

Moscow City Council



**Workshop
~Agenda~**

Laurie M. Hopkins
City Clerk

www.ci.moscow.id.us

208.883.7015

Wednesday, July 8, 2026

8:30 AM

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

The Moscow Mayor, City Council and Staff welcome you to tonight's Council workshop meeting. This meeting is open to the public and we appreciate and encourage public attendance. Workshops are generally less formal Council meetings held for the purpose of discussion of a specific topic or issue and where the Council will not take any official action on that matter. Public comment is generally not accepted during Council workshops unless specifically noticed on the agenda. If the agenda states that public comment will be accepted and 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. Thank you for your interest in City government.

WORKSHOP AGENDA

- 1. Welcome & Introduction - Drew Davis, Council President**
- 2. Opening Remarks - Hailey Lewis, Mayor**
- 3. Proposed FY2027 Budget Presentation - Bill Belknap, City Administrator and Sarah Decker, Director of Finance & Employee Services**
- 4. Council Discussion, Comments, and Direction**

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.

CITY OF MOSCOW

MUNICIPAL BUDGET

FISCAL YEAR 2027



PROPOSED

Hailey Lewis
Mayor

Bill Belknap
City Administrator

Drew Davis
Council President

Bryce Blankenship
Council Vice President

Evan Holmes
Council Member

Sage McCetich
Council Member

Sandra Kelly
Council Member

Scott Sumner
Council Member





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



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c/o Bill Belknap, City Administrator
206 East 3rd Street
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Moscow ID 83843
Phone (208) 883-7000
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Hearing Impaired (208) 883-7019



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

I am pleased to present the proposed Fiscal Year 2027 budget for your consideration in advance of the public hearing scheduled for Monday, August 17, 2026. The \$149,292,804 budget is balanced. The FY2027 budget is approximately \$10 million greater than the City’s FY2026 budget, due primarily to increased capital fund accumulations for future capital projects identified in the City’s Capital Improvement Plan.

Continuing Our Focus on Transparency

Several years ago, the City decided to budget these capital accumulations rather than only budgeting the fiscal year’s actual capital expenditures in order to increase fiscal transparency and present the City’s total finances in a single location. These capital accumulations total \$74 million across the Water Capital, Sewer Capital, Storm Capital, Sanitation Capital, Fleet Fund, Information Systems Fund, and Capital Projects funds. Additionally, due to the City’s fund structures, there are several internal transfers totaling \$14 million that are effectively counted twice: once when received as revenue and again when reflected as revenue in the receiving fund. Excluding these fund balances and internal transfers, the City’s total FY2027 budget would be \$61,027,353.

The City’s budget document provides a roadmap for City operations during the coming fiscal year and includes detailed information on all revenues and expenditures for every department, allowing the reader to follow the flow of revenues and their ultimate use in delivering essential services to the community. Throughout the FY2027 budget process, the City closely monitored revenues, expenditures, and cash flows to ensure the protection of City assets, provide quality services to all customers, maintain sufficient liquidity, and comply with the City Council’s fiscal policies.

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

Maintaining Momentum on Strategic Plan Priority Items

The FY2027 budget implements the direction of the City Council to address the most significant and pressing issues facing the community, as identified through





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the recent Strategic Plan Update. The proposed budget includes funding for the highest-priority issues, including the following:

- City Shop Causes Inefficiencies and Safety Concerns – The proposed budget includes \$785,250 to complete construction of the new City Shop facility and necessary renovations to the existing City Shop.
- Inability to Recruit Sufficient Staff to Perform Essential Functions – The proposed budget includes a 2% cost-of-living increase (0.6% below the current 2.6% CPI increase from 2024 to 2025) and an increase in family medical insurance premium coverage from 65% to 70% to help ensure the City’s compensation and benefits remain competitive and that the City can retain and attract a skilled workforce.
- Inadequate Funding to Properly Maintain City Streets – The proposed budget includes \$1,355,945 for roadway improvements, including the City’s Surface Treatment Program, Taylor Avenue Surface Restoration Project, South 95 Pathway Project, and South Couplet Pedestrian Improvement Project.
- Deteriorating Downtown Streetscape and Infrastructure – The proposed budget includes \$200,000 to fund the design of targeted downtown improvements.

Maintaining Competitive Employee Compensation

Over the past several fiscal years, the City has experienced significant inflationary pressures. While the rate of increase has moderated, the City’s operating costs remain elevated. One of the most significant cost increases this year is the City’s health insurance expense. In response to increased medical claims, the City’s insurance provider initially requested a 50% increase in medical insurance premiums. After soliciting quotes from other providers, the City was able to negotiate the increase down to 28.6%; however, this still represents an increase of nearly \$600,000 over FY2026.

A survey of 39 public agencies conducted in 2023 revealed that the City’s previous 50% dependent health insurance premium contribution lagged significantly behind the regional average contribution rate of 80%. To help ensure that the City of Moscow can continue to provide competitive benefits and attract and retain a high-quality workforce, I am proposing continuation of the incremental increase in dependent insurance premium contributions that began last year, increasing City dependent premium coverage from 65% to 70%.

This increased coverage will help mitigate the direct financial impact to employees in the face of the significant 28.6% health insurance cost increase the City is experiencing. With the City providing an additional 5% coverage,





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employees with full family coverage under the City’s insurance program will see their monthly premium increase by approximately \$55 under the City’s base \$1,500 deductible plan. The City must balance its fiduciary responsibilities while working to retain and attract outstanding employees, and I believe the proposed budget successfully meets those objectives.

The City’s cost-of-living adjustment (sometimes referred to as COLA), which is normally based on the average Consumer Price Index (CPI) from the preceding year, is budgeted at 2.0% this year, or 0.6% below the 2025 annual CPI increase of 2.6%. From 2019 through 2024, CPI increased by 25.6%, while the City’s cost-of-living increases during the same period totaled only 17%. The proposed budget also includes a 2% performance increase under the City’s performance-based compensation program. While this is below the 4% performance increase the City would prefer to provide, we must balance long-term personnel costs against anticipated future recurring revenues.

Estimating the Impact on Property Taxes

Given current and anticipated future cost increases and revenue reductions, I am proposing that the City Council adopt the statutory 3% property tax increase plus the City’s remaining foregone balance. It is important to emphasize that the 3% levy increase results in an increase of only \$243,582 to the City’s 2026 non-exempt levy amount of \$8,119,384, while the remaining foregone amount adds only \$15,141 to the levy. With the proposed 3% property tax increase and the additional foregone amount, the City’s annual levy on a home with an assessed valuation of \$400,000 is estimated to decrease by \$2.85 for the tax year. The actual change will depend upon Latah County’s final total assessed valuation for all taxable property within the City of Moscow.

Practicing Gratitude

In closing, I am pleased to say that preparation of the FY2027 budget was once again an outstanding collaborative effort among all participants. I appreciated the opportunity to work with staff from every City department, as well as the Council President and Vice President, over the course of more than four months. The process involved decision-making at all levels to allocate resources for the betterment of the community and the operations of the City as a whole. This budget provides the community with programs and services in a responsible and efficient manner while positioning the City as strongly as possible for the future.

Special thanks go to everyone involved in preparing this comprehensive document, especially Director of Finance & Employee Services Sarah Decker; Council President Davis and Council Vice President Blankenship for their leadership; City Administrator Bill Belknap; City Clerk Laurie Hopkins; and all other staff who contributed to this effort.





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I look forward to the City Council budget workshop on July 8, 2026, and would be pleased to respond to any questions or concerns that you or other members of the Council may have.

Sincerely,

Hailey Lewis
Mayor





City of Moscow Mission Statement

The City of Moscow delivers quality municipal services while ensuring responsible use of resources.

We anticipate and meet the needs of our diverse population in order to build public trust and enhance a sense of community.

Budget Document & Guide

The Budget as a Policy and Management Document

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

The Budget as a Financial Plan

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

The Budget as a Communication Device

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



City Organization

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

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

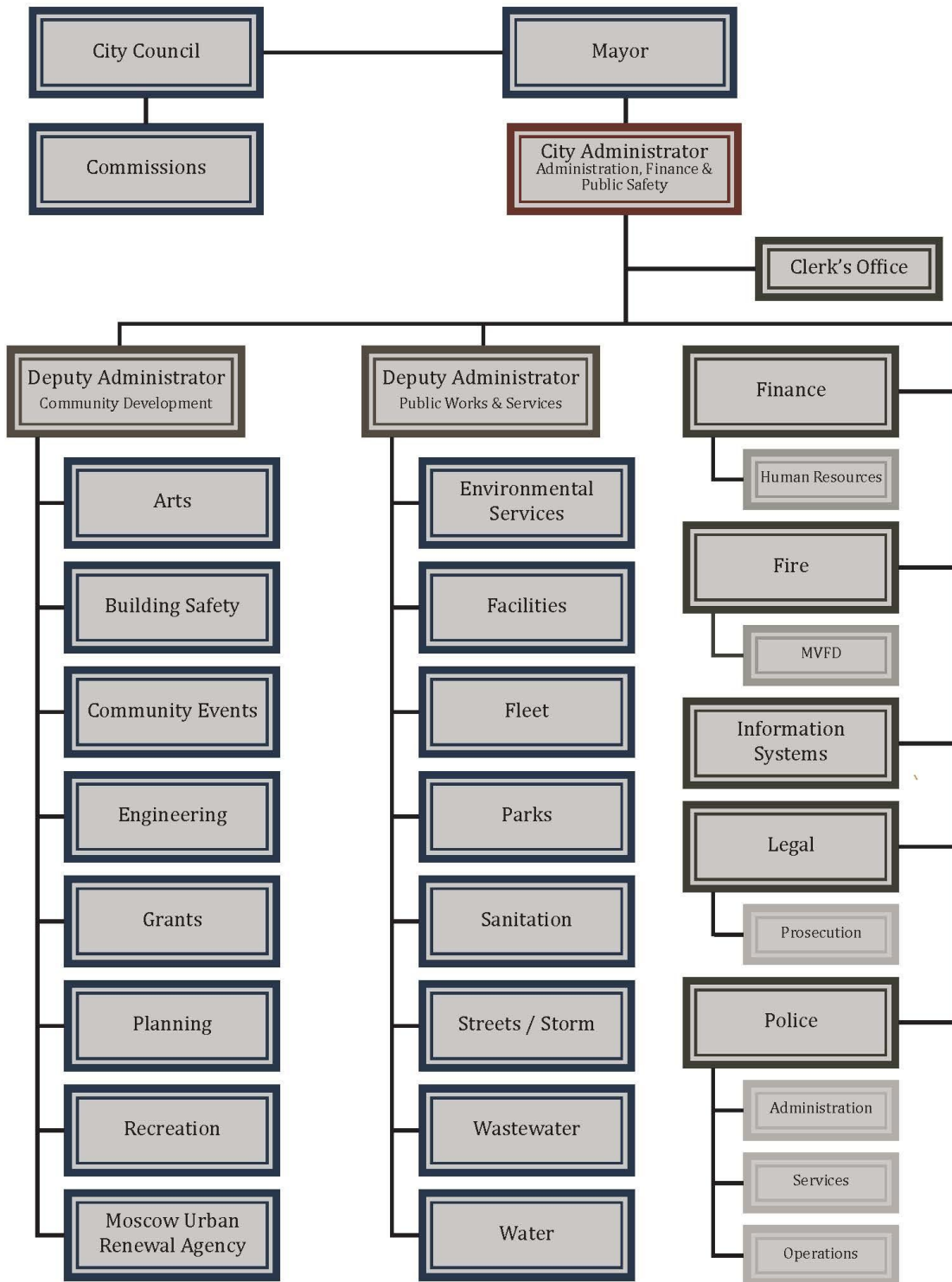
The goal of Administration is to provide quality general governmental administrative services to the City of Moscow staff, elected officials, and members of the community. The City Administrator will accomplish this goal by acting as an approachable liaison between the elected officials and staff and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

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

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

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





List of Principal Officials

Elected Officials at 01/05/2026

Official	Name	Term End
Mayor	Hailey Lewis	12/31/2025
Council President	Drew Davis	12/31/2025
Council Vice President	Bryce Blankenship	12/31/2027
Council Member	Evan Holmes	12/31/2027
Council Member	Sandra Kelly	12/31/2027
Council Member	Sage McCetich	12/31/2025
Council Member	Scott Sumner	12/31/2025

City Officials

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



Major Governmental Funds

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

The City reports the following major governmental funds:

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

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

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

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

The City manages the following enterprise funds:

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



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



The Budget Process

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

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

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

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

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

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

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

During the fiscal year, budgetary control is maintained by the review of requests for payments for compliance with adopted policies and procedures. Departmental appropriations that have not been



expended by the Department lapse at the end of the fiscal year. Funds that were budgeted and not used by the Department during the fiscal year are not available for their use unless appropriated in the following fiscal year's budget.

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



Budget Highlights

General Fund Revenues:

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

To keep up with service demands and increased labor and material costs, the FY2027 budget includes a 3% increase of \$243,582, recapture of the City's remaining foregone tax revenues of \$15,141, plus 90% of the total assessed valuation as required by HB389 of new construction valuation placed on the tax rolls, which is estimated at \$130,553. Based on the City's estimate of the assessed valuation of the City of \$2.64 billion, the FY2027 tax levy amount is estimated to be \$3.56 per \$1,000 of assessed valuation. This is a slight decrease from \$3.57 per \$1,000 in FY2026.

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

The City has also accrued a balance of tax revenue authorized but not levied in previous years, referred to as the "foregone amount." This balance of the foregone amount is the balance of taxes (up to 3% of the previous year's levy) that could have been levied in those previous years but were not. As stated previously, HB389 allows cities to make foregone levies in addition to the 8% cap. However, HB389 limits the amount of foregone levy to 1% of the taxing district's property tax budget if the funds are to be utilized for maintenance and operations, and 3% of the taxing district's budget if the funds are to be used for capital projects.

The proposed budget includes a total FY2027 property tax amount of \$9,456,295. Of this amount, the General Fund portion to fund general governmental services is \$8,508,660 (including the State of Idaho personal property replacement funding), while \$1,046,200 is allocated to the Debt Service Fund for scheduled debt service payment of the 2019 voter-approved general obligation capital facilities (police station construction) 10-year bond.

The second-largest revenue source for the General Fund is state-shared revenues, which are comprised of State sales tax revenue sharing and State liquor tax distributions. The amounts budgeted for FY2027 are based upon estimates provided by the State and the Association of Idaho Cities (AIC), which represents a 2.7% increase over FY2026.



Franchise Fees for electric, natural gas, and TV cable are paid by the providers of those services as a percentage of gross sales within the City limits. These three specific utilities' rates can change, and changes in demand for those services drive these revenues. Also, 911 emergency dispatch fees from telecommunications are collected from telephone fees generated from both landlines and cellular phones. These fees are tracked, and those specific 911 services are provided in the Emergency Communications Center section of the Police Department. Collectively, the franchise revenue and the 911 fee revenue are estimated to remain relatively consistent with FY2026.

Building Permit and Plan Review revenues are anticipated to see slight increases for FY2027, with amounts expected to increase only slightly from FY2026.

As in previous years, transfers from the Water, Sewer, and Sanitation enterprise funds and the Street special revenue fund have been budgeted to pay for administrative services and support services provided by the General Fund departments. The amount of these transfers is calculated using an allocation formula to determine each fund's fair share of these services. The allocation formula was updated in 2024 following recent legal rulings and resulted in reduced transfers from the enterprise funds to the General Fund. For FY2027, these payments for services received have been moved from the Transfers In category to the Charges for Service category.

Expenditures

Expenditures budgeted in the General Fund, including operating transfers, have increased by 2.54% from \$20,689,006 in FY2026 to \$21,214,099 in FY2027.

In response to financial challenges the City experienced in FY2024, the City eliminated six positions, including two Patrol Officers, a Communications Manager, an Accountant II, an Arts Assistant, and a Parks Administrative Assistant position. In FY2026, the City also eliminated two additional positions, including one patrol officer and the Administration Executive Assistant position previously shared between Administration and the Arts Department. The FY2027 budget continues to maintain these staff reductions due to a lack of available funding.

In FY2022, the City implemented a 3-tier health care program, providing employees with multiple options, including a traditional low-deductible, mid-deductible, and a Health Savings Account option. For the FY2027 fiscal year, the City has increased the percentage of dependent health insurance premiums that are paid by the City from 65% to 70% to move closer to the market average of 80% to improve employee recruitment and retention.

The City as an organization is excited to continue a host of employee engagement activities in FY2027. Celebrations include the annual service awards and Public Service Recognition Week BBQ in the spring, an Employee Appreciation Picnic at the pool in late summer, and the holiday celebration at year-end. These expenditures are included in the Employee Recognition accounts of the Human Resources budget.



Special Revenue Funds

The Street Fund receives monies from the Highway User Gas Tax and Road and Bridge tax monies from the North Latah County Highway District, which is allocated to the City due to jurisdictional boundary overlap. These are the two largest funding sources for street and transportation operation and maintenance services. In FY2027, the City anticipates receiving \$1,144,076 of State Highway User Tax monies, which remains consistent with FY2026, and \$1,381,267 in Road and Bridge tax, which is the same as FY2026.

While these revenues are predicted to be flat in FY2026, they did increase in FY2024, partially due to House Bill 362 (HB362), which was signed into law in FY2021. HB362 increased the percentage of state sales tax revenues dedicated to transportation from 1% to 4.5%. These additional revenues come out after sales tax revenue sharing dollars to ensure the initial pool of revenue is not reduced. Idaho Transportation Department is guaranteed \$80 million annually for projects on the state highway system, and local highway jurisdictions will receive revenue over \$80 million up to a cap of \$140 million annually. This distribution happens once per year at the end of the state Fiscal Year in June through the Highway Distribution Account.

Capital Projects Fund

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

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

In FY2027, construction work will continue with the remodel of the existing City Shop, providing much-needed shop and administrative spaces for the City's Street and Stormwater Departments. Several significant Streets projects will be completed in FY2027. These include the Taylor Avenue Surface Restoration Project, Main Street Surface Restoration Project, South Main Pedestrian Improvement Project and the continuation of the City's street surface treatment program.

These projects are funded with transfers of General Fund Capital Projects accumulation to the Street Fund Capital Projects account, grants, and other Streets program revenues. The Street Fund Roadway Improvement Program is located within the Capital Projects Fund (350-150-770-83) and for FY2027, is supplemented with a \$1,025,863 transfer from the Street Fund, a \$120,000 transfer from the General Fund, \$721,800 in grant revenues, \$310,000 in Moscow Urban Renewal Agency



contributions, and Capital Fund accumulations. A complete list of planned street projects can be found in the Capital Improvement Plan.

There will also be several Parks projects completed in FY2027. These include the planned replacement of the East City Park stage, completion of frontage and pathway improvements at Lola Clyde Park, and completion of the Moser Park conceptual master plan. Details regarding these projects can be found within the Capital Improvement Plan.

Enterprise Funds

Enterprise funds account for operations that function like private business enterprises where the cost of providing services to the general public is financed primarily through user fees. The City's Enterprise Funds are the Water Fund, Water Capital Fund, Sewer Fund, Sewer Capital Fund, Stormwater Fund, Stormwater Capital Fund, Sanitation Fund, and Sanitation Capital Fund. All budgets for the Enterprise Funds have been developed following their respective comprehensive plans, strategic plans, and rate studies.

The City adopted the current Water and Sewer Rate Study in 2026 and the Sanitation Rate Study in 2022, which serve as a blueprint for the operational and capital needs of the utilities. The FY2027 budget includes funding for a Sanitation master plan to plan for Sanitation service needs over the next 20 years. These reviews of the City's sanitation, water, and sewer systems assist staff by formulating a rate structure that will support City Council policies and the operation of the water and sewer systems, and allow capital replacement and maintenance of the infrastructure.

Water and Water Capital

The FY2027 budget reflects a 5.15% rate increase for residential and commercial users in accordance with the 2025 Rate Study. The revenue from the increase will enable the City to service the \$4.3M in Idaho Department of Environmental Quality (IDEQ) Revolving Loan Fund (RLF) debt that was incurred to complete several water system improvements, including the development of Well #10 and reconstruction of 5 water booster stations and other water main improvements. The Water Fund includes a transfer to the Water Capital Fund of \$3,002,482 to support capital improvements identified in the Capital Improvement Plan. A list of these capital improvements and project details can be found in the Capital Improvement Plan.

Sewer and Sewer Capital

This budget includes a 2.25% Sewer rate increase for the FY2027 fiscal year in accordance with the 2025 Rate Study. The FY2027 Sewer Fund budget includes a transfer to the Sewer Capital Fund of \$4,025,498 in support of capital improvements identified in the Capital Improvement Plan.

Projects for FY2027 include \$200,000 in sewer main replacements, \$307,583 for lift station improvements, and \$1,412,025 in improvements at the Water Reclamation Facility. Improvements at the Water Reclamation and Reuse Facility include Screw Pump Replacement (\$438,152), Filtration Improvements (\$283,500), Biological Treatment Improvements (\$605,373), and Energy



Supply and Controls (\$85,000). A list of these capital improvements and project details can be found in the Capital Improvement Plan.

Stormwater and Stormwater Capital

The City was issued a Municipal Separate Storm Sewer System (MS4) through the National Pollutant Discharge Elimination System (NPDES) of the Environmental Protection Agency (EPA) in October 2019. This permit contains several provisions that the City must meet to ensure the quality of the water that the City's stormwater system discharges to Paradise Creek and the South Fork of the Palouse River. A stormwater utility was approved by the City Council to fund the activities required by the permit and avoid heavy fines that could result from non-compliance. Property owners are assessed a fee based on the amount of impervious surface on their respective parcels. The funds collected will only be used for the maintenance and capital needs of the storm system. The launch of the utility was delayed by the Council in FY2021 in response to the COVID-19 pandemic. Stormwater Utility Rates are proposed to be increased by 29% in FY2027 in accordance with the 2025 Utility Rate Study to provide funding for identified capital improvement needs and enhanced creek maintenance activities to reduce the risk of flood damage to the community.

Sanitation and Sanitation Capital

The City completed the sanitation rate study update in FY2022, which recommended increasing rates of residential roll carts and decreasing the rates for mechanical containers to more accurately reflect the cost of service delivery for each customer class. For FY2024, FY2025, and FY2027, the City was able to avoid increasing residential roll cart rates and provided a rate decrease of 8.4% for mechanical containers. For FY2027, there are no rate increases proposed.

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

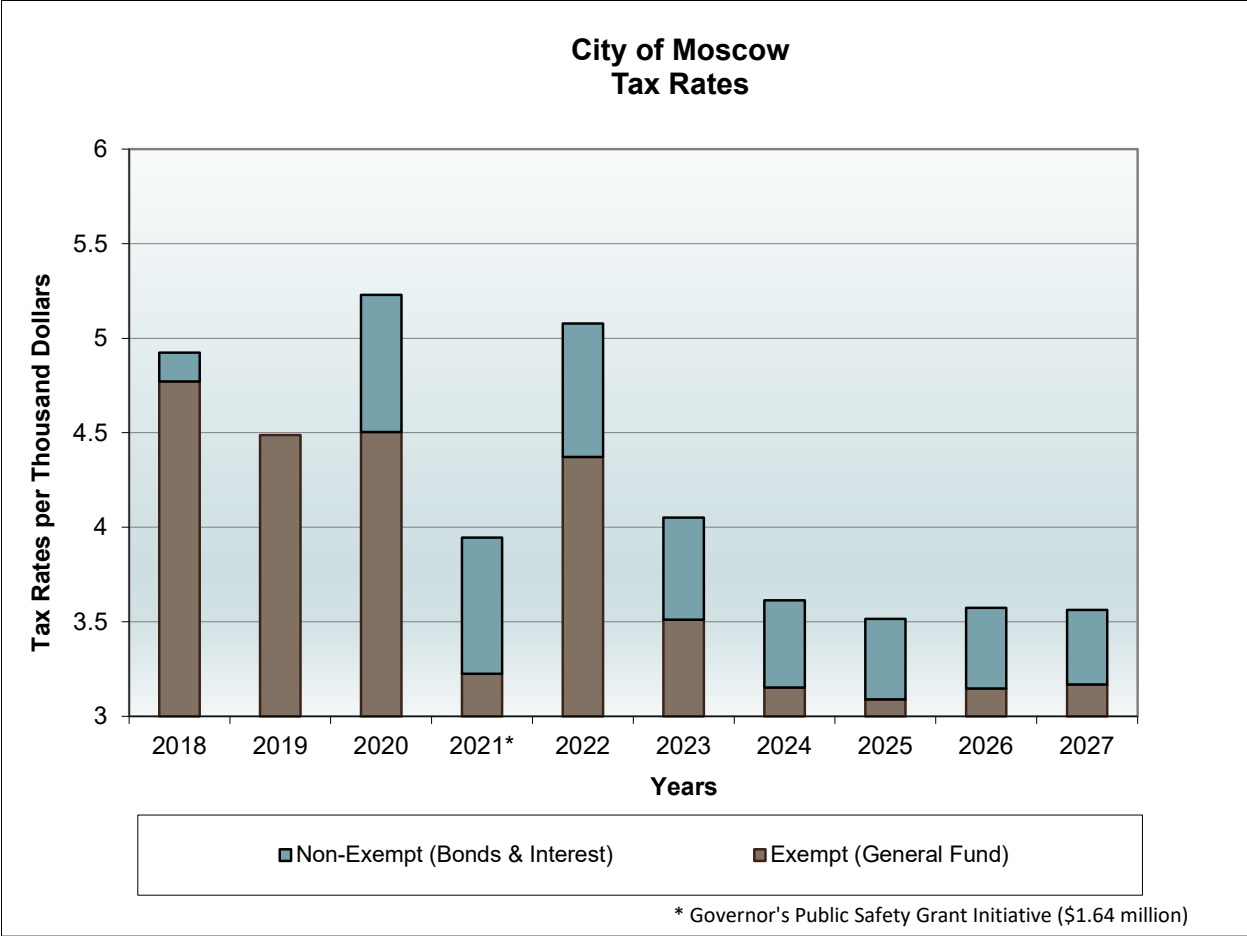
Projects within the Sanitation Capital Projects Fund for which funds are being accumulated include expenses for replacement of, or improvements to, the existing recycling center and yard waste drop-off facility, construction of a new municipal solid waste transfer station, and federally mandated reserves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

Property Tax

The Property Tax Summary tables below outline the estimated property tax revenues, revenue-generating growth items, and bond and interest funds anticipated in FY2027. Additionally, in 2013, the Idaho Legislature authorized a partial repeal of Idaho’s personal property tax, which became effective in 2015. The Legislature mitigated that impact by also authorizing state replacement money to “backfill” the reduced tax revenues as a result of the new exemption. For the City of Moscow, that amounts to \$98,565 for FY2027. A comparison of levy rates in Idaho is shown in the chart below.

PROPERTY TAX SUMMARY				
FY2026 Adopted Compared to FY2027 Approved				
City of Moscow Assessed Valuation 2025 as of March 2026	2,572,719,382			
Estimated 2026 Valuation as of July 2026	2,654,081,272			
	2026 Adopted	Levy Rate per \$1000	2027 Proposed	Levy Rate per \$1000
Base Property Taxes	7,683,869		8,119,384	
Allowable Growth Items:				
Plus Construction Roll Taxes (Est.)	119,913		130,553	
Plus Annexation	4,696		0	
Plus 3% Allowable	230,516		243,582	
Ag Replacement Tax				
Recovered Homeowner’s Exemption				
Funding Programs				
Foregone Amount Available for Levy (\$15,141 in 2027)	80,390		15,141	
Replacement Funding for COPs Grant				
Airport support for capital improvements	0		0	
Sub-total Non-exempt Property Taxes Collected	\$8,119,384		\$8,508,660	
Total Property Tax Replacement monies not to be levied	(114,542)		(98,565)	
Total GPSGI monies not to be levied				
Total URA Allocation not to be levied				
Total Non-exempt Property Taxes to be levied	\$8,004,842	3.1472258	\$8,410,095	3.1687405
Bonds & Interest – New Issue	1,047,000	0.4116440	1,046,200	0.3941854
Judgment Refund I.C. 63-1305	36,660	0.0144135		0.0000000
Sub-total Exempt Property Taxes	\$1,083,660	0.4260575	\$1,046,200	0.3941854
Total City of Moscow Property Taxes	\$9,088,502	3.5732833	\$9,456,295	3.5629258
Residential Tax Calculation (based upon a \$400,000 home):				Annual Dollar Difference
Lot	\$100,000.00		\$100,000.00	
Home	300,000.00		300,000.00	
Total Assessed Valuation	400,000.00		400,000.00	
Less Homeowners Exemption	(\$125,000.00)		(\$125,000.00)	
Taxable Valuation	\$275,000.00		\$275,000.00	
X Nonexempt City Levy Amount	\$865.49		\$871.40	\$5.92
X Exempt City Levy Amount	\$117.17		\$108.40	(\$8.76)
Total City Tax Exempt	\$982.65		\$979.80	(\$2.85)

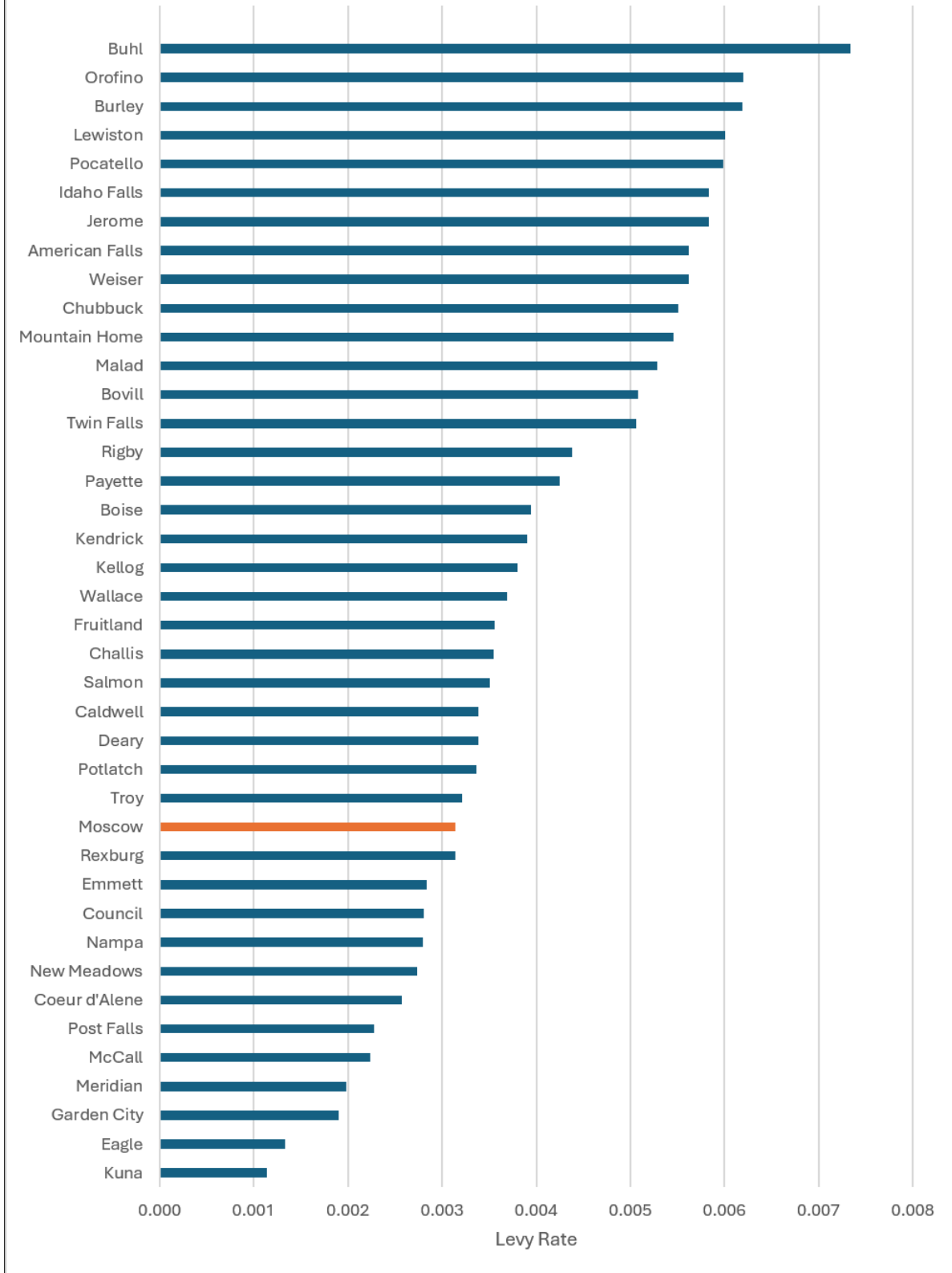




PROPERTY TAX ALLOCATION		
	2026 Adopted BUDGET	2027 Proposed BUDGET
General Fund Property Tax	\$8,004,842	\$8,410,095
Sub-total Non-exempt Property Taxes	<u>\$8,004,842</u>	<u>\$8,410,095</u>
Bonds & Interest	1,047,000	1,046,200
Sub-total Exempt Property Taxes	<u>\$1,047,000</u>	<u>\$1,046,200</u>
Total City of Moscow Property Taxes	<u>\$9,051,842</u>	<u>\$9,456,295</u>



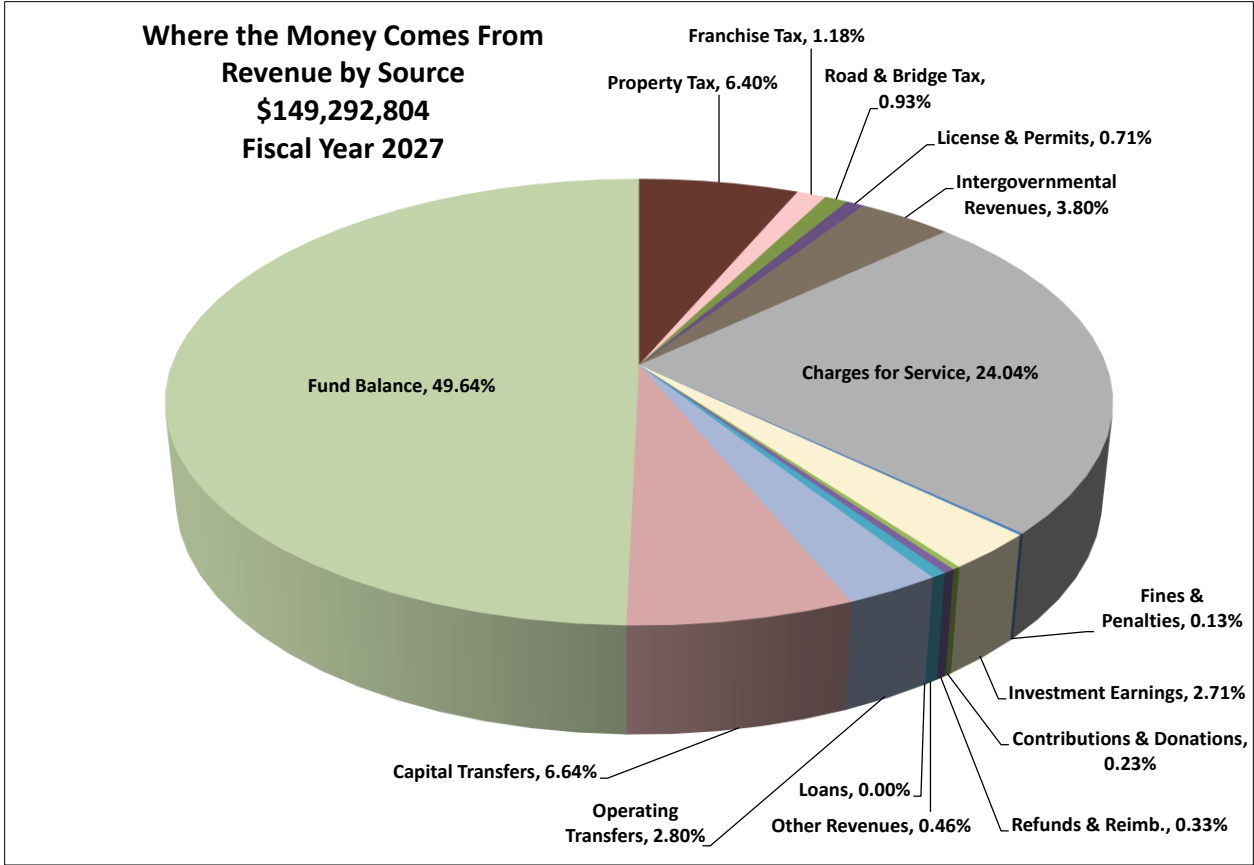
2025 Property Tax Levy Rates in Idaho (excluding bonds)



Revenue Summary

Proposed Revenue Summary - for Fiscal Year 2027													
Fund	Taxes & Franchise Tax	Licenses & Permits	Intergovernmental	Changes for Services	Fines and Penalties	Interest Earnings	Contributions Donations	Refunds & Reimbursements	Other Revenue	Debt or Loan	Transfers	Fund Balance	Total Revenue
General	10,266,131	1,046,488	3,677,209	5,015,606	196,200	281,314	9,400	388,356	66,457	0	0	266,938	21,214,099
Street	1,381,267	0	1,144,076	530,452	0	102,268	0	10,000	0	0	120,000	700,000	3,988,053
Recreation & Culture	0	515	5,000	739,448	0	0	22,000	5,500	14,352	0	2,956,707	0	3,743,522
MSDCP	0	0	129,611	4,000	0	6,531	0	0	0	0	99,204	70,000	309,346
1912 Center	0	0	0	0	0	0	0	0	0	0	122,600	30,000	152,500
Transit Center	0	0	0	51,519	0	0	0	0	100	0	0	30,410	82,029
Water	0	0	0	8,553,209	0	144,206	0	10,000	351,455	0	0	700,000	9,758,870
Sewer	0	0	0	9,682,327	0	195,682	0	1,000	255,000	0	0	400,000	10,534,009
Stormwater	0	0	0	1,703,430	0	23,463	0	0	0	0	0	0	1,726,893
Sanitation	0	0	0	6,982,264	0	102,229	0	0	0	0	0	400,000	7,484,493
Fleet Management	0	0	0	986,374	0	268,204	0	5,000	0	0	712,600	4,963,739	6,935,917
Information Systems	0	0	0	1,639,690	0	128,720	0	58,400	0	0	176,070	725,479	2,729,359
Water Capital Projects	0	0	0	0	0	364,070	0	0	0	0	3,002,482	13,092,931	16,459,483
Sewer Capital Projects	0	0	0	0	0	1,094,004	0	0	0	0	4,025,488	27,092,328	32,211,830
Stormwater Capital Projects	0	0	0	0	0	12,222	0	0	0	0	309,673	540,243	862,338
Sanitation Capital Project	0	0	0	0	0	487,705	0	0	0	0	520,675	11,638,913	12,647,293
Capital Projects	0	20,000	721,800	0	0	787,595	310,000	12,000	0	0	2,049,466	13,457,639	17,358,500
Highway Parks & Rec	0	0	0	0	0	32,000	0	0	0	0	0	0	32,000
LID Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
LID Construction Debt	1,046,200	0	0	0	0	16,070	0	0	0	0	0	0	1,062,270
Special Assessments Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
LID Guaranty	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$12,693,598	\$1,067,003	\$5,677,696	\$35,886,319	\$196,200	\$4,047,273	\$341,400	\$490,256	\$687,364	\$0	14,095,075	\$74,108,620	\$149,292,804
Percent	8.50%	0.71%	3.80%	24.04%	0.13%	2.71%	0.23%	0.33%	0.46%	0.00%	9.44%	49.64%	100.00%





Fiscal Year 2026-2027

Property Tax	6.40%	9,554,860
Franchise Tax	1.18%	1,757,471
Road & Bridge Tax	0.93%	1,381,267
License & Permits	0.71%	1,067,003
Intergovernmental Revenues	3.80%	5,677,696
Charges for Service	24.04%	35,888,319
Fines & Penalties	0.13%	196,200
Investment Earnings	2.71%	4,047,273
Contributions & Donations	0.23%	341,400
Refunds & Reimb.	0.33%	490,256
Other Revenues	0.46%	687,364
Loans	0.00%	-
Operating Transfers	2.80%	4,187,081
Capital Transfers	6.64%	9,907,994
Fund Balance	49.64%	74,108,620
Fund Total	100.00%	<u>\$ 149,292,804</u>

**Fund Balance \$65,822,054 reserved for Capital*



Expenditure Summary

Proposed Expenditure Summary - for Fiscal Year 2027										
	Personnel Services	Contractual Service	Commodities	Capital Outlay	Debt Service	Fleet Management	Information Systems	Transfers	Ending Fund Balance	Total
GENERAL GOVERNMENT										
LEGISLATIVE	81,294	56,888	32,500	0	0	0	40,130	0	0	210,812
EXECUTIVE	37,728	0	8,500	0	0	0	5,260	0	0	51,488
ADMINISTRATIVE	516,701	0	18,700	0	0	0	72,060	0	0	607,461
FINANCE	619,769	85,800	22,250	0	0	0	38,350	0	0	766,169
LEGAL	556,281	27,775	17,500	0	0	0	35,790	0	0	637,346
HUMAN RESOURCES	335,932	114,500	41,855	0	0	0	12,750	0	0	505,037
GENERAL BUILDINGS & GROUNDS	312,563	81,405	394,583	0	0	9,541	12,220	0	0	810,312
NONDEPARTMENTAL GENERAL		234,197	66,763	0	0	0	0	4,248,087	266,938	4,815,985
TOTAL GENERAL GOVERNMENT	2,460,268	600,565	602,651	0	0	9,541	216,560	4,248,087	266,938	8,404,610
PUBLIC SAFETY										
POLICE ADMINISTRATION	319,118	68,109	116,020	0	0	5,696	361,230	0	0	870,173
POLICE SERVICES	1,327,299	600	50,995	0	0	16,921	0	0	0	1,395,715
POLICE OPERATIONS	4,015,980	0	102,790	0	0	133,834	0	0	0	4,252,604
CODE ENFORCEMENT	93,347	65,242	17,612	0	0	5,819	0	0	0	182,020
EMERGENCY COMMUNICATIONS	0	812,373	49,100	0	0	0	0	0	0	861,473
PARKING SERVICES	157,120	900	11,650	0	0	291	27,090	0	0	197,051
POLICE SUBTOTAL	5,912,864	947,124	348,167	0	0	162,561	388,320	0	0	7,759,036
FIRE CONTROL & PREVENTION	1,425,218	185,207	272,870	0	0	127,389	75,040	0	0	2,085,724
PUBLIC HEALTH	0	7,850	0	0	0	0	0	0	0	7,850
COMMUNITY DEVELOPMENT	2,684,936	27,560	60,700	0	0	16,243	167,440	0	0	2,956,879
TOTAL PUBLIC SAFETY	10,023,018	1,167,741	681,737	0	0	306,193	630,800	0	0	12,809,489
TOTAL GENERAL FUND	12,483,286	1,768,306	1,284,388	0	0	315,734	847,360	4,248,087	266,938	21,214,099
RECREATION AND CULTURE										
REC & CULTURE ADMINISTRATION										
REC & CULTURE ADMINISTRATION	61,583	70,696	14,150	0	0	8,248	183,980	28,270	0	366,847
PARKS	822,984	173,070	250,308	8,000	0	141,580	0	0	0	1,395,942
RECREATION	192,467	75,000	63,375	0	0	0	0	0	0	330,842
SWIMMING POOL	455,990	0	209,169	0	0	0	0	0	0	665,159
YOUTH CENTER	211,936	5,000	53,023	0	0	0	0	0	0	269,959
HIRC	142,877	0	108,200	0	0	0	0	0	0	251,077
ART	132,190	7,000	65,800	0	0	0	12,120	0	0	217,090
COMMUNITY EVENTS	199,776	3,250	30,850	0	0	0	12,770	0	0	246,646
TOTAL PARKS & RECREATION	2,219,663	334,016	794,875	8,000	0	149,828	208,870	28,270	0	3,743,522
MSDCP	81,604	242	113,946	0	0	12,885	0	100,669	0	309,346
1912 CENTER	0	86,500	54,000	12,000	0	0	0	0	0	152,500
HAMILTON PARKS & RECREATION	0	0	0	0	0	0	0	32,000	0	32,000
TOTAL RECREATION AND CULTURE	2,301,267	420,758	962,821	20,000	0	162,713	208,870	160,939	0	4,237,368
TRANSIT CENTER	0	2,500	29,371	0	0	0	0	50,158	0	82,029
STREET FUND	1,009,115	150,702	1,306,319	0	0	259,314	81,240	1,181,363	0	3,988,053
ENTERPRISE FUNDS										
WATER FUND	1,729,955	397,749	2,968,607	636,232	536,421	106,214	226,210	3,157,482	0	9,758,870
SEWER FUND	1,832,511	401,140	3,221,958	160,000	404,344	103,208	204,350	4,206,498	0	10,534,009
STORMWATER FUND	609,668	28,124	598,281	40,000	0	23,117	29,830	397,873	0	1,726,893
SANITATION FUND	141,944	6,399,176	408,248	0	0	0	14,450	520,675	0	7,484,493
TOTAL ENTERPRISE FUNDS	4,314,078	7,226,189	7,197,094	836,232	940,765	232,539	474,840	8,282,528	0	29,504,265
FLEET MANAGEMENT FUND	433,362	4,893	781,943	844,000	0	0	27,380	12,000	4,832,339	6,935,917
INFORMATION SYSTEMS FUND	626,897	803,373	341,056	22,970	0	1,074	0	0	933,989	2,729,359
TOTAL OPERATIONAL BUDGET										68,691,090
CAPITAL CONSTRUCTION FUNDS										
WATER CAPITAL PROJECTS	0	0	0	207,273	0	0	0	0	16,252,210	16,459,483
SEWER CAPITAL PROJECTS	0	0	0	1,919,608	0	0	0	0	30,292,222	32,211,830
STORMWATER CAPITAL PROJECTS	0	0	0	333,270	0	0	0	0	529,068	862,338
SANITATION CAPITAL PROJECTS	0	0	0	3,185,000	0	0	0	0	9,462,293	12,647,293
CAPITAL PROJECTS FUND	0	0	2,500	5,610,153	0	0	0	160,000	11,585,847	17,356,500
LID CONSTRUCTION FUND	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL CONSTRUCTION FUNDS	0	0	2,500	11,255,304	0	0	0	160,000	68,121,640	79,539,444
DEBT SERVICE FUNDS										
GENERAL OBLIGATION DEBT	0	0	600	0	1,046,200	0	0	0	15,470	1,062,270
L.I.D. ASSESSMENTS	0	0	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE FUNDS	0	0	600	0	1,046,200	0	0	0	15,470	1,062,270
TOTAL CAPITAL BUDGET	0	0	3,100	11,255,304	1,046,200	0	0	160,000	68,137,110	80,601,714
TOTAL EXPENDITURES	21,168,005	10,376,721	11,906,092	12,978,506	1,986,965	971,374	1,639,690	14,095,075	74,170,376	149,292,804
PERCENT	14.18%	6.95%	7.97%	8.69%	1.33%	0.65%	1.10%	9.44%	49.68%	100.00%

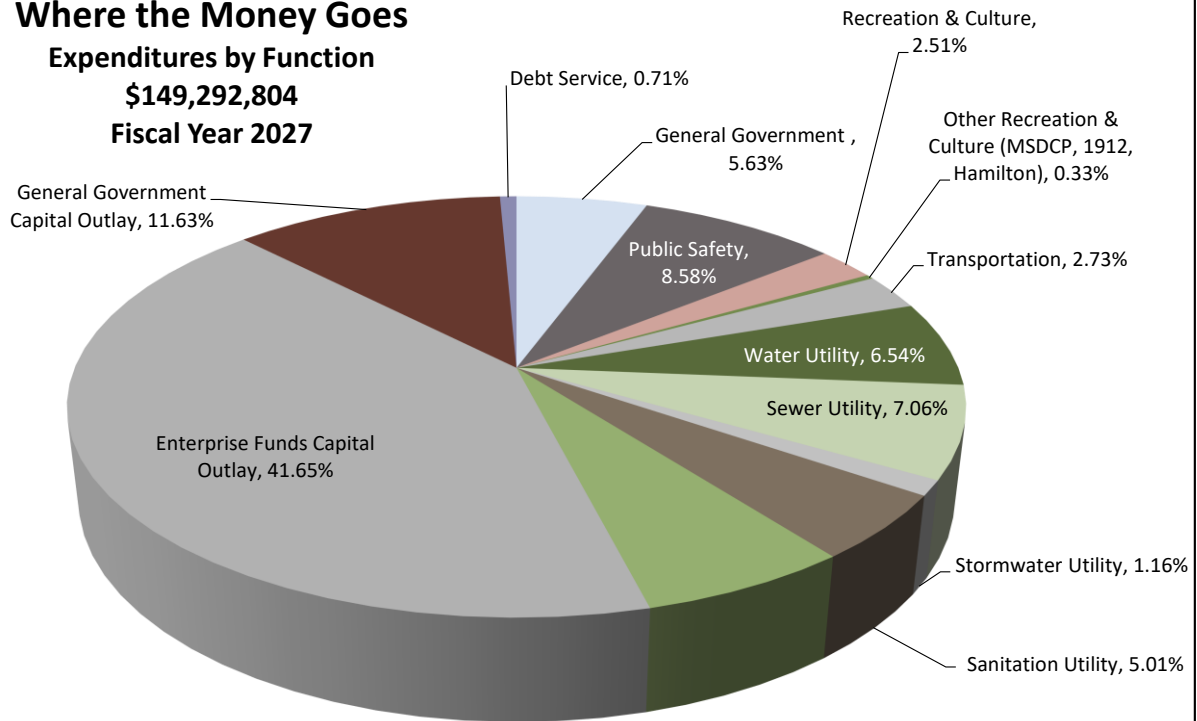


Where the Money Goes

Expenditures by Function

\$149,292,804

Fiscal Year 2027



Fiscal Year 2026-2027

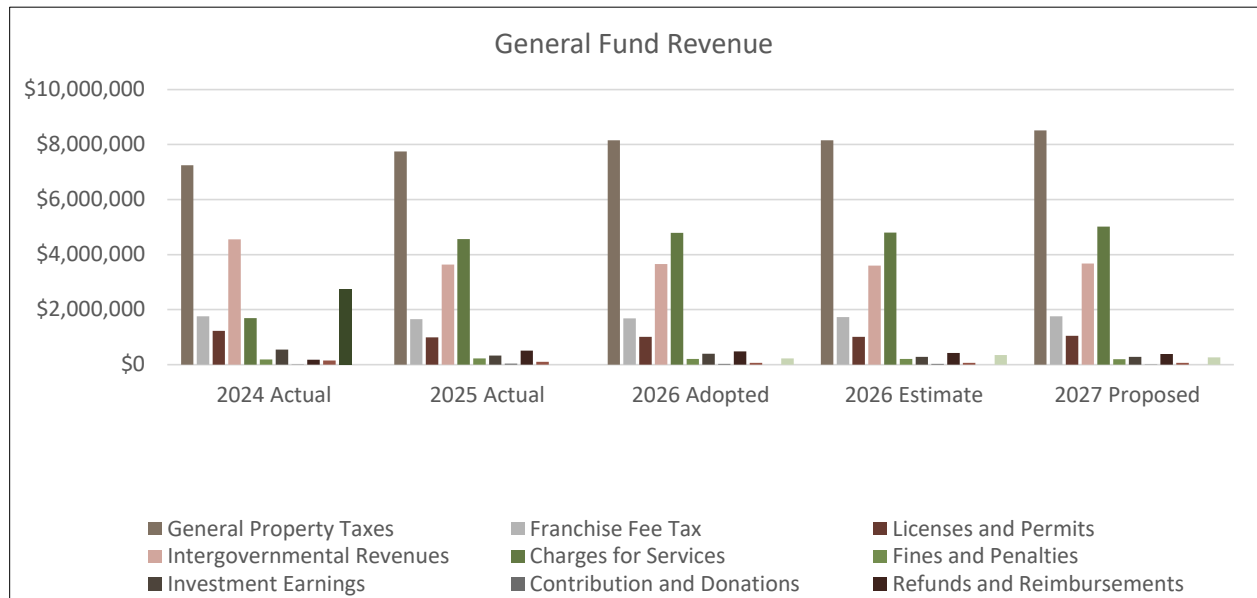
Expenditures by Function

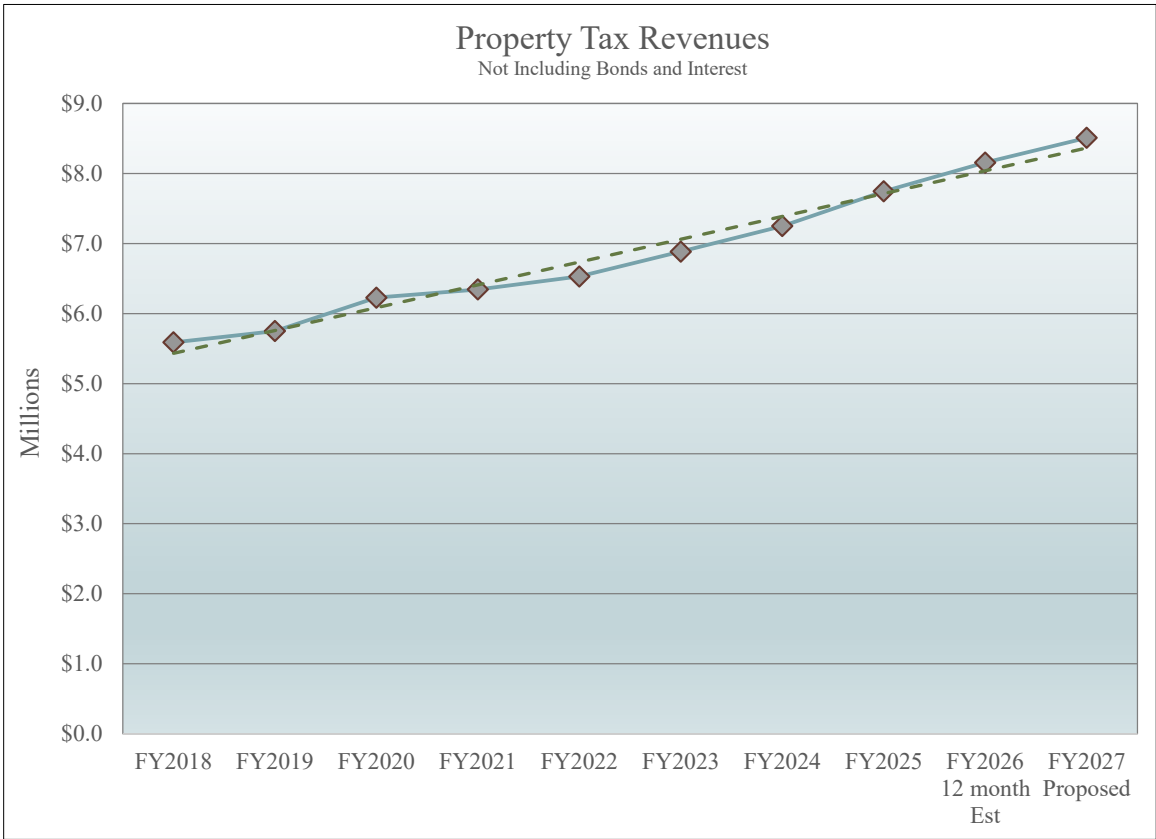
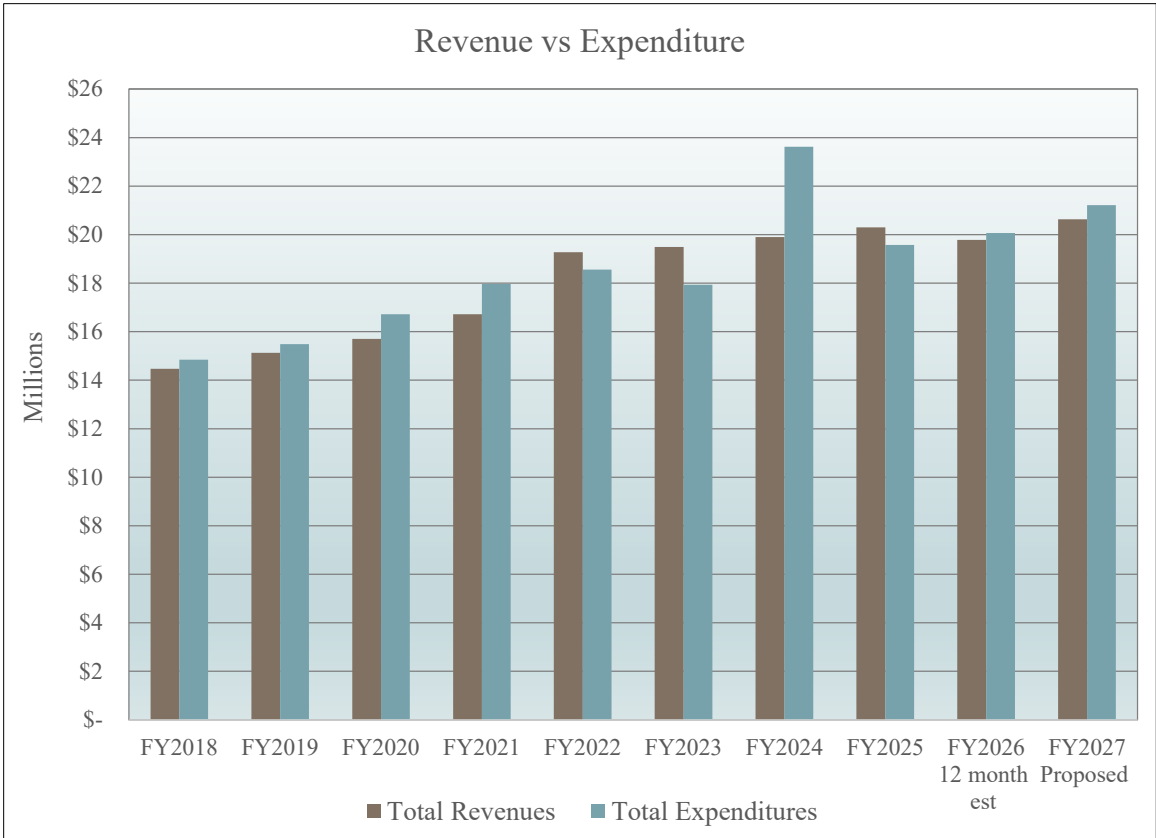
General Government	5.63%	\$	8,404,610
Public Safety	8.58%		12,809,489
Recreation & Culture	2.51%		3,743,522
Other Recreation & Culture (MSDCP, 1912, Hamilton)	0.33%		493,846
Transportation	2.73%		4,070,082
Water Utility	6.54%		9,758,870
Sewer Utility	7.06%		10,534,009
Stormwater Utility	1.16%		1,726,893
Sanitation Utility	5.01%		7,484,493
Internal Service Funds (Fleet & IS)	6.47%		9,665,276
Enterprise Funds Capital Outlay	41.65%		62,180,944
General Government Capital Outlay	11.63%		17,358,500
Debt Service	0.71%		1,062,270
Total	100.00%	\$	149,292,804

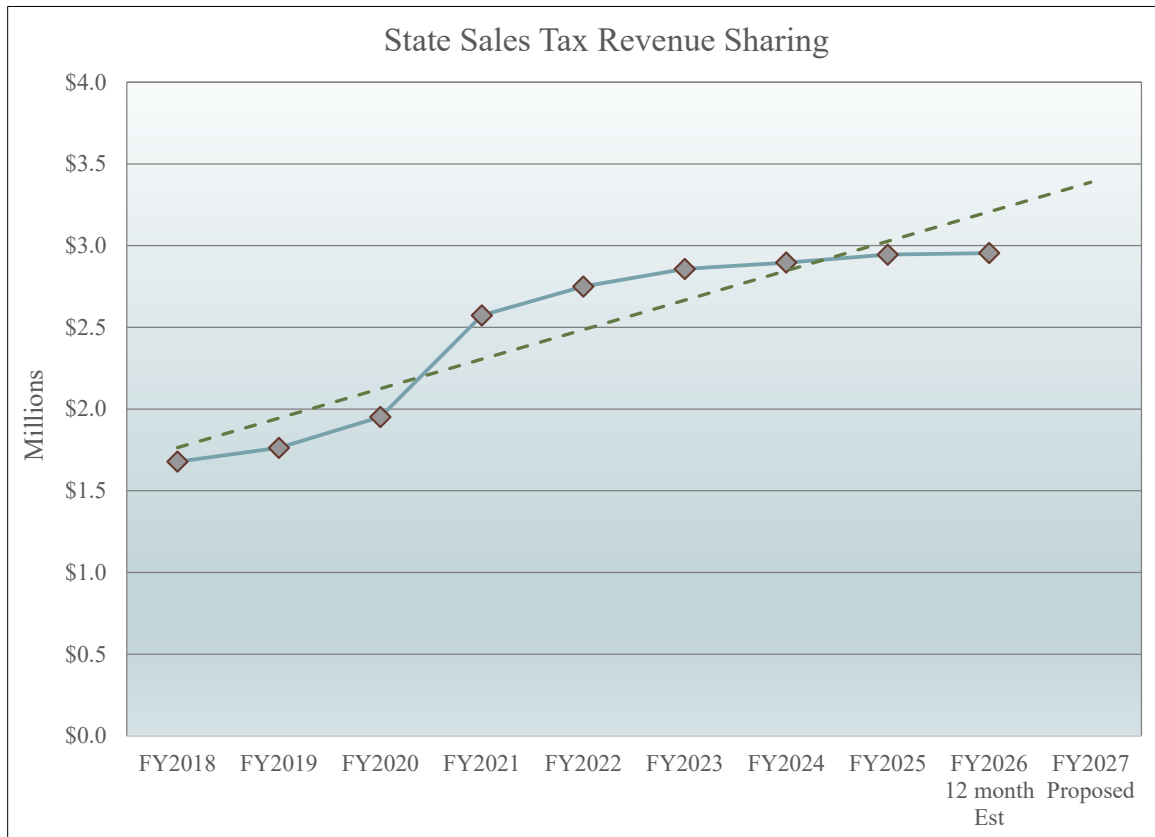
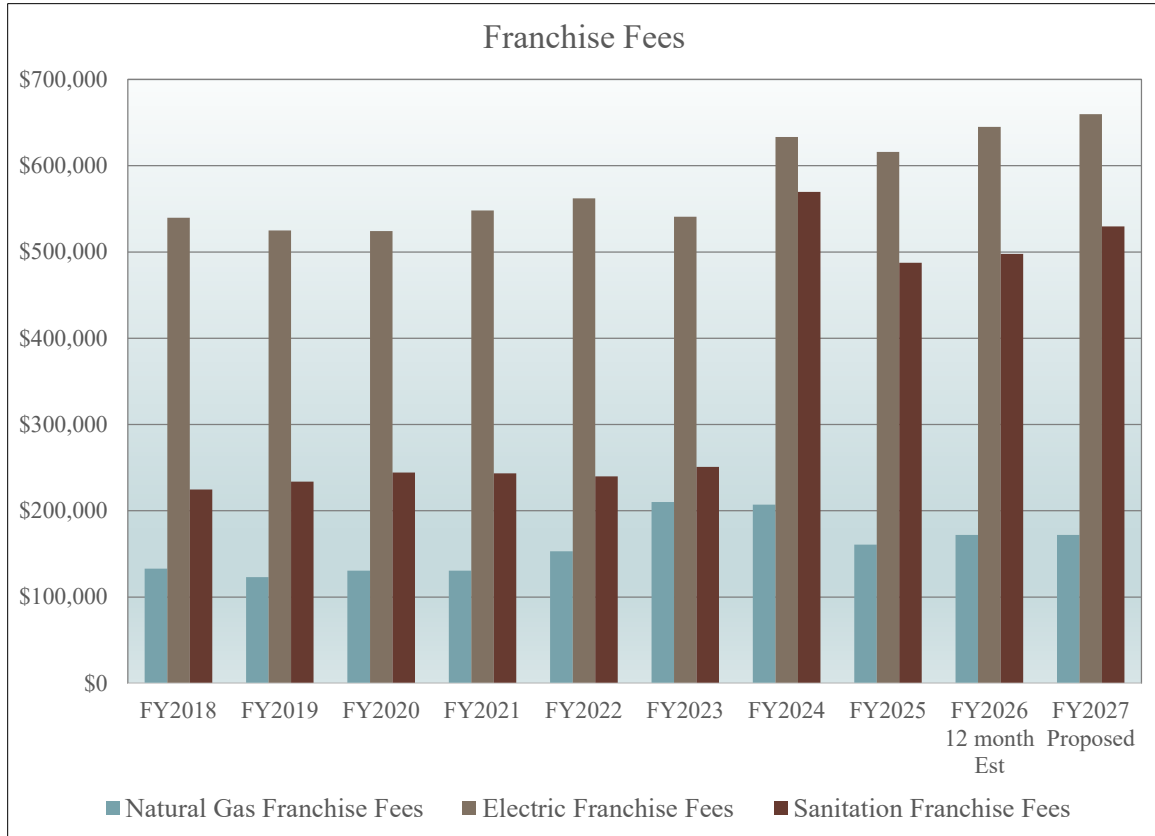


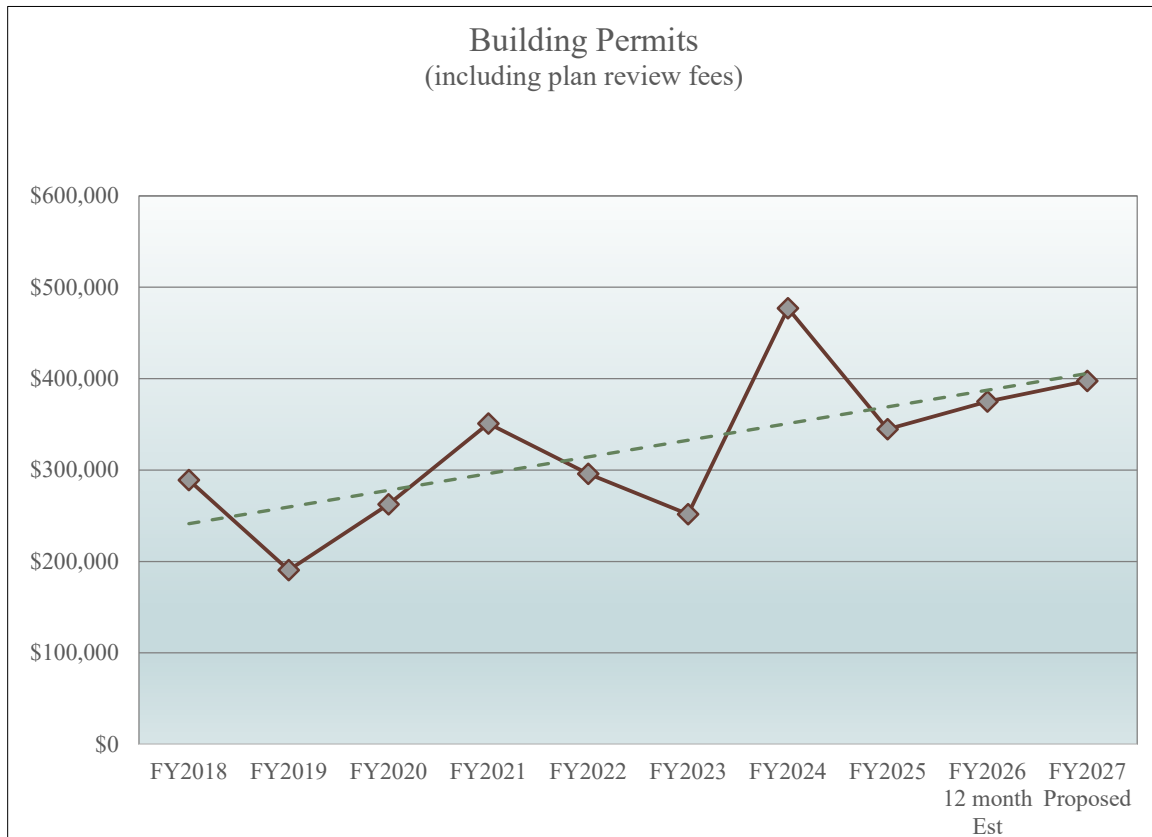
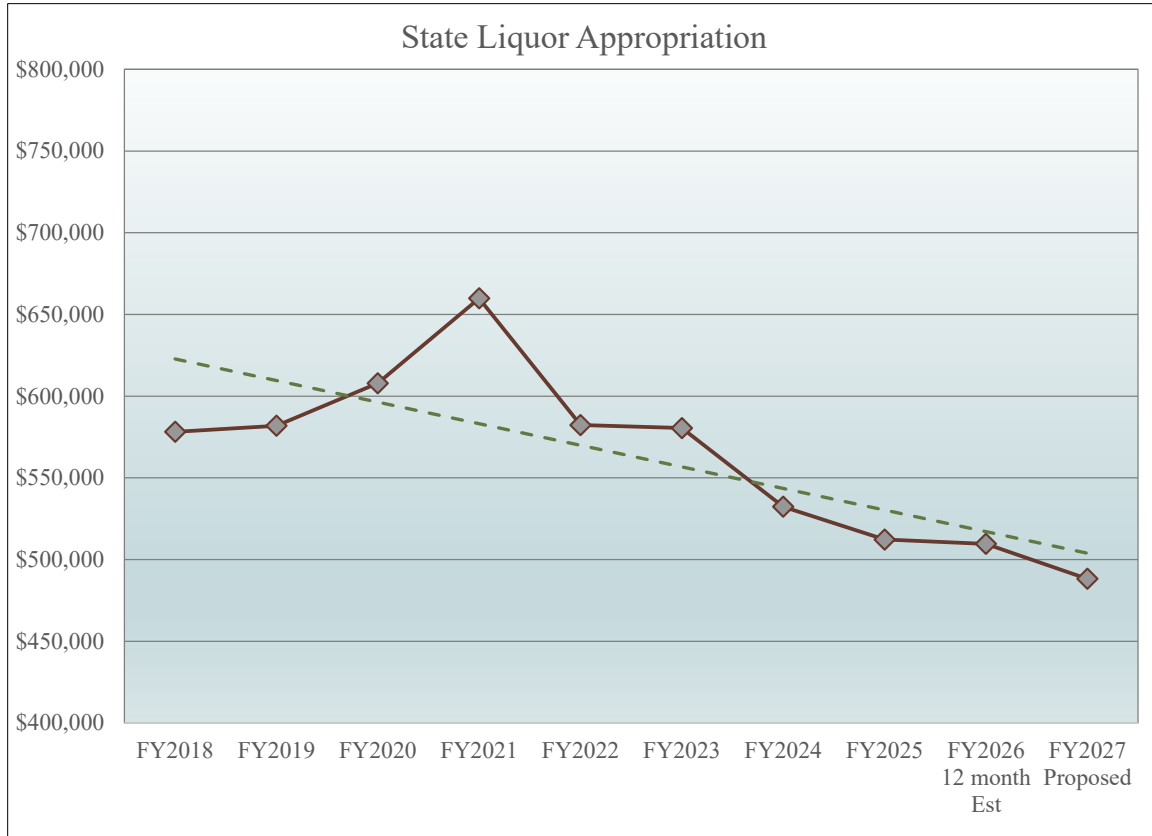
General Fund Revenue

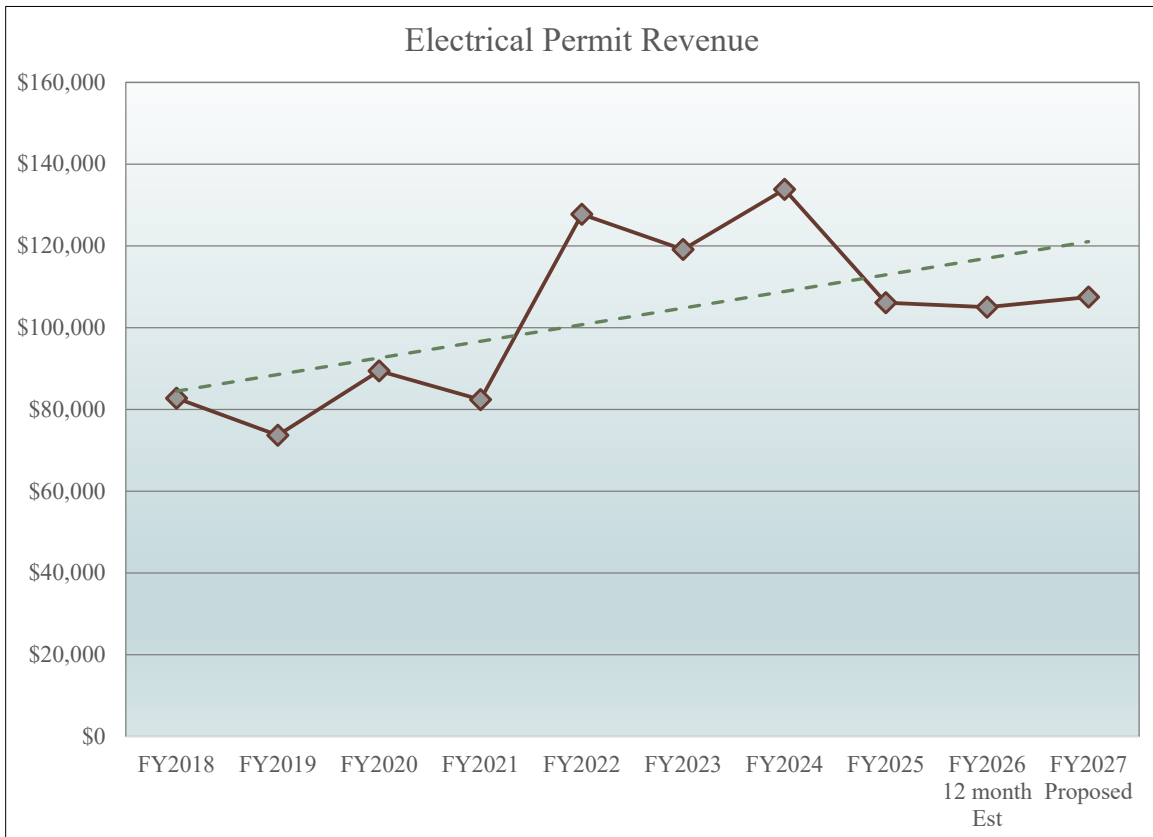
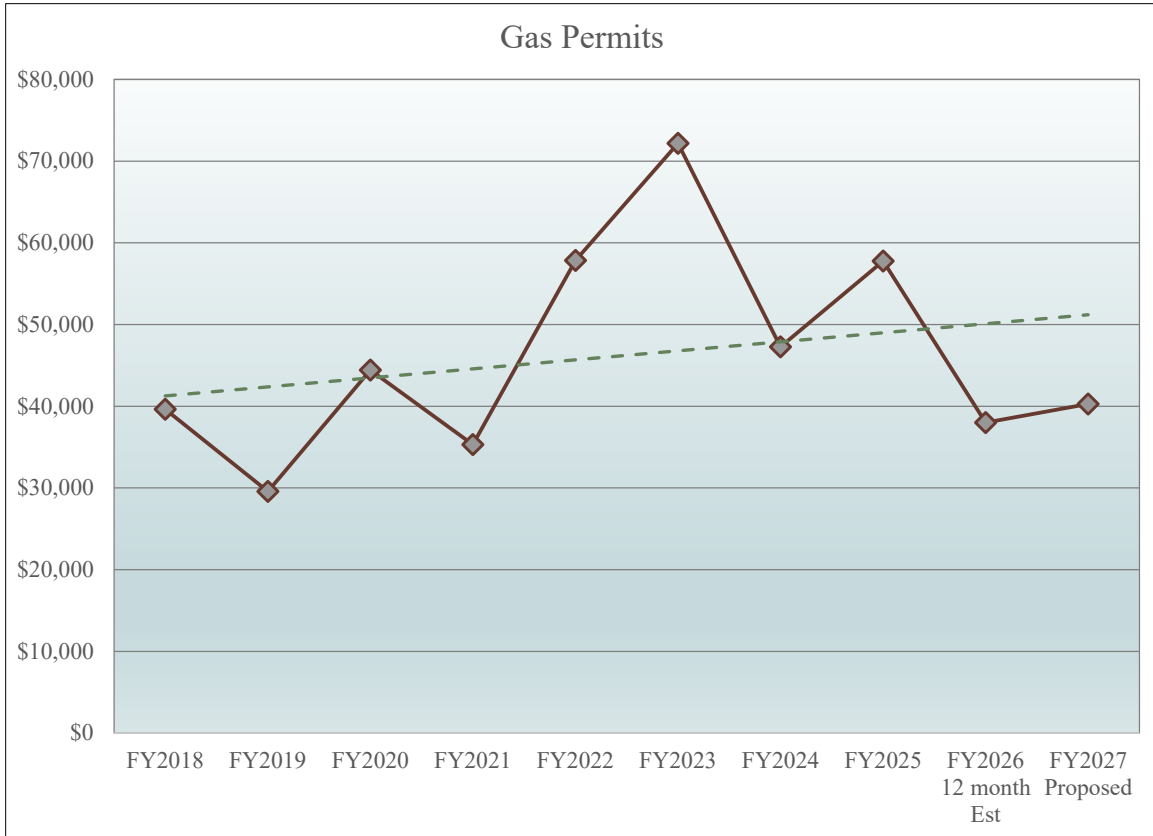
Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
General Property Taxes	7,249,609	7,744,919	8,156,044	8,156,044	8,508,660
Franchise Fee Tax	1,753,576	1,647,330	1,680,127	1,722,864	1,757,471
Licenses and Permits	1,226,457	993,044	1,008,459	1,008,906	1,046,488
Intergovernmental Revenues	4,554,781	3,632,680	3,651,261	3,602,361	3,677,209
Charges for Services	1,694,137	4,566,030	4,792,032	4,798,902	5,015,606
Fines and Penalties	190,904	225,508	205,000	204,200	196,200
Investment Earnings	547,753	331,733	393,438	281,314	281,314
Contribution & Donations	7,280	32,230	26,600	24,400	9,400
Refunds & Reimbursements	179,303	510,251	479,871	423,854	388,356
Other Revenues	145,146	101,454	67,277	64,477	66,457
Transfers In	2,745,950	0	0	0	0
Beginning Fund Balance	0	0	228,897	348,894	266,938
Total	20,294,896	19,785,179	20,689,006	20,636,216	21,214,099

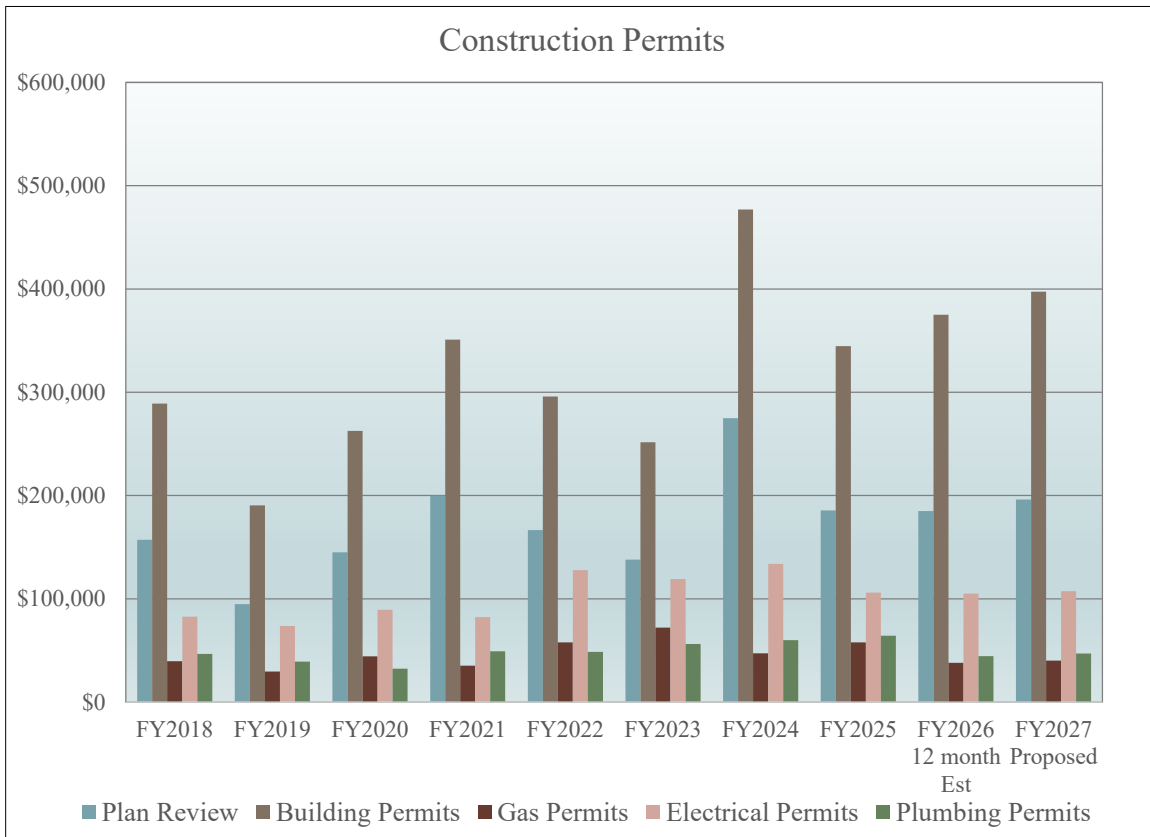
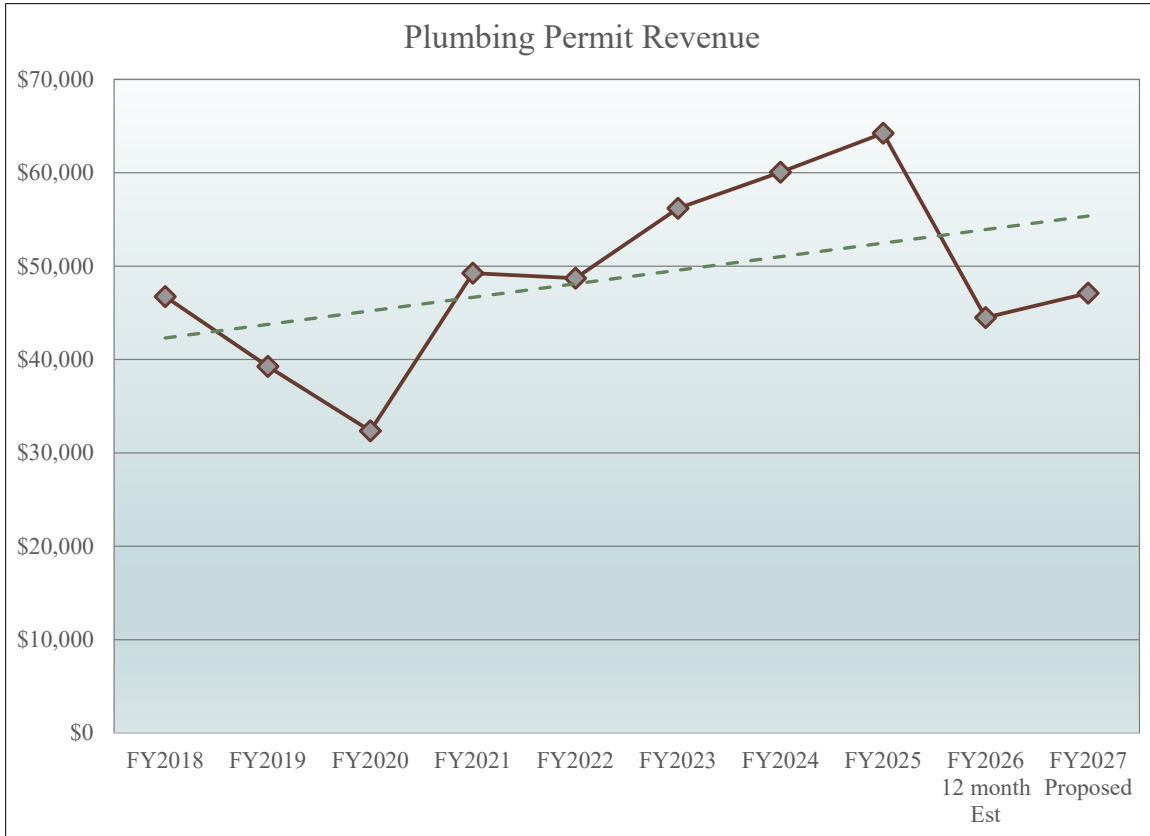






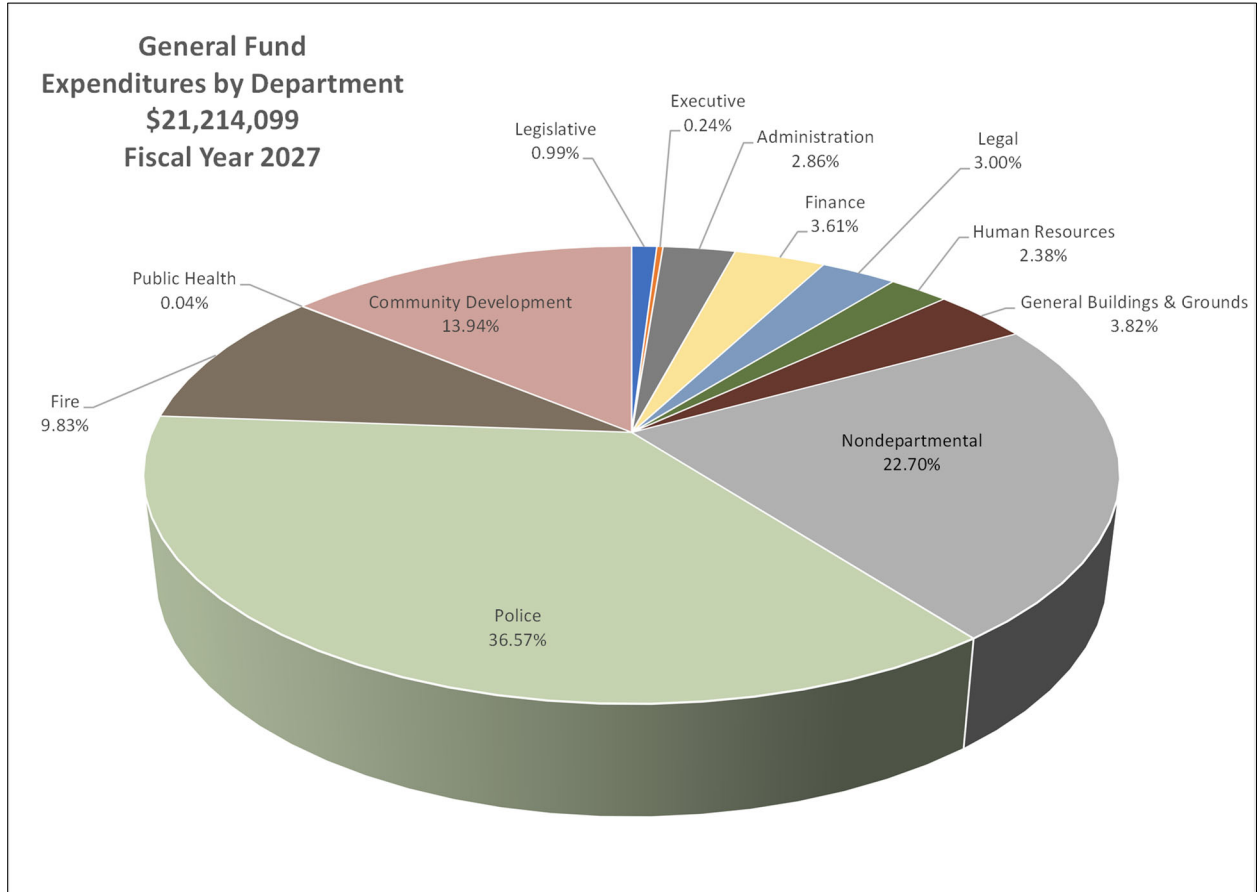






General Fund

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

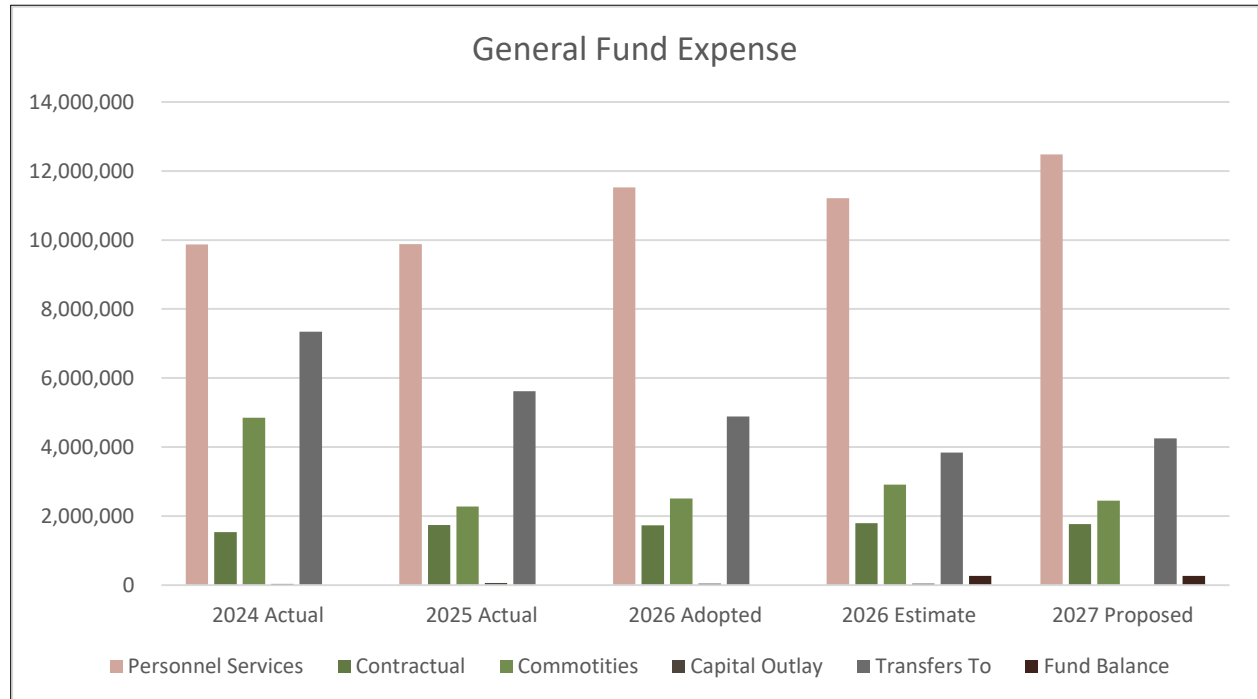


Fiscal Year 2026 - 2027

Expenditures by Department		
Legislative	0.99%	210,812
Executive	0.24%	51,488
Administration	2.86%	607,461
Finance	3.61%	766,169
Legal	3.00%	637,346
Human Resources	2.38%	505,037
General Buildings & Grounds	3.82%	810,312
Nondepartmental	22.70%	4,815,985
Police	36.57%	7,759,036
Fire	9.83%	2,085,724
Public Health	0.04%	7,850
Community Development	13.94%	2,956,879
	<u>100.00%</u>	<u>\$ 21,214,099</u>



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	9,870,511	9,882,810	11,523,791	11,209,852	12,483,286
Contractual	1,535,302	1,739,458	1,729,578	1,796,567	1,768,306
Commodities	4,847,596	2,276,877	2,506,843	2,913,722	2,447,482
Capital Outlay	30,190	55,649	43,700	43,700	0
Transfers To	7,341,758	5,621,644	4,885,094	3,838,767	4,248,087
Fund Balance				266,938	266,938
Total	23,625,357	19,576,438	20,689,006	20,069,546	21,214,099
STAFF: Full-Time	86.80	89.40	88.90	88.70	88.70

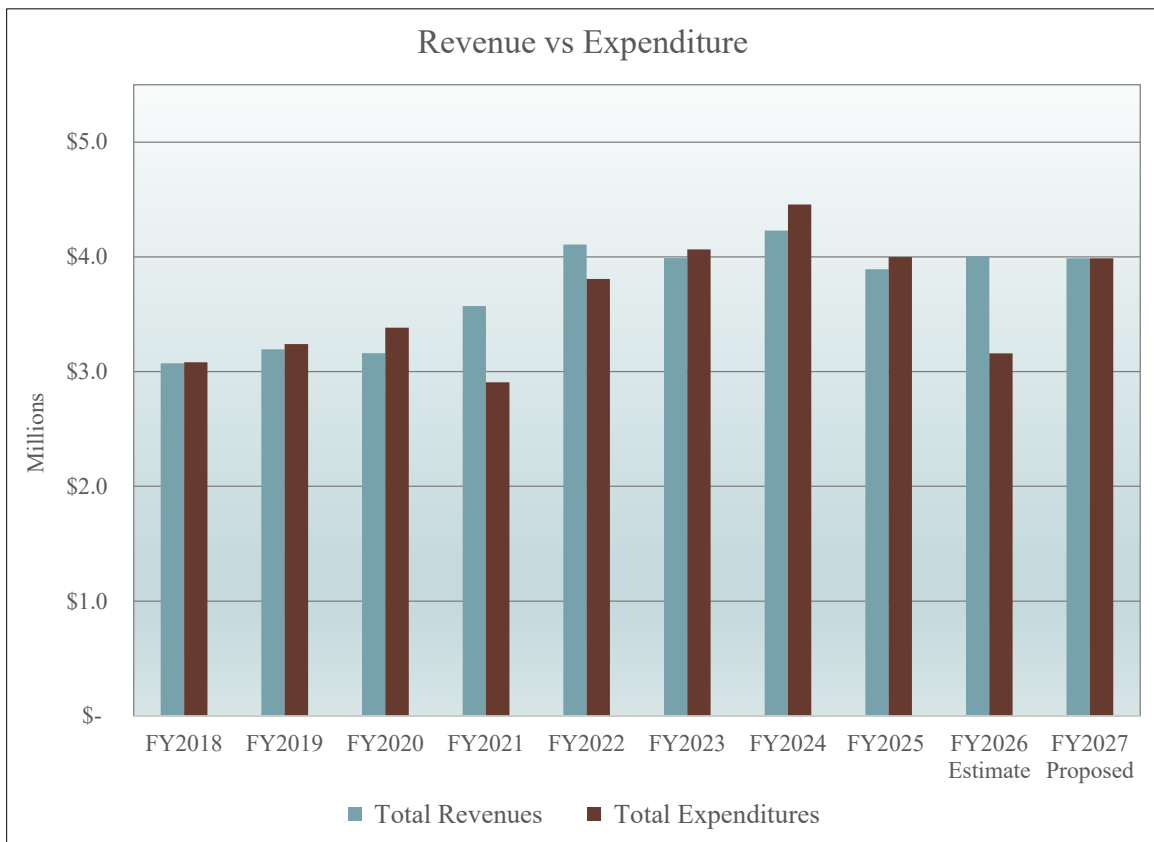


Street Fund

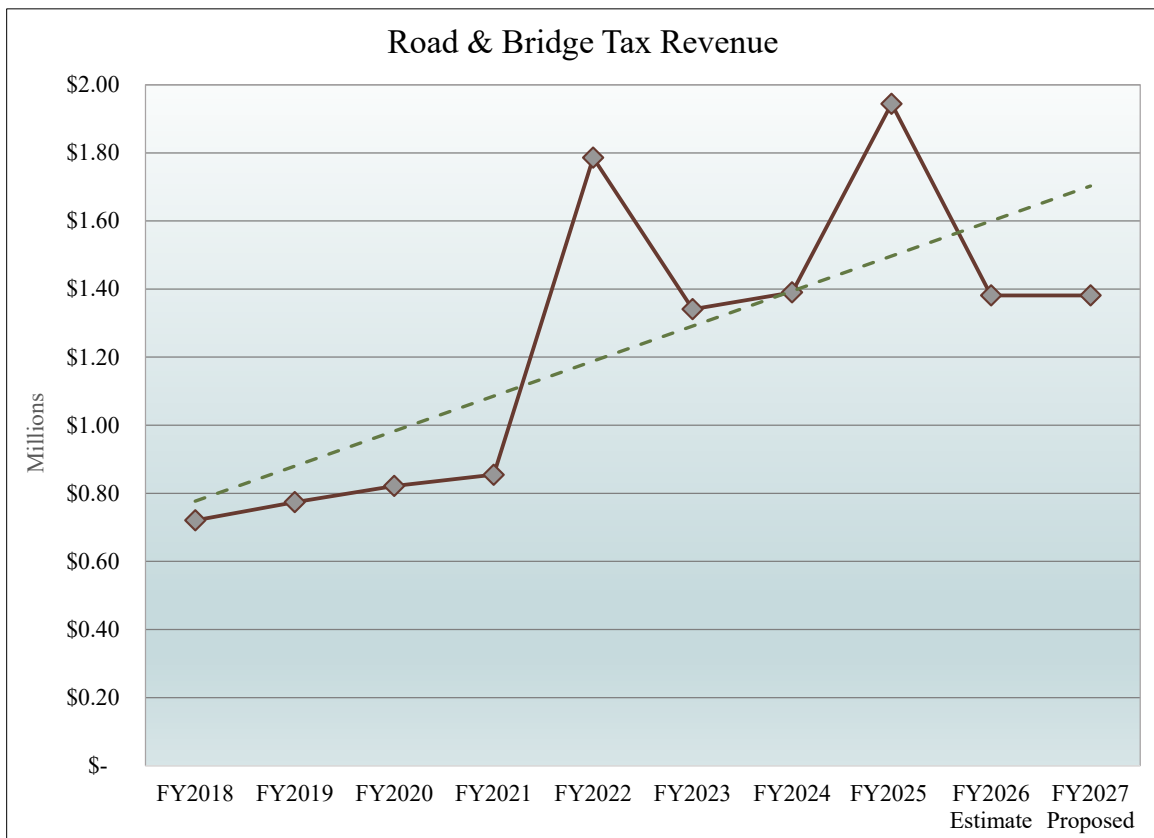
- Street and Alley Maintenance
- Traffic Control Systems
- Street & Bicycle Network Signage
- Snow Removal and Street Grading
- Banner Support Services
- Storm System Maintenance

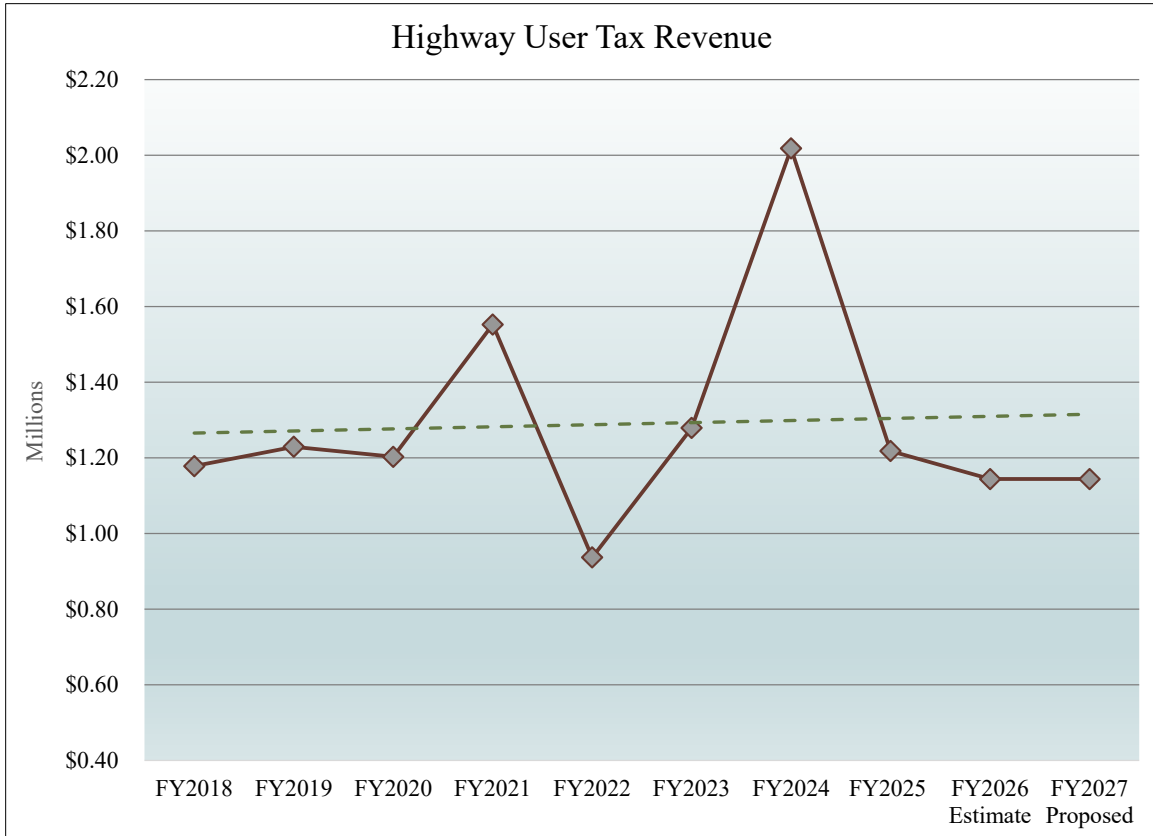
Mission Statement

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



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Road & Bridge Tax	1,390,160	1,944,112	1,381,267	1,381,267	1,381,267
Intergovernmental Revenues	2,070,531	1,218,181	1,144,076	1,144,076	1,144,076
Charges for Services	31	487,574	542,509	542,509	530,452
Fines and Penalties	233	0	0	0	0
Investment Earnings	162,806	103,469	124,845	102,258	102,258
Refunds and Reimbursements	33,080	18,665	5,000	5,000	10,000
Transfers In	572,151	120,000	120,000	120,000	120,000
Beginning Fund Balance	0	0	0	709,750	700,000
Total Streets Revenue	4,228,992	3,892,001	3,317,697	4,004,860	3,988,053





Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	818,584	843,664	1,012,770	966,545	1,009,115
Contractual	142,123	117,325	130,968	134,272	150,702
Commodities	1,067,226	1,231,389	1,518,100	1,453,032	1,596,873
Transfers	2,428,672	1,805,684	605,859	605,859	1,181,363
Contingency	0	0	50,000	0	50,000
Total	4,456,605	3,998,062	3,317,697	3,159,708	3,988,053
STAFF: Full-Time	9.00	8.95	8.95	8.95	8.95



Recreation & Culture Revenues

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Licenses and Permits	600	625	650	500	515
Intergovernmental Revenue	63,046	6,060	5,350	5,031	5,000
Charges for Services	657,749	713,262	704,800	708,000	739,448
Contribution & Donations	34,891	32,293	22,000	22,000	22,000
Refunds & Reimbursements	1,861	37,331	5,500	5,500	5,500
Other Revenues	90,944	14,168	14,132	14,132	14,352
Transfers	2,633,434	2,745,460	2,924,794	2,924,794	2,956,707
Beginning Fund Balance	0	0	0	100,001	0
Total Rec & Culture Revenue	3,482,525	3,549,199	3,677,226	3,779,958	3,743,522



Recreation & Culture Expenditures

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	2,062,393	1,990,778	2,294,167	2,273,024	2,219,663
Contractual	207,873	133,780	169,617	162,560	334,016
Commodities	1,003,042	1,132,453	1,183,817	1,147,428	1,153,573
Capital Outlay	0	0	24,000	24,000	8,000
Transfers	116,125	400,182	5,625	5,625	28,270
Total Rec & Culture Expense	3,389,433	3,657,193	3,677,226	3,612,637	3,743,522
STAFF: Full-Time	17.10	16.05	16.05	15.05	15.05



Moscow School District Community Playfields

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Intergovernmental Revenues	97,092	108,825	127,632	127,632	129,611
Charges for Services	4,760	1,660	4,800	4,000	4,000
Investment Earnings	7,512	6,325	5,644	6,531	6,531
Refunds and Reimbursements	0	7,032	0	0	0
Transfers	98,170	109,091	110,258	110,258	99,204
Beginning Fund Balance	0	0	56,986	56,986	70,000
Total MSDCP Fund Revenue	207,534	232,933	305,320	305,407	309,346

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	62,722	60,360	72,966	51,658	81,604
Contractual	1,664	242	241	219	242
Commodities	67,821	72,563	124,091	123,766	76,831
Transfers	63,449	82,459	58,022	58,022	100,669
Contingency	0	0	50,000	0	50,000
Total	195,656	215,624	305,320	233,665	309,346

STAFF: Full-Time	0.75	0.75	0.75	0.75	0.75
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1912 Center

- 1912 Center
- Donations

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Transfers	131,540	113,540	160,490	160,490	122,500
Beginning Fund Balance	0	0	0	17,941	30,000
Total 1912 Fund Revenue	131,540	113,540	160,490	178,431	152,500

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Contractual	86,222	86,272	86,500	86,270	86,500
Commodities	45,000	45,000	45,000	45,650	47,000
Capital Outlay	7,000	0	21,990	10,390	12,000
Contingency	0	0	7,000	0	7,000
Total	138,222	131,272	160,490	142,310	152,500



Transit Center

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Charges for Services	39,740	42,253	43,075	47,203	51,519
Other Revenues	5,339	4,689	0	100	100
Beginning Fund Balance	0	0	0	19,735	30,410
Total Transit Center Fund Revenue	45,079	46,942	43,075	67,038	82,029

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Contractual	2,222	2,272	2,500	2,270	2,500
Commodities	20,896	23,748	29,175	26,627	29,371
Capital Transfer	0	70,000	0	0	50,158
Ending Fund Balance	0	0	11,400	0	0
Total	23,118	96,020	43,075	28,897	82,029



Water

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

Mission Statement

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

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

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Intergovernmental Revenues	0	0	0	100,000	0
Charges for Services	7,431,555	8,070,646	8,010,436	8,136,380	8,553,209
Investment Earnings	230,293	147,615	161,131	144,206	144,206
Refunds and Reimbursements	7,596	9,801	345,841	345,841	10,000
Other Revenues	288,603	407,593	295,317	396,546	351,455
Beginning Fund Balance	0	0	0	297,137	0
Total Water Fund Revenue	7,958,047	8,635,655	8,812,725	9,420,110	9,058,870



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	1,413,839	1,408,085	1,619,873	1,444,611	1,729,955
Contractual	342,517	458,193	641,342	655,185	397,749
Commodities	1,332,355	2,427,134	2,894,436	2,869,286	3,151,031
Capital Outlay	351,106	387,651	436,232	436,232	636,232
Debt Service	366,692	551,465	536,422	536,422	536,421
Transfers	4,516,089	4,934,906	2,534,420	2,534,420	3,157,482
Contingency	0	0	150,000	0	150,000
Total	8,322,598	10,167,434	8,812,725	8,476,156	9,758,870
STAFF: Full-Time	16.80	15.78	15.78	15.78	15.78



Sewer

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

Mission Statement

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Charges for Services	9,036,945	9,376,083	9,392,300	9,419,201	9,682,327
Investment Earnings	291,903	198,249	216,726	195,682	195,682
Refunds and Reimbursements	5,125	16,478	4,000	1,000	1,000
Other Revenues	332,287	441,695	255,000	378,269	255,000
Beginning Fund Balance	0	0	0	295,574	400,000
Total Sewer Fund Revenues	9,666,260	10,032,505	9,868,026	10,289,726	10,534,009



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	1,414,969	1,457,676	1,648,963	1,573,873	1,832,511
Contractual	346,655	526,770	506,420	536,025	401,140
Commodities	1,704,687	3,211,987	3,484,804	3,469,359	3,379,516
Capital Outlay	181,403	72,700	160,000	160,000	160,000
Debt Service	397,783	402,696	403,644	403,644	404,344
Transfers	5,665,277	5,787,393	3,514,195	3,514,195	4,206,498
Contingency	0	0	150,000	0	150,000
Total	9,710,774	11,459,222	9,868,026	9,657,096	10,534,009
STAFF: Full-Time	16.90	16.80	16.80	16.80	16.80



Stormwater

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

Mission Statement

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Charges for Services	1,105,206	1,265,916	1,293,509	1,319,740	1,703,430
Investment Earnings	20,411	22,724	21,023	23,463	23,463
Refunds and Reimbursements	0	66	0	0	0
Beginning Fund Balance	0	0	175,000	272,261	0
Total Stormwater Fund Revenues	1,125,617	1,288,706	1,489,532	1,615,464	1,726,893



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	481,565	503,615	559,386	554,235	609,668
Contractual	22,506	24,249	37,941	32,743	28,124
Commodities	219,256	354,905	558,229	546,229	601,228
Capital Outlay	23,468	2,895	40,000	40,000	40,000
Transfers	288,378	159,549	243,976	243,976	397,873
Contingency	0	0	50,000	50,000	50,000
Total	1,035,173	1,045,213	1,489,532	1,467,183	1,726,893
STAFF: Full-Time	5.18	5.03	5.03	5.03	5.03



Sanitation

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

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Charges for Services	6,895,756	7,141,273	6,902,401	6,985,214	6,982,264
Investment Earnings	247,940	101,755	178,408	102,229	102,229
Refunds and Reimbursements	123	8,032	0	0	0
Other Revenues	0	0	250	0	0
Beginning Fund Balance	0	0	500,000	650,844	400,000
Total Sanitation Fund Revenue	7,143,573	7,251,060	7,581,059	7,738,287	7,484,493



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	227,187	202,649	238,733	108,129	141,944
Contractual	5,827,638	6,155,868	6,308,196	6,180,916	6,399,176
Commodities	25,790	208,540	338,362	284,349	272,698
Transfers	3,008,588	470,650	545,768	545,768	520,675
Capital Outlay	0	0	0	0	0
Contingency	0	0	150,000	0	150,000
Total	9,089,203	7,037,707	7,581,059	7,119,162	7,484,493
STAFF: Full-Time	1.75	2.00	2.00	1.20	1.20



Water Capital

- Water Fund Capital Construction
- Funds Accumulation

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Intergovernmental Revenues	0	0	0	0	0
Investment Earnings	347,093	363,457	248,023	364,070	364,070
Refunds and Reimbursements	0	0	5,000	0	0
Transfers	3,279,586	4,846,628	2,405,220	2,405,220	3,002,482
Beginning Fund Balance	0	0	9,366,194	10,615,402	13,092,931
Total Water Capital Revenue	3,626,679	5,210,085	12,024,437	13,384,692	16,459,483

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Capital Outlay	2,772,263	1,042,314	1,437,239	291,761	207,273
Ending Fund Balance	0	0	10,587,198	0	16,252,210
Total	2,772,263	1,042,314	12,024,437	291,761	16,459,483



Sewer Capital

- Sewer Fund Capital Construction
- Fund Accumulation

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Investment Earnings	1,351,320	1,109,933	952,816	1,094,004	1,094,004
Contributions and Donations	0	190,000	0	0	0
Transfers	4,306,018	5,844,578	3,333,895	3,333,895	4,025,498
Beginning Fund Balance	0	0	25,133,620	27,989,919	27,092,328
Total Sewer Capital Revenue	5,657,338	7,144,511	29,420,331	32,417,818	32,211,830

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Capital Outlay	1,921,372	1,120,237	4,906,176	5,325,490	1,919,608
Ending Fund Balance	0	0	24,514,155	27,092,328	30,292,222
Total	1,921,372	1,120,237	29,420,331	32,417,818	32,211,830



Stormwater Capital

- Stormwater Fund Capital Construction
- Fund Accumulation

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Intergovernmental Revenues	152,094	0	0	0	0
Investment Earnings	15,913	11,837	16,390	12,222	12,222
Transfers	34,378	185,209	193,976	193,976	309,873
Beginning Fund Balance	0	0	386,717	334,045	540,243
Total Stormwater Capital Revenue	202,385	197,046	597,083	540,243	862,338



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Capital Outlay	163,614	48,596	0	0	333,270
Ending Fund Balance	0	0	597,083	540,243	529,068
Total	163,614	48,596	597,083	540,243	862,338



Sanitation Capital

- Sanitation Fund Capital Construction
- Fund Accumulation

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Investment Earnings	530,406	491,871	354,402	487,705	487,705
Transfers	2,787,254	483,798	545,768	545,768	520,675
Beginning Fund Balance	0	0	11,918,027	11,078,408	11,638,913
Total Sanitation Capital Revenue	3,317,660	975,669	12,818,197	12,111,881	12,647,293



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Contractual	0	0	0	0	0
Capital Outlay	0	166,568	290,982	472,968	3,185,000
Ending Fund Balance	0	0	12,527,215	11,638,913	9,462,293
Total	0	166,568	12,818,197	12,111,881	12,647,293



Fleet

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

Mission Statement

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Intergovernmental Revenues	335,000	0	0	0	0
Charges for Services	960,835	952,678	838,224	838,224	986,374
Investment Earnings	424,787	270,584	302,887	264,872	268,204
Refunds and Reimbursements	6,995	792,161	5,000	1,000	5,000
Transfers	1,217,022	943,495	1,010,022	1,010,022	712,600
Beginning Fund Balance	0	0	3,259,988	4,963,739	4,963,739
Total Fleet Fund Revenue	2,944,639	2,958,918	5,416,121	7,077,857	6,935,917



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	336,810	370,516	406,154	405,256	433,362
Contractual	8,805	5,765	5,186	4,586	4,893
Commodities	535,960	723,741	688,483	684,752	809,323
Capital Outlay	985,901	3,117,295	552,000	552,000	844,000
Debt Service	0	0	0	0	0
Transfers	74,830	0	0	0	12,000
Contingency	0	0	46,288	0	0
Ending Fund Balance	0	0	3,718,010	4,963,739	4,832,339
Total	1,942,306	4,217,317	5,416,121	6,610,333	6,935,917
STAFF: Full-Time	3.60	3.60	3.60	3.60	3.60



Information Systems

- Computer and Communications
Equipment Acquisition and Support

Mission Statement

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Intergovernmental Revenues	32,905	0	0	0	0
Charges for Services	1,765,060	1,673,480	1,670,070	1,670,070	1,639,690
Investment Earnings	363,387	124,636	268,796	123,106	129,720
Refunds and Reimbursements	7,476	8,409	58,400	3,046	58,400
Transfers	45,455	19,120	23,350	23,350	173,070
Beginning Fund Balance	0	0	545,393	1,032,992	725,479
Total Information Systems Fund Revenue	2,214,283	1,825,645	2,566,009	2,852,564	2,726,359



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Personnel Services	483,081	506,814	599,684	587,918	626,897
Contractual	592,510	568,897	653,774	597,849	803,373
Commodities	272,616	293,653	313,065	270,218	342,130
Capital Outlay	406,187	1,173,455	0	666,100	22,970
Transfers	2,222,240	1,398,950	5,000	5,000	0
Contingency	0	0	50,975	0	0
Ending Fund Balance	0	0	943,511	725,479	933,989
Total	3,976,634	3,941,769	2,566,009	2,852,564	2,729,359
STAFF: Full-Time	6.10	5.10	5.10	5.10	5.10



Hamilton Fund

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

Statement of Purpose

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

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Investment Earnings	39,451	33,792	32,000	34,890	32,000
Refunds and Reimbursements	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0
Total Hamilton Fund Revenue	39,451	33,792	32,000	34,890	32,000



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Contractual	0	0	0	0	0
Transfers	32,000	32,000	32,000	32,000	32,000
Total	32,000	32,000	32,000	32,000	32,000



Bond & Interest

- 2011 Refunding Bond
- Bond Issue

Statement of Purpose

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Property Taxes	1,044,932	1,054,778	1,047,000	1,047,000	1,046,200
Investment Earnings	17,682	15,564	18,384	16,070	16,070
Total Bond and Interest Fund Revenue	1,062,614	1,070,342	1,065,384	1,063,070	1,062,270

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Commodities	500	500	500	600	600
Debt Service	178,993	1,066,244	1,047,000	1,047,000	1,046,200
Ending Fund Balance	0	0	17,884	0	15,470
Total Bond and Interest Expense	179,493	1,066,744	1,065,384	1,047,600	1,062,270



Capital Projects

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

Statement of Purposes

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

Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Revenue:					
Licenses and Permits	5,000	16,500	20,000	16,570	20,000
Intergovernmental Revenues	368,083	2,618,840	3,103,502	1,166,000	721,800
Investment Earnings	677,062	791,606	548,869	787,595	787,595
Contribution and Donations	450	500	439,000	50,000	310,000
Refunds and Reimbursements	28,454	12,739	0	12,000	12,000
Other Revenues	0	3,283	0	0	0
Transfers	7,906,448	5,388,109	1,602,186	555,859	2,049,466
Gain/Loss on Sale of Assets	0	0	0	0	0
Beginning Fund Balance	0	0	13,981,167	18,296,986	13,457,639
Total Capital Projects Revenue	8,985,497	8,831,577	19,694,724	20,885,010	17,358,500



Description	2024 Actual	2025 Actual	2026 Adopted	2026 Estimate	2027 Proposed
Expenses:					
Capital Outlay	1,852,833	4,663,414	8,023,847	7,424,871	5,610,153
Commodities	1,900	2,100	2,500	2,500	2,500
Transfers	0	0	0	0	160,000
Ending Fund Balance	0	0	11,668,377	13,457,639	11,585,847
Total	1,854,733	4,665,514	19,694,724	20,885,010	17,358,500



City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
PROPERTY TAXES						
101-000-410-00	General Property Taxes	7,249,609	7,744,919	8,156,044	8,508,660	8,508,660
	The City of Moscow property tax levy allocated to the general fund. Increases based on State of Idaho statutory limit.				8,508,660	8,508,660
	- 3% property tax increase (243,582)					
	- 90% of new construction roll (130,553)					
	- 90% of annexation (0)					
	- 1% of forgone (15,141)					
		7,249,609	7,744,919	8,156,044	8,508,660	8,508,660
PROPERTY TAXES						
FRANCHISE FEE TAX						
101-000-416-01	Natural Gas Franchise Fees	207,009	160,796	217,359	172,000	172,000
	Franchise agreement revenues from franchise agreement with Avista Corporation.				172,000	172,000
101-000-416-02	Electric Franchise Fees	633,301	615,927	631,800	659,835	659,835
	Franchise agreement revenues from franchise agreement with Avista Corporation and Clearwater Power.				659,835	659,835
101-000-416-03	Sanitation Franchise Fees	569,512	487,509	497,864	529,636	529,636
	Represents 10% of gross revenues of Sanitation Fund generated from collections within Moscow.				529,636	529,636
101-000-416-04	Land Line 911 Fees	19,671	12,013	15,604	30,000	30,000
	Revenue from the \$1.00 per month per residential subscriber fee to support E911 services.				30,000	30,000
	- One cent of every dollar is remitted to the Idaho Emergency Communication Commission from account 101-075-642-92.					
101-000-416-05	TV Cable Franchise Fees	87,964	78,920	81,000	81,000	81,000
	Represents 5% of revenues from cable television franchise generated from user fees.				81,000	81,000
101-000-416-06	Cell Phone 911 Tax	236,119	292,165	236,500	285,000	285,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
FRANCHISE FEE TAX						
	Revenues from the \$1.00 per cell phone subscriber to support E911 services - One cent of every dollar is remitted to the Idaho Emergency Communications Commission from account 101-075-642-92.				285,000	285,000
	FRANCHISE FEE TAX	1,753,576	1,647,330	1,680,127	1,757,471	1,757,471
LICENSES AND PERMITS						
101-000-421-00	Licenses & Permits	4,535	37,966	3,300	2,500	2,500
	Revenues from solicitor, vendors, second hand dealers, taxi, and carnival/circus licensing per the adopted fee resolution.				2,500	2,500
101-000-421-09	Cell Tower Co-Location Fee	31,549	29,857	94,409	90,463	90,463
	Cellular telephone and wireless broadband co-location agreements per the adopted fee resolution.				90,463	90,463
101-000-421-10	Alcohol Licenses	37,200	39,535	37,000	37,500	37,500
	Revenues from sale of alcohol beverage licenses per the adopted fee resolution.				37,500	37,500
101-000-421-11	Catering Permit	6,320	5,100	5,500	5,575	5,575
	Revenues from permitting caterers at events that serve alcohol per the adopted fee resolution as authorized by the State of Idaho.				5,575	5,575
101-000-421-12	Day Care Licenses	11,718	10,821			
	Revenues from day care licensing per the adopted fee resolution. Licensing of all day care facilities was transferred to the State of Idaho in July 2025.					
101-000-421-17	Dog Licenses	2,825	2,328	2,800	2,800	2,800
	Revenue from the sale of licenses for dogs owned by Moscow residents per the adopted fee resolution.				2,800	2,800
101-000-421-18	Engineering Permits & Fees	45,754	11,093	10,200	15,000	15,000
	Fees generated from engineering permits per the adopted fee resolution.				15,000	15,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
LICENSES AND PERMITS						
101-000-421-24	Parking Permits	67,475	72,441	80,000	80,000	80,000
	Fees generated from sale of Parking Permits for the City, University of Idaho and West Park.				80,000	80,000
101-000-421-30	Bicycle Licenses	455	63	150	150	150
	Fees generated from sale of bicycle licenses per the adopted fee resolution.				150	150
101-000-422-09	Plan Review	274,862	185,667	190,000	196,100	196,100
	Fees generated from review of construction drawings for compliance of applicable codes per the adopted fee resolution. This line item is a separate fee from building permits. Plan reviews are charged 65% of the building permit fee, duplicate plan reviews are charged 40% of the building permit fee.				196,100	196,100
101-000-422-11	Building Permits	477,028	344,706	330,000	397,500	397,500
	Fees generated from building permits per the adopted fee resolution. This amount is based on historical trends, adjusting for recently observed construction activity resulting from current economic trends.				397,500	397,500
101-000-422-12	Gas Permits	47,269	57,758	59,000	40,280	40,280
	Fees generated from natural gas permits per the adopted fee resolution.				40,280	40,280
101-000-422-13	Electrical Permits	133,835	106,112	115,000	107,500	107,500
	Fees generated from electrical permits per the adopted fee resolution.				107,500	107,500
101-000-422-14	Plumbing Permits	60,061	64,242	57,000	47,120	47,120
	Fees generated from plumbing permits per the adopted fee resolution.				47,120	47,120
101-000-422-15	Street Excavation Permits	2,800	3,710	2,000	2,400	2,400
	Fees generated from sale of permits authorizing excavation within the public right-of-way per the adopted fee resolution.				2,400	2,400

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
LICENSES AND PERMITS						
101-000-422-16	Sewer Permits	5,168	5,808	4,000	5,400	5,400
	Fees generated from sewer permits. This amount represents an amount proportionate with anticipated building permit revenue per the adopted fee resolution.				5,400	5,400
101-000-422-17	Sign Permits	2,108	1,983	1,600	2,200	2,200
	Fees generated from sign permits per the adopted fee resolution.				2,200	2,200
101-000-422-18	Grading Permits	2,876	2,766	2,500	2,500	2,500
	Permit fees related to grading activity.				2,500	2,500
101-000-422-19	Other Land Use Permits	12,619	11,088	14,000	11,500	11,500
	Fees generated from discretionary land use permits including annexations and rezones, per the adopted fee resolution.				11,500	11,500
	LICENSES AND PERMITS	1,226,457	993,044	1,008,459	1,046,488	1,046,488
INTERGOVERNMENTAL REVENUES						
101-000-415-10	State Liquor Tax	532,315	512,221	532,000	488,197	488,197
	State Liquor Revenues allocated to the City of Moscow according to the Idaho State formula based on population. Revenue projections are provided by the State of Idaho.				488,197	488,197
101-000-415-20	State Sales Tax Revenue Sharing	2,896,389	2,944,953	2,953,964	2,953,964	2,953,964
	State Sales Tax Revenues allocated to the City of Moscow according to the Idaho State formula based in part on population. Revenue projections are provided by State of Idaho.				2,953,964	2,953,964
101-000-431-01	Federal Grants	1,003,063	47,124	42,000	106,000	106,000
					106,000	106,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INTERGOVERNMENTAL REVENUES						
	Federal grant funds for miscellaneous grant awards:					
	Police grants revenue for pass through funding from ITD include:					
	- Special Mobilizations (20,000)					
	- STEP Grant (75,000)					
	- Office of Drug Policy for the Partnership for Success in Law Enforcement (4,000)					
	- Direct award from DOJ for Ballistic Vests (7,000)					
	TOTAL - 106,000					
101-000-438-10	School Resource Officer Partic	57,203	57,040	59,797	61,048	61,048
	Participation funds from Moscow School District to support the Student Resource Officer (SRO) position. Support is shared with the Moscow School District.				61,048	61,048
101-000-438-12	Rural Fire	3,000	3,000	3,000	3,000	3,000
	Annual contribution from Moscow Rural Fire District pursuant to agreement for maintenance of Fire Station 3, which also houses Moscow Rural Fire Department equipment.				3,000	3,000
101-000-438-40	Court Revenues	62,811	68,342	60,500	65,000	65,000
	Revenues allocated from Latah County Magistrate court fines levied for criminal violations occurring within the Moscow city limits and prosecuted by the City of Moscow.				65,000	65,000
INTERGOVERNMENTAL REVENUES		4,554,781	3,632,680	3,651,261	3,677,209	3,677,209
CHARGES FOR SERVICES						
101-000-441-04	Printing & Duplicating	96	95	100	100	100
	Revenues from the sales of zoning codes and comprehensive plans and from photocopying charges.				100	100
101-000-441-20	Facilities Reimburse Agreement			500		

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
	Fees generated for maintenance performed at other facilities.					
	- 1912 Center					
	- Intermodal Transit Center					
	- Library Snow Removal					
101-000-441-50	Internal Service Charge - Streets		270,457	307,232	328,345	328,345
	Charges to the Street Fund for services provided in-house by General Fund Departments. Includes \$500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.					
					328,345	328,345
101-000-441-60	Internal Service Charge - Water		812,277	897,198	1,027,265	1,027,265
	Charges to the Water Fund for services provided in-house by General Fund Departments. Includes funds for Supervisory Control And Data Acquisition (SCADA). Includes \$500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.					
					1,027,265	1,027,265
101-000-441-70	Internal Service Charge - Sewer		1,251,826	1,320,917	1,243,033	1,243,033
	Charges to the Sewer Fund for services provided in-house by General Fund Departments. Includes \$500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.					
					1,243,033	1,243,033
101-000-441-75	Internal Service Charge - Stormwater		75,000	161,391	170,979	170,979
	Charges to the Stormwater Fund for services provided in-house by General Fund Departments. Includes \$500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.					
					170,979	170,979
101-000-441-80	Internal Service Charge - Sanitation		147,021	201,361	162,506	162,506
	Charges to the Sanitation Fund for services provided in-house by General Fund Departments, including utility billing and franchise oversight, downtown maintenance, and administrative and engineering services for the solid waste program.					
					162,506	162,506
101-000-441-90	Internal Service Charge - Fleet		171,917	89,269	187,903	187,903
	Charges to the Fleet Fund for services provided in-house by General Fund Departments.					
					187,903	187,903

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
101-000-441-95	Internal Service Charge - IS		120,859	90,180	130,434	130,434
	Charges to the Information Systems Fund for services provided in-house by General Fund Departments.				130,434	130,434
101-000-442-01	Unified UI Public Safety Agreement	1,550,038	1,596,539	1,628,470	1,661,039	1,661,039
	Revenue received from the University of Idaho Master Agreement for emergency services.				1,661,039	1,661,039
101-000-442-06	Other Special Overtime	6,657	1,500	5,000	5,000	5,000
	Billable Special Events as outlined in the Fee Resolution: - Police assistance or supervision as requested, including parades, traffic control, escort services, and similar activities. (5,000)				5,000	5,000
101-000-443-00	Fiber Optics User Fees	137,346	118,539	90,414	99,002	99,002
	User fees generated for the use of City of Moscow owned fiber optic lines, pursuant to contract. - Cactus Computer - Noel Networks - Latah County - Conterra - First Step Internet - University of Idaho - Inland Cellular - Nez Perce Tribe				99,002	99,002
CHARGES FOR SERVICES		1,694,137	4,566,030	4,792,032	5,015,606	5,015,606
FINES AND PENALTIES						
101-000-461-10	Parking Fines	149,778	172,780	170,000	160,000	160,000
	Revenue generated from parking fines per the adopted fee resolution.				160,000	160,000
101-000-461-15	Nuisances & Abatements			200	200	200

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
FINES AND PENALTIES						
	Nuisances & Abatements				200	200
101-000-461-20	Impound & Other Pound Fees	1,730	2,888	3,500	3,000	3,000
	Fees paid for impoundment of animals at the Humane Society of the Palouse per the adopted fee resolution. This also includes all towed vehicle fees including regular towing by city and vehicles for evidence. Corresponding expense accounts:				3,000	3,000
	- Regular towing: Police Parking Services - Professional Services (101-076-642-10)					
	- Evidence: Police Services - Other Investigations (101-071-632-53)					
101-000-461-30	False Alarms	900	900	800	500	500
	False Alarms				500	500
101-000-461-50	Penalties & Interest - Property Tax	30,222	48,740	30,500	32,500	32,500
	Penalties and interest on late payments of property tax.				32,500	32,500
101-000-461-82	Drug Investigation Revenues	8,274	200			
	Revenue generated by reimbursement of investigative and lab charges for Moscow Police Department drug investigations.					
FINES AND PENALTIES		190,904	225,508	205,000	196,200	196,200
INVESTMENT EARNINGS						
101-000-471-00	Investment Earnings	378,406	271,364	393,438	281,314	281,314
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				281,314	281,314
INVESTMENT EARNINGS		378,406	271,364	393,438	281,314	281,314
CONTRIBUTION AND DONATIONS						
101-000-476-01	Donations	5,080	30,030	20,000	5,000	5,000
					5,000	5,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CONTRIBUTION AND DONATIONS						
	Donations made to support miscellaneous projects which include non-federal and foundation grant funding.					
101-000-476-14	Donations - Benches	2,200	2,200	6,600	4,400	4,400
	Donations for the purchase of benches for downtown and City of Moscow parks.					
		7,280	32,230	26,600	9,400	9,400
CONTRIBUTION AND DONATIONS						
REFUNDS AND REIMBURSEMENTS						
101-000-479-01	Refunds & Reimbursements	179,303	510,251	479,871	388,356	388,356
	Refunds and reimbursements made to the City:					
	- Rural fire reimbursement for dispatch services (8,052)					
	- MVFD reimbursement for half of stipend increase for coverage during breaks in the school year (23,050)					
	- MVFD reimbursement for three (3) Paramedic/Firefighters (352,254)					
	- Fingerprints for 3rd party individuals (5,000)					
	TOTAL - 388,356					
		179,303	510,251	479,871	388,356	388,356
REFUNDS AND REIMBURSEMENTS						
OTHER REVENUES						
101-000-479-00	Miscellaneous Revenue	85,391	39,163	5,000	1,000	1,000
	Revenues from miscellaneous sources.					
	Revenue from auctions held by the City for sale of surplus property (1,000)					
101-000-479-02	Moscow Urban Renewal Contract	57,005	58,716	60,477	62,292	62,292
	Reimbursement for administration and financial services provided by the City to the Moscow Urban Renewal Agency (MURA), as designated by contract with the MURA.					
101-000-479-85	NSF Fees	2,750	3,575	1,800	3,165	3,165
	Fees recovered for insufficient fund checks per the adopted fee resolution.					
					3,165	3,165

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER REVENUES						
	OTHER REVENUES	145,146	101,454	67,277	66,457	66,457
TRANSFERS IN						
101-000-498-50	Transfer In: Streets Fund	296,780				
	Transfer in Street Fund for services provided in-house by General Fund Departments. Includes \$500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.					
	In FY2025, moved to Internal Service Charge - Streets (101-000-441-50).					
101-000-498-60	Transfer In: Water Fund	799,130				
	Transfer in Water Fund for services provided in-house by General Fund Departments. Includes funds for Supervisory Control And Data Acquisition (SCADA). Includes \$500 for CDL drug testing found in the Human Resource budget for Professional Services.					
	In FY2025, moved to Internal Service Charge - Water (101-000-441-60).					
101-000-498-70	Transfer In: Sewer Fund	1,129,835				
	Transfer in Sewer Fund for services provided in-house by General Fund Departments. Includes \$500 for CDL drug testing found in the Human Resource budget for Professional Services and \$4,500 for Engineering personnel training in stormwater management.					
	In FY2025, moved to Internal Service Charge - Sewer (101-000-441-70).					
101-000-498-75	Transfer In: Stormwater Fund	75,000				
	Transfer in Stormwater Fund for services provided in-house by General Fund Departments. Includes \$500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.					
	In FY2025, moved to Internal Service Charge - Stormwater (101-000-441-75).					
101-000-498-80	Transfer In: Sanitation Fund	181,615				
	Transfer in Sanitation Fund for services provided in-house by General Fund Departments, including utility billing and franchise oversight, downtown maintenance, and administrative and engineering services for the solid waste program.					
	In FY2025, moved to Internal Service Charge - Sanitation (101-000-441-80).					

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
101-000-498-90	Transfer In: Fleet Fund	74,830				
	Transfer in Fleet Fund for services provided in-house by General Fund Departments.					
	In FY2025, moved to Internal Service Charge - General Fund (101-000-441-90).					
101-000-498-95	Transfer In: IS Fund	188,760				
	Transfer in Information Systems Fund for services provided in-house by General Fund Departments.					
	In FY2025, moved to Internal Service Charge - General Fund (101-000-441-95).					
TRANSFERS IN		2,745,950				
OTHER FINANCING SOURCES						
101-000-900-01	Fund Balance - Assigned			228,897	266,938	266,938
	Fund Balance Assigned				266,938	266,938
	- Opioid Settlement Funds (195,982)					
	- Drug Tip Funds (70,956)					
	TOTAL - 266,938					
OTHER FINANCING SOURCES				228,897	266,938	266,938
Totals for dept 000 -		20,125,549	19,724,810	20,689,006	21,214,099	21,214,099
TOTAL ESTIMATED REVENUES		20,125,549	19,724,810	20,689,006	21,214,099	21,214,099

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 010 - Legislative						
PERSONNEL SERVICES						
101-010-510-15	Part-Time Wages	62,963	63,812	66,629	67,692	67,692
	Wages for City Council. Adjustments occur every two years, coinciding with city elections.				67,692	67,692
101-010-520-21	FICA Taxes	4,605	4,605	5,097	5,178	5,178
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by city on behalf of employees.				5,178	5,178
101-010-520-22	PERSI (State Retirement)	7,166	7,340	7,969	8,362	8,362
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				8,362	8,362
101-010-520-24	Worker's Compensation	44	46	68	62	62
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				62	62
	PERSONNEL SERVICES	<u>74,778</u>	<u>75,803</u>	<u>79,763</u>	<u>81,294</u>	<u>81,294</u>
CONTRACTUAL						
101-010-642-20	Professional Services - Auditing	32,500	33,150	34,500	34,500	34,500
	Annual audit and Annual Comprehensive Financial Report (ACFR)				34,500	34,500
101-010-668-10	Insurance	14,618	18,854	21,622	22,388	22,388
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				22,388	22,388
	CONTRACTUAL	<u>47,118</u>	<u>52,004</u>	<u>56,122</u>	<u>56,888</u>	<u>56,888</u>
COMMODITIES						
101-010-632-40	Department Supplies	2,139	740	2,000	2,000	2,000
					2,000	2,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 010 - Legislative						
COMMODITIES						
	Costs associated with printing, postage, and other miscellaneous supplies for the Public Works/Finance and Administrative Committees, and City Council. This includes Council photos, name tags, name plates, business cards, and city apparel for council members.					
101-010-647-10	Travel & Meetings	11,816	9,606	15,000	15,000	15,000
	Travel and meeting expenses for annual Association of Idaho Cities meetings and other miscellaneous meetings that occur throughout the year including the Chamber of Commerce annual auction, National League of Cities Conference, and Council workshops.					
101-010-648-10	Dues, Subscriptions & Memberships	15,830	15,192	15,500	15,500	15,500
	Annual membership costs in the following organizations:					
	- Association of Idaho Cities					
	- National League of Cities					
	- American Society of Composers, Authors, and Publishers (ASCAP) licensing for music.					
	- Society of European Stage Authors & Composers (SESAC) licensing for music.					
	- Broadcast Music Inc. (BMI) licensing for music.					
101-010-670-16	Non - Prioritized Projects			5,000		
	Legislative reserve used by Council for unanticipated projects and expenses which arise throughout the year.					
101-010-680-00	Information Systems Services	39,160	38,620	39,470	40,130	40,130
	Annual charge for Information Systems services.					
COMMODITIES		<u>68,945</u>	<u>64,158</u>	<u>76,970</u>	<u>72,630</u>	<u>72,630</u>
Totals for dept 010 - Legislative		<u>190,841</u>	<u>191,965</u>	<u>212,855</u>	<u>210,812</u>	<u>210,812</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 020 - Executive						
PERSONNEL SERVICES						
101-020-510-15	Part-Time Wages	28,707	29,538	30,900	31,416	31,416
	Wages for the Mayor. Adjustments occur every two years, coinciding with city elections.				31,416	31,416
101-020-520-21	FICA Taxes	2,161	2,214	2,364	2,403	2,403
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				2,403	2,403
101-020-520-22	PERSI (State Retirement)	3,268	3,484	3,696	3,881	3,881
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				3,881	3,881
101-020-520-24	Worker's Compensation	19	20	31	28	28
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				28	28
		<u>34,155</u>	<u>35,256</u>	<u>36,991</u>	<u>37,728</u>	<u>37,728</u>
PERSONNEL SERVICES						
COMMODITIES						
101-020-647-10	Travel & Meetings	5,132	4,773	7,500	7,500	7,500
	National and regional travel including attendance at Association of Idaho Cities (annual conference, legislative committee, Day at the Capitol). Also includes meetings throughout the year such as Moscow Chamber of Commerce, Town and Gown Administrative Social and ASUI Soiree, Legislative Tour, Inland NW Partners, and other local meetings.				7,500	7,500
101-020-668-30	Employee Recognition	1,000	495	1,000	1,000	1,000
	Expenses for the Mayor's employee and volunteer recognition including holiday treats for departments and commissions.				1,000	1,000
101-020-670-10	MYAC Expenses	(23)				
	Support for the Mayor's Youth Advisory Committee.					
101-020-680-00	Information Systems Services	5,870	5,480	5,560	5,260	5,260

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 020 - Executive						
COMMODITIES						
	Annual charge for Information Systems services.				5,260	5,260
	COMMODITIES	11,979	10,748	14,060	13,760	13,760
	Totals for dept 020 - Executive	46,134	46,004	51,051	51,488	51,488

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 030 - Administrative						
PERSONNEL SERVICES						
101-030-510-11	Full-Time Wages	422,986	384,296	377,590	386,647	386,647
	Wages for Administration Department personnel, including City Administrator; City Clerk; and Communications Specialist.				386,647	386,647
101-030-520-21	FICA Taxes	29,178	28,396	28,886	29,579	29,579
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				29,579	29,579
101-030-520-22	PERSI (State Retirement)	47,180	45,574	45,160	47,761	47,761
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				47,761	47,761
101-030-520-23	Unemployment Insurance	9,453		1,133	1,160	1,160
	Estimated payments to Idaho Department of Labor for unemployment claims.				1,160	1,160
101-030-520-24	Worker's Compensation	386	387	540	464	464
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				464	464
101-030-520-25	Health & Accident Insurance	56,260	43,643	40,336	49,806	49,806
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				49,806	49,806
101-030-520-26	Life Insurance	1,553	1,351	1,250	1,284	1,284
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				1,284	1,284
PERSONNEL SERVICES		566,996	503,647	494,895	516,701	516,701
CONTRACTUAL						
101-030-642-10	Professional Services	3,466				

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 030 - Administrative						
CONTRACTUAL						
	Costs associated with professional services and consultants.					
CONTRACTUAL		3,466				
COMMODITIES						
101-030-631-05	Office Supplies	2,422	2,374	3,800	3,800	3,800
	General office supplies for Administration and Legal Department, which are combined for efficiency. Also includes supplies and coffee for the City Hall breakroom.				3,800	3,800
101-030-631-10	Postage Expense	4,200	3,725	4,000	3,500	3,500
	Regular postage items for Administration, post office box rentals, first class and bulk mail permits, and postage meter expenses.				3,500	3,500
101-030-631-20	Printing & Binding	570	318	200	200	200
	Costs associated with large volume or specialized print and binding jobs including business cards, Citizen and Commission Surveys and costs for holiday cards for employees and commission members.				200	200
101-030-632-40	Department Supplies	360	1,033	1,500	1,500	1,500
	Supplies needed throughout the year that are not classified as office supplies, as well as the purchase of City of Moscow apparel for employees, promotional items, name tags, and nameplates.				1,500	1,500
101-030-644-10	Advertising & Publishing	5,820	1,944	1,800	1,800	1,800
	Costs for affidavit publication of public hearing notices and other legal notices required by law, including election notices, financial notices, resolutions, and summary ordinances.				1,800	1,800
101-030-647-10	Travel & Meetings	236	612	500	500	500
	General meeting and travel reimbursement expenses for local meetings attended by Administration staff.				500	500
101-030-648-10	Dues, Subscriptions & Memberships	1,162	848	800	800	800

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 030 - Administrative						
COMMODITIES						
					800	800
	Municipal association dues, trade publications and memberships for Administration staff.					
	- City Administrator					
	Idaho City Management Association (IdCMA)					
	- City Clerk					
	International Institute of Municipal Clerks (IIMC)					
	Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA)					
	- Miscellaneous					
	Newspapers					
	Notary renewals & reference books					
101-030-649-10	Professional Development	1,026	1,169	3,500	3,500	3,500
	Professional Development for Administration staff covers travel and registration expenses for annual conferences and meetings.				3,500	3,500
	- City Administrator					
	Idaho City Management Association (IdCMA)					
	AIC City Officials Day at the Capital (CODAC)					
	AIC Spring District Meeting					
	AIC Annual Conference					
	AIC Fall District Meeting					
	- City Clerk					
	International Institute of Municipal Clerks (IIMC)					
	Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA)					
	AIC Spring District Meeting					
	AIC Annual Conference					
	AIC Fall District Meeting					
101-030-658-40	R & M - Equipment	2,357	1,971	2,400	2,400	2,400
	Costs to maintain printers, copiers and fax machines and miscellaneous supplies for the third floor of City Hall.				2,400	2,400
101-030-668-30	Employee Recognition			500	500	500
					500	500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 030 - Administrative						
COMMODITIES						
	Miscellaneous expenses related to employee recognition.					
101-030-669-10	Miscellaneous Services & Charges	681		550	200	200
	Unanticipated expenses to be used at the discretion of the City Administrator including expenses for annual record destruction.				200	200
101-030-680-00	Information Systems Services	53,010	56,280	59,230	72,060	72,060
	Annual charge for Information Systems services.				72,060	72,060
COMMODITIES		71,844	70,274	78,780	90,760	90,760
Totals for dept 030 - Administrative		642,306	573,921	573,675	607,461	607,461

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 040 - Finance						
PERSONNEL SERVICES						
101-040-510-11	Full-Time Wages	406,047	422,812	442,721	433,468	433,468
					433,468	433,468
	Wages for Finance Department personnel, including Director of Finance & Employee Services at 70% (shared with Human Resources); Assistant Finance Director; Payroll Specialist; Utility Billing/Sanitation Specialist at 50% (shared with Sanitation); Accounting Specialist; and Receivables Specialist.					
101-040-510-15	Part-Time Wages	5,178				
	Part-Time Wages					
101-040-510-19	Overtime			400		
	Funds used to pay for non-exempt staff time spent on special projects and other required overtime pay.					
101-040-520-21	FICA Taxes	29,596	29,955	33,899	33,161	33,161
					33,161	33,161
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
101-040-520-22	PERSI (State Retirement)	45,932	49,377	52,998	53,545	53,545
					53,545	53,545
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
101-040-520-23	Unemployment Insurance		230	1,330	1,301	1,301
					1,301	1,301
	Estimated payments to Idaho Department of Labor for unemployment claims.					
101-040-520-24	Worker's Compensation	371	410	634	521	521
					521	521
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					
101-040-520-25	Health & Accident Insurance	64,954	68,039	74,773	94,828	94,828
					94,828	94,828
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
101-040-520-26	Life Insurance	1,648	1,630	3,011	2,945	2,945

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 040 - Finance						
PERSONNEL SERVICES						
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				2,945	2,945
PERSONNEL SERVICES		553,726	572,453	609,766	619,769	619,769
CONTRACTUAL						
101-040-642-10	Professional Services	45,535	42,030	85,800	85,800	85,800
	Contractual services for professional services, including investment, budget and audit as necessary. - Outsourced utility billing services, including envelopes, paper, postage, and monthly insert(s). - Annual ERP System Renewal (Previously expensed out of Information Systems). (40,000)				85,800	85,800
CONTRACTUAL		45,535	42,030	85,800	85,800	85,800
COMMODITIES						
101-040-631-05	Office Supplies	2,057	2,345	2,500	3,000	3,000
	Line item includes supplies for Finance Department operations, including audit & budget supplies, envelopes, paper and binders, storage boxes, shredding of stored records, miscellaneous office supplies and printer supplies.				3,000	3,000
101-040-631-10	Postage Expense	4,707	5,191	5,500	5,300	5,300
	Postage for final utility bills, past dues notices, collection efforts, accounts payable, payroll and other Finance Department operations.				5,300	5,300
101-040-631-20	Printing & Binding	3,012	2,340	2,800	2,800	2,800
	Costs associated with printing and binding of the budget and Annual Comprehensive Financial Report. Also includes cost of financial forms, including payroll and accounts payable checks, W2's and 1099's.				2,800	2,800
101-040-647-10	Travel & Meetings	84	150	350	350	350
	General travel and meeting expenses for the Finance Department staff, including Association of Idaho Cities (AIC).				350	350

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 040 - Finance						
COMMODITIES						
101-040-648-10	Dues, Subscriptions & Memberships	375	1,025	1,300	1,300	1,300
	Association dues, trade publications and memberships for Finance staff.				1,300	1,300
	- Association of Idaho Cities					
	- Government Finance Officers Association					
	- Associated Taxpayers of Idaho					
	- GASB Research System and Pronouncements					
	- Investment subscriptions					
101-040-649-10	Professional Development	270		6,000	6,000	6,000
	Professional development training for Finance staff.				6,000	6,000
	- Director of Finance & Employee Services					
	Government Finance Officers Association (GFOA)					
	Government Investment Officers Association (GIOA)					
	Association of Idaho Cities (AIC) Annual Conference					
	- Assistant Finance Director					
	Government Finance Officers Association (GFOA)					
	- Staff					
	Various trainings, online or in-person					
101-040-658-40	R & M - Equipment	1,344	1,473	1,400	1,500	1,500
	Costs to maintain printers, copiers and miscellaneous supplies for the Finance Department.				1,500	1,500
101-040-669-10	Miscellaneous Services & Charges	980	1,479	2,000	2,000	2,000
	Bank charges and online fees.				2,000	2,000
101-040-680-00	Information Systems Services	84,310	81,780	42,250	38,350	38,350
	Annual charge for Information Systems services.				38,350	38,350

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 040 - Finance						
COMMODITIES						
	COMMODITIES	97,139	95,783	64,100	60,600	60,600
	Totals for dept 040 - Finance	696,400	710,266	759,666	766,169	766,169

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 050 - Legal						
PERSONNEL SERVICES						
101-050-510-11	Full-Time Wages	334,993	353,097	368,647	388,167	388,167
	Wages for Legal Department personnel, including City Attorney; City Prosecutor; Paralegal; and Administrative Specialist.				388,167	388,167
101-050-510-19	Overtime		1,614			
	Funds to pay for non-exempt staff time spent on special projects and other required overtime pay.					
101-050-520-21	FICA Taxes	24,185	24,809	28,201	29,695	29,695
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				29,695	29,695
101-050-520-22	PERSI (State Retirement)	37,218	40,605	44,090	47,948	47,948
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				47,948	47,948
101-050-520-23	Unemployment Insurance			1,106	1,165	1,165
	Estimated payments to Idaho Department of Labor for unemployment claims.				1,165	1,165
101-050-520-24	Worker's Compensation	299	326	527	466	466
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				466	466
101-050-520-25	Health & Accident Insurance	47,982	54,746	52,280	87,397	87,397
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				87,397	87,397
101-050-520-26	Life Insurance	1,332	1,277	1,366	1,443	1,443
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				1,443	1,443

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 050 - Legal						
PERSONNEL SERVICES						
	PERSONNEL SERVICES	446,009	476,474	496,217	556,281	556,281
CONTRACTUAL						
101-050-642-10	Professional Services	17,250	45,467	24,200	19,200	19,200
	Funds for legal research assistance and/or fees for necessary professional services involving special, time-consuming or technical projects and the paid legal intern position. - Legal Intern (19,200)				19,200	19,200
101-050-668-10	Insurance	10,642	7,302	8,104	8,575	8,575
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				8,575	8,575
		<u>27,892</u>	<u>52,769</u>	<u>32,304</u>	<u>27,775</u>	<u>27,775</u>
CONTRACTUAL						
COMMODITIES						
101-050-631-10	Postage Expense	127	137	250	200	200
	Postage expenses for mailing items for the Legal Department.				200	200
101-050-647-10	Travel & Meetings	118	390	2,000	1,000	1,000
	General travel and meeting expenses for the Legal Department staff, including Association of Idaho Cities (AIC).				1,000	1,000
101-050-648-05	Professional Publications	5,020	5,413	6,000	6,300	6,300
	Updates for City legal research materials and for online legal research subscriptions, such as Westlaw. It is vital that the City keeps current those legal materials in which it has an investment. The City owns numerous reference books, treatises and materials which reflect the specialized nature of the work to be performed, as follows: - Idaho Code and Supplements - Idaho Reports - Idaho Supreme Court and Court Appeals Reports - Idaho Digest - Idaho Session Laws				6,300	6,300

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 050 - Legal						
COMMODITIES						
101-050-648-10	Dues, Subscriptions & Memberships	2,354	2,219	3,500	3,000	3,000
	Association dues, trade publications and memberships for Legal staff.				3,000	3,000
	City Attorney					
	Idaho Bar					
	International Municipal Attorneys					
	Idaho Municipal Attorneys					
	City Prosecutor					
	Idaho Bar					
	Idaho Prosecuting Attorney's Association					
101-050-649-10	Professional Development	5,239	3,190	8,000	7,000	7,000
	Professional Development for Legal staff.				7,000	7,000
	- City Attorney					
	Idaho Municipal Attorneys Winter and Summer Conference					
	International Municipal Lawyers Association Annual Conference					
	- City Prosecutor					
	Idaho Prosecuting Attorneys Association Winter and Summer Conference					
	- Legal Assistant / Paralegal					
	10-15 hours of annual continuing education					
	- Department Specialist					
	Training TBD					
101-050-680-00	Information Systems Services	34,450	36,850	37,380	35,790	35,790
	Annual charge for Information Systems services.				35,790	35,790
COMMODITIES		47,308	48,199	57,130	53,290	53,290
Totals for dept 050 - Legal		521,209	577,442	585,651	637,346	637,346

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 060 - Human Resources						
PERSONNEL SERVICES						
101-060-510-11	Full-Time Wages	191,518	197,157	217,273	233,666	233,666
	Wages for Human Resources Department personnel, including Director of Finance & Employee Services at 30% (shared with Finance); HR Manager; and HR Specialist.				233,666	233,666
101-060-520-21	FICA Taxes	12,810	13,762	16,621	17,875	17,875
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				17,875	17,875
101-060-520-22	PERSI (State Retirement)	21,519	23,727	25,986	28,864	28,864
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				28,864	28,864
101-060-520-23	Unemployment Insurance	1,841		652	701	701
	Estimated payments to Idaho Department of Labor for unemployment claims.				701	701
101-060-520-24	Worker's Compensation	173	197	311	280	280
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				280	280
101-060-520-25	Health & Accident Insurance	40,703	42,199	46,259	52,971	52,971
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				52,971	52,971
101-060-520-26	Life Insurance	768	779	1,468	1,575	1,575
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				1,575	1,575
PERSONNEL SERVICES		269,332	277,821	308,570	335,932	335,932
CONTRACTUAL						
101-060-642-10	Professional Services	34,698	45,267	67,500	102,975	102,975

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Budget
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 060 - Human Resources						
CONTRACTUAL						
	Federally required Department of Transportation, Federal Motor Carrier Safety Administration Drug & Alcohol Clearinghouse Queries, pre-employment drug testing, and random quarterly testing for employees that hold a CDL license. Expenses associated with administration of COBRA, Benefits, ACA reporting and other services. - Benefits Consultant (41,200) - Biennial salary survey (50,000) - All City Microsoft Office Training (4,000)				102,975	102,975
101-060-668-10	Insurance	3,333	1,334	2,078	2,201	2,201
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				2,201	2,201
101-060-668-20	Section 125 Administration	8,493	9,031	9,000	9,324	9,324
	Provides administration for the Internal Revenue Service (IRS) Health Savings and Flexible Spending Accounts for the City's benefits.				9,324	9,324
CONTRACTUAL		<u>46,524</u>	<u>55,632</u>	<u>78,578</u>	<u>114,500</u>	<u>114,500</u>
COMMODITIES						
101-060-631-05	Office Supplies	926	795	800	800	800
	General office supplies for the Human Resources Department and Paul Mann Building.				800	800
101-060-631-10	Postage Expense	2	16	50	25	25
	Postage expenses for mailing items for the Human Resources Department.				25	25
101-060-631-20	Printing & Binding			500	250	250
	Printing and binding of Personnel Handbook to include personnel policies.				250	250
101-060-632-40	Department Supplies	75	286	800	800	800
					800	800

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 060 - Human Resources						
COMMODITIES						
	Supplies needed throughout the year which are not classified as office supplies and includes annual purchase of logo apparel for staff.					
101-060-647-10	Travel & Meetings	53	25	430	430	430
	Annual employee meetings including PERSI updates, open enrollment, policy training and other meetings.					
101-060-648-10	Dues, Subscriptions & Memberships	2,725	200	4,525	550	550
	Professional association memberships for HR Staff.					
	- HR Manager					
	Public Sector HR Association (PSHRA)					
	- HR Specialist					
	Idaho Public Sector HR Association (IDPSHRA)					
101-060-649-10	Professional Development			2,500	2,500	2,500
	Professional development opportunities for Director of Finance & Employee Services, HR Manager, and HR Specialist.					
101-060-658-40	R & M - Equipment	80		500	500	500
	Costs to maintain printers, copiers and fax machines in the Human Resources Department including miscellaneous supplies.					
101-060-668-21	Health & Safety Program	1,346	958	1,500	1,500	1,500
	Funds for employee programs for wellness, risk management, management of health insurance, and compliance with health and safety laws and regulations.					
101-060-668-30	Employee Recognition	20,049	16,730	18,000	18,500	18,500
	Employee engagement and recognition activities for all employees. CHAMPS, staff appreciation, years of service awards, and other employee recognition efforts.					
101-060-669-20	Recruitment Expense	13,238	10,298	15,000	16,000	16,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 060 - Human Resources						
COMMODITIES						
	City-wide recruitment expenses to include advertising, career fairs, new employee gear, interview processing, candidate receptions, and onboarding. Also, includes background check and pre-employment requirement expenses.					
101-060-680-00	Information Systems Services	14,430	13,680	13,630	12,750	12,750
	Annual charge for Information Systems services.				12,750	12,750
COMMODITIES		<u>52,924</u>	<u>42,988</u>	<u>58,235</u>	<u>54,605</u>	<u>54,605</u>
Totals for dept 060 - Human Resources		<u>368,780</u>	<u>376,441</u>	<u>445,383</u>	<u>505,037</u>	<u>505,037</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 070 - Police Administration						
PERSONNEL SERVICES						
101-070-510-11	Full-Time Wages	219,656	197,218	206,514	202,059	202,059
	Wages for Police Administration, including Police Chief and Administrative Assistant.				202,059	202,059
101-070-520-21	FICA Taxes	16,905	14,100	16,640	16,300	16,300
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				16,300	16,300
101-070-520-22	PERSI (State Retirement)	27,038	26,835	29,052	29,425	29,425
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				29,425	29,425
101-070-520-23	Unemployment Insurance			653	640	640
	Estimated payments to Idaho Department of Labor for unemployment claims.				640	640
101-070-520-24	Worker's Compensation	2,567	3,255	4,802	4,806	4,806
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				4,806	4,806
101-070-520-25	Health & Accident Insurance	30,275	37,501	40,476	53,527	53,527
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				53,527	53,527
101-070-520-26	Life Insurance	723	649	1,390	1,361	1,361
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				1,361	1,361
101-070-520-27	Special Duty Pay	9,800	9,000	11,000	11,000	11,000
					11,000	11,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 070 - Police Administration						
PERSONNEL SERVICES						
	Special duty pay for department personnel who voluntarily participate in specialized or hazardous assignments in addition to regular patrol, detective, and officer duties. Qualifying activities include SWAT, crowd control, motorcycle patrol, and bicycle patrol assignments. This line item also includes a physical fitness stipend for officers who successfully pass their PT test.					
PERSONNEL SERVICES		306,964	288,558	310,527	319,118	319,118
CONTRACTUAL						
101-070-642-10	Professional Services	7		1,600	1,600	1,600
	Professional services for psychological, mediation, interdepartmental succession services, and leadership development.				1,600	1,600
101-070-668-10	Insurance	109,921	62,401	64,057	66,509	66,509
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				66,509	66,509
CONTRACTUAL		109,928	62,401	65,657	68,109	68,109
COMMODITIES						
101-070-632-02	Uniform Expense	44,750	47,243	50,000	50,000	50,000
	Uniform expenses for all personnel with the exception of Parking and Code Enforcement. Includes replacement of coats, boots, ballistic vests and uniforms for new officers.				50,000	50,000
101-070-632-03	Uniform Cleaning	2,001	2,314	2,400	2,400	2,400
	Uniform cleaning expenses for all uniforms for police department personnel.				2,400	2,400
101-070-632-40	Department Supplies	685	778	800	800	800
	Supplies needed in Police Administration.				800	800
101-070-647-10	Travel & Meetings	5,642	3,429	5,500	5,820	5,820

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 070 - Police Administration						
COMMODITIES						
	General meeting and travel expenses for meetings attended by Police Administrative staff.				5,820	5,820
101-070-648-10	Dues, Subscriptions & Memberships	1,480	1,470	1,500	1,500	1,500
	Association dues, trade publications and memberships for Police Administration staff. Also includes National and State dues for the FBI National Academy, A Child is Missing and Rocky Mountain Information Network membership fees.				1,500	1,500
101-070-649-10	Professional Development	42,562	52,279	53,500	53,500	53,500
	Professional development for all Police personnel to include, but not limited to: - Search and seizure, domestic violence, sexual assault, child abuse, use of force, public records, management, crime scene forensics, sexual harassment, field- training officer, methamphetamine interdiction, first line supervision, leadership, and instructor development training. - Peace Officer Standards and Training (POST) Patrol Academy for each new officer. - Forty (40) hours of POST- required training every two years for state-certified officers. - Captains, sergeants, and corporals - leadership development to support succession planning.				53,500	53,500
101-070-668-05	Palouse Anti-Crime Team			320		
	Regional cooperative program involving area law enforcement agencies to collaborate on and assist with inter-jurisdictional cases and investigations. Training opportunities include SWAT, firearms, narcotics investigations, crowd control, and other related fields.					
101-070-669-10	Miscellaneous Services & Charges	1,974	1,933	2,000	2,000	2,000
	Miscellaneous items not included in other budgets such as employee recognition awards.				2,000	2,000
101-070-680-00	Information Systems Services	404,670	400,850	380,030	361,230	361,230
	Annual charge for Information Systems services.				361,230	361,230
101-070-685-01	Fleet Services Supplies	1,160	973	1,021	1,263	1,263
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotation out old and less efficient vehicles and staying abreast of new technologies.				1,263	1,263

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APPROPRIATIONS						
Dept 070 - Police Administration						
COMMODITIES						
101-070-685-02	Fleet Services R&M	3,970	4,625	3,608	4,433	4,433
	Vehicle charges for repair and maintenance.				4,433	4,433
	COMMODITIES	508,894	515,894	500,679	482,946	482,946
	Totals for dept 070 - Police Administration	925,786	866,853	876,863	870,173	870,173

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APPROPRIATIONS						
Dept 071 - Police Services						
PERSONNEL SERVICES						
101-071-510-11	Full-Time Wages	796,678	821,546	848,695	870,736	870,736
	Wages for Police Services personnel, including Services Division Captain; Detective Sergeant; two (2) general Detectives; two (2) Forensics Computer Detectives; School Resource Officer; two (2) Property/Records Coordinators; Records; and two (2) Administrative Specialists.				870,736	870,736
	The School Resource Officer personnel costs are shared with Moscow School District #281.					
101-071-510-15	Part-Time Wages	17,855	17,219	20,710	22,871	22,871
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				22,871	22,871
101-071-510-19	Overtime	17,907	24,721	11,000	25,000	25,000
	Overtime is paid to sworn and non-sworn Services employees who are required to work past regular duty hours, called back to work for essential tasks, and who are needed on a holiday.				25,000	25,000
101-071-520-21	FICA Taxes	61,106	61,824	67,351	70,273	70,273
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				70,273	70,273
101-071-520-22	PERSI (State Retirement)	105,215	110,469	114,831	123,240	123,240
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				123,240	123,240
101-071-520-23	Unemployment Insurance			2,641	2,756	2,756
	Estimated payments to Idaho Department of Labor for unemployment claims.				2,756	2,756
101-071-520-24	Worker's Compensation	10,186	12,645	20,424	20,950	20,950
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				20,950	20,950
101-071-520-25	Health & Accident Insurance	135,212	129,794	144,381	185,563	185,563

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
APPROPRIATIONS							
Dept 071 - Police Services							
PERSONNEL SERVICES							
					185,563	185,563	
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.						
101-071-520-26	Life Insurance	3,178	3,046	5,768	5,910	5,910	
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					5,910	5,910
	PERSONNEL SERVICES	<u>1,147,337</u>	<u>1,181,264</u>	<u>1,235,801</u>	<u>1,327,299</u>	<u>1,327,299</u>	
CONTRACTUAL							
101-071-642-10	Professional Services	346	85	500	500	500	
	Costs for destruction of prescription drug drop off box contents and other property (Spokane Incinerator).					500	500
	CONTRACTUAL	<u>346</u>	<u>85</u>	<u>500</u>	<u>500</u>	<u>500</u>	
COMMODITIES							
101-071-631-05	Office Supplies	4,514	5,228	8,270	8,270	8,270	
	Office supplies for the entire Police Department, with the exception of Parking Services.					8,270	8,270
101-071-631-10	Postage Expense	5,614	4,109	6,000	6,000	6,000	
	Anticipated costs for sending various documents and other evidence to the Idaho State Crime Lab for analysis. Also includes postage charges for the entire Department, with the exception of Parking Services.					6,000	6,000
101-071-631-50	Police Assistance Programs	4,125		4,500	4,500	4,500	
	Chaplains attend the IACP and other department-supported training and are issued police identification and equipment. The Chaplains are on call 24 hours a day to provide counseling, assistance, and support for both employees and members of the community. (4,500)					4,500	4,500
101-071-632-40	Department Supplies	6,253	6,845	7,000	7,000	7,000	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
					7,000	7,000	
	Supplies needed throughout the year which are not classified as office supplies and include evidence-gathering supplies, gloves, batteries, camera equipment, and long time media storage.						
101-071-632-42	Drug Investigation Expense	1,711	168	17,000			
	Revenue generated by reimbursement of investigative and lab charges for Moscow Police Department drug investigations.						
101-071-632-43	Citizen Police Academy	137	100	225	225	225	
	Supplies needed to conduct the Citizens Police Academy.					225	225
101-071-632-49	Public Relations Supplies	2,826	1,271	3,500	3,500	3,500	
	Department sponsors/participates in the following events: UI Career Fair, National Night Out, Newbill Safety Fair, Shop with a Cop, parades, Chamber of Commerce Halloween Downtown, etc. Funds are used to cover costs associated with these events, such as registration, refreshments, and entertainment. These events educate the university and public school students and community members/groups about police issues, interventions, strategies, and crime prevention, and to provide an opportunity for officers to strengthen relationships with members of our community.					3,500	3,500
101-071-632-51	Auction Expenses	80	58	500	500	500	
	Costs for online auctions held by the City. Includes fee for sales of surplus property (8% charged by the auction vendor) and publishing costs.					500	500
101-071-632-52	Computer Forensics Supplies	2,385	3,534	3,500	3,500	3,500	
	Investigation of computer-related crime to include child pornography and enticement cases. This line item tracks the cost of flash drives, hard drives, training updates, computer software and unforeseen costs and equipment.					3,500	3,500
101-071-632-53	Investigations Expense	1,484	2,650	4,300	4,300	4,300	
	Processing costs for evidence analysis, photo printing computer processing, etc. due to major cases. Includes expenses for vehicles towed for evidence.					4,300	4,300
101-071-647-10	Travel & Meetings	3,488	4,149	4,700	4,700	4,700	
					4,700	4,700	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 071 - Police Services						
COMMODITIES						
	Travel and meetings for the Services Division personnel.					
101-071-648-10	Dues, Subscriptions & Memberships	423	543	400	400	400
	Dues, subscriptions and memberships for Services Division personnel include:					
	- Captain					
	International Assoc. of Chiefs of Police (IACP)					
	Idaho Chiefs of Police Association (ICOPA)					
	FBI National Academy Assoc./Montana/Idaho Chapter (FBINAA)					
	- Property/Records Coordinators					
	International Association of Property & Evidence					
	National Association of Town Watch (NNO)					
	CANVA Subscription					
101-071-658-40	R & M - Equipment	2,074	1,781	3,100	3,100	3,100
	Costs to maintain printers, copiers and fax machines including miscellaneous supplies.					
101-071-669-10	Miscellaneous Services & Charges	9,297	6,819	3,300	2,500	2,500
	Expenses related to fingerprint and background checks for taxi, vendor, secondhand/pawn, and solicitors license and others as needed.					
101-071-685-01	Fleet Services Supplies	7,145	6,738	6,142	4,659	4,659
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.					
101-071-685-02	Fleet Services R&M	12,270	11,782	9,420	12,262	12,262
	Vehicle charges for repair and maintenance.					
101-071-690-10	Minor Equipment	1,100		2,500	2,500	2,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 071 - Police Services						
COMMODITIES						
	Minor equipment which costs less than \$5,000 and more than \$999.				2,500	2,500
	COMMODITIES	64,926	55,775	84,357	67,916	67,916
	Totals for dept 071 - Police Services	1,212,609	1,237,124	1,320,658	1,395,715	1,395,715

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APPROPRIATIONS						
Dept 072 - Police Operations						
PERSONNEL SERVICES						
101-072-510-11	Full-Time Wages	2,159,900	1,930,581	2,477,567	2,437,635	2,437,635
	Wages for Operations Division personnel, including two (2) Captains; four (4) Sergeants; six (6) Corporals; and sixteen (16) officers.				2,437,635	2,437,635
101-072-510-19	Overtime	141,575	181,485	115,000	200,000	200,000
	Overtime is paid to officers when required to work past regular duty hours to complete necessary reports, handle calls, or other situations. Also included is overtime for officers and detectives assigned to University of Idaho events, per the UI Master Agreement for emergency services.				200,000	200,000
101-072-510-20	Overtime Special Events (Reim)	5,393	29,462	38,000	104,000	104,000
	Reimbursable grant programs which cover the assigned officers salary and partial benefits: - Idaho Transportation Department Immobilizations (20,000) - STEP Grant (75,000) - Idaho Office of Drug Policy (4,000)				104,000	104,000
	Reimbursable Grants offsetting revenue account is General Fund - Federal Grants (101-000-431-01).					
	Billable Special Events, as outlined in the Fee Resolution, where advanced police assistance or supervision is required or requested and is billed to the requester: - Parades, traffic control, escort services, and related activities. (5,000)					
	Billable Special Events offsetting revenue account is General Fund - Other Special Revenue (101-000-442-06).					
101-072-520-21	FICA Taxes	167,238	158,365	201,239	209,736	209,736
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				209,736	209,736
101-072-520-22	PERSI (State Retirement)	306,842	302,081	368,698	393,835	393,835
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				393,835	393,835
101-072-520-23	Unemployment Insurance	226		7,892	8,225	8,225
					8,225	8,225

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APPROPRIATIONS						
Dept 072 - Police Operations						
PERSONNEL SERVICES						
	Estimated payments to Idaho Department of Labor for unemployment claims.					
101-072-520-24	Worker's Compensation	47,279	57,935	88,940	89,888	89,888
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					
101-072-520-25	Health & Accident Insurance	319,073	291,658	437,215	556,504	556,504
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
101-072-520-26	Life Insurance	7,963	7,001	16,446	16,157	16,157
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
PERSONNEL SERVICES		3,155,489	2,958,568	3,750,997	4,015,980	4,015,980
COMMODITIES						
101-072-632-04	Reimbursable Grant Supplies	3,000		3,500		
	Purchase of equipment and supplies related to reimbursable grants.					
101-072-632-35	SRT Supplies	10,477	16,796	9,900	15,400	15,400
	Purchase of specialized equipment related to Special Response Team (SRT) members.					
101-072-632-40	Department Supplies	11,042	12,507	12,540	12,540	12,540
	Includes supplies such as activity logs, patrol forms, business cards, FTO supplies, keys, uniform citations, batteries, road chalk, flares, cleaning wipes.					
101-072-632-44	Cadet Supplies	2,899	3,516	3,750	3,750	3,750
	Costs associated with the Cadet Program include training materials, uniforms and other miscellaneous items.					

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APPROPRIATIONS						
Dept 072 - Police Operations						
COMMODITIES						
101-072-632-45	Public Education Supplies	1,116	938	2,200	2,500	2,500
	Costs for handouts, promotional items, and informational materials for schools, events, and tours, including Halloween candy, stickers, badge stickers, lanyards, and similar items.				2,500	2,500
	- Challenge Coins (1,200)					
101-072-632-46	Bike Patrol Supplies	2,968	1,831	1,000	500	500
	Bike Patrol Supplies include:				500	500
	- Bicycle officer uniform items, including shirts, pants, shorts, windbreakers, cycling shoes, gloves, protective eyewear, and helmets.					
	- Purchase of patrol bicycles (as needed), along with repair and maintenance costs.					
	- Training and certification of bicycle patrol officers.					
	The FY2027 reduction is due to decreased staffing and fewer bicycle patrols. Funding is expected to increase again as bicycle patrol staffing increases and additional bike officer training opportunities become available.					
101-072-632-47	School Resource Supplies	1,200	643	1,500	200	200
	Incidental expenses for funding supplies, etc. for community events.				200	200
101-072-632-48	Drug Dog Supplies	2,480	4,475	5,500	5,500	5,500
	Expenses related to purchase and care of drug dog(s). Any costs exceeding revenues received will be expensed to the Drug Investigations expense line (101-071-632-42).				5,500	5,500
	Ongoing costs include:					
	- Veterinarian care (600)					
	- Food (700)					
	- Grooming (100)					
	- Training aids (300)					
	- Equipment maintenance replacement (1,000)					
	- Contingency for critical care (2,500)					
	- Boarding when handler is on vacation (300)					
101-072-647-10	Travel & Meetings	1,722	4,594	3,000	3,000	3,000

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 072 - Police Operations						
COMMODITIES						
	General meeting and travel reimbursement expenses for meetings attended by Captains and other personnel.				3,000	3,000
101-072-648-10	Dues, Subscriptions & Memberships	957	733	800	800	800
	Dues, Subscriptions & Memberships include:				800	800
	- Daily News					
	- Lewiston Tribune					
	- National Tactical Officers Association					
101-072-658-40	R & M - Equipment	4,078	4,504	6,000	5,000	5,000
	Funds to repair and/or maintain equipment such as handheld and car mounted radios, radars, the radar speed reacher board, portable breath testers, fire extinguishers, battery replacement, cleaning of gym towels, AED unit and pad replacement for cars, and weight room maintenace and/or upgrade. (1,000)				5,000	5,000
101-072-658-45	Firing Range R & M	997	1,999	2,500	2,500	2,500
	Maintenance including weed abatment and improvements to the Moscow Police Department weapons range.				2,500	2,500
101-072-668-17	Firearms Program	28,257	30,057	46,100	46,100	46,100
	Purchase of ammunition, gun accessories, and replacement parts for patrol use, qualification, training, and for familiarization. This line item also includes cleaning supplies for weapons. The following ongoing programs are also included:				46,100	46,100
	- Rifle purchases (implemented in FY2026) (16,000)					
	- Ammo purchase (21,000)					
	- Handgun replacement (2,000)					
	- Simmunitions (6,200)					
101-072-669-10	Miscellaneous Services & Charges	2,431	5,955	5,000	5,000	5,000
	Miscellaneous and unanticipated expenses.				5,000	5,000
101-072-685-01	Fleet Services Supplies	41,300	36,174	34,432	31,309	31,309

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APPROPRIATIONS						
Dept 072 - Police Operations						
COMMODITIES						
					31,309	31,309
	Vehicle charges for fuel assigned to the Operations Division. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.					
101-072-685-02	Fleet Services R&M	115,955	105,041	88,729	102,525	102,525
	Vehicle charges for repair and maintenance.				102,525	102,525
101-072-690-10	Minor Equipment	9,439		5,000		
	Minor equipment which costs less than \$5000 and more than \$999. - In FY2027 (5,000) was moved to SRT Supplies (101-072-632-35) to purchase SRT vests.					
COMMODITIES		240,318	229,763	231,451	236,624	236,624
Totals for dept 072 - Police Operations		3,395,807	3,188,331	3,982,448	4,252,604	4,252,604

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 074 - Code Enforcement						
PERSONNEL SERVICES						
101-074-510-11	Full-Time Wages	49,807	51,722	54,849	56,619	56,619
	Wages for Code Enforcement Officer.				56,619	56,619
101-074-510-19	Overtime			360	360	360
	Overtime for call-back time needed for court, vicious animal investigations, quarantine inspections and animal control at community events.				360	360
101-074-520-21	FICA Taxes	3,371	3,514	4,223	4,359	4,359
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				4,359	4,359
101-074-520-22	PERSI (State Retirement)	5,582	6,019	6,519	6,952	6,952
	Public Employee Retirement System of Idaho contributions paid by City on behalf employees.				6,952	6,952
101-074-520-23	Unemployment Insurance			166	171	171
	Estimated payments to Idaho Department of Labor for unemployment claims.				171	171
101-074-520-24	Worker's Compensation	873	1,110	1,836	1,836	1,836
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				1,836	1,836
101-074-520-25	Health & Accident Insurance	15,630	16,441	17,243	22,657	22,657
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				22,657	22,657
101-074-520-26	Life Insurance	205	199	381	393	393
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				393	393

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 074 - Code Enforcement						
PERSONNEL SERVICES						
	PERSONNEL SERVICES	75,468	79,005	85,577	93,347	93,347
CONTRACTUAL						
101-074-642-10	Professional Services		200	200	200	200
	Includes animal evaluations and services usually performed by veterinarians or other animal professionals. Tasks may include rabies examinations, autopsies to determine cause of death in animal investigations, and euthanization of animals.				200	200
101-074-642-45	Humane Society Allocation	56,460	58,154	59,899	65,042	65,042
	The Humane Society Allocation by the City for the animal shelter. Current contract will state percentage of escalation for each year.				65,042	65,042
	CONTRACTUAL	56,460	58,354	60,099	65,242	65,242
COMMODITIES						
101-074-632-02	Uniform Expense	310	371	320	320	320
	Uniform and equipment expenses for Code Enforcement Officer.				320	320
101-074-632-40	Department Supplies	601	556	970	970	970
	Supplies for the Code Enforcement Officer, including forms and materials used for the animal shelter.				970	970
101-074-652-10	Heat, Lights & Utilities	6,219	5,577	8,500	8,806	8,806
	Utility expense for natural gas, electricity and stormwater at the animal shelter. Includes a projected 4.6% electric increase from Avista and a 29% stormwater fee increase.				8,806	8,806
101-074-653-10	Trash & Container Service	3,361	3,242	4,800	4,611	4,611
	Trash & dumpster service at the animal shelter. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				4,611	4,611
101-074-658-30	R & M - Buildings	675	82	2,905	2,905	2,905

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APPROPRIATIONS						
Dept 074 - Code Enforcement						
COMMODITIES						
					2,905	2,905
	Repair and maintenance at the animal shelter including annual monitoring of fire alarm system for Humane Society building.					
101-074-685-01	Fleet Services Supplies	2,100	2,266	2,498	2,770	2,770
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.				2,770	2,770
101-074-685-02	Fleet Services R&M	3,340	2,986	3,145	3,049	3,049
	Vehicle charges for repair and maintenance.				3,049	3,049
COMMODITIES		16,606	15,080	23,138	23,431	23,431
Totals for dept 074 - Code Enforcement		148,534	152,439	168,814	182,020	182,020

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APPROPRIATIONS						
Dept 075 - Emergency Communication Center						
CONTRACTUAL						
101-075-642-91	911 Whitcom Contract	783,472	775,018	867,643	809,873	809,873
	Annual fee for dispatching and emergency 911 services provided by Whitcom Communication Center located in Pullman. Agreement is set up on a calendar year basis.				809,873	809,873
101-075-642-92	Emergency Communication 911	2,557	2,781	2,500	2,500	2,500
	Idaho Code 31-4818 requires one percent of 911 fees collected by the City of Moscow to be paid to the State of Idaho Emergency Communication Fund.				2,500	2,500
CONTRACTUAL		786,029	777,799	870,143	812,373	812,373
COMMODITIES						
101-075-651-10	Telephones & Communications	20,281	10,226	11,000	10,500	10,500
	Emergency Radio Communications Lease Fees:				10,500	10,500
	- Port of Whitman DarkFiber Lease (5,784)					
	- Moscow Mountain Tower Lease (3,600)					
	- Paradise Ridge Tower Lease (690)					
101-075-654-10	Rental Equipment Teletype	38,600	38,600	38,600	38,600	38,600
	ILETS Annual User and Access Fee. This fee is a combination of access fees and usage fees. Based on the prior year, the access fee is increased every two years.				38,600	38,600
	- Rates will increase in October 2028.					
COMMODITIES		58,881	48,826	49,600	49,100	49,100
Totals for dept 075 - Emergency Communication Center		844,910	826,625	919,743	861,473	861,473

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APPROPRIATIONS						
Dept 076 - Parking Service						
PERSONNEL SERVICES						
101-076-510-11	Full-Time Wages	75,341	79,184	84,284	85,409	85,409
	Wages for Parking Enforcement personnel, including two (2) Parking Enforcement Specialists.				85,409	85,409
101-076-510-19	Overtime		272			
	Funds to pay for non-exempt staff time spent on special projects and other required overtime pay.					
101-076-520-21	FICA Taxes	5,113	5,249	6,448	6,534	6,534
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				6,534	6,534
101-076-520-22	PERSI (State Retirement)	8,485	9,410	10,080	10,550	10,550
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				10,550	10,550
101-076-520-23	Unemployment Insurance			253	256	256
	Estimated payments to Idaho Department of Labor for unemployment claims.				256	256
101-076-520-24	Worker's Compensation	1,558	1,987	2,831	2,778	2,778
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				2,778	2,778
101-076-520-25	Health & Accident Insurance	23,855	25,700	27,327	50,980	50,980
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				50,980	50,980
101-076-520-26	Life Insurance	285	309	605	613	613
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				613	613

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 076 - Parking Service						
PERSONNEL SERVICES						
	PERSONNEL SERVICES	114,637	122,111	131,828	157,120	157,120
CONTRACTUAL						
101-076-642-10	Professional Services			900	900	900
					900	900
	Expenses for vehicles towed or placed on hold by the City. The amount is reimbursed through General Fund Revenues Impound and other impound fees line (101-00-461-20). Tow fees are collected at the time the vehicle is released.					
CONTRACTUAL				900	900	900
COMMODITIES						
101-076-631-05	Office Supplies	2,400	818	2,400	2,400	2,400
	Office supplies for parking personnel including parking citations and notice forms.					
101-076-631-10	Postage Expense	2,043	2,671	2,800	2,800	2,800
	Postage expense to send out letters notifying individuals of delinquent parking citations.					
101-076-632-02	Uniform Expense	565	793	800	800	800
	Uniforms and equipment for two parking employees.					
101-076-632-40	Department Supplies	781	283	900	1,700	1,700
	Supplies needed for the Parking Division such as chalk, locks, tickets etc. - AIMS Paper (800)					
101-076-658-40	R & M - Equipment			450	450	450
	Expenses related to the purchase and maintenance of portable radios and vehicle wheel boot locks.					
101-076-669-10	Miscellaneous Services & Charges	2,706	3,251	3,500	3,500	3,500
					3,500	3,500

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APPROPRIATIONS						
Dept 076 - Parking Service						
COMMODITIES						
	Credit card transaction charges as well as purchases which do not clearly fit into other line item categories. Costs associated with towing vehicles, such as abandoned RV's.					
101-076-680-00	Information Systems Services	24,560	24,820	27,550	27,090	27,090
	Annual charge for Information Systems services for all Police budgets excluding Operations Services. Telephone service for after-hours call boxes, radio repeaters, satellite phone charges, and Mobile Data Terminal cellular connectivity charges.					
101-076-685-01	Fleet Services Supplies	555			27,090	27,090
	Vehicle fuel charge. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.					
101-076-685-02	Fleet Services R&M	580		199	291	291
	Vehicle charges for repair and maintenance.					
	COMMODITIES	34,190	32,636	38,599	39,031	39,031
	Totals for dept 076 - Parking Service	148,827	154,747	171,327	197,051	197,051

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
PERSONNEL SERVICES						
101-090-510-11	Full-Time Wages	596,682	734,057	847,533	887,880	887,880
	Wages for Fire Department personnel, including Fire Chief; Division Chief/Fire Marshal; Division Chief/EMS Operations Manager; Captain/Safety Training Officer; Fire Inspector; Administrative Specialist; EMS Coordinator; and three (3) Paramedic/Firefighters.				887,880	887,880
	The Volunteer Corporation provides ongoing funding for three (3) Paramedic/Firefighter positions. The offsetting revenue account is General Fund - Refunds & Reimbursements (101-000-479-01).					
101-090-510-15	Part-Time Wages	78,253	72,811	85,274	87,739	87,739
	Wages for volunteer part-time positions for MVFD Battalion Chiefs and Captains, and part-time EMS Billing Specialist. Wages also cover summer hire positions.				87,739	87,739
101-090-510-19	Overtime	334	1,291	12,801	10,000	10,000
	Funds for non-exempt staff time spent on special projects and events and other required overtime pay.				10,000	10,000
	- Paramedic/Firefighters Threshold Pay (10,000)					
101-090-520-21	FICA Taxes	50,284	58,760	72,339	75,400	75,400
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				75,400	75,400
101-090-520-22	PERSI (State Retirement)	78,249	99,147	110,291	118,508	118,508
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				118,508	118,508
101-090-520-23	Unemployment Insurance			2,837	2,957	2,957
	Estimated payments to Idaho Department of Labor for unemployment claims.				2,957	2,957
101-090-520-24	Worker's Compensation	13,701	22,439	38,353	35,796	35,796
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				35,796	35,796

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
PERSONNEL SERVICES						
101-090-520-25	Health & Accident Insurance	83,605	112,164	143,194	201,966	201,966
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				201,966	201,966
101-090-520-26	Life Insurance	2,567	2,824	4,751	4,972	4,972
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				4,972	4,972
PERSONNEL SERVICES		903,675	1,103,493	1,317,373	1,425,218	1,425,218
CONTRACTUAL						
101-090-642-10	Professional Services	45,973	101,566	118,800	127,700	127,700
	Expenses for required annual physicals for MVFD members. Annual physicals are a key benefit for volunteer personnel and an important risk management tool for the City of Moscow. This reflects the cost of supporting a successful volunteer fire department with approximately 100 firefighter/EMT members.				127,700	127,700
	The following is a list of annual renewals, purchases, and stipends:					
	- Lexipol software policy manual (9,000)					
	- Records Management System renewal (34,000) *increase due to a change in vendor.					
	- FireRescue1 online training platform (14,000)					
	- Physicals (15,000) *reflects increased cost.					
	- KNOX box cloud annual renewal (700)					
	- Emergency Alert system (8,000) (Partnership with Latah County)					
	- Volunteer stipends for coverage during breaks in the school year (46,000)					
101-090-668-10	Insurance	55,359	63,826	45,203	57,507	57,507
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				57,507	57,507
	This line includes the City's share of the volunteers annual insurance premium.					

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
CONTRACTUAL						
CONTRACTUAL		101,332	165,392	164,003	185,207	185,207
COMMODITIES						
101-090-631-05	Office Supplies	2,833	3,104	3,000	3,000	3,000
	Office supplies for administration staff located at Fire Station 1 & 3. This line also includes support materials such as skills sheets and task books for student resident and volunteer program courses.				3,000	3,000
101-090-631-10	Postage Expense	354	275	300	300	300
	Postage for Fire Department correspondence.				300	300
101-090-632-02	Uniform Expense	5,684	5,531	8,500	8,500	8,500
	Uniform replacements for administrative staff as needed. All volunteer members, including student residents, are required to wear uniforms while on shift. A portion of these funds supports the resident program and helps maintain standardized uniforms for volunteers, including replacement T-shirts and uniform shirts as needed. One uniform is purchased annually for each new resident. Funds also support replacement of damaged uniforms for career and volunteer staff.				8,500	8,500
101-090-632-40	Department Supplies	69,056	75,931	102,025	80,000	80,000
					80,000	80,000

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
COMMODITIES						
	<p>Costs associated with replacement of daily operational equipment, including turnout gear, training supplies, tools, and rescue equipment. Maintaining a ten-year gear replacement cycle is required to comply with NFPA standards.</p> <ul style="list-style-type: none"> - Bunker coat at \$2,500 each x13 (32,500) - Bunker boots at \$600 each x13 (7,800) - Bunker pants at \$1,900 each x13 (24,700) - Bunker suspenders at \$75 each x13 (975) - Fire hood at \$130 each x13 (1,235) - Turnout gloves at \$160 each x13 (1,690) - Fire helmet at \$550 each x13 (7,150) <p>TOTAL PER SET \$5,915 x13 (76,895)</p> <p>Additional equipment and furnishing needs include:</p> <ul style="list-style-type: none"> - Three (3) sets of wildland gear for career staff - Continued mattress replacement program - Continued replacement of rope rescue equipment - Continued annual replacement of one thermal imaging device - Replacement of recliners as needed 					
101-090-632-48	Fire Prevention Programs	3,499	2,885	2,500	2,500 2,500	2,500 2,500
	The Department continues to expand fire prevention and safety activities in the community to educate citizens on fire-safe practices and how to recognize unsafe conditions at home, at the University, and in the workplace. These funds support community engagement and outreach during events and on a daily basis, and also include the purchase of updated code books as needed.					
101-090-644-10	Advertising & Publishing	306	759	1,000	1,500 1,500	1,500 1,500
	<p>Costs of advertising and preparation of pamphlets for recruiting fire and ambulance volunteers, and University of Idaho/college student-resident firefighters. These funds are essential to the success of the resident program and the volunteer program.</p> <p>FY2027 increase is for the purchase of additional recruitment materials.</p>					
101-090-647-10	Travel & Meetings	4,188	2,140	5,500	4,500 4,500	4,500 4,500

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
COMMODITIES						
	General travel and meeting expenses for the Fire Department, including monthly volunteer fire command officer staff meetings and other special-topic meetings. Funds support MVFD command and volunteer staff participation in regional and statewide commissions, boards, and activities to enhance subject matter expertise.					
	This line includes travel for recruitment of new student residents in the Pacific Northwest for the program.					
101-090-648-10	Dues, Subscriptions & Memberships	6,093	3,608	4,800	5,075	5,075
	Association dues, trade publications and memberships for staff and volunteers.					
	- Daily News					
	- NFPA Code renewal					
	- Quad County Chiefs Association					
	- Firehouse magazine					
	- Fire Engineering magazine					
	- International Association Fire Chiefs Association					
	- Idaho Fire Chiefs Association					
	- North Idaho Fire Chiefs Association					
	- Instructor Subscription					
	FY2027 increase reflects higher costs for dues and subscriptions.					
101-090-649-10	Professional Development	7,458	5,929	17,800	12,500	12,500
					12,500	12,500

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
COMMODITIES						
	Continuing education & training for career-staff members.					
	- Fire Chief					
	Emergency Management Institute – Community Disaster Planning & Response Management					
	Idaho All-Hazards Incident Management Team Training					
	Idaho Fire Chiefs Conference					
	- Fire Marshal/Division Chief					
	Idaho Fire Prevention Officers					
	Idaho Fire Chiefs					
	Idaho Chapter of International Association of Arson Investigators					
	National Fire Academy					
	- Safety/Training Officer					
	Idaho Fire Chief					
	National Fire Academy – Fire Officer Training					
	- EMS Division Chief					
	Idaho Fire Chiefs					
	EMS World					
	Boise Safety Symposium					
	- Fire Inspector					
	Idaho Fire Prevention Officers					
	National Fire Academy – Fire Inspector Training					
	IAAI conference					
	- Administrative Specialist					
	Office support classes					
	Idaho Fire Chief Administrator Workshop					
	- Volunteer Coordinator					
	- EMS Billing Specialist					
	- Paramedic/Firefighter ongoing training and recertification					
101-090-649-25	Prof Development - Volunteer	5,880	8,154	8,500	7,500	7,500
					7,500	7,500

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APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
COMMODITIES						
	Training for MVFD volunteers is a critical component of the City's Class 3 ISO fire insurance rating. Maintaining a skilled, motivated, and effective volunteer firefighter workforce is essential. This line item also supports the MVFD EMT and paramedic training program, as well as training stipends for volunteer instructors.					
	FY2027 reduction reflects decreased volunteer participation in outside training opportunities.					
101-090-650-10	Janitorial Services & Supplies	4,012	4,132	4,200	4,700	4,700
	Janitorial supplies to maintain fire facilities, including mats for Station 1 and 3 as well as all cleaning supplies for all facilities.					
	- FY2027 increase supports supply costs related to expanded resident and career program staffing.					
101-090-652-10	Heat, Lights & Utilities	36,418	28,978	41,453	37,895	37,895
	Utility expense for natural gas, electricity and stormwater at Fire Station 1, 2, and 3. Includes a projected 4.6% electric increase from Avista and a 29% stormwater fee increase.					
101-090-654-10	Rental Property & Equipment	21,000	21,000	21,000	21,000	21,000
	Rental costs associated with the Moscow Volunteer Fire Department Station 1.					
101-090-658-30	R & M - Buildings	11,454	10,220	13,500	13,500	13,500
	Repair and maintenance of Fire Stations 2 and 3, the burn building, and the training tower are ongoing. The department continues to make improvements to the burn facility to extend its lifespan and add new training props as they become available.					
	- Replacement of one Conex box					
101-090-658-40	R & M - Equipment	17,655	21,353	23,500	24,800	24,800

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
COMMODITIES						
	Repair and maintenance of firefighting and rescue equipment not covered under the Fleet Department budget, including Jaws of Life rescue tools and copier usage. All items require annual inspection and maintenance, which is also necessary to maintain the City's ISO rating.					
	Key maintenance tasks include:					
	- Hose testing					
	- SCBA flow testing					
	- Hurst Tool maintenance					
	- Mako air compressor maintenance					
	- Quarterly air testing					
	- Annual gear repairs					
	- SCBA hydro testing					
	- Canon printer maintenance at Station 1 & 2					
	FY2027 reflects increased costs for repairs and maintenance of all equipment, including increased costs to repair turnout gear to maintain personnel safety.					
101-090-669-10	Miscellaneous Services & Charges	5,352	3,101	3,900	3,600	3,600
	This covers costs related to volunteer and resident recognition, recruitment and retention efforts, the development of an Explorer Post program, and other miscellaneous expenses. It also includes post-incident meals.				3,600	3,600
101-090-680-00	Information Systems Services	85,460	71,310	74,120	75,040	75,040
	Annual charge for Information Systems services.				75,040	75,040
101-090-685-01	Fleet Services Supplies	21,575	21,800	22,273	23,873	23,873
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.				23,873	23,873
101-090-685-02	Fleet Services R&M	114,675	106,184	90,616	103,516	103,516
	Vehicle charge for repair and maintenance.				103,516	103,516

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 090 - Fire Control and Prevention						
COMMODITIES						
101-090-690-10	Minor Equipment	20,676	21,214	26,000	42,000	42,000
					42,000	42,000
	This category covers minor equipment with a cost between \$999 and \$5,000.					
	- Hose replacement program					
	- Annual replacement of SCBA bottles on a rotation basis.					
	- Purchase small equipment for the Engines and Rescues as well as replacement as needed.					
	- Minor equipment for the new Ladder 28, scheduled to arrive May 2027. (20,000)					
COMMODITIES		443,628	417,608	474,487	475,299	475,299
CAPITAL OUTLAY						
101-090-770-76	Other Equipment		29,174			
	Other Equipment					
CAPITAL OUTLAY			29,174			
Totals for dept 090 - Fire Control and Prevention		1,448,635	1,715,667	1,955,863	2,085,724	2,085,724

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
APPROPRIATIONS							
Dept 100 - Public Health							
CONTRACTUAL							
101-100-642-10	Professional Services	7,553	7,704	7,850	7,850	7,850	
	The City contracts with North Central Health Department to inspect Moscow's restaurants for public health and safety code enforcement.					7,850	7,850
	CONTRACTUAL	7,553	7,704	7,850	7,850	7,850	
	Totals for dept 100 - Public Health	7,553	7,704	7,850	7,850	7,850	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 110 - General Buildings & Grounds						
PERSONNEL SERVICES						
101-110-510-11	Full-Time Wages	179,260	173,792	189,021	202,434	202,434
	Wages for General Buildings and Grounds personnel, including Deputy City Administrator - Public Works & Services 10% (shared with Recreation & Culture - Parks, Streets, Water, Sewer, Stormwater, Sanitation and Fleet); Facilities Maintenance Supervisor; Senior Parks Facilities Worker; and Facilities Maintenance Worker at 60% (shared with Rec & Culture - Pool).				202,434	202,434
101-110-510-19	Overtime	8,029	7,476	15,000	15,000	15,000
	Overtime covers Facilities staff for seven days a week on-call from May 1 to September 30 and potential snow removal in the winter.				15,000	15,000
101-110-520-21	FICA Taxes	13,257	12,951	15,608	16,634	16,634
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				16,634	16,634
101-110-520-22	PERSI (State Retirement)	20,669	20,686	24,401	26,858	26,858
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				26,858	26,858
101-110-520-23	Unemployment Insurance			612	652	652
	Estimated payments to Idaho Department of Labor for unemployment claims.				652	652
101-110-520-24	Worker's Compensation	3,649	4,660	6,815	6,183	6,183
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				6,183	6,183
101-110-520-25	Health & Accident Insurance	29,159	29,042	41,685	43,422	43,422
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				43,422	43,422
101-110-520-26	Life Insurance	717	644	1,293	1,380	1,380
					1,380	1,380

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 110 - General Buildings & Grounds						
PERSONNEL SERVICES						
Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		254,740	249,251	294,435	312,563	312,563
CONTRACTUAL						
101-110-668-10	Insurance	5,260	49,952	56,152	81,405	81,405
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				81,405	81,405
CONTRACTUAL		5,260	49,952	56,152	81,405	81,405
COMMODITIES						
101-110-632-02	Uniform Expense	2,432	1,474	1,900	1,900	1,900
	Replacement clothing and hats for the Facilities staff. - Full-time turnover allowance (925)				1,900	1,900
101-110-632-40	Department Supplies	13,011	15,343	19,500	19,500	19,500
	Minor tools and consumables related to maintenance of City Hall, Paul Mann Building, Fire Station 2 and 3, Police Station and Haddock Building (15,900) - One load of salt for de-icing parking lots (3,600)				19,500	19,500
101-110-647-10	Travel & Meetings	97	139	750	750	750
	General travel and meeting expenses for the Facilities Maintenance Supervisor and Facilities Workers. - PWS Annual Events (150)				750	750
101-110-648-10	Dues, Subscriptions & Memberships	715	646	810	850	850
					850	850

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 110 - General Buildings & Grounds						
COMMODITIES						
	Dues, subscriptions and memberships for Facilities Maintenance Supervisor and Maintenance Workers.					
	- International Facility Management Association (IFMA) (400)					
	- Building Operator Certification (BOC) x3 (225)					
	- American Public Works Association (APWA) membership for Facilities Supervisor (225)					
101-110-649-10	Professional Development	1,462	4,594	6,330	5,780	5,780
	Professional Development for Facilities staff, including Facilities Maintenance Supervisor, Facilities Maintenance Workers, and Manager.				5,780	5,780
	- Building Operator Certification (BOC) technical webinar series x2 (480)					
	- Basic Electricity for non-electrician(1,500)					
	- BOC Level 1 Training for Facilities Worker (1,900)					
	- BOC Level 2 Training for Facilities Worker (1,900)					
101-110-650-10	Janitorial Services & Supplies	78,542	83,642	84,836	85,510	85,510
	Janitorial services for City Hall, Paul Mann Building, Fire Station 1, Fire Station 3, Police Station and Haddock Building.				85,510	85,510
	- Annual carpet and bi-annual window cleaning (11,092)					
	- Janitorial Contract (74,418)					
101-110-652-10	Heat, Lights & Utilities	70,971	72,228	89,000	87,178	87,178
	Utility expense for natural gas, electricity and stormwater at City Hall, Haddock Building, Police Department, Paul Mann Building, City welcome signs, Jackson Street parking lot, Friendship Square and various Alturas accounts. Includes a projected 4.6% electric increase from Avista and a 29% stormwater fee increase.				87,178	87,178
	FY2027 reflects 3% contingency for weather variables affecting demand.					
101-110-653-10	Trash & Container Service	31,623	30,553	29,800	29,800	29,800
	Trash and dumpster service at City Hall, Police Department, Rural Fire Station, Fire Station 1, 40% City Shop 8 yd dumpster for downtown trash, Haddock Building and containers at Library. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				29,800	29,800
101-110-658-20	R & M - Grounds	4,242	11,773	23,500	27,000	27,000
					27,000	27,000

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APPROPRIATIONS						
Dept 110 - General Buildings & Grounds						
COMMODITIES						
	Materials used to maintain grounds, trees and irrigation systems around City Hall, Paul Mann Building, Police Station, Fire Station 3, Haddock Building, Library and City Hall welcome signs. (8,000)					
	- New welcome sign plantings (2,000)					
	- PD landscaping tree/shrub replacement (2,000)					
	- Concrete sealing at FS3, PD, City Hall and Library (5,000)					
	- Repairing failed catch basin and asphalt at FS3 (7,000)					
	- FS3 Landscaping (1,500)					
	- City Hall middle island landscaping (1,500)					
101-110-658-30	R & M - Buildings	59,826	67,596	126,205	107,815	107,815
					107,815	107,815
	Materials, services, and repairs to maintain the building structures and fixed equipment associated with City Hall, Police Station, Paul Mann Building, Fire Stations 2 and 3, Haddock Building, and major repairs to the Library. Includes elevator maintenance contracts, state elevator inspection fees, fire system inspections, fire alarm testing, fire alarm monitoring, security and panic alarm monitoring , water filter replacements and HVAC replacement filters. (24,400)					
	FY2027 projects include:					
	- Routine maintenance and supplies (22,145)					
	- HVAC service contracts and repairs (12,350)					
	- PD UPS preventive maintenance contract(1,900)					
	- PD UPS battery replacement (12,800)					
	- Replace 6ea Engine Bay door closures @ FS3 (16,000)					
	- Library soffit/gutter repair (1,500)					
	- Liner for City Hall storm water line on south side of building (16,000)					
	- New City Shop medical supply restocking (720)					
101-110-658-40	R & M - Equipment	1,697	4,490	4,000	4,000	4,000
					4,000	4,000
	Materials and supplies to maintain equipment and furnishings associated with City Hall, Fire Station 2, Fire Station 3, Paul Mann Building and the Haddock Building. This line item includes fire extinguisher servicing and replacement. (4,000)					
101-110-658-55	Downtown Maintenance	14,644	11,694	16,000	15,800	15,800
					15,800	15,800

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APPROPRIATIONS						
Dept 110 - General Buildings & Grounds						
COMMODITIES						
	Supplies, grounds equipment, maintenance of bollards, fountain, kiosk, bus shelter, etc. as needed for downtown area. (4,000)					
	- Downtown tree removals and replacements (3,000)					
	- Downtown fountain maintenance (2,000)					
	- Concrete sealing around bathrooms (300)					
	- Phase two of four with Downtown garbage can replacement (6,500)					
101-110-680-00	Information Systems Services	10,310	12,380	12,600	12,220	12,220
	Annual charge for Information Systems services.				12,220	12,220
101-110-685-01	Fleet Services Supplies	3,140	3,106	2,875	2,276	2,276
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.				2,276	2,276
101-110-685-02	Fleet Services R&M	7,420	6,416	6,917	7,265	7,265
	Vehicle charges for repair and maintenance.				7,265	7,265
101-110-690-10	Minor Equipment	2,483	999	7,300	4,300	4,300
	Minor equipment which costs less than \$5,000 and more than \$999.				4,300	4,300
101-110-690-20	Donated Benches	997	4,896	6,600	4,400	4,400
	Replacement and purchase of benches on City property. The offsetting revenue account is General Fund - Donations Benches (101-000-476-14).				4,400	4,400
COMMODITIES		303,612	331,969	438,923	416,344	416,344
CAPITAL OUTLAY						
101-110-770-73	Improvements	30,190	26,475	43,700		
	Improvements which cost more than \$5,000 that pertain to general government buildings and grounds.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 110 - General Buildings & Grounds						
CAPITAL OUTLAY						
	CAPITAL OUTLAY	30,190	26,475	43,700		
	Totals for dept 110 - General Buildings & Grounds	593,802	657,647	833,210	810,312	810,312

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APPROPRIATIONS						
Dept 120 - Community Development						
PERSONNEL SERVICES						
101-120-510-11	Full-Time Wages	1,456,332	1,445,653	1,693,514	1,864,326	1,864,326
					1,864,326	1,864,326
	Wages for Community Development personnel, including Deputy City Administrator Community Development at 70% (shared with Recreation & Culture - Admin); Engineering Manager/City Engineer; Planning Manager; Grants Manager; Building Official; two (2) Senior Civil Engineers; Civil Engineer; Plumbing/Mechanical Inspector; Electrical Inspector; two (2) Principal Engineering Technicians; Planner I; Records Specialist/GIS Coordinator; three (3) Senior Engineering Technicians; Permits Coordinator; Administrative Assistant; and Administrative Assistant - Capital Projects.					
101-120-510-15	Part-Time Wages	13,206	13,349	15,253	15,491	15,491
					15,491	15,491
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.					
101-120-510-19	Overtime	1,763	619	2,000	2,000	2,000
					2,000	2,000
	Funds used to pay for non-exempt staff time spent on special projects, meeting coverage, and other required overtime pay.					
101-120-520-21	FICA Taxes	106,775	104,977	130,874	143,959	143,959
					143,959	143,959
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
101-120-520-22	PERSI (State Retirement)	164,214	169,737	202,783	230,538	230,538
					230,538	230,538
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
101-120-520-23	Unemployment Insurance			5,132	5,645	5,645
					5,645	5,645
	Estimated payments to Idaho Department of Labor for unemployment claims.					
101-120-520-24	Worker's Compensation	11,439	13,896	21,797	22,640	22,640
					22,640	22,640
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					
101-120-520-25	Health & Accident Insurance	207,680	205,482	288,192	387,698	387,698
					387,698	387,698

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 120 - Community Development						
PERSONNEL SERVICES						
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
101-120-520-26	Life Insurance	5,796	5,393	11,506	12,639	12,639
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
		1,967,205	1,959,106	2,371,051	2,684,936	2,684,936
PERSONNEL SERVICES						
CONTRACTUAL						
101-120-642-10	Professional Services	2,555	20,192	15,000	15,000	15,000
	Costs associated with various professional services including land surveying (10,000), traffic consultant (5,000).					
101-120-668-10	Insurance	13,880	10,370	11,225	12,560	12,560
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					
		16,435	30,562	26,225	27,560	27,560
CONTRACTUAL						
COMMODITIES						
101-120-631-05	Office Supplies	6,747	9,136	8,000	8,000	8,000
	Office supplies, books, and professional publications not associated with memberships or subscriptions for all department staff.					
101-120-631-10	Postage Expense	1,060	1,334	2,000	2,000	2,000
	Postage expense for various projects and related meeting notices and mailings.					
101-120-632-40	Department Supplies	10,825	10,337	10,500	6,200	6,200
					6,200	6,200

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 120 - Community Development						
COMMODITIES						
	Department supplies include:					
	- Tools/Equipment Repair:					
	Survey eqpt/tri-pod, Smar level, Traffic control supplies (2,400)					
	- Protective Equipment:					
	Bldg: 2 pair boots, Engineering: PPE, 3 pair boots, glasses, ear protection (2,000)					
	- Uniforms/Clothing:					
	\$100/per employee (1,800)					
101-120-644-10	Advertising & Publishing	3,319	2,777	3,500	3,500	3,500
	Advertising and publishing expenses, including public hearing notices.				3,500	3,500
101-120-647-10	Travel & Meetings	613	543	2,500	2,500	2,500
	General travel and meeting expenses for the Community Development Staff.				2,500	2,500
101-120-648-10	Dues, Subscriptions & Memberships	4,326	5,194	6,000	11,500	11,500
					11,500	11,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 120 - Community Development						
COMMODITIES						
	Dues, Subscriptions & Memberships include:					
	Idaho Professional Engineer License (x1)					
	American Society of Civil Engineers (x3)					
	American Public Works Association (Individual portion of group rate with PWS) (x8)					
	North American Society for Trenchless Technology (x7)					
	Water Operator License					
	Idaho City Clerks, Treasurers, and Finance Officer Association (ICCTFOA) (Annual) (x2)					
	Idaho Notary Bond (Annual) (x2)					
	GISP (Geographic Information Systems Professional) Certification					
	Geospatial Professional Network (GPN) - Formerly URISA					
	NASSCO MACP/LACP/PACP Certification (Due again in 2027)					
	NW GIS Users Group					
	North American Cartographic Information Society (NACIS) Membership					
	APA Due/AICP Certification (X3)					
	ICMA Membership					
	Grant Professional Association					
	IAPMO Dues					
	IBOL Dues					
	ICC Dues/Test					
	IDABO Dues X4					
	ICC Certificate Renewals					
	Misc					
	Moscow-Pullman Daily News Subscription					
	BNi 2027 Public Works Costbook					
	Current AASHTO Engineering Design Manuals					
	Updated Idaho Standards For Public Works Construction (ISPWC) package					
	FY2027 increase reflects higher costs associated with a new Deputy City Administrator – CD and the anticipation of a new Principal Engineering Technician.					
101-120-649-10	Professional Development	18,716	18,642	28,500	22,000	22,000
					22,000	22,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 120 - Community Development						
COMMODITIES						
	Administration:					
	AIC Summer Conference or Fall IDCMA					
	AICP Cont. Education					
	Planning:					
	Inland Empire APA (x1)					
	Idaho APA (x1)					
	ICCTFOA (x1)					
	Building:					
	IDABO Education Institute in Boise (x1)					
	Permit Training (x1)					
	Electrical Training(x1)					
	Plumbing/Mech. Inspector training (x1)					
	Periodicals/Manuals					
	Engineering:					
	Certified Erosion & Sediment Control Certification (x1)					
	American Public Works Association Local Chapter (x1)					
	Idaho Asphalt Conference (x3)					
	Misc. Local Continuing Education Classes					
	Microsoft Training (x1)					
	NWGIS Training (x1)					
	Traffic Control Technician Certification (x3)					
	IRWA Fall Conference (x1)					
	Online CAD Training (x4)					
	Grants:					
	Misc. Grant Training					
101-120-658-40	R & M - Equipment	4,460	2,945	4,500	4,500	4,500
	Maintenance costs associated with photocopier, plotter, color printer, and survey equipment maintenance & repair.				4,500	4,500
101-120-669-10	Miscellaneous Services & Charges	17,183		1,000	500	500
					500	500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 120 - Community Development						
COMMODITIES						
	Purchases which do not clearly fit into other line item categories as well as credit card transaction charges for both the Community Development and Engineering Departments associated with purchase of permits.					
101-120-680-00	Information Systems Services	165,730	159,400	171,260	167,440	167,440
	Annual charge for Information Systems services.					
101-120-685-01	Fleet Services Supplies	3,465	4,151	4,501	4,958	4,958
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.					
101-120-685-02	Fleet Services R&M	5,695	8,454	7,310	11,285	11,285
	Vehicle charges for repair and maintenance.					
COMMODITIES		242,139	222,913	249,571	244,383	244,383
Totals for dept 120 - Community Development		2,225,779	2,212,581	2,646,847	2,956,879	2,956,879

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 140 - Non-Departmental						
CONTRACTUAL						
101-140-642-14	Nuisances & Abatements			200	200	200
	Expenses for abatemets such as snow removal or weeds. Revenue received in General Fund Revenues Nuisance and Abatements 101-000-461-15.				200	200
101-140-642-55	VEBA Program	136,638	127,732	63,600	63,600	63,600
	Voluntary Employee Benefit Account (VEBA) health savings program. Includes both General Fund and Recreation & Culture.				63,600	63,600
101-140-670-12	Public Transportation	105,247	175,411	130,000	141,732	141,732
	Support for SMART Transit for public transit operations and capital match per the services agreement.				141,732	141,732
101-140-670-13	Transportation Commission	950		500		
	Support for the Transportation Commission to involve and engage the community in public transportation.					
101-140-670-14	Human Rights Commission	4,842	3,510	3,250	2,500	2,500
	Support for the Human Rights Commission including the following programs: education and outreach, social justice forums, etc.				2,500	2,500
101-140-670-23	Historic Preservation	3,332	3,139	3,940	2,000	2,000
	Support for the Historic Preservation Commission to publish the Cornerstone Newsletter; public information and outreach; national memberships; continuation of interpretive sign project; and Orchid Awards.				2,000	2,000
101-140-670-24	Fair Housing Commission	459	81	750	500	500
	Support for the Fair and Affordable Housing Commission to conduct public education and outreach; printing, binding and distribution of an affordable housing study; and the purchase of Fair Housing Act Design Manuals, all of which are related to implementation of the adopted Analysis of Impediments and Fair Housing Action Plan.				500	500
101-140-670-25	Economic Development	28,986	24,286	22,005	22,665	22,665
	Support for economic development through services provided by the Inland Northwest Partners (150), and Moscow Chamber of Commerce and Visitor Center (21,855).				22,665	22,665

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 140 - Non-Departmental						
CONTRACTUAL						
101-140-670-26	Affordable Housing Participation		50,000			
	Affordable Housing Participation for potential projects.					
101-140-670-27	Planning & Zoning Commission	338		500	500	500
	Support for the Planning & Zoning Commission orientation and training, including American Planning Association publications, audio/web conferences (2) and local planning training opportunities.					
					500	500
101-140-670-28	Sustainable Environ Commission	632	615	500	500	500
	Support for the Sustainable Environment Commission to conduct and/or sponsor public education and outreach related to environmental management practices, public health and the environment.					
					500	500
CONTRACTUAL		281,424	384,774	225,245	234,197	234,197
COMMODITIES						
101-140-668-60	Airport Development	2,533,250	23,250	15,750	15,750	15,750
	Support for the Pullman/Moscow Regional Airport for capital improvements. (15,750)					
					15,750	15,750
101-140-668-61	Charges & Services - Airport	32,013	32,013	32,013	32,013	32,013
	Operational support of the Pullman/Moscow Regional airport.					
					32,013	32,013
101-140-682-01	Youth Scholarship - Pool Pass	8,200	8,200	8,200	8,200	8,200
	Includes pool pass expenses provided as part of the Youth Scholarship Program (40% of \$18,000 as authorized by City Council).					
					8,200	8,200
101-140-682-02	Youth Scholarship - Rec Programs	10,800	10,800	10,800	10,800	10,800
	Includes all program expenses, less pool passes, provided as part of the Youth Scholarship Program (60% of \$18,000 as authorized by City Council).					
					10,800	10,800
COMMODITIES		2,584,263	74,263	66,763	66,763	66,763

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 140 - Non-Departmental						
TRANSFERS TO						
101-140-890-23	Transfer To: 1912 Fund	131,540	113,540	160,490	122,500	122,500
	Transfer to 1912 Center Fund to support the operations of the 1912 Center facility.				122,500	122,500
101-140-890-30	Transfer To: Capital Projects	3,920,649	2,248,803	1,046,327	890,376	890,376
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).				890,376	890,376
101-140-890-33	Transfer To: Rec & Culture Fund	2,560,434	2,713,460	2,892,794	2,764,707	2,764,707
	Transfer to Recreation & Culture Fund to support all programs and operations.				2,764,707	2,764,707
101-140-890-34	Transfer To: MSD Community Play Fields	98,170	109,091	110,258	99,204	99,204
	Transfer to Moscow School District Community Playfields (MSDCP) Fund to support the management, maintenance and operation of the Moscow School District Community Playfields facility.				99,204	99,204
	The Moscow School Districts funding share is also receipted into the MSDCP Fund.					
101-140-890-50	Transfer To: Street Fund	120,000	120,000	120,000	120,000	120,000
	Transfer to Street Fund. Includes \$120,000 allocated per voter approval of electrical and natural gas franchise agreements effective June 01, 2006.				120,000	120,000
101-140-890-90	Transfer To: Fleet Fund	482,000	315,000	543,000	220,000	220,000
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan. Includes funding accumulation for scheduled fire truck replacement.				220,000	220,000
101-140-890-95	Transfer To: IS	28,965	1,750	12,225	31,300	31,300
	Transfer to Information Systems Fund for minor and capital equipment purchases.				31,300	31,300

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 140 - Non-Departmental						
TRANSFERS TO						
	TRANSFERS TO	7,341,758	5,621,644	4,885,094	4,248,087	4,248,087
ENDING FUND BALANCE						
101-140-990-01	Ending Fund Balance - Assigned				266,938	266,938
	Ending Fund Balance - Assigned				266,938	266,938
	- Opioid Settlement Funds (195,982)					
	- Drug Tip Funds (70,956)					
	TOTAL - 266,938					
	ENDING FUND BALANCE				266,938	266,938
	Totals for dept 140 - Non-Departmental	10,207,445	6,080,681	5,177,102	4,815,985	4,815,985
	TOTAL APPROPRIATIONS	23,625,357	19,576,438	20,689,006	21,214,099	21,214,099
	NET OF REVENUES/APPROPRIATIONS - FUND 101	(3,499,808)	148,372			

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
ROAD AND BRIDGE TAX						
105-000-415-40	Highway Road & Bridge Tax	1,390,160	1,944,112	1,381,267	1,381,267	1,381,267
	City of Moscow share of Road and Bridge Tax. Distribution based on population.				1,381,267	1,381,267
	ROAD AND BRIDGE TAX	1,390,160	1,944,112	1,381,267	1,381,267	1,381,267
INTERGOVERNMENTAL REVENUES						
105-000-415-30	Highway User Tax	2,018,047	1,218,181	1,144,076	1,144,076	1,144,076
	State fuel tax and vehicle licensing fees. Distribution based on population and estimates provided by the State of Idaho.				1,144,076	1,144,076
105-000-431-01	Federal Grants	49,053				
	Federal Grants					
105-000-431-11	Federal Grant- Disaster Assistance	3,431				
	Federal Grants - Disaster Assistance					
	INTERGOVERNMENTAL REVENUES	2,070,531	1,218,181	1,144,076	1,144,076	1,144,076
CHARGES FOR SERVICES						
105-000-441-60	Internal Service Charge - Water		230,212	259,145	243,320	243,320
	Charges to the Water Fund for maintenance participation.				243,320	243,320
105-000-441-70	Internal Service Charge - Sewer		93,866	97,099	101,226	101,226
	Charges to the Sewer Fund for maintenance participation.				101,226	101,226
105-000-441-75	Internal Service Charge - Stormwater		149,334	152,099	158,743	158,743
	Charges to the Stormwater Fund for maintenance participation.				158,743	158,743
105-000-441-80	Internal Service Charge - Sanitation		14,162	34,166	27,163	27,163

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
					27,163	27,163	
	Charges to the Sanitation Fund for maintenance participation.						
105-000-446-00	Street Light Revenue	31					
	Revenue generated from Street Light Fee.						
CHARGES FOR SERVICES		31	487,574	542,509	530,452	530,452	
FINES AND PENALTIES							
105-000-461-60	Forfeitures	233					
	Revenue from forfeitures.						
FINES AND PENALTIES		233					
INVESTMENT EARNINGS							
105-000-471-00	Investment Earnings	120,075	98,641	124,845	102,258	102,258	
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.					102,258	102,258
INVESTMENT EARNINGS		120,075	98,641	124,845	102,258	102,258	
REFUNDS AND REIMBURSEMENTS							
105-000-479-01	Refunds & Reimbursements	33,080	18,665	5,000	10,000	10,000	
	Refunds and reimbursements from outside sources.					10,000	10,000
REFUNDS AND REIMBURSEMENTS		33,080	18,665	5,000	10,000	10,000	
TRANSFERS IN							
105-000-498-01	Transfer In: General Fund	120,000	120,000	120,000	120,000	120,000	
	Transfer in General Fund to support the Street Fund. Allocation of \$120,000 per voter approval of electrical and natural gas franchise agreements effective June 01, 2006.					120,000	120,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
105-000-498-60	Transfer In: Water Fund	223,273				
	Transfer in Water Fund for maintenance participation.					
	In FY2025, moved to Internal Service Charge - Water (105-000-441-60).					
105-000-498-70	Transfer In: Sewer Fund	85,159				
	Transfer in Sewer Fund for maintenance participation.					
	In FY2025, moved to Internal Service Charge - Sewer (105-000-441-70).					
105-000-498-75	Transfer In: Stormwater Fund	129,000				
	Transfer in Stormwater for maintenance participation.					
	In FY2025, moved to Internal Service Charge - Stormwater (105-000-441-75).					
105-000-498-80	Transfer In: Sanitation Fund	14,719				
	Transfer in Sanitation Fund for maintenance participation.					
	In FY2025, moved to Internal Service Charge - Sanitation (105-000-441-80).					
TRANSFERS IN		572,151	120,000	120,000	120,000	120,000
OTHER FINANCING SOURCES						
105-000-900-00	Fund Balance - Unassigned				700,000	700,000
	Fund Balance Carryover				700,000	700,000
OTHER FINANCING SOURCES					700,000	700,000
Totals for dept 000 -		4,186,261	3,887,173	3,317,697	3,988,053	3,988,053
TOTAL ESTIMATED REVENUES		4,186,261	3,887,173	3,317,697	3,988,053	3,988,053

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
PERSONNEL SERVICES						
105-150-510-11	Full-Time Wages	541,211	550,590	616,912	596,278	596,278
					596,278	596,278
	Wages for Street Department personnel, including Deputy City Administrator Public Works & Services at 10% (shared with General Buildings & Grounds, Recreation & Culture - Parks, Water, Sewer, Stormwater, Sanitation and Fleet); Street/Storm Utility Manager at 50% (shared with Stormwater); Street Supervisor; three (3) Senior Maintenance Workers; Utility Locate Technician at 10% (shared with Water, Sewer, Stormwater and Information Systems); two (2) Journeyman Maintenance Workers; two (2) Apprentice Maintenance Workers; and Administrative Specialist at 25% (shared with Stormwater and Fleet Management).					
105-150-510-15	Part-Time Wages	13,591	19,070	61,313	63,691	63,691
					63,691	63,691
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.					
105-150-510-19	Overtime	33,752	33,719	35,700	35,700	35,700
					35,700	35,700
	Includes overtime for weekend standby, winter snow removal, parades and emergencies.					
105-150-520-21	FICA Taxes	42,877	43,893	54,615	53,219	53,219
					53,219	53,219
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
105-150-520-22	PERSI (State Retirement)	58,902	62,262	79,192	79,233	79,233
					79,233	79,233
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
105-150-520-23	Unemployment Insurance			2,142	2,087	2,087
					2,087	2,087
	Estimated payments to Idaho Department of Labor for unemployment claims.					
105-150-520-24	Worker's Compensation	20,002	21,364	33,062	28,731	28,731
					28,731	28,731
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					
105-150-520-25	Health & Accident Insurance	106,051	110,636	125,653	146,128	146,128
					146,128	146,128

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
PERSONNEL SERVICES						
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
105-150-520-26	Life Insurance	2,198	2,130	4,181	4,048	4,048
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
		818,584	843,664	1,012,770	1,009,115	1,009,115
PERSONNEL SERVICES						
CONTRACTUAL						
105-150-642-10	Professional Services	88,930	88,465	87,533	121,650	121,650
	Contractual services for professional services, including: - University of Idaho Street Maintenance Agreement (80,650) The University Facilities Department maintains a number of City owned streets and alleys within close proximity to University property in order to provide an individual level of maintenance preferred by the University of Idaho. The current agreement provides the University with funding from the City equal to that which would normally be expended by the City on these street and alley segments. The University is responsible for any additional costs associated with the higher level of maintenance. - Utility Locate Tracking Software fee (1,000) - Pavement Condition Inventory Services. Update of street network condition data for all street segments in the City. (40,000)					
105-150-642-55	VEBA Program	11,100	11,100	5,400	6,000	6,000
	Voluntary Employee Benefit Account (VEBA) health savings program.					
105-150-668-10	Insurance	42,093	17,760	38,035	23,052	23,052
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					
		142,123	117,325	130,968	150,702	150,702
CONTRACTUAL						
COMMODITIES						
105-150-631-05	Office Supplies	2,915	1,912	4,500	6,000	6,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
COMMODITIES						
	General office supplies.				6,000	6,000
105-150-631-10	Postage Expense		135	100	125	125
	Funds for postage expense.				125	125
105-150-632-02	Uniform Expense	4,013	6,044	5,150	5,305	5,305
	Purchase and replacement of work apparel for Street Department full-time and seasonal staff.				5,305	5,305
105-150-632-73	Traffic Control Maintenance	31,067	36,103	35,000	44,100	44,100
	Traffic control devices, signs, sign posts, street light bulbs and other materials needed for the maintenance and repairs of signs, street lights and traffic signals.				44,100	44,100
105-150-632-74	Maintenance	242,012	190,915	365,500	377,000	377,000
	Maintenance programs include:				377,000	377,000
	- Asphalt/Concrete Patching (232,000)					
	- Cold Mix Asphalt Patching (21,000)					
	- Aggregate (24,000)					
	- Pavement Markings (53,000)					
	- Weed Control (10,000)					
	- Crack Filling (24,000)					
	- Barricade Maintenance (3,000)					
	- Street Banner Maintenance (3,500)					
	- Miscellaneous (6,500)					
105-150-632-75	Ice & Snow	51,418	31,040	50,000	51,500	51,500
	Snow and ice removal supplies including de-icer (magnesium chloride) and road salt.				51,500	51,500
105-150-632-79	Maintenance Alleys & Intersections			4,500	4,500	4,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
COMMODITIES						
	City responsibility for participation in the sidewalk repair program at alleys and intersections.				4,500	4,500
105-150-644-10	Advertising & Publishing	2,649	1,551	4,000	4,000	4,000
	Expenses related to publication of public notices, request for quotes or bids, and solicitation of services. Additional funding for public outreach associated with the Sidewalk Program, right-of-way Vegetation Program, and school outreach including the Paint the Plows program.				4,000	4,000
105-150-647-10	Travel & Meetings	1,353	2,582	2,800	2,800	2,800
	Travel expenses for attendance at local training workshops, in-house safety training and implementation of local street agencies cooperative with bi-annual regional meetings.				2,800	2,800
105-150-648-10	Dues, Subscriptions & Memberships	418	430	900	900	900
	Municipal association dues, trade publications and memberships for Streets staff.				900	900
105-150-649-10	Professional Development	6,916	4,740	12,000	12,000	12,000
	Professional development training for eleven (11) staff members. - Supervisor and employee training workshops - Road Scholar/Master program - Continued education courses - Administrative training				12,000	12,000
105-150-650-10	Janitorial Services & Supplies	1,468	1,359	1,664	3,944	3,944
	Shared cost of janitorial service at the City Shop complex. Includes 2x year exterior window cleaning.				3,944	3,944
105-150-652-10	Heat, Lights & Utilities	2,198	2,263	2,331	15,000	15,000
	Utility expenses for natural gas, electricity and stormwater at the City Shop. - FY2027 reflects increased utility costs associated with the new City Shop.				15,000	15,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
COMMODITIES						
105-150-652-53	Street Lighting	269,585	265,937	288,500	292,800	292,800
	Commercial and residential street light utility cost.				292,800	292,800
105-150-653-10	Trash & Container Service	2,089	2,084	2,500	2,500	2,500
	Trash and dumpster service shared with Fleet, Stormwater, Parks- Buildings & Grounds - Downtown. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				2,500	2,500
105-150-654-10	Rental Property & Equipment	665	774	2,500	2,500	2,500
	Rental expenses for rental property specialty equipment not owned by the City.				2,500	2,500
105-150-654-20	Rental Equipment - Snow	8,213		20,000	22,000	22,000
	Rental expenses for snow removal equipment.				22,000	22,000
105-150-658-30	R & M - Buildings	10,477	2,188	10,000	10,000	10,000
	Building maintenance and repairs that come up throughout the year.				10,000	10,000
105-150-658-51	Development Participation	51,835	52,978	70,000	70,000	70,000
	City's participation in public infrastructure in conjunction with private development projects.				70,000	70,000
	- Unscheduled projects that arise during the year (64,000)					
	- Installation of conduit for future Fiber Optics (6,000)					
105-150-669-20	Recruitment Expense			1,000	1,000	1,000
	Expenses for recruitment advertising, including seasonal employees.				1,000	1,000
105-150-680-00	Information Systems Services	87,770	82,390	83,630	81,240	81,240
					81,240	81,240

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
COMMODITIES						
	Annual charge for Information Systems services.					
105-150-681-01	Internal Service Charge - General Fund		270,457	307,232	328,345	328,345
	Charges from the General Fund for services rendered to the Street Department by General Fund Departments. Includes transfer for Commercial Driver's License (CDL) drug testing expensed from the Human Resources Department.					
					328,345	328,345
105-150-685-01	Fleet Services Supplies	45,210	45,633	45,464	45,967	45,967
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, and staying abreast of new technologies.					
					45,967	45,967
105-150-685-02	Fleet Services R&M	244,055	229,874	198,829	213,347	213,347
	Vehicle charges for repair and maintenance.					
					213,347	213,347
105-150-690-10	Minor Equipment	900				
	Minor equipment which costs less than \$5,000 and more than \$999.					
COMMODITIES		1,067,226	1,231,389	1,518,100	1,596,873	1,596,873
TRANSFERS TO						
105-150-890-01	Transfer To: General Fund	296,780				
	Transfer to General Fund for services rendered to the Street Department by General Fund Departments. Includes transfer for Commercial Driver's License drug testing expensed from the Human Resource budget.					
	In FY2025, moved to Internal Service Charge - General Fund (105-150-681-01).					
105-150-890-30	Transfer To: Capital Projects	1,901,892	1,592,914	505,859	1,025,863	1,025,863
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
					1,025,863	1,025,863

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
TRANSFERS TO						
105-150-890-90	Transfer To: Fleet Fund	230,000	212,000	100,000	135,000	135,000
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan.				135,000	135,000
105-150-890-95	Transfer To: IS		770		20,500	20,500
	Transfer to Information Systems Fund for minor and capital equipment purchases.				20,500	20,500
TRANSFERS TO		2,428,672	1,805,684	605,859	1,181,363	1,181,363
CONTINGENCY						
105-150-900-10	Operating Contingency			50,000	50,000	50,000
	Funds for unanticipated operational needs.				50,000	50,000
CONTINGENCY				50,000	50,000	50,000
Totals for dept 150 - Streets		4,456,605	3,998,062	3,317,697	3,988,053	3,988,053
TOTAL APPROPRIATIONS		4,456,605	3,998,062	3,317,697	3,988,053	3,988,053
NET OF REVENUES/APPROPRIATIONS - FUND 105		(270,344)	(110,889)			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
LICENSES AND PERMITS						
120-000-421-14	Tree Care Certification	600	625	650	515	515
	Licensing fees for tree service contractors.				515	515
		600	625	650	515	515
LICENSES AND PERMITS						
INTERGOVERNMENTAL REVENUES						
120-000-431-01	Federal Grants	62,696	6,060	5,000	5,000	5,000
	Federal Grant Revenues - Idaho Commission on the Arts: Public Programs in the Arts				5,000	5,000
120-000-434-02	State Grant Revenue - Rec & Culture	350		350		
	State Grant Revenue					
		63,046	6,060	5,350	5,000	5,000
INTERGOVERNMENTAL REVENUES						
CHARGES FOR SERVICES						
120-000-441-60	Internal Service Charge - Water		6,500	6,500	6,500	6,500
	Charges to the Water Fund for basic maintenance of all the water properties throughout the City.				6,500	6,500
120-000-441-70	Internal Service Charge - Sewer		9,500	6,000	9,500	9,500
	Charges to the Sewer Fund for landscape services performed by Parks Department staff at the Water Reclamation and Reuse Facility.				9,500	9,500
120-000-441-80	Internal Service Charge - Sanitation		25,000	25,000	25,000	25,000
	Charges to the Sanitation Fund for litter control performed by Parks Department staff along rights-of-way and maintenance of recycling and receptacles at bus shelters.				25,000	25,000
120-000-450-10	Recreation Programs	68,643	78,187	78,000	81,900	81,900
					81,900	81,900

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ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
<p>These programs include art classes, enrichment classes, educational classes and any other programs where they are being taught a skill or activity. These classes vary from year-to-year based on instructor availability.</p> <p>- The FY2027 budget includes new programs dependent on instructor availability. Registration revenues are offset by the Recreation & Culture – Recreation Department Supplies expense account (120-170-632-40).</p>						
120-000-450-15	Recreation Programs - Non-Tax	58,145	41,766	70,000	73,500	73,500
	Registration fees for budgeted non-tax recreation programs. Includes entry fees for the Recreational Invitational Golf Tournament. (5,000)				73,500	73,500
120-000-450-20	Park Reservations - Non-Tax	750	1,001	1,500	1,575	1,575
	Picnic shelter and other park facility rentals by non-taxable entities.				1,575	1,575
120-000-450-21	Park Reservations	10,676	11,370	10,000	10,500	10,500
	Picnic shelter and other park facility rentals, including a fee for each additional load of four picnic tables that must be moved to the park for any specific rental.				10,500	10,500
120-000-450-23	Youth Center Use Fees	42,033	44,416	47,000	49,350	49,350
	Fees associated with youth center programs/activities. Including:				49,350	49,350
	- Facility use fees					
	- Youth special events					
	- Youth education programs					
120-000-450-25	Spec Events Sponsors - Non Tax	2,575	1,948	8,000	6,000	6,000
	Sponsorship revenues for various recreation special events. Includes the Recreational Invitational Golf Tournament. (8,000)				6,000	6,000
120-000-450-30	Swim Lessons - Non Tax	29,757	28,441	32,000	33,600	33,600
	Fees on all swim lessons to cover expenses.				33,600	33,600
120-000-450-35	Youth Activities - Non Tax	10,842	9,964	5,300	6,300	6,300

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ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
					6,000	6,000
	These programs include art classes, enrichment classes, educational classes and any other youth program where the youth are being taught a skill or activity. These classes vary from year-to-year based on instructor availability.					
120-000-450-40	Swimming Pool Fees	285,209	295,333	285,000	299,248	299,248
	Hamilton Lowe Aquatic Center season passes, facility rentals, general admission. - FY2027 reflects a 5% increase.					
					299,250	299,250
120-000-450-46	Facility Rental - HIRC	979	104	1,000	2,100	2,100
	Hamilton Indoor Recreation Center facility rentals.					
					2,100	2,100
120-000-450-53	Community Event Programs	72,845	79,534	68,000	70,000	70,000
	Community Events Division fees for: - Vendor fees for Moscow Farmers Market, per the fee resolution with increases subject to annual CPI. - Permit fees for events, including trail runs, sidewalk events, parades, alcohol use, and similar activities.					
					70,000	70,000
120-000-450-54	Art Sales	1,014	885	1,000	1,000	1,000
	Revenue generated from sales of art displayed at Third Street Gallery, The Box Gallery, and the ITC Sculpture Garden.					
					1,000	1,000
120-000-450-56	Art Walk Fees	8,032	6,197			

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ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
Revenue generated by the following Artwalk registration types: - Season Hosts - Monthly Hosts in October - May: Business and Non-Profit Host Locations Arts Listings (Visual, Literary, Performing, and Culinary Arts) - Hosts and Street Vendors in June: Business and Non-Profit Host Locations Arts Listings (Visual, Literary, Performing, and Culinary Arts) Food Vendors Art Vendor/Demonstrators Program was discontinued at the end of FY2025.						
120-000-450-57	Merchandise Sales - CE	1,122	1,390	1,500	1,500	1,500
	Sales from Moscow Farmers Market merchandise				1,500	1,500
120-000-450-58	Community Art Classes	1,772	1,957	1,500	1,500	1,500
	Revenue generated from Palouse Plein Air event registrations and other community art classes.				1,500	1,500
120-000-450-81	Concession Fees - Pool	51,177	54,710	48,000	50,400	50,400
	Concession revenue from the swimming pool.				50,400	50,400
120-000-450-82	Concession Fees - HIRC	12,178	15,059	9,500	9,975	9,975
	Concession revenue from the HIRC.				9,975	9,975
CHARGES FOR SERVICES		657,749	713,262	704,800	739,448	739,448
CONTRIBUTION AND DONATIONS						
120-000-476-01	Contributions & Donations - CE	8,125	7,875			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CONTRIBUTION AND DONATIONS						
	Donations received from the public and organizations to offset community event costs.					
120-000-476-02	Donations - Youth Scholarships	11,344	10,669	10,800	10,800	10,800
	Donations toward the City's Youth Scholarship Fund.					
120-000-476-03	Donations - Pool	8,200	8,200	8,200	8,200	8,200
	Donations toward the Hamilton Lowe Aquatic Center.					
120-000-476-04	Donations - Parks	3,300	2,600	3,000	3,000	3,000
	Donations by groups and/or individuals for trees or park improvements. - Parks/tree donations are expensed out of Rec & Culture - Parks - Donated Purchases (120-165-632-64).					
120-000-476-11	Contributions & Donations - Arts	3,922	2,949			
	Community Sponsorships for:					
	- Artwalk (October - May)					
	- Artwalk (June)					
	- Palouse Plein Air					
CONTRIBUTION AND DONATIONS		34,891	32,293	22,000	22,000	22,000
REFUNDS AND REIMBURSEMENTS						
120-000-479-01	Refunds & Reimbursements	1,861	37,728	5,500	5,500	5,500
	Refunds and reimbursements from outside sources.					
	- Restitution for vandalism. (5,000)					
	- Moscow Urban Renewal Agency revenue received for snow removal and vegetation management including weed control at the Legacy property. (500)					
120-000-479-03	Refunds & Reimbursements - CE		(397)			
REFUNDS AND REIMBURSEMENTS		1,861	37,331	5,500	5,500	5,500

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ESTIMATED REVENUES						
Dept 000						
OTHER REVENUES						
120-000-472-10	Rental Property	13,395	14,168	14,132	14,352	14,352
	Rental revenues from the Huggins House located on East F Street. Rental is managed by Palouse Properties.				14,352	14,352
120-000-495-20	1% Public Art Revenues	77,549				
	Moscow City Council passed Ordinance 2004-30 establishing the "1% for Arts" fund. The Ordinance states the policy of the City to support public art in order to enhance public facilities and the quality of life for Moscow citizens. One percent of City-funded capital improvement projects is dedicated to fund public art. The Arts Department manages public art projects in collaboration with Moscow Arts Commission and City staff.					
	In FY2026, 1% Public Art moved to the Capital Projects Fund.					
OTHER REVENUES		90,944	14,168	14,132	14,352	14,352
TRANSFERS IN						
120-000-498-01	Transfer In: General Fund	2,560,434	2,713,460	2,892,794	2,764,707	2,764,707
	Transfer in General Fund to support Recreation & Culture operations. Also includes support for the recreation scholarship program.				2,764,707	2,764,707
120-000-498-30	Transfer In: Capital Projects				160,000	160,000
	Transfer in Capital Projects Fund				160,000	160,000
	- FY2027 transfer-in funding is allocated to cover costs associated with the Parks & Recreation Master Plan and the Downtown Tree Replacement Program, in alignment with their respective capital project accounts. (160,000)					
120-000-498-60	Transfer In: Water Fund	6,500				
	Transfer in Water Fund for basic maintenance of the water properties throughout the City.					
	In FY2025, moved to Internal Service Charge - Water (120-000-441-60).					
120-000-498-70	Transfer In: Sewer Fund	9,500				
	Transfer in Sewer Fund for landscape services performed by Parks Department staff at the Water Reclamation and Reuse Facility.					
	In FY2025, moved to Internal Service Charge - Sewer (120-000-441-70).					

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ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
120-000-498-80	Transfer In: Sanitation Fund	25,000				
	Transfer in Sanitation Fund for reimbursement of litter control performed by Parks Department staff along rights-of-way and maintenance of recycling and receptacles at bus shelters.					
	In FY2025, moved to Internal Service Charge - Sanitation (120-000-441-80).					
120-000-498-89	Transfer In: Hamilton Fund	32,000	32,000	32,000	32,000	32,000
	Transfer in Hamilton Fund for partial offset of operational costs for the Hamilton Indoor Recreation Center.					
	TRANSFERS IN	<u>2,633,434</u>	<u>2,745,460</u>	<u>2,924,794</u>	<u>2,956,707</u>	<u>2,956,707</u>
	Totals for dept 000 -	<u>3,482,525</u>	<u>3,549,199</u>	<u>3,677,226</u>	<u>3,743,522</u>	<u>3,743,522</u>
	TOTAL ESTIMATED REVENUES	<u>3,482,525</u>	<u>3,549,199</u>	<u>3,677,226</u>	<u>3,743,522</u>	<u>3,743,522</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 160 - Rec & Culture - Admin						
PERSONNEL SERVICES						
120-160-510-11	Full-Time Wages	38,563	36,640	43,897	43,751	43,751
	Wages for Recreation & Culture Administration personnel, including Deputy City Administrator-Community Development at 30% (shared with Community Development).				43,751	43,751
120-160-520-21	FICA Taxes	2,737	2,561	3,358	3,347	3,347
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				3,347	3,347
120-160-520-22	PERSI (State Retirement)	4,378	4,368	5,250	5,404	5,404
	Public Employe Retirement System of Idaho contributions paid by City on behlf of employees				5,404	5,404
120-160-520-23	Unemployment Insurance	1,841		132	131	131
	Estimated payments to Idaho Department of Labor for unemployment claims.				131	131
120-160-520-24	Worker's Compensation	64	71	109	94	94
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				94	94
120-160-520-25	Health & Accident Insurance	5,102	5,140	6,970	8,497	8,497
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				8,497	8,497
120-160-520-26	Life Insurance	157	151	280	279	279
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				279	279
PERSONNEL SERVICES		52,842	48,931	59,996	61,503	61,503
CONTRACTUAL						
120-160-668-10	Insurance	77,130	67,578	72,297	70,196	70,196

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APPROPRIATIONS						
Dept 160 - Rec & Culture - Admin						
CONTRACTUAL						
					70,196	70,196
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					
120-160-670-32	Parks and Recreation Commission	84	150	500	500	500
	Support for the Parks and Recreation Commission.				500	500
CONTRACTUAL		77,214	67,728	72,797	70,696	70,696
COMMODITIES						
120-160-631-05	Office Supplies	2,818	1,764	4,500	4,000	4,000
	General office supplies for Recreation & Culture operations.				4,000	4,000
120-160-631-10	Postage Expense	32	53	800	200	200
	Postage for various programs and surveys.				200	200
120-160-631-20	Printing & Binding	86		250	250	250
	Costs associated with printing and binding projects.				250	250
120-160-644-10	Advertising & Publishing	678	1,978	1,500	1,500	1,500
	Marketing & advertising for Recreation & Culture, including the publication of a monthly activity newsletter.				1,500	1,500
120-160-647-10	Travel & Meetings	86	158	200	200	200
	General travel and meeting expenses for Recreation & Culture Administration staff.				200	200
120-160-648-10	Dues, Subscriptions & Memberships	100	100	1,500	1,500	1,500
					1,500	1,500

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APPROPRIATIONS						
Dept 160 - Rec & Culture - Admin						
COMMODITIES						
	Dues, subscriptions and memberships for Recreation & Culture Administration staff.					
	- NRPAnet Agency Membership					
	- Idaho Recreation and Parks Association, (IRPA) Agency Membership					
120-160-649-10	Professional Development	5,088	750	5,500	5,500	5,500
	Professional Development for Recreation & Culture staff.				5,500	5,500
	- Pool, Youth, Recreation Manager					
	NRPA Conference					
	IRPA Conference					
	- Recreation Coordinator					
	NRPA Conference					
	IRPA Conference					
	- Administrative Assistants					
	Local training opportunities					
120-160-658-40	R & M - Equipment	840	1,164	3,000	1,000	1,000
	Maintenance costs associated with printers, copiers, and other office equipment and also includes miscellaneous supplies for the equipment.				1,000	1,000
120-160-680-00	Information Systems Services	190,040	184,210	185,540	183,980	183,980
	Annual charge for Information Systems services.				183,980	183,980
120-160-685-01	Fleet Services Supplies	1,875	1,629	2,260	2,628	2,628
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.				2,628	2,628
120-160-685-02	Fleet Services R&M	5,990	6,318	4,577	5,620	5,620
	Vehicle charges for repair and maintenance.				5,620	5,620

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APPROPRIATIONS						
Dept 160 - Rec & Culture - Admin						
COMMODITIES						
COMMODITIES		207,633	198,124	209,627	206,378	206,378
TRANSFERS TO						
120-160-890-30	Transfer To: Capital Projects		239,114			
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
120-160-890-90	Transfer To: Fleet Fund	110,000				
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan. - In FY2027, the Fleet request of ninety thousand dollars (90,000) will be funded by General Fund Fleet accumulations.					
120-160-890-95	Transfer To: IS	6,125		5,625	28,270	28,270
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.					
		116,125	239,114	5,625	28,270	28,270
Totals for dept 160 - Rec & Culture - Admin		453,814	553,897	348,045	366,847	366,847

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APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
PERSONNEL SERVICES						
120-165-510-11	Full-Time Wages	498,285	497,277	542,361	450,617	450,617
					450,617	450,617
	Wages for the Recreation & Culture - Parks Department personnel, including Deputy City Administrator - Public Works & Services 10% (shared with General Buildings & Grounds, Streets, Water, Sewer, Stormwater, Sanitation, and Fleet); Parks & Facilities Manager; Parks Supervisor; Senior Parks Maintenance Workers; Parks Maintenance Workers; Parks Maintenance Worker at 25% (shared with MSDCP); and Administrative Specialist.					
120-165-510-15	Part-Time Wages	167,650	115,578	129,047	131,084	131,084
					131,084	131,084
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.					
120-165-510-19	Overtime	9,805	15,891	25,700	18,000	18,000
					18,000	18,000
	Seven months on call October through April, as well as required call-back hours throughout the year. - Call-back hours throughout the year - Seven months on call, seven days a week - Downtown event support - East City Park event support					
120-165-520-21	FICA Taxes	49,686	46,530	53,329	45,877	45,877
					45,877	45,877
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
120-165-520-22	PERSI (State Retirement)	56,519	60,393	67,940	57,886	57,886
					57,886	57,886
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
120-165-520-23	Unemployment Insurance	4,352	7,559	2,091	1,799	1,799
					1,799	1,799
	Estimated payments to Idaho Department of Labor for unemployment claims.					
120-165-520-24	Worker's Compensation	12,926	15,393	22,679	16,583	16,583
					16,583	16,583
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
PERSONNEL SERVICES						
120-165-520-25	Health & Accident Insurance	89,762	86,727	108,536	98,035	98,035
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				98,035	98,035
120-165-520-26	Life Insurance	1,953	1,888	3,727	3,103	3,103
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				3,103	3,103
PERSONNEL SERVICES		890,938	847,236	955,410	822,984	822,984
CONTRACTUAL						
120-165-642-10	Professional Services	8,132	2,776	8,000	170,800	170,800
	Costs associated with professional services and consultants. FY2027 includes the following:				170,800	170,800
	- Professional tree pruning/removal services (2,500)					
	- Support for Downtown Tree Replacement Program (30,000)					
	- Refurbish North Welcome and Heron's Hideout signs (8,300)					
	- Parks & Recreation Master Plan (130,000)					
120-165-670-31	Tree Commission	3,902	2,900	2,570	2,270	2,270
	Support for the Moscow Tree Commission to include:				2,270	2,270
	- Arbor Day tree purchase (750)					
	- Arbor Day seedlings (750)					
	- Fall Farmers Market seedlings (500)					
	- Arbor Day dues (20)					
	- Arbor Day refreshments (100)					
	- Education, Outreach and Workshop Opportunities (150)					
120-165-670-34	Moscow Pathways Commission	221				
	Support for the Moscow Pathways Commission. The Commission was dissolved in April 2025.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
CONTRACTUAL						
CONTRACTUAL		12,255	5,676	10,570	173,070	173,070
COMMODITIES						
120-165-632-02	Uniform Expense	7,143	3,095	5,575	5,575	5,575
	Purchase and replacement of work apparel for Parks full-time and seasonal staff, including PPE.				5,575	5,575
120-165-632-40	Department Supplies	44,665	43,682	44,200	47,634	47,634
	Operating supplies and minor tools utilized by the Department in maintaining parks facilities. (9,500)				47,634	47,634
	FY2027 includes the following:					
	- Portable restrooms at Ghormley (8-months), Anderson Frontier, Berman Creekside, Itani, Lola Clyde, Milton Arthur, 2-Oylear, Dog Park, Cyclo Cross track, and Eggan Youth Center (24,684)					
	- Tire sealant (500)					
	- Pruning tool replacement (1,000)					
	- Helmets for full time staff members for ATV snow routes (300)					
	- Tools to replace old portable battery-operated tools in trucks (1,000)					
	- Dog bags (10,000)					
	- Dog bag holders for new parks (400)					
	- Hordemann Pond Cyanobacteria Testing Kit (250)					
120-165-632-64	Donated Purchases			2,000	2,000	2,000
	Items purchased with donations from the public.				2,000	2,000
	- Parks/tree donations are receipted into Recreation & Culture - Donations Parks (120-000-476-04). (3,000)					
120-165-638-10	Chemicals	13,766	12,813	14,000	14,000	14,000
	Pesticides and fertilizer used to maintain City parks, buildings, and grounds. (14,000)				14,000	14,000
120-165-647-10	Travel & Meetings	408	683	1,900	1,900	1,900
					1,900	1,900

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
COMMODITIES						
	General travel and meeting expenses for the Parks Department staff.					
	- Team building, end of season BBQ for seasonals, quarterly safety meetings, and winter festival float (1,500)					
	- PW&S Annual Events (400)					
120-165-649-10	Professional Development	9,422	15,893	15,320	12,420	12,420
	Professional Development for Parks staff.				12,420	12,420
	- Pesticide training and recertification for Parks FTE's (1,500)					
	- CPR/AED Training for all FTE's (600)					
	- International Society of Arboriculture certification and books (500)					
	- CPSI recertification test for an FTE (500)					
	- Excel Class (1,200)					
	- Maintenance Management School (4,000)					
	Parks and Facilities Manager					
	- Pacific Northwest Chapter International Society of Arboriculture annual conference for the Parks & Facilities Manager (1,500)					
	- Idaho Recreation and Parks Association Annual Conference for the Parks & Facilities Manager (1,500)					
	- ISA and PNW-ISA Membership (500)					
	- IRPA Membership (50)					
	- CPRP Membership and renewal (70)					
	- CPSI recertification test for Manager (500)					
120-165-650-10	Janitorial Services & Supplies	25,968	28,129	12,164	15,518	15,518
	Janitorial services and supplies for offices, break rooms and rest rooms at new Parks/Fleet Shop. Total cost is shared among Parks (40%) and Fleet divisions (60%).				15,518	15,518
	-Parks Restrooms Custodial Contract April-September (10,605)					
120-165-652-10	Heat, Lights & Utilities	20,845	20,354	22,330	24,361	24,361
	Electrical service expenses and stormwater fees for the following parks: Berman Creekside and Paradise Pathway lighting; Ghormley (except field and court lights); Lena Whitmore, East City; Anderson/Frontier; Mountain View; Jim Lyle Rotary; Kiwanis; Indian Hills; Morgan's Orchard; Itani; Harvest Park; Milton Arthur Park and Lola Clyde.				24,361	24,361
	- Includes a projected 4.6% electric increase from Avista and a 29% stormwater fee increase.					

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APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
COMMODITIES						
120-165-653-10	Trash & Container Service	7,661	7,409	7,900	7,900	7,900
					7,900	7,900
	Trash and dumpster service shared between Parks (40%), Building & Grounds - Downtown (40%), Streets (10%) and Fleet (10%). All City departments make every effort to recycle and follow sustainability purchasing guidelines.					
	Recycling service (cardboard) for the City Shop is shared equally between Parks, Streets and Fleet with 1/3 of the cost being charged to each.					
120-165-658-20	R & M - Grounds	48,113	81,412	93,300	78,100	78,100
					78,100	78,100
	R&M Grounds					
	Materials, services and rental of equipment used to maintain parks grounds, including:					
	- General maintenance (19,000)					
	- Irrigation equipment, plant material, playgrounds, soil, bike racks, benches, signs, fences and miscellaneous materials and rentals (19,000)					
	- Repair of damage and vandalism. Restitution received in Recreation & Culture Fund Revenues Refunds and Reimbursements GL 120-000-479-01 (5,000)					
	- Maintenance of Water properties turf areas (Vista/Eight Street Water Tower) (6,500) Revenue offset from GL 120-000-441-60.					
	- Grass over seeding (3,500)					
	- Landscape bark for landscaping beds & plants (3,600)					
	- Tree replacements (3,000)					
	- Top dressing sand for sports fields (2,500)					
	- Screened top soil (3,000)					
	- Rental services for man lift for tree trimming and circulator maintenance and repair (1,500)					
	- Reduced pressure backflow preventer/cage/concrete pad to replace existing double check valves for compliance with State plumbing code (2,000)					
	- New metal signs for parks (500)					
	- Roll of black vinyl for sign making (500)					
	- Tree gator bags (25) @ 20 per bag (500)					
	- Harvest Park vegetation, signage, and compost (2,500)					
	- Replacement garbage cans (2,000)					
	- Concrete for bench replacements (2,500)					
	- Bee City USA plantings, events and membership dues to support Bee City USA affiliation (1,000)					
120-165-658-25	Dutch Elm Disease Management	5,132	4,227	4,000	4,000	4,000
					4,000	4,000

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APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
COMMODITIES						
	Dutch Elm Disease control program for the pruning, injection, removal, and replacement of elm trees in City parks. The cost fluctuates from year to year depending on the rotational cycles for pruning and injection and the level of disease present each season. - Dutch Elm Preventative Injections (4,000)					
120-165-658-30	R & M - Buildings	8,381	4,561	11,000	10,000	10,000
	Materials used to maintain the Parks shop, park buildings, pool rental house and property taxes on Phillips Farm. (10,000)				10,000	10,000
120-165-658-40	R & M - Equipment	8,361	1,981	3,500	3,500	3,500
	Materials and parts to maintain parks minor maintenance equipment, furnishings, and other minor equipment. (3,500)				3,500	3,500
120-165-658-51	R & M - Participation	15,000	20,000	20,000	20,000	20,000
	City participation in trails and parks in collaboration with other entities. - Maintenance for the Bill Chipman Palouse Trail shared by City of Moscow, City of Pullman, Washington State University, University of Idaho, and Whitman County. (10,000) - Maintenance of the Latah Trail system shared by City of Moscow, University of Idaho, City of Troy and Latah County. (5,000) - Maintenance share program for City-owned Virgil Phillips Farm County park. (5,000)				20,000	20,000
120-165-669-10	Miscellaneous Services & Charges	1,959	2,402	2,040		
	Charges for banking and credit card services.					
120-165-685-01	Fleet Services Supplies	21,590	25,306	25,617	26,072	26,072
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, and staying abreast of new technologies.				26,072	26,072
120-165-685-02	Fleet Services R&M	74,574	77,700	69,189	115,508	115,508
	Vehicle charges for repair and maintenance.				115,508	115,508
120-165-690-10	Minor Equipment	7,048	12,457	7,700	3,400	3,400

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
					3,400	3,400	
	Minor replacement equipment which costs less than \$5,000 and more than \$999. FY2027 includes:						
	- Battery powered leaf blowers 2 BGA86 to replace gas powered leaf blowers (1,600)						
	- Battery weed eaters 2 FSA135R to replace gas powered weed eaters (1,800)						
COMMODITIES		320,036	362,104	361,735	391,888	391,888	
CAPITAL OUTLAY							
120-165-770-76	Other Equipment			24,000			
	Capital Outlay for equipment that meets the fixed asset policy.						
120-165-770-96	Improvements - Park Irrigation				8,000	8,000	
	Park irrigation upgrades, major repairs, replacement, and installation of new irrigation systems.					8,000	8,000
	- Harvest Park pernanate irrigation system that is modifiable for future park improvements. (8,000)						
CAPITAL OUTLAY				24,000	8,000	8,000	
TRANSFERS TO							
120-165-890-30	Transfer To: Capital Projects		160,468				
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).						
TRANSFERS TO			160,468				
Totals for dept 165 - Rec & Culture - Parks		1,223,229	1,375,484	1,351,715	1,395,942	1,395,942	

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APPROPRIATIONS						
Dept 170 - Rec & Culture - Recreation						
PERSONNEL SERVICES						
120-170-510-11	Full-Time Wages	86,506	88,296	92,508	94,717	94,717
	Wages for Recreation & Culture - Recreation Department personnel, including Pool, Youth Recreation Manager at 25% (shared with R&C Pool, R&C HIRC and R&C Eggan); Recreation Coordinator; and Administrative Specialist at 25% (shared with R&C Pool, R&C HIRC and R&C Eggan).				94,717	94,717
120-170-510-15	Part-Time Wages	47,065	22,919	43,600	43,350	43,350
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				43,350	43,350
120-170-520-21	FICA Taxes	10,490	8,098	10,412	10,562	10,562
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				10,562	10,562
120-170-520-22	PERSI (State Retirement)	10,436	10,280	11,064	11,700	11,700
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				11,700	11,700
120-170-520-23	Unemployment Insurance		480	408	414	414
	Estimated payments to Idaho Department of Labor for unemployment claims.				414	414
120-170-520-24	Worker's Compensation	1,049	1,262	1,874	1,654	1,654
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				1,654	1,654
120-170-520-25	Health & Accident Insurance	17,351	19,261	20,731	29,411	29,411
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				29,411	29,411
120-170-520-26	Life Insurance	378	339	645	659	659
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				659	659

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 170 - Rec & Culture - Recreation						
PERSONNEL SERVICES						
	PERSONNEL SERVICES	173,275	150,935	181,242	192,467	192,467
CONTRACTUAL						
120-170-642-10	Professional Services	108,621	44,723	75,000	75,000	75,000
	Costs associated with contracted staff for certain budgeted recreation programs. Contracted staff expenses are offset by revenue in Recreation & Culture – Recreation Programs (120-000-450-10) and Recreation Programs – Non-Tax (120-000-450-15).				75,000	75,000
		108,621	44,723	75,000	75,000	75,000
COMMODITIES						
120-170-632-02	Uniform Expense	1,700	1,840	2,000	2,000	2,000
	Purchase and replacement of work apparel for Recreation full-time and seasonal staff, including outdoor field wear.				2,000	2,000
120-170-632-40	Department Supplies	34,722	24,551	42,000	42,000	42,000
	Supplies and equipment necessary for recreational programs. Includes supplies for youth and adult sports. - FY2027 includes new programs dependent on instructor availability. Recreation program expenses are offset by registration revenue in Recreation and Culture – Recreation Programs (120-000-450-10).				42,000	42,000
120-170-632-65	Special Events		420	13,000	13,000	13,000
	Expenses for special events managed by Recreation. Includes the Recreational Invitational Golf Tournament.				13,000	13,000
120-170-652-10	Heat, Lights & Utilities	5,413	4,127	6,197	6,375	6,375
	Electricity expenses for Ghormley Park Softball Fields.				6,375	6,375
120-170-658-10	Repair & Maintenance		291			
	Repair and Maintenance of equipment					
120-170-669-10	Miscellaneous Services & Charges	8,062	17,484	9,000		

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APPROPRIATIONS						
Dept 170 - Rec & Culture - Recreation						
COMMODITIES						
	Charges for banking and credit card services.					
	COMMODITIES	49,897	48,713	72,197	63,375	63,375
	Totals for dept 170 - Rec & Culture - Recreation	331,793	244,371	328,439	330,842	330,842

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APPROPRIATIONS						
Dept 175 - Rec & Culture - Pool						
PERSONNEL SERVICES						
120-175-510-11	Full-Time Wages	52,549	42,040	53,676	54,305	54,305
	Wages for Recreation & Culture - Aquatic Center personnel, including Pool, Youth, Recreation Manager at 25% (shared with R&C Recreation, R&C Youth Programs and HIRC); Facilities Maintenance Worker at 40% (shared with General Fund General Buildings and Grounds); and Administrative Specialist at 25% (shared with P&C Recreation, R&C Youth Programs and HIRC).				54,305	54,305
120-175-510-15	Part-Time Wages	237,040	212,851	250,081	253,749	253,749
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				253,749	253,749
120-175-510-16	Part-Time Wages - Concession	74,737	72,073	86,655	82,209	82,209
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				82,209	82,209
120-175-510-19	Overtime	24	409	1,000	1,000	1,000
	Includes staff on-call duty.				1,000	1,000
120-175-520-21	FICA Taxes	27,687	24,912	29,943	29,932	29,932
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				29,932	29,932
120-175-520-22	PERSI (State Retirement)	5,724	4,861	6,420	6,708	6,708
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				6,708	6,708
120-175-520-23	Unemployment Insurance		729	1,174	1,174	1,174
	Estimated payments to Idaho Department of Labor for unemployment claims.				1,174	1,174
120-175-520-24	Worker's Compensation	8,983	10,172	13,461	10,470	10,470
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				10,470	10,470

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 175 - Rec & Culture - Pool						
PERSONNEL SERVICES						
120-175-520-25	Health & Accident Insurance	8,957	8,016	12,957	16,064	16,064
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				16,064	16,064
120-175-520-26	Life Insurance	215	147	375	379	379
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				379	379
		<u>415,916</u>	<u>376,210</u>	<u>455,742</u>	<u>455,990</u>	<u>455,990</u>
PERSONNEL SERVICES						
COMMODITIES						
120-175-632-02	Uniform Expense	4,117	6,106	6,500	6,500	6,500
	Costs for manager shirts, lifeguard shirts, shorts, bathing suits, whistles, and lanyards.				6,500	6,500
120-175-632-40	Department Supplies	11,229	9,216	21,100	21,100	21,100
	Department supplies for the pool including maintenance supplies, cleaning, first aid kits, lane lines, and tubes for the lazy river.				21,100	21,100
120-175-632-54	Youth Aquatic Programs	552	1,452	4,500	4,500	4,500
	Swim lessons and associated supplies are offset by registration revenue in Recreation & Culture - Swim Lessons Non-Tax (120-000-450-30).				4,500	4,500
120-175-632-62	Concession Supplies	34,900	32,904	35,000	35,000	35,000
	Expenses for concession supplies.				35,000	35,000
120-175-638-10	Chemicals	27,582	42,408	38,500	46,100	46,100
	Expenses for purchase of chlorine and acidrite, muriatic acid, calcium chloride, sodium bicarbonate, algaecide, clarifier, and other pool chemicals.				46,100	46,100
120-175-644-10	Advertising & Publishing		315	1,500	1,500	1,500

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APPROPRIATIONS						
Dept 175 - Rec & Culture - Pool						
COMMODITIES						
	Marketing & advertising expenses for HLAC.				1,500	1,500
120-175-649-10	Professional Development	1,012				
120-175-652-10	Heat, Lights & Utilities	28,116	23,404	31,200	32,619	32,619
	Utility expenses for natural gas and electricity at the Hamilton Lowe Aquatic Center. Includes a projected 4.6% electric increase from Avista and 29% Storm fee increase.				32,619	32,619
120-175-653-10	Trash & Container Service	2,135	2,032	2,200	2,200	2,200
	Trash and dumpster service at the Hamilton Lowe Aquatics Center. Cost is split with the Hamilton Indoor Recreation Center (2/3 HIRC, 1/3 HLAC). Recycling has been implemented at this facility and all City departments make every effort to recycle and follow sustainability-purchasing guidelines.				2,200	2,200
120-175-658-20	R & M - Grounds	1,637	3,064	7,500	7,400	7,400
	Repair and maintenance of aquatics center grounds, including plant replacement, mulch, and irrigation system repair. (2,500)				7,400	7,400
	- Thirty-one (31) arborvitae replacements on west side of pool (3,100)					
	- Temporary fence shade sceen (800)					
	- Replacement of dying landscape due to salt (1,000)					
120-175-658-30	R & M - Buildings	13,486	25,514	18,000	19,250	19,250
	Repair and maintenance of aquatics building, equipment attached to the structure, and other fixed items including fences, paving, pool pump motor service and replacement of pool fittings. Security alarm are shared with HIRC (2/3 HIRC, 1/3 Aquatics).				19,250	19,250
120-175-658-40	R & M - Equipment	3,838	10,457	23,500	23,500	23,500
	Repair of furnishings and equipment not attached to the structure, such as pressure washer, vacuums, fans, inflatable fun run, concessions equipment, and outdoor furniture.				23,500	23,500
	- Replacement of twenty (20) lounge chairs					
	- Replacement of two (2) lifeguard chairs					

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APPROPRIATIONS						
Dept 175 - Rec & Culture - Pool						
COMMODITIES						
120-175-669-10	Miscellaneous Services & Charges	32,894	74,581	33,000		
	Charges for banking and credit card services.					
120-175-690-10	Minor Equipment	7,220	9,452	9,500	9,500	9,500
	Minor equipment which costs less than \$5,000 and more than \$999.				9,500	9,500
	- Miscellaneous minor equipment for unforeseen needs.					
COMMODITIES		168,718	240,905	232,000	209,169	209,169
Totals for dept 175 - Rec & Culture - Pool		584,634	617,115	687,742	665,159	665,159

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APPROPRIATIONS						
Dept 180 - Rec & Culture - Youth Center						
PERSONNEL SERVICES						
120-180-510-11	Full-Time Wages	40,115	72,437	92,085	95,323	95,323
	Wages for Recreation & Culture - Eggan Youth Center personnel, including Pool, Youth Recreation Manager at 25% (shared with R&C Recreation, Aquatics and HIRC); and Administrative Specialist at 25% (shared with R&C Recreation, Aquatics and HIRC).				95,323	95,323
120-180-510-15	Part-Time Wages	59,684	57,585	62,440	65,977	65,977
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. Number of employees hired depends on availability and ability for the hours needed for After School Youth Manager (School); Kids Kamp (Summer); Kids Kamp; Youth Leader (School); and Youth Leader (Summer).				65,977	65,977
120-180-520-21	FICA Taxes	7,537	9,534	11,821	12,339	12,339
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				12,339	12,339
120-180-520-22	PERSI (State Retirement)	4,315	8,075	11,013	11,775	11,775
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				11,775	11,775
120-180-520-23	Unemployment Insurance		426	464	484	484
	Estimated payments to Idaho Department of Labor for unemployment claims.				484	484
120-180-520-24	Worker's Compensation	732	829	1,808	1,607	1,607
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				1,607	1,607
120-180-520-25	Health & Accident Insurance	5,511	13,646	16,619	23,768	23,768
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				23,768	23,768
120-180-520-26	Life Insurance	161	229	642	663	663

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 180 - Rec & Culture - Youth Center						
PERSONNEL SERVICES						
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				663	663
PERSONNEL SERVICES		118,055	162,761	196,892	211,936	211,936
CONTRACTUAL						
120-180-642-10	Professional Services	5,708	9,976	5,000	5,000	5,000
	Contracted staff for certain budgeted youth recreation programs. Programs include art classes, enrichment classes, educational classes and any other youth program where the youth are taught a skill or activity and classes vary from year-to-year depending upon instructor availability.				5,000	5,000
CONTRACTUAL		5,708	9,976	5,000	5,000	5,000
COMMODITIES						
120-180-632-02	Uniform Expense		700	700	700	700
	Purchase and replacement of work apparel for Eggan full-time, part-time and seasonal staff.				700	700
120-180-632-40	Department Supplies	2,253	2,815	6,500	6,500	6,500
	Supplies for Eggan Youth Center, Kids Kamp, Community Garden, and other programs, including: - Facility Maintenance and Janitorial Supplies (3,000) - Concrete Sealer (1,300)				6,500	6,500
120-180-632-55	Youth Center Programs	7,188	10,141	8,000	8,000	8,000
	Youth Center programming expenses.				8,000	8,000
120-180-632-65	Special Events	3,570	2,882	5,000	5,000	5,000
	Expenses for special events hosted through Eggan Youth Center.				5,000	5,000
120-180-650-10	Janitorial Services & Supplies	15,419	16,363	14,881	13,497	13,497

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 180 - Rec & Culture - Youth Center						
COMMODITIES						
					13,497	13,497
	Janitorial services for the Eggan Youth Center. Annual carpet and bi-annual window cleaning (2,170) and allowance for unscheduled cleanings following special events (1,000).					
120-180-652-10	Heat, Lights & Utilities	8,174	6,661	8,500	8,760	8,760
	Utility expenses for natural gas, electricity and stormwater at the Eggan Youth Center. Includes a projected 4.6% electric increase from Avista and a 29% stormwater fee increase.				8,760	8,760
120-180-653-10	Trash & Container Service	66	66	64	66	66
	Trash and dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				66	66
120-180-658-30	R & M - Buildings	3,629	22,606	8,300	6,500	6,500
	Repair and maintenance of the Eggan Youth Center building and structure, including: - HVAC service contract				6,500	6,500
120-180-658-40	R & M - Equipment	668	490	2,000	2,000	2,000
	Repair and maintenance of equipment, including pool tables, ping-pong table, tables and chairs and fire extinguisher service/replacement.				2,000	2,000
120-180-669-10	Miscellaneous Services & Charges	3,632	7,284	3,000		
	Charges for banking and credit card services.					
120-180-690-10	Minor Equipment			1,000	2,000	2,000
	Minor equipment which costs less than \$5,000 and more than \$999.				2,000	2,000
COMMODITIES		44,599	70,008	57,945	53,023	53,023
Totals for dept 180 - Rec & Culture - Youth Center		168,362	242,745	259,837	269,959	269,959

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APPROPRIATIONS						
Dept 188 - Rec & Culture - HIRC						
PERSONNEL SERVICES						
120-188-510-11	Full-Time Wages	40,114	29,362	33,618	33,347	33,347
	Wages for the Recreation & Culture - Hamilton Indoor Recreation Center (HIRC) personnel, including Pool, Youth and Recreation Manager at 25% (shared with R&C Recreation, Aquatics and Youth Programs); and Administrative Specialist at 25% (shared with R&C Recreation, Aquatics and Youth Programs).				33,347	33,347
120-188-510-15	Part-Time Wages	85,634	85,210	82,000	83,577	83,577
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				83,577	83,577
120-188-520-21	FICA Taxes	9,534	8,650	8,821	8,945	8,945
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				8,945	8,945
120-188-520-22	PERSI (State Retirement)	4,315	3,320	4,021	4,119	4,119
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				4,119	4,119
120-188-520-23	Unemployment Insurance		480	347	351	351
	Estimated payments to Idaho Department of Labor for unemployment claims.				351	351
120-188-520-24	Worker's Compensation	1,022	1,186	1,565	1,379	1,379
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				1,379	1,379
120-188-520-25	Health & Accident Insurance	5,511	5,589	6,535	10,928	10,928
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				10,928	10,928
120-188-520-26	Life Insurance	161	107	233	231	231
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				231	231

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 188 - Rec & Culture - HIRC						
PERSONNEL SERVICES						
PERSONNEL SERVICES		146,291	133,904	137,140	142,877	142,877
COMMODITIES						
120-188-632-02	Uniform Expense	1,200	1,504	1,200	1,000	1,000
	Purchase and replacement of work apparel for HIRC full-time, part-time and seasonal staff.				1,000	1,000
120-188-632-40	Department Supplies	8,257	5,068	9,500	9,500	9,500
	Supplies and equipment necessary for the operation of programs at the HIRC. Includes (3,500) facilities maintenance supplies.				9,500	9,500
120-188-632-63	Concession Supplies	6,819	5,618	9,200	9,200	9,200
	Concession expenses for food and drink sales.				9,200	9,200
120-188-650-10	Janitorial Services & Supplies	30,195	32,350	30,589	30,630	30,630
	Janitorial services for the Hamilton Indoor Recreation Center. Includes annual carpet and bi-annual window cleaning. (1,789)				30,630	30,630
120-188-652-10	Heat, Lights & Utilities	25,756	24,923	28,000	30,106	30,106
	Utility expenses for natural gas, electricity and stormwater at the Hamilton Indoor Recreation Center. Includes a projected 4.6% electric from Avista and a 29% stormwater fee increase.				30,106	30,106
120-188-653-10	Trash & Container Service	4,271	4,065	3,964	3,964	3,964
	Expense for dumpster service at the Hamilton Lowe Aquatic Center. Cost split with the Hamilton Indoor Recreation Center (2/3 HIRC, 1/3 HLAC). All City departments make every effort to recycle and follow sustainability purchasing guidelines.				3,964	3,964
120-188-658-20	R & M - Grounds	4,493	2,013	1,500	2,300	2,300
	Repair and maintenance of HIRC grounds, including plant replacement, mulch, weed control and water conserving irrigation system repair. (1,500) - Parking lot island plant replacement for one of four islands. (800)				2,300	2,300

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 188 - Rec & Culture - HIRC						
COMMODITIES						
120-188-658-30	R & M - Buildings	9,315	11,668	24,100	14,500	14,500
	Repair and maintenance of building and equipment attached to the structure.				14,500	14,500
	- Fire alarm monitoring and inspections					
	- Security alarm monitoring, shared with aquatics center (2/3 HIRC, 1/3 HLAC)					
	- General maintenance and repairs					
	- Floor refinishing					
	- HVAC service contract					
	- Annual fire sprinkler system inspection					
	- Glue Lam beam refinishing					
120-188-658-40	R & M - Equipment	3,969	472	4,000	4,500	4,500
	Repair of furnishings and equipment such as automatic floor scrubber, pumps, athletic equipment, concession equipment, fire extinguishers and furniture.				4,500	4,500
120-188-669-10	Miscellaneous Services & Charges	1,071	2,923	1,100		
	Charges for banking and credit card services.					
120-188-690-10	Minor Equipment			2,500	2,500	2,500
	Minor equipment which costs less than 5,000 and more than 999. Equipment failure and facility unknowns.				2,500	2,500
COMMODITIES		95,346	90,604	115,653	108,200	108,200
Totals for dept 188 - Rec & Culture - HIRC		241,637	224,508	252,793	251,077	251,077

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 200 - Rec & Culture - Arts						
PERSONNEL SERVICES						
120-200-510-11	Full-Time Wages	78,951	78,491	86,575	90,400	90,400
	Wages for Arts Department personnel, including Arts Program Manager.				90,400	90,400
120-200-520-21	FICA Taxes	5,700	5,797	6,623	6,916	6,916
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				6,916	6,916
120-200-520-22	PERSI (State Retirement)	9,015	9,571	10,354	11,167	11,167
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				11,167	11,167
120-200-520-23	Unemployment Insurance			260	271	271
	Estimated payments to Idaho Department of Labor for unemployment claims.				271	271
120-200-520-24	Worker's Compensation	72	108	124	108	108
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				108	108
120-200-520-25	Health & Accident Insurance	15,327	16,069	17,243	22,657	22,657
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				22,657	22,657
120-200-520-26	Life Insurance	299	313	586	611	611
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				611	611
PERSONNEL SERVICES		109,364	110,349	121,765	132,130	132,130
CONTRACTUAL						
120-200-642-10	Professional Services			3,000	3,000	3,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 200 - Rec & Culture - Arts						
CONTRACTUAL						
	Costs associated with professional services and consultants. - Arts Department marketing and outreach style guide maintenance - Miscellaneous professional fees				3,000	3,000
120-200-670-32	Moscow Arts Commission	750	1,000		4,000	4,000
	Moscow Arts Commission wishes to purchase artworks made by local artists for the Portable Collection.				4,000	4,000
CONTRACTUAL		750	1,000	3,000	7,000	7,000
COMMODITIES						
120-200-631-05	Office Supplies	211		800	500	500
	General office supplies for the Arts Department.				500	500
120-200-631-10	Postage Expense	387	259	800	500	500
	Postage expense for Arts Department.				500	500
120-200-632-11	Portable Art Collection	3,636	3,783	4,000	4,000	4,000
	Funds for additions to the portable art collection. - Third Street Gallery purchase - Palouse Plein Air purchase - Collection framing & photography				4,000	4,000
120-200-632-13	Third Street Gallery	6,194	5,708	10,000	10,000	10,000
	Exhibitions and receptions in the Third Street Gallery. Four to five exhibitions are scheduled for each year.				10,000	10,000
120-200-632-14	Mayor's Arts Awards	1,400	1,618	2,000	2,000	2,000
					2,000	2,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 200 - Rec & Culture - Arts						
COMMODITIES						
	Mayor's Arts Awards event is in October of even years, with award-maker contract as well as nomination promotions beginning in May.					
	- Awards (made by a local artist)					
	- Nomination promotions					
	- Event printing (e.g. award certificates, signage, table tents, event programs)					
	- Catered refreshments					
	- Musician and speaker fees					
120-200-632-40	Department Supplies	938	512	2,000	1,000	1,000
	Arts Department staff apparel. MAC and community volunteer recognition.					
120-200-642-19	Events & Programs	5,020	6,237	9,000	9,000	9,000
	Art Events & Programs (not related to the Third Street Gallery)					
	Palouse Plein Air:					
	- Registration promotion: Printed postcards and social media image design					
	- Event promotion: Radio and newspaper advertising					
	- Event promotion: Printed postcards and social media image design					
	- Welcome bags for participating artists					
	- Event printing (artwork title cards, awards, award signage)					
	- Catered food and no-host bar for reception					
	- Prizes for winning artists					
	- Juror fees (demonstration, jury, travel – typically sponsored by UI)					
	Poet Laureate Program:					
	- Annual Poet Laureate fee					
	- Poetry outreach and education (e.g. Poetry workshops and promotions)					
	- Poetry in the Park event promotions, refreshments, artist fees					
	Unanticipated event & program costs					
	ICA Public Programs in the Arts (PPA) grant program support (Federal grant revenue)					
120-200-642-24	Art Walk	18,526	10,810			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 200 - Rec & Culture - Arts						
COMMODITIES						
	Artwalk event costs including:					
	Advertising, printing, and professional design services					
	- Printing: welcome packets, posters, brochures, passports, event signage					
	- Entertainment District supplies: cups & wristbands					
	- Radio and newspaper advertising					
	- Professional design and promotion services					
	Musician contracts (Friendship Square, 1st and Main)					
	Street performance contracts (e.g. magicians, performance artists, dancers)					
	Art demonstrator contracts and supplies					
	Sound technician fee and equipment rental					
	Program was discontinued at the end of FY2025.					
120-200-642-25	Community Public Art	3,938	16,817	20,000	20,000	20,000
	Community public art projects				20,000	20,000
	Temporary art collection (includes labor, materials, and artist honoraria)					
	- Vinyl Wraps: Two (2) replacements, two (2) new locations					
	- ITC Sculpture Garden: Four (4) new installations					
	- Artwork title signage					
	Public art outreach and promotion					
	Unanticipated public art expenses					
120-200-647-10	Travel & Meetings	395	210	1,500	800	800
	General travel and meeting expenses for the Arts Department staff. Includes refreshments for staff, Commission, and community member meetings.				800	800
120-200-648-10	Dues, Subscriptions & Memberships	5,646	5,736	8,500	8,500	8,500
	Submittable submission management software subscription.				8,500	8,500
	Public Art Archive collection management software subscription.					
120-200-649-10	Professional Development			2,500	2,500	2,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 200 - Rec & Culture - Arts						
COMMODITIES						
	Professional development for Arts Department staff.				2,500	2,500
120-200-658-10	Repair & Maintenance	1,200	2,126	17,000	7,000	7,000
	Repair and maintenance of City of Moscow public art inventory, including permanent, temporary, and portable collections.				7,000	7,000
120-200-680-00	Information Systems Services	14,160	13,440	12,590	12,120	12,120
	Annual charge for Information Systems services.				12,120	12,120
COMMODITIES		61,651	67,256	90,690	77,920	77,920
Totals for dept 200 - Rec & Culture - Arts		171,765	178,605	215,455	217,050	217,050

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 210 - Rec & Culture - Community Events						
PERSONNEL SERVICES						
120-210-510-11	Full-Time Wages	115,376	116,423	128,805	128,794	128,794
	Wages for Community Events Department personnel, including Community Events Manager and Community Events Administrative Specialist.				128,794	128,794
120-210-510-15	Part-Time Wages	452	3,038	3,016	3,074	3,074
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				3,074	3,074
120-210-520-21	FICA Taxes	8,545	8,759	10,084	10,088	10,088
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				10,088	10,088
120-210-520-22	PERSI (State Retirement)	12,982	13,399	15,405	15,909	15,909
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				15,909	15,909
120-210-520-23	Unemployment Insurance			395	396	396
	Estimated payments to Idaho Department of Labor for unemployment claims.				396	396
120-210-520-24	Worker's Compensation	593	786	1,247	1,114	1,114
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				1,114	1,114
120-210-520-25	Health & Accident Insurance	17,307	17,621	26,140	39,513	39,513
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				39,513	39,513
120-210-520-26	Life Insurance	457	426	888	888	888
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				888	888

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 210 - Rec & Culture - Community Events						
PERSONNEL SERVICES						
	PERSONNEL SERVICES	155,712	160,452	185,980	199,776	199,776
CONTRACTUAL						
120-210-642-10	Professional Services	420	113	1,750	1,750	1,750
	Professional services expense includes:				1,750	1,750
	- Brand merchandise and maintenance					
	- Substitute sound technician service					
120-210-670-35	Farmers Market Commission	2,905	4,564	1,500	1,500	1,500
	Farmers Market Commission expenses include local training and conference opportunities, as well as outreach and promotional materials.				1,500	1,500
	CONTRACTUAL	3,325	4,677	3,250	3,250	3,250
COMMODITIES						
120-210-631-05	Office Supplies	581	603	1,000	1,000	1,000
	Expenses for office supplies, including paper, binders, and other mcellaneous supplies.				1,000	1,000
120-210-631-10	Postage Expense	273	258	400	400	400
	Miscellaneous mailing expenses for the Community Events Department.				400	400
120-210-632-02	Uniform Expense	12	61	250	200	200
	Expenses for shirts, hats, safety vests and other clothing necessary for staff.				200	200
120-210-632-40	Department Supplies	2,400	494	2,600	2,500	2,500
	Department supply expenses, including a-boards, chairs, cord covers, extension cords, garbage bins, minor music equipment, tables, tents, tent lighting, tent sidewalls, tent weights, wagons, and related operational supplies.				2,500	2,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 210 - Rec & Culture - Community Events						
COMMODITIES						
120-210-632-56	Moscow Farmers Market Programs	13,045	15,385	12,500	12,500	12,500
	Moscow Farmers Market program expenses including:				12,500	12,500
	- Annual vendor orientation expenses, including awards, catering, and related event costs.					
	- Annual poster: artist contract, design, and printing					
	- Site Visits					
	- General advertising and marketing					
	- Live entertainment contracts					
	- Special events, including the 4th of July, National Farmers Market Week Celebration, Halloween Costume Contest, and similar community activities.					
	- Youth programs					
	- Merchandise					
120-210-642-27	Community Event Programs	14,022	14,380	1,650	1,650	1,650
	Other Community Event expenses.				1,650	1,650
	- Moscow Chamber of Commerce Downtown Trick-or-Treat (October)					
	- Light up the Season (December)					
120-210-644-10	Advertising & Publishing	2,600	2,600	1,500	1,500	1,500
	Other Community Event marketing and advertising expenses.				1,500	1,500
120-210-647-10	Travel & Meetings	682	1,067	1,400	1,400	1,400
	General travel and meeting expenses for Community Events staff.				1,400	1,400
120-210-648-10	Dues, Subscriptions & Memberships	1,868	1,650	2,000	2,000	2,000
					2,000	2,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 210 - Rec & Culture - Community Events						
COMMODITIES						
	Dues, licenses, memberships, and subscriptions					
	- FARE Idaho member					
	- Farmers Market Coalition member					
	- Farmspread/Marketspread subscription					
	- Idaho Farmers Market Association member					
	- Idaho State Department of Agriculture Nursery license					
120-210-649-10	Professional Development	4,000	3,158	4,000	4,000	4,000
	Professional development expenses				4,000	4,000
	- Applicable conferences (WSFMA, InTents, Main Street Now, Project for Public Spaces, or similar)					
	- Leadership Moscow					
	- Leadership Idaho Agriculture					
	- Other trainings, webinars, and workshops					
120-210-658-10	Repair & Maintenance	37		300	300	300
	Maintenance and repair expenses for department supplies.				300	300
120-210-669-10	Miscellaneous Services & Charges	2,032	2,333	2,000	2,400	2,400
	Charges for banking and credit card services.				2,400	2,400
120-210-680-00	Information Systems Services	13,610	12,750	13,370	12,770	12,770
	Annual charge for Information Systems services.				12,770	12,770
120-210-690-10	Minor Equipment			1,000	1,000	1,000
	Minor equipment expenses less than \$5,000 and more than \$999.				1,000	1,000
COMMODITIES		55,162	54,739	43,970	43,620	43,620

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 210 - Rec & Culture - Community Events						
TRANSFERS TO						
120-210-890-95	Transfer To: IS		600			
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.					
	TRANSFERS TO		600			
	Totals for dept 210 - Rec & Culture - Community Events	214,199	220,468	233,200	246,646	246,646
	TOTAL APPROPRIATIONS	3,389,433	3,657,193	3,677,226	3,743,522	3,743,522
	NET OF REVENUES/APPROPRIATIONS - FUND 120	93,092	(107,994)			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INTERGOVERNMENTAL REVENUES						
121-000-438-14	MSD Community Playfields	97,092	108,825	127,632	129,611	129,611
	Moscow School District (MSD) share of the maintenance of the MSD Community Playfields.				129,611	129,611
	- FY2025 payroll reimbursement for Parks employees not assigned to the playfields, split 50/50. (13,069)					
	- New GKB Combinator Fraise Mower cost split 60% City (26,400)/40% MSD (17,600). (17,600)					
	INTERGOVERNMENTAL REVENUES	97,092	108,825	127,632	129,611	129,611
CHARGES FOR SERVICES						
121-000-450-45	Facility Use Fees - MSDCP	4,760	1,660	4,800	4,000	4,000
	Revenue for rental of fields for sport clubs.				4,000	4,000
	- \$10/person fee for use of fields					
	- Includes all field maintenance for league and tournament play					
	CHARGES FOR SERVICES	4,760	1,660	4,800	4,000	4,000
INVESTMENT EARNINGS						
121-000-471-00	Investment Earnings	5,480	6,325	5,644	6,531	6,531
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				6,531	6,531
	INVESTMENT EARNINGS	5,480	6,325	5,644	6,531	6,531
REFUNDS AND REIMBURSEMENTS						
121-000-479-01	Refunds & Reimbursements		7,032			
	Refunds & Reimbursements related to the MSD Community Playfields					
	REFUNDS AND REIMBURSEMENTS		7,032			
TRANSFERS IN						
121-000-498-01	Transfer In: General Fund	98,170	109,091	110,258	99,204	99,204
	Transfer in General Fund for the City of Moscow share of the maintenance of the MSD Community Playfields.				99,204	99,204

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
	TRANSFERS IN	98,170	109,091	110,258	99,204	99,204
OTHER FINANCING SOURCES						
121-000-900-00	Fund Balance - Unassigned			56,986	70,000	70,000
	Fund Balance Carryover				70,000	70,000
	OTHER FINANCING SOURCES			56,986	70,000	70,000
	Totals for dept 000 -	205,502	232,933	305,320	309,346	309,346
	TOTAL ESTIMATED REVENUES	205,502	232,933	305,320	309,346	309,346

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APPROPRIATIONS						
Dept 185 - MSDCP						
PERSONNEL SERVICES						
121-185-510-11	Full-Time Wages	33,708	36,721	38,759	38,013	38,013
	Wages for MSD Community Playfields personnel, including one Parks Maintenance Worker at 75% (shared with Recreation & Culture - Parks). 50% of personnel costs are offset by revenues from the Moscow School District (121-000-438-14), per the MSD Community Playfields Agreement.				38,013	38,013
121-185-510-15	Part-Time Wages	14,148	7,339	13,433	13,650	13,650
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. 50% of personnel costs are offset by revenues from the Moscow School District (121-000-438-14), per the MSD Community Playfields Agreement.				13,650	13,650
121-185-510-19	Overtime			2,000	2,000	2,000
	Overtime for Parks position assigned to ballfields.				2,000	2,000
121-185-520-21	FICA Taxes	3,746	3,336	4,146	4,105	4,105
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				4,105	4,105
121-185-520-22	PERSI (State Retirement)	3,928	4,356	4,875	4,943	4,943
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				4,943	4,943
121-185-520-23	Unemployment Insurance			163	161	161
	Estimated payments to Idaho Department of Labor for unemployment claims.				161	161
121-185-520-24	Worker's Compensation	1,064	1,223	1,753	1,470	1,470
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				1,470	1,470
121-185-520-25	Health & Accident Insurance	5,999	7,239	7,563	16,993	16,993
					16,993	16,993

City of Moscow
Budget
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 185 - MSDCP						
PERSONNEL SERVICES						
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
121-185-520-26	Life Insurance	129	146	274	269	269
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
		62,722	60,360	72,966	81,604	81,604
PERSONNEL SERVICES						
CONTRACTUAL						
121-185-668-10	Insurance	1,664	242	241	242	242
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					
		1,664	242	241	242	242
CONTRACTUAL						
COMMODITIES						
121-185-632-02	Uniform Expense	525		1,300	1,300	1,300
	- New employees (875)					
	- Returning employees (325)					
	- Seasonal (100)					
121-185-632-40	Department Supplies	6,329	787	10,500	12,000	12,000
	Operating supplies and minor tools utilized by the Department in maintaining parks facilities. (6,000)					
	- Removable home run fence (second of three) (2,500)					
	- In-ground batting mats (second of four) (2,000)					
	- Bathroom supplies (1,500)					
121-185-638-10	Chemicals	9,160	9,164	9,200	9,200	9,200
					9,200	9,200

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 185 - MSDCP						
COMMODITIES						
	Fertilizer and herbicides/pesticides used in the maintenance of grounds. - Fertilizer (5,950) - Herbicide (3,250)					
121-185-649-10	Professional Development		170	4,400	400	400
	Professional Development for MSDCP Staff. - Continuing education credits (400)				400	400
121-185-650-10	Janitorial Services & Supplies	75	255	322	322	322
	Janitorial supplies for restroom facility.				322	322
121-185-653-10	Trash & Container Service	1,891	1,347	1,834	2,424	2,424
	Trash and dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines. - 3-yard dumpster for 12 months				2,424	2,424
121-185-658-20	R & M - Grounds	27,831	43,074	65,050	28,800	28,800
	Various materials, services and rental of equipment used to maintain grounds. Includes new items including mound clay, warning track material, trash receptacles, irrigation supplies, infield pumice conditioner, and turf paint. (12,000) - Over reseeding (2,000) - Pallets of turface (5,000) - Final backstop padding replacement (third of three) (1,300) - Replacement of backstop netting (fourth of five) (6,000) - Top dressing sand for soccer fields (¼ application across both fields) (1,500) - Screened topsoil (1,000)				28,800	28,800
121-185-658-30	R & M - Buildings	6,178	2,536	13,600	4,500	4,500
	Materials used to repair and maintain the restroom and storage buildings. (2,500) - Concrete sealing around concessions/crows nest (2,000)				4,500	4,500

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 185 - MSDCP						
COMMODITIES						
121-185-658-40	R & M - Equipment	2,947	2,345	5,000	5,000	5,000
	Materials and parts to maintain parks minor maintenance equipment, furnishings, and other minor equipment (5,000).				5,000	5,000
121-185-685-01	Fleet Services Supplies	5,875	5,875	5,875	5,875	5,875
	Vehicle charges for fuel assigned to operations. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.				5,875	5,875
121-185-685-02	Fleet Services R&M	7,010	7,010	7,010	7,010	7,010
	Vehicle charges for repair and maintenance.				7,010	7,010
COMMODITIES		<u>67,821</u>	<u>72,563</u>	<u>124,091</u>	<u>76,831</u>	<u>76,831</u>
TRANSFERS TO						
121-185-890-30	Transfer To: Capital Projects	55,427	74,437	50,000	83,069	83,069
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).				83,069	83,069
121-185-890-90	Transfer To: Fleet Fund	8,022	8,022	8,022	17,600	17,600
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan. - New GKB Combinator Fraise Mower Split 60% City (26,400)/40% MSD (17,600). (17,600)				17,600	17,600
TRANSFERS TO		<u>63,449</u>	<u>82,459</u>	<u>58,022</u>	<u>100,669</u>	<u>100,669</u>
CONTINGENCY						
121-185-900-10	Operating Contingency			50,000	50,000	50,000
	Funds for unanticipated operational needs.				50,000	50,000

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 185 - MSDCP						
CONTINGENCY						
	CONTINGENCY			50,000	50,000	50,000
	Totals for dept 185 - MSDCP	195,656	215,624	305,320	309,346	309,346
	TOTAL APPROPRIATIONS	195,656	215,624	305,320	309,346	309,346
	NET OF REVENUES/APPROPRIATIONS - FUND 121	9,846	17,309			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
123-000-498-01	Transfer In: General Fund	131,540	113,540	160,490	122,500	122,500
	Transfer in General Fund to support operations of the 1912 Center.				122,500	122,500
	TRANSFERS IN	131,540	113,540	160,490	122,500	122,500
OTHER FINANCING SOURCES						
123-000-900-00	Fund Balance - Unassigned				30,000	30,000
	Fund Balance Carryover				30,000	30,000
	OTHER FINANCING SOURCES				30,000	30,000
	Totals for dept 000 -	131,540	113,540	160,490	152,500	152,500
	TOTAL ESTIMATED REVENUES	131,540	113,540	160,490	152,500	152,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 190 - 1912 Center						
CONTRACTUAL						
123-190-642-10	Professional Services	84,000	84,000	84,000	84,000	84,000
	Annual management payment per contract with Heart of the Arts.				84,000	84,000
123-190-668-10	Insurance	2,222	2,272	2,500	2,500	2,500
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				2,500	2,500
		<u>86,222</u>	<u>86,272</u>	<u>86,500</u>	<u>86,500</u>	<u>86,500</u>
CONTRACTUAL						
COMMODITIES						
123-190-652-20	Utility Expense	45,000	45,000	45,000	45,000	45,000
	Utility expense per the agreement between the Heart of the Arts, Inc. and the City.				45,000	45,000
123-190-658-30	R & M - Buildings				2,000	2,000
	Materials and services to maintain the 1912 Building per lease agreement with Heart of the Arts Inc.				2,000	2,000
		<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>47,000</u>	<u>47,000</u>
COMMODITIES						
CAPITAL OUTLAY						
123-190-770-73	Improvements	7,000		21,990	12,000	12,000
	Improvements to the 1912 Center. - Replacement of the west side Great Room furnace (12,000)				12,000	12,000
		<u>7,000</u>		<u>21,990</u>	<u>12,000</u>	<u>12,000</u>
CAPITAL OUTLAY						
CONTINGENCY						
123-190-900-10	Operating Contingency			7,000	7,000	7,000
	Funds for unanticipated operational needs.				7,000	7,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 190 - 1912 Center						
CONTINGENCY						
	CONTINGENCY			7,000	7,000	7,000
	Totals for dept 190 - 1912 Center	138,222	131,272	160,490	152,500	152,500
	TOTAL APPROPRIATIONS	138,222	131,272	160,490	152,500	152,500
	NET OF REVENUES/APPROPRIATIONS - FUND 123	(6,682)	(17,732)			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
128-000-443-00	User Fees	39,740	42,253	43,075	51,519	51,519
	Lease revenues from Intermodal Transit Center tenants (University of Idaho, Regional Public Transportation dba. SMART).				51,519	51,519
		<u>39,740</u>	<u>42,253</u>	<u>43,075</u>	<u>51,519</u>	<u>51,519</u>
OTHER REVENUES						
128-000-479-00	Miscellaneous Revenue	166	108		100	100
	Miscellaneous Intermodal Transit Center facility use revenues. Includes University of Idaho's share of extraordinary maintenance or capital improvement of the Intermodal Transit Center.				100	100
		<u>166</u>	<u>108</u>		<u>100</u>	<u>100</u>
OTHER FINANCING SOURCES						
128-000-900-01	Fund Balance - Assigned				30,410	30,410
	Fund Balance Carryover				30,410	30,410
					<u>30,410</u>	<u>30,410</u>
Totals for dept 000 -		<u>39,906</u>	<u>42,361</u>	<u>43,075</u>	<u>82,029</u>	<u>82,029</u>
TOTAL ESTIMATED REVENUES		39,906	42,361	43,075	82,029	82,029

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Budget
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 198 - Transit Center						
CONTRACTUAL						
128-198-668-10	Insurance	2,222	2,272	2,500	2,500	2,500
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				2,500	2,500
		2,222	2,272	2,500	2,500	2,500
COMMODITIES						
128-198-632-40	Department Supplies	1,824	1,848	6,100	5,000	5,000
	Building supplies including trash bag liners, paper towels, floor mats and other building maintenance related supplies (3,500) - Concrete Sealer (1,500)				5,000	5,000
128-198-650-10	Janitorial Services & Supplies	11,775	12,080	13,111	13,305	13,305
	Custodial services for Intermodal Transit Center facility. Includes annual carpet and bi-annual window cleaning.				13,305	13,305
128-198-652-10	Heat, Lights & Utilities	572	477	1,000	1,000	1,000
	Utility expenses for natural gas at the Transit Center.				1,000	1,000
128-198-653-10	Trash & Container Service	66	66	64	66	66
	Recycling Tote				66	66
128-198-658-30	R & M - Buildings	6,609	9,026	7,400	8,500	8,500
	Materials and services to maintain the Transit Center.				8,500	8,500
128-198-658-40	R & M - Equipment	50	251	1,500	1,500	1,500
	Repair of furnishings and equipment such as fire extinguishers and furniture.				1,500	1,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 198 - Transit Center						
COMMODITIES						
	COMMODITIES	20,896	23,748	29,175	29,371	29,371
TRANSFERS TO						
128-198-890-30	Transfer To: Capital Projects		70,000		50,158	50,158
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).				50,158	50,158
TRANSFERS TO			70,000		50,158	50,158
ENDING FUND BALANCE						
128-198-990-01	Ending Fund Balance - Assigned			11,400		
	Ending Fund Balance					
ENDING FUND BALANCE				11,400		
Totals for dept 198 - Transit Center		23,118	96,020	43,075	82,029	82,029
TOTAL APPROPRIATIONS		23,118	96,020	43,075	82,029	82,029
NET OF REVENUES/APPROPRIATIONS - FUND 128		16,788	(53,659)			

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
220-000-446-01	Water Base Residential	2,376,651	2,502,572	2,596,626	2,755,632	2,755,632
	Residential Base fees support operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 5.15% rate increase for FY2027.				2,755,632	2,755,632
220-000-446-05	Residential Consumption	1,578,972	1,774,906	1,698,012	1,785,459	1,785,459
	Residential Consumption fees support operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 5.15% rate increase for FY2027.				1,785,459	1,785,459
220-000-446-23	Commercial Consumption	2,012,527	2,195,297	2,157,127	2,268,219	2,268,219
	Commercial Consumption fees support operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 5.15% rate increase for FY2027.				2,268,219	2,268,219
220-000-446-24	Water Base Commercial	1,330,097	1,406,036	1,430,985	1,547,491	1,547,491
	Commercial Base fees support operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 5.15% rate increase for FY2027.				1,547,491	1,547,491
220-000-447-43	Meter Installations	133,308	191,835	127,186	195,908	195,908
	Fees for the installation of meters for new water services.				195,908	195,908
220-000-447-45	Turn On/Off Fees			500	500	500
	Fee charged for meters turned on/off for non-payment of utility bills.				500	500
CHARGES FOR SERVICES		7,431,555	8,070,646	8,010,436	8,553,209	8,553,209
INVESTMENT EARNINGS						
220-000-471-00	Investment Earnings	154,975	139,105	161,131	144,206	144,206
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				144,206	144,206

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INVESTMENT EARNINGS						
	INVESTMENT EARNINGS	154,975	139,105	161,131	144,206	144,206
REFUNDS AND REIMBURSEMENTS						
220-000-479-01	Refunds & Reimbursements	7,596	9,801	345,841	10,000	10,000
	Refunds or reimbursement from outside sources such as insurance reimbursements. - Miscellaneous Reimbursements (10,000)				10,000	10,000
	REFUNDS AND REIMBURSEMENTS	<u>7,596</u>	<u>9,801</u>	<u>345,841</u>	<u>10,000</u>	<u>10,000</u>
OTHER REVENUES						
220-000-475-00	General Facility Charges	288,603	407,593	295,317	351,455	351,455
	Fees charged to developments for connection to the water system and to address impacts of the development. Revenue received is directed to Water System Capital Improvements.				351,455	351,455
	OTHER REVENUES	<u>288,603</u>	<u>407,593</u>	<u>295,317</u>	<u>351,455</u>	<u>351,455</u>
OTHER FINANCING SOURCES						
220-000-900-05	Fund Balance - Restricted				700,000	700,000
	Fund Balance Carryover - Restricted				700,000	700,000
	OTHER FINANCING SOURCES				<u>700,000</u>	<u>700,000</u>
	Totals for dept 000 -	<u>7,882,729</u>	<u>8,627,145</u>	<u>8,812,725</u>	<u>9,758,870</u>	<u>9,758,870</u>
	TOTAL ESTIMATED REVENUES	7,882,729	8,627,145	8,812,725	9,758,870	9,758,870

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
PERSONNEL SERVICES						
220-220-510-11	Full-Time Wages	970,681	960,693	1,061,260	1,106,375	1,106,375
					1,106,375	1,106,375
	Wages for the Water Department personnel, including Deputy City Administrator Public Works & Services at 15% (shared with Buildings & Grounds, Recreation & Culture - Parks, Streets, Sewer, Stormwater, Sanitation and Fleet); Public Utility Manager Water, Environmental Services Group Manager at 40% (shared with Sewer and Stormwater); Water Production Supervisor; Water Distribution Supervisor; Environmental Services Regulatory Programs & Projects Supervisor at 33% (shared with Sewer and Stormwater); Environmental Compliance Inspector at 25% (shared with Sewer and Stormwater); Sustainability Programs Coordinator at 40% (shared with Sewer, Stormwater and Sanitation); Utility Locate Technician at 35% (shared with Street, Sewer, Stormwater and Information Systems); Two (2) Production Senior Operators, One (1) Production Apprentice Operator, Three (3) Distribution Senior Operators; Two (2) Distribution Journeyman Operators; Two (2) Distribution Apprentice Operator; and two (2) Administrative Specialists at 50% (shared with Sewer).					
220-220-510-15	Part-Time Wages	1,949	4,379	21,545	21,653	21,653
					21,653	21,653
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.					
220-220-510-19	Overtime	66,837	57,396	70,000	57,750	57,750
					57,750	57,750
	Projected overtime wages for full-time Department employees for call-backs, jobs that don't finish on time, and compensation to employees for on call duty.					
220-220-520-21	FICA Taxes	76,205	74,488	88,190	90,712	90,712
					90,712	90,712
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
220-220-520-22	PERSI (State Retirement)	116,451	119,441	135,299	143,799	143,799
					143,799	143,799
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
220-220-520-23	Unemployment Insurance			3,458	3,557	3,557
					3,557	3,557
	Estimated payments to Idaho Department of Labor for unemployment claims.					
220-220-520-24	Worker's Compensation	18,815	22,206	30,883	26,794	26,794
					26,794	26,794
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
PERSONNEL SERVICES						
220-220-520-25	Health & Accident Insurance	158,976	165,857	201,967	271,752	271,752
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				271,752	271,752
220-220-520-26	Life Insurance	3,925	3,625	7,271	7,563	7,563
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				7,563	7,563
PERSONNEL SERVICES		1,413,839	1,408,085	1,619,873	1,729,955	1,729,955
CONTRACTUAL						
220-220-642-10	Professional Services	231,769	307,482	495,231	246,350	246,350
	Permit and Consultant Fees for the operation and improvement of the water system, including:				246,350	246,350
	- Alternate Water Supply (80,000)					
	- Idaho Department of Environmental Quality (IDEQ) fee (for regulatory program) (20,350)					
	- Outside lab services (to meet IDEQ annual sampling requirements) (20,000)					
	- Miscellaneous Professional Services (50,000)					
	- One Call (Utility Locate Service) (3,500)					
	- Wisescape maintenance services (5,000)					
	- Water Modeling updates (50,000)					
	- SCADA programming and support (15,000)					
	-Water Summitt contribution (2,500)					
	TOTAL - 246,350					
220-220-642-55	VEBA Program	21,770	13,260	12,600	12,000	12,000
	Voluntary Employee Benefit Account (VEBA) health savings program.				12,000	12,000
220-220-668-10	Insurance	41,978	83,701	79,761	85,649	85,649
					85,649	85,649

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
CONTRACTUAL						
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					
220-220-670-33	PBAC Participation	47,000	53,750	53,750	53,750	53,750
	Membership and research funds for Palouse Basin Aquifer Committee (PBAC).				53,750	53,750
		<u>342,517</u>	<u>458,193</u>	<u>641,342</u>	<u>397,749</u>	<u>397,749</u>
CONTRACTUAL						
COMMODITIES						
220-220-631-05	Office Supplies	5,614	8,340	8,300	8,500	8,500
	Supplies for the Water Department.				8,500	8,500
220-220-631-10	Postage Expense	1,148	875	2,000	2,000	2,000
	Regular postage expense. Includes postage expenses for the Customer Confidence Report, and the Cross Connection Control Program.				2,000	2,000
220-220-631-20	Printing & Binding	3,329	2,593	8,000	5,000	5,000
	Federal mandated publication of the Consumer Confidence Report, newspaper ads, National Water Week brochures, and conservation flyers and displays. Also includes printing related to Cross Connection Control Program per regulatory compliance.				5,000	5,000
220-220-632-02	Uniform Expense	3,887	6,299	7,500	7,500	7,500
	Purchase and replacement of work apparel for Water Department full-time and seasonal staff, including safety equipment.				7,500	7,500
220-220-632-40	Department Supplies	60,622	40,259	135,000	135,000	135,000
	Small tools and equipment, software, batteries, break room supplies, personal protection equipment, hip boots, miscellaneous supplies (cutting blades, fittings, respirator cartridges, and calibration gas) purchased for use or consumption in the water department.				135,000	135,000
220-220-632-50	Lab Supplies	16,294	22,102	20,000	38,500	38,500

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Budget
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
					38,500	38,500	
	Supplies for water sampling and testing operations to monitor water quality. FY2027 increase is due to in-house testing.						
220-220-632-80	Other Miscellaneous Supplies	9,892	12,525	21,525	21,525	21,525	
	Costs for parts such as hose clamps, keys, locks, film, batteries, brass fittings, gauges, gasket materials, tarps, posts and hand tools. Includes breakroom supplies, charts and shipping materials.					21,525	21,525
220-220-635-10	Operations & Maintenance Parts	147,888	227,099	152,000	152,000	152,000	
	Parts and materials for existing operations and maintenance of the water system such as pipe and pipe fittings, valves and valve boxes, hydrant blocking, copper tubing, poly pipe, and tapping saddles.					152,000	152,000
220-220-638-10	Chemicals	35,693	36,664	40,000	80,000	80,000	
	Chemicals required in the production, treatment, maintenance, and operations of the water system. These include salt, chlorine, potassium permanganate, sodium hypochlorite, and de-chlorination compounds.					80,000	80,000
220-220-647-10	Travel & Meetings	2,555	1,841	8,000	8,000	8,000	
	General travel and meeting expenses for Water Department staff, including meetings associated with:					8,000	8,000
	- Water resource						
	- Water conservation and sustainability						
	- Regulatory compliance						
	- Palouse Basin Aquifer Committee						
	- Water adjudication						
220-220-648-10	Dues, Subscriptions & Memberships	3,323	2,493	3,700	4,000	4,000	
	Industry association dues, trade publications, and memberships for Water Department staff.					4,000	4,000
220-220-649-10	Professional Development	21,599	12,537	36,000	36,000	36,000	
						36,000	36,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
COMMODITIES						
	Professional development for Water Department personnel					
	- Water Staff					
	General Certification Courses (e.g., Competent Person, Traffic Control, Operator training/recertification) (15,000)					
	National conference attendance (e.g., AWWA, North American Water Loss Conference) (5,000)					
	IRWA Apprentice and Journey advancement program. [3] (12,000)					
	- Environmental Service Group					
	Water Conservation and Sustainability (ESD) (4,000)					
	TOTAL - 36,000					
220-220-650-10	Janitorial Services & Supplies	18,525	19,231	7,020	7,080	7,080
					7,080	7,080
	Janitorial services and cleaning supplies for the Water Treatment Plant (6,808) and Public Works and Services Building (19,144), (Breakdown: Water 35% = 6,700, Sewer 25%, Stormwater 15%, Streets 15%, Sanitation 5%, Fleet 5%). Includes carpet cleaning, floor waxing, window cleaning, and related custodial services.					
220-220-652-10	Heat, Lights & Utilities	382,992	366,809	374,350	445,027	445,027
					445,027	445,027
	Utility expenses for the Water Treatment Plant necessary to maintain and operate the wells and booster stations and to heat buildings. Amount is the combined rate increase for electrical and natural gas service provided by Avista. Also includes utility expenses related to the Water/Sewer Administrative Office Building which Water and Sewer share the expense (Water 2/3, Sewer 1/3).					
220-220-653-10	Trash & Container Service	1,900	1,839	1,810	1,810	1,810
					1,810	1,810
	Trash & dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines.					
220-220-654-10	Rental Property & Equipment	34,447	618	10,000	10,000	10,000
					10,000	10,000
	Fees for rental equipment.					
220-220-658-20	R & M - Grounds	19,554	11,623	36,000	37,080	37,080
					37,080	37,080
	Materials and supplies for maintaining Water Department properties.					
220-220-658-30	R & M - Buildings	40,954	64,557	129,000	80,000	80,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
COMMODITIES						
	Building maintenance and repairs.				80,000	80,000
	- Building maintenance (30,000)					
	- Building B upgrades (50,000)					
	TOTAL - 80,000					
220-220-658-40	R & M - Equipment	149,013	171,762	330,000	390,000	390,000
	Maintenance & modifications to the chlorination system, cla type valves, electric motor starting equipment, tapping machines, service contracts for meter reading equipment, generator service, and leak detection equipment.				390,000	390,000
	FY2027 includes:					
	- Regular repair and maintenance (90,000)					
	- Fire Hydrant Maintenance (66,000)					
	- Abandonment of old infrastructure (50,000)					
	- Valve Replacement/Insertion Program (44,000)					
	- Well 10 pump & motor (140,000)					
	TOTAL - 390,000					
220-220-669-10	Miscellaneous Services & Charges	32		3,000	3,000	3,000
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.				3,000	3,000
220-220-669-20	Recruitment Expense			1,000	1,000	1,000
	Cost of recruitment for new operations employees and summer help.				1,000	1,000
220-220-670-30	Water Conservation Program	15,298	34,101	74,000	68,500	68,500
					68,500	68,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
COMMODITIES						
	Costs associated with the Water Conservation Program.					
	- Conservation Measures and Rebate Programs (42,000)					
	- Educational and sustainability materials/advertising and events (10,000)					
	- City Wisescape Demonstration Projects (15,000)					
	- UI Wisescape Demonstration Garden Participation (1,500)					
	TOTAL - 68,500					
220-220-680-00	Information Systems Services	259,230	224,220	231,550	226,210	226,210
	Annual charge for Information Systems services.					
220-220-681-01	Internal Service Charge - General Fund		812,277	897,198	1,027,265	1,027,265
	Charges from the General Fund for services rendered to the Water Department by General Fund Departments.					
220-220-681-33	Internal Service Charge - Rec & Culture		6,500	6,500	6,500	6,500
	Charges from the Rec & Culture fund for mowing services and maintenance services for the Water Department properties.					
220-220-681-50	Internal Service Charge - Streets		230,212	259,145	243,320	243,320
	Charges from the Street fund for maintenance participation.					
220-220-685-01	Fleet Services Supplies	20,305	21,940	21,533	21,497	21,497
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufactures and pursuing new technology.					
220-220-685-02	Fleet Services R&M	77,240	79,421	66,805	84,717	84,717
	Vehicle charges for repair and maintenance					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
COMMODITIES						
220-220-690-10	Minor Equipment	1,021	8,397	3,500		
	Minor equipment which costs less than \$5,000 and more than \$999. No purchases for FY2027.					
		<u>1,332,355</u>	<u>2,427,134</u>	<u>2,894,436</u>	<u>3,151,031</u>	<u>3,151,031</u>
COMMODITIES						
CAPITAL OUTLAY						
220-220-770-73	Improvements	42,200		50,000	250,000	250,000
	Improvements which cost more than \$5,000. FY2027 budget includes:					
	- Participation with developers – Over-sizing and City responsibility (50,000)					
	- Water chlorination system improvements (200,000)					
	Total - 250,000					
220-220-770-78	Meters	308,906	387,651	386,232	386,232	386,232
	Installation of Advanced Metering Infrastructure (AMI). The Meters linve item budget covers the annual cost for the following items:					
	- New development AMI meters (30,000)					
	- AMI meters (248,957)					
	- Service line materials (100,000)					
	- Meter fees anual charge (7,275)					
	TOTAL - 386,232					
		<u>351,106</u>	<u>387,651</u>	<u>436,232</u>	<u>636,232</u>	<u>636,232</u>
CAPITAL OUTLAY						
DEBT SERVICE						
220-220-790-83	Principal - DEQ Loan 2020	184,168	190,701	192,829	197,192	197,192
	Principal payments for DEQ Loan repayment.					
					<u>197,192</u>	<u>197,192</u>
220-220-790-87	Principal - DEQ Loan 2024		172,426	176,328	180,317	180,317
	Principal payments for 2024 DEQ Loan repayment					
					<u>180,317</u>	<u>180,317</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
DEBT SERVICE						
220-220-791-83	Interest - DEQ Loan 2020	84,452	84,302	75,393	71,030	71,030
	Interest payments for 2020 DEQ Loan repayment.				71,030	71,030
220-220-791-86	Interest - DEQ Loan 2024	98,072	104,036	91,872	87,882	87,882
	Interest payments for 2024 DEQ Loan repayment.				87,882	87,882
		<u>366,692</u>	<u>551,465</u>	<u>536,422</u>	<u>536,421</u>	<u>536,421</u>
DEBT SERVICE						
TRANSFERS TO						
220-220-890-01	Transfer To: General Fund	799,130				
	Transfer to General Fund for services provided in-house by General Fund Departments.					
	In FY2025, moved to Internal Service Charge - General Fund (220-220-681-01).					
220-220-890-33	Transfer To: Rec & Culture Fund	6,500				
	Transfer to Recreation & Culture Fund for mowing services and maintenance services for Water Department properties.					
	In FY2025, moved to Internal Service Charge - Rec & Culture (220-220-681-33).					
220-220-890-50	Transfer To: Street Fund	223,273				
	Transfer to Street Fund for maintenance participation.					
	In FY2025, moved to Internal Service Charge - Streets (220-220-681-50).					
220-220-890-62	Transfer To: Water Capital	3,279,586	4,653,406	2,405,220	3,002,482	3,002,482
	Transfer to Water Capital Projects Fund to accumulate funding for future water capital projects and support construction of multi-year water projects in accordance with the City's Capital Improvement Plan (CIP).				3,002,482	3,002,482
220-220-890-90	Transfer To: Fleet Fund	200,000	281,500	129,000	125,000	125,000
					125,000	125,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
TRANSFERS TO						
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan.					
220-220-890-95	Transfer To: IS	7,600		200	30,000	30,000
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.					
					30,000	30,000
TRANSFERS TO		4,516,089	4,934,906	2,534,420	3,157,482	3,157,482
CONTINGENCY						
220-220-900-10	Operating Contingency			150,000	150,000	150,000
	Funds for unanticipated operational needs.					
					150,000	150,000
CONTINGENCY				150,000	150,000	150,000
Totals for dept 220 - Water		8,322,598	10,167,434	8,812,725	9,758,870	9,758,870
TOTAL APPROPRIATIONS		8,322,598	10,167,434	8,812,725	9,758,870	9,758,870
NET OF REVENUES/APPROPRIATIONS - FUND 220		(439,869)	(1,540,289)			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
230-000-447-01	Residential Sewer	3,240,266	3,350,756	3,418,336	3,544,088	3,544,088
					3,544,088	3,544,088
	Residential Sewer service fees support operations and capital improvements. The 2025 Utility Rate Study recommended fee increases of 2.74% for FY2027.					
230-000-447-13	Commercial Sewer - Low	925,083	986,993	926,934	923,518	923,518
					923,518	923,518
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 2.80% increase for FY2027.					
230-000-447-14	Commercial Sewer - Medium	369,909	386,564	329,147	349,015	349,015
					349,015	349,015
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 6% increase for FY2027.					
230-000-447-15	Commercial Sewer - High	319,711	327,169	315,584	310,564	310,564
					310,564	310,564
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 5.75% increase for FY2027.					
230-000-447-16	University Sewer Service	1,296,735	1,325,911	1,355,744	1,393,704	1,393,704
					1,393,704	1,393,704
	University Sewer service fees support operations and capital improvements. The 2025 Utility Rate Study recommended fee increases of 2.80% for FY2027.					
230-000-447-24	Other Commercial	37,940	38,798	39,671	41,544	41,544
					41,544	41,544
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 2.80% increase for Commercial Low, 6.00% increase Commercial Medium, and 5.75% increase for Commercial High in FY2027.					
230-000-447-30	Apartments	2,172,421	2,265,713	2,298,458	2,388,037	2,388,037
					2,388,037	2,388,037
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 2.10% increase for FY2027.					
230-000-447-32	Duplexes	332,669	342,827	348,929	363,708	363,708
					363,708	363,708
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 2.74% increase for FY2027.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
230-000-447-33	Mobile Homes	310,600	317,059	324,193	330,783	330,783
					330,783	330,783
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 2.10% increase for FY2027.					
230-000-447-37	Mixed Use	27,311	30,835	29,732	32,366	32,366
					32,366	32,366
	Fees generated are in support of operations and capital improvements as identified in the 2025 Utility Rate Study which programmed a 2.80% increase for Commercial Low, 6.00% increase Commercial Medium, and 5.75% increase for Commercial High in FY2027.					
230-000-447-40	Sewer Tap	4,300	3,458	5,572	5,000	5,000
					5,000	5,000
	Sewer Tap Fees					
	CHARGES FOR SERVICES	9,036,945	9,376,083	9,392,300	9,682,327	9,682,327
INVESTMENT EARNINGS						
230-000-471-00	Investment Earnings	185,443	168,100	192,810	174,264	174,264
					174,264	174,264
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.					
230-000-471-01	Investment Earnings - LGIP (Bonds)	23,219	20,744	23,916	21,418	21,418
					21,418	21,418
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.					
	INVESTMENT EARNINGS	208,662	188,844	216,726	195,682	195,682
REFUNDS AND REIMBURSEMENTS						
230-000-479-01	Refunds & Reimbursements	5,125	16,478	4,000	1,000	1,000
					1,000	1,000
	Refunds and reimbursements from outside sources such as insurance reimbursements.					
	REFUNDS AND REIMBURSEMENTS	5,125	16,478	4,000	1,000	1,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER REVENUES						
230-000-475-00	General Facility Charges	320,241	413,740	250,000	250,000	250,000
	Fees assessed for connection to the sewer system and to mitigate the impacts of development are allocated to Sewer System Capital Improvements.				250,000	250,000
230-000-475-01	General Facility Charges - SE Sewer Dist	12,046	27,955	5,000	5,000	5,000
	Fees associated with connecting developments to the Southeast Sewer District system and addressing the impacts of these developments are governed by the sewer service agreement. Revenues collected under this line item are allocated and transferred to the District to support capital improvement projects within their system.				5,000	5,000
OTHER REVENUES		<u>332,287</u>	<u>441,695</u>	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>
OTHER FINANCING SOURCES						
230-000-900-05	Fund Balance - Restricted				400,000	400,000
	Fund Balance Carryover - Restricted				400,000	400,000
OTHER FINANCING SOURCES					<u>400,000</u>	<u>400,000</u>
Totals for dept 000 -		<u>9,583,019</u>	<u>10,023,100</u>	<u>9,868,026</u>	<u>10,534,009</u>	<u>10,534,009</u>
TOTAL ESTIMATED REVENUES		<u>9,583,019</u>	<u>10,023,100</u>	<u>9,868,026</u>	<u>10,534,009</u>	<u>10,534,009</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
PERSONNEL SERVICES						
230-230-510-11	Full-Time Wages	1,003,401	1,024,915	1,125,510	1,198,252	1,198,252
					1,198,252	1,198,252
	Wages for the Water Reclamation Department personnel, including Deputy City Administrator Public Works & Services at 15% (shared with General Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Stormwater, Sanitation and Fleet); Public Utility Manager Sewer; Water Reclamation Conveyance Supervisor; Water Reclamation Facility Supervisor; Process and Training Program Manager; Environmental Services Group Manager at 40% (shared with Water and Stormwater); Regulatory Programs & Project Supervisor at 34% (shared with Water and Stormwater); Environmental Compliance Inspector at 25% (shared with Water and Stormwater); Sustainability Programs Coordinator at 40% (shared with Water, Stormwater and Sanitation); Lab Analyst; two (2) Water Reclamation Senior Operators, two (2) Water Reclamation Journeyman Operators; two (2) Water Conveyance Senior Operators; two (2) Water Conveyance Journey Operators, Utility Locate Technician at 35% (shared with Street, Water, Stormwater and Information Systems); Administrative Specialist; and two (2) Administrative Specialists at 50% (shared with Water).					
230-230-510-19	Overtime	33,582	28,121	50,715	50,715	50,715
					50,715	50,715
	Overtime costs associated with sewer backups and repairs that require overtime work and on call employees to monitor the Water Reclamation Facility 7 days a week.					
230-230-520-21	FICA Taxes	75,818	74,991	89,981	95,546	95,546
					95,546	95,546
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
230-230-520-22	PERSI (State Retirement)	115,311	122,337	140,677	154,279	154,279
					154,279	154,279
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
230-230-520-23	Unemployment Insurance		3,035	3,529	3,747	3,747
					3,747	3,747
	Estimated payments to Idaho Department of Labor for unemployment claims.					
230-230-520-24	Worker's Compensation	13,704	16,506	25,647	23,886	23,886
					23,886	23,886
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					
230-230-520-25	Health & Accident Insurance	169,135	183,937	205,162	297,872	297,872
					297,872	297,872

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
PERSONNEL SERVICES						
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
230-230-520-26	Life Insurance	4,018	3,834	7,742	8,214	8,214
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
		<u>1,414,969</u>	<u>1,457,676</u>	<u>1,648,963</u>	<u>1,832,511</u>	<u>1,832,511</u>
PERSONNEL SERVICES						
CONTRACTUAL						
230-230-642-10	Professional Services	288,871	387,116	357,400	242,900	242,900
	Permit and consultant fees for the operation and improvement of the sewer system and WRF including:					
	- Miscellaneous Professional Services (50,000)					
	- Permit Temperature Alternative Analysis (50,000)					
	- Root Removal Service (49,900)					
	- IPDES Permit Annual Fee (22,500)					
	- SCADA Maintenance & Integration (35,000)					
	- Hach Instrument Maintenance (16,000)					
	- Outside Lab Analysis (12,000)					
	- Hazardous Waste Disposal (3,000)					
	- Latah Soil & Water Conservation District Support (2,500)					
	- Calibration/certification of lab equipment (2,000)					
	TOTAL - 242,900					
230-230-642-55	VEBA Program	17,484	14,583	8,400	8,400	8,400
	Voluntary Employee Benefit Account (VEBA) health savings program.					
230-230-668-10	Insurance	40,300	125,071	140,620	149,840	149,840
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
CONTRACTUAL						
CONTRACTUAL		346,655	526,770	506,420	401,140	401,140
COMMODITIES						
230-230-631-05	Office Supplies	9,544	9,140	12,350	12,350	12,350
	Supplies for the Sewer Department.				12,350	12,350
230-230-631-10	Postage Expense	374	181	2,000	500	500
	Regular postage expense, including fats, oils, and grease (FOG) pretreatment mailings, education outreach and shipping of samples.				500	500
230-230-631-20	Printing & Binding			2,000	500	500
	Publication expense for FOG reduction & pretreatment program and other public outreach efforts.				500	500
230-230-632-02	Uniform Expense	8,219	8,116	9,000	9,000	9,000
	Procurement and replacement of work attire for full-time staff in the Sewer Department.				9,000	9,000
230-230-632-40	Department Supplies	25,253	29,795	30,117	31,924	31,924
	Small tools and equipment, software, batteries, break room supplies, personal protection equipment, hip boots, miscellaneous supplies (cutting blades, fittings, respirator cartridges, and calibration gas) purchased for use or consumption in the Sewer Fund operations. Includes FOG reduction education supplies.				31,924	31,924
230-230-632-50	Lab Supplies	23,639	29,267	31,157	33,026	33,026
	Purchase and replacement of equipment for the WRF lab including: glassware, consumable lab supplies, chemicals, equipment, PPE, and water softener system.				33,026	33,026
230-230-638-10	Chemicals	221,828	271,314	349,147	395,105	395,105
					395,105	395,105

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
COMMODITIES						
	Bulk chemicals used at the WRF including: chlorine, sulfur dioxide, polymer, odor masking agents and aluminum sulfate.					
	- Sulfur Dioxide (143,447)					
	- Chlorine (136,054)					
	- Aluminum Sulfate (85,470)					
	- Polymer (20,134)					
	- Odor Masking Agents (10,000)					
	TOTAL - 395,105					
230-230-647-10	Travel & Meetings	3,157	2,122	4,000	4,200	4,200
	General meeting and travel reimbursement expenses for local meetings attended by WRF staff.				4,200	4,200
230-230-648-10	Dues, Subscriptions & Memberships	2,047	1,295	2,100	2,100	2,100
	Industry association dues, trade publications, and memberships for Sewer Department staff (e.g., Water Environment Federation, Pacific Northwest Clean Water Association).				2,100	2,100
230-230-649-10	Professional Development	38,073	29,640	55,000	56,000	56,000
	Professional development for Sewer Department				56,000	56,000
	- National Conferences (11,000)					
	- Regional Conferences (11,000)					
	- Operator Training & CEU's (11,000)					
	- IRWA Apprentice & Journey Level Advancement Program [4] (16,000)					
	Environmental Service Group					
	- Staff Development (ESD) (7,000)					
	TOTAL - 56,000					
230-230-650-10	Janitorial Services & Supplies	32,137	33,138	20,420	20,430	20,430
	Janitorial services and cleaning supplies for the WRF. The Public Works & Services Administrative Office Buildings are split between Water, Sewer, Storm, Streets, Fleet, and Sanitation to share the costs (35% Water, 25% Sewer, 15% Storm, 15% Streets, 5% Sanitation, 5% Fleet). Includes carpet cleaning, floor waxing, window cleaning, etc.				20,430	20,430

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
COMMODITIES						
230-230-652-10	Heat, Lights & Utilities	275,037	230,816	294,250	305,323	305,323
	Utility expenses for natural gas and electricity at the WRF. Also includes utility expenses related to the Water/Sewer Administrative Office Building. Water and Sewer share the expense (Water 2/3, Sewer 1/3).				305,323	305,323
230-230-653-10	Trash & Container Service	11,480	11,006	11,378	11,378	11,378
	Trash and dumpster services. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				11,378	11,378
230-230-653-15	Bio-Solids Disposal	248,373	257,860	265,236	271,893	271,893
	Biosolids disposal tipping fee costs. Final rate is dependent upon the negotiated Inland North Waste contract for composting and Department Environmental Quality required contingency plan.				271,893	271,893
230-230-654-20	Rental Equipment	20,808	9,527	20,600	23,250	23,250
	Fees for rental of non-City owned equipment.				23,250	23,250
230-230-658-20	R & M - Grounds	14,810	4,771	51,850	26,000	26,000
	Maintenance of grounds other than mowing. Treated effluent is used on the WRF grounds as part of the reuse program. - Pruning, fertilizer, pre-emergent, irrigation tuning, and spot spray at WRF (17,000) - Grounds restoration and replanting (6,000) - Pre-emergent and spot spray at lift stations (3,000)				26,000	26,000
230-230-658-30	R & M - Buildings	31,483	6,979	25,000	52,000	52,000
	Repair and maintenance of sewer fund buildings, including the WRF. - Regular Maintenance and Repair (25,000) - Fire Detector System Replacement (27,000)				52,000	52,000
230-230-658-40	R & M - Equipment	410,980	599,721	575,224	445,220	445,220
					445,220	445,220

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
COMMODITIES						
	Includes lift station repairs and parts, maintenance of non-vehicle portion of sewer jet, computers and software, sewer camera parts and repair, fittings, rebuild of rotating elements, standby generator maintenance, and treatment process repairs and parts.					
	- Conveyance					
	Equipment Maintenance & Repair (75,000)					
	Generator Load Test (9,000)					
	TOTAL - 84,000					
	- WRF					
	Regular maintenance and repair (131,250)					
	PLC Upgrades (49,757)					
	Chemical Motor Control Center (30,000)					
	Chemical Scrubber Maintenance (30,000)					
	VFD Profinet Cards (26,163)					
	Sand Filter Parts (25,000)					
	Chlorine Contact Mixer (19,000)					
	Filter Air Compressor Maintenance (12,000)					
	Generator Maintenance (9,450)					
	Belt Filter Press Maintenance (7,500)					
	Analyzer Maintenance (7,350)					
	Flow Meter Calibration (4,400)					
	TOTAL - 361,220					
230-230-669-10	Miscellaneous Services & Charges	13,599	29,525	6,500	15,000	15,000
					15,000	15,000
	Purchases which do not clearly fit into other line item categories such as annual credit card fees (1,500). Also includes disbursement of general facilities charges collected on behalf of the Southeast Sewer District. (5,000)					
230-230-669-20	Recruitment Expense			1,000		
	Cost of recruitment for new Sewer Fund employees.					
230-230-680-00	Information Systems Services	213,140	188,570	207,530	204,350	204,350
					204,350	204,350
	Annual charge for Information Systems services.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
COMMODITIES						
230-230-681-01	Internal Service Charge - General Fund		1,251,826	1,320,917	1,243,033	1,243,033
	Charges from the General Fund for services rendered to the Sewer Department by General Fund Departments. Includes transfer for Commercial Driver's License (CDL) drug testing expensed from the Human Resources Department.				1,243,033	1,243,033
230-230-681-33	Internal Service Charge - Rec & Culture		9,500	6,000	9,500	9,500
	Charges from the Rec & Culture Fund for mowing services and landscape maintenance. - WRF Mowing (6,000)				9,500	9,500
230-230-681-50	Internal Service Charge - Streets		93,866	97,099	101,226	101,226
	Charges from the Street Fund for maintenance participation.				101,226	101,226
230-230-685-01	Fleet Services Supplies	23,675	22,431	22,416	21,587	21,587
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.				21,587	21,587
230-230-685-02	Fleet Services R&M	68,140	69,665	57,013	81,621	81,621
	Vehicle charges for repair and maintenance.				81,621	81,621
230-230-690-10	Minor Equipment	8,891	11,916	5,500	3,000	3,000
	Minor equipment which costs less than \$5,000 and more than \$999. - Sewer Jet Nozzle (3,000)				3,000	3,000
COMMODITIES		1,704,687	3,211,987	3,484,804	3,379,516	3,379,516
CAPITAL OUTLAY						
230-230-770-73	Improvements	181,403	72,700	160,000	160,000	160,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
CAPITAL OUTLAY						
	Improvements which cost more than \$5,000. FY2027 budget includes prevention of storm water entering the sanitary sewer system, and developer participation.				160,000	160,000
	Sewer Conveyance					
	- Inflow & Infiltration abatement (100,000)					
	- Developer Participation (60,000)					
	TOTAL - 160,000					
CAPITAL OUTLAY		181,403	72,700	160,000	160,000	160,000
DEBT SERVICE						
230-230-790-84	Bond Principal 2017	355,000	365,000	375,000	385,000	385,000
	Annual principal payment on 2017 Sewer Revenue Bonds for WRRF Phase IV Improvements.				385,000	385,000
230-230-791-84	Bond Interest 2017	42,783	37,696	28,644	19,344	19,344
	Annual interest payment on 2017 Sewer Revenue Bonds for WRF Phase IV Improvements.				19,344	19,344
DEBT SERVICE		397,783	402,696	403,644	404,344	404,344
TRANSFERS TO						
230-230-890-01	Transfer To: General Fund	1,129,835				
	Transfer to General Fund for services provided in-house by General Fund Departments. Includes funds for accounting software training. Includes \$500 for Commercial Driver's License drug testing found in the Human Resource budget for Professional Services.					
	In FY2025, moved to Internal Service Charge - General Fund (230-230-681-01).					
230-230-890-33	Transfer To: Rec & Culture Fund	9,500				
	Transfer to Recreation & Culture Fund for mowing services and landscape maintenance.					
	In FY2025, moved to Internal Service Charge - Rec & Culture (230-230-681-33).					
230-230-890-50	Transfer To: Street Fund	85,159				

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APPROPRIATIONS						
Dept 230 - Sewer						
TRANSFERS TO						
	Transfer to Street Fund for maintenance participation.					
	In FY2025, moved to Internal Service Charge - Streets (230-230-681-50).					
230-230-890-72	Transfer To: Sewer Capital	4,306,018	5,671,393	3,333,895	4,025,498	4,025,498
	Transfer to Sewer Capital Projects Fund to accumulate funding for future sewer capital projects and support construction of multi-year sewer projects in accordance with the City's Capital Improvement Plan (CIP).				4,025,498	4,025,498
230-230-890-90	Transfer To: Fleet Fund	132,000	100,000	175,000	145,000	145,000
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan.				145,000	145,000
230-230-890-95	Transfer To: IS	2,765	16,000	5,300	36,000	36,000
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.				36,000	36,000
TRANSFERS TO		5,665,277	5,787,393	3,514,195	4,206,498	4,206,498
CONTINGENCY						
230-230-900-10	Operating Contingency			150,000	150,000	150,000
	Funds for unanticipated operational needs.				150,000	150,000
CONTINGENCY				150,000	150,000	150,000
Totals for dept 230 - Sewer		9,710,774	11,459,222	9,868,026	10,534,009	10,534,009
TOTAL APPROPRIATIONS		9,710,774	11,459,222	9,868,026	10,534,009	10,534,009
NET OF REVENUES/APPROPRIATIONS - FUND 230		(127,755)	(1,436,122)			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
235-000-449-01	Stormwater-Small Residential	10,094	11,524	11,700	15,973	15,973
	Small Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				15,973	15,973
235-000-449-02	Stormwater-Medium Residential	341,467	356,294	365,915	480,190	480,190
	Medium Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				480,190	480,190
235-000-449-03	Stormwater-Large Residential	60,790	62,476	64,096	84,224	84,224
	Large Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				84,224	84,224
235-000-449-04	Stormwater-Single Family+Common Area	8,793	9,068	9,339	12,047	12,047
	Single Family Residential Plus Common Area Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				12,047	12,047
235-000-449-05	Stormwater-Duplex/Triplex/Quadplex	60,578	62,490	64,307	84,098	84,098
	Duplex/Triplex/Quadplex Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				84,098	84,098
235-000-449-06	Stormwater-Condominium+Common Area	13,060	13,487	13,885	18,007	18,007
	Condominium Plus Common Area Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				18,007	18,007
235-000-449-07	Stormwater-Multi-Family Residential	133,692	142,702	142,943	195,350	195,350
	Multi-Family Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				195,350	195,350
235-000-449-08	Stormwater-Multi-Single Family Resident	4,105	4,249	4,378	5,630	5,630
	Multi-Single-Family Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027				5,630	5,630
235-000-449-13	Stormwater-Non-Residential	364,493	492,281	502,260	659,095	659,095

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
					659,095	659,095
	Non-Residential Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027					
235-000-449-14	Stormwater-Non-Residential+Common Are	8,726	8,982	9,250	12,066	12,066
	Non-Residential Plus Common Area Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027					12,066
235-000-449-15	Stormwater-MS4 Permit Holder	50,022	51,523	53,069	69,205	69,205
	MS4 Stormwater Permit Holder service fees support operations and capital improvements. 29% rate increase for FY2027					69,205
235-000-449-24	Stormwater-Mobile Home Parks	49,386	50,840	52,367	67,545	67,545
	Mobile Home Parks Stormwater service fees support operations and capital improvements. 29% rate increase for FY2027					67,545
CHARGES FOR SERVICES		1,105,206	1,265,916	1,293,509	1,703,430	1,703,430
INVESTMENT EARNINGS						
235-000-471-00	Investment Earnings	20,411	22,724	21,023	23,463	23,463
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.					23,463
INVESTMENT EARNINGS		20,411	22,724	21,023	23,463	23,463
REFUNDS AND REIMBURSEMENTS						
235-000-479-01	Refunds & Reimbursements		66			
	Refunds and reimbursements from outside sources.					
REFUNDS AND REIMBURSEMENTS			66			
OTHER FINANCING SOURCES						
235-000-900-03	Fund Balance - Unrestricted			175,000		
	Fund Balance Carryover					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER FINANCING SOURCES						
	OTHER FINANCING SOURCES			175,000		
	Totals for dept 000 -	1,125,617	1,288,706	1,489,532	1,726,893	1,726,893
	TOTAL ESTIMATED REVENUES	1,125,617	1,288,706	1,489,532	1,726,893	1,726,893

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APPROPRIATIONS						
Dept 235 - Stormwater						
PERSONNEL SERVICES						
235-235-510-11	Full-Time Wages	338,996	348,422	361,911	382,252	382,252
					382,252	382,252
	Wages for Stormwater Department personnel, including Deputy City Administrator Public Works & Services at 15% (shared with Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Sewer, Sanitation and Fleet); Environmental Services Group Manager at 10% (shared with Water, Sewer and Sanitation); Public Utility Planning Manager at 10% (shared with Water and Sewer); Streets/Storm Utility Manager at 50% (shared with Streets); Regulatory Programs & Project Supervisor at 33% (shared with Water and Sewer); Stormwater Supervisor; Environmental Conservation Specialist at 10% (shared with Water, Sewer and Sanitation); Environmental Compliance Inspector at 50% (shared with Water and Sewer); two (2) Stormwater Journeyman Operators; Utility Locate Technician at 10% (shared with Street, Water, Sewer and Information Systems); and Administrative Specialist at 25% (shared with Street and Fleet Management).					
235-235-510-15	Part-Time Wages	10,745	12,441	32,240	32,760	32,760
					32,760	32,760
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.					
235-235-510-19	Overtime	2,977	8,244	8,000	12,000	12,000
					12,000	12,000
	Overtime costs associated with storm response, on call/call-back rotation.					
235-235-520-21	FICA Taxes	25,800	26,436	30,765	32,666	32,666
					32,666	32,666
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
235-235-520-22	PERSI (State Retirement)	38,250	41,277	44,241	48,700	48,700
					48,700	48,700
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
235-235-520-23	Unemployment Insurance			1,206	1,281	1,281
					1,281	1,281
	Estimated payments to Idaho Department of Labor for unemployment claims.					
235-235-520-24	Worker's Compensation	6,339	7,396	11,169	10,356	10,356
					10,356	10,356
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					

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APPROPRIATIONS						
Dept 235 - Stormwater						
PERSONNEL SERVICES						
235-235-520-25	Health & Accident Insurance	57,178	58,207	67,370	87,038	87,038
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				87,038	87,038
235-235-520-26	Life Insurance	1,280	1,192	2,484	2,615	2,615
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				2,615	2,615
PERSONNEL SERVICES		481,565	503,615	559,386	609,668	609,668
CONTRACTUAL						
235-235-642-10	Professional Services	1,881	20,616	34,000	24,000	24,000
	Permit and consultant fees for the operation and improvement of the Stormwater system, including:				24,000	24,000
	- Outside Lab Analysis (2,000)					
	- Water Quality Monitoring (Paradise Creek) (1,000)					
	- Stormwater Consultant Fees (15,000)					
	- Soil Disposal Fees (5,000)					
	- Utility LocateTracking program fee (1,000)					
235-235-642-55	VEBA Program	1,800	1,800	1,800	1,800	1,800
	Voluntary Employee Benefit Account (VEBA) health savings program.				1,800	1,800
235-235-668-10	Insurance	18,825	1,833	2,141	2,324	2,324
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				2,324	2,324
CONTRACTUAL		22,506	24,249	37,941	28,124	28,124
COMMODITIES						

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APPROPRIATIONS						
Dept 235 - Stormwater						
COMMODITIES						
235-235-631-05	Office Supplies	3,312	2,877	4,200	6,000	6,000
	Supplies for the Stormwater Department.				6,000	6,000
235-235-631-10	Postage Expense			500	500	500
	Regular postage expense, including education outreach and shipping of samples.				500	500
235-235-631-20	Printing & Binding			4,000	4,000	4,000
	Publication expense for public outreach efforts.				4,000	4,000
235-235-632-02	Uniform Expense	1,719	1,998	2,830	2,915	2,915
	Purchase and replacement of work apparel for Stormwater Department full-time and seasonal staff.				2,915	2,915
235-235-632-40	Department Supplies	9,433	4,666	10,600	10,900	10,900
	Small tools and equipment, software, batteries, break room supplies, eye, hearing and respiratory protection, and other miscellaneous supplies.				10,900	10,900
235-235-632-74	Maintenance			97,200	112,000	112,000
	Maintenance programs include: Repair, replacement, or rehabilitation of aging, damaged, or deteriorating stormwater infrastructure, including storm drains, culverts, pipes, ditches, inlets, outlets, manholes, detention ponds, and related conveyance systems.				112,000	112,000
235-235-632-77	Flood Control Maintenance	6,241	1,965	35,000	35,000	35,000
	Maintenance and flood mitigation for Hogg Creek, Paradise Creek, and the South Fork of the Palouse River.				35,000	35,000
235-235-635-10	Operations & Maintenance Parts	89,326	22,264			
	In FY2026, funding moved to Stormwater Maintenance (235-235-632-74).					
235-235-647-10	Travel & Meetings	518	310	1,000	1,000	1,000

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APPROPRIATIONS						
Dept 235 - Stormwater						
COMMODITIES						
	General travel and meeting expenses for Stormwater Department staff, including meetings associated with regulatory compliance.				1,000	1,000
235-235-648-10	Dues, Subscriptions & Memberships	209	472	900	900	900
	Industry association dues, trade publications, and memberships for Stormwater Department staff, including:				900	900
	- Pacific Northwest Clean Water Association–North Idaho Operator Section					
	- American Public Works Association					
	- National Municipal Stormwater Alliance					
235-235-649-10	Professional Development	8,970	9,019	10,000	11,000	11,000
	Professional development for Storm Department personnel.				11,000	11,000
	- Stormwater conferences					
	- Storm Management Training					
	- Administrative Training					
235-235-650-10	Janitorial Services & Supplies				3,944	3,944
	Shared costs with Streets for janitorial services at the City Shop complex.				3,944	3,944
235-235-652-10	Heat, Lights & Utilities	5,907	5,305	10,000	15,000	15,000
	Utility expenses for natural gas, electricity and stormwater at the City Shop.				15,000	15,000
	- FY2027 reflects increased utility costs associated with the new City Shop.					
235-235-653-10	Trash & Container Service	232	274	1,600	1,600	1,600
	Trash and dumpster services. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				1,600	1,600
235-235-654-10	Rental Property & Equipment	618	1,718	2,800	2,800	2,800
	Rental expenses for rental property and specialty equipment not owned by the City.				2,800	2,800

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 235 - Stormwater						
COMMODITIES						
235-235-658-30	R & M - Buildings	5,353	6,721	10,000	10,000	10,000
	Repair and maintenance of Storm Building(s).				10,000	10,000
235-235-658-40	R & M - Equipment	9,904	623			
	In FY2026, funding moved to Stormwater Maintenance (235-235-632-74).					
235-235-658-51	Development Participation	45,000	39,725	10,000		
	In FY2026, funding moved to Stormwater Improvements (235-235-770-73).					
235-235-669-10	Miscellaneous Services & Charges			500	500	500
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.				500	500
235-235-669-20	Recruitment Expense	77		500	500	500
	Cost of recruitment for new Stormwater employees.				500	500
235-235-680-00	Information Systems Services	20,940	25,990	30,720	29,830	29,830
	Annual charge for Information Systems services.				29,830	29,830
235-235-681-01	Internal Service Charge - General Fund		75,000	161,391	170,979	170,979
	Charges from the General Fund for services rendered to the Stormwater Department by General Fund Departments. Includes transfer for Commercial Driver's License (CDL) drug testing expensed from the Human Resources Department.				170,979	170,979
235-235-681-50	Internal Service Charge - Streets		149,334	152,099	158,743	158,743
	Charges from the Street Fund for utility trench patching, sweeping and other services.				158,743	158,743
235-235-685-01	Fleet Services Supplies	490	1,527	2,727	5,037	5,037
					5,037	5,037

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 235 - Stormwater						
COMMODITIES						
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.					
235-235-685-02	Fleet Services R&M	3,660	5,117	9,662	18,080	18,080
	Vehicle charges for repair and maintenance.				18,080	18,080
235-235-690-10	Minor Equipment	7,347				
	Minor equipment which costs less than \$5,000 and more than \$999.					
COMMODITIES		219,256	354,905	558,229	601,228	601,228
CAPITAL OUTLAY						
235-235-770-73	Improvements	23,468	2,895	40,000	40,000	40,000
	City's participation with public infrastructure in conjunction with private development projects.				40,000	40,000
CAPITAL OUTLAY		23,468	2,895	40,000	40,000	40,000
TRANSFERS TO						
235-235-890-01	Transfer To: General Fund	75,000				
	Transfer to General Fund for services provided in-house by General Fund Departments. Includes \$500 for Commercial Driver's License drug testing found in the Human Resource budget for Professional Services.					
	In FY2025, moved to Internal Service Charge - General Fund (235-235-681-01).					
235-235-890-50	Transfer To: Street Fund	129,000				
	Transfer to Street Fund for utility trench patching, sweeping and other services.					
	In FY2025, moved to Internal Service Charge - Streets (235-235-681-50).					
235-235-890-77	Transfer To: Stormwater Capital	34,378	159,549	193,976	309,873	309,873

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET	
APPROPRIATIONS							
Dept 235 - Stormwater							
TRANSFERS TO							
					309,873	309,873	
	Transfer to Stormwater Capital Projects Fund to accumulate funding for future stormwater capital projects and support construction of multi-year stormwater projects in accordance with the City's Capital Improvement Plan (CIP).						
235-235-890-90	Transfer To: Fleet Fund	50,000		50,000	70,000	70,000	
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan.					70,000	70,000
235-235-890-95	Transfer To: IS				18,000	18,000	
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.					18,000	18,000
	TRANSFERS TO	<u>288,378</u>	<u>159,549</u>	<u>243,976</u>	<u>397,873</u>	<u>397,873</u>	
CONTINGENCY							
235-235-900-10	Operating Contingency			50,000	50,000	50,000	
	Funds for unanticipated operational needs.					50,000	50,000
	CONTINGENCY			<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
	Totals for dept 235 - Stormwater	<u>1,035,173</u>	<u>1,045,213</u>	<u>1,489,532</u>	<u>1,726,893</u>	<u>1,726,893</u>	
	TOTAL APPROPRIATIONS	<u>1,035,173</u>	<u>1,045,213</u>	<u>1,489,532</u>	<u>1,726,893</u>	<u>1,726,893</u>	
	NET OF REVENUES/APPROPRIATIONS - FUND 235	90,444	243,493				

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
240-000-445-01	Collection Resident Base Fee	105,879	109,259	108,039	108,500	108,500
	Residential roll cart collection fees. This base sanitation charge includes costs to administer the on demand collection option, roll cart costs, roll cart operations/maintenance and single stream curbside recycling. No increase for FY2027.				108,500	108,500
240-000-445-05	Collection Resident Volume Fee	45,513	55,822	57,986	65,000	65,000
	Residential over-service penalties and fees generated by volume from residential roll cart collection "on demand" service. No increase for FY2027.				65,000	65,000
240-000-445-07	Roll Cart Collection Fees	1,835,724	1,850,092	1,842,347	1,862,500	1,862,500
	Residential, weekly roll cart collection services. These Fees include the base sanitation charge, volume charge, roll cart costs and roll cart operations/maintenance and single stream curbside recycling. The 2021 Sanitation Rate Study recommended a 4.9% fee increase for the upcoming fiscal year. No increase for FY2027.				1,862,500	1,862,500
240-000-445-08	Multi-Family Recycling Base Fee	267,788	227,802	225,300	218,500	218,500
	This is the default Apartment Recycling Base Fee. No increase for FY2027				218,500	218,500
240-000-445-09	Apartment Recycling Base Fee	3,228	17,148	18,036	24,500	24,500
	This is an alternate Apartment Recycling Base Fee				24,500	24,500
240-000-445-10	Collection Mechanical Container Fees	2,372,828	2,350,677	2,286,255	2,217,742	2,217,742
	Mechanical container volume fees. These fees are related to mechanical containers, commercial roll carts, and compactor service. The 2021 Sanitation Rate Study recommended a 3.4% fee decrease for the upcoming fiscal year.				2,217,742	2,217,742
240-000-445-11	Loose Yardage	66,398	66,864	55,189	57,375	57,375
	Commercial pick-up of loose yardage and mechanical container over-service fees. The 2021 Sanitation Rate Study recommended a 2.5% fee increase for the upcoming fiscal year.				57,375	57,375
240-000-445-12	Dumpster Rentals	231,136	230,814	265,707	245,460	245,460

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
					245,460	245,460
	Mechanical container rental charges. Rates vary depending on size. Rental fees for FY2027 are anticipated to increase by 2.6% to maintain pace with Franchise Agreement liabilities					
240-000-445-13	Hauling Fees - Extra Dumps	30,851	23,331	28,895	28,750	28,750
	Fees generated from hauling and dumps of compactors, temporary containers, and extra dumps for mechanical containers. Fees vary depending on type of hauling service. No increase for FY2027.				28,750	28,750
240-000-445-14	Tipping Fees	257,728	342,281	297,184	379,512	379,512
	Tipping fees from roll off containers and compactors. The 2021 Rate Study recommended a 2.5% increase for the upcoming fiscal year.				379,512	379,512
240-000-445-15	Hauling Fees - Roll Offs	14,709	99			
	Roll-off container hauls and rental fees (vary depending on size). In FY2026, Inland North Waste (INW) conducted roll-off hauling and direct billing of these services independent of the City of Moscow.					
240-000-445-16	Compactor Services UI	101,554	99,739	91,860	88,525	88,525
	Compactor hauling services and compactor tipping fees from the University of Idaho. No increase for FY2027.				88,525	88,525
240-000-445-17	SWPF Minimum Fee	210,741	233,832	220,161	248,500	248,500
	Fees generated from residential and commercial self-hauls of MSW, NMSW and mixed loads as a result of the 2011 Rate Study. This \$10.00 minimum per load fee includes the first 200 lbs of MSW, 460 lbs of NMSW and 280 lbs of mixed materials. No increase for FY2027.				248,500	248,500
240-000-445-38	Rural MSW Collection Tip Fees	625,246	704,805	658,927	676,560	676,560
	Fees generated from contract services (tipping fee revenues from MSW weighed in across scales following collection) provided to Latah County and Cities within Latah County. 2021 Rate Study and contractual obligations to Latah County and the Cities call for 2.5% increase in each year from FY2024 through FY2028.				676,560	676,560
240-000-445-39	Rural Collection Unit Fee	96,249	104,722	96,280	98,000	98,000
					98,000	98,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
	Fees generated by program charges. Each collection unit in Latah County and cities within Latah County pay the City of Moscow a \$1.30 program fee to recover cost for access to the recycling center, sanitation education program, household hazardous waste facility, tire amnesty and other special events.					
240-000-445-40	Rural Bulky Waste Fees	81,823	75,329	75,930	76,500	76,500
	Fees for services administered by the County at the County's Bulky Waste Sites. These fees are generated on a per ton basis for roll off containers weighed across the scales upon collection at the bulky waste sites. The 2021 Rate Study and contractual obligations to Latah County and the Cities call for 2.5% increase each year from FY2024 through FY2028.					
					76,500	76,500
240-000-445-42	Tire Handling Fees	26,802	28,624	36,144	38,500	38,500
	This rate is based on actual cost of disposal. The City actively participates in Tire Amnesty Day. Tire disposal rates have risen approximately 30% over the past several years.					
					38,500	38,500
240-000-445-43	NMSW Tipping Fees	174,056	228,916	185,287	185,250	185,250
	Non-Municipal Solid Waste (NMSW) tipping charges. Revenue is generated from City and rural resident self-haul, commercial self-haul and rural roll-offs. Fees to increase 2.5% per the 2021 rate study.					
					185,250	185,250
240-000-445-45	Rural MSW Self Haul Fees	56,605	59,816	52,056	59,680	59,680
	Tipping fees generated by all non-Moscow Latah County residents' self-hauled municipal solid waste (MSW). Fees to increase 2.5% per the 2021 rate study.					
					59,680	59,680
240-000-445-47	Moscow MSW Self Haul	41,921	48,951	45,699	47,405	47,405
	Fees generated by Moscow residents' self-hauled MSW tipping fee charges. Fees to increase 2.5% per the 2021 rate study.					
					47,405	47,405
240-000-445-49	MSW Commercial Self Haul	241,274	273,212	247,999	248,305	248,305
	Fees generated by MSW tipping charges for MSW hauled by City and Latah County commercial businesses. Fees to increase 2.5% per the 2021 rate study.					
					248,305	248,305
240-000-445-50	Appliance Fees	7,680	9,121	7,120	7,200	7,200
					7,200	7,200

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CHARGES FOR SERVICES						
	Charges for appliances (white goods) containing chloro-fluoro carbon (CFC's). Fees generated per the adopted fee resolution for each large appliance and for CFC removal for appliances that do not have a certified removal sticker.					
240-000-445-51	Asbestos Self	23	17			
	Disposal charges for asbestos waste. Asbestos is not currently being accepted at the Solid Waste Processing Facility.					
	CHARGES FOR SERVICES	6,895,756	7,141,273	6,902,401	6,982,264	6,982,264
INVESTMENT EARNINGS						
240-000-471-00	Investment Earnings	171,592	98,613	178,408	102,229	102,229
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.					
	INVESTMENT EARNINGS	171,592	98,613	178,408	102,229	102,229
REFUNDS AND REIMBURSEMENTS						
240-000-479-01	Refunds & Reimbursements	(123)	8,032			
	Refunds and reimbursements from outside sources.					
	REFUNDS AND REIMBURSEMENTS	(123)	8,032			
OTHER REVENUES						
240-000-479-40	Late Fees			250		
	These funds are generated from accounts that become past due and are assessed late fees.					
	OTHER REVENUES			250		
OTHER FINANCING SOURCES						
240-000-900-03	Fund Balance - Unrestricted			500,000	400,000	400,000
	Fund Balance Carryover					
	OTHER FINANCING SOURCES			500,000	400,000	400,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
Totals for dept 000 -		7,067,225	7,247,918	7,581,059	7,484,493	7,484,493
TOTAL ESTIMATED REVENUES		<u>7,067,225</u>	<u>7,247,918</u>	<u>7,581,059</u>	<u>7,484,493</u>	<u>7,484,493</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
PERSONNEL SERVICES						
240-240-510-11	Full-Time Wages	167,923	146,278	171,721	102,094	102,094
					102,094	102,094
	Wages for Sanitation personnel, including Deputy City Administrator Public Works & Services at 15% (shared with Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Sewer, Stormwater and Fleet); Environmental Services Group Manager at 10% (shared with Water, Sewer and Stormwater); Environmental Conservation Specialist at 10% (shared with Water, Sewer and Stormwater); Sanitation Manager; Utility Billing/Sanitation Specialist at 50% (shared with Finance).					
240-240-520-21	FICA Taxes	12,363	12,021	13,137	7,810	7,810
					7,810	7,810
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.					
240-240-520-22	PERSI (State Retirement)	18,906	17,740	20,538	12,611	12,611
					12,611	12,611
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.					
240-240-520-23	Unemployment Insurance			515	306	306
					306	306
	Estimated payments to Idaho Department of Labor for unemployment claims.					
240-240-520-24	Worker's Compensation	1,747	2,050	2,833	1,357	1,357
					1,357	1,357
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.					
240-240-520-25	Health & Accident Insurance	25,571	23,953	28,820	17,073	17,073
					17,073	17,073
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
240-240-520-26	Life Insurance	677	607	1,169	693	693
					693	693
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
PERSONNEL SERVICES		227,187	202,649	238,733	141,944	141,944

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
CONTRACTUAL						
240-240-642-10	Professional Services	48,155	2,323	125,000	75,000	75,000
	Consulting and Engineering services for Capital Outlay planning projects. Sanitation Utility is anticipating a Rate Study and Comp Plan update in FY2026 which continues into FY2027.				75,000	75,000
240-240-642-55	VEBA Program	600	600	600		
	Voluntary Employee Benefit Account (VEBA) health savings program.					
240-240-642-81	Franchise Fee Expense	569,512	487,509	497,864	529,636	529,636
	Represents 5% of the gross revenues generated by collection of solid waste within the City of Moscow.				529,636	529,636
240-240-662-10	Collection Services Inside City	2,431,528	2,588,405	2,569,841	2,684,942	2,684,942
	Fees paid to the City's sanitation franchisee, Inland North Waste (INW) for residential and commercial collections within the city of Moscow. These fees reflect the annual average Consumer Price Index (CPI) increase of 2.6% for FY2027 as required by the franchise agreement.				2,684,942	2,684,942
240-240-668-10	Insurance	4,638	6,220	7,035	7,237	7,237
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				7,237	7,237
CONTRACTUAL		3,054,433	3,085,057	3,200,340	3,296,815	3,296,815
COMMODITIES						
240-240-631-10	Postage Expense			5,000	5,000	5,000
	Postage expense for various programs in Sanitation Fund.				5,000	5,000
240-240-631-20	Printing & Binding	765		10,000	10,000	10,000
	Printing Services and other such items as Recycling Calendar Magnets.				10,000	10,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
COMMODITIES						
240-240-632-40	Department Supplies	498	2,428	2,500	1,500	1,500
	Operational Department supplies not covered in other line items.				1,500	1,500
240-240-647-10	Travel & Meetings	2,057		1,000	1,000	1,000
	Travel and meeting expenses for Sanitation personnel.				1,000	1,000
240-240-648-10	Dues, Subscriptions & Memberships	654	582	1,000	1,000	1,000
	Municipal dues, subscriptions and memberships for Sanitation staff. - Association dues for SWANA and Idaho Solid Waste Association - Subscriptions to industry periodicals - Secondary Materials data				1,000	1,000
240-240-649-10	Professional Development	30	657	2,500	2,500	2,500
	Professional development for Sanitation personnel. - National Sanitation Conference - Idaho Solid Waste Association Regional conferences - Software training/courses				2,500	2,500
240-240-650-10	Janitorial Services & Supplies			450		
	Janitorial Services & Supplies					
240-240-669-10	Miscellaneous Services & Charges			500	500	500
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.				500	500
240-240-680-00	Information Systems Services	14,510	14,310	15,710	14,450	14,450
	Annual charge for Information Systems services.				14,450	14,450

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
COMMODITIES						
240-240-681-01	Internal Service Charge - General Fund		147,021	201,361	162,506	162,506
	Charges from the General Fund for services rendered to the Sanitation Department by General Fund Departments.				162,506	162,506
240-240-681-33	Internal Service Charge - Rec & Culture		25,000	25,000	25,000	25,000
	Charges from the Rec & Culture Fund for trash cleanup services. Includes service of recycling and trash receptacle cleanup at bus shelters. All City departments make every effort to recycle and follow sustainability purchasing guidelines.				25,000	25,000
240-240-681-50	Internal Service Charge - Streets		14,162	34,166	27,163	27,163
	Charges from the Street Fund for Moscow Recycling Center parking lot repairs and materials. Plastic film bale transport.				27,163	27,163
240-240-690-10	Minor Equipment			2,500		
	Minor equipment which costs less than \$5,000 and more than \$999, including purchase of recycling containers.					
COMMODITIES		18,514	204,160	301,687	250,619	250,619
TRANSFERS TO						
240-240-890-01	Transfer To: General Fund	181,615				
	Transfer to General Fund for services provided in-house by General Fund Departments, such as Engineering, Finance, Utility Billing, Legal, Human Resources, and Administration.					
	In FY2025, moved to Internal Service Charge - General Fund (240-240-681-01).					
240-240-890-33	Transfer To: Rec & Culture Fund	25,000				
	Transfer to Recreation & Culture Fund for trash cleanup services. Includes service of recycling and trash receptacle cleanup at bus shelters. All City departments make every effort to recycle and follow sustainability purchasing guidelines.					
	In FY2025, moved to Internal Service Charge - Rec & Culture (240-240-681-33).					
240-240-890-50	Transfer To: Street Fund	14,719				

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
TRANSFERS TO						
	Transfer to Street Fund for Moscow Recycling Center parking lot repairs and materials. Plastic film bale transport.					
	In FY2025, moved to Internal Service Charge - Streets (240-240-681-50).					
240-240-890-82	Transfer To: Sanitation Capital	2,787,254	470,650	545,768	520,675	520,675
	Transfer to Sanitation Capital Projects Fund to accumulate funding for future sanitation capital projects and support construction of multi-year sanitation projects in accordance with the City's Capital Improvement Plan (CIP).				520,675	520,675
TRANSFERS TO		3,008,588	470,650	545,768	520,675	520,675
Totals for dept 240 - Sanitation		6,308,722	3,962,516	4,286,528	4,210,053	4,210,053

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 245 - Sanitation - Recycle Center						
CONTRACTUAL						
240-245-662-05	Operations & Maintenance	149,334	166,364	200,577	191,375	191,375
					191,375	191,375
	Fees paid to INW for operation of the City's Recycling Program and Recycling Center. These fees reflect an annual average Consumer Price Index (CPI) increase of 2.86% as required by the franchise agreement. This line includes Material Recovery Facility (MRF) processing/tonnage costs related to single stream recycling. Electronic Waste disposal has increased substantially due to transportation costs to a new vendor.					
	CONTRACTUAL	149,334	166,364	200,577	191,375	191,375
COMMODITIES						
240-245-652-10	Heat, Lights & Utilities	1,521	1,565	1,675	2,079	2,079
					2,079	2,079
	Utility expense for natural gas, electricity and stormwater.					
240-245-658-20	R & M - Grounds	5,755	2,815	35,000	20,000	20,000
					20,000	20,000
	Annual maintenance and minor repair expenses for Recycling Center grounds.					
	COMMODITIES	7,276	4,380	36,675	22,079	22,079
Totals for dept 245 - Sanitation - Recycle Center		156,610	170,744	237,252	213,454	213,454

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 250 - Sanitation - Compost						
CONTRACTUAL						
240-250-662-05	Operations & Maintenance	71,818	81,553	71,741	74,436	74,436
	Fees paid to INW for the costs associated with yard waste hauling services from Recycling Center to Composting facility located at the Solid Waste Processing Facility.				74,436	74,436
	CONTRACTUAL	71,818	81,553	71,741	74,436	74,436
	Totals for dept 250 - Sanitation - Compost	71,818	81,553	71,741	74,436	74,436

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 255 - Sanitation - Transfer Station						
CONTRACTUAL						
240-255-662-05	Operations & Maintenance	634,716	791,134	680,698	681,188	681,188
	Fees paid to INW for operation of the Solid Waste Processing Facility and other related operations. These fees reflect the annual Consumer Price Index (CPI) increase of 2.6% as required by the franchise agreement.				681,188	681,188
240-255-662-14	Solid Waste Development			50,000		
	Sanitation development in accordance with the Sanitation Strategic Plan and Comprehensive Rate Study. New Sanitation programs and pilot projects are presented to City Council for approval prior to implementation.					
240-255-662-15	Contractual Miscellaneous Rate	389,589	451,753	432,434	433,655	433,655
	Costs include utilities, building maintenance, land use, appliance door and chlorofluorocarbon (CFC) removal, household hazardous waste facility and disposal, asbestos, tire and non-municipal solid waste (NMSW) disposal, Solid Waste Processing Facility equipment maintenance and repairs, compost screening and road/rock costs which were previously billed separately. These fees reflect the annual average Consumer Price Index (CPI) increase of 2.6% as required by the franchise agreement.				433,655	433,655
240-255-662-16	Waste Connection Trans	1,445,126	1,578,520	1,622,406	1,661,707	1,661,707
	Fees paid to Finley Buttes Landfill, a subsidiary of Waste Connections, Inc., for transport and disposal of municipal solid waste (MSW) to the Finley Buttes landfill in Boardman, Oregon. These fees reflect an increase of 2.08% of the Consumer Price Index (CPI) as required by the MSW Export Agreement.				1,661,707	1,661,707
240-255-662-17	Fuel Relief	82,622	1,487	50,000	60,000	60,000
	Fuel relief paid to Finley Buttes and Latah Sanitation during periods of excessive fuel rates.				60,000	60,000
CONTRACTUAL		2,552,053	2,822,894	2,835,538	2,836,550	2,836,550
CONTINGENCY						
240-255-900-10	Operating Contingency			150,000	150,000	150,000
	Funds for unanticipated operational needs.				150,000	150,000
CONTINGENCY				150,000	150,000	150,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 255 - Sanitation - Transfer Station						
Totals for dept 255 - Sanitation - Transfer Station		2,552,053	2,822,894	2,985,538	2,986,550	2,986,550
TOTAL APPROPRIATIONS		9,089,203	7,037,707	7,581,059	7,484,493	7,484,493
NET OF REVENUES/APPROPRIATIONS - FUND 240		(2,021,978)	210,211			

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INTERGOVERNMENTAL REVENUES						
290-000-431-01	Federal Grants	335,000				
	Federal Grants					
	INTERGOVERNMENTAL REVENUES	335,000				
CHARGES FOR SERVICES						
290-000-441-12	Volunteer Ambulance/Rural Fire	16,011	31,900	15,000	15,000	15,000
	Fees for maintenance on the Moscow Rural Fire District and Moscow Volunteer Fire Department Ambulance Company vehicles.				15,000	15,000
290-000-448-01	Fleet Services Supplies	200,000	200,000	200,000	200,000	200,000
	Revenue charged to City departments for fuel, lube, & oil.				200,000	200,000
290-000-448-02	Fleet Services R&M	744,824	720,778	623,224	771,374	771,374
	Revenue charged to City departments for maintenance of City vehicles.				771,374	771,374
	CHARGES FOR SERVICES	960,835	952,678	838,224	986,374	986,374
INVESTMENT EARNINGS						
290-000-471-00	Investment Earnings	291,315	255,503	302,887	268,204	268,204
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				268,204	268,204
	INVESTMENT EARNINGS	291,315	255,503	302,887	268,204	268,204
REFUNDS AND REIMBURSEMENTS						
290-000-479-01	Refunds & Reimbursements	6,995	792,161	5,000	5,000	5,000
	Refunds and reimbursements from outside sources.				5,000	5,000
	REFUNDS AND REIMBURSEMENTS	6,995	792,161	5,000	5,000	5,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
290-000-498-01	Transfer In: General Fund	482,000	315,000	543,000	220,000	220,000
					220,000	220,000
	Transfer in Police, Fire, Engineering, and Community Development Departments for vehicle and equipment purchases and accumulation.					
	- Includes Accumulation for Rescue Truck 25. Current accumulation in fund from FY2026 \$515,396.					
	- Includes Accumulation for City of Moscow's 25% Ambulance Replacement for Unit #544 2016 Braun Ambulance from FY2026 \$40,000.					
	- Includes Accumulation for Police replacement of Unit #405 2020 Ford PIU Patrol Unit with new Patrol Unit. (40,000) Current accumulation in fund from FY2026 \$35,000.					
	- Includes Accumulation for Police replacement of Unit #407 2020 Ford PIU Patrol Unit with new Patrol Unit. (40,000) Current accumulation in fund from FY2026 \$35,000.					
	- Includes upfit for Police Training Van. (15,000)					
	- Includes Accumulation for 2012 Chevrolet Malibu. (15,000)					
	- Includes Accumulation for Engineering replacement of Unit #311 2009 2WD Ford Ranger with new AWD 1/4 Ton Pickup. (40,000)					
	- Includes Accumulation for replacement of Fire Department Command Vehicle. 2015 3/4 Ton Chevrolet with new Command Vehicle. (70,000)					
290-000-498-33	Transfer In: Rec & Culture Fund	110,000				
	Transfer in Recreation & Culture Fund for vehicle and equipment purchases and accumulation. The following vehicles will be purchased and accumulated for with funds from the General Fund Fleet accumulation for FY2027.					
	- Includes Accumulation for Replacement of Unit #708 2006 Chevrolet 2WD 1/2 Ton. (20,000) Current accumulation in fund from FY2026 \$20,000.					
	- Includes Accumulation for Replacement of Unit #712 2006 Chevrolet 2WD 1/2 Ton. (20,000) Current accumulation in fund from FY2026 \$20,000.					
	- Includes Accumulation for ballfields attachment, City's Portion 60%. (26,400)					
	- Includes Accumulation for replacement of ATV's. (10,000)					
	- Includes Accumulation for Parks ride on mowers. (50,000)					
290-000-498-34	Transfer In: MSD Community Playfields	8,022	8,022	8,022	17,600	17,600
					17,600	17,600
	Transfer in Moscow School District Community Playfields Fund for vehicle and equipment purchases and accumulation.					
	- Includes Accumulation for ballfields attachment, Moscow School Districts Portion 40%. (17,600)					
290-000-498-50	Transfer In: Streets Fund	230,000	212,000	100,000	135,000	135,000
					135,000	135,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
	Transfer in Streets Fund for vehicle and equipment purchases and accumulation.					
	- Includes Accumulation for Unit #241 1986 Athey Berminator with new Self Propelled Blower. (50,000)					
	- Includes Accumulation for Unit #224 2009 Mechanical Sweeper with new Air Sweeper. (50,000)					
	- Includes Accumulation for Unit #221 2007 Freightliner Dump Truck with Plow. (25,000)					
	- Includes Accumulation for Replacement of Unit #201 2002 Ford Explorer. (10,000)					
290-000-498-60	Transfer In: Water Fund	200,000	281,500	129,000	125,000	125,000
	Transfer in Water Fund for vehicle and equipment purchases and accumulation.					
	- Includes Additional Water Unit #136 Utility Side by Side with Snow Plow. (25,000)					
	- Includes Accumulation for Unit #145 2010 Case 580 Super-M Backhoe. (50,000)					
	- Includes Accumulation for Unit #126 2025 Tandem Axle Hydro-Excavation Truck. (50,000)					
290-000-498-70	Transfer In: Sewer Fund	132,000	100,000	175,000	145,000	145,000
	Transfer in Sewer Fund for vehicle and equipment purchases and accumulation.					
	- Includes Accumulation for Unit #1-19 2006 Freightliner Tandem Axle Dump Truck. (40,000)					
	- Includes Accumulation for Unit #1-44 2018 John Deere UTV. (5,000)					
	- Includes Accumulation for Unit #1-48 2020 Freightliner Tandem Axle Rodder Truck. (100,000)					
290-000-498-75	Transfer In: Stormwater Fund	50,000		50,000	70,000	70,000
	Transfer in Stormwater Fund for vehicle and equipment purchases and accumulation.					
	- Includes Accumulation for Unit #2-80 2022 Freightliner Tandem Axle Rodder Truck. (70,000)					
290-000-498-95	Transfer In: IS Fund	5,000	26,973	5,000		
	Transfer in Information Systems Fund for vehicle and equipment purchases and accumulation.					
	- No Accumulation planned for FY2027.					
TRANSFERS IN		1,217,022	943,495	1,010,022	712,600	712,600
OTHER FINANCING SOURCES						
290-000-900-05	Fund Balance - Restricted			3,259,988	4,963,739	4,963,739

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER FINANCING SOURCES					4,963,739	4,963,739

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
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ESTIMATED REVENUES

Dept 000

OTHER FINANCING SOURCES

- 290-000-900-05 -
Accumulated funds for acquisition of vehicles or equipment for additions to the fleet or replacement of existing stock in accordance with the fleet obsolescence/replacement program.
 - General Fund (2,093,318) – Includes Fleet
 - Includes (515,396) accumulation for replacement of Unit #525 Rescue Truck with new single axle Rescue Truck. \$950,000
 - Includes (200,000) accumulation for replacement of Unit #522 2009 Utility Ford.
 - Includes (160,000) accumulation for replacement of City Hall Generator.
 - Includes (40,000) accumulation for Ambulance Replacement of Unit #544 2016 Braun Ambulance. \$80,000
 - Includes (35,000) accumulation for Police replacement of Unit #405 2020 Ford PIU Patrol Unit with new Patrol Unit. \$75,000
 - Includes (35,000) accumulation for Police replacement of Unit #407 2020 Ford PIU Patrol Unit with new Patrol Unit. \$75,000
 - Recreation & Culture (606,157)
 - Includes (80,000) accumulation for replacement of Unit #717 2018 Toolcat.
 - Includes (80,000) accumulation for replacement of Unit #716 2019 Toolcat.
 - Includes (66,157) accumulation for replacement of mowers.
 - Includes Accumulation (20,000) for Replacement of Unit #708 2006 Chevrolet 2WD 1/2 Ton. \$40,000.
 - Includes Accumulation (20,000) for Replacement of Unit #712 2006 Chevrolet 2WD 1/2 Ton. \$40,000.
 - Includes (340,000) accumulation for replacement of Unit #715 2003 C7500 Bucket Truck.
 - Moscow School District Community Playfields (158,822)
 - Includes accumulation for 2030 replacement of Unit #732 2015 John Deere large area mower with a new mower as well as a trailer, ½ ton 4WD Pickup and Smithco Field Groomer.
 - Streets Fund (789,987)
 - Includes (200,000) accumulation for replacement of Unit #224 Elgin Mechanical with new regenerative air sweeper. \$240,000
 - Includes (130,000) accumulation for additional unit front-end loader self-powered snow blower with truck chute. \$180,000
 - Includes (255,000) accumulation for replacement of Unit #221 2007 Freightliner Dump Truck. \$280,000
 - Includes (174,987) accumulation for additional unit Regenerative Air Sweeper. \$500,000
 - Includes (30,000) accumulation for replacement of Unit #201 2002 Ford Explorer. \$40,000
 - Sanitation Fund (38,520)
 - Information Systems (51,828)
 - Includes (51,828) accumulation for replacement of Unit #902 2015 Chevrolet Equinox.

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER FINANCING SOURCES						
	- Includes (51,828) accumulation for replacement of Unit #902 2015 Chevrolet Equinox.					
	- Sewer Fund (730,170)					
	- Includes (300,000) accumulation for replacement of Unit #119 2006 Freightliner sludge truck with a new sludge truck and plow. \$340,000					
	- Includes (420,170) accumulation for replacement of Unit #148 2020 VACCON Rodder Tandem Axle Truck. \$700,000					
	- Includes (10,000) accumulation for Unit #1-44 2018 John Deere UTV. \$25,000					
	- Stormwater Fund (118,153)					
	- Includes (118,153) accumulation for replacement of Unit #280 2022 VACCON Rodder Tandem Axle Truck. \$700,000					
	- Water Fund (376,785)					
	- Includes (126,785) accumulation for replacement of Unit #126 2025 Tandem Axle Hydro-Excavation Truck. \$800,000					
	- Includes (50,000) accumulation for replacement of Unit #129 Pacific Power Tech vacuum trailer.					
	- Includes (150,000) accumulation for replacement of Unit #120 2016 Freightliner 108SD Dump Truck with snowplow. \$280,000					
	- Includes (50,000) accumulation for replacement of Unit #145 2010 Case 580 Super-M Backhoe. \$200,000					
	OTHER FINANCING SOURCES			3,259,988	4,963,739	4,963,739
	Totals for dept 000 -	2,811,167	2,943,837	5,416,121	6,935,917	6,935,917
	TOTAL ESTIMATED REVENUES	2,811,167	2,943,837	5,416,121	6,935,917	6,935,917

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
PERSONNEL SERVICES						
290-130-510-11	Full-Time Wages	231,242	266,249	290,475	300,538	300,538
	Wages for the Fleet Management personnel, including the Deputy City Administrator Public Works & Services at 10% (shared with General Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Sewer, Stormwater and Sanitation); Fleet Manager; two (2) Mechanics; and Administrative Specialist at 50% (shared with Streets and Stormwater).				300,538	300,538
290-130-510-15	Part-Time Wages	25,387	9,318	6,719	6,827	6,827
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.				6,827	6,827
290-130-510-19	Overtime	1,453	2,619	4,000	8,000	8,000
	Overtime salaries for weekend and after hours emergencies. - FY2027 increase reflects the request for overtime pay versus earning compensatory time.				8,000	8,000
290-130-520-21	FICA Taxes	19,054	20,848	23,041	24,125	24,125
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				24,125	24,125
290-130-520-22	PERSI (State Retirement)	25,847	31,800	36,023	38,955	38,955
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				38,955	38,955
290-130-520-23	Unemployment Insurance			904	946	946
	Estimated payments to Idaho Department of Labor for unemployment claims.				946	946
290-130-520-24	Worker's Compensation	3,413	3,845	6,130	5,156	5,156
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				5,156	5,156
290-130-520-25	Health & Accident Insurance	29,567	34,812	36,900	46,788	46,788
					46,788	46,788

City of Moscow
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
PERSONNEL SERVICES						
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.					
290-130-520-26	Life Insurance	847	1,025	1,962	2,027	2,027
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.					
		336,810	370,516	406,154	433,362	433,362
PERSONNEL SERVICES						
CONTRACTUAL						
290-130-642-55	VEBA Program	1,800	2,400	3,000	2,400	2,400
	Voluntary Employee Benefit Account (VEBA) health savings program.					
290-130-668-10	Insurance	7,005	3,365	2,186	2,493	2,493
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).					
		8,805	5,765	5,186	4,893	4,893
CONTRACTUAL						
COMMODITIES						
290-130-631-05	Office Supplies	2,248	1,977	2,200	2,200	2,200
	Office supplies for the Fleet Services Division.					
290-130-632-30	Shop Supplies	8,619	12,810	14,500	15,200	15,200
	Shop Supplies for Fleet Fund, including miscellaneous hand tools.					
	- Scan Tool Software (3,500)					
	- Mechanic Maintenance Supplies (10,500)					
	- Mechanic PPE (200)					
	- Medical Cabinet (1,000)					

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
COMMODITIES						
290-130-635-10	Operations & Maintenance Parts	263,678	289,458	260,000	280,000	280,000
	Labor and parts for the maintenance of vehicles and equipment of the City fleet. - FY2027 includes an 8% increase in parts costs.				280,000	280,000
290-130-635-20	Motor Fuels & Lubricants	169,502	183,811	200,000	200,000	200,000
	Fuel expense. The City uses approximately 40,000 gallons of regular gas and 20,000 gallons of diesel per year (assumes the addition of the vehicles and equipment listed within the budget). The estimate for FY2027 is an average of \$3.33 per gallon. The Fleet Department will continue to employ sustainable principles in the specification and vehicle selection process. The EcoDriver Program promotes sustainable driving habits for all fleet users.				200,000	200,000
290-130-644-10	Advertising & Publishing	190	39			
	Advertising for bid opportunities and publication of notices.					
290-130-647-10	Travel & Meetings	767	565	2,000	2,000	2,000
	Expenses for Fleet Fund personnel to attend local training workshops. These include in-house CDL driver training, Fleet CO-OP, plow safety, and pre-build meetings.				2,000	2,000
290-130-649-10	Professional Development	995	1,627	6,000	6,000	6,000
	Professional Development for Fleet Services personnel, including: - Continued staff training and education - Hybrid training - Hydraulic training - Up-fitting equipment conference - NEXGEN training - EV technician training - AVI ASE exams - Weld CERT - Cummins Quickserve				6,000	6,000
290-130-650-10	Janitorial Services & Supplies	1,468	1,359	1,664	7,640	7,640
					7,640	7,640

City of Moscow
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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
COMMODITIES						
	Fleet Services Fund's share(60%) for the cost of janitorial service at the City Shop. Recreation & Culture - Parks shares (40%) of the cost of this service.					
290-130-652-10	Heat, Lights & Utilities	17,895	15,108	35,000	35,000	35,000
	Utility expenses for natural gas, electricity and Fleets portion of the stormwater fee at the City Shop facility. - FY2027 reflects increased utility costs associated with the new City Shop.					
290-130-653-10	Trash & Container Service	2,089	2,063	2,000	2,000	2,000
	Trash and dumpster service shared with the Parks and Street. All City departments make every effort to recycle and follow sustainability purchasing guidelines.					
290-130-658-30	R & M - Buildings	32,002	2,636	30,000	30,000	30,000
	Building Maintenance and Repairs. - Building and Fuel Island Maintenance (20,000) - Installing EV Charging Stations and Gateways (10,000)					
290-130-658-40	R & M - Equipment	6,807	6,485	9,000	9,000	9,000
	Repairs and maintenance of City Shop equipment. - Cost of annual hoist safety and compliance inspections (3,500) - Replacement of Shop equipment and tools (5,500)					
290-130-680-00	Information Systems Services	29,700	26,150	26,350	27,380	27,380
	Annual charge for Information Systems services.					
290-130-681-01	Internal Service Charge - General Fund		171,917	89,269	187,903	187,903
	Charges from the General Fund for services rendered to the Fleet Department by General Fund Departments.					
290-130-690-10	Minor Equipment		7,736	10,500	5,000	5,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
COMMODITIES						
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for FY2027 include the following:					
	- Waste Oil (1,000)					
	- EV Tools (2,500)					
	- Welding/Electric Table (1,500)					
COMMODITIES		535,960	723,741	688,483	809,323	809,323
CAPITAL OUTLAY						
290-130-770-73	Improvements	31,600				
290-130-770-79	Vehicles - Information Systems	29,810				
	Information Systems Vehicles for additions to the Fleet or replacement of existing stock. No planned purchases FY2027.					
CAPITAL OUTLAY		61,410				
TRANSFERS TO						
290-130-890-01	Transfer To: General Fund	74,830				
	Transfer to General Fund for services provided in-house by General Fund Departments.					
	In FY2025, moved to Internal Service Charge - General Fund (290-130-681-01).					
290-130-890-95	Transfer To: IS				12,000	12,000
	Transfer to Information Systems Fund for the purchase of minor and capital equipment. Planned purchases for FY2027 include:					
	- Fleet Departments portion of Public Works and Services Management Software.					
TRANSFERS TO		74,830			12,000	12,000
CONTINGENCY						
290-130-900-10	Operating Contingency			46,288		
	Funds for unanticipated operational needs.					
CONTINGENCY				46,288		

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
ENDING FUND BALANCE						
290-130-990-05	Ending Fund Balance - Restricted			3,718,010	4,832,339	4,832,339
					4,832,339	4,832,339

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
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APPROPRIATIONS

Dept 130 - Internal Service General

ENDING FUND BALANCE

Accumulation of funds for replacement of existing fleet assets.

- General Fund (1,831,918) – Includes Fleet

- Includes (785,396) accumulation for replacement of Unit #525 Rescue Truck with new single axle Rescue Truck. \$950,000
- Includes (200,000) accumulation for replacement of Unit #522 2009 Utility Ford.
- Includes (160,000) accumulation for replacement of City Hall Generator.
- Includes (10,000) accumulation for Ambulance Replacement of Unit #542 2017 Braun Ambulance. \$90,000
- Includes (15,000) accumulation for replacement of Unit #485 2012 Chevrolet Sedan. \$30,000

- Recreation & Culture (286,157)

- Includes (80,000) accumulation for replacement of Unit #717 2018 Toolcat.
- Includes (80,000) accumulation for replacement of Unit #716 2019 Toolcat.
- Includes (116,157) accumulation for replacement of mowers.
- Includes (10,000) accumulation for replacement of ATV's.

- Moscow School District Community Playfields (158,822)

- Includes (158,822) accumulation for 2030 replacement of Unit #732 2015 John Deere large area mower with a new mower as well as a trailer, ½ ton 4WD Pickup and Smithco Field Groomer.

- Streets Fund (924,987)

- Includes (240,000) accumulation for replacement of Unit #224 Elgin Mechanical with new regenerative air sweeper.
- Includes (40,000) accumulation for replacement of Unit #208 2012 Chevrolet ½ Ton 4WD with Tommy Gate. \$55,000
- Includes (180,000) accumulation for additional unit front-end loader self-powered snow blower with truck chute.
- Includes (280,000) accumulation for replacement of Unit #221 2007 Freightliner Dump Truck.
- Includes (184,987) accumulation for additional unit Regenerative Air Sweeper. \$500,000

- Sanitation Fund (38,520)

- Information Systems (51,828)

- Includes (51,828) accumulation for replacement of Unit #902 2015 Chevrolet Equinox.

- Sewer Fund (875,170)

- Includes (340,000) accumulation for replacement of Unit #119 2006 Freightliner sludge truck with a new sludge truck and plow.
- Includes (525,170) accumulation for replacement of Unit #148 2020 VACCON Rodder Tandem Axle Truck. \$700,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
ENDING FUND BALANCE						
	- Includes (525,170) accumulation for replacement of Unit #148 2020 VACCON Rodder Tandem Axle Truck. \$700,000					
	- Includes (10,000) Accumulation for Unit #1-44 2018 John Deere UTV. \$25,000					
	- Stormwater Fund (188,153)					
	- Includes (188,153) accumulation for replacement of Unit #280 2022 VACCON Rodder Tandem Axle Truck. \$700,000					
	- Water Fund (476,785)					
	- Includes (126,785) accumulation for replacement of Unit #126 2025 Tandem Axle Hydro-Excavation Truck. \$800,000					
	- Includes (50,000) accumulation for replacement of Unit #129 Pacific Power Tech vacuum trailer.					
	- Includes (200,000) accumulation for replacement of Unit #120 2016 Freightliner 108SD Dump Truck with snowplow. \$280,000					
	- Includes (100,000) accumulation for replacement of Unit #145 2010 Case 580 Super-M Backhoe. \$200,000					
	ENDING FUND BALANCE			3,718,010	4,832,339	4,832,339
	Totals for dept 130 - Internal Service General	1,017,815	1,100,022	4,864,121	6,091,917	6,091,917

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 132 - Public Safety						
CAPITAL OUTLAY						
290-132-770-75	Vehicles - Public Safety	524,703	1,734,836	195,000	340,000	340,000
					340,000	340,000
	Public Safety and Engineering vehicles or equipment for additions to the fleet or replacement of existing stock. Planned Purchases for FY2027 include:					
	- Replacement of Unit #311 2009 2WD Ford Ranger with newnew AWD 1/4 Ton Pickup. (40,000)					
	- Replacement of Unit #405 2020 Ford PIU Patrol Unit with new Patrol Unit. (75,000)					
	- Replacement of Unit #407 2020 Ford PIU Patrol Unit with new Patrol Unit. (75,000)					
	- Replacement of Fire Department Command Vehicle. 2015 3/4 Ton Chevrolet with new Command Vehicle. (70,000)					
	- Includes City of Moscow's 25% Ambulance Replacement for Unit #544 2016 Braun Ambulance from FY2026. (80,000)					
290-132-770-76	Other Equip - Public Safety			8,000	15,000	15,000
					15,000	15,000
	Public Safety and Engineering vehicles or equipment for additions to the fleet or replacement of existing stock.					
	- Includes upfit for Police Training Van Unit #492. (15,000)					
CAPITAL OUTLAY		524,703	1,734,836	203,000	355,000	355,000
Totals for dept 132 - Public Safety		524,703	1,734,836	203,000	355,000	355,000

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Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 133 - Rec & Culture						
CAPITAL OUTLAY						
290-133-770-75	Vehicles - Rec & Culture	100,869	43,373	50,000	420,000	420,000
					420,000	420,000
	Recreation & Culture vehicles for additions to the fleet or replacement of existing stock. Planned Purchases for FY2027 include:					
	- Includes Replacement of Unit #708 2006 Chevrolet 2WD 1/2 Ton with new 1/2 Ton 4WD. (40,000)					
	- Includes Replacement of Unit #712 2006 Chevrolet 2WD 1/2 Ton with new 1/2 Ton 4WD. (40,000)					
	- Includes Replacement of Unit #715 2003 C7500 Bucket Truck with new Bucket Truck. (340,000)					
290-133-770-76	Other Equip - Rec & Culture		66,995	70,000	44,000	44,000
					44,000	44,000
	Recreation & Culture equipment for additions to the fleet or replacement of existing stock. Planned purchases for FY2027 include:					
	- Additional attachment for ballfields (44,000)					
	City's Portion 60% (26,400)					
	Moscow School Districts Portion 40% (17,600)					
CAPITAL OUTLAY		100,869	110,368	120,000	464,000	464,000
Totals for dept 133 - Rec & Culture		100,869	110,368	120,000	464,000	464,000

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
CAPITAL OUTLAY						
290-150-770-75	Vehicles - Streets		687,897	80,000		
Streets vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2027.						
CAPITAL OUTLAY			687,897	80,000		
Totals for dept 150 - Streets			687,897	80,000		

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
CAPITAL OUTLAY						
290-220-770-75	Vehicles - Water	41,847	584,194	50,000	25,000	25,000
					25,000	25,000
	Water vehicles or equipment for additions to the fleet or replacement of existing stock. Planned purchases for FY2027 include: - Includes Additional Water Unit #136 Utility Side by Side with Snow Plow. (25,000)					
290-220-770-76	Other Equipment - Water			29,000		
	Water equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2027.					
CAPITAL OUTLAY		<u>41,847</u>	<u>584,194</u>	<u>79,000</u>	<u>25,000</u>	<u>25,000</u>
Totals for dept 220 - Water		41,847	584,194	79,000	25,000	25,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
CAPITAL OUTLAY						
290-230-770-75	Vehicles - Sewer	200,000				
	Sewer vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases scheduled for FY2027.					
290-230-770-76	Other Equipment - Sewer	11,151		70,000		
	Sewer vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases scheduled for FY2027.					
CAPITAL OUTLAY		211,151		70,000		
Totals for dept 230 - Sewer		211,151		70,000		

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 235 - Stormwater						
CAPITAL OUTLAY						
290-235-770-75	Vehicles - Stormwater	45,921				
	Stormwater vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2027.					
	CAPITAL OUTLAY	45,921				
	Totals for dept 235 - Stormwater	45,921				
	TOTAL APPROPRIATIONS	1,942,306	4,217,317	5,416,121	6,935,917	6,935,917
	NET OF REVENUES/APPROPRIATIONS - FUND 290	868,861	(1,273,480)			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INTERGOVERNMENTAL REVENUES						
295-000-431-01	Federal Grants	32,905				
	Federal Grants					
	INTERGOVERNMENTAL REVENUES	<u>32,905</u>				
CHARGES FOR SERVICES						
295-000-448-70	Information Systems Service Fees	1,765,060	1,673,480	1,670,070	1,639,690	1,639,690
	Funds received from all City Departments to cover depreciation of computer, printer and communication services and equipment, software renewal and cost of services received from IS Department.				1,639,690	1,639,690
	CHARGES FOR SERVICES	<u>1,765,060</u>	<u>1,673,480</u>	<u>1,670,070</u>	<u>1,639,690</u>	<u>1,639,690</u>
INVESTMENT EARNINGS						
295-000-471-00	Investment Earnings	258,526	118,752	268,796	129,720	129,720
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				129,720	129,720
	INVESTMENT EARNINGS	<u>258,526</u>	<u>118,752</u>	<u>268,796</u>	<u>129,720</u>	<u>129,720</u>
REFUNDS AND REIMBURSEMENTS						
295-000-479-01	Refunds & Reimbursements	7,476	8,409	58,400	58,400	58,400
	Funds received from refunds and reimbursements for service. Gritman Medical Center and Moscow School District share of expenses from annual Avista use fee (652-20). Includes \$50,000 for potential fiber builds.				58,400	58,400
	REFUNDS AND REIMBURSEMENTS	<u>7,476</u>	<u>8,409</u>	<u>58,400</u>	<u>58,400</u>	<u>58,400</u>
TRANSFERS IN						
295-000-498-01	Transfer In: General Fund	28,965	1,750	12,225	31,300	31,300
	Transfer in General Fund for minor and capital equipment, professional services and software renewals.				31,300	31,300
295-000-498-10	Transfer In: Community Events		600			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
	Transfer in Community Events for minor and capital equipment, professional services and software renewals.					
295-000-498-33	Transfer In: Rec & Culture Fund	6,125		5,625	28,270	28,270
	Transfer in Recreation & Culture Fund for minor and capital equipment, professional services and software renewals.					
295-000-498-50	Transfer In: Streets Fund		770		20,500	20,500
	Transfer in Street Fund for minor and capital equipment, professional services and software renewals.					
295-000-498-60	Transfer In: Water Fund	7,600		200	30,000	30,000
	Transfer in Water Fund for minor and capital equipment, professional services and software renewals.					
295-000-498-70	Transfer In: Sewer Fund	2,765	16,000	5,300	36,000	36,000
	Transfer in Sewer Fund for minor and capital equipment, professional services and software renewals.					
295-000-498-75	Transfer In: Stormwater Fund				18,000	18,000
	Transfer in Stormwater Fund for minor and capital equipment, professional services and software renewals.					
295-000-498-90	Transfer In: Fleet Fund				12,000	12,000
	Transfer in Fleet Fund for minor and capital equipment, professional services and software renewals.					
TRANSFERS IN		45,455	19,120	23,350	176,070	176,070
OTHER FINANCING SOURCES						
295-000-900-05	Fund Balance - Restricted			545,393	725,479	725,479
	Restricted fund balance for future equipment purchases in accordance with the IS obsolescence plan.					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER FINANCING SOURCES						
	OTHER FINANCING SOURCES			545,393	725,479	725,479
	Totals for dept 000 -	2,109,422	1,819,761	2,566,009	2,729,359	2,729,359
	TOTAL ESTIMATED REVENUES	2,109,422	1,819,761	2,566,009	2,729,359	2,729,359

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
PERSONNEL SERVICES						
295-130-510-11	Full-Time Wages	352,187	368,598	422,320	435,282	435,282
	Wages for Information Systems personnel, including Information Systems Manager; Information Systems Senior Specialist; Information Systems Network Administrator; Information Systems Specialist; Information Systems Technical Specialist; and Utility Locate Technician at 10% (shared with Street, Water, Sewer and Stormwater).				435,282	435,282
295-130-510-19	Overtime	810	287	500	500	500
	These funds will be used to pay for non-exempt staff time spent on special projects and other required overtime pay.				500	500
295-130-520-21	FICA Taxes	25,552	26,613	32,346	33,337	33,337
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.				33,337	33,337
295-130-520-22	PERSI (State Retirement)	40,463	43,370	50,569	53,830	53,830
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.				53,830	53,830
295-130-520-23	Unemployment Insurance			1,268	1,307	1,307
	Estimated payments to Idaho Department of Labor for unemployment claims.				1,307	1,307
295-130-520-24	Worker's Compensation	501	549	798	692	692
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.				692	692
295-130-520-25	Health & Accident Insurance	62,159	66,007	89,015	98,997	98,997
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 70% of dependent premiums. Includes medical, dental, and vision benefits.				98,997	98,997
295-130-520-26	Life Insurance	1,409	1,390	2,868	2,952	2,952
	Premiums paid to Voya for life insurance on behalf of employees. Benefits are equal to employee's annual salary.				2,952	2,952

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
PERSONNEL SERVICES						
PERSONNEL SERVICES		483,081	506,814	599,684	626,897	626,897
CONTRACTUAL						
295-130-642-10	Professional Services	7,869	10,868	80,500	80,500	80,500
	Funds for additional professional services required for the day to day operations of the City's IS infrastructure including:				80,500	80,500
	- Radio maintenance (15,000)					
	- Fiber optic network maintenance (60,000)					
	- Electrician services (1,000)					
	- Phone system maintenance (2,500)					
	- Water tank cell tower inspections (2,000)					
295-130-642-31	Professional Services - General Govt				27,000	27,000
	Software purchases for General Government.				27,000	27,000
	- NextRequest Records Request software					
	- Asset Management software - Fleet					
295-130-642-55	VEBA Program	4,100	7,711	3,000	3,000	3,000
	Voluntary Employee Benefit Account (VEBA) health savings program.				3,000	3,000
295-130-642-95	Professional Services - IS	553,305	515,764	534,333	565,268	565,268
	Funds for computer software support renewals including antivirus, Microsoft and other product licensing throughout the City departments.				565,268	565,268
295-130-668-10	Insurance	10,107	28,820	19,121	4,105	4,105
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).				4,105	4,105
CONTRACTUAL		575,381	563,163	636,954	679,873	679,873

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
COMMODITIES						
295-130-631-05	Office Supplies	1,411	660	1,500	1,500	1,500
	General supplies for the Information Systems Department.				1,500	1,500
295-130-631-10	Postage Expense		195	500	500	500
	Regular postage expenses and shipping costs.				500	500
295-130-632-40	Department Supplies	7,416	7,402	9,500	9,500	9,500
	Miscellaneous supplies and materials associated in supporting Information Systems infrastructure, television and cable equipment, and broadcasting meetings from Council Chambers.				9,500	9,500
295-130-647-10	Travel & Meetings	382	264	2,500	2,500	2,500
	Includes general travel and meeting expenses for the Information Systems staff.				2,500	2,500
295-130-648-10	Dues, Subscriptions & Memberships	499		500	500	500
	Municipal association memberships and professional journal subscriptions for the Information Systems personnel.				500	500
295-130-649-10	Professional Development	2,114	878	10,000	10,000	10,000
	Professional development expenses related to professional certifications and training for the Information Systems personnel. Specific training needs and certifications will be determined throughout the year.				10,000	10,000
295-130-651-10	Telephones & Communications	80,526	84,849	71,320	75,472	75,472
	Expenses for communications cost for the City including PRI/VOIP services, long distance, and General Fund and Information Systems issued cell phones.				75,472	75,472
295-130-652-20	Utility Expense	9,157	10,178	10,200	10,200	10,200
					10,200	10,200

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
COMMODITIES						
	Utility expense for natural gas and electricity. Gritman Medical Center and Moscow School district share in the costs. Their share is received to Information Systems Revenue (295-000-479-01).					
295-130-658-40	R & M - Equipment		632	600	600	600
	Costs to maintain printers, copiers, fax machines and miscellaneous supplies for the IS Department.					
295-130-669-20	Recruitment Expense	319		200	200	200
	Cost of recruitment expenses for filling vacancies within the IS Department.					
295-130-681-01	Internal Service Charge - General Fund		120,859	90,180	130,434	130,434
	Charges from the General Fund for services rendered to the Information Systems Department by General Fund Departments.					
295-130-685-01	Fleet Services Supplies	540	451	366	229	229
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.					
295-130-685-02	Fleet Services R&M	250	185	194	845	845
	Vehicle charges for repair and maintenance.					
295-130-690-30	Minor Equipment - Gen Govt	19,216	9,210	6,000	3,900	3,900
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for General Fund departments include: New Equipment Purchases - Three Laptops (3,900) Replacement Equipment Purchases from Information Systems Accumulations - No equipment purchases for FY2027					
295-130-690-95	Minor Equipment - IS	15,935	17,319	35,900	36,100	36,100

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
COMMODITIES						
					36,100	36,100
	Minor equipment which costs less than \$5,000 and more than \$999. This item includes costs for network-related minor equipment benefiting all City departments, including unanticipated laptop and desktop replacements (6,500), network equipment such as switch replacements, termination panels, and backup power supplies (23,000), and miscellaneous peripherals such as PDAs and digital cameras (5,500).					
	New Equipment Purchases - One Desktop (1,100)					
COMMODITIES		137,765	253,082	239,460	282,480	282,480
CAPITAL OUTLAY						
295-130-770-74	Equipment	406,187	1,154,079			
	Capital equipment purchases for the City's general government departments.					
CAPITAL OUTLAY		406,187	1,154,079			
TRANSFERS TO						
295-130-890-01	Transfer To: General Fund	188,760				
	Transfer to General Fund for services provided in-house by General Fund Departments.					
	In FY2025, moved to Internal Service Charge - General Fund (295-130-681-01).					
295-130-890-30	Transfer To: Capital Projects		966,762			
	Transfer to Capital Projects Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
295-130-890-62	Transfer To: Water Capital		193,222			
	Transfer to Water Capital Projects Fund to accumulate funding for future water capital projects and support construction of multi-year water projects in accordance with the City's Capital Improvement Plan (CIP).					
295-130-890-72	Transfer To: Sewer Capital		173,185			
	Transfer to Sewer Capital Projects Fund to accumulate funding for future sewer capital projects and support construction of multi-year sewer projects in accordance with the City's Capital Improvement Plan (CIP).					

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
TRANSFERS TO						
295-130-890-75	Transfer To: Stormwater Fund		25,660			
	Transfer to Stormwater Capital Projects Fund for accumulation of funding for future stormwater capital projects and construction of multi-year stormwater projects in accordance with the City's Capital Improvement Plan (CIP).					
295-130-890-82	Transfer To: Sanitation Capital		13,148			
	Transfer to Sanitation Capital Projects Fund to accumulate funding for future sanitation capital projects and support construction of multi-year sanitation projects in accordance with the City's Capital Improvement Plan (CIP).					
295-130-890-90	Transfer To: Fleet Fund	5,000	26,973	5,000		
	Transfer to Fleet Management Fund for vehicle and equipment purchases, and to accumulate funds for future capital purchases, in accordance with the Fleet Replacement Plan.					
TRANSFERS TO		193,760	1,398,950	5,000		
CONTINGENCY						
295-130-900-10	Operating Contingency			50,975		
	Funds for unanticipated operational needs.					
CONTINGENCY				50,975		
ENDING FUND BALANCE						
295-130-990-05	Ending Fund Balance - Restricted			943,511	933,989	933,989
	Ending Fund Balance. Funds are restricted for future purchases in accordance with the IS obsolescence plan.					
ENDING FUND BALANCE				943,511	933,989	933,989
Totals for dept 130 - Internal Service General		1,796,174	3,876,088	2,475,584	2,523,239	2,523,239

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 132 - Public Safety						
CONTRACTUAL						
295-132-642-32	Professional Services - Public Safety	13,729		7,800	13,000	13,000
	Software purchases for Public Safety:				13,000	13,000
	Police - FRED Forensic software/system (13,000)					
	CONTRACTUAL	13,729		7,800	13,000	13,000
COMMODITIES						
295-132-690-32	Minor Equipment - Public Safety	93,986	33,105	39,225	22,980	22,980
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for public safety departments include:				22,980	22,980
	New Equipment Purchases					
	- Fire - Three iPads (1,700)					
	- Fire - One workstation for new employee (1,600)					
	Replacement Equipment Purchases from IS accumulations					
	- Police - Six desktops (6,600)					
	- Police - Two laptops (2,600)					
	- Fire - One desktop (1,100)					
	- CPD - One desktop (1,100)					
	- CPD - ENG desktops (8,280)					
	COMMODITIES	93,986	33,105	39,225	22,980	22,980
CAPITAL OUTLAY						
295-132-770-74	Equipment - Public Safety		14,210		22,970	22,970
	Capital equipment purchases for the City's public safety departments, including:				22,970	22,970
	New Equipment Purchases					
	- No new equipment purchases for FY2027					
	CAPITAL OUTLAY		14,210		22,970	22,970
Totals for dept 132 - Public Safety		107,715	47,315	47,025	58,950	58,950

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 133 - Rec & Culture						
CONTRACTUAL						
295-133-642-33	Professional Services - Rec & Culture				12,000	12,000
	Software purchases for Recreation & Culture: - Assest Management Software				12,000	12,000
					12,000	12,000
CONTRACTUAL						
COMMODITIES						
295-133-690-33	Minor Equipment - Rec & Culture	11,415	3,411	12,975	23,470	23,470
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for the Recreation and Culture Fund departments include:				23,470	23,470
	New Equipment Purchases					
	- Parks and Rec - Three desktops (3,825)					
	- Cameras at HIRC and Eggan (16,270)					
	Replacement Equipment Purchases from IS accumulations					
	- Parks and Rec - Three laptops (4,800)					
	- Parks and Rec - Two desktops (2,550)					
					23,470	23,470
COMMODITIES						
		11,415	3,411	12,975	23,470	23,470
Totals for dept 133 - Rec & Culture		11,415	3,411	12,975	35,470	35,470

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Budget
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
CONTRACTUAL						
295-150-642-50	Professional Services - Streets				20,500	20,500
	Software purchases for Streets:				20,500	20,500
	- Asset Management Software					
	- Video Conferencing Software/Equipment					
					20,500	20,500
CONTRACTUAL						
295-150-690-50	Minor Equipment - Streets	5,802	1,424	3,520	2,400	2,400
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for the Street Department include:				2,400	2,400
	New Equipment Purchases					
	- No new equipment purchases for FY2027					
	Replacement Equipment Purchases from IS accumulations					
	- One laptop (1,300)					
	- One desktop (1,100)					
					2,400	2,400
COMMODITIES						
		5,802	1,424	3,520	2,400	2,400
Totals for dept 150 - Streets		5,802	1,424	3,520	22,900	22,900

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
CONTRACTUAL						
295-220-642-60	Professional Services - Water	3,000		200	30,000	30,000
	Software purchases for Water:				30,000	30,000
	- Asset Management Software (30,000)					
	CONTRACTUAL	3,000		200	30,000	30,000
COMMODITIES						
295-220-690-60	Minor Equipment - Water	13,374	1,424	11,495	4,800	4,800
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for the Water Department include:				4,800	4,800
	New Equipment Purchases					
	- No new equipment purchases for FY2027					
	Replacement Equipment Purchases from IS accumulations					
	- Two laptops (2,600)					
	- Two desktops (2,200)					
	COMMODITIES	13,374	1,424	11,495	4,800	4,800
CAPITAL OUTLAY						
295-220-770-74	Equipment - Water		5,166			
	Capital equipment purchases for the Water Fund, including:					
	New Equipment Purchases					
	- No new equipment purchases for FY2027					
	CAPITAL OUTLAY		5,166			
Totals for dept 220 - Water		16,374	6,590	11,695	34,800	34,800

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
CONTRACTUAL						
295-230-642-70	Professional Services - Sewer		4,310	5,300	30,000	30,000
	Software purchases for Sewer:				30,000	30,000
	- Asset Management Software (30,000)					
	CONTRACTUAL		4,310	5,300	30,000	30,000
COMMODITIES						
295-230-690-70	Minor Equipment - Sewer	10,274	1,207	6,070	6,000	6,000
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for the Sewer Department include:				6,000	6,000
	New Equipment Purchases					
	- Industrial displays for SCADA (6,000)					
	Replacement Equipment Purchases from IS accumulations					
	- No equipment purchases for FY2027					
	COMMODITIES	10,274	1,207	6,070	6,000	6,000
Totals for dept 230 - Sewer		10,274	5,517	11,370	36,000	36,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 235 - Stormwater						
CONTRACTUAL						
295-235-642-75	Professional Services - Stormwater				18,000	18,000
	Software purchases:				18,000	18,000
	- Asset Management Software					
295-235-690-75	Minor Equipment - Stormwater	400	1,424	3,520		
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for the Sewer Department include:					
	New Equipment Purchases					
	- No new equipment purchases for FY2027					
	Replacement Equipment Purchases from IS accumulations					
	- No equipment purchases for FY2027					
CONTRACTUAL		400	1,424	3,520	18,000	18,000
Totals for dept 235 - Stormwater		400	1,424	3,520	18,000	18,000

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
COMMODITIES						
295-240-690-80	Minor Equipment - Sanitation			320		
	Minor equipment which costs less than \$5,000 and more than \$999. Purchases for the Sanitation Department include:					
	New Equipment Purchases					
	- No new equipment purchases for FY2027					
	Replacement Equipment Purchases from IS accumulations					
	- No equipment purchases for FY2027					
<hr/>						
COMMODITIES				320		
<hr/>						
Totals for dept 240 - Sanitation				320		
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TOTAL APPROPRIATIONS		1,948,154	3,941,769	2,566,009	2,729,359	2,729,359
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NET OF REVENUES/APPROPRIATIONS - FUND 295		161,268	(2,122,008)			

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INVESTMENT EARNINGS						
320-000-471-00	Investment Earnings	238,547	351,192	248,023	364,070	364,070
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				364,070	364,070
	INVESTMENT EARNINGS	238,547	351,192	248,023	364,070	364,070
REFUNDS AND REIMBURSEMENTS						
320-000-479-01	Refunds & Reimbursements			5,000		
	Refunds and reimbursements from outside sources.					
	REFUNDS AND REIMBURSEMENTS			5,000		
TRANSFERS IN						
320-000-498-60	Transfer In: Water Fund	3,279,586	4,653,406	2,405,220	3,002,482	3,002,482
	Transfer in Water Fund to accumulate funding for future water capital projects and support construction of multi-year water projects in accordance with the City's Capital Improvement Plan (CIP).				3,002,482	3,002,482
320-000-498-95	Transfer In: IS Fund		193,222			
	Transfer in Information Systems Fund for accumulation to fund future water capital projects and construction of multi-year water projects in accordance with the City's Capital Improvement Plan (CIP).					
	TRANSFERS IN	3,279,586	4,846,628	2,405,220	3,002,482	3,002,482
OTHER FINANCING SOURCES						
320-000-900-05	Fund Balance - Restricted			9,366,194	13,092,931	13,092,931
	Accumulation of funds received from the Water Fund for the purpose of long-range Water Fund Capital Projects in accordance with the City's Capