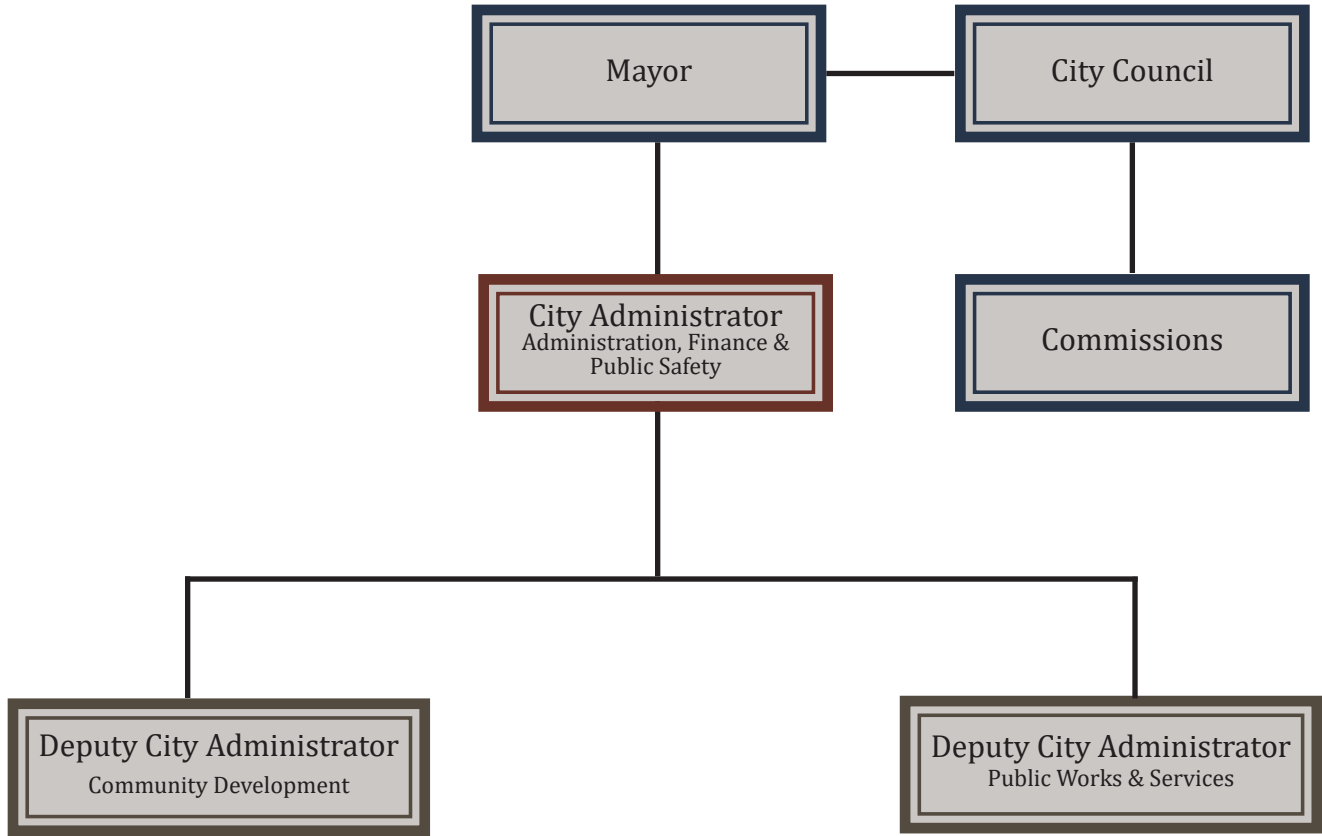
**City of Moscow
Idaho**

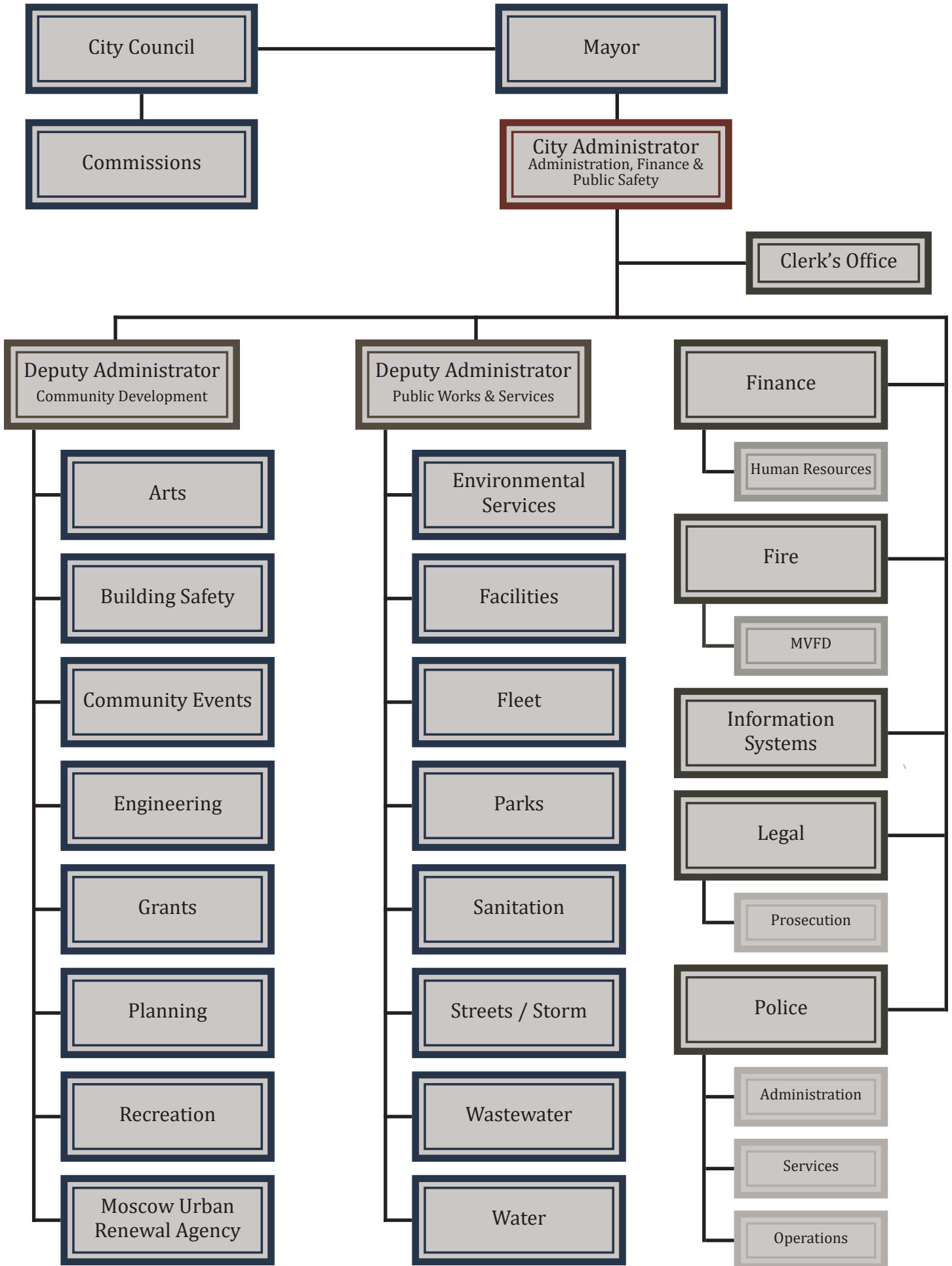
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

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 09/30/2025

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

Elected Officials at 01/06/2026

Official	Name	Term End
Mayor	Hailey Lewis	12/31/2029
Council Member	Bryce Blankenship	12/31/2027
Council Member	Drew Davis	12/31/2027
Council Member	Evan Holmes	12/31/2029
Council Member	Sandra Kelly	12/31/2027
Council Member	Sage McCetich	12/31/2029
Council Member	Scott Sumner	12/31/2029

Appointed Officials at 09/30/2025

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



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, 2025, 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, 2025, 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, 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 February 17, 2026, 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.



February 17, 2026
Moscow, Idaho

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Annual Comprehensive Financial Report (ACFR) is intended to serve as an introduction to the City's basic financial statements. It provides an overview of the City's financial activities for the fiscal year ended September 30, 2025 (FY2025) 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
- 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 beginning on 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 decrease for FY2025 of \$67,954 (1.0%) as a result of a decrease in unassigned fund balance due mainly to funds being transferred to the Capital Projects Fund.
- 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 FY2025 by \$140,645 (2.8%) to \$5,172,252 due to an increase in budgeted General Fund revenues. The Street Fund working capital for FY2025 decreased by \$53,090 (6.0%) to \$829,424 due to a decrease in budgeted Street Fund revenues. The Recreation and Culture Fund working capital for FY2025 decreased by \$13,046 (1.4%) to \$919,307 due to a decrease in budgeted Recreation and Culture revenues.
- The City has an investment policy that manages and directs the Finance Director and provides a guide for the investment of 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 FY2025.
- Governmental activities program revenue increased \$4,146,078 (37.2%) to \$15,293,691 in FY2025. This is due to increased revenue recognition related to American Rescue Plan Act of 2021 (ARPA) funding and a change in the classification of internal service charges. Internal service charges were previously classified as a transfer between funds and are now classified as a charge for services. In FY2025, the City received \$2,672,024 in federal funds compared with \$2,002,894 in the prior year and complied with federal single audit reporting requirements for both years.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Business-type activities (enterprise funds) program revenue increased in FY2025 by \$4,171,538 (15.7%) to \$30,812,450. Capital grants and contributions increased by \$2,901,492 due to an increase in capital-related contributions from developers. Any utility rate adjustments are 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.
- In FY2025, the City received \$2,672,024 in federal grant reimbursements, which supported a wide range of infrastructure and community projects. These grant funds facilitated street improvements, including paving, signage, and safety upgrades, as well as improvements to a new park restroom to enhance public amenities. They also funded the planning and design of upcoming projects such as roadway upgrades and community facilities, along with the ongoing master planning for a new airport terminal to improve regional transportation. Public safety efforts were bolstered through enhanced traffic enforcement and emergency response capabilities, while flood mitigation projects helped reduce risks in vulnerable areas. The funding supported staffing for arts programming to promote community engagement. Multiple City departments including Public Works, Community Development/Engineering, Police, Parks, Arts, and the Pullman-Moscow Regional Airport benefited from these federal resources, contributing to community resilience and infrastructure development.
 - The Local Highway Safety Improvement Program (LHSIP) grant managed by the Local Highway Technical Assistance Council (LHTAC), on behalf of Idaho Transportation Department (ITD), was awarded to the City for the Public Avenue Corridor Safety Improvements project. This project will provide a pedestrian/bike friendly environment and cautions drivers through the installation of curbing, advance warning signs for curves, and reduction of roadside hazards to prevent adverse roadway departures. The project will also include retro-reflective signage, thermoplastic crosswalk bars and a permanent concrete splitter island at the intersection of Polk Street and Public Avenue. FY2025 expenses included professional consultant services for final engineering and design. This project is scheduled for completion in fall 2025 (\$742,120).
 - The City received a grant award from the Idaho Transportation Department (ITD) Transportation Alternatives Program (TAP), which is administered by the Local Highway Technical Assistance Council (LHTAC). TAP funds a variety of alternative transportation projects to advance ITD's strategic goals of Mobility, Safety, and Economic Opportunity while maximizing the use of federal funds. Alternative transportation projects include on-and-off road pedestrian and bicycle facilities, and infrastructure projects for improving non-driver access to public transportation. The awarded project involves constructing a bike/pedestrian underpass in Paradise Creek at the US Highway 95 crossing. This underpass will enable pedestrians and bicyclists to cross safely beneath Highway 95 via a new Paradise Path connection, eliminating the need to cross the busy highway and minimizing traffic disruptions. In FY2025, the City expended funds for surveying, geotechnical investigations, hydrologic and hydraulics analysis and reporting, cultural and historical reviews, and preliminary engineering (\$57,685).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- In April 2023, the City secured two additional Transportation Alternatives Program (TAP) grant awards from the Idaho Transportation Department (ITD) to facilitate bike and pedestrian enhancements along North and South Mountain View Road. The overall project budget estimate is \$1,072,000 which consists of \$993,314 in grant funding and a local match of \$78,685. The project's northern segment spans "F" Street to Slonaker Drive, while the southern segment extends from Joseph Street to Paradise Path, near the entrance of Heron's Hideout and Fire Station No. 2. The engineering and design phases were completed by a consulting firm in FY2025, and the project is planned to be bid and constructed in FY2026 (\$77,291).
- The Idaho Commission on the Arts (ICA) receives annual funding from the National Endowment of the Arts to support public art programs and sub-awards funds to non-profit and municipal organizations throughout Idaho. The goal of this support is to foster greater arts engagement, boost arts participation and promote the creative, cultural, professional, and economic development of communities through publicly accessible arts programming. In FY2025, the Moscow Arts Department was awarded funding from ICA Public Programs in the Arts to support its general operating expenses (\$6,060).
- The Idaho Transportation Department (ITD), Aeronautics Division awarded the Pullman-Moscow Regional Airport funding for consultant services to continue the development of the airport master plan. The City is the sponsor of this award and transferred funds to the City of Pullman, Washington, which is the fiscal agent for the regional airport (\$7,500).
- The American Relief Plan Act of 2021 (ARPA) provided funding to Non-Entitlement Units of Local Government (NEU) for local fiscal recovery. An NEU is a city in the State of Idaho with a population less than 50,000, that is not receiving direct funding from the US Treasury. In FY2025, the City allocated ARPA funding for the City Shop replacement project development, design, and construction which started in FY2025 and will continue into FY2026. The bid and alternate costs for the project include construction of a new shop and a new material storage building, along with the rehabilitation of the exterior of the existing shop (\$1,717,195).
- The Idaho Department of Commerce (IDOC), operating under the U.S. Department of Housing and Urban Development (HUD), awarded the City an Idaho Community Development Block Grant (ICDBG) for Public Parks ADA Accessibility Improvements. The goal of this grant was to enhance accessibility features at both Mountain View Park and Indian Hills Park, ensuring that these community spaces are user-friendly and ADA accessible. During FY2025 project activities were successfully completed, including additional improvements to the new pre-cast, ADA-compliant, single-occupant restroom at Indian Hills Park. The restroom facility was designed to improve accessibility and convenience for all park visitors (\$24,550).
- The Bureau of Justice Assistance (BJA) administers the Bulletproof Vest Partnership (BVP), a federal program designed to support law enforcement agencies in acquiring essential protective gear. The BVP provides funding to help offset the costs of purchasing ballistic and stab-resistant vests, which are custom-fitted for individual officers to ensure maximum protection. According to the provisions outlined in the BVP Reauthorization Act of 2015, BJA can reimburse up to 50% of the total cost for each vest purchased through the program. The Moscow Police Department (MPD) has actively participated in this initiative for many years, recognizing the importance of officer safety. In FY2025, the City received a reimbursement covering half of the expenses for 16 vests, which included equipment for newly hired officers as well as replacements for older vests used by existing personnel (\$6,193).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

- The National Highway Traffic Safety Administration (NHTSA) sponsors a federal grant program administered by the Idaho Transportation Department (ITD) Office of Highway Safety (OHS). In FY2025, with the assistance of this funding, the Moscow Police Department (MPD) conducted numerous traffic enforcement activities aimed at improving safety. Throughout the year, officers made 5,186 traffic stops (7% increase over the prior year) and responded to a total of 527 collisions, including one fatality and 45 injury crashes (33% increase over the prior year). Officers seized various substances, issued numerous warnings, and made several arrests, including felony and warrant arrests. Additionally, the department organized community outreach events, such as a bicycle rodeo that distributed approximately 450 helmets. These statistics represent the full year's data, including activities under the grant program (\$24,216).
- The U.S. Department of Health and Human Services (HHS) funds the Idaho Office of Drug Policy through a Partnership for Success Law Enforcement Grant Program. The Moscow Police Department (MPD) was a recipient of this grant funding, which was to be used for the prevention of underage drinking, marijuana use, and methamphetamine use within the community. These funds are allocated to support a range of enforcement and educational activities, including compliance checks, interdiction operations, party patrols, shoulder-tap operations, and public presentations focused on the targeted prevention efforts. During FY2025, MPD received its final quarterly reimbursement for staffing associated with University of Idaho athletic events (\$3,893).
- The U.S. Department of Transportation (DOT) allocates funding to the Idaho Transportation Department (ITD), which administers the Office of Highway Safety (OHS) to coordinate various Traffic Enforcement Mobilization initiatives. The Moscow Police Department (MPD) has actively participated in this program for several years. These mobilizations are designed to support targeted enforcement efforts by Idaho law enforcement agencies aimed at reducing fatalities, serious injuries, and economic losses on the state's highways, aligning with the goals outlined in the Strategic Highway Safety Plan (SHSP). The program establishes specific project requirements and funding processes to enhance enforcement activities, including overtime hours and traffic enforcement equipment during designated mobilization periods, tailored to Idaho's unique highway safety challenges. In FY2025, MPD participated in several campaigns, including Seat Belt/Click It Don't Risk It, Holiday DUI, Labor Day Impaired Driving, Distracted Driving, and the 100 Deadliest Days initiative (\$5,322).
- Idaho State House Bill 312 remained effective in FY2025. This legislation implemented an increase in state fuel taxes with the intent that 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 received \$300,480 of HB312 funds in FY2025.

CITY OF MOSCOW, IDAHO

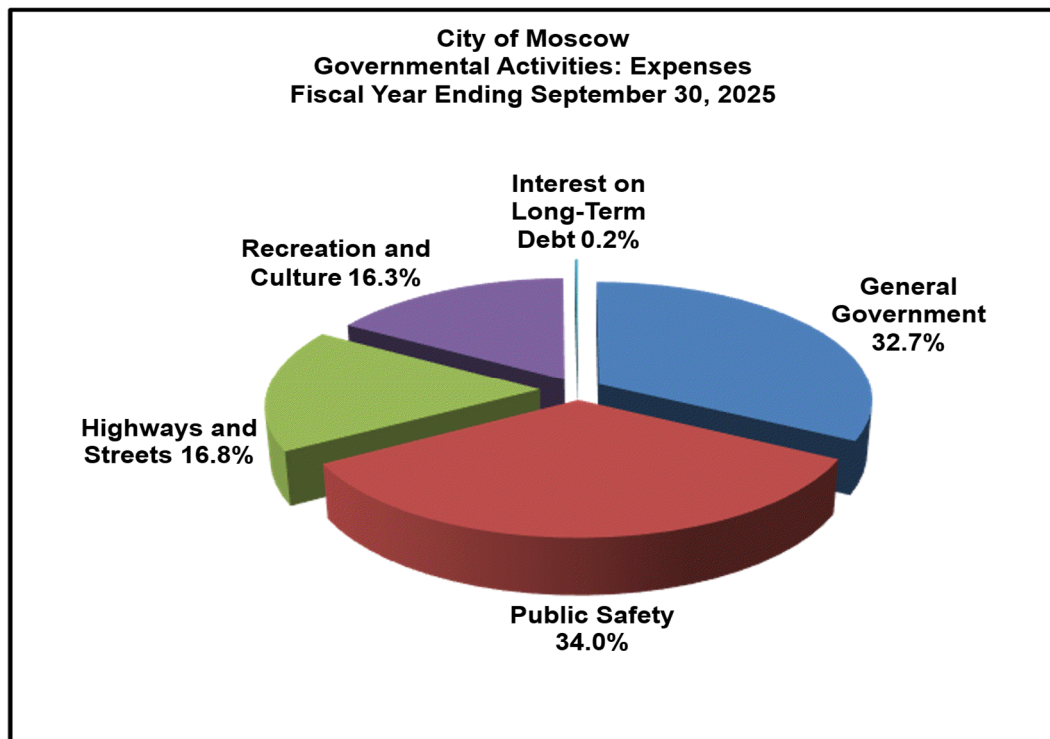
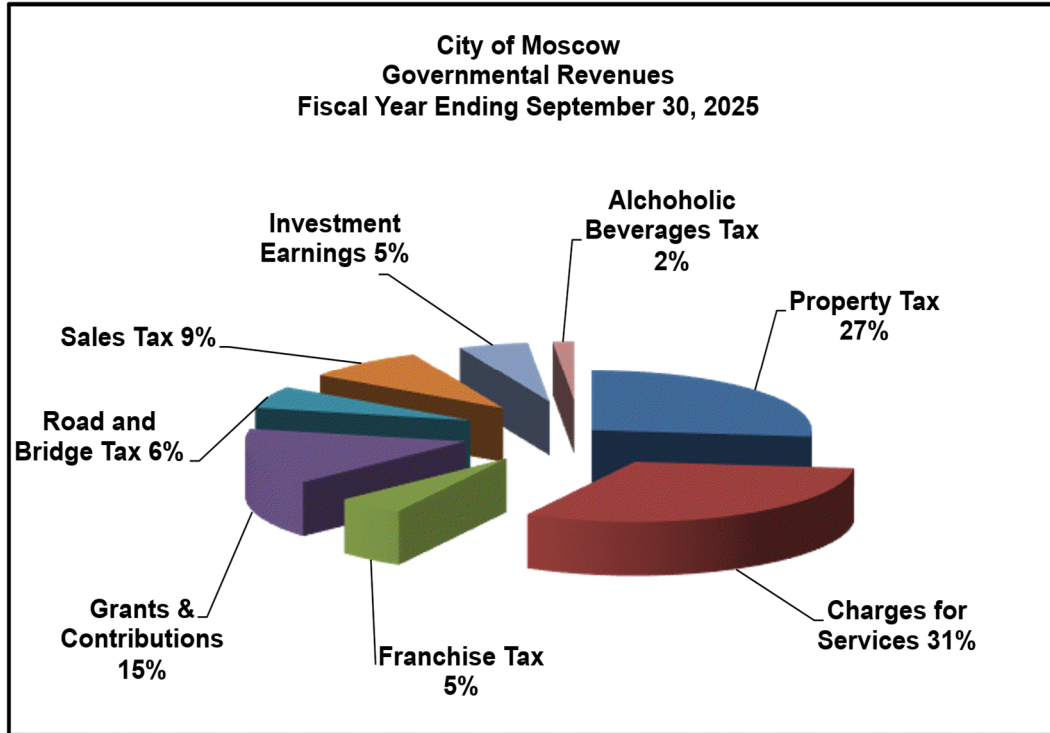
MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund revenues, comprised primarily of property taxes, charges for services, grants & contributions, and state shared revenue were used to support the following major activities:

Public Safety
General Government

Highways and Streets
Recreation and Culture

Interest on Long-term Debt

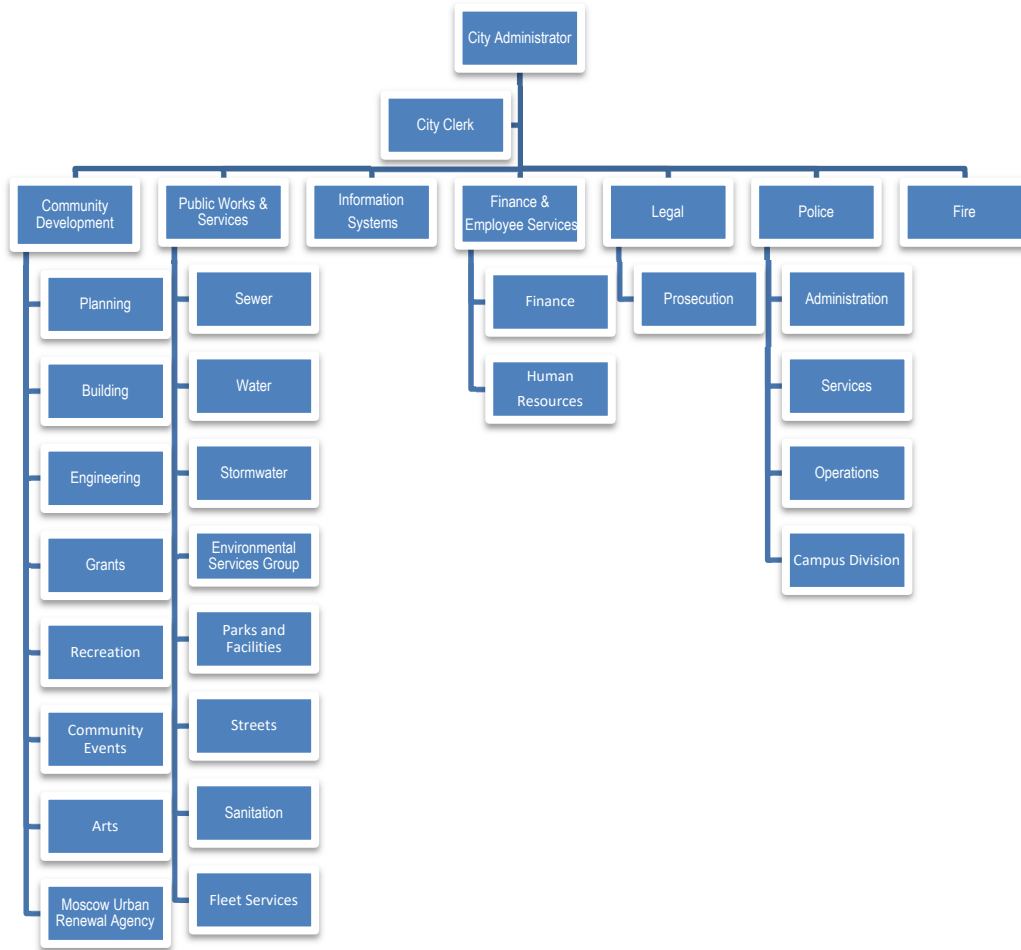


CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Major Initiatives and Accomplishments

The City of Moscow operates under an administrative structure that includes two Deputy City Administrators who oversee the management of relevant groups, according to similar functions and budget types. The structure also allowed for redundant positions to be eliminated through attrition and reduced the management load for the City Administrator.



There have never been higher expectations for public programs and services at a time where financial resources remain even more limited. In order to ensure that the City's limited resources can be allocated toward the City's most significant needs, strategic planning is becoming a hallmark of how the City manages these expectations in a transparent and fiscally sound manner.

The City's strategic plan, initially developed in 2015, has provided the foundation for addressing many significant issues facing the organization and, in turn, the community of Moscow. The Strategic Plan is based on data-driven research quantifying substantial issues facing the City 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. 'Major Strategic Initiatives' are the most significant issues the community faces and must address.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Once identified and listed comprehensively, these issues are then vetted and prioritized by the City Council to determine what are the most critical Major Strategic Initiatives. 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 the Spring of 2022, the City Council updated and reprioritized the City's identifiable Major Strategic Initiatives. The updated list of Major Strategic Initiatives in order of priority includes:

- Sustainable Water Resource Development
- Emergency Medical and Fire Service Stabilization
- Emergency Communications System Update
- City Shop Facility Needs
- Employee Recruitment and Retention
- Roadway Maintenance Funding
- Downtown Infrastructure Reinvestment
- Urban Forest Management
- Housing Affordability
- Community Mobility Improvements
- Community Beautification
- Community Playfield Facility Development
- Local Economic Development

Significant progress has been made in achieving success to alleviate issues the City has faced as major challenge areas. Specifically, the City completed construction of a new Police Services Facility in 2022, executed contracts for the design and construction of the new City Shop that is currently under construction, and executed contracts for replacement of the City's emergency radio system that is scheduled for completion in the spring of 2026. 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 Strategic Plan has also paved the way for a comprehensive Capital Improvement Plan. The Capital Improvement Program (CIP) is a statement of the City'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 is essential to ensure that the City has the supporting infrastructure necessary to serve our current and future residents, businesses, and institutions.

The Capital Improvement Program (CIP) 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.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City 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 greenhouse gas emission reductions with biennial inventory updates. Several budgeted projects continue to reduce carbon emissions and make City operations more efficient while saving the City money in energy costs.

The Finance Department earned the prestigious Government Finance Officers Association (GFOA) Award for the City's FY2024 Annual Comprehensive Financial Report (ACFR). This is the twenty-second consecutive year that the City has earned this award.

The City of Moscow Fire Department and Moscow Volunteer Fire Department, Inc. have partnered in serving the community for more than 135 years. This partnership operates primarily with volunteers, consisting of approximately 90 firefighters and emergency medical personnel, supported by 10 career staff. During FY2025, volunteers and career staff responded to approximately 3,046 calls for service, averaging approximately 253 calls per month. Volunteers collectively logged over 10,000 hours of training to prepare themselves for service and to maintain the level of professionalism that citizens have come to expect. In addition to providing outstanding emergency medical and fire response, the fire department has maintained a Class 3 ISO rating, as confirmed during the 2022 Insurance Services Office audit. This rating provides significant fire insurance savings to both residential and commercial property owners within the City and is comparable to the ISO ratings of much larger fire departments and 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 the potential for surface water diversion and expansion of treated effluent reuse infrastructure. Annually, approximately 80 million gallons of treated wastewater effluent from the City of Moscow Water Reclamation Facility is land-applied for irrigation on the University of Idaho campus. The City continued to support PBAC's research and operations in FY2025.

Sanitation collection rates were not increased for FY2025. As a result of the 2021 Rate Study and 2023 update, sanitation tipping (weight) related fees at the Solid Waste Processing Facility were contractually obligated to be increased by 2.5% annually. Solid Waste Disposal contracts between the City and Latah County, the cities of Bovill, Deary, Genesee, Juliaetta, Kendrick, Potlatch, and Troy reflect the findings of the FY2023 Rate Study update requiring tipping fee increases at the Solid Waste Processing Facility from 1.5% to 2.5% each year from FY2024 through FY2028.

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 citizens, attract tourism, and provide incentives to businesses to locate within the City. The fund balance committed to public art at the close of FY2025 was \$257,641.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Parks and Facilities department accomplishments during 2025 include the following:

- The Moscow School District Community Playfields held a Facility Improvement Day.
- The Moscow Tree Commission celebrated Arbor Day by planting six trees in partnership with Paradise Creek Regional High School and Rotary Club of Moscow.
- The Harvest Park Subcommittee organized a volunteer planting project in the “dogleg” of Harvest Park to plant beneficial pollinator friendly plants.
- The Moscow School District Community Playfields installed two batting cages.
- A beneficial pollinator friendly plant infill project for Bee City USA was completed at Berman Creekside Park.
- The Moscow School District Community Playfields restroom floor was resurfaced.
- The Heron’s Hideout pathway re-route project was completed.
- The Hamilton Indoor Recreation Center glulam beam repair project was completed.
- The Moscow Tree Commission distributed bristlecone pine, Lewis syringa, and northern catalpa to celebrate Arbor Day.
- The Moscow Tree Commission distributed ponderosa pine, red osier dogwood and bur-English oak to promote fall tree planting and increase the City’s tree canopy.
- Rotarians completed the planter bed planting project at Jim Lyle Rotary Park.
- The Ghormley Park pickleball courts planter bed tree planting project was completed.
- Morgan’s Orchard Park was designated as a pesticide-free park.
- A three-year facility janitorial agreement was executed.
- LVT flooring was installed in the front office and training room of Fire Station #3.
- Two HVAC units at the Paul Mann Building were replaced.
- Van accessible parking space was constructed at Indian Hills Park.
- Moscow Area Mountain Bike Association completed trails on the Moscow Mountain property.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Reporting

Basic Financial Statements: The City's basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

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/funds: 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 Fund, 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.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The business-type activities reflect the following private sector type operations for water, sewer, stormwater and sanitation (solid waste management) utility services, 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 most recently 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 (MSDCP) Fund, 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 Fund, Local Improvement District (LID) Fund, and LID Guaranty Fund. 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 the Capital Projects Fund, LID Construction Fund and Hamilton Fund. 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.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 shared costs among the City's various functions. Internal service funds include the Fleet Management Fund, which accounts for fleet activities, and the Information Systems 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 two sections of supplementary information that further explain and support the information in the financial statements. The required supplementary information section includes budgetary comparison schedules related to the General Fund and major special revenue funds (Street Fund, Recreation and Culture Fund and Hamilton Fund) along with two schedules related to the City's employee pension plan. The supplementary information section includes combining and individual fund statements and schedules for other major governmental funds, nonmajor governmental funds, major proprietary (enterprise) funds and internal service funds.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

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:

A single audit is required when City expenditures of Federal awards exceed \$1,000,000. This section contains information related to the single audit, including a schedule of findings and questioned costs, a schedule of federal expenditures and independent auditor's reports on internal control over financial reporting and compliance with major Federal programs.

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 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, enterprise funds, debt service funds, capital projects funds, and internal service funds 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.

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 (57.1%) reflects the net investment in capital assets which totaled \$121,193,793 in FY2025. 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.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 \$211,881,336 in FY2025.

City of Moscow

**Statement of Net Position (in Thousands)
September 30, 2025 and 2024**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Current and noncurrent assets	\$ 42,988	\$ 44,423	\$ 62,005	\$ 53,555	\$ 104,993	\$ 97,978
Capital assets (net of accumulated depreciation)	76,251	70,362	59,103	54,924	135,354	125,286
Total assets	\$ 119,239	\$ 114,785	\$ 121,108	\$ 108,480	\$ 240,346	\$ 223,265
Defined benefit pension	\$ 1,302	\$ 1,941	\$ 310	\$ 488	\$ 1,611	\$ 2,429
Total deferred outflows	\$ 1,302	\$ 1,941	\$ 310	\$ 488	\$ 1,611	\$ 2,429
Long-term obligations	\$ 9,288	\$ 13,206	\$ 9,563	\$ 10,685	\$ 18,851	\$ 23,891
Current liabilities	4,444	6,295	2,301	2,736	6,744	9,032
Total liabilities	\$ 13,732	\$ 19,502	\$ 11,864	\$ 13,421	\$ 25,596	\$ 32,923
Leases	\$ 1,168	\$ 1,233			\$ 1,168	\$ 1,233
Defined benefit pension	2,651	546	662	171	3,313	718
Total deferred inflows	\$ 3,819	\$ 1,779	\$ 662	\$ 171	\$ 4,480	\$ 1,951
Net investment in capital	\$ 71,201	\$ 63,681	\$ 49,993	\$ 43,817	\$ 121,194	\$ 107,498
Restricted	2,966	1,837	50,445	39,393	53,411	41,230
Unrestricted	28,823	29,928	8,454	12,164	37,276	42,092
Total net position	\$ 102,990	\$ 95,445	\$ 108,892	\$ 95,374	\$ 211,881	\$ 190,819

Statement of net position - As of the end of FY2025 the City's government-wide net position increased by \$21,061,718 (11.0%) to \$211,881,336. 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 \$50,445,188 consists of \$50,041,544 for water, sewer, stormwater and sanitation capital projects and \$403,644 for debt service. The City's restricted fund balance for governmental activities of \$2,966,023 consists of \$569,253 for debt service, \$338,039 received from highway user tax for maintenance and construction purposes, \$798,247 for parks and recreation as directed by Bobby Hamilton's bequest to the City in FY2000, \$1,064,502 for net pension asset, and \$195,982 of Opioid settlement funds received.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Moscow

**Changes In Net Position (in Thousands)
September 30, 2025 and 2024**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Program Revenues:						
Charges for services	\$ 10,288	\$ 7,183	\$ 25,916	\$ 24,494	\$ 36,204	\$ 31,677
Operating grants and contributions	1,336	3,461		152	1,336	3,613
Capital grants and contributions	3,670	503	4,896	1,995	8,566	2,498
General Revenues:						
Property taxes	8,747	8,336			8,747	8,336
Sales taxes	2,945	2,896			2,945	2,896
Franchise taxes	1,647	1,754			1,647	1,754
Road and bridge taxes	1,944	1,390			1,944	1,390
Alcoholic beverage taxes	512	532			512	532
Gain/(loss) on sale of capital assets	(2)	17	(127)	1	(129)	17
Unrestricted investment earnings (losses)	1,678	2,240	2,447	3,035	4,125	5,276
Total Revenues	32,765	28,314	33,133	29,677	\$ 65,898	\$ 57,990
Expenses:						
General government	8,298	11,727			8,298	11,727
Public safety	8,641	8,710			8,641	8,710
Highways and streets	4,275	3,867			4,275	3,867
Recreation and culture	4,145	4,113			4,145	4,113
Interest on long-term debt	40	66			40	66
Water – distribution			5,438	4,283	5,438	4,283
Sewer – collection and treatment			6,311	4,621	6,311	4,621
Sanitation			6,692	6,225	6,692	6,225
Stormwater			907	677	907	677
Total Expenses	25,399	28,482	19,349	15,806	44,748	44,288
Transfers in (out)	251	4,024	(251)	(4,024)	-	-
Change in net position	7,617	3,855	13,532	9,848	21,149	13,703
Net position - beginning	95,445	91,590	95,375	85,527	190,820	177,117
Restatement - Change in accounting principle	(72)		(15)		(88)	
Net position - ending	\$ 102,990	\$ 95,445	\$ 108,892	\$ 95,375	\$ 211,881	\$ 190,820

Changes in net position - The table above shows that the changes in net position for FY2025 governmental activities (when combined with the effect of the change in accounting principle) increased the City's net position by \$7,544,525 (\$7,616,845 - \$72,320), and business-type activities increased net position by \$13,517,193. The City had total expenses of \$44,748,317 and total revenues of \$65,897,574, contributing to a total net position increase of \$21,061,718 (11.0%).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

As of the end of FY2025, the City's governmental funds reported a combined ending fund balance of \$29,907,219, an increase of \$3,809,282 (14.5%) when compared to the ending fund balance of \$26,097,937 for FY2024. The increase is mainly due to the accumulation of funds in the Capital Projects fund for future projects.

The unassigned fund balance for the general fund is \$348,893 or 1.1% of the total governmental fund balance. The \$348,893 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 to 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 FY2025, the General Fund balance was \$6,722,703, a \$67,954 (1.0%) decrease from the ending balance of \$6,790,657 for FY2024. This fluctuation in balance is attributed to capital transfers to the Capital Projects Fund 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 FY2025 was \$1,942,305, a decrease of \$108,160 (5.2%) from the prior year's fund balance of \$2,050,465. The fluctuation in balance is due to capital transfers to the Capital Projects Fund for future capital outlay.

Recreation and Culture Fund. The Recreation and Culture Fund accounts for the costs of maintaining and improving parks facilities, recreation and culture programs, and community center operations in the City. At the end of FY2025, the Recreation and Culture Fund balance was \$1,111,304, a \$340,657 (23.4%) decrease from the ending balance of \$1,451,961 for FY2024. Fund balance policy requires a working capital balance of \$919,307 leaving a fund balance of \$191,997. During the year, the FY2024 restricted balance of \$239,114 related to the 1% for the Arts Resolution (2004-30) was transferred to the Capital Projects Fund as the expenses to be incurred will be capital in nature.

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: Public Avenue Corridor Safety Improvement, South Main Underpass and N&S Mountain View Pedestrian 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 City Shop replacement construction, street improvements, sidewalk improvements and park pathways. The fund balance increased in FY2025 by \$4,405,397 to \$18,554,627 due to an increase in the planned 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 FY2025, the ending fund balance in the fund was \$798,247. This represents an increase of \$1,792 (0.2%) from FY2024 related to investment income.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Enterprise Funds. The City's proprietary funds consist of Water, Sewer, Stormwater and Sanitation funds.

The Water Fund. The Water Fund is responsible for the operation and maintenance of wells, reservoirs, and distribution systems. The drinking water distribution system comprises approximately 95 miles of piping, with sizes ranging from four inches to twenty-four inches for the main lines. There are six booster stations that facilitate the transfer of drinking water from lower to higher elevation points within their respective zones. Additionally, there are three finished water storage facilities with a combined capacity of 4.5 million gallons, which are essential in meeting system demands, including fire flow requirements. The consumption fees for commercial accounts are set at a flat rate, whereas residential consumption fees are designed with a tiered rate structure to promote conservation. The update to the Comprehensive Water System Plan has been completed, and is currently pending City Council review and adoption, which is anticipated in February of 2026. The existing Comprehensive Water system Plan was adopted in January 2012. Additionally, an updated Water Rate Study has been completed, and is also awaiting City Council approval, with adoption anticipated in March 2026. The current Water Rate Study received approval in May 2020. Ending fund balance for FY2025 increased by \$2,635,991 to \$5,539,735 (90.7%) due mainly to a decrease in capital project spending of approximately \$500K, a decrease in transfers out and an increase in capital contributions.

The Sewer Fund. The Sewer Fund accounts for the operation and maintenance of the Water Reclamation Facility and Conveyance System. The Water Reclamation Facility treats on average 698 million gallons annually. The Water Reclamation Conveyance System consists of 87 miles of sewer pipe and 6 lift stations pumping a combined average daily total of 304,800 gallons. Rates are comprised of two elements: a base fee and a consumption (volume) fee. Consumption fees are applicable only to commercial accounts and are determined based on account classification, which takes into account the contaminant loading. The update to the Comprehensive Sewer System Plan is currently in progress, with an expected completion date in FY2026. The existing Comprehensive Sewer System Plan was adopted in January 2012, while the Water Reclamation Facility Plan was approved in June 2022. Additionally, an updated Sewer Rate Study is being conducted and is also anticipated to be completed in FY2026. The current Sewer Rate Study received approval in May 2020. Ending fund balance for FY2025 increased by \$4,597,559 (18.4%) to \$29,550,020 due mainly to amounts budgeted for capital outlay that were not incurred.

The Stormwater Fund. The Stormwater Fund accounts for the planning, operation, construction, maintenance, and management of the Stormwater Control System. The system consists of 94 miles of storm drainpipe, 10 miles of open ditch, over 3,000 manholes/inlets, and 9.5 miles of receiving waters (Paradise Creek, Hogg Creek, South 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. A Stormwater Rate Study will be completed in FY2026. Ending fund balance for FY2025 increased by \$391,941 (97.1%) to \$795,546 due to a reduction in overall expenses, including transfers out.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Sanitation Fund. The Sanitation Fund accounts for all transactions related to the collection of garbage/refuse, recycling, hauling/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 Sanitation Rate Study updates were completed in FY2016 and FY2023. Ending fund balance for FY2025 increased by \$1,022,451 (7.8%) to \$14,063,962. This is mainly due to higher than budgeted Mechanical Container and Tipping Fee revenue. In addition, actual investment revenue was approximately \$200K higher than budgeted.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Budgetary Highlights

In the General Fund, differences between the budgeted and actual figures included a \$2,288,026 (13.3%) net increase in total revenues and a \$2,071,310 (13.1%) decrease in total expenses. The significant highlights are summarized as follows:

- Revenues:
 - \$2,823,288 positive variance in charges for services (1)
 - \$876,534 negative variance in intergovernmental (2)
 - \$235,616 positive variance in sales tax revenues (3)

- (1) The positive variance in charges for services is due to a change in the classification of some interfund transfers to internal service charges.
- (2) The negative variance in intergovernmental is due mainly to the delay in the receipt of budgeted Fire Department (FEMA) grant revenues.
- (3) The positive variance in sales tax revenues is due to an increase in state sales tax revenue sharing.

- Expenses:
 - \$960,977 positive variance for general government expenses (1)
 - \$1,248,186 positive variance for public safety expenses (1)

- (1) The positive variance in both general government expenses and public safety expenses is due to a general decline in spending throughout and not specific to a department or an account. Payroll and benefits expenses were below budgeted amounts by \$333K in General Government and below budgeted amounts by \$947K in Public Safety.

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

The City's net investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to \$121,193,793. 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 FY2025 was 12.7% (an 11.8% increase for governmental activities and a 14.0% increase for business-type activities).

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Major capital asset activity during FY2025 included the following projects:

- City of Moscow Public Works Department:
 - Continued work on City Shop Renovation (\$2,117,726)
 - Continued work on Public Ave Improvements (\$1,216,059)
 - Continued work on Camas Street Water Lines (\$662,995)
 - Completion of White Avenue Pavement Restoration (\$560,146)
 - Completion of Deakin Avenue Utility Improvements (\$424,533)
 - Continued work on Alley W. of Main Utility Improvements (\$296,069)

- The City of Moscow Parks Department continued the development of Moscow parks and playgrounds (\$360,341)

Net investment in capital assets as of September 30, 2025, is as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Primary Government</u>
Capital Assets	\$ 131,141,662	\$ 110,251,063	\$ 241,392,725
Depreciation and amortization	(54,891,144)	(51,148,105)	(106,039,249)
DEQ loans and bonds payable	(4,621,296)	(8,680,778)	(13,302,074)
Capital related liabilities	<u>(428,267)</u>	<u>(429,342)</u>	<u>(857,609)</u>
 Total	 <u>\$ 71,200,955</u>	 <u>\$ 49,992,838</u>	 <u>\$ 121,193,793</u>

Additional information on the City's capital assets can be found in Note 3 beginning on page 65 of this report.

Debt Administration

At the end of FY2025, the City had total bonded debt outstanding of \$4,955,000: \$1,155,000 representing bonds secured solely by specified sewer revenue resources and \$3,800,000 of general obligation bonds for construction of a new police facility.

In FY2020, the City secured a loan from the Idaho Department of Environmental Quality (IDEQ) for improvements to the City's domestic water system in the amount of \$4,300,000. In FY2024, the city secured a second loan from IDEQ for an additional \$4,300,000. Outstanding debt for these two loans in total is \$7,525,778.

CITY OF MOSCOW, IDAHO

MANAGEMENT'S DISCUSSION AND ANALYSIS

Outstanding bonded debt as of September 30 is as follows:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
General obligation bonds	\$ 3,800,000	\$ 4,660,000			\$ 3,800,000	\$ 4,660,000
Revenue bonds			\$ 1,155,000	\$ 1,520,000	1,155,000	1,520,000
Idaho DEQ Loans			7,525,778	7,886,767	7,525,778	7,886,767
Total	\$ 3,800,000	\$ 4,660,000	\$ 8,680,778	\$ 9,406,767	\$ 12,480,778	\$ 14,066,767

Additional information on the City's long-term debt can be found in Note 3D beginning on page 69 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. Decker, at City Hall, 206 East Third Street, Moscow, Idaho, 83843, by phone at (208) 883-7016, or by email at sdecker@ci.moscow.id.us.



BASIC FINANCIAL STATEMENTS

CITY OF MOSCOW, IDAHO

STATEMENT OF NET POSITION
September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Urban Renewal Agency
ASSETS				
CURRENT ASSETS				
Cash	\$ 566,850	\$ 50,000	\$ 616,850	\$ 9,694
Investments	34,576,591	7,963,643	42,540,234	4,578,861
Receivables	2,919,927	2,619,517	5,539,444	24,116
Inventory		688,930	688,930	
Prepaid and other assets				5,260
Total current assets	<u>38,063,368</u>	<u>11,322,090</u>	<u>49,385,458</u>	<u>4,617,931</u>
NONCURRENT ASSETS				
Temporarily restricted cash and investments	3,860,147	50,682,427	54,542,574	
Net pension asset	1,064,502		1,064,502	
Capital assets:				
Land	9,368,336	1,675,539	11,043,875	679,420
Buildings	27,137,177	5,256,903	32,394,080	
Vehicles	10,890,154	167,275	11,057,429	
Improvements	64,544,193	1,993,730	66,537,923	
Machinery and equipment	8,150,541	16,168,858	24,319,399	
Infrastructure		82,945,494	82,945,494	
Construction in progress	7,200,610	2,043,264	9,243,874	
Information systems	3,825,052		3,825,052	
Right of use asset	25,600		25,600	
Accumulated depreciation	(54,881,836)	(51,148,104)	(106,029,940)	
Accumulated amortization	(9,309)		(9,309)	
Total noncurrent assets	<u>81,175,167</u>	<u>109,785,386</u>	<u>190,960,553</u>	<u>679,420</u>
Total assets	<u>119,238,535</u>	<u>121,107,476</u>	<u>240,346,011</u>	<u>5,297,351</u>
DEFERRED OUTFLOWS OF RESOURCES				
Defined benefit pension	<u>1,301,637</u>	<u>309,808</u>	<u>1,611,445</u>	

See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF NET POSITION
September 30, 2025

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Urban Renewal Agency
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and other current liabilities	\$ 1,451,175	\$ 1,360,638	\$ 2,811,813	\$ 363
Deposits payable	465,253	94,744	559,997	
Accrued interest payable	19,844	71,525	91,369	
Unearned revenue	1,474,063		1,474,063	
Current portion of long-term liabilities	897,016	744,157	1,641,173	50,000
Current portion of compensated absences	136,263	29,655	165,918	
Total current liabilities	<u>4,443,614</u>	<u>2,300,719</u>	<u>6,744,333</u>	<u>50,363</u>
LONG-TERM OBLIGATIONS				
Compensated absences	953,843	207,584	1,161,427	
Landfill post closure care payable		335,804	335,804	
Net pension liability	4,592,134	1,083,159	5,675,293	
Long-term liabilities, net of current portion	3,742,221	7,936,622	11,678,843	101,537
Total long-term obligations	<u>9,288,198</u>	<u>9,563,169</u>	<u>18,851,367</u>	<u>101,537</u>
Total liabilities	<u>13,731,812</u>	<u>11,863,888</u>	<u>25,595,700</u>	<u>151,900</u>
DEFERRED INFLOWS OF RESOURCES				
Leases	1,167,637		1,167,637	
Defined benefit pension	2,651,107	661,676	3,312,783	
Total deferred inflows of resources	<u>3,818,744</u>	<u>661,676</u>	<u>4,480,420</u>	
NET POSITION				
Net investment in capital assets	71,200,955	49,992,838	121,193,793	597,420
Restricted for:				
Recreation and culture	798,247		798,247	
Debt service	569,253	403,644	972,897	44,312
Capital outlay		50,041,544	50,041,544	
Transportation	338,039		338,039	
Net pension asset	1,064,502		1,064,502	
Other purposes	195,982		195,982	
Unrestricted	28,822,638	8,453,694	37,276,332	4,503,719
Total net position	<u>\$ 102,989,616</u>	<u>\$ 108,891,720</u>	<u>\$ 211,881,336</u>	<u>\$ 5,145,451</u>

See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

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	\$ 8,298,267	\$ 6,929,189	\$ 32,230		\$ (1,336,848)		\$ (1,336,848)	
Public safety	8,640,814	1,935,089	47,124		(6,658,601)		(6,658,601)	
Highways and streets	4,275,491	548,600	1,218,181	\$ 3,669,179	1,160,469		1,160,469	
Recreation and culture	4,145,310	875,246	38,353	500	(3,231,211)		(3,231,211)	
Interest on long-term debt	39,525				(39,525)		(39,525)	
Total governmental activities	<u>25,399,407</u>	<u>10,288,124</u>	<u>1,335,888</u>	<u>3,669,679</u>	<u>(10,105,716)</u>	<u>0</u>	<u>(10,105,716)</u>	<u>0</u>
Business-type activities								
Water	5,438,461	8,080,444		1,850,010		4,491,993	4,491,993	
Sewer	6,310,793	9,420,517		1,790,679		4,900,403	4,900,403	
Stormwater	907,348	1,265,982		1,255,513		1,614,147	1,614,147	
Sanitation	6,692,308	7,149,305				456,997	456,997	
Total business-type activities	<u>19,348,910</u>	<u>25,916,248</u>	<u>0</u>	<u>4,896,202</u>	<u>0</u>	<u>11,463,540</u>	<u>11,463,540</u>	<u>0</u>
Total primary government	<u>\$ 44,748,317</u>	<u>\$ 36,204,372</u>	<u>\$ 1,335,888</u>	<u>\$ 8,565,881</u>	<u>(10,105,716)</u>	<u>11,463,540</u>	<u>1,357,824</u>	<u>0</u>
Component Units:								
Urban Renewal Agency	\$ 311,795							(311,795)
Total component units	<u>\$ 311,795</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>				<u>(311,795)</u>
General revenues:								
Property taxes					8,746,599		8,746,599	1,029,178
Sales taxes					2,944,953		2,944,953	
Franchise taxes					1,647,330		1,647,330	
Road and bridge taxes					1,944,112		1,944,112	
Alcoholic beverage taxes					512,223		512,223	
Unrestricted investment earnings (losses)					1,677,709	2,447,441	4,125,150	187,868
Gain (loss) on sale of capital assets					(1,716)	(127,218)	(128,934)	
Transfers					251,351	(251,351)		
					<u>17,722,561</u>	<u>2,068,872</u>	<u>19,791,433</u>	<u>1,217,046</u>
Change in net position					7,616,845	13,532,412	21,149,257	905,251
Net position - beginning					95,445,091	95,374,527	190,819,618	4,240,200
Restatement - change in accounting principle					(72,320)	(15,219)	(87,539)	0
Net position - ending					<u>\$ 102,989,616</u>	<u>\$ 108,891,720</u>	<u>\$ 211,881,336</u>	<u>\$ 5,145,451</u>

See accompanying notes
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CITY OF MOSCOW, IDAHO

BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2025

	General	Streets	Recreation and Culture	Capital Projects	Hamilton	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 556,050		\$ 800				\$ 556,850
Investments	5,580,825	\$ 2,263,525	1,262,986	\$ 20,382,575	\$ 795,592	\$ 773,076	31,058,579
Receivables	2,387,084	348,707	75	52,540	2,655	123,522	2,914,583
Total assets	<u>\$ 8,523,959</u>	<u>\$ 2,612,232</u>	<u>\$ 1,263,861</u>	<u>\$ 20,435,115</u>	<u>\$ 798,247</u>	<u>\$ 896,598</u>	<u>\$ 34,530,012</u>
LIABILITIES							
Accounts payable	\$ 157,836	\$ 76,555	\$ 77,958	\$ 410,326		\$ 13,151	\$ 735,826
Accrued salaries and benefits	431,053	37,007	74,599			2,265	544,924
Deposits payable	9,260	556,365					565,625
Other accruals	647						647
Unearned revenue - other	1,885			1,470,162			1,472,047
Total liabilities	<u>600,681</u>	<u>669,927</u>	<u>152,557</u>	<u>1,880,488</u>	<u>\$ 0</u>	<u>15,416</u>	<u>3,319,069</u>
DEFERRED INFLOWS OF RESOURCES							
Leases	1,082,796					86,857	1,169,653
Unavailable revenue - property taxes	117,779					16,292	134,071
Total deferred inflows of resources	<u>1,200,575</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,149</u>	<u>1,303,724</u>
FUND BALANCES							
Restricted for:							
Streets		338,039					338,039
Parks and recreation					798,247		798,247
Debt service						569,253	569,253
Other purposes	195,982						195,982
Committed for:							
Working capital	5,172,252	829,424	919,307			84,799	7,005,782
Drug enforcement	70,956						70,956
Assigned for:							
Compensated absences	871,200	59,723	91,999				1,022,922
VEBA proceeds	63,420	5,370					68,790
Special revenue fund operations		709,749	99,998			123,981	933,728
Capital projects				18,554,627			18,554,627
Unassigned, reported in:							
General fund	348,893						348,893
Total fund balances	<u>6,722,703</u>	<u>1,942,305</u>	<u>1,111,304</u>	<u>18,554,627</u>	<u>798,247</u>	<u>778,033</u>	<u>29,907,219</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,523,959</u>	<u>\$ 2,612,232</u>	<u>\$ 1,263,861</u>	<u>\$ 20,435,115</u>	<u>\$ 798,247</u>	<u>\$ 896,598</u>	<u>\$ 34,530,012</u>

See accompanying notes
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CITY OF MOSCOW, IDAHO

RECONCILIATION OF THE STATEMENT OF NET POSITION
TO THE BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2025

Total fund balances - Governmental Funds	\$ 29,907,219
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	112,712,745
Accumulated depreciation, excluding internal service funds	(44,203,237)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported:	
General government debt	(3,819,844)
Unamortized premiums on bonds	(821,296)
Compensated absences to employees	(1,022,922)
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	1,219,341
Deferred inflows	(2,427,687)
Long-term assets/liabilities are not available or due and payable in the current period and, therefore, are not reported in the funds:	
Net pension asset	1,064,502
Net pension liability	(4,350,630)
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.	134,071
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>14,597,354</u>
Total net position - Governmental Activities	<u><u>\$ 102,989,616</u></u>

See accompanying notes
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CITY OF MOSCOW, IDAHO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	General	Streets	Recreation and Culture	Capital Projects	Hamilton	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes							
Property	\$ 7,751,990					\$ 1,035,530	\$ 8,787,520
Sales	2,944,953						2,944,953
Franchise	1,647,330						1,647,330
Alcoholic beverage	512,223						512,223
Road and bridge		\$ 1,944,112					1,944,112
Licenses and permits	993,044		\$ 627	\$ 16,500			1,010,171
Intergovernmental	175,506	1,218,181	6,060	2,618,840		110,485	4,129,072
Charges for services	4,566,030	487,574	713,262			42,253	5,809,119
Fines	225,508					4,581	230,089
Investment earnings (losses)	331,733	103,469		791,606	\$ 33,792	21,891	1,282,491
Contributions and donations	32,230		32,293	1,050,839			1,115,362
Refunds and reimbursements	156,598	18,665	37,728	12,739		7,032	232,762
Other	101,454		13,771			108	115,333
Total revenues	<u>19,438,599</u>	<u>3,772,001</u>	<u>803,741</u>	<u>4,490,524</u>	<u>33,792</u>	<u>1,221,880</u>	<u>29,760,537</u>
EXPENDITURES							
Current							
General government	5,537,391					500	5,537,891
Public safety	8,088,619						8,088,619
Recreation and culture			3,243,768	2,100		264,435	3,510,303
Transportation		2,193,989				26,020	2,220,009
Debt service							
Principal retirement						860,000	860,000
Interest						186,402	186,402
Capital outlay	169,853			5,713,753			5,883,606
Total expenditures	<u>13,795,863</u>	<u>2,193,989</u>	<u>3,243,768</u>	<u>5,715,853</u>	<u>0</u>	<u>1,337,357</u>	<u>26,286,830</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,642,736</u>	<u>1,578,012</u>	<u>(2,440,027)</u>	<u>(1,225,329)</u>	<u>33,792</u>	<u>(115,477)</u>	<u>3,473,707</u>
OTHER FINANCING SOURCES (USES)							
Transfers in		120,000	2,745,460	5,630,726		222,631	8,718,817
Transfers out	(5,710,690)	(1,806,172)	(646,090)		(32,000)	(188,290)	(8,383,242)
Total other financing sources (uses)	<u>(5,710,690)</u>	<u>(1,686,172)</u>	<u>2,099,370</u>	<u>5,630,726</u>	<u>(32,000)</u>	<u>34,341</u>	<u>335,575</u>
NET CHANGE IN FUND BALANCES	(67,954)	(108,160)	(340,657)	4,405,397	1,792	(81,136)	3,809,282
FUND BALANCES AT BEGINNING OF YEAR	<u>6,790,657</u>	<u>2,050,465</u>	<u>1,451,961</u>	<u>14,149,230</u>	<u>796,455</u>	<u>859,169</u>	<u>26,097,937</u>
FUND BALANCES AT END OF YEAR	<u>\$ 6,722,703</u>	<u>\$ 1,942,305</u>	<u>\$ 1,111,304</u>	<u>\$ 18,554,627</u>	<u>\$ 798,247</u>	<u>\$ 778,033</u>	<u>\$ 29,907,219</u>

See accompanying notes
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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, 2025

Net change in fund balances - Total Governmental Funds \$ 3,809,282

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	6,235,718
Current year depreciation	(2,603,380)

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	860,000
Change in interest payable	3,974
Change in compensated absences	(74,236)

Net pension asset/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 asset/liability, deferred outflows, and deferred inflows	385,201
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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	134,071
Prior year taxes receivable	(174,992)

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	143,723
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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.

(1,102,516)

Change in net position - Governmental Activities \$ 7,616,845

See accompanying notes
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CITY OF MOSCOW, IDAHO

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2025

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Stormwater	Sanitation	Total	Internal Service Funds
ASSETS						
CURRENT ASSETS						
Cash	\$ 20,000	\$ 20,000		\$ 10,000	\$ 50,000	\$ 10,000
Investments	2,002,667	2,484,720	\$ 609,147	2,867,109	7,963,643	7,378,159
Receivables	1,057,625	851,277	117,300	593,315	2,619,517	5,344
Inventory	392,516	249,210	47,204		688,930	
Total current assets	<u>3,472,808</u>	<u>3,605,207</u>	<u>773,651</u>	<u>3,470,424</u>	<u>11,322,090</u>	<u>7,393,503</u>
NONCURRENT ASSETS						
Cash and investments - restricted	10,708,861	28,528,552	365,404	11,079,610	50,682,427	
Capital assets, net	31,812,986	24,685,709	1,699,380	904,884	59,102,959	7,741,010
Total noncurrent assets	<u>42,521,847</u>	<u>53,214,261</u>	<u>2,064,784</u>	<u>11,984,494</u>	<u>109,785,386</u>	<u>7,741,010</u>
Total assets	<u>45,994,655</u>	<u>56,819,468</u>	<u>2,838,435</u>	<u>15,454,918</u>	<u>121,107,476</u>	<u>15,134,513</u>
DEFERRED OUTFLOWS OF RESOURCES						
Defined benefit pension	130,397	126,357	41,809	11,245	309,808	82,296
LIABILITIES						
CURRENT LIABILITIES						
Accounts payable and other current liabilities	283,525	374,462	43,184	659,467	1,360,638	69,406
Deposits payable	94,744				94,744	
Accrued interest payable	55,609	15,916			71,525	
Revenue bonds - current	369,157	375,000			744,157	
Current portion of compensated absences	10,500	15,614	3,543		29,657	8,398
Total current liabilities	<u>813,535</u>	<u>780,992</u>	<u>46,727</u>	<u>659,467</u>	<u>2,300,721</u>	<u>77,804</u>
LONG-TERM OBLIGATIONS						
Compensated absences	73,490	109,294	24,798		207,582	58,786
Post closure care payable				335,804	335,804	
Lease liability						17,941
Net pension liability	442,261	506,511	59,239	75,148	1,083,159	241,504
Revenue bonds payable	7,156,622	780,000			7,936,622	
Total long-term obligations	<u>7,672,373</u>	<u>1,395,805</u>	<u>84,037</u>	<u>410,952</u>	<u>9,563,167</u>	<u>318,231</u>
Total liabilities	<u>8,485,908</u>	<u>2,176,797</u>	<u>130,764</u>	<u>1,070,419</u>	<u>11,863,888</u>	<u>396,035</u>
DEFERRED INFLOWS OF RESOURCES						
Defined benefit pension	294,936	284,369	68,404	13,967	661,676	223,420
NET POSITION						
Net investment in capital assets	24,219,019	23,318,432	1,699,368	756,019	49,992,838	7,723,069
Restricted for:						
Debt service		403,644			403,644	
Future capital outlay	10,624,871	28,000,000	337,063	11,079,610	50,041,544	6,874,285
Unrestricted	2,500,318	2,762,583	644,645	2,546,148	8,453,694	
Total net position	<u>\$ 37,344,208</u>	<u>\$ 54,484,659</u>	<u>\$ 2,681,076</u>	<u>\$ 14,381,777</u>	<u>\$ 108,891,720</u>	<u>\$ 14,597,354</u>

50 See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS

Year Ended September 30, 2025

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Stormwater	Sanitation	Total	Activities Internal Service Funds
OPERATING REVENUES						
Charges for services	\$ 8,070,643	\$ 9,404,039	\$ 1,265,916	\$ 7,141,273	\$ 25,881,871	\$ 2,651,783
Other services	9,801	16,478	66	8,032	34,377	
Total operating revenues	<u>8,080,444</u>	<u>9,420,517</u>	<u>1,265,982</u>	<u>7,149,305</u>	<u>25,916,248</u>	<u>2,651,783</u>
OPERATING EXPENSES						
Water - distribution	4,293,411				4,293,411	
Sewer - collection and treatment		5,196,431			5,196,431	
Sanitation				6,665,716	6,665,716	
Stormwater collection and treatment			882,771		882,771	
Services provided						2,456,384
Depreciation	985,810	1,108,662	35,372	31,231	2,161,075	1,273,923
Total operating expenses	<u>5,279,221</u>	<u>6,305,093</u>	<u>918,143</u>	<u>6,696,947</u>	<u>19,199,404</u>	<u>3,730,307</u>
OPERATING INCOME (LOSS)	<u>2,801,223</u>	<u>3,115,424</u>	<u>347,839</u>	<u>452,358</u>	<u>6,716,844</u>	<u>(1,078,524)</u>
NONOPERATING REVENUES (EXPENSES)						
Investment earnings	511,072	1,308,182	34,561	593,626	2,447,441	395,218
Interest expense	(190,477)	(37,696)			(228,173)	(820)
PERSI retirement actuarial charges	31,237	31,996	10,795	4,639	78,667	19,661
Gain (loss) on disposition of assets	(127,218)				(127,218)	(1,716)
Total nonoperating revenues (expenses)	<u>224,614</u>	<u>1,302,482</u>	<u>45,356</u>	<u>598,265</u>	<u>2,170,717</u>	<u>412,343</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>3,025,837</u>	<u>4,417,906</u>	<u>393,195</u>	<u>1,050,623</u>	<u>8,887,561</u>	<u>(666,181)</u>
CONTRIBUTIONS AND TRANSFERS						
General facility charges	407,593	413,740			821,333	
Capital contributions	1,442,417	1,376,939	1,255,513		4,074,869	
Transfers in	402,745	207,712	25,660	200,288	836,405	962,615
Transfers out	(437,059)	(435,533)	(48,596)	(166,568)	(1,087,756)	(1,398,950)
Total contributions and transfers	<u>1,815,696</u>	<u>1,562,858</u>	<u>1,232,577</u>	<u>33,720</u>	<u>4,644,851</u>	<u>(436,335)</u>
CHANGE IN NET POSITION	<u>4,841,533</u>	<u>5,980,764</u>	<u>1,625,772</u>	<u>1,084,343</u>	<u>13,532,412</u>	<u>(1,102,516)</u>
NET POSITION AT BEGINNING OF YEAR	<u>32,507,975</u>	<u>48,511,316</u>	<u>1,056,656</u>	<u>13,298,580</u>	<u>95,374,527</u>	<u>15,704,772</u>
RESTATEMENT - CHANGE IN ACCOUNTING PRINCIPLE	<u>(5,300)</u>	<u>(7,421)</u>	<u>(1,352)</u>	<u>(1,146)</u>	<u>(15,219)</u>	<u>(4,902)</u>
NET POSITION AT END OF YEAR	<u>\$ 37,344,208</u>	<u>\$ 54,484,659</u>	<u>\$ 2,681,076</u>	<u>\$14,381,777</u>	<u>\$ 108,891,720</u>	<u>\$ 14,597,354</u>

51 See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended September 30, 2025

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Stormwater	Sanitation	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 7,956,080	\$ 9,365,682	\$ 1,253,121	\$ 7,105,099	\$ 25,679,982	\$ 2,714,420
Payments to suppliers	(3,045,916)	(3,999,337)	(550,071)	(6,122,394)	(13,717,718)	(1,991,662)
Payments to employees	(1,393,853)	(1,425,447)	(490,255)	(222,699)	(3,532,254)	(869,226)
Net cash provided (used) by operating activities	<u>3,516,311</u>	<u>3,940,898</u>	<u>212,795</u>	<u>760,006</u>	<u>8,430,010</u>	<u>(146,468)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	402,745	207,712	25,660	200,288	836,405	962,615
Transfers to other funds	(437,059)	(435,533)	(48,596)	(166,568)	(1,087,756)	(1,398,950)
Net cash used by noncapital financing activities	<u>(34,314)</u>	<u>(227,821)</u>	<u>(22,936)</u>	<u>33,720</u>	<u>(251,351)</u>	<u>(436,335)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(1,483,928)	(717,932)	(2,895)	(187,141)	(2,391,896)	(3,531,964)
General facility charges	407,593	413,740			821,333	
Principal paid on capital debt	(360,987)	(365,000)			(725,987)	(1,858)
Interest paid on capital debt	(175,434)	(37,696)			(213,130)	(820)
Net cash used by capital and related financing activities	<u>(1,612,756)</u>	<u>(706,888)</u>	<u>(2,895)</u>	<u>(187,141)</u>	<u>(2,509,680)</u>	<u>(3,534,642)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Net investment activity in LGIP	(2,359,096)	(4,250,577)	(221,525)	(1,175,651)	(8,006,849)	3,243,192
Proceeds from sales and maturities of investments	1,233,834	823,279		400,000	2,457,113	500,000
Purchase of investments	(1,254,608)	(887,310)		(424,560)	(2,566,478)	(20,965)
Interest received	510,629	1,308,419	34,561	593,626	2,447,235	395,218
Net cash provided (used) by investing activities	<u>(1,869,241)</u>	<u>(3,006,189)</u>	<u>(186,964)</u>	<u>(606,585)</u>	<u>(5,668,979)</u>	<u>4,117,445</u>
Net change in cash	0	0	0	0	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>10,000</u>	<u>50,000</u>	<u>10,000</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 50,000</u>	<u>\$ 10,000</u>

See accompanying notes

CITY OF MOSCOW, IDAHO

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended September 30, 2025

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Stormwater	Sanitation	Total	Activities Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating income (expense)	\$ 2,801,223	\$ 3,115,424	\$ 347,839	\$ 452,358	\$ 6,716,844	\$ (1,078,524)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	985,810	1,108,662	35,372	31,231	2,161,075	1,273,923
Changes in:						
Accounts receivable	(128,411)	(54,835)	(12,861)	(44,206)	(240,313)	62,637
Inventory	(84,139)	1,700	(10,172)		(92,611)	
Accounts payable	(76,451)	(262,282)	(160,743)	242,016	(257,460)	(402,378)
Payroll payable	4,824	11,752	4,041	(3,926)	16,691	(323)
Deposits payable	4,047				4,047	
Post closure care payable				98,657	98,657	
Other assets and liabilities	9,408	20,477	9,319	(16,124)	23,080	(1,803)
Net cash provided (used) by operating activities	<u>\$ 3,516,311</u>	<u>\$ 3,940,898</u>	<u>\$ 212,795</u>	<u>\$ 760,006</u>	<u>\$ 8,430,010</u>	<u>\$ (146,468)</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES						
Capital asset contributions received	\$ 1,442,417	\$ 1,376,939	\$ 1,255,513	\$ 0	\$ 4,074,869	\$ 0
Capital accounts payable	\$ 36,633	\$ 162,030	\$ 12	\$ 144,571	\$ 343,246	\$ 0
Capital retainage payable	<u>\$ 31,555</u>	<u>\$ 50,247</u>	<u>\$ 0</u>	<u>\$ 4,294</u>	<u>\$ 86,096</u>	<u>\$ 0</u>

See accompanying notes
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CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

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, recreation and culture, 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 \$58,716. 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.

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)

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. The General Fund is the only fund that can report negative unassigned fund balances.

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.

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)

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 stormwater 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.

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)

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

City employees earn sick pay and vacation leave benefits on the basis of length of service time. Subject to certain restrictions, City employees are compensated (historically from the fund that the employee is assigned) for unused sick and vacation time upon leaving the City's employment. All sick pay and vacation leave is accrued when incurred in the government-wide and proprietary fund financial statements. In governmental funds, a liability for these amounts is reported only as payments come due each period upon the occurrence of relevant events such as employee resignations and retirements.

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 \$138,677 and \$43,164, respectively, during the current year. The City also increased compensated absences at the beginning of the year by \$87,538 as a result of implementation of GASB Statement No. 101 (See Note 5). This resulted in a change of liability from \$1,144,294 to \$1,327,345. The current amount of \$165,918, 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.

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 Administrator 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, 2025, 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 \$1,664,074. Of the bank statement cash balances, \$308,283 was covered by federal depository insurance.

As of September 30, 2025, the City had the following investments and maturities (in years):

	<u>Less than 1</u>	<u>1-5</u>	<u>Greater than 5</u>	<u>Interest Rate</u>	<u>Fair Value</u>
U.S. Government obligations	\$ 5,884,283	\$ 29,845,080		0.68-5.00	\$ 35,729,363
Certificate of deposit	5,816,613	8,793,258		0.40-5.67	14,609,871
Corporate obligations	6,852,125	2,827,946		0.60-5.66	9,680,071
Cash and equivalents	2,204,008			4.50-5.25	2,204,008
External investment pools	34,808,875			4.31	34,808,875
Other	50,620				50,620
Total investments	<u><u>\$ 55,616,524</u></u>	<u><u>\$ 41,466,284</u></u>	<u><u>\$ 0</u></u>		<u><u>\$ 97,082,808</u></u>

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

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, 2025, 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 varies 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.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Hierarchy</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>Debt Securities:</u>				
U.S. Government obligations	\$ 35,729,363	\$ 35,729,363		
Certificate of Deposit	14,609,871		\$ 14,609,871	
Corporate obligations	9,680,071		9,680,071	
Currency	8,071	8,071		
Money Market Funds	2,195,937	2,195,937		
External investment pools	34,808,875	34,808,875		
Other	50,620	50,620		
Total investments				
measured at fair value	\$ 97,082,808	\$ 72,792,866	\$ 24,289,942	\$ 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, 2025, was as follows:

Governmental Activities:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated/amortized				
Land	\$ 9,368,336			\$ 9,368,336
Construction in progress	3,653,105	\$ 5,881,447	\$ (2,333,942)	7,200,610
Total capital assets, not being depreciated/amortized	<u>13,021,441</u>	<u>5,881,447</u>	<u>(2,333,942)</u>	<u>16,568,946</u>
Capital assets being depreciated/amortized				
Buildings	27,137,177			27,137,177
Vehicles	9,390,469	1,581,625	(81,940)	10,890,154
Improvements	59,231,648	5,312,545		64,544,193
Equipment	8,331,475	122,864	(303,798)	8,150,541
Information systems	3,799,268	25,784		3,825,052
Right of use asset	25,600			25,600
Total capital assets being depreciated/amortized	<u>107,915,637</u>	<u>7,042,818</u>	<u>(385,738)</u>	<u>114,572,717</u>
Less accumulated depreciation/amortization for				
Buildings	(8,932,916)	(1,181,870)		(10,114,786)
Vehicles	(5,695,248)	(1,040,502)	81,940	(6,653,810)
Improvements	(27,217,869)	(1,960,096)		(29,177,965)
Equipment	(5,940,512)	(237,649)	232,916	(5,945,245)
Information systems	(2,781,696)	(208,334)		(2,990,030)
Right of use asset	(6,981)	(2,328)		(9,309)
Total accumulated depreciation/amortization	<u>(50,575,222)</u>	<u>(4,630,779)</u>	<u>314,856</u>	<u>(54,891,145)</u>
Total capital assets, being depreciated/amortized, net	<u>57,340,415</u>	<u>2,412,039</u>	<u>(70,882)</u>	<u>59,681,572</u>
Governmental activities capital assets, net	<u>\$ 70,361,856</u>	<u>\$ 8,293,486</u>	<u>\$ (2,404,824)</u>	<u>\$ 76,250,518</u>

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/amortized				
Land	\$ 1,675,539			\$ 1,675,539
Construction in progress	1,230,575	\$ 3,597,778	\$ (2,785,089)	2,043,264
Total capital assets, not being depreciated/amortized	<u>2,906,114</u>	<u>3,597,778</u>	<u>(2,785,089)</u>	<u>3,718,803</u>
Capital assets being depreciated/amortized:				
Buildings	5,256,903			5,256,903
Vehicles	167,275			167,275
Improvements	1,993,730			1,993,730
Water systems	40,883,167	2,263,351	(515,044)	42,631,474
Equipment	16,168,858			16,168,858
Sewer systems	36,653,797	2,132,318	(49,548)	38,736,567
Stormwater systems	319,045	1,258,408		1,577,453
Total capital assets being depreciated/amortized	<u>101,442,775</u>	<u>5,654,077</u>	<u>(564,592)</u>	<u>106,532,260</u>
Less accumulated depreciation/amortization for:				
Buildings	(2,214,020)	(106,780)		(2,320,800)
Vehicles	(167,275)			(167,275)
Improvements	(672,153)	(49,683)		(721,836)
Water systems	(13,496,219)	(906,671)	387,825	(14,015,065)
Equipment	(15,434,904)	(92,696)		(15,527,600)
Sewer systems	(17,433,005)	(973,696)	49,548	(18,357,153)
Stormwater systems	(6,826)	(31,549)		(38,375)
Total accumulated depreciation/amortization	<u>(49,424,402)</u>	<u>(2,161,075)</u>	<u>437,373</u>	<u>(51,148,104)</u>
Total capital assets, being depreciated/amortized, net	<u>52,018,373</u>	<u>3,493,002</u>	<u>(127,219)</u>	<u>55,384,156</u>
Business-type activities capital assets, net	<u>\$ 54,924,487</u>	<u>\$ 7,090,780</u>	<u>\$ (2,912,308)</u>	<u>\$ 59,102,959</u>

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Capital Assets (Continued)

Depreciation/amortization expense was charged to functions/programs of the City as follows:

Governmental Activities:

General government	\$ 658,582
Public safety	522,452
Recreation and culture	625,146
Streets, including depreciation/amortization of general infrastructure assets	<u>2,071,123</u>
Total depreciation/amortization expense - governmental activities	<u>\$ 3,877,303</u>

Note: The accumulated depreciation increase on page 65 includes depreciation on assets contributed by the Moscow Urban Renewal Agency (component unit) to the City in the amount of \$753,456.

Business-type Activities:

Water	985,810
Sewer	1,108,662
Stormwater	35,372
Sanitation	<u>31,231</u>
Total depreciation/amortization expense - business-type activities	<u>\$ 2,161,075</u>

C. Interfund Receivables, Payables, and Transfers

All interfund balances and activity at September 30, 2025, is due to pooling of the City's cash. The City did not have any interfund receivables or payables at September 30, 2025.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Interfund Receivables, Payables, and Transfers (Continued)

Interfund Transfers:

<i>Fund</i>	<i>Transfers In</i>	<i>Transfers Out</i>
General		\$ 5,710,690
Streets	\$ 120,000	1,806,172
Recreation and Culture	2,745,460	646,090
MSD Community Fields	109,091	82,459
1912 Center	113,540	
Intermodal Transit Center		70,000
Water	402,745	437,059
Sewer	207,712	435,533
Stormwater	25,660	48,596
Sanitation	200,288	166,568
Fleet Management	943,495	
Information Systems	19,120	1,398,950
Capital Projects	5,630,726	
LID		220
LID Special Assessment		35,611
Hamilton		32,000
General Fixed Assets	352,111	
	10,869,948	10,869,948

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. These transfers are not the result of reimbursements of expenses.

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, 2025, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable					
General Obligation Bonds, Series 2019	\$ 4,660,000		\$ 860,000	\$ 3,800,000	\$ 895,000
Unamortized premium on bonds	965,019		143,723	821,296	
Lease payable	19,799		1,859	17,940	2,016
Governmental activities liabilities	<u>\$ 5,644,818</u>	<u>\$ 0</u>	<u>\$ 1,005,582</u>	<u>\$ 4,639,236</u>	<u>\$ 897,016</u>
Business-type Activities:					
Sewer Revenue Bonds, Series 2017	\$ 1,520,000		\$ 365,000	\$ 1,155,000	\$ 375,000
Water Revenue Bonds, Series 2020	3,586,766		188,562	3,398,204	192,829
Water Revenue Bonds, Series 2024	4,300,000		172,426	4,127,574	176,328
Business-type activities long-term liabilities	<u>\$ 9,406,766</u>	<u>\$ 0</u>	<u>\$ 725,988</u>	<u>\$ 8,680,778</u>	<u>\$ 744,157</u>

The total interest expense in 2025 amounted to \$39,525 in the governmental funds. The total interest expense in 2025 amounted to \$228,173 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 <u>September 30,</u>	Governmental Activities Series 2019	
	Principal	Interest
2026	895,000	152,000
2027	930,000	116,200
2028	970,000	79,000
2029	1,005,000	40,200
	<u>\$ 3,800,000</u>	<u>\$ 387,400</u>

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

3. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Long-Term Debt (Continued)

Revenue Bonds. In December 2017, the City secured Sewer Revenue Refinancing Bonds, Series 2017 in the amount of \$3,560,000. 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 to finance improvements to the City’s domestic water system. The Water Revenue Bonds, Series 2020 have a stated rate of 2.25 percent and are payable in varying semi-annual installments through May 12, 2040. In September 2024, the City secured a loan to finance improvements to the City’s domestic water system in the amount of \$4,300,000. The Water Revenue Bonds, Series 2024, have a stated rate of 2.25 percent, and are payable in varying semi-annual installments through September 5, 2044.

Debt service requirements for the revenue bonds held to maturity are as follows:

	Business-Type Activities Series 2017	
Year Ended September 30,	Principal	Interest
2026	375,000	28,644
2027	385,000	19,344
2028	395,000	9,796
	\$ 1,155,000	\$ 57,784

	Business-Type Activities Series 2020	
Year Ended September 30,	Principal	Interest
2026	192,829	75,393
2027	197,192	71,030
2028	201,474	66,748
2029	206,212	62,010
2030	210,878	57,344
2031-2035	1,128,023	213,088
2036-2040	1,261,596	79,513
	\$ 3,398,204	\$ 625,126

	Business-Type Activities Series 2024	
Year Ended September 30,	Principal	Interest
2026	176,328	91,872
2027	180,317	87,882
2028	184,162	84,037
2029	188,564	79,635
2030	192,831	75,369
2031-2035	1,031,409	309,589
2036-2040	1,153,469	187,528
2041-2044	1,020,494	52,303
	\$ 4,127,574	\$ 968,215

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 \$9,309.

The future lease payments under the lease arrangement are as follows:

	Leases		
	Principal	Interest	Total
2026	2,016	743	2,759
2027	2,182	659	2,841
2028	2,358	569	2,927
2029	2,543	471	3,014
2030	2,739	366	3,105
2031-2032	6,102	389	6,491
Total	\$ 17,940	\$ 3,197	\$ 21,137

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 \$201,995.

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 \$1,500 of loss related to vehicles and \$10,000 of loss related to property.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

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/Sexual abuse liability	\$3,000,000 per claim
Errors and omissions liability	\$3,000,000 per occurrence
Employee benefits liability	\$3,000,000 per claim
Employment practices liability	\$3,000,000 per claim
Uninsured/underinsured motorists	\$100,000 per person, \$300,000 per accident
Crime insurance and bond	\$500,000 per occurrence
Equipment breakdown endorsement	\$100,000,000 in aggregate
Chemical spraying activities liability	\$500,000 per claim
Terrorism liability	\$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.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

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 11.96 percent of covered compensation for general employees and 14.65 percent for police and firefighters under the Base Plan, and 14.65 percent for FRF members. The City contributions required and paid were \$1,462,385, \$1,394,339, and \$1,325,237 for the three years ended September 30, 2025, 2024, and 2023, 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, 2025, the City reported a liability of \$5,675,293 for its proportionate share of the net pension liability under the Base Plan and an asset of \$1,064,502 for its proportionate share of the net pension asset under the FRF Plan. The net pension liability was measured as of June 30, 2025, and the total pension liability 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 liability 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, 2025, the City's proportion was 0.22352742 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 Liabilities, Assets, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued). For the year ended September 30, 2025, the City recognized a net gain on pension expense of \$384,803 for the Base Plan, \$2,064 for the Base Plan – Fire Dept., and \$96,661 for the FRF Plan, (\$483,529 in total: \$385,201 for governmental funds, \$78,667 for business-type funds, and \$19,661 for internal service funds). At September 30, 2025, 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, 2025	\$ 343,638	
Differences between expected and actual experience	\$ 1,018,587	
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	\$ 249,220	\$ 952,730
Changes in assumptions or other inputs		\$ 950,000
Net difference between projected and actual earnings on pension plan investments		\$ 1,389,509

PERSI FRF PLAN	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date of June 30, 2025		
Net difference between projected and actual earnings on pension plan investments		\$ 20,544

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, 2026. These contributions were \$343,638 and are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2025. 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, 2024, the beginning of the measurement period ended June 30, 2025, is 4.4 and 4.4 for the measurement period June 30, 2024 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:

2026	\$ <u>747,418</u>
2027	(1,158,674)
2028	(1,042,366)
2029	(587,978)

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

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, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases including inflation	3.15%
Investment rate of return	6.55%, net of pension plan investment expense
Cost of Living Adjustments (COLA)	1.00%

Several different sets of mortality rates are used in the valuation for contributing members, service retirement members, and beneficiaries. These rates were adopted for the valuation dated July 1, 2025.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries – Male	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries – Female	Pub-2010 General Tables, increased 21%
Teachers – Male	Pub-2010 Teacher Tables, increased 12%
Teachers – Female	Pub-2010 Teacher Tables, increased 21%
Fire & Police – Male	Pub-2010 Safety Tables, increased 21%
Fire & Police – Female	Pub-2010 Safety Tables, increased 26%
Disabled Members – Male	Pub-2010 Disabled Tables, increased 38%
Disabled Members – Female	Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2020 through June 30, 2024, which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2025, is based on the results of an actuarial valuation date of July 1, 2025.

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.

CAPITAL MARKET ASSUMPTIONS

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	(0.25%)
TIPS	10%	(0.30%)
Real Estate	8%	3.75%
Private Equity	8%	6.00%

Discount Rate. The discount rate used to measure the total pension liability was 6.55 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 6.55 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 (5.55 percent) or 1-percentage-point higher (7.55 percent) than the current rate:

	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
City's proportionate share of the Base Plan net pension liability (asset)	\$ 13,005,074	\$ 5,675,293	\$ (803,456)
City's proportionate share of the FRF Plan net pension liability (asset)	\$ (997,518)	\$ (1,064,502)	\$ (1,123,338)

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, 2025, 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.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

4. OTHER INFORMATION (CONTINUED)

D. Contingencies and Commitments (Continued)

2. Litigation

As of September 30, 2025, 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 30 years, or 2054. 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 entered into a new contract in 2024 for these costs. The City began recording expenses for future closure and post-closure according to a 35-year expense recognition schedule during 2024. The liability for these costs increased by \$98,657 during the current fiscal year. Of the total estimated \$3,591,477 closure and post-closure cost, \$335,804 was amortized as of September 30, 2025.

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.

CITY OF MOSCOW, IDAHO

NOTES TO FINANCIAL STATEMENTS

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. The general fund is the only fund that reports a positive unassigned fund balance amount.

5. CHANGE IN ACCOUNTING PRINCIPLE

The City adopted Governmental Accounting Standards Board Statement No. 101 *Compensated Absences*, for the year ended September 30, 2025 and added the salary-related payments to their calculations. The implementation of this accounting standard resulted in a restatement of beginning compensated absences and net position in the amounts of \$72,320 and \$15,219 for Governmental Activities and Business-Type Activities, respectively.



REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MOSCOW, IDAHO

**BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND
Year Ended September 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	
REVENUES				
Taxes				
Property	\$ 7,683,869	\$ 7,683,869	\$ 7,751,990	\$ 68,121
Sales	2,709,337	2,709,337	2,944,953	235,616
Franchise	1,660,439	1,660,439	1,647,330	(13,109)
Alcoholic beverage	581,934	581,934	512,223	(69,711)
Licenses and permits	1,006,336	1,006,336	993,044	(13,292)
Intergovernmental	1,052,040	1,052,040	175,506	(876,534)
Charges for services	1,742,742	1,742,742	4,566,030	2,823,288
Fines	150,600	150,600	225,508	74,908
Investment earnings	333,960	333,960	331,733	(2,227)
Contributions and donations	12,100	12,100	32,230	20,130
Refunds and reimbursements	150,000	150,000	156,598	6,598
Other	67,216	67,216	101,454	34,238
Total revenues	<u>17,150,573</u>	<u>17,150,573</u>	<u>19,438,599</u>	<u>2,288,026</u>
EXPENDITURES				
Current				
General government	6,498,368	6,498,368	5,537,391	960,977
Public safety	9,336,805	9,336,805	8,088,619	1,248,186
Capital outlay	32,000	32,000	169,853	(137,853)
Total expenditures	<u>15,867,173</u>	<u>15,867,173</u>	<u>13,795,863</u>	<u>2,071,310</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,283,400</u>	<u>1,283,400</u>	<u>5,642,736</u>	<u>4,359,336</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,849,357	2,849,357		(2,849,357)
Transfers out	(4,586,143)	(4,586,143)	(5,710,690)	(1,124,547)
Total other financing uses	<u>(1,736,786)</u>	<u>(1,736,786)</u>	<u>(5,710,690)</u>	<u>(3,973,904)</u>
NET CHANGE IN FUND BALANCES	(453,386)	(453,386)	(67,954)	385,432
FUND BALANCES AT BEGINNING OF YEAR	<u>453,386</u>	<u>453,386</u>	<u>6,790,657</u>	<u>6,337,271</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,722,703</u>	<u>\$ 6,722,703</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	
REVENUES				
Taxes				
Road and bridge	\$ 1,381,267	\$ 1,381,267	\$ 1,944,112	\$ 562,845
Intergovernmental	1,144,076	1,144,076	1,218,181	74,105
Charges for services			487,574	487,574
Investment earnings	72,138	72,138	103,469	31,331
Refunds and reimbursements	5,000	5,000	18,665	13,665
Total revenues	<u>2,602,481</u>	<u>2,602,481</u>	<u>3,772,001</u>	<u>1,169,520</u>
EXPENDITURES				
Current				
Transportation	2,338,812	2,338,812	2,193,989	144,823
Total expenditures	<u>2,338,812</u>	<u>2,338,812</u>	<u>2,193,989</u>	<u>144,823</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>263,669</u>	<u>263,669</u>	<u>1,578,012</u>	<u>1,314,343</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	607,574	607,574	120,000	(487,574)
Transfers out	<u>(1,191,243)</u>	<u>(1,191,243)</u>	<u>(1,806,172)</u>	<u>(614,929)</u>
Total other financing uses	<u>(583,669)</u>	<u>(583,669)</u>	<u>(1,686,172)</u>	<u>(1,102,503)</u>
NET CHANGE IN FUND BALANCES	(320,000)	(320,000)	(108,160)	211,840
FUND BALANCES AT BEGINNING OF YEAR	<u>320,000</u>	<u>320,000</u>	<u>2,050,465</u>	<u>1,730,465</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,942,305</u>	<u>\$ 1,942,305</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, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	
REVENUES				
Licenses and permits	\$ 650	\$ 650	\$ 627	\$ (23)
Intergovernmental	6,000	6,000	6,060	60
Charges for services	716,089	716,089	713,262	(2,827)
Contributions and donations	37,000	37,000	32,293	(4,707)
Refunds and reimbursements	8,400	8,400	37,728	29,328
Other	13,248	13,248	13,771	523
Total revenues	<u>781,387</u>	<u>781,387</u>	<u>803,741</u>	<u>22,354</u>
EXPENDITURES				
Current				
Administration	334,760	334,760	307,383	27,377
Parks	1,347,184	1,347,184	1,211,102	136,082
Recreation	320,356	320,356	244,093	76,263
Pool	715,928	715,928	617,115	98,813
Youth Center	222,664	222,664	239,788	(17,124)
Community Center	262,004	262,004	224,508	37,496
Art	280,602	280,602	180,542	100,060
Farmers Market	245,314	245,314	219,237	26,077
Total expenditures	<u>3,728,812</u>	<u>3,728,812</u>	<u>3,243,768</u>	<u>485,044</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,947,425)</u>	<u>(2,947,425)</u>	<u>(2,440,027)</u>	<u>507,398</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,786,460	2,786,460	2,745,460	(41,000)
Transfers out	(600)	(600)	(646,090)	(645,490)
Total other financing sources (uses)	<u>2,785,860</u>	<u>2,785,860</u>	<u>2,099,370</u>	<u>(686,490)</u>
NET CHANGE IN FUND BALANCES	<u>(161,565)</u>	<u>(161,565)</u>	<u>(340,657)</u>	<u>(179,092)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>161,565</u>	<u>161,565</u>	<u>1,451,961</u>	<u>1,290,396</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,111,304</u>	<u>\$ 1,111,304</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 -
HAMILTON FUND
Year Ended September 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budgetary Basis)	
REVENUES				
Investment earnings	\$ 32,000	\$ 32,000	\$ 33,792	\$ 1,792
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>33,792</u>	<u>1,792</u>
EXPENDITURES				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>32,000</u>	<u>32,000</u>	<u>33,792</u>	<u>1,792</u>
OTHER FINANCING USES				
Transfers out	<u>(32,000)</u>	<u>(32,000)</u>	<u>(32,000)</u>	
Total other financing uses	<u>(32,000)</u>	<u>(32,000)</u>	<u>(32,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCES			1,792	1,792
FUND BALANCES AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>796,455</u>	<u>796,455</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 798,247</u>	<u>\$ 798,247</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, 2025

PERSI - Base Plan

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension (asset) liability	\$ 5,675,293	\$ 9,424,297	\$ 10,790,793	\$ 10,494,024	\$ (215,484)	\$ 6,452,000	\$ 3,211,000	\$ 4,248,000	\$ 4,579,000	\$ 5,915,300
Employer's proportionate share of the net pension liability	0.22352742%	0.24214206%	0.26103866%	0.2575785%	0.2635392%	0.2778434%	0.2724738%	0.2879787%	0.2913370%	0.2918020%
Employer's covered payroll	12,046,912	11,522,304	10,760,134	10,243,592	9,705,743	9,681,446	9,415,180	9,190,213	8,971,383	8,448,107
Employer's proportionate share of the net pension (asset) liability as a percentage of its covered payroll	47%	82%	100%	102%	-2%	67%	34%	46%	51%	70%
Plan fiduciary net position as a percentage of the total pension liability	91%	86%	84%	83%	100%	88%	94%	92%	91%	87%

PERSI - FRF

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	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension asset	\$ 1,064,502	\$ 917,795	\$ 862,029	\$ 748,582	\$ 985,368	\$ 543,000	\$ 598,000	\$ 479,000	\$ 387,000	\$ 242,200
Employer's proportionate share of the net pension asset	0.3646443%	0.3646443%	0.3646443%	0.3646443%	0.3646443%	0.3646443%	0.4157717%	0.4231688%	0.4513309%	0.4505920%
Employer's covered payroll	530,876	418,589	346,791	329,843	331,195	325,473	326,357	316,817	329,525	308,082
Employer's proportionate share of the net pension asset as a percentage of its covered payroll	201%	219%	249%	227%	298%	167%	183%	151%	117%	79%
Plan fiduciary net position as a percentage of the total pension liability	227%	208%	201%	185%	212%	156%	153%	140%	130%	118%

CITY OF MOSCOW, IDAHO

SCHEDULE OF THE CITY'S CONTRIBUTIONS TO PENSION PLANS
Data reported is measured as of September 30, 2024

PERSI - Base Plan										
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 1,462,385	\$ 1,394,339	\$ 1,325,237	\$ 1,215,021	\$ 1,191,880	\$ 1,201,859	\$ 1,095,185	\$ 1,054,077	\$ 1,034,425	\$ 1,016,635
Contributions in relation to the statutorily required contribution	1,462,385	1,394,339	1,325,237	1,215,021	1,191,880	1,201,859	1,095,185	1,054,077	1,034,425	1,016,635
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	11,049,911	11,255,414	10,719,673	10,587,178	10,036,938	10,006,918	9,474,911	9,236,993	9,060,969	8,903,639
Contributions as a percentage of covered payroll	13.23%	12.39%	12.36%	11.48%	11.87%	12.01%	11.56%	11.41%	11.42%	11.42%
PERSI - FRF										
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 26,544	\$ 20,930	\$ 22,338	\$ 17,179	\$ 16,560	\$ 16,274	\$ 16,255	\$ 15,949	\$ 16,448	\$ 16,170
Contributions in relation to the statutorily required contribution	26,544	20,930	22,338	17,179	16,560	16,274	16,255	15,949	16,448	16,170
Contribution (deficiency) excess	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll	530,876	418,590	446,754	343,586	331,195	325,472	325,092	318,984	328,969	323,394
Contributions as a percentage of covered payroll	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%



SUPPLEMENTARY INFORMATION

CITY OF MOSCOW, IDAHO

CAPITAL PROJECTS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Licenses and permits	\$ 7,000	\$ 7,000	\$ 16,500	\$ 9,500
Intergovernmental	1,537,600	1,537,600	2,618,840	1,081,240
Investment earnings	283,030	283,030	791,606	508,576
Contributions and donations	402,500	402,500	1,050,839	648,339
Refunds and reimbursements	5,500	5,500	12,739	7,239
Total revenues	<u>2,235,630</u>	<u>2,235,630</u>	<u>4,490,524</u>	<u>2,254,894</u>
EXPENDITURES				
Recreation and culture	8,600	8,600	2,100	6,500
Capital outlay	8,198,366	8,198,366	5,713,753	2,484,613
Total expenditures	<u>8,206,966</u>	<u>8,206,966</u>	<u>5,715,853</u>	<u>2,491,113</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,971,336)</u>	<u>(5,971,336)</u>	<u>(1,225,329)</u>	<u>4,746,007</u>
OTHER FINANCING SOURCES				
Transfers in	2,101,366	2,101,366	5,630,726	3,529,360
Total other financing sources	<u>2,101,366</u>	<u>2,101,366</u>	<u>5,630,726</u>	<u>3,529,360</u>
NET CHANGE IN FUND BALANCES	<u>(3,869,970)</u>	<u>(3,869,970)</u>	<u>4,405,397</u>	<u>8,275,367</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>3,869,970</u>	<u>3,869,970</u>	<u>14,149,230</u>	<u>10,279,260</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,554,627</u>	<u>\$ 18,554,627</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, 2025

	Special Revenue			Capital	Debt Service		Totals
	MSD			Projects	Bond and Interest	Special Assessments	
	Community Playfields	1912 Center	Transit Center	LID Construction			
ASSETS							
Investments	\$ 152,452	\$ 44,689	\$ 18,595		\$ 557,340		\$ 773,076
Property taxes					27,898		27,898
Accounts receivable			45				45
Lease receivable			95,272				95,272
Other					307		307
Total assets	<u>\$ 152,452</u>	<u>\$ 44,689</u>	<u>\$ 113,912</u>	<u>\$ 0</u>	<u>\$ 585,545</u>	<u>\$ 0</u>	<u>\$ 896,598</u>
LIABILITIES							
Accounts payable	\$ 13,010		\$ 141				\$ 13,151
Accrued salaries and benefits	2,265						2,265
Total liabilities	<u>15,275</u>	<u>\$ 0</u>	<u>141</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>15,416</u>
DEFERRED INFLOWS OF RESOURCES							
Leases			86,857				86,857
Unavailable revenue - property taxes					16,292		16,292
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>86,857</u>	<u>0</u>	<u>16,292</u>	<u>0</u>	<u>103,149</u>
FUND BALANCES							
Restricted for:							
Debt service					569,253		569,253
Committed for:							
Working capital	50,872	26,748	7,179				84,799
Assigned for:							
Special revenue fund operations	86,305	17,941	19,735				123,981
Total fund balances	<u>137,177</u>	<u>44,689</u>	<u>26,914</u>	<u>0</u>	<u>569,253</u>	<u>0</u>	<u>778,033</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 152,452</u>	<u>\$ 44,689</u>	<u>\$ 113,912</u>	<u>\$ 0</u>	<u>\$ 585,545</u>	<u>\$ 0</u>	<u>\$ 896,598</u>

CITY OF MOSCOW, IDAHO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	Special Revenue			Capital Projects	Debt Service		Totals
	MSD Community Playfields	1912 Center	Transit Center	LID Construction	Bond and Interest	Special Assessments	
REVENUES							
Property taxes					\$ 1,035,530		\$ 1,035,530
Intergovernmental	\$ 110,485						110,485
Charges for services			\$ 42,253				42,253
Investment earnings	6,325		4,581	\$ 2	15,564		26,472
Refunds and reimbursements	7,032						7,032
Other			108				108
Total revenues	<u>123,842</u>	<u>\$ 0</u>	<u>46,942</u>	<u>2</u>	<u>1,051,094</u>	<u>\$ 0</u>	<u>1,221,880</u>
EXPENDITURES							
16 Current							
General government					500		500
Recreation and culture	133,164	131,271					264,435
Transportation			26,020				26,020
Debt service					860,000		860,000
Principal retirement					186,402		186,402
Interest							
Total expenditures	<u>133,164</u>	<u>131,271</u>	<u>26,020</u>	<u>0</u>	<u>1,046,902</u>	<u>0</u>	<u>1,337,357</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9,322)</u>	<u>(131,271)</u>	<u>20,922</u>	<u>2</u>	<u>4,192</u>	<u>0</u>	<u>(115,477)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	109,091	113,540					222,631
Transfers out	(82,459)		(70,000)	(220)		(35,611)	(188,290)
Total other financing sources (uses)	<u>26,632</u>	<u>113,540</u>	<u>(70,000)</u>	<u>(220)</u>	<u>0</u>	<u>(35,611)</u>	<u>34,341</u>
NET CHANGES IN FUND BALANCES	<u>17,310</u>	<u>(17,731)</u>	<u>(49,078)</u>	<u>(218)</u>	<u>4,192</u>	<u>(35,611)</u>	<u>(81,136)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>119,867</u>	<u>62,420</u>	<u>75,992</u>	<u>218</u>	<u>565,061</u>	<u>35,611</u>	<u>859,169</u>
FUND BALANCES AT END OF YEAR	<u>\$ 137,177</u>	<u>\$ 44,689</u>	<u>\$ 26,914</u>	<u>\$ 0</u>	<u>\$ 569,253</u>	<u>\$ 0</u>	<u>\$ 778,033</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, 2025**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental	\$ 113,625	\$ 110,485	\$ (3,140)
12	836	6,325	5,489
Refunds and Reimbursements		7,032	7,032
Total revenues	<u>114,461</u>	<u>123,842</u>	<u>9,381</u>
EXPENDITURES			
Recreation and culture	<u>209,893</u>	<u>133,164</u>	<u>76,729</u>
Total expenditures	<u>209,893</u>	<u>133,164</u>	<u>76,729</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(95,432)</u>	<u>(9,322)</u>	<u>86,110</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	109,091	109,091	
Transfers out	<u>(82,459)</u>	<u>(82,459)</u>	
Total other financing sources	<u>26,632</u>	<u>26,632</u>	<u>0</u>
NET CHANGES IN FUND BALANCES	(68,800)	17,310	86,110
FUND BALANCES AT BEGINNING OF YEAR	<u>68,800</u>	<u>119,867</u>	<u>51,067</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 0</u></u>	<u><u>\$ 137,177</u></u>	<u><u>\$ 137,177</u></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, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Total revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES			
Recreation and culture	138,500	131,271	7,229
Capital outlay	<u>11,040</u>	<u>11,040</u>	<u>11,040</u>
Total expenditures	<u>149,540</u>	<u>131,271</u>	<u>18,269</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(149,540)</u>	<u>(131,271)</u>	<u>18,269</u>
OTHER FINANCING SOURCES			
Transfers in	<u>113,540</u>	<u>113,540</u>	
Total other financing sources	<u>113,540</u>	<u>113,540</u>	<u>0</u>
NET CHANGES IN FUND BALANCES	(36,000)	(17,731)	18,269
FUND BALANCES AT BEGINNING OF YEAR	<u>36,000</u>	<u>62,420</u>	<u>26,420</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 0</u></u>	<u><u>\$ 44,689</u></u>	<u><u>\$ 44,689</u></u>

CITY OF MOSCOW, IDAHO

TRANSIT CENTER

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL

Year Ended September 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 44,069	\$ 42,253	\$ (1,816)
Investment earnings		4,581	4,581
Other	200	108	(92)
Total revenues	<u>44,269</u>	<u>46,942</u>	<u>2,673</u>
EXPENDITURES			
Transportation	29,265	26,020	3,245
Total expenditures	<u>29,265</u>	<u>26,020</u>	<u>3,245</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>15,004</u>	<u>20,922</u>	<u>5,918</u>
OTHER FINANCING USES			
Transfers out	(70,000)	(70,000)	
Total other financing uses	<u>(70,000)</u>	<u>(70,000)</u>	<u>0</u>
NET CHANGES IN FUND BALANCES	(54,996)	(49,078)	5,918
FUND BALANCES AT BEGINNING OF YEAR	<u>54,996</u>	<u>75,992</u>	<u>20,996</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 26,914</u>	<u>\$ 26,914</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, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Investment earnings		\$ 2	\$ 2
Total revenues	<u>\$ 0</u>	<u>2</u>	<u>2</u>
EXPENDITURES			
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>2</u>	<u>2</u>
OTHER FINANCING USES			
Transfers out		(220)	
Total other financing uses	<u>0</u>	<u>(220)</u>	<u>(220)</u>
NET CHANGES IN FUND BALANCES		(218)	(218)
FUND BALANCES AT BEGINNING OF YEAR	<u>0</u>	<u>218</u>	<u>218</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></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, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 1,046,400	\$ 1,035,530	\$ (10,870)
Investment earnings	14,772	15,564	792
Total revenues	<u>1,061,172</u>	<u>1,051,094</u>	<u>(10,078)</u>
EXPENDITURES			
General government	500	500	
Debt service			
Principal retirement	860,000	860,000	
Interest	186,400	186,402	(2)
Total expenditures	<u>1,046,900</u>	<u>1,046,902</u>	<u>(2)</u>
NET CHANGES IN FUND BALANCES	14,272	4,192	(10,080)
FUND BALANCES AT BEGINNING OF YEAR	<u>(14,272)</u>	<u>565,061</u>	<u>579,333</u>
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 569,253</u>	<u>\$ 569,253</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, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Total revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES			
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING USES			
Transfers out	<u>(35,611)</u>	<u>(35,611)</u>	<u>0</u>
Total other financing uses	<u>(35,611)</u>	<u>(35,611)</u>	<u>0</u>
NET CHANGES IN FUND BALANCES	<u>(35,611)</u>	<u>(35,611)</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>35,611</u>	<u>35,611</u>	
FUND BALANCES AT END OF YEAR	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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.

CITY OF MOSCOW, IDAHO

WATER

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 7,669,130	\$ 8,070,643	\$ 401,513
Investment revenues (losses)	368,174	511,072	142,898
Other	665,527	417,394	(248,133)
Total revenues	<u>8,702,831</u>	<u>8,999,109</u>	<u>296,278</u>
EXPENSES			
Current			
Water distribution	4,298,952	4,293,411	5,541
Debt service			
Principal retirement	356,594	360,987	(4,393)
Interest	179,827	190,477	(10,650)
Capital outlay	2,057,437	1,483,929	573,508
Total expenses	<u>6,892,810</u>	<u>6,328,804</u>	<u>564,006</u>
EXCESS OF REVENUES OVER EXPENSES	<u>1,810,021</u>	<u>2,670,305</u>	<u>860,284</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,969,572	402,745	(2,566,827)
Transfers out	(4,300,061)	(437,059)	3,863,002
Total other financing sources (uses)	<u>(1,330,489)</u>	<u>(34,314)</u>	<u>1,296,175</u>
NET CHANGES IN FUND BALANCES	479,532	2,635,991	2,156,459
FUND BALANCE, BEGINNING OF YEAR	<u>(479,532)</u>	<u>2,903,744</u>	<u>3,383,276</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 5,539,735</u>	<u>\$ 5,539,735</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 2,635,991	
BUDGETED REVENUES AND EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Debt service principal retirement		360,987	
Capital outlay		1,483,929	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
Loss on disposition of asset		(127,218)	
Capital contributions		1,442,417	
PERSI retirement actuarial charges		31,237	
Depreciation		(985,810)	
CHANGE IN NET POSITION		<u>\$ 4,841,533</u>	

CITY OF MOSCOW, IDAHO

SEWER

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 9,084,809	\$ 9,404,039	\$ 319,230
Investment revenues (losses)	842,900	1,308,182	465,282
Other	188,500	430,218	241,718
Total revenues	<u>10,116,209</u>	<u>11,142,439</u>	<u>1,026,230</u>
EXPENSES			
Current			
Sewer collection and treatment	4,077,220	5,196,431	(1,119,211)
Debt service			
Principal retirement	365,000	365,000	
Interest	37,696	37,696	
Capital outlay	5,695,490	717,932	4,977,558
Total expenses	<u>10,175,406</u>	<u>6,317,059</u>	<u>3,858,347</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(59,197)</u>	<u>4,825,380</u>	<u>4,884,577</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	4,068,345	207,712	(3,860,633)
Transfers out	(5,539,537)	(435,533)	5,104,004
Total other financing sources (uses)	<u>(1,471,192)</u>	<u>(227,821)</u>	<u>1,243,371</u>
NET CHANGES IN FUND BALANCES	(1,530,389)	4,597,559	6,127,948
FUND BALANCE, BEGINNING OF YEAR	<u>1,530,389</u>	<u>24,952,461</u>	<u>23,422,072</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 29,550,020</u>	<u>\$29,550,020</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 4,597,559	
BUDGETED EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Debt service principal retirement		365,000	
Capital outlay		717,932	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
PERSI retirement actuarial charges		31,996	
Capital contributions		1,376,939	
Depreciation		<u>(1,108,662)</u>	
CHANGE IN NET POSITION		<u>\$ 5,980,764</u>	

CITY OF MOSCOW, IDAHO

STORMWATER

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 1,314,483	\$ 1,265,916	\$ (48,567)
Investment revenues	15,081	34,561	19,480
Other	1,000	66	(934)
Total revenues (losses)	<u>1,330,564</u>	<u>1,300,543</u>	<u>(30,021)</u>
EXPENSES			
Current			
Stormwater collection and treatment	909,338	882,771	26,567
Capital outlay	<u>27,500</u>	<u>2,895</u>	<u>24,605</u>
Total expenses	<u>936,838</u>	<u>885,666</u>	<u>51,172</u>
EXCESS OF REVENUES OVER EXPENSES	<u>393,726</u>	<u>414,877</u>	<u>21,151</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	159,549	25,660	(133,889)
Transfers out	<u>(383,883)</u>	<u>(48,596)</u>	<u>335,287</u>
Total other financing sources (uses)	<u>(224,334)</u>	<u>(22,936)</u>	<u>201,398</u>
NET CHANGES IN FUND BALANCES	169,392	391,941	222,549
FUND BALANCE, BEGINNING OF YEAR	<u>(169,392)</u>	<u>403,605</u>	<u>572,997</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 795,546</u>	<u>\$ 795,546</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 391,941	
BUDGETED EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Capital outlay		2,895	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
PERSI retirement actuarial charges		10,795	
Capital contributions		1,255,513	
Depreciation		<u>(35,372)</u>	
CHANGE IN NET POSITION		<u>\$ 1,625,772</u>	

CITY OF MOSCOW, IDAHO

SANITATION

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL
Year Ended September 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 6,681,707	\$ 7,141,273	\$ 459,566
Investment revenues	392,915	593,626	200,711
Other	250	8,032	7,782
Total revenues	<u>7,074,872</u>	<u>7,742,931</u>	<u>668,059</u>
EXPENSES			
Current			
Collection services	3,387,565	3,491,868	(104,303)
Transfer station	2,887,258	2,824,459	62,799
Recycling and compost	289,167	250,732	38,435
Capital outlay	150,000	187,141	(37,141)
Total expenses	<u>6,713,990</u>	<u>6,754,200</u>	<u>(40,210)</u>
EXCESS OF REVENUES OVER EXPENSES	<u>360,882</u>	<u>988,731</u>	<u>627,849</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	70,650	200,288	129,638
Transfers out	(256,833)	(166,568)	90,265
Total other financing sources (uses)	<u>(186,183)</u>	<u>33,720</u>	<u>219,903</u>
NET CHANGES IN FUND BALANCES	174,699	1,022,451	847,752
FUND BALANCE, BEGINNING OF YEAR	<u>(174,699)</u>	<u>13,041,511</u>	<u>13,216,210</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 14,063,962</u>	<u>\$14,063,962</u>
RECONCILIATION OF CHANGES IN FUND BALANCE - BUDGETARY BASIS TO CHANGE IN NET POSITION			
Net changes in fund balances - budgetary basis		\$ 1,022,451	
BUDGETED EXPENSES, WHICH DO NOT AFFECT NET POSITION			
Capital outlay		187,141	
NONCASH, NONBUDGET ACTIVITY, WHICH AFFECTS NET POSITION			
PERSI retirement actuarial charges		4,639	
Depreciation		(31,231)	
Post closure care costs		<u>(98,657)</u>	
CHANGE IN NET POSITION		<u>\$ 1,084,343</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.

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION

September 30, 2025

	Fleet Management	Information Systems	Total
ASSETS			
CURRENT ASSETS			
Cash		\$ 10,000	\$ 10,000
Accounts receivable	\$ 5,344		5,344
Investments	5,631,286	1,746,873	7,378,159
Total current assets	<u>5,636,630</u>	<u>1,756,873</u>	<u>7,393,503</u>
CAPITAL ASSETS			
Land	47,000		47,000
Construction in progress	778,837	1,577,559	2,356,396
Buildings and improvements	286,875		286,875
Vehicles	10,890,154		10,890,154
Equipment	2,939,318	1,883,575	4,822,893
Right of use asset		25,600	25,600
Accumulated depreciation	(9,154,789)	(1,523,810)	(10,678,599)
Accumulated amortization		(9,309)	(9,309)
Total capital assets	<u>5,787,395</u>	<u>1,953,615</u>	<u>7,741,010</u>
Total assets	<u>11,424,025</u>	<u>3,710,488</u>	<u>15,134,513</u>
DEFERRED OUTFLOWS OF RESOURCES			
Defined benefit pension	<u>44,727</u>	<u>37,569</u>	<u>82,296</u>
LIABILITIES			
Accounts payable	34,924	34,482	69,406
Compensated absences payable	34,144	33,040	67,184
Lease liability		17,941	17,941
Net pension liability	<u>120,206</u>	<u>121,298</u>	<u>241,504</u>
Total liabilities	<u>189,274</u>	<u>206,761</u>	<u>396,035</u>
DEFERRED INFLOWS OF RESOURCES			
Defined benefit pension	<u>81,518</u>	<u>141,902</u>	<u>223,420</u>
NET POSITION			
Net investment in capital assets	5,787,395	1,935,674	7,723,069
Restricted for future capital purchases	<u>5,410,565</u>	<u>1,463,720</u>	<u>6,874,285</u>
Total net position	<u>\$ 11,197,960</u>	<u>\$ 3,399,394</u>	<u>\$ 14,597,354</u>

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
Year Ended September 30, 2025

	Fleet Management	Information Systems	Total
OPERATING REVENUES			
Charges for services	\$ 969,894	\$ 1,681,889	\$ 2,651,783
Total operating revenues	<u>969,894</u>	<u>1,681,889</u>	<u>2,651,783</u>
OPERATING EXPENSES			
Costs of services	729,412	859,872	1,589,284
Administration	360,286	506,814	867,100
Depreciation and amortization	1,164,289	109,634	1,273,923
Total operating expenses	<u>2,253,987</u>	<u>1,476,320</u>	<u>3,730,307</u>
OPERATING INCOME (LOSS)	<u>(1,284,093)</u>	<u>205,569</u>	<u>(1,078,524)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	270,584	124,634	395,218
Interest expense		(820)	(820)
Net pension expense	8,318	11,343	19,661
Loss on disposition of assets	(1,716)		(1,716)
Total nonoperating revenues	<u>277,186</u>	<u>135,157</u>	<u>412,343</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(1,006,907)</u>	<u>340,726</u>	<u>(666,181)</u>
CONTRIBUTIONS AND TRANSFERS			
Transfers in	943,495	19,120	962,615
Transfers out		(1,398,950)	(1,398,950)
Total contributions and transfers	<u>943,495</u>	<u>(1,379,830)</u>	<u>(436,335)</u>
CHANGE IN NET POSITION	<u>(63,412)</u>	<u>(1,039,104)</u>	<u>(1,102,516)</u>
NET POSITION AT BEGINNING OF YEAR	11,263,673	4,441,099	15,704,772
RESTATEMENT - CHANGE IN ACCOUNTING PRINCIPLE	<u>(2,301)</u>	<u>(2,601)</u>	<u>(4,902)</u>
NET POSITION AT END OF YEAR	<u><u>\$ 11,197,960</u></u>	<u><u>\$ 3,399,394</u></u>	<u><u>\$ 14,597,354</u></u>

CITY OF MOSCOW, IDAHO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

Year Ended September 30, 2025

	Fleet Management	Information Systems	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 999,626	\$ 1,714,794	\$ 2,714,420
Payments to suppliers	(769,001)	(1,222,661)	(1,991,662)
Payments to employees	(358,007)	(511,219)	(869,226)
Net cash used by operating activities	<u>(127,382)</u>	<u>(19,086)</u>	<u>(146,468)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds		(1,398,950)	(1,398,950)
Transfers from other funds	943,495	19,120	962,615
Net cash provided (used) by noncapital financing activities	<u>943,495</u>	<u>(1,379,830)</u>	<u>(436,335)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(2,358,511)	(1,173,453)	(3,531,964)
Principal paid on capital debt		(1,858)	(1,858)
Interest paid on capital debt		(820)	(820)
Net cash used by capital financing activities	<u>(2,358,511)</u>	<u>(1,176,131)</u>	<u>(3,534,642)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net investment activity in local government investment pool	1,286,895	1,956,297	3,243,192
Proceeds from sales and maturities of investments		500,000	500,000
Purchase of investments	(15,081)	(5,884)	(20,965)
Interest received	270,584	124,634	395,218
Net cash provided by investing activities	<u>1,542,398</u>	<u>2,575,047</u>	<u>4,117,445</u>
Net change in cash	0	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>0</u>	<u>10,000</u>	<u>10,000</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (1,284,093)	\$ 205,569	\$ (1,078,524)
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	1,164,289	109,634	1,273,923
Changes in:			
Accounts receivable	29,732	32,905	62,637
Accounts payable	(39,589)	(362,789)	(402,378)
Payroll payable	515	(838)	(323)
Other assets and liabilities	1,764	(3,567)	(1,803)
Net cash used by operating activities	<u>\$ (127,382)</u>	<u>\$ (19,086)</u>	<u>\$ (146,468)</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



STATISTICAL SECTION

**City of Moscow, Idaho
Statistical Section
(Unaudited)**

This part of the City of Moscow’s annual comprehensive 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.

Contents	Page
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	114
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	119
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	126
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	128
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)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Governmental Activities										
Net Investment in capital assets	\$42,402,937	\$42,494,877	\$44,171,088	\$38,800,498	\$39,815,325	\$49,573,717	\$54,348,184	\$62,801,695	\$63,680,610	\$71,200,955
Restricted	3,323,418	3,143,511	2,896,395	11,507,641	3,009,701	2,854,415	1,595,984	1,900,160	1,836,636	2,966,023
Unrestricted	11,817,712	13,849,018	14,772,529	13,649,830	22,322,832	21,586,415	26,079,616	26,888,150	29,927,845	28,822,638
Total governmental activities net position	<u>\$57,544,067</u>	<u>\$59,487,406</u>	<u>\$61,840,012</u>	<u>\$63,957,969</u>	<u>\$65,147,858</u>	<u>\$74,014,547</u>	<u>\$82,023,784</u>	<u>\$91,590,005</u>	<u>\$95,445,091</u>	<u>\$102,989,616</u>
Business-type Activities										
Net Investment in capital assets	\$24,625,818	\$26,256,354	\$28,553,421	\$29,036,370	\$30,917,443	\$34,038,247	\$36,457,066	\$41,034,414	\$43,817,472	\$49,992,838
Restricted	14,709,203	15,622,009	16,385,982	20,093,558	27,984,651	28,754,412	29,803,266	27,382,162	39,393,205	50,445,188
Unrestricted	7,940,392	10,367,567	13,429,605	15,072,677	10,106,131	12,041,375	12,452,988	17,110,445	12,163,850	8,453,694
Total business-type activities net position	<u>\$47,275,413</u>	<u>\$52,245,930</u>	<u>\$58,369,008</u>	<u>\$64,202,605</u>	<u>\$69,008,225</u>	<u>\$74,834,034</u>	<u>\$78,713,320</u>	<u>\$85,527,021</u>	<u>\$95,374,527</u>	<u>\$108,891,720</u>
Primary Government										
Net Investment in capital assets	\$67,028,755	\$68,751,231	\$72,724,509	\$67,836,868	\$70,732,768	\$83,611,964	\$90,805,250	\$103,836,109	\$107,498,082	\$121,193,793
Restricted	18,032,621	18,765,520	19,282,377	31,601,199	30,994,352	31,608,827	31,399,250	29,282,322	41,229,841	53,411,211
Unrestricted	19,758,104	24,216,585	28,202,134	28,722,507	32,428,963	33,627,790	38,532,604	43,998,595	42,091,695	37,276,332
Total primary government net position	<u>\$104,819,480</u>	<u>\$111,733,336</u>	<u>\$120,209,020</u>	<u>\$128,160,574</u>	<u>\$134,156,083</u>	<u>\$148,848,581</u>	<u>\$160,737,104</u>	<u>\$177,117,026</u>	<u>\$190,819,618</u>	<u>\$211,881,336</u>

Schedule 2

City of Moscow

Changes in Net Position, Last Ten Fiscal Years

(accrual basis of accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenses										
Governmental Activities:										
General Government	\$ 5,976,857	\$ 5,954,035	\$ 6,466,636	\$ 6,644,788	\$ 7,292,640	\$ 6,653,388	\$ 9,173,761	\$ 9,134,701	\$ 11,726,611	\$ 8,298,267
Public Safety	6,944,507	7,241,400	7,224,416	7,692,487	7,691,147	6,914,806	7,220,500	8,191,775	8,710,021	8,640,814
Highways and Streets	2,342,327	2,470,955	3,339,330	3,459,802	5,567,489	3,215,785	3,254,599	3,851,366	3,866,649	4,275,491
Recreation and Culture	3,139,717	3,127,109	3,268,196	3,559,033	3,285,072	3,318,368	4,792,595	3,865,506	4,113,102	4,145,310
Interest on long-term debt	9,367	2,767	(15,016)	142,962	317,933	227,044	213,408	156,875	65,966	39,525
Total governmental activities expenses	18,412,775	18,796,266	20,283,562	21,499,072	24,154,281	20,329,391	24,654,863	25,200,223	28,482,349	25,399,407
Business-type Activities:										
Water	2,611,387	2,806,438	2,673,222	3,064,916	3,353,170	3,143,544	3,483,918	3,640,484	4,283,079	5,438,461
Sewer	4,124,504	4,339,398	4,143,667	4,277,695	4,663,589	4,380,561	4,219,848	4,610,142	4,620,866	6,310,793
Sanitation	4,217,918	4,025,778	4,236,772	4,378,824	4,615,299	4,705,275	5,009,635	5,393,911	6,224,733	6,692,308
Stormwater							456,354	630,338	676,855	907,348
Total business-type activities expenses	10,953,809	11,171,614	11,053,661	11,721,435	12,632,058	12,229,380	13,169,755	14,274,875	15,805,533	19,348,910
Total primary government expenses	\$29,366,584	\$ 29,967,880	\$ 31,337,223	\$ 33,220,507	\$ 36,786,339	\$32,558,771	\$ 37,824,618	\$ 39,475,098	\$ 44,287,882	\$ 44,748,317
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government	\$ 3,164,056	\$ 3,273,252	\$ 3,134,796	\$ 3,167,669	\$ 3,675,275	\$ 3,604,013	\$ 3,851,254	\$ 4,663,913	\$ 4,481,084	\$ 6,929,189
Public Safety	1,544,973	1,544,445	1,547,700	1,692,402	1,689,153	1,790,901	1,700,139	1,785,049	1,854,021	1,935,089
Highways and Streets	350,384	370,228	424,833	347,716	345,030	345,572	345,185	370,484	73,250	548,600
Culture and Recreation	621,210	618,688	609,665	612,998	222,216	574,630	705,237	715,099	774,857	875,246
Operating grants and contributions	1,298,086	1,311,307	1,327,481	1,635,086	1,264,612	2,439,586	2,339,353	1,567,705	3,461,327	1,335,888
Capital grants and contributions	1,671,816	469,146	1,540,153	891,274	948,620	2,694,086	3,358,315	3,708,069	502,974	3,669,679
Total governmental activities program revenues	8,650,525	7,587,066	8,584,628	8,347,145	8,144,906	11,448,788	12,299,483	12,810,319	11,147,513	15,293,691
Business-type Activities:										
Charges for services:										
Water	4,838,492	5,212,423	5,475,945	5,836,424	5,872,184	6,526,141	6,466,775	7,102,705	7,439,150	8,080,444
Sewer	6,916,401	7,288,980	7,615,300	8,086,780	8,336,185	8,379,330	8,601,773	8,900,756	9,054,117	9,420,517
Sanitation	5,374,754	5,681,081	5,927,039	6,270,995	6,271,840	6,436,307	6,558,333	6,941,553	6,895,633	7,149,305
Stormwater							1,163,513	1,203,195	1,105,208	1,265,982
Capital grants and contributions	830,553	1,075,806	1,362,238	1,288,501	860,185	1,460,008	482,094	1,779,153	2,146,804	4,896,202
Total business-type activities program revenues	17,960,200	19,258,290	20,380,522	21,482,700	21,340,394	22,801,786	23,272,488	25,927,362	26,640,912	30,812,450
Total primary government program revenues	\$26,610,725	\$ 26,845,356	\$ 28,965,150	\$ 29,829,845	\$ 29,485,300	\$34,250,574	\$ 35,571,971	\$ 38,737,681	\$ 37,788,425	\$ 46,106,141
Net Revenue (Expense)										
Governmental activities	\$ (9,762,250)	\$ (11,209,200)	\$ (11,698,934)	\$ (13,151,927)	\$ (16,009,375)	\$ (8,880,603)	\$ (12,355,380)	\$ (12,389,904)	\$ (17,334,836)	\$ (10,105,716)
Business-type activities	7,006,391	8,086,676	9,326,861	9,761,265	8,708,336	10,572,406	10,102,733	11,652,487	10,835,379	11,463,540
Total primary government net (expense) revenue	\$ (2,755,859)	\$ (3,122,524)	\$ (2,372,073)	\$ (3,390,662)	\$ (7,301,039)	\$ 1,691,803	\$ (2,252,647)	\$ (737,417)	\$ (6,499,457)	\$ 1,357,824

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Schedule 2 is continued on Page 111

Schedule 2 (Continued)
City of Moscow
Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property taxes	\$ 5,482,880	\$ 5,591,688	\$ 5,764,448	\$ 5,722,147	\$ 7,259,097	\$ 7,437,427	\$ 7,874,875	\$ 7,958,859	\$ 8,336,430	\$ 8,746,599
Sales taxes	544,653	584,051	638,480	682,884	771,140	2,573,291	2,749,482	2,857,335	2,896,389	2,944,953
Franchise taxes	1,219,095	1,251,646	1,262,269	1,238,435	1,267,438	1,306,722	1,312,134	1,356,072	1,753,576	1,647,330
Road and bridge taxes	662,056	694,538	720,706	773,989	821,804	854,704	1,786,012	1,341,022	1,390,410	1,944,112
Alcoholic beverage taxes	574,509	581,702	578,182	581,851	607,913	659,823	582,294	580,425	532,315	512,223
State Revenue Sharing	951,454	985,311	1,039,711	1,079,643	1,180,613					
Unrestricted investment earnings	63,281	114,647	330,119	453,622	558,186	30,694	(438,315)	1,288,200	2,240,448	1,677,709
Gain (loss) on sale of capital assets	60,140	21,873	32,833	26,921	(37,513)	42,208	903,163	34,491	16,600	(1,716)
Transfers	3,354,112	3,327,083	3,684,792	4,710,392	4,738,894	4,842,423	5,594,972	6,539,720	4,023,754	251,351
Total governmental activities	<u>12,912,180</u>	<u>13,152,539</u>	<u>14,051,540</u>	<u>15,269,884</u>	<u>17,167,572</u>	<u>17,747,292</u>	<u>20,364,617</u>	<u>21,956,124</u>	<u>21,189,922</u>	<u>17,722,561</u>
Business-type Activities:										
Unrestricted investment earnings	147,036	216,526	483,871	779,973	836,178	95,826	(628,475)	1,700,934	3,035,280	2,447,441
Gain (loss) on sale of capital assets	30,375	(5,602)	(2,862)	2,750					601	(127,218)
Transfers	(3,354,112)	(3,327,083)	(3,684,792)	(4,710,391)	(4,738,894)	(4,842,423)	(5,594,972)	(6,539,720)	(4,023,754)	(251,351)
Total business-type activities	<u>(3,176,701)</u>	<u>(3,116,159)</u>	<u>(3,203,783)</u>	<u>(3,927,668)</u>	<u>(3,902,716)</u>	<u>(4,746,597)</u>	<u>(6,223,447)</u>	<u>(4,838,786)</u>	<u>(987,873)</u>	<u>2,068,872</u>
Total primary government activities	<u>\$ 9,735,479</u>	<u>\$ 10,036,380</u>	<u>\$ 10,847,757</u>	<u>\$ 11,342,216</u>	<u>\$ 13,264,856</u>	<u>\$ 13,000,695</u>	<u>\$ 14,141,170</u>	<u>\$ 17,117,338</u>	<u>\$ 20,202,049</u>	<u>\$ 19,791,433</u>
Total Change in Net Position										
Governmental activities	\$ 3,149,930	\$ 1,943,339	\$ 2,352,606	\$ 2,117,957	\$ 1,158,197	\$ 8,866,689	\$ 8,009,237	\$ 9,566,220	\$ 3,855,086	\$ 7,616,845
Business-type activities	3,829,690	4,970,517	6,123,078	5,833,597	4,805,620	5,825,809	3,879,286	6,813,701	9,847,506	13,532,412
Total primary government activities	<u>\$ 6,979,620</u>	<u>\$ 6,913,856</u>	<u>\$ 8,475,684</u>	<u>\$ 7,951,554</u>	<u>\$ 5,963,817</u>	<u>\$ 14,692,498</u>	<u>\$ 11,888,523</u>	<u>\$ 16,379,921</u>	<u>\$ 13,702,592</u>	<u>\$ 21,149,257</u>

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Notes: Water and Sewer rates have risen over the last years due to raising capital to replace aging infrastructure and to meet DEQ requirements.
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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Fund										
Restricted								\$ 62,136	\$ 157,973	\$ 195,982
Committed	\$ 3,744,137	\$ 3,886,546	\$ 4,060,783	\$ 4,290,902	\$ 4,319,648	\$ 4,739,782	\$ 5,136,200	\$ 5,322,346	\$ 5,102,531	\$ 5,243,208
Assigned	545,323	559,884	547,943	534,964	699,313	828,665	799,559	832,623	807,792	934,620
Unassigned	862,002	714,414	823,972	808,652	844,904	1,672,396	2,176,235	3,867,262	722,361	348,893
Total General Fund	\$ 5,151,462	\$ 5,160,844	\$ 5,432,698	\$ 5,634,518	\$ 5,863,865	\$ 7,240,843	\$ 8,111,994	\$ 10,084,367	\$ 6,790,657	\$ 6,722,703
All Other Governmental Funds										
Restricted	\$ 3,323,418	\$ 3,143,511	\$ 2,957,383	\$ 11,573,632	\$ 3,066,028	\$ 2,946,301	\$ 1,753,234	\$ 1,999,589	\$ 1,917,777	\$ 1,705,539
Committed	1,660,792	1,725,624	1,785,525	1,734,791	1,529,990	1,687,237	2,090,836	1,853,772	1,905,893	1,833,530
Assigned	5,157,474	5,767,128	6,027,391	4,344,973	12,002,095	6,366,242	8,983,687	8,410,341	15,483,610	19,645,447
Total All Other Governmental Funds	\$ 10,141,684	\$ 10,636,263	\$ 10,770,299	\$ 17,653,396	\$ 16,598,113	\$ 10,999,780	\$ 12,827,757	\$ 12,263,702	\$ 19,307,280	\$ 23,184,516
Total Governmental Funds	\$ 15,293,146	\$ 15,797,107	\$ 16,202,997	\$ 23,287,914	\$ 22,461,978	\$ 18,240,623	\$ 20,939,751	\$ 22,348,069	\$ 26,097,937	\$ 29,907,219

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Schedule 4
City of Moscow
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes (see Schedule 5)	\$ 8,474,296	\$ 8,695,726	\$ 8,965,204	\$ 9,030,688	\$ 10,694,924	\$ 12,829,065	\$ 14,316,525	\$ 13,990,989	\$ 14,879,973	\$ 15,836,138
Licenses and permits	618,929	867,280	811,174	610,553	744,375	923,713	934,269	876,810	1,232,056	1,010,171
Intergovernmental	3,163,132	2,663,392	3,632,762	2,982,593	3,528,136	3,188,553	4,704,434	5,004,959	3,729,589	4,129,072
Charges for services	2,231,946	2,289,409	2,346,564	2,392,539	2,045,865	2,462,806	2,540,982	2,613,477	2,389,508	5,809,119
Fines and penalties	161,804	131,705	124,657	163,804	127,825	175,352	130,057	177,414	196,077	230,089
Special Assessments	12,874	36,303	9,139	3,121	5,549	5,964	-	-	-	-
Investment earnings	63,281	96,597	247,830	332,600	443,121	20,508	(253,225)	835,481	1,452,271	1,282,491
Contributions and donations	36,852	62,123	155,093	70,517	32,299	503,001	576,125	464,804	91,673	1,115,362
Refunds and reimbursements	387,464	167,131	119,726	218,423	188,172	186,988	377,261	829,197	241,631	232,762
Other revenues	81,560	84,637	112,379	69,978	67,214	110,591	112,910	166,082	158,707	115,333
Total revenues	15,232,138	15,094,303	16,524,528	15,874,816	17,877,480	20,406,541	23,439,338	24,959,213	24,371,485	29,760,537
Expenditures										
General government	4,252,336	4,268,791	4,496,326	4,437,178	3,605,469	3,174,489	5,235,741	5,356,509	7,907,116	5,537,891
Public Safety	6,635,677	6,980,553	6,878,441	7,568,343	7,860,743	6,778,980	7,097,804	7,730,030	8,135,195	8,088,619
Recreation and Culture	2,596,231	2,602,558	2,719,025	2,957,406	2,618,343	2,818,449	4,279,801	3,342,628	3,515,908	3,510,303
Transportation	1,433,275	1,553,472	1,702,201	1,644,189	1,700,111	1,822,575	1,624,075	2,121,809	2,048,556	2,220,009
Capital Outlay	2,016,366	1,370,507	3,118,153	5,542,415	4,604,942	11,036,141	5,906,683	7,963,513	2,067,712	5,883,606
Debt Service										
Principal	220,000	225,000	235,000		680,000	735,000	765,000	795,000	830,000	860,000
Interest	20,400	13,800	7,050	121,528	314,288	273,340	247,534	219,277	219,600	186,402
Bond issuance costs										
Total expenditures	17,174,285	17,014,681	19,156,196	22,271,059	21,383,896	26,638,974	25,156,638	27,528,766	24,724,087	26,286,830
Excess of revenues over (under) expenditures	(1,942,147)	(1,920,378)	(2,631,668)	(6,396,243)	(3,506,416)	(6,232,433)	(1,717,300)	(2,569,553)	(352,602)	3,473,707
Other Financing Sources (Uses)										
Transfers in	7,010,578	7,138,333	8,210,203	10,258,856	17,963,833	9,752,090	11,844,562	11,330,197	14,188,296	8,718,817
Transfers out	(4,522,422)	(4,707,834)	(5,172,645)	(6,539,225)	(15,315,045)	(7,741,012)	(8,327,821)	(7,352,326)	(10,085,826)	(8,383,242)
Capital Contributions										
Bond proceeds				8,465,000						
Bond Premiums				1,296,529						
Gain (loss) on sale of assets							899,687			
Total other financing sources (uses)	2,488,156	2,430,499	3,037,558	13,481,160	2,648,788	2,011,078	4,416,428	3,977,871	4,102,470	335,575
Net change in fund balances	\$ 546,009	\$ 510,121	\$ 405,890	\$ 7,084,917	\$ (857,628)	\$ (4,221,355)	\$ 2,699,128	\$ 1,408,318	\$ 3,749,868	\$ 3,809,282
Debt service as a percentage of noncapital expenditures	1.59%	1.53%	1.51%	0.73%	5.93%	6.46%	5.26%	5.18%	4.63%	5.13%

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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	Alcoholic Beverage	Road and Bridge	Total
2016	5,474	545	1,219	574	662	8,474
2017	5,584	584	1,252	582	694	8,696
2018	5,766	638	1,262	578	721	8,965
2019	5,754	683	1,238	582	774	9,031
2020	7,227	771	1,267	608	822	10,695
2021	7,434	2,573	1,307	660	855	12,829
2022	7,887	2,749	1,312	582	1,786	14,316
2023	7,856	2,857	1,356	581	1,341	13,991
2024	8,307	2,896	1,753	532	1,390	14,878
2025	8,787	2,944	1,647	512	1,944	15,834
Change 2016-2025	60.5%	440.2%	35.1%	-10.8%	193.7%	86.9%

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Notes:

State Sales Tax Revenue Sharing was reclassified to Sales Tax from Intergovernmental Revenue in FY2021.
Road and Bridge tax increased beginning in 2022 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
2016	983,934,274	417,831,967	303,965,014	43,050,888	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
2023	2,138,435,679	644,986,508	470,977,139	64,781,487	10,262,138	478,322	3,587,700	2,860,900,778	3.576	2,375,595,479
2024	2,250,904,344	702,537,933	478,556,056	91,984,062	10,277,695	90,312	6,472,050	3,060,762,629	3.477	2,565,366,516
2025	2,280,919,594	776,304,797	478,832,720	93,253,438	9,731,449	378,528	9,350,213	3,165,439,118	3.535	2,667,146,208

Note: Latah County assesses property values at 100% of market.

Schedule 7
City of Moscow
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rates			Overlapping Rates		
	Basic Rate	General Obligation Debt Service	Total Direct Rate	Latah County	Moscow School District No. 281 Levy	Other Levy
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
2023	3.134	0.442	3.576	2.752	3.862	1.796
2024	3.070	0.408	3.478	2.739	3.633	1.779
2025	3.143	0.392	3.535	2.785	3.517	1.769

Source: 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**

	2025			2016		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Schweitzer Engineering	56,441,607	1	1.78%			
Schweitzer Engineering Laboratories Inc	23,681,411	2	0.75%			
Hill Rental Properties LLC	23,327,680	3	0.74%	14,937,000	2	1.03%
Northwest River Supplies Inc	18,307,500	4	0.58%			
HRA Moscow LLC	17,142,160	5	0.54%			
University of Idaho	14,240,700	6	0.45%			
117 The Grove Apartments	13,977,700	7	0.44%	13,851,100	3	0.96%
Gritman Medical Center	13,316,908	8	0.42%			
Moscow 649 Realty llc	13,192,287	9	0.42%			
Wal-Mart Real Estate Bus Trust	11,368,100	10	0.36%	10,940,000	4	0.76%
Avista Corp				6,695,981	7	0.46%
Good Samaritan Society				4,678,472	10	0.32%
Hagadone Hospitality				4,759,700	8	0.33%
Eastside Marketplace				4,508,250	9	0.31%
P.E.M Management, LLC				15,553,765	1	1.08%
Gritman Medical Park				8,139,750	5	0.56%
Blum Properties 2 LLC				8,094,900	6	0.56%
Total	<u>\$ 204,996,053</u>		<u>6.48%</u>	<u>\$ 92,158,918</u>		<u>6.38%</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		
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%	74,590		5,445,920	96.11%
2020	7,164,617	7,109,085	99.22%	45,727		7,154,812	99.86%
2021	5,730,141	5,691,032	99.32%	22,076		5,713,108	99.70%
2022	7,859,905	7,647,937	97.30%	86,074		7,734,011	98.40%
2023	8,214,483	7,799,289	94.95%	0		7,799,289	94.95%
2024	8,614,902	8,118,874	94.24%	0		8,118,874	94.24%
2025	9,088,502	8,557,272	94.15%	0		8,557,272	94.15%

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Source: Latah County

Schedule 10
City of Moscow
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-type Activities		Total City Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Leases	Sewer Revenue Bonds	Interim Financing			
2016	493,099	0	8,777,101	1,476,865	10,747,065	1.24%	429
2017	257,066	0	7,900,707	2,565,046	10,722,819	1.12%	423
2018	0	0	6,953,956	3,815,924	10,769,880	1.08%	428
2019	9,761,529	0	5,999,165	3,927,881	19,688,575	1.83%	764
2020	9,068,548	0	4,979,582	4,300,000	18,348,130	1.71%	714
2021	8,290,844	0	3,999,582	4,127,576	16,418,002	1.43%	628
2022	7,459,595	23,078	2,949,791	3,951,250	14,383,714	1.10%	556
2023	6,573,178	21,509	1,875,000	3,770,935	12,240,622	0.89%	466
2024	5,625,019	19,799	1,520,000	7,886,767	15,051,585	1.04%	570
2025	4,621,296	17,940	1,155,000	7,525,778	13,320,014	0.88%	495

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.

General Obligation Bonds and Sewer Revenue Bonds columns includes unamortized premium on bonds.

Interim Financing includes Water Revenue Bonds series 2020 and series 2024 from the Idaho Department of Environmental Quality.

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.

GASB 87 on Lease Accounting was implemented in FY2022.

Schedule 11
City of Moscow
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	<u>General Bonded Debt Outstanding</u>		Resources Restricted to Paying Principal	Net General Bonded Debt	Percentage of Actual Taxable Value of Property ^a	Per Capita ^b
	General Obligation Bonds	Bond Premium				
2016	460,000	33,099	85,223	407,876	0.04%	16.28
2017	235,000	22,066	78,516	178,550	0.02%	7.05
2018						
2019	8,465,000	1,296,529	8,820,391	941,138	0.07%	36.62
2020	7,785,000	1,283,548	366,550	8,701,998	0.58%	338.57
2021	7,050,000	1,240,844	420,171	7,870,673	0.51%	301.24
2022	6,285,000	1,174,595	505,105	6,954,490	0.35%	269.03
2023	5,490,000	1,083,178	549,812	6,023,366	0.25%	229.47
2024	4,660,000	965,019	565,061	5,059,958	0.20%	191.76
2025	3,800,000	821,296	569,253	4,052,043	0.15%	150.67

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.

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Schedule 12
City of Moscow
Direct and Overlapping Government Activities Debt

	<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				
Bonds Payable	\$ 3,800,000	\$ 3,800,000	80%	\$ 3,040,000
Unamortized Premium on Bonds	\$ 821,296	\$ 821,296	80%	\$ 657,037
Lease Payable	\$ 17,941	\$ 17,941	80%	\$ 14,353
Overlapping:				
Moscow School District No. 281	\$ 5,178,159	\$ 5,178,159	100%	\$ 5,178,159
Latah County Cemetery District				
Library				
Road District				
Total	<u>\$ 9,817,396</u>	<u>\$ 9,817,396</u>		<u>\$ 8,889,548</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 2025

Assessed Market Valuation:	
Assessed Value	<u>\$ 2,667,146,208</u>
Debt applicable to limit	
Debt limitation: 2%	\$ 53,342,924
Less:	
General obligation bonds	<u>3,800,000</u>
Legal debt margin	<u>\$ 49,542,924</u>

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Limit	\$ 22,386,429	\$ 21,905,767	\$ 25,644,489	\$ 28,273,905	\$ 29,960,165	\$ 31,058,891	\$ 39,888,762	\$ 47,511,910	\$ 51,307,330	\$ 53,342,924
Total net debt applicable to limit	493,099	257,066		8,465,000	7,785,000	7,050,000	6,285,000	5,490,000	4,660,000	3,800,000
Legal debt margin	<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>	<u>\$ 42,021,910</u>	<u>\$ 46,647,330</u>	<u>\$ 49,542,924</u>
Total net debt applicable to the limit as a percentage of debt limit	2.20%	1.17%	0.00%	29.94%	25.98%	22.70%	15.76%	11.55%	9.08%	7.12%

Sources: 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

	2021	2022	2023	2024	2025
OPERATING REVENUES					
Charges for services	\$ 8,322,862	\$ 8,550,656	\$ 8,836,649	\$ 9,048,992	\$ 9,404,039
Other services	16,677	11,326	24,316	5,125	16,478
Total operating revenues	8,339,539	8,561,982	8,860,965	9,054,117	9,420,517
OPERATING EXPENSES					
Sewer - collection and treatment	3,147,101	3,069,935	3,428,399	3,426,316	5,196,431
Depreciation	1,228,288	956,447	1,006,279	1,058,004	1,108,662
Total operating expenses	4,375,389	4,026,382	4,434,678	4,484,320	6,305,093
OPERATING INCOME	3,964,150	4,535,600	4,426,287	4,569,797	3,115,424
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	40,546	(274,021)	886,264	1,643,223	1,308,182
Interest expense	(118,945)	(83,862)	(53,142)	(42,783)	(37,696)
PERSI retirement actuarial charges	113,773	(109,604)	(122,322)	(93,763)	31,996
Gain on disposition of assets				601	
Amortization of bond premium	39,791	39,791	39,791		
Total nonoperating revenues (expenses)	75,165	(427,696)	750,591	1,507,278	1,302,482
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	4,039,315	4,107,904	5,176,878	6,077,075	4,417,906
CONTRIBUTIONS AND TRANSFERS					
General facility charges	231,905	143,643	196,761	320,241	413,740
Capital contributions	468,780	3,641	853,845	31,043	1,376,939
Net transfers out	(1,723,560)	(1,419,565)	(2,775,046)	(1,690,591)	(227,821)
Total contributions and transfers	(1,022,875)	(1,272,281)	(1,724,440)	(1,339,307)	1,562,858
CHANGE IN NET POSITION	\$ 3,016,440	\$ 2,835,623	\$ 3,452,438	\$ 4,737,768	\$ 5,980,764
NET REVENUE AVAILABLE FOR DEBT SERVICE					
Change in Net Position	\$ 3,016,440	\$ 2,835,623	\$ 3,452,438	\$ 4,737,768	\$ 5,980,764
Plus Depreciation	1,228,288	956,447	1,006,279	1,058,004	1,108,662
Plus Interest Expense	118,945	83,862	53,142	42,783	37,696
Plus Sewer Capital Transfers	3,105,259	2,676,728	2,397,795	4,358,173	5,671,393
Plus Sewer Fleet Management Transfers	-	75,000	50,000	132,601	100,000
Less Capital Contributions	(468,780)	(3,641)	(853,845)	(31,043)	(1,376,939)
Net revenue available for debt service	\$ 7,000,152	\$ 6,624,019	\$ 6,105,809	\$ 10,298,286	\$ 11,521,576
Parity Debt Service					
2011 Bonds	\$ 706,550	\$ 705,250			
2017 Bonds	406,796	403,488	\$ 400,056	\$ 401,500	\$ 402,696
Total Annual Debt Service	\$ 1,113,346	\$ 1,108,738	\$ 400,056	\$ 401,500	\$ 402,696
Debt Service Coverage	6.29X	5.97X	15.26X	25.65X	28.61X
Net Position at End of Year	\$ 37,485,487	\$ 40,321,110	\$ 43,773,548	\$ 48,511,316	\$ 54,484,659
Debt Service Reserve Account	\$ 1,108,738	\$ 1,100,981	\$ 401,500	\$ 402,696	\$ 403,644
Revenue Stabilization Fund Balance					
Fleet Management Reserve		\$ 75,000	\$ 50,000	\$ 132,601	\$ 100,000
Sewer Capital Reserve	\$ 3,105,259	\$ 2,676,728	\$ 2,397,795	\$ 4,358,173	\$ 5,671,393

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			
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	
2023	0	0	0	0	0.00	
2024	0	0	0	0	0.00	
2025	0	0	0	0	0.00	

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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	
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	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
2023	9,943,990	3,428,399	6,515,591	1,035,000	65,981	1,100,981	5.92
2024	11,017,581	3,426,316	7,591,265	355,000	46,500	401,500	18.91
2025	11,142,439	5,196,431	5,946,008	365,000	37,696	402,696	14.77

*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.

**Schedule 15
City of Moscow
Principal Employers
Current Year and Ten Years Ago**

Employer	2025			2016		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total City Employment
University of Idaho	4,400	1	26.3%	4,650	1	31.0%
Gritman Medical Center	700	2	4.2%	420	3	2.8%
Moscow School District	450	3	2.7%	440	2	2.9%
Wal-Mart	250	4	1.5%	200	4	1.3%
City of Moscow	200	5	1.2%	200	5	1.3%
Latah County	150	6	0.9%	150	6	1.0%
EMSI Inc. (Lightcast)	150	7	0.9%	110	9	0.7%
Family Resource Home Care	150	8	0.9%			0.0%
Northwest River Supplies	150	9	0.9%			0.0%
Moscow Building Supply	100	10	0.6%			0.0%
Moscow Food Coop				130	7	0.9%
Good Samaritan Village				110	10	0.7%
Rue 21				120	8	0.8%
Total: Top 10 City Employers	<u>6,700</u>		40.0%	<u>6,530</u>		43.5%
Total: County Employment	<u>16,737</u>			<u>15,010</u>		

Source: Regional Economist Communications & Research

Note: The number of employees listed in this report come from the source referenced above and are presented for comparison purposes. The actual number of full-time equivalents for the City is listed on page 128.

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
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%
2023	26,249	1,381,406,123	52,627	2,177	3.1%
2024	26,387	1,445,849,278	54,794	2,159	3.5%
2025	26,894	1,505,741,272	55,988	2,142	3.4%

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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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Administration	6	6	5.5	5	6.3	3.8	4.9	3.1	4.0	3.5
Finance	7	7	7	7	6.5	6.5	6.5	6.5	5.2	5.2
Legal	3	3	3	3	4	4	5	4.25	4	4
Human Resources	1	1	1.5	1.4	1.5	1.3	1.45	2.45	2.3	2.3
Community Planning & Design	17.5	17.5	17.5	17.5	17.5	20	20	20	19.7	19.7
Buildings and Grounds	2	2	2	2.6	2.6	2.6	2.6	2.6	2.6	2.7
Police										
Police Officers	35	35	35	37	37	36	36	36	37	37
Police Unsworn	8	8	8	8	8	8	8	8	5	5
Fire										
Officers	4.5	5	6	6	6	6	6	6	6	9
Admin support	1	1	1	1	1	1	1	1	1	1
Streets	9	8.55	8.55	9.55	9.55	9.55	9.55	9	8.95	8.95
Internal Service Funds										
Fleet	4	3.85	3.85	3.85	3.9	3.9	3.6	3.6	3.6	3.6
Information Systems	4	4.85	4.85	4.85	5.05	5.25	5.1	6.1	5.1	5.1
Culture and Recreation										
Recreation	5	5	5	2	4.4	4.9	3.85	3.85	3.7	3.7
Parks	5.3	5.25	5.25	9.2	7.25	7.25	9.25	9.25	8.25	8.35
MSDCP	0.8	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Art	2	3	1.6	1.6	1.5	1.5	1.8	2.0	1.0	1.5
Community Events	0	0	1.4	1.4	1.7	1.7	2.2	2.0	2.0	2.0
Water	15.5	15.25	15.25	15.25	16.75	17.1	16.8	15.88	15.73	15.73
Wastewater	11.3	12	12.05	12.05	14.55	12.1	11.8	11.89	11.55	11.55
Sewer	4	5	5	5	3	5	5	5	5	5
Stormwater	0	0	0	0	0	0	4.75	5.18	5.13	5.13
Sanitation	1	1	1.5	1.5	1.5	1.6	1.75	1.75	1.75	2.05
Total	146.9	150.0	151.6	155.6	160.3	159.8	167.7	166.15	159.31	162.81

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.
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.
The Fire department added 3 firefighter-paramedic positions in FY2025.

**Schedule 18
City of Moscow
Operating Indicators by Function/Program
Last Ten Fiscal Years**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Function/Program										
General Government										
Full-Time employees	147	150	151	156	160	160	168	166	159	163
Building permits issued	715	817	895	810	904	849	927	838	1,049	1,083
Cellular telephone co-location fees	11	11	7	7	7	7	8	8	8	8
Fire										
Number of Firefighters & Officers	6	6	6	6	6	6	6	6	6	9
Number of Paramedics	6	6	11	13	13	11	6	6	5	7
Number Volunteer Firefighters	73	65	62	68	65	59	45	42	49	40
Number Volunteer EMS	40	40	56	53	65	64	50	48	55	51
Number of Calls Answered (Fire and Ambulance)	2,342	2,400	2,400	2,350	2,049	2,822	2,778	2,723	2,820	3,002
Police										
Number of Police personnel (sworn)	35	35	35	37	37	36	36	36	37	37
Number of Police personnel (not sworn)	8	6	8	8	8	8	8	8	5	5
Physical arrests	228	237	252	248	188	231	210	237	250	281
Traffic violations	985	991	972	1,175	1,117	1,791	1,501	2,360	1,651	1,616
Parking violations	4,132	3,624	4,183	4,377	4,146	5,376	3,046	6,022	5,633	6,171
Streets										
Overlay in linear feet	5,462	4,656	2,758	0	0	600	0	0	0	2,501
Overlay in linear feet (seal)	4091	43,234	77,150	48,950	0	0	0	0	0	82,020
Pavement maintenance program sq yards	0	0	291,512	184,959	0	116,667	33,000	39,559	0	129,839
Water										
Number of consumers	6,020	6,073	6,154	6,224	6,288	6,292	6,354	6,397	6,479	6,542
Number of new connections	68	42	62	51	48	63	60	42	80	76
Average daily consumption (million gallons)	2.36	2.00	1.91	1.91	1.87	1.99	1.73	1.83	1.79	1.96
Sewer										
Average daily sewage treatment (million gallons)	1.90	2.09	1.93	1.88	1.79	1.72	2.02	1.81	1.75	1.74

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

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Service vehicles	13	12	12	13	13	13	12	13	14	14
Fiber Optic System (miles)	18	18	18	18	18.25	25	25	25	25	25
Fire										
Number of stations	3	3	3	3	3	3	3	3	3	3
Fire engines and vehicles	13	13	13	14	15	15	15	16	16	17
Police										
Number of stations	2	2	2	2	2	2	2	2	2	2
Police vehicles	24	22	22	23	23	22	21	23	24	24
Streets										
Area in square miles	6.98	7	7	6.93	7.19	7.58	7.58	7.6	7.7	7.7
Miles of streets	77.62	78.27	78.71	79.34	79.53	81.31	81.31	78.41	78.41	83.21
Service vehicles	29	25	27	27	28	28	29	29	29	29
Parks and Recreation										
Number of developed parks	22	21	21	22	22	22	22	22	22	22
Developed park acreage	262.38	224.56	229.22	235.95	238.17	238.17	238.17	238.17	237.17	238.17
Undeveloped parks	11	8	7	3	3	3	3	3	3	3
Undeveloped park acreage	67.17	59.87	60.74	10.57	10.57	10.57	10.57	10.57	10.57	10.57
"Open Space" properties	8	7	7	8	8	8	8	8	8	8
"Open Space" acreage	6.30	6.71	8.09	66.25	66.25	66.25	66.25	66.25	66.25	66.25
Paradise Path System miles	2.61	3.22	3.22	4.97	4.97	4.97	4.97	4.97	4.97	4.97
Eggon 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	1	1	1	1	1	1	1	1	1
Service vehicles	32	33	33	38	38	38	40	40	40	40
Water										
Miles of water mains	94.95	95.99	96.65	97.36	97.67	97.98	98.90	96.10	95.20	96.51
Service vehicles	19	17	19	19	20	20	20	20	21	21
Wastewater										
Miles of sanitary sewers	84.78	84.90	85.52	88.80	89.19	86.35	87.11	87.28	87.30	89.69
Miles of storm sewers	60.46	63.82	64.73	65.86	66.40	70.20	70.20	70.47	70.70	71.80
Service vehicles	12	12	13	12	12	12	12	12	12	12
Stormwater										
Service vehicles	NA	NA	NA	NA	NA	0	1	3	3	3

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, 2025, 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 February 17, 2026.

Report on 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.

Report on 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.

A handwritten signature in blue ink that reads "Presnell Gage, PLLC". The signature is written in a cursive style.

February 17, 2026
Moscow, Idaho



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, 2025. 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, 2025.

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.

A handwritten signature in blue ink that reads "Presnell Gage, PLLC". The signature is written in a cursive style.

February 17, 2026
Moscow, Idaho

CITY OF MOSCOW, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

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 Fund:

Dollar threshold used to distinguish between type A and type B programs: \$ 1,000,000

Auditee qualified as low-risk auditee? X yes _____ no

CITY OF MOSCOW, IDAHO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2025

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

CITY OF MOSCOW, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
Year Ended September 30, 2025

	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
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	\$ 24,550
Total for Department of Housing and Urban Development				<u>24,550</u>
DEPARTMENT OF TRANSPORTATION				
Passed through the State of				
Idaho - Transportation Department				
Airport Improvement Grant	20.106	L238PUW/SP-PUW-01	None	<u>7,500</u>
Passed through the State of				
Idaho - Transportation Department				
Highway Planning and Construction	20.205	KN 22943, 23902 & 23903	None	<u>134,975</u>
Total Highway Planning and Construction Cluster				<u>134,975</u>
Passed through the State of				
Idaho - Transportation Department				
Highway Safety Grant	20.600	SPT2203	None	24,216
State Traffic Safety Information Systems Grant	20.610	KN 22402	None	742,120
Mobilizations/Special Emphasis	20.616		None	<u>5,322</u>
Total Highway Safety Cluster				<u>771,658</u>
Total for Department of Transportation				<u>914,133</u>
DEPARTMENT OF JUSTICE				
Passed through the State of				
Idaho - Attorney General				
Bulletproof Vest Partnership	16.607	248905, 248706	None	<u>6,193</u>
Total for Department of Justice				<u>6,193</u>
DEPARTMENT OF TREASURY				
Passed through the State of				
Idaho - Office of the Governor				
Coronavirus State and Local Fiscal Recovery Funds	21.027	ID1113 2022-01	None	<u>1,717,195</u> *
Total for Department of Treasury				<u>1,717,195</u>
NATIONAL ENDOWMENT FOR THE ARTS				
Passed through the State of				
Idaho - Commission on the Arts				
Promotion of the Arts Partnership Agreements	45.024	05016	None	<u>6,060</u>
Total for National Endowment for the Arts				<u>6,060</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	2021000176	None	<u>3,893</u>
Total for Department of Health and Human Services				<u>3,893</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 2,672,024</u></u>

CITY OF MOSCOW, IDAHO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - MODIFIED ACCRUAL BASIS
Year Ended September 30, 2025

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 / CITY COUNCIL STAFF REPORT

DATE: Monday, March 16, 2026



AGENDA ITEM TITLE

Mass Notification System Memorandum of Understanding (ACTION ITEM) - Brian Nickerson

RESPONSIBLE STAFF

Bill Belknap, City Administrator

ADDITIONAL PRESENTER(S)

Brian Nickerson, Fire Chief

DESCRIPTION

The City of Moscow desires to partner with Latah County to secure and maintain an emergency mass notification system that can be utilized to inform residents of emergency situations. Under the proposed Memorandum of Understanding (MOU) the City and Latah County would equally fund the selected mass notification system and have independent access to utilize the system for both City and County emergency events. This item was included within the City's FY2026 budget. This was reviewed by the Public Works/Finance Committee on March 9, 2026, and recommended for approval.

REVIEWED BY

PROPOSED ACTIONS

PROPOSED ACTIONS: Approve the MOU with Latah County, or take other action deemed appropriate.

STAFF RECOMMENDATION

Approve the MOU with Latah County.

OTHER RESOURCES

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. Moscow MOU for Notification System Signed Lamar

**MEMORANDUM OF UNDERSTANDING
FOR MASS NOTIFICATION SYSTEM
BETWEEN CITY OF MOSCOW, IDAHO AND
LATAH COUNTY, IDAHO**

THIS MEMORANDUM OF UNDERSTANDING FOR MASS NOTIFICATION SYSTEM BETWEEN CITY OF MOSCOW, IDAHO AND LATAH COUNTY, IDAHO (hereinafter "MOU") is made and entered into this 3rd day of March, 2026, by and between the City of Moscow, Idaho, a municipal corporation of the State of Idaho, 206 East Third Street, Moscow, Idaho, 83843 (hereinafter "CITY") and Latah County, a political subdivision of the State of Idaho, 522 South Adams Street, Moscow, Idaho, 83843 (hereinafter "COUNTY").

WHEREAS, both CITY and COUNTY have a responsibility to inform their citizens of emergency situations; and

WHEREAS, the most effective way to inform citizens of emergency situations is use of a mass notification system; and

WHEREAS, COUNTY has entered into a contract with Genasys Inc. for a system that sends out emergency notifications for a variety of emergency situations, which includes but is not limited to active shooter incidents, flooding, public health emergencies, earthquakes, severe weather, wildfires, and winter storms; and

WHEREAS, CITY agrees to share the costs with COUNTY for purposes of allowing CITY to independently access and utilize the Genasys Inc. mass notification system as needed to alert Moscow residents;

NOW, THEREFORE, it is agreed, for and in consideration of the mutual covenants and promises between the Parties hereto, that all matters stated above are true and correct and incorporated herein by reference as if copied in their entirety including the following:

SECTION 1: COUNTY RESPONSIBILITIES

- A. COUNTY shall purchase from Genasys Inc. (hereinafter "Provider") software and services for its Protect Master Subscription (hereinafter "Services") and include CITY as an affiliate in the purchase agreement with Provider (hereinafter "Agreement"). The Agreement is included as Attachment "A" and incorporated herein by this reference.
- B. COUNTY shall provide yearly invoice to CITY after COUNTY has paid the license for the year.

- C. COUNTY shall provide CITY with administrative access for four (4) CITY users and operational access for four (4) CITY users for the Services.
- D. COUNTY shall be responsible for maintaining the Services with Provider.
- E. COUNTY shall provide CITY with written notice thirty (30) days prior to notifying Provider of intent not to renew the agreement.
- F. COUNTY shall within five (5) business days of receiving notice from Provider of its intent to terminate for cause provide CITY with a copy of said notice from Provider.

SECTION 2: CITY RESPONSIBILITIES

- A. CITY agrees to pay COUNTY fifty percent (50%) of the annual cost of the Services, not to exceed Eight Thousand Dollars (\$8,000) per year.
- B. CITY shall reimburse COUNTY thirty (30) days after receiving invoice from COUNTY.
- C. CITY shall execute a contract addendum with Provider if said addendum is required by Provider.
- D. CITY shall coordinate with COUNTY to address issues that arise when implementing the Services.

SECTION 3: TERM AND TERMINATION

- A. The initial term of this MOU shall be for five (5) years beginning on the date of execution of CITY's affiliate agreement.
- B. This MOU will automatically renew after the initial term on a yearly basis until terminated.
- C. CITY may terminate this MOU with thirty (30) days' written notice should COUNTY fail to substantially perform in accordance with its terms through no fault of CITY. COUNTY may terminate this MOU with thirty (30) days' written notice should CITY fail to substantially perform in accordance with its terms through no fault of COUNTY.
- D. This MOU 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 MOU shall cease and each Party shall be released from further performance under this MOU without any liability to the other Party.

- E. This MOU is contingent upon COUNTY receiving the necessary funding to cover the obligations of COUNTY. In the event that such funding is not received or appropriated, then, and in that event, COUNTY'S obligations under this MOU shall cease and each Party shall be released from further performance under this MOU without any liability to the other Party.

SECTION 4: NOTICE

Communications and any notice required by this MOU shall be in writing and shall be delivered either (1) in-person; (2) by delivery service; or (3) by certified mail with return receipt requested. All notices shall be addressed to the Parties at the following addresses or at such other addresses as the Parties may from time to time direct in writing:

CITY:

City Clerk
206 East Third Street
PO Box 9203
Moscow, ID 83843
(208) 883-7015

COUNTY:

County Clerk
Latah County Courthouse
522 South Adams Street
Moscow, ID 83843
(208) 883-2249

SECTION 5: GENERAL TERMS

- A. Indemnity: The Parties are governmental entities subject to statutory and constitutional restrictions concerning the acceptance of liability. The Parties' liabilities are further governed by the Idaho Tort Claims Act. It is the intention of the Parties that each will be responsible for its own acts and omissions and those of its officers and employees acting within the course and scope of their employment.

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. No Separate Entity Created, Joint Venture and No Agency Relationship: 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.

- C. Entire Agreement, Modification and Assignability: This MOU contains 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 MOU may not be enlarged, modified or altered except upon written agreement signed by the Parties hereto. COUNTY may not subcontract or assign its rights or duties arising hereunder without the prior written consent and express authorization of CITY.
- D. Severability: The terms of this MOU are severable. If any part of this MOU is held void or unenforceable by a court of competent jurisdiction, the remaining portions of the MOU will, nevertheless, remain in full force and effect so long as the remainder of this MOU is reasonably capable of completion.
- E. Compliance with Law: COUNTY and CITY agree that each Party shall conduct its obligations pursuant to this MOU and in conformance with all applicable laws, ordinances and regulations of all governmental and regulatory agencies having jurisdiction.
- 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 the event of litigation concerning this MOU, it is agreed that the 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. Costs and Attorney's Fees: In the event either Party incurs legal expenses to enforce the terms and conditions of this MOU, the prevailing Party is entitled to recover reasonable attorney's fees and other costs and expenses, whether the same are incurred with or without suit.
- H. No Waiver: The failure of COUNTY or CITY to insist on strict performance of any of the terms and conditions in this MOU shall not be deemed a waiver of the rights or remedies that either Party may have regarding that specific instance and shall not be deemed a waiver of any subsequent breach or default in any of the terms and conditions hereof.
- I. Headings, Captions and Titles: Headings, captions, and titles of sections of this MOU are for the convenience of reference only, and are not intended to define, limit, or describe the scope or intent of any provision of this MOU, and shall not affect the construction of any provision of this MOU.
- J. Authority to Execute: The persons executing this MOU on behalf of their respective Parties represent and warrant that they have the authority to do so under law and from their respective Parties under the penalty of perjury pursuant to the law of the State of Idaho. This Agreement may also be executed by the use of electronic signatures pursuant to Idaho Code §28-50-107. If the Parties sign this document utilizing an electronic signature, the Parties understand that this electronic signature is valid and binding to the same force and effect as a handwritten signature.

K. Binding Authority: COUNTY 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 MOU of such Party enforceable in accordance with its terms.

IN WITNESS WHEREOF, the Parties hereto have executed this MOU by their respective duly authorized officials on the date first above written.

LATAH COUNTY, IDAHO

CITY OF MOSCOW, IDAHO




Tom Lamar, Chair
Board of Commissioners



Hailey Lewis, Mayor

ATTEST:

ATTEST:



Julie Fry, County Clerk



Laurie M. Hopkins, City Clerk

GENASYS PROTECT MASTER SUBSCRIPTION AGREEMENT (MSA)

This Master Subscription Agreement (the "Agreement"), dated effective as of the date signed by both parties below (the "Effective Date") is between **Genasys Inc.**, with a principal address at 16262 W Bernardo Drive, San Diego, CA 92127 ("Genasys") and Latah County, Idaho with a principal address at 522 S Adams, Moscow, Idaho 83843.

RECITALS:

- a Genasys and its affiliates have developed certain software that is available to access online as a subscription service, together with other software applications, content and materials provided by Genasys as part of the hosted Software system or otherwise.
- B. Customer desires to access and use the Genasys Software, and Genasys desires to provide such rights to Customer, subject to the terms and conditions of this Agreement.

In consideration of the mutual agreements set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Genasys and Customer agree as follows:

AGREEMENTS:1. General Definitions.

- (a) "Confidential Information" means the Software, Customer Data, technology, business plans and information, trade secrets, written materials marked as confidential and other information that is identified as confidential or proprietary at the time of disclosure or that the receiving party reasonably should understand to be confidential. Confidential Information excludes information that: (i) is or becomes generally available to the public without fault of the receiving party; (ii) was rightfully in the receiving party's possession prior to its disclosure by the other party; (iii) is independently developed without the use of any Confidential Information of the disclosing party; or (iv) is obtained without obligation of confidentiality from a third party who has the right to disclose it.
- (b) "CJIS Policy" means the policy set forth by the United States Federal Bureau of Investigation (FBI) for any and all organizations that access Criminal Justice Information ("CJI"), as is updated from time to time. The CJIS Policy provides controls to protect the full life cycle of CJI and provides guidance on the creation, viewing, modification, transmission, dissemination, storage and destruction of CJI.
- (c) "CJIS Security Addendum" means that certain uniform addendum to an agreement between a government agency and a private contractor, approved by the Attorney General of the United States, which specifically authorizes access to criminal justice information, limits the use of the information to the purposes for which it is provided, ensures the security and confidentiality of the information is consistent with existing regulations and the CJIS Security Policy, provides for sanctions, and contains such other provisions as the Attorney General may require. The CJIS Security Addendum is hereby expressly incorporated herein by referenced into this Agreement. Additional information, including the CJIS Responsibility Matrix for Genasys, is located here: <https://www.getevertel.com/wp-content/uploads/Evertel-CJIS-Compliance-Matrix-and-Responsibilities.pdf>
- (d) "Customer Data" means all content, data and information generated by Customer and provided by Customer and its Users to Genasys, including through inputting into the Software, such as Personal Data, media files uploaded by Customer and Notification contents. Customer Data does not include Feedback or data created by Genasys.
- (e) "Documentation" means Genasys' written or online user instructions and/or manual for the Software, as updated by Genasys from time to time.
- (f) "Feedback" means any suggestions, enhancement requests, complaints or other feedback from Customer or Users relating to the System or Genasys' Services.
- (g) "Malicious Code" means any virus, worm, trap door, back door, snoop-ware, spyware, malicious logic, Trojan horse, time bomb or other malicious software functionality that would intentionally erase or render the

Software unusable or intentionally interfere with the use of the Software or a User's computer system or software.

- (h) "Notifications" means notifications sent through or provided by the Software at Customer's instruction, such as emergency and safety alerts.
 - (i) "Personal Data" means information that identifies a particular individual, such as name, birthdate, address, telephone number, e-mail, identification numbers, financial account information, personal health information, criminal history record information, and CJI. If applicable law in the jurisdiction where a person resides defines personal information or data, that definition shall apply.
 - (j) "Privacy Policy" means Genasys' privacy policy located <https://genasys.com/privacy-policy>.
 - (k) "Quote" means a quote provided by Genasys and agreed to by Customer, for the provision of the Software and other Services to Customer. Quotes may be attached as an exhibit to this Agreement, but not doing so shall not affect their validity.
 - (l) "Services" means Genasys' hosting services for the Software, onboarding services, Software support and maintenance, and any additional consulting, professional, or other services offered by Genasys to its customers as part of or in connection with the Software, including services provided under a separate statement of work ("SOW") or order form for which Genasys may charge a separate fee.
 - (m) "Software" means the hosted Genasys software that Customer is entitled to access and use under this Agreement, including updates, upgrades, enhancements, fixes, additional features, and other modifications provided by Genasys. "Software" also includes any downloadable mobile applications and onsite software provided to Customer and its Users by Genasys.
 - (n) "Term" means the Initial Term of this Agreement together with any and all Renewal Terms, as those terms are defined in Section 6(a).
 - (o) "Third-Party Offerings" means any applications, services, software (open source or proprietary), and other products owned by third parties that are incorporated into or interoperate with the Software.
 - (p) "Users" means individuals whose agency or entity is listed on Exhibit A, and who are authorized by Customer and Genasys to access and use the Software and who have been provided user identifications and passwords by Customer.
2. Subscription to Software; Rights and Restrictions. Genasys grants Customer a non-exclusive, non-transferable right to access and use the Software during the Term, and solely for use by Users who are authorized under Exhibit A or a supplemental order or SOW agreed to by the parties. Customer and its Users will be provided online access to the Software and any related products and Services offered by Genasys that are made available online as part of the hosted Software. Customer is also granted a license to install and use downloadable or onsite Software at Customer's location(s), and in the case of mobile apps, a license to download and use such apps on the electronic devices of Customer's Users, subject to the terms of the Genasys end user license agreement for the apps. Hosted Software will reside either on the servers of a third party that is in the business of hosting web- or cloud- based software applications (currently AWS). The Software is subject to the following terms and limitations:
- (a) Usage. Use of the Software is limited to Customer's own internal business purposes only and not for reselling to a third party. Customer may authorize Users to access and use the Software and related materials that Genasys makes available with the Software. Where applicable, Customer will ensure the number of authorized Users and/or contacts do not exceed those authorized in the applicable Quote. Customer and Users are authorized to use the Software only as part of the Software, except as otherwise specifically set forth in this Agreement. Genasys' representations, warranties and commitments set forth in this Agreement are made only to Customer, not to Users.
 - (b) Updates and Modifications. Customer acknowledges and agrees that the Software, Documentation and other materials that may be made available by Genasys as part of the Software may be updated and modified from time to time, in Genasys' sole and reasonable discretion. Updates to the Software will be made available to Customer at no additional charge; this does not include optional features or different versions of the Software for which Genasys has a separate charge. Customer agrees that its purchase of the Services is not contingent on Genasys' delivery of any particular future functionality or features in the Software.
 - (c) Restrictions. Customer will not reverse engineer, disassemble, decompile or otherwise attempt to derive source code, trade secrets, algorithms, data programming methods or Confidential Information from the Software. Customer will not modify or create derivative works of the Software or use it in order to build a

competitive product or service, or copy any features, functions or graphics of the Software. Customer will not rent, lease, sublicense, resell, or provide access to the Software on a time-share or service bureau basis.

(d) Acceptable Use Terms. Customer agrees that it and its Users:

- will not share the Software or its data with any unauthorized third party or user.
- will not use the Software in any manner that is unlawful or is prohibited by this Agreement, or that may damage, disable, overburden, or impair the Software or interfere with any other party's use and enjoyment of the Software.
- will not obtain or attempt to obtain any materials or information on or through the Software through circumventing any access or use restrictions or by any other unauthorized methods, such as hacking or password mining.
- will not use any bots, spiders, page-scraping or other automated or manual processes or methods to copy or monitor this Software or any of its contents.
- will not upload to the Software any libelous or unlawful content or any materials or instructions that may cause harm or injury, or that violate any person's right of privacy or any copyright, trademark, or other intellectual property rights.
- will not modify, publish, transmit, reverse engineer, participate in the transfer or sale, create derivative works, or in any other way use or exploit any of the content of the Software or Documentation other than for their authorized purposes.
- will not delete or alter any proprietary rights or attribution notices in any content or materials, including Documentation obtained through the Software.

(e) Customer Responsibilities. Customer agrees to conduct only authorized business on the Software and is responsible for all activity occurring in the Customer's account. Customer shall ensure compliance with Genasys Privacy Policy and all applicable U.S. federal and state laws and regulations regarding consumer, data protection and privacy, including obtaining User's consent where required. Customer is responsible for its Users' compliance with the restrictions and other terms of this Agreement, and will promptly notify Genasys of any material breach by any of them. Customer is solely responsible for all content uploaded by it and its Users to the Software and for all Notifications transmitted through the Software, including but not limited to ensuring that appropriate data exchange agreements are in place. Customer is responsible for any breach of these terms by its Users. Genasys may monitor the Software to verify compliance with this Agreement.

(f) Third-Party Offerings. Some of Software offerings may contain features designed to interoperate with Third-Party Offerings. To use such features, Customer may be required to obtain access to such Third-Party Offering from its provider. If the provider of a Third-Party Offering ceases to make it available for use with the Software on terms acceptable to Genasys, Genasys may cease providing such features without entitling Customer to any refund, credit, or other compensation. If Third-Party Offerings are embedded in the Software (such as open source components) or provided by Genasys as an integrated part of the Software, they are governed by the applicable terms of this Agreement unless Genasys provides a separate third-party license or subscription agreement for such Third-party Offerings to Customer. Third-Party Offerings are authorized only for use in connection with the Software, unless otherwise permitted under an open source license.

3. Other Services.

(a) Technical Support and Maintenance. Genasys will provide Customer with technical support and maintenance Services to assist Customer in utilizing the Software. Genasys will provide Customer with telephone, email and/or web-based technical support and maintenance Services to assist Customer in utilizing the Software. Critical requests (Software system is down or unusable) will be addressed by Genasys on a 24/7 basis. Less critical requests will be addressed during Genasys' business hours. Genasys support personnel will use reasonable, good faith efforts to resolve material support issues in a timely manner. Genasys may update its support and maintenance policies from time to time, upon notice to Customer. Genasys is not responsible for problems caused by third-party software or services or by other causes outside of Genasys' reasonable control.

(b) Professional Services. Upon Customer's request and subject to a separate written order, SOW or Agreement addendum between the parties, Customer may purchase additional Services from Genasys. All such Services are subject to the terms and conditions set forth in such SOW, order or addendum as well as this Agreement. If there is a conflict, such SOW, order or addendum will have priority over the terms of this Agreement.

4. Ownership.

- (a) Genasys Ownership. Genasys and its affiliates own and retain all right, title and interest in and to the Software, Genasys' trademarks and service marks, Genasys' website and its contents, any custom developments, training and other written or electronic documents and materials provided by Genasys that relate to the Software, and all intellectual property rights in the foregoing ("Genasys IP"), subject to the rights granted in this Agreement. Genasys IP may be used by Customer and Users only for the purposes described in this Agreement. Any rights not expressly granted herein are reserved by Genasys.
- (b) Data Ownership and License. As between the parties, Customer owns all Customer Data provided by it and its Users. Customer shall deliver Customer Data to Genasys as reasonably requested by Genasys. Genasys owns all data, metadata and any materials developed or created by it in connection with this Agreement, including any GIS-formatted databases. Customer hereby grants to Genasys a non-exclusive, royalty-free, perpetual, irrevocable, worldwide, transferable, fully paid-up license to use, reproduce, modify, prepare derivative works, distribute, sublicense, perform, display, and otherwise exploit aggregated and anonymized Customer Data in connection with the Services and Genasys' business, including without limitation for the purpose of promoting and providing its Software and services to others. Genasys may use and share Customer Data with third parties as necessary or appropriate to provide the Services to Customer, to comply with Genasys' legal obligations, and to exercise its legal rights. In addition, to the extent permissible by applicable law, Genasys may share aggregated anonymized data generally for the purpose of improving functionality and performance of the Software to trusted service providers that do not have an independent use of the information provided that Genasys discloses such information to them and have agreed to adhere to Genasys privacy rules and only use the information for providing Users the service(s).
- (c) Usage Data. The Software tracks metadata, other usage data and statistics related to Customer's and Users' use of the Software ("Usage Data") and provides such data to Genasys. Genasys shall own such Usage Data and may aggregate, use, distribute and sell Usage Data for any legal purpose, including without limitation to provide services, for marketing, and to improve the Software and Genasys' other products and services. Usage Data does not include any Personal Data or encrypted data, and except as otherwise provided herein, not provide such data to any third party unless it has been anonymized and/or aggregated with other customers' and users' data, so that it is not identifiable as to any individual or customer.
- (d) Feedback. Genasys shall have a royalty-free, worldwide, irrevocable, perpetual license to use Feedback and incorporate it into Genasys' software, products and services. Genasys shall exclusively own all right, title and interest in and to any software and intellectual property developed or delivered to Customer in the performance of this Agreement, regardless of whether it is based on or incorporates any Feedback.

5. Fees.

- (a) Fees. Customer's access to the Software is subject to timely payment of the fees specified in the applicable Quote (the "Fees"). Fees for the Services are based on the type of Software for which access rights are purchased, regardless of actual usage. Payment is due upon receipt of the invoice.
- (b) Taxes. Customer is responsible for any applicable sales, use or other taxes or duties associated with this Agreement, other than taxes on Genasys' net income. If Customer is a tax-exempt entity, Customer shall provide a tax-exemption certificate to Genasys upon request.
- (c) Past Due Amounts. If any amounts owed by Customer are thirty (30) or more days overdue, Genasys may, without limiting its other rights and remedies: (i) charge interest at the rate of 1.5% per month or the highest rate permitted by law, whichever is less, on the past due amounts; (ii) suspend Customer's access to the Software under Section 6(d); or (iii) terminate this Agreement under Section 6(b) and accelerate Customer's unpaid fee obligations so that all such obligations become immediately due and payable.
- (d) Other. All amounts paid under this Agreement are payable in U.S. dollars. Payment obligations are noncancellable and payments are non-refundable, other than as expressly set forth in this Agreement. All amounts payable under this Agreement will be made without setoff or counterclaim, and without any deduction or withholding, except as may be required by law.

6. Term and Termination; Suspension.

- (a) Term. This Agreement begins on the Effective Date specified above and will continue for the initial term specified in the applicable Quote (the "Initial Term"). At the end of the Initial Term, this Agreement will automatically renew for additional twelve (12) month renewal terms (each a "Renewal Term") at Genasys' then-current rates or as otherwise agreed in writing by the parties, subject to termination as set forth below. Either party may give the other party written notice of non-renewal of this Agreement at least ninety (90) days prior to the expiration of the then-current Initial Term or Renewal Term.

- (b) Termination for Non-Appropriation of Funds. Genasys understands that Customer is a county, duly formed and existing pursuant to the laws and Constitution of the State of Idaho. As such, Customer is strictly bound by Art VIII, § 3 of the Idaho Constitution, which prohibits Customer from incurring financial liabilities beyond its current fiscal year, which is October 1 through September 30. Customer's obligation to complete the Initial Term and any Renewal Periods is wholly contingent upon the annual appropriation of funds for payments. In the event Customer does not appropriate funds for the ensuing fiscal year, Customer may terminate this Agreement, without penalty. Customer shall give prompt written notice to Genasys, in no event, later than thirty (30) days prior to expiration of the fiscal year for which funds were appropriated, attesting to the non-appropriation of funds for the ensuing fiscal year and the effective date of Agreement termination, and no obligations shall accrue for the following fiscal year. Nothing in this section shall entitle the Customer to receive a refund for any fees paid prior to such termination..
- (c) Termination for Cause. Either party will have the right to terminate this Agreement for cause at any time, upon written notice, in the event of (i) any material breach of this Agreement by the other party, subject to thirty (30) days prior written notice and opportunity to cure such breach; or (ii) the other party's dissolution, distribution of a substantial portion of its assets, or cessation of all or substantially all of its normal business affairs.
- (d) Suspension. Genasys may suspend Customer's and its Users' access to the Software (i) upon ten (10) days' prior written notice and opportunity to cure the breach, if Customer is in material breach of this Agreement, including past-due fees; or (ii) immediately, if improper use of the Software is causing or is likely to cause material harm to the Software or to Genasys, or if there is an actual or suspected violation of law. Genasys will promptly notify Customer of the suspension. Genasys will limit a suspension under subsection (ii) to that which is reasonable under the circumstances.
- (e) Effect of Termination. Upon final termination of this Agreement, Customer will no longer have access to the Software. Customer will promptly pay all outstanding amounts owed to Genasys and, if this Agreement was terminated for cause by Genasys, any unpaid fees covering the remainder of the Term. The termination or expiration of this Agreement for any reason shall not affect a party's rights or obligations that expressly or by their nature continue and survive, including without limitation terms regarding payment, ownership, perpetual licenses, confidentiality, limitations of liability, indemnity and disclaimers.

7. Confidential Information.

- (a) Confidentiality Obligations. The receiving party of Confidential Information (i) shall not disclose any Confidential Information to any person other than its employees and independent contractors who have a need to know such information and who are obligated to keep such information confidential; or (ii) use the Confidential Information for any purpose except as expressly permitted by this Agreement. The receiving party shall give Confidential Information at least the same level of protection as it gives its own information of similar sensitivity, but not less than a reasonable level of protection. Confidentiality obligations shall survive any termination of this Agreement.
- (b) Legally Required Disclosures. The receiving party also may disclose Confidential Information to the extent required under a judicial or legislative order or proceeding or as necessary to comply with a public records act, open records act or other similar laws or regulations; provided that (i) it gives the disclosing party, if legally permissible, reasonable prior notice of the disclosure request; and (ii) it reasonably cooperates with the disclosing party in any responses to such request, including any reasonable objections to the disclosure request. Where Customer is a governmental agency, Customer may disclose, pursuant to a public records act disclosure request, any information that appears on a publicly available website in static form. The parties acknowledge and agree, however, that the GIS-formatted database developed and made available online by Genasys as part of the Software is dynamic and Genasys' proprietary intellectual property and may be accessed by third parties only through such Software, and is not itself to be provided to third parties unless the parties agree, or it is so ruled by a court of competent jurisdiction, that disclosure of such GIS-formatted database is required by applicable law in a particular case. Where disclosure of the GIS-formatted database is required by law, the Customer must obtain the recipient's written agreement to use it only for informational purposes and not for commercial purposes, unless such usage restrictions violate applicable law. The parties further acknowledge and agree that the data contained in this GIS-formatted database pertains to a serious public safety interest, including dynamic evacuation information for humans and animals during a public safety event, and includes data that is critical to the accurate accumulation, management and dissemination of life-saving evacuation information. Thus, where disclosure of the GIS-formatted database is or may be required by law, Customer shall redact or segregate the information contained in the GIS-formatted database to the extent that exact dynamic evacuation information cannot be obtained from the database so as to prevent public confusion on dynamic evacuation information during a public safety event.

8. Data Security.

- (a) Reasonable Safeguards. Each party will collect and process any Personal Data of individuals contained in the Customer Data in compliance with applicable data privacy and protection laws, statutes, and regulations. Genasys agrees to maintain commercially reasonable administrative, physical, and technical safeguards for protection of the security, confidentiality and integrity of Customer Data, including Personal Data. Customer will also maintain commercially reasonable administrative, physical, and technical safeguards and processes for protecting the security and confidentiality of its Users' passwords and account IDs for the Software. Please refer to Genasys' privacy policy on its website, which informs users of Genasys' policies and practices related to collection, storage, processing, destruction, and other use of Personal Data.
- (b) Breach Notifications. Customer will promptly notify Genasys if any account IDs or passwords are compromised or unauthorized persons are accessing the Software. Genasys will promptly inform Customer if there is a material breach of the security or confidentiality of Personal Data in Genasys' possession or control. Genasys and Customer will coordinate and cooperate regarding informing any affected individuals and competent governmental authorities of a data breach as required under applicable laws and regulations.

9. Customer's Warranties. Customer represents and warrants to Genasys that:

- (a) Customer has full power and authority to enter into this Agreement and make the agreements specified herein.
- (b) Customer has all necessary rights and consents required to upload all Customer Data, including Personal Data, into the Software or otherwise provide such Customer Data to Genasys. Customer Data will not violate any person's right of privacy or copyright, trademark, or other intellectual property rights, and Customer and its Users will not transmit any unauthorized data or content to Genasys or the Software.
- (c) Customer and its Users will use the Software only as permitted by applicable laws and regulations, including without limitation federal and state privacy laws, FCC laws, text messaging laws, and anti-spam laws. Customer shall not send Notifications to emergency phone numbers and other numbers that may not legally be called by an automated Software. Customer agrees that it is Customer's sole responsibility to ensure that Customer and its Users are using the Software in a manner that does not violate any law or regulation.
- (d) To the extent applicable to the particular Software offering, The parties acknowledge that a third-party service provider may request that Genasys block Customer's access to certain telephone numbers ("Blocked Numbers") and in such case Genasys may deactivate access to the Blocked Numbers. At Customer's request, Genasys may provide Customer with the ability to unblock the Blocked Numbers so that Customer may send communications to the Blocked Numbers via the Software. In such event, Customer represents and warrants to Genasys that it has all rights, licenses and permits necessary to unblock, access and use the Blocked Numbers for the purposes of this Agreement. At Genasys' request, Customer will cooperate with Genasys and produce evidence of such rights to any third party that challenges the unblocking, access or use of the unblocked Blocked Numbers by Customer. Customer will defend, indemnify and hold harmless Genasys and such service provider(s) from and against any and all claims, suits, proceedings, damages, costs and expenses, including court costs and reasonable attorneys' fees, arising out of or incurred with respect to the unblocking for, access to and/or use of the Blocked Numbers by Customer under this Agreement.

10. Genasys Warranties and Disclaimers.

- (a) Genasys Warranties. Genasys warrants to Customer as follows:
 - (i) Genasys has full power and authority to enter into this Agreement and make the agreements specified herein.
 - (ii) Genasys warrants, from and after the go-live date of the Software for Customer, that the Software, when used properly and in accordance with its Documentation and this Agreement, will comply in all material respects with its Documentation.
 - (iii) Genasys will use commercially reasonable, industry-standard efforts and means to keep Malicious Code out of the Software.
 - (iv) Genasys will perform Services in a professional and workmanlike manner and in material compliance with the terms of the applicable Quote.

- (b) Exclusions. Genasys' warranties exclude non-performance issues that result from (i) modification of the Software by Customer or any person or entity other than Genasys; (ii) defects or problems that are outside the reasonable control of Genasys, including defects or damage resulting from use of the Software in other than its normal and authorized manner; (iii) Third-Party Offerings; or (iv) Customer's or its Users' failure to comply with due standards of care.
- (c) Remedies. In the event of a breach of any Genasys warranty, Customer shall contact Genasys within ten (10) days of Customer's discovery of the breach, specifying the breach in reasonable detail. Customer's sole and exclusive remedies and Genasys' entire liability for breach of any warranty will be:
 - (i) in the case of a breach of warranty with respect to the Software, at Genasys' option, Genasys will repair any material, reproducible defect in the Software, or replace the defective part with reasonably equivalent functionality. If Genasys is unable or fails to cure the warranty breach within a reasonable time, Genasys or Customer may, within three months of the initial occurrence of the breach, terminate this Agreement upon fifteen (15) days' prior written notice.
 - (ii) in the case of a breach related to other Services, Genasys shall, at its option, either re-perform the Service at no additional charge to Customer or refund to Customer the applicable fees for such Service.
- (d) Limitation of Warranties. Except as expressly set forth herein, **THE SOFTWARE AND ALL PRODUCTS AND SERVICES ARE PROVIDED BY GENASYS "AS IS" AND GENASYS MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED, AND DISCLAIMS ANY IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, NON-INFRINGEMENT OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE**, whether arising by law, by reason of custom or usage of trade, or by course of dealing. Genasys does not warrant that the Software or its Services are error-free. Genasys is not responsible or liable for any problems or interruptions in the Software due to issues with third-party hosting services or Internet service providers. Open source copyright holders have no liability to Customer for any reason. Warranties are not transferable to a third party, other than in connection with a permitted assignment of this entire Agreement under Section 10.
- (e) Outgoing Software Notifications. Customer acknowledges and agrees that: (i) Notifications sent via SMS and some other channels may not be delivered to the intended telephone if it is not in range of a transmission site or if sufficient network capacity is not available at a particular time; (ii) even within a coverage area, factors beyond the control of Genasys or the wireless or telecom carrier may interfere with Notification delivery, including without limitation Customer's or the intended recipient's equipment, terrain, proximity to buildings, foliage, weather, device settings, or other conditions; (iii) Notifications to certain numbers may be blocked; and (iv) urgent Notifications may not be timely received. Neither Genasys nor the wireless carrier warrants or guarantees that Notifications will be delivered.

11. Indemnification.

- (a) RESERVED.
- (b) Genasys Indemnity. Genasys shall defend or settle at its option and expense any third party claim or action brought against Customer alleging that the Software infringes a U.S. registered patent or copyright or misappropriates a trade secret. Genasys shall have no liability for any infringement claim to the extent such claim is based on: (i) modification of the Software other than by Genasys personnel; (ii) any open source or other Third Party Offering; or (iii) the combination, operation or use of the Software with any software, hardware or other materials not furnished by Genasys. In the event of an infringement claim, Genasys may at its option and expense replace or modify the Software with reasonably equivalent non-infringing functionality or procure for Customer the right to continue using the Software. If neither of these alternatives is available on a commercially reasonable basis, Genasys may terminate this Agreement and refund to Customer any prepaid fees for the period after termination. This Section 11(b) states the entire extent of the liability and obligations of Genasys with respect to any alleged infringement or misappropriation of intellectual property rights.
- (c) RESERVED.
- (d) Indemnification Procedure. Customer shall promptly notify Genasys of the claim, grant Genasys sole control of the defense of the claim and all related settlement negotiations, and provide Genasys with the assistance, information and authority reasonably necessary to defend the claim, at the Genasys' expense. Customer may, at its option and expense, be represented by separate counsel in any such action. Genasys shall pay all damages, costs and expenses, including reasonable attorneys' fees and court costs, payable to the third party claimant.

12. Limitations of Liability. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY LOST PROFITS, LOST DATA, INTERRUPTIONS OF BUSINESS, OR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF THE USE OF OR INABILITY TO USE THE SOFTWARE OR OTHER GENASYS MATERIALS, REGARDLESS OF WHETHER SUCH PARTY HAD NOTICE OF THE POTENTIAL FOR SUCH LOSS OR DAMAGE. GENASYS IS NOT RESPONSIBLE FOR ANY DELAYS OR DELIVERY FAILURES WITH RESPECT TO THE SOFTWARE OR NOTIFICATIONS, OR ANY DAMAGES RESULTING FROM SUCH PROBLEMS. AS BETWEEN THE PARTIES, CUSTOMER IS SOLELY RESPONSIBLE FOR ALL DECISIONS THAT IT MAKES IN RELIANCE ON INFORMATION PRESENTED THROUGH THE SOFTWARE. GENASYS SHALL NOT BE LIABLE FOR ANY BODILY INJURY, DEATH, OR PROPERTY DAMAGES RESULTING FROM SOFTWARE NOTIFICATIONS (INCLUDING ANY ERRORS OR DELAYS) OR OTHER USE OF THE SOFTWARE OR SERVICES, INCLUDING ANY ERRORS IN OR UNAVAILABILITY OF THE SOFTWARE. GENASYS' TOTAL AGGREGATE LIABILITY FOR ANY CLAIM OR DAMAGE ARISING OUT OF THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID BY CUSTOMER TO GENASYS DURING THE TWELVE (12) MONTH PERIOD PRIOR TO THE EVENT GIVING RISE TO THE CLAIM. Genasys' fees reflect this allocation of risk and limitations of liability. These limitations shall apply notwithstanding the failure of the essential purpose of any limited remedy. The above limitations may be superseded by law in some jurisdictions.
13. Publicity. Any press releases or other public statement regarding this Agreement may be made only with the other party's consent, which shall not be unreasonably withheld, except that a party may make public disclosures to the extent required by law, and Genasys is permitted to include Customer's name on customer lists that may be posted on Genasys' website or provided to potential customers and other third parties.
14. Assignment. Customer may not assign or transfer this Agreement or any of its rights or duties hereunder to any third party without prior written consent of Genasys. Genasys may elect to use third-party service providers to perform any of Genasys' obligations under this Agreement. This Agreement is binding on and inures to the benefit of the parties and their respective successors and permitted assigns.
15. General.
- (a) Entire Agreement; Amendment; Waiver. This Agreement, including the attached exhibits, constitutes the entire agreement between the parties concerning the subject matter hereof and supersedes all prior or oral agreements or understandings with respect thereto. Genasys shall not be bound to any additional terms or response related to a request for proposal, request for bid, request for information, questionnaire or any documentation related to any invoicing process that Customer submits or requires Genasys to complete. Unless required by applicable law, any terms appearing on any Customer standard terms and conditions, purchase order, acknowledgment, or confirmation that are different from or in addition to the terms of this Agreement or any applicable Quote, SOW, or order shall not be binding on the parties, even if acknowledged, approved, returned and/or signed by Genasys. In the event of any conflict or inconsistency among the following documents, the order of precedence shall be: (i) the applicable Quote, SOW or order, then (ii) this Agreement. This Agreement may not be amended except by a writing signed by authorized representatives of both parties. The waiver by either party of any default or breach of this Agreement, or any obligation hereunder, shall be ineffective unless in writing. No failure to exercise any right or power under this Agreement or to insist on strict compliance by the other party shall constitute a waiver of the right subsequently to exercise such right or power or to insist on strict compliance.
- (b) Choice of Law. This Agreement shall be construed in accordance with the laws of the State of California, excluding conflicts of laws provisions. However, if Customer is a governmental agency, the laws of the state where Customer is located will govern. The terms of the U.N. Convention on Contracts for the International Sale of Goods do not apply.
- (c) Severability. If any provision of this Agreement is deemed invalid or unenforceable by a court or governmental authority, that provision shall be modified, if possible, to the minimum extent necessary to make it valid and enforceable, or if it cannot be so modified, then severed, and the remainder of this Agreement shall remain in full force and effect.
- (d) Notices. All legal notices between the parties shall be in writing and shall be sent by certified or registered mail, with provisions for a receipt, or commercial overnight delivery service, to the address of the other party listed above (or to such other address as a party may furnish to the other in writing). Non-legal written notices in the ordinary course of business may also be sent by email to the other party and in the case of Genasys, with a copy to Legal@Genasys.com.
- (e) Independent Contractors. The parties are independent contractors, and neither party shall have any right or authority to make any representations or warranties on the other party's behalf, or to assume or create any obligations or responsibilities, express or implied, on behalf of the other party.

- (f) Injunctive Relief. Each party acknowledges that the other party's intellectual property and Confidential Information is highly valuable to the other party, that any breach of such party's obligations with respect to confidentiality and/or use of the other party's intellectual property, including any breach by Customer of any restrictions on use of the Software or the scope of the rights granted by Genasys herein, may severely damage the other party, the extent of which damage would be difficult to ascertain and, therefore, that the other party is entitled to seek, among other remedies, temporary and permanent injunctive relief and other equitable relief for any such breach, without the necessity of posting bond or other security, to the extent permitted by law.
- (g) Force Majeure. A party shall be excused from delays or failure to perform its duties (other than payment obligations) to the extent such delays or failures result from acts of nature, riots, war, acts of public enemies, fires, epidemics, labor disputes, or any other causes beyond its reasonable control (a "Force Majeure Event"). The parties will promptly inform and consult with each other as to any of the above causes that in their judgment may or could be the cause of a substantial delay in the performance of this Agreement.
- (h) U.S. Government Restricted Rights. Any software provided as part of the Software for or on behalf of the United States of America, its agencies and/or instrumentalities is provided with Restricted Rights. Use, duplication, or disclosure by the U.S. Government is subject to restrictions as set forth in subparagraph (c)(1)(ii) of the Rights in Technical Data and Computer Software clause at DFARS 252.227-7013 or subparagraphs (c)(1) and (2) of the Commercial Computer Software - Restricted Rights at 48 CFR 52.227-19, as applicable, and any other applicable federal laws or regulations.
- (i) Electronic Signatures; Signature Authority. A copy of this Agreement signed or delivered by e-mail or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement. The person accepting this Agreement and any related Quote or purchase orders on behalf of Customer represents that he or she has the authority to bind Customer to this Agreement.



QUOTATION COPY

16262 W. Bernardo Dr.
 San Diego, CA 92127
 Prepared By: Jeff Lasell

Quote Number: Q-15744
 Date Created: Feb 4, 2026
 Valid Through: May 5, 2026
 Contract Term: 5 -Year
 Subscription Start Date: Mar 2, 2026
 Subscription End Date: Mar 1, 2031

Bill To:
 Latah County Treasurer
 522 S Adams Street, Ste 105
 Moscow, ID 83843

Customer Contact:
 Steve Risken, Emergency Manager
 srisken@latahcountyid.gov
 (208) 883-2265

Order Details

Annual Subscription Purchase Summary

Feature #	Product Description	Quantity	Annual Price	Annual Discount	Annual Net Price
GP-ALERT	Genasys ALERT	42,000	\$11,760.00	\$4,203.02	\$7,556.98

Annual Recurring Subscription Fees: **\$7,556.98**

One Time Purchase Summary

Feature #	Product Description	Quantity	One-Time Price	Discount	One-Time Net Price
GP-CS-IMP_C	Implementation Services C	1	\$2,995.00	0	\$2,995.00
GP-CS-TRN-STD-WEB	Online Standard Training Pack	1	\$3,495.00	0	\$3,495.00

One-Time Fees: **\$6,490.00**

Total First Year	\$14,046.98
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MSRP	\$65,290.00
35.74% Discount Applied	-\$21,015.12
5-Year Term Net Total	\$44,274.90

Order Summary

Implementation Includes:

Implementation	Description
Online Standard Training	Online Standard Training Pack (2 x 2hr up to 50 people)
Imp Services C	Custom implementation services C

Genasys ALERT (GP-ALERT) Includes:

Alert Channels and Integrations

- Alerts via email and push to Genasys Protect Mobile App and Website
- Emergency alerts via SMS and voice based on projected data volume
- IPAWS notifications for one agency certificate (WEA, EAS, NWEM)
- Real-time IPAWS monitoring across the United States
- Genasys Protect Mobile App and Website (Community App)
- Quick Launch Templates – easily pre-define and automate alerts for active shooter, flood, fire, etc.

- Genasys Protect PSS Admin App for mobile alerting and ACOUSTICS speaker activation
- Genasys Protect ACOUSTICS node management and alerting (controllers sold per node)
- Social media developer accounts (up to 2 developer accounts included)
- CAP-RSS feeds
- Multi-language support for alerting and voice calls
- Multiple customizable caller ID numbers at the alert level
- Automated weather alerts
- Automated alert triggers
- Alert replay message for callback assigned to contact phone number

Mapping and Planning Tools

- Fully integrated GIS (ESRI) mapping environment and tools
- Geo-targeted notifications using freehand polygons, city boundaries and/or predefined zones
- Algorithmically defined evacuation zones with metadata
- ESRI ArcGIS Connector – bring in static or connect to live data (facilities, local government, third-party)

Customer Success

- Dedicated Success Manager for onboarding and long-term engagement
- 24x7x365 Technical Support (On-call L1/L2, STD SLA, Platform Monitoring)
- Unlimited access to Genasys Customer Center (GCC)
 - Access to on-demand online training curriculum
 - Community outreach campaign materials to drive awareness and sign-ups
 - Ad Hoc Instructor-led online webinars and huddles (meet with your peers)
 - Access to workflows, templates, and peer-to-peer resources
- Initial data & contact loading support

Administration and Contact Management

- Flexible user profile and permission configuration
- Intuitive user interface for easy deployment, management, and training
- Open access to API-based web services
- Unlimited credentialed users (ALERT and/or EVAC)
- Streamlined user/group management and access
- Sub-organizations for federated alerting (up to 3 included)
- Unlimited address locations for each contact (i.e., work and home)
- Contact management - self-service tools, bulk file upload, API integration, and Secure FTP
- Customizable self-service community registration portal
- Community sign-up with text to keyword and QR codes with opt-in/out (5 per sub-org)

Terms & Conditions

Genasys, Inc. shall invoice the customer once system credentials are issued and payment for the 1st year subscription and included professional services is due upon receipt of the invoice. Both parties agree that the software portion of this agreement is based on a 60-month contract term commitment with an annual invoice and payment due annually on the start date of each subsequent year. Please complete the [Customer Registration Form](#) in order to expedite the onboarding and billing process.

It is agreed that any additional Genasys Protect products purchased after the effective date of this agreement are due upon receipt of the invoice. Any added product subscription licenses will be priced and invoiced on a coterminous annual basis and maintain the original contractual expiration date of this Genasys Protect System or any subsequent renewal expiration date as extended. Any additional Genasys Protect professional services purchased will be invoiced after delivery of services.

By signing this quote, customer agrees to the terms and conditions of this quote, including the terms of the MSA. The terms are incorporated herein by reference. Customer acknowledges that it has received and reviewed the terms of such an agreement.

CUSTOMER ACCEPTANCE

GENASYS INC.

LATAH COUNTY, IDAHO

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT A

AUTHORIZED SYSTEM USERS AND AGENCIES

1. Customer's direct employees and consultants who are authorized by Customer to access and use the Software.
2. Customer's affiliates that have agreed to a contract addendum with Genasys, making them subject to the terms of the Agreement.
3. For the Genasys Product EVAC Service: if Customer is a county governmental agency and wishes to share access to Genasys Product EVAC with other agencies within its county, the agencies listed below are approved by Genasys as Users, provided that such agencies must first agree to a contract addendum with Genasys making them subject to the terms of the Agreement:

Agency Name:

Email Domain:

COMMITTEE / CITY COUNCIL STAFF REPORT

DATE: Monday, March 16, 2026



AGENDA ITEM TITLE

Paradise Creek Maintenance Program Plan (ACTION ITEM) - Tyler Palmer

RESPONSIBLE STAFF

Tyler Palmer, Deputy City Supervisor

ADDITIONAL PRESENTER(S)

DESCRIPTION

Paradise Creek is a critical ecological, hydrological, and stormwater conveyance feature within the City of Moscow. The creek flows approximately 19 miles from Moscow Mountain through the City before joining the South Fork Palouse River in Pullman, Washington. The City is regulated as a Municipal Separate Storm Sewer System (MS4) under an Idaho Pollutant Discharge Elimination System (IPDES) Permit. Paradise Creek is a critical stormwater feature covered by the City's IPDES permit. The maintenance and management of Paradise Creek is essential to compliance with the Clean Water Act and the City's MS4 Permit, implementation of applicable Total Maximum Daily Load (TMDL) requirements, and protection of designated beneficial uses under Idaho Water Quality Standards (IDAPA 58.01.02). The Paradise Creek Maintenance Program Plan establishes a structured, adaptive framework for routine maintenance, capital improvements, regulatory coordination, beaver management, and public engagement to address regulatory requirements, enhance flood risk mitigation and infrastructure protection, and preserve habitat and riparian function. This was reviewed by the Public Works/Finance Committee on March 9, 2026, and recommended for approval.

REVIEWED BY

Public Works Finance Committee

PROPOSED ACTIONS

PROPOSED ACTIONS: Adopt the Paradise Creek Maintenance Program Plan, or take other action deemed appropriate.

STAFF RECOMMENDATION

Adopt the Paradise Creek Maintenance Program Plan

OTHER RESOURCES

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. FINAL DRAFT_Creek Maintenance Program Plan



Paradise Creek Maintenance Program Plan

Prepared by:

City of Moscow, Idaho

Public Works & Services Group

201 N. Main Street

Moscow, Idaho 83843

November 2025

Paradise Creek Maintenance Program Plan 2025

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1. Introduction

The Paradise Creek Watershed is an important natural resource within the City of Moscow, Idaho. Paradise Creek flows approximately 19 miles—from its headwaters on Moscow Mountain in the Palouse Range—through the City of Moscow, before it joins the South Fork Palouse River in Pullman, Washington (See Figure 1). Due to its ecological and hydrological significance, effective maintenance of Paradise Creek is essential to preserving water quality, preventing erosion, mitigating flooding, and ensuring compliance with the City of Moscow's Stormwater Management Program (SWMP) under the requirements of the Clean Water Act and the City's Idaho Pollutant Discharge Elimination System (IPDES) MS4 Stormwater Permit. The Idaho Department of Environmental Quality administers the IPDES program.

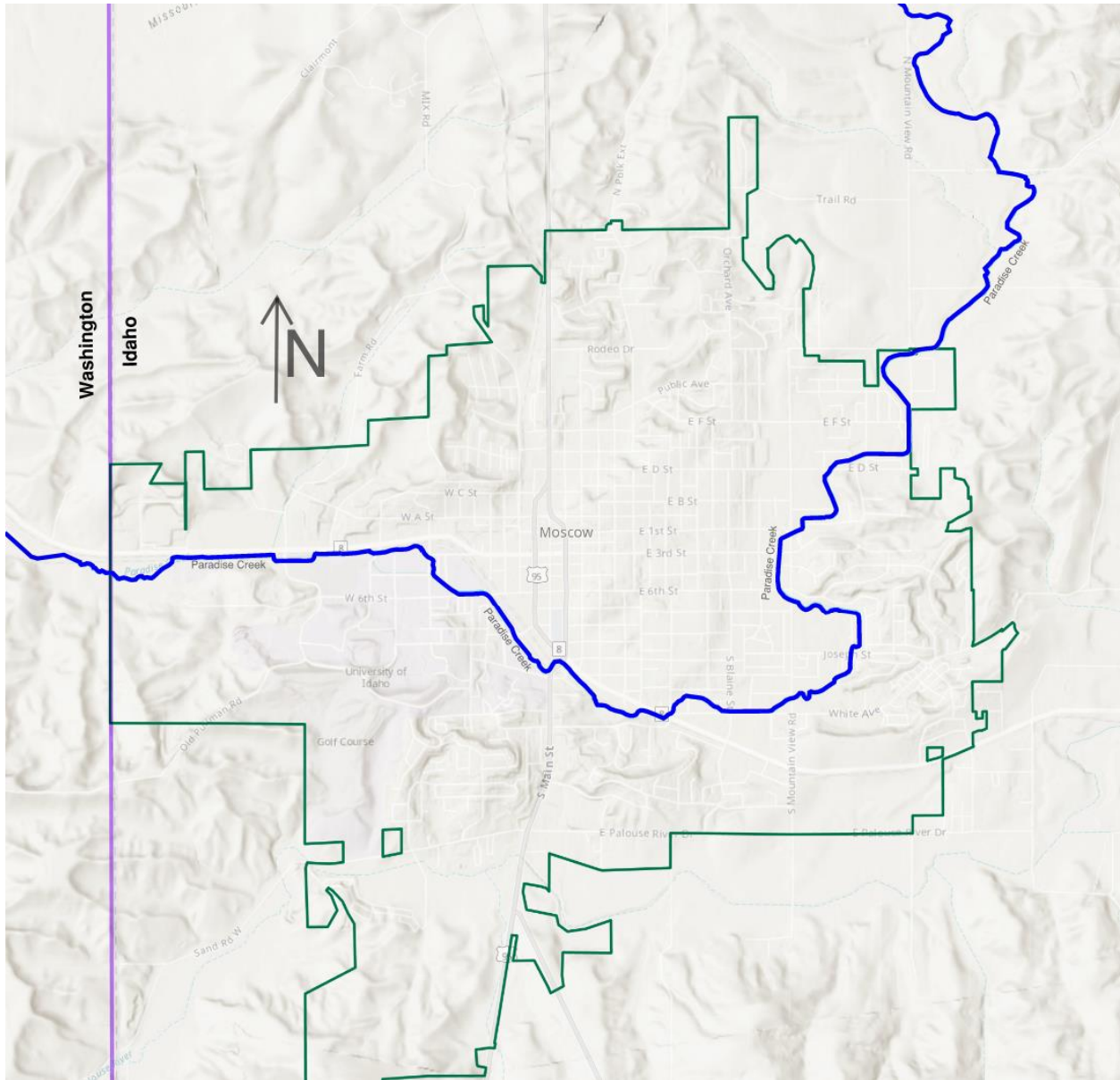
The City is a regulated Municipal Separate Storm Sewer System (MS4) under the IPDES program, which mandates the implementation of best management practices (BMPs) to reduce pollutant discharges to waters of the United States, including Paradise Creek. The City's MS4 Permit requires proactive control measures such as sediment and debris removal, erosion control, and public education to minimize stormwater impacts. Maintenance activities within the watershed play a crucial role in ensuring compliance with MS4 requirements by preventing excessive sedimentation, nutrient loading, and bacteriological contaminants.

Idaho Water Quality Standards and Total Maximum Daily Load (TMDL)

The Idaho “Water Quality Standards” (IDAPA 58.01.02) designate cold water aquatic life, contact recreation, and agricultural water supply as beneficial uses for Paradise Creek. The creek has historically faced challenges with excessive sediment, nutrients, temperature, and bacteria pollution, leading to its listing as an impaired water body under Section 303(d) of the Clean Water Act. A Total Maximum Daily Load (TMDL) and corresponding implementation plan have been developed to address these impairments (e.g., non-support of the beneficial uses), outlining required reductions in those pollutants to restore water quality. The City's maintenance efforts align with TMDL objectives to reestablish support of the designated beneficial uses.

The City's SWMP is designed to mitigate stormwater pollution, enhance in-stream water quality, and comply with federal and state regulations. Compliance with the City's MS4 Permit requires the implementation of best management practices (BMPs) to prevent stormwater runoff pollution, which can contribute to increased sedimentation, nutrient and thermal loading, and bacterial contamination in Paradise Creek. Through rigorous monitoring, erosion control, sediment removal, and vegetation management, the maintenance program directly supports MS4 Permit compliance while maintaining natural hydrological functions.

Figure 1. Paradise Creek Vicinity Map.



2. Purpose

This plan seeks to establish a clear framework for ensuring the long-term health and resilience of Paradise Creek through structured maintenance of the City’s stormwater control system, regulatory compliance, and community involvement. This plan provides a roadmap for preserving the ecological integrity of the watershed while balancing increasing urban development, stormwater management requirements, and habitat and wildlife conservation.

Key Objectives:

- **Water Quality Improvement** – Implement pollutant reduction strategies, comply with TMDL requirements, and enhance stormwater treatment to prevent degradation of aquatic resources.
- **Flood Control** - Flood control in Paradise Creek is a critical maintenance activity aimed at mitigating the risk of flooding, protecting infrastructure, and preserving ecological health.
- **Erosion and Sedimentation Control** – Implement streambank stabilization projects, install sediment barriers, address construction and post-construction runoff control MS4 Permit requirements (both public and private development), and promote vegetation-based erosion control methods.
- **Vegetation and Habitat Management** – Encourage the growth of native riparian vegetation while controlling invasive species that threaten biodiversity.
- **Wildlife and Beaver Management** – Develop policies that allow for co-existence with beavers and other wildlife while mitigating potential infrastructure damage and flooding risks (see Section 5 and Appendix B for more information regarding beaver management).
- **Stormwater Infrastructure Maintenance** – Conduct regular inspections and maintenance of culverts, outfalls, and detention basins to ensure proper drainage and pollutant filtration.
- **Public Safety and Access** – Maintain public trails, access points, and bridges.
- **Regulatory Compliance** – Ensure all maintenance and management activities comply with federal, state, and local environmental regulations.
- **Community Engagement and Stewardship** – Continue to foster partnerships with local organizations, schools, and the public to promote watershed education, volunteer opportunities, and conservation initiatives.

This plan is designed to be an adaptive framework, allowing for modifications based on environmental monitoring, policy changes, and emerging challenges in watershed management.

3. Maintenance Activities

Routine Maintenance Activities

Regular maintenance of Paradise Creek is critical to ensuring long-term water quality, habitat stability, and compliance with environmental regulations. Routine maintenance tasks address issues such as debris buildup, erosion, invasive species, stormwater infrastructure upkeep, and public safety. The following table outlines key maintenance activities, their frequency, and descriptions of their purpose and implementation.

Routine Maintenance	Activity	Description
Post-Storm Maintenance	Storm Debris Assessment	Immediately inspect creek sections for fallen branches, trash, or blockage caused by storm runoff.
	Erosion Check	Inspect banks for new signs of erosion or damage caused by increased flow.
	Structure Functionality Check	Confirm that culverts, detention basins, and overflow channels functioned as designed.
	Record Storm Impact Severity	Keep track of rainfall totals and flow levels for correlation with damage.
	Public Safety Monitoring	Look for hazards near public access points, such as loose riprap, broken railings, or unstable slopes.
Monthly Maintenance	Street Sweeping	
	Inlet and Outlet Inspection	Inspect stormwater inlets, outlets, and culverts for clogging, sediment buildup, or structural damage.
	Vegetation Management (Light Pruning)	Trim overgrown vegetation along the banks to maintain access and prevent blockage.
	Minor Sediment Removal	Clear out localized sediment deposits that may restrict flow.
	Streambank Stability Check	Monitor for signs of erosion, undercutting, or vegetation loss on streambanks.
	Beaver or Wildlife Management Plans	Proactively manage the presence and impacts of beavers and other wildlife along Paradise Creek in a way that balances habitat preservation, water quality, creek function, infrastructure protection, and public safety.
Annual Maintenance	Comprehensive Creek Assessment	Conduct a detailed inspection report on the overall condition of the creek.
	Sediment Survey and Removal (As Needed)	Evaluate and remove accumulated sediment from areas prone to build-up or restricted flow.
	Vegetation Management (Major Cutting or Restoration)	Remove dead or hazardous trees, invasive species, and overgrowth to maintain a clear flow path and healthy riparian zone.

Paradise Creek Maintenance Program Plan 2025

	Channel Restoration/Repair (As Needed)	Address structural issues such as erosion, bank slumping, or loss of habitat features.
	Stormwater BMP Inspection	Inspect bio-swales, rain gardens, detention ponds, etc.
	Snowmelt Season Prep (Late Winter)	Monitor snowmelt conditions and check for ice blockage risks.
	Update Maintenance Priority List	Re-assess what areas may now require more frequent maintenance due to storm impacts.

Capital Projects

To support the long-term stability, function, and ecological health of Paradise Creek, the City of Moscow has identified a range of capital improvement projects aimed at addressing chronic sedimentation, erosion, and stormwater-related impacts. These efforts will improve water quality, reduce maintenance burdens, and protect public and private infrastructure.

Paradise Creek Segmentation and Prioritization

For planning and implementation purposes, Paradise Creek has been divided into 15 distinct segments (excluding the University of Idaho owned and operated sections), each evaluated and prioritized based on a variety of factors including: upstream impacts, observed sediment accumulation, bank erosion severity, access constraints, and proximity to public infrastructure. This segmentation allows for a phased and strategic approach to capital project planning and resource allocation.

Detailed information for each segment—including location, priority, recommended maintenance goals, and preliminary cost estimates (in 2025 dollars)—is included in Appendix A.

Sediment Removal and Channel Maintenance:

High-priority segments of Paradise Creek have experienced significant sediment accumulation, which reduces channel capacity, impairs flow conveyance, and contributes to localized flooding and habitat degradation. Periodic sediment removal through mechanical dredging or excavation will be undertaken where warranted, with sediment disposal managed in accordance with regulatory standards. These efforts will be guided by monitoring data and designed to preserve channel form and minimize ecological disturbance.

Bank Stabilization and Erosion Control:

Eroding streambanks are a primary source of sediment loading in Paradise Creek. Capital projects will implement stabilization measures using a combination of hard and soft engineering techniques. These may include rock armoring at high-energy bends, vegetated geogrids, rootwad revetments, and extensive native vegetation planting to protect banks and reduce sediment input over time. Project sites will be prioritized based on erosion severity, infrastructure risk, and potential for long-term effectiveness.

Floodplain and Channel Function Improvements:

Where feasible, capital projects will improve channel alignment, remove constrictions, and reestablish access to adjacent floodplains. These modifications will increase the creek's ability to store and convey floodwaters, slow velocities during peak events, and reduce downstream sediment transport.

Access Improvements for Maintenance:

To support efficient and minimally invasive maintenance operations, designated access points and pathways will be constructed or improved as part of capital planning. These routes will be designed to reduce soil disturbance and enable access to sediment removal and stabilization sites.

Capital projects will be implemented based on the priority ranking of creek segments, permitting requirements, and funding availability. The City will seek external funding opportunities, collaborate with landowners, and coordinate with regulatory agencies to ensure that these investments provide meaningful, lasting benefits to Paradise Creek and the surrounding community.

4. Regulatory Permitting Requirements

All maintenance and construction activities in and/or around Paradise Creek must be planned in accordance with the following regulations, as applicable, to protect water quality, habitat, and hydrological function. Coordination with state and federal agencies is essential before undertaking any significant maintenance efforts.

Key Regulatory Requirements:

- **City of Moscow IPDES MS4 Stormwater Permit** – Mandates pollutant control measures and stormwater best management practices.
- **Clean Water Act, U.S. Army Corps of Engineers Permitting (Section 404 Permit)** – Required for any in-stream modifications or alterations that impact navigable waters and waters of the U.S. Section 404 of the Clean Water Act (CWA) establishes a program to regulate the discharge of dredged or fill material into waters of the U.S., including wetlands. Activities in waters of the U.S. regulated under this program include fill for development, water resource projects (such as dams and levees), infrastructure development, and mining projects. Section 404 requires a permit before dredged or fill material may be discharged into waters of the U.S., unless the activity is exempt from Section 404 regulation (e.g., certain farming and forestry activities).
- **Endangered Species Act Compliance** – Ensures habitat protection for threatened or endangered species in the watershed.
- **Idaho Department of Environmental Quality (IDEQ) Permitting** – Oversees TMDL implementation, water quality compliance, and pollutant discharge regulations.
- **Idaho Department of Water Resources (IDWR) Stream Alteration Permit** – Required for any projects that alter the natural flow or structure of Paradise Creek, including bank stabilization and channel modifications.
- **National Environmental Policy Act (NEPA) Review** – Required for federally funded projects to evaluate environmental impacts and ensure compliance with federal environmental standards.

5. Beaver Management Policy

Beaver populations play a significant ecological role in the watershed, contributing to habitat complexity and water retention. However, their activities can also result in localized flooding, infrastructure damage, and water quality issues. The City's Beaver Management Plan (Appendix B) is designed to balance habitat preservation with necessary mitigation strategies.

Management Considerations:

- **Monitoring and Assessment** – Regularly survey beaver activity to identify potential conflicts with infrastructure, such as culverts and stormwater drainage systems.
- **Flooding and Infrastructure Protection** – Implement water control structures to mitigate flooding.
- **Habitat Conservation** – Allow beaver activity in designated low-risk areas.
- **Non-lethal Control Methods** – Use pond levelers, flow devices, and exclusion fencing.
- **Beaver Relocation** – Relocate problem beavers when necessary, in compliance with Idaho Fish and Game regulations.
- **Public Safety and Landowner Coordination** – Engage landowners and stakeholders in management decisions.

This approach ensures that beaver populations are managed responsibly while maintaining system integrity.

6. Site Access Planning

Effective site access planning is critical for conducting maintenance activities. Access to Paradise Creek for maintenance activities presents a variety of logistical and environmental challenges. Given that the creek runs through both publicly and privately owned land, planning must consider multiple factors to ensure efficient, legally compliant, and environmentally responsible site access. Key criteria for site access planning include:

Access Considerations:

1. Designated Entry Points

- Identify and establish designated access points to minimize disturbances to riparian habitats and prevent bank erosion.
- Utilize existing infrastructure such as roads, bridges, and maintenance easements for entry.

2. Seasonal Accessibility

- Consider weather conditions that affect access, including high water levels in spring and frozen ground in winter.
- Schedule maintenance activities accordingly to minimize environmental impacts.

3. Private vs. Public Stream Segments

- Private land segments may require individual agreements with landowners, increasing costs and administrative efforts.
- Public segments may have established easements but could still face access limitations due to regulatory restrictions.
- Variability in landowner willingness to grant access can impact maintenance schedules and increase logistical complexity.
- Additional costs may include right-of-entry agreements, insurance requirements, and possible compensation for land use disruptions.

4. Minimizing Environmental Impact

- Use low-impact vehicles and equipment to reduce soil compaction and habitat disturbance.
- Implement best management practices (BMPs) to control sediment and erosion during maintenance activities.

7. Public Education and Outreach

Public engagement and education are critical components of Paradise Creek’s long-term health. Encouraging stewardship through awareness initiatives fosters community involvement and responsible watershed management. Key outreach efforts include:

Community Engagement Strategies:

- **Watershed Stewardship Workshops** – Partnering with local schools, universities, and environmental organizations to educate the public on stormwater pollution, habitat restoration, and sustainable water practices.
- **Community Volunteer Events** – Organizing creek clean-up days, tree planting events, and citizen science programs to engage residents in active conservation efforts.
- **Online Public Engagement and Social Media Campaigns** – Using digital platforms to share educational content, provide updates on creek management, and encourage public participation in conservation initiatives.
- **Public Policy and Stakeholder Meetings** – Hosting community discussions to gather input on future restoration projects and ensure transparency in watershed management decisions.

By strengthening community involvement, the Paradise Creek Maintenance Program aims to foster long-term public commitment to preserving and improving water quality and habitat conditions.

8. Conclusion

The Paradise Creek Maintenance Program Plan establishes a proactive and sustainable approach to maintaining the ecological health and functionality of Paradise Creek. By implementing a structured approach to stormwater management, erosion control, and habitat restoration, the City of Moscow remains committed to regulatory compliance and environmental stewardship.

This plan ensures long-term watershed health through adaptive management strategies, ongoing monitoring, and community engagement, ensuring Paradise Creek remains a valuable ecological asset.

Appendix A: Capital Maintenance Stream Segments

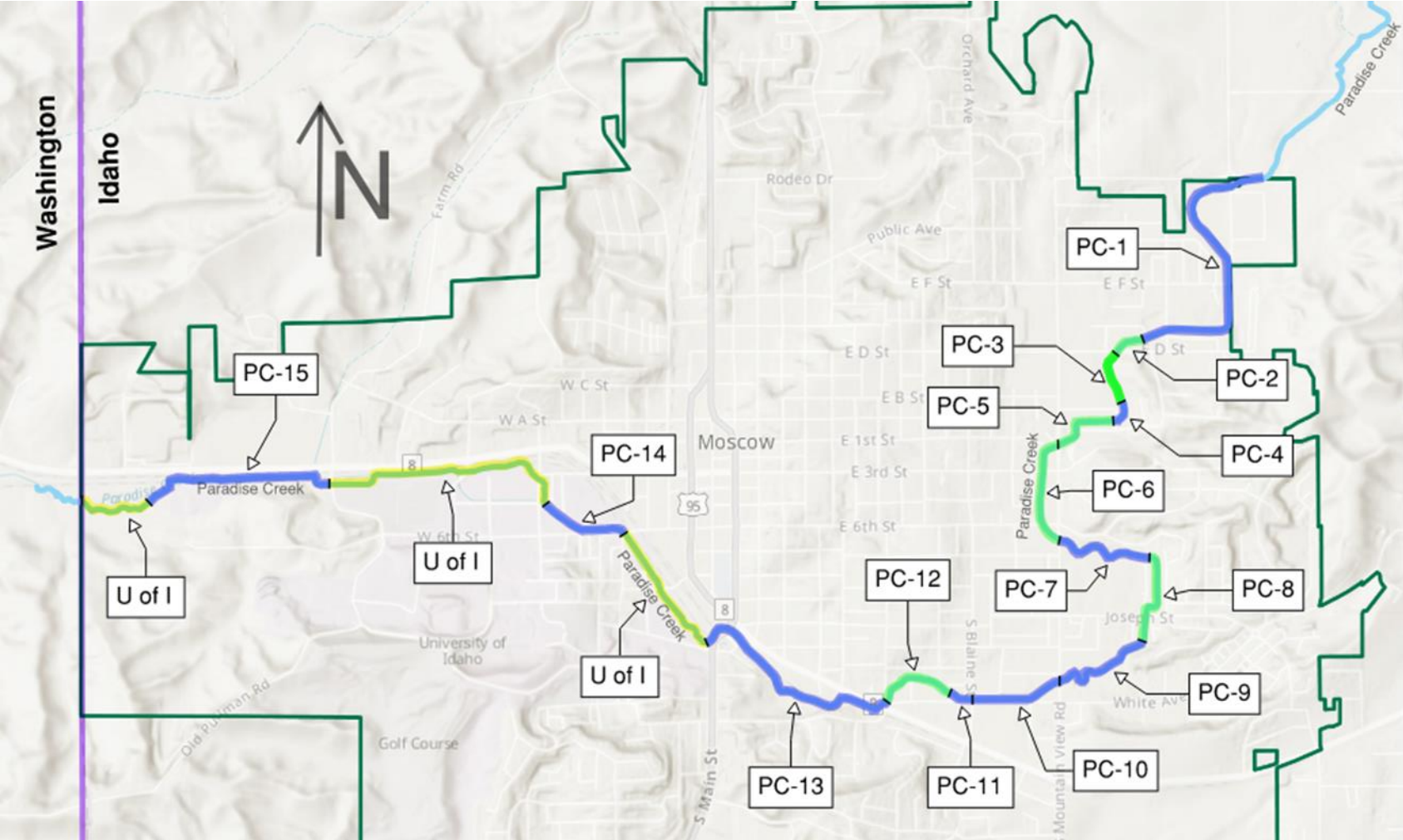
Summary of Section

Section	Creek Segment Location	Owner	Length (feet)	Priority	Estimated Cost (2025)	Est. Year	Est. Project Year	Estimated Cost Adjusted For Inflation
PC-12	Troy Highway to Johnson St.	Private	1,225	1	\$400,741.45	2025	2027	\$425,146.60
PC-11	Blaine St. to west end of Johnson St.	City	447	1				
PC-10	Mt. View Road to Blaine St.	City	1,374	2	\$30,000.00	2025	2028	\$32,781.81
PC-9	Heron's Hideout	City	1,480	3	\$30,000.00	2025	2028	\$32,781.81
PC-8	From the edge of Brink Park to Heron's Hideout	Private	1,654	4	\$465,767.95	2025	2029	\$524,225.93
PC-7	Brink Park	City	1,541	5	\$45,000.00	2025	2029	\$50,647.90
PC-6	Mt. View crossing to 6th St. Bridge	Private	1,643	6	\$407,250.00	2025	2031	\$486,277.80
PC-5	From Bridge St. bridge to Mt. View	Private	1,087	7	\$273,824.50	2025	2033	\$346,872.68
PC-4	Bridge St. Park Area	City	492	8	\$89,546.38	2025	2033	\$113,434.67
PC-2	Hordeman's To D St. Bridge	Private	404	9	\$105,875.00	2025	2033	\$134,119.28
PC-1	Mt. View Park To Hordeman's Pond Culdesac	City	4,046	10	\$737,815.89	2025	2035	\$991,562.86
PC-15	Perimeter Dr. to U of I Wetlands	City	2,609	11	\$576,571.75	2025	2037	\$822,053.45
PC-14	6th/Deakin to West Ghormley Park	City	1,076	12	\$221,827.85	2025	2039	\$335,534.53
PC-13	Troy Hwy. to South Main	City	3,420	13	\$760,762.80	2025	2041	\$1,220,800.96
PC-3	Fosberg's Conservation Trust	Private	717	14	\$ -	2025	-	-

Total
\$4,144,983.57

Total
\$5,516,240.29

Paradise Creek Maintenance Program Plan 2025





City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC- 1	Section Description: Mountain View Park to Hordeman's Pond Cul-de-sac
Department(s): Street/Storm	Section Length (ft): 4,046	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Channel restoration; Debris removal
Access: Pathway/City Property		
Priority: 10	Beaver Habitat: Limited	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$737,815.89	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
\$110,820.64	Site Access	Accessing the site including fence removal and landscape work
\$36,940.21	Construction Design	Construction design and surveying
\$61,567.02	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$196,567.02	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$174,357.81	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$147,563.18	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC-2	Section Description: Hordemann's Pond to D St. Bridge
Department(s): Streets/Storm	Section Length (ft): 404	
Division(s): Stormwater Ops	Owner: Private	Project Need/Outcomes: Channel restoration; Debris removal
Access: Limited. Acquire Maintenance Easement		
Priority: 9	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$105,875.00	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
\$7,000.00	Site Access	Accessing the site including fence removal and landscape work
\$3,750.00	Construction Design	Construction design and surveying
\$6,250.00	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$40,000.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$17,700.00	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$21,175.00	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC-3	Section Description: Fosberg's Conservation Trust
Department(s): Street/Storm	Section Length (ft): 717	
Division(s): Stormwater Ops	Owner: Private	Project Need/Outcomes: Wetland area; Minimal maintenance; Owner maintained
Access: N/A. Conservation Easement		
Priority: 14	Beaver Habitat: Yes	Regulatory/Permitting: Unknown
Total Cost Estimate: N/A	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
-	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
-	Site Access	Accessing the site including fence removal and landscape work
-	Construction Design	Construction design and surveying
-	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
-	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
-	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
-	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC-4	Section Description: Bridge St. Park Area
Department(s): Streets/Storm	Section Length (ft): 492	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Channel restoration; Debris removal
Access: City Property		
Priority: 8	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$89,546.38	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
-	Site Access	Accessing the site including fence removal and landscape work
-	Construction Design	Construction design and surveying
\$1,497.50	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$47,920.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$12,219.60	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$17,909.28	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC- 5	Section Description: From Bridge St. bridge to Mt. View
Department(s): Street/Storm	Section Length (ft): 1,087	
Division(s): Stormwater Ops	Owner: Private	Project Need/Outcomes: Channel restoration; Debris removal
Access: Limited. Acquire Maintenance Easement		
Priority: 7	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$273,824.50	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
\$29,790.00	Site Access	Accessing the site including fence removal and landscape work
\$9,930.00	Construction Design	Construction design and surveying
\$16,550.00	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$105,920.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$46,869.60	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$54,764.90	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC- 7	Section Description: Brink Park
Department(s): Street/Storm	Section Length (ft): 1,541	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Wetland area; Minimal maintenance
Access: Pathway/City Property		
Priority: 5	Beaver Habitat: Yes	Regulatory/Permitting NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$45,000.00	Estimate Year: 2025	



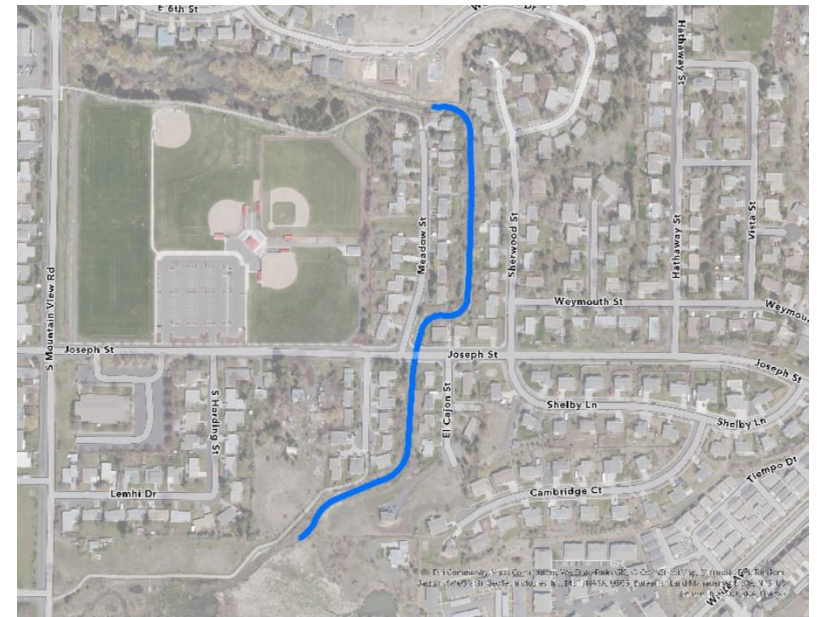
Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
-	Site Access	Accessing the site including fence removal and landscape work
-	Construction Design	Construction design and surveying
-	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$35,000.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
-	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
-	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC-8	Section Description: From edge of Brink Park to Heron's Hideout
Department(s): Streets/Storm	Section Length (ft): 1,654	
Division(s): Stormwater Ops	Owner: Private	Project Need/Outcomes: Channel restoration; Debris removal
Access: Limited. Acquire Maintenance Easement		
Priority: 4	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$465,767.95	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
\$90,000.00	Site Access	Accessing the site including fence removal and landscape work
\$15,100.50	Construction Design	Construction design and surveying
\$25,167.50	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$161,072.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$71,274.36	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$93,153.59	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC- 9	Section Description: Heron's Hideout
Department(s): Street/Storm	Section Length (ft): 1,480	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Wetland area; minimal maintenance
Access: Pathway/City Property		
Priority: 3	Beaver Habitat: Yes	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$30,000.00	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
-	Site Access	Accessing the site including fence removal and landscape work
-	Construction Design	Construction design and surveying
-	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$20,000.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
-	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
-	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC-10	Section Description: Mt. View Rd. to Blaine St.
Department(s): Streets/Storm	Section Length (ft): 1,374	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Channel restoration; Debris removal
Access: City Street/City Property		
Priority: 2	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$30,000.00	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
-	Site Access	Accessing the site including fence removal and landscape work
-	Construction Design	Construction design and surveying
-	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$20,000.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
-	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
-	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC- 11 and PC-12	Section Description: PC-11: City of Moscow, Blaine to west end of Johnson St, 447 ft PC-12: Private, Troy Hwy to Johnson St, 1,225 ft
Department(s): Street/Storm	Section Length (ft): 1672	
Division(s): Stormwater Ops.	Owner: Mixed	Project Need/Outcomes: Channel restoration; Debris removal
Access: Limited. Acquire Maintenance Easement		
Priority: 1	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$400,741.45	Estimate Year: 2025	



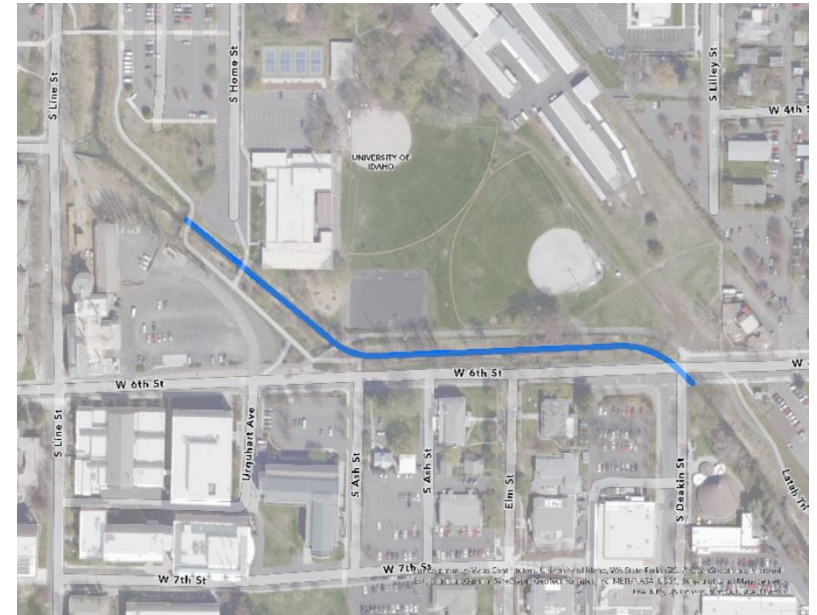
Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
\$35,000.00	Site Access	Accessing the site including fence removal and landscape work
\$15,265.50	Construction Design	Construction design and surveying
\$25,442.50	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$162,832.00	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$72,053.16	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$80,148.29	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC-14	Section Description: 6 th and Deakin to West Ghormley Park
Department(s): Streets/Storm	Section Length (ft): 1,076	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Channel restoration; Debris removal
Access: Pathway/City Property		
Priority: 12	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$221,827.85	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
-	Site Access	Accessing the site including fence removal and landscape work
-	Construction Design	Construction design and surveying
\$16,366.52	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$104,745.76	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$46,350.00	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$44,365.57	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program



City of Moscow Creek Maintenance Program

Service Area: Paradise Creek	Section Name: PC- 15	Section Description: Perimeter Dr. to U of I wetlands
Department(s): Street/Storm	Section Length (ft): 4,046	
Division(s): Stormwater Ops	Owner: City of Moscow	Project Need/Outcomes: Channel restoration; Debris removal
Access: Pathway/City Property		
Priority: 11	Beaver Habitat: No	Regulatory/Permitting: NWP #41: Reshaping Existing Drainage and Irrigation Ditches
Total Cost Estimate: \$576,571.75	Estimate Year: 2025	



Estimated Item Cost	Cost Category	Cost Category Description
\$10,000.00	Mobilization	Preparing and transporting necessary machinery, tools, and equipment
\$30,000.00	Site Access	Accessing the site including fence removal and landscape work
\$15,000.00	Construction Design	Construction design and surveying
\$39,704.59	Environmental	Erosion/water pollution control; temporary stream diversion/dewatering
\$254,109.40	Channel Work	Clearing and grubbing; Channel excavation including hauling of debris
\$112,443.41	Restoration	Scour protection (Quarry spalls); streambed gravel; in-water large woody material and log piling; weed barrier mat; Seeding and fertilizing; Creek plant selection and Plant establishment
\$115,314.35	Contingency (%25)	Unexpected costs

City of Moscow Creek Maintenance Program

Appendix B: City of Moscow Beaver Management Plan

City of Moscow, Idaho Beaver Management Plan

INTRODUCTION AND PURPOSE

The City of Moscow, Idaho (City) has developed the following best management practices (BMPs) to assist with beaver management within the City. These BMPs have been prepared in coordination with State of Idaho Regulations (IDAPA 13.01.16). While the American beaver (*Castor canadensis*) provides important watershed health and ecological benefits, beaver can be a concern within urban settings because of the damage their activity can inflict on property and infrastructure.

The purpose of developing these BMPs is to unify and clarify decision making, and to establish standards for when, where, and what methods of beaver deterrence should be used by the City. These BMPs are intended to comply with Idaho Department of Fish and Game (IDFG) regulations and all applicable Federal and State of Idaho laws and rules. While the BMPs covered here are expected to be effective at most currently identified problem sites, all have limitations, and sometimes unsuspected indirect effects or unacceptable costs may occur. The BMPs in this document are intended to provide the information necessary to determine which technique, if any, is the best option for any situation. The contents of this document will be reviewed, evaluated, and updated by staff as needed.

BEAVER LEGAL STATUS

Numerous regulations within Idaho address trapping or other management of beaver. However, these regulations sometimes do not address the needs of the City in managing beavers. As a result, coordination with IDFG was initiated to clarify the types of actions allowable under this plan by current state regulations.

Lethal Trapping on Public Lands

On public lands, beaver are classified as furbearers under IDFG rules. This designation allows for trapping by public agencies for nuisance beavers causing infrastructure damage during the beaver trapping season of October 15 through March 31 in Latah County/Clearwater Region (“Idaho Upland Game, Turkey & Furbearer, 2024 & 2025 Seasons & Rules”). IDFG has provided guidance that allows for the use of a licensed trapper to trap and remove beaver outside of the trapping season upon agency approval on an individual, case by case basis. Using a trapper licensed in the state of Idaho for the purpose of removing a nuisance beaver does not require additional permits from IDFG at this time. When using a trapper, many prefer to utilize live traps which allows for the release of non-target species and minimizes interactions with the public and their pets. Trappers must follow all IDFG rules when euthanizing wildlife.

Lethal Trapping on Private Lands

A private landowner may trap and kill a nuisance beaver on his or her property during the legal trapping season and in accordance with IDFG rules. There is no additional approval necessary from IDFG if the landowner performs this task, and there are no additional reporting requirements beyond IDFG rules. If the landowner hires a licensed trapper to perform this task, the operator reports its activity to IDFG directly.

Relocation and Hazing Activities

It is illegal for anyone to move a beaver in Idaho without approval from IDFG. On a case-by-case basis, the City will coordinate with IDFG to consider live-trapping beaver to move them to suitable habitat that could benefit from such relocation.

Hazing, namely in the form of chemical deterrence, may be an acceptable option in some circumstances. Hazing is not a feasible technique in open waterways but may be effective within stormwater pipe systems and certain stormwater treatment ponds.

BEAVER DETERRENCE METHODS

The City will consider all options for resolving beaver conflict within its infrastructure. Techniques will range from no action to habitat modifications and from moving beaver to lethal actions. Each of these techniques is described below.

No Action

In areas where no adverse effects are currently observed or anticipated, beaver activities should be monitored. Activities should be recorded in GIS mapping and/or observation logs by the appropriate staff.

Vegetation Management

In areas where beaver are not anticipated to be an issue with infrastructure, maintain or establish vegetation as deemed optimal for the site.

In areas where beaver are not desired, the planting of unpalatable plants can achieve some overall habitat improvements while deterring foraging by beaver. These plants include Sitka spruce, incense cedar, Pacific ninebark, red elderberry, cascara, osoberry (Indian plum), and twinberry. The list might also be used for vegetation maintenance and replacement in facilities with beaver presence.

Managers should avoid planting cottonwood, aspen, or willow in areas where beaver are not desired, as these are the preferred foods for the species.

Wire Mesh Cages

In locations where trees or shrubs should be protected from gnawing or felling by beaver, install wire mesh cage around the circumference of the trunk to prevent beaver from gnawing on standing trees. This method has been successful in the other areas, but requires material and labor, as well as periodic maintenance. An effective mesh cage consists of the following:

- The gauge should be size 14 to be flexible enough for this application.
- Mesh openings should be minimum 4 inches and maximum 6 inches; typically, 2x4 inch openings.
- Mesh should be placed so that 12 or more inches of space is present between the tree and the mesh so that beaver are not able to contact the tree; use an 18-inch gap for growing trees
- Mesh cages should extend at least 4 to 5 feet above ground level.
- In flood-prone areas, mesh cages should extend above the high-water level.
- Cages should be securely anchored to the ground; typically, with 1x2x24 inch wood stakes woven into mesh.
- For clusters of shrubs, encircle priority area with single, larger diameter fence as needed.
- For newly planted revegetation sites still in establishment phase, select subset of priority trees to protect, depending on long terms site goals.
- Cages require monitoring, maintenance, removal, and reinstallation as trees grow.

Abrasive Paint

In areas where trees should be protected from gnawing or felling, but where investment in the higher costs for material and labor is not worth the effort, abrasive paint may be used. Please note that this method has not been utilized by the City and therefore its efficacy is unknown. This method requires minimal material and labor and annual repainting. This method might be useful for volunteer events where skill in manual labor is not critical to success. Abrasive paint should consist of a mixture of:

- 8 ounces of fine sand (30-mil, 70-mil, or masonry sand)
- 1 quart of latex paint, matched to the color of the tree trunk

Once combined, the mixture is painted on the tree to 4 feet above the ground. If abrasive paint is used, monitoring of its effectiveness should be conducted and reported to better understand its applicability for future use.

Habitat Modification

These techniques include dam breaching/removal and installation of pond levelers, beaver deceivers, and other devices. Additional regulations regarding removal or fill of material within regulated Waters of the U.S. is discussed below.

Habitat Modification Regulations and Consultations

Beaver dams and dens are not a regulated resource by IDFG and can be removed or altered without a permit from that agency. Confirmation a den/lodge has been abandoned should occur prior to alteration or removal activities to limit potential injury or unwanted death to a beaver.

When flow devices such as pond levelers or “beaver deceivers” are proposed in Waters of the U.S., the necessity of obtaining a permit from the U.S. Army Corps of Engineers (USACE) under Section 404 of the Clean Water Act must be examined in coordination with the USACE. Within the City boundaries, the presence of fish (Salmon and Steelhead) listed under the federal Endangered Species Act is assumed to be non-existent.

In general, City constructed stormwater treatment facilities, such as sediment detention ponds and bioswales, are not Waters of the State or Waters of the U.S. Therefore, the following activities may occur without agency consultation in constructed stormwater treatment facilities: dam breaching, dam material removal, den material removal and placement of pond levelers and beaver deceivers. However, some facilities may overlap with regulatory waters and careful consideration should be given on a case-by-case basis. Always consult with agencies if there is any question about the regulatory status of a facility.

Finally, placement of flow devices within the City, such as pond levelers and beaver deceivers, may trigger flood hazard considerations. Within the mapped 100-year floodplain, flow devices described in this plan do not meet the definition of “fill” and no consultation is required. Placement of flow devices within a FEMA mapped floodway or virtually any stream or drainageway will likely require a “no rise” analysis be submitted to the City Community Development Department.

Dam Breaching and Removal

Dam breaching should be considered under two scenarios. The first scenario is when there is acute flooding risk because of the dam. Because beaver will often rapidly repair a breached dam, breaching should be considered a short-term, emergency approach to relieve dangers to property and/or infrastructure. When emergency breaching is conducted, analysis should be completed to ensure that released flows do not endanger other structures or property downstream from the breached dam. In some cases, beaver will not repair dams and breaches can remain effective for prolonged periods of time.

The second scenario in which dam breaching is viable is after a dam has been abandoned but is still creating an unacceptable risk to infrastructure. Dams may be breached to the extent that they might still provide benefits associated with beaver dams, while still protecting infrastructure.

Dam removal is a more significant effort and will typically drain the entire beaver pond. This often exposes submerged den and burrow entrances, allowing access by terrestrial predators. To protect beaver kits that may not be fully mobile and vulnerable to predation, avoid wholesale dam removal during the kit season from April to June. Site and condition appropriate best practices for sediment control should also be deployed for dam removal to manage sediment plumes.

There are two recommended ways to breach or remove a beaver dam depending on the size of the dam. These are described below:

- Breaching or removing a dam by hand: Remove material from the dam slowly by hand and/or using hand tools such as four-pronged pitch forks, long-handled cultivator rakes (potato hooks), shovels and chain saws to dislodge and remove material.
- Power excavating: Remove material slowly using a backhoe or excavator to breach or remove large dams. The machinery should be stationed at the top of the bank, road, or bridge where practicable. Remove the dam from top down in layers, scraping off six inches to one foot of material to reduce the potential for flooding or stream scouring. Wait for the water levels to stabilize and flow to clear before removing the next layer. Remove material to the desired depth or substrate or to the natural substrate level if needed. Under this plan, ponds should only be lowered to the level necessary to eliminate risk and no further.

Pond Levelers

In areas where free-standing dams are not an acute threat to infrastructure and are not located at a culvert, but where pond levels should not rise above a certain elevation, pond levelers can be installed. These devices generally consist of a pipe placed in the dam, extending upstream with a wire mesh cage surrounding the intake. A number of designs exist. Each leveler will need to be field fit to each set of conditions, however the general specifications are:

- 40-foot length of 12- or 18-inch diameter high density polyethylene (HDPE) pipe, double-walled and not perforated, with vent holes cut along the top side and a notch cut in the bottom of the intake end.
- 6x6x6 foot wire mesh cage with domed top surrounding intake, constructed of 6x6 inch wire mesh fabric, 3/16-inch diameter wire, non-galvanized. Use one fabric sheet for floor; avoid seams in floor where adjoining sheets are fastened together.
- Metal “T” style posts to secure pipe and intake cage to pond bed.

Paradise Creek Maintenance Program Plan 2025

- 2x2x2 foot wire mesh cage on downstream end of pipe (same 6x6 mesh fabric as intake cage).
- Upstream end of pipe placed in bottom center of cage and cage placed in deepest water possible (set intake as deep as possible).
- Place downstream end of pipe in beaver dam, extending a few feet past dam, with pipe invert placed a desired water surface elevation.

This method requires an investment of time and materials, plus monitoring and maintenance to ensure the mesh cage and pipe remain in good condition. Periodic cleaning might be necessary to clear the cage of obstructions.

“Beaver Deceivers”

Beaver deceiver devices are used when dams are blocking culverts, flow paths, or other openings. Beaver deceivers consist of non-galvanized wire mesh fencing staked upstream of the culvert to be protected. The mesh should be located away from the opening of the culvert to prevent it from being used to anchor wood for a more effective dam. A typical device is trapezoidal in shape with the upstream end at least 8 feet from the culvert opening. Like the pond leveler described above, the deceiver device is staked around its perimeter, and tall enough to prevent beaver from being able to place wood within the caged area. The mesh on the bottom of the cage should be embedded into the streambed or angled inward for several feet to prevent beaver from placing wood from below. Smaller cages can also be constructed with a wire mesh floor to prevent beaver from tunneling under the fencing. As with the leveler, avoid creating seams on the floor where two adjoining sheets of wire fabric come together. Seams such as this can unintentionally ensnare animals. Avoid galvanized metal to limit leaching of zinc into the environment. Considerations and modifications for animal passage should be part of each beaver deceiver design. Blocking passage for medium to large sized aquatic mammals may force species such as beaver, otter or muskrat out of waterways and onto roadways. In some situations, it may be advantageous or necessary to incorporate a leveler pipe into beaver deceiver.

Removal via Non-Lethal Means

When habitat modifications and infrastructure protection methods are not fully effective at managing detrimental beaver activity, removal of a beaver group might be necessary. Given the benefits that beaver can provide in the region, non-lethal means of removal is preferable to lethal means. This plan outlines a series of non-lethal techniques to employ prior to considering either non-lethal or lethal removal.

Trapping and Relocation

If relocations are approved by IDFG, they are best conducted between August 1 and October 31. When multiple beaver are present in a colony, it is best to trap all members of the family. They should be held until all members of the family can be relocated together (within reasonable

timeframes). Follow-up monitoring at release sites is essential to determine success of reintroduction efforts.

Evictions

Non-lethal trapping and relocation of beaver options exist if beaver need to be moved a short distance from their current location. This situation could arise when beaver are located within infrastructure such as pipes or manholes and need to be moved before placing exclusion devices such as wire mesh or deiceivers. Eviction generally involves moving animals very short distances (less than 1,000 feet) within the same property ownership. The intent with eviction is to move animal(s) within their own existing territories by “evicting” them from problematic den sites. By definition, eviction actions are not relocations. Eviction is not standard practice, and each situation will likely be unique. Proposed techniques must be coordinated with, and authorized by, IDFG prior to implementation to ensure that applicable laws and regulations are adhered to. Evictions are likely best conducted between August 1 and October 31. Preventing re-entry is crucial, as the beaver are likely to return. Potential methods could include the use of strobe lights or loud noises to encourage beaver to move out. Any methods used must not overly disturb other residents, either human or wildlife, and would be approved by IDFG prior to implementation.

Lethal Removal

In areas where repeated habitat modification and management techniques have not been successful or are not practical, lethal removal might be appropriate. Contact the designated lead to contract a licensed trapper to remove beaver. If removed beaver are located in a pipe or other item of infrastructure, use measures to prevent re-entry by other beavers, if possible.

Unexpected Beaver Encounters

If during the course of routine maintenance, beaver are encountered in an enclosed space such as a culvert or pipe, City staff should not actively harass the beaver. If multiple points of egress are available to the beaver, it will likely exit the area. If personnel are blocking the only exit for the animal(s), personnel should exit and allow the animals to leave. In circumstances where newborn kits are present and not mobile (usually occurring between April and June), personnel should exit the area and contact the designated plan lead for further instructions.

CONCLUSIONS

While there is no one-size fits all solution to dealing with beaver in our urban environment, there are several alternatives that can be used to work with them. Given the benefits provided by beaver, their presence should be encouraged in those areas that do not pose a risk to infrastructure. When their presence becomes a problem for proper maintenance or operation of systems, steps outlined above can be taken to dissuade, mitigate, or remove beaver. Steps to be taken can include vegetation management, in-water habitat modifications, short-distance evictions, relocation, and lethal removal.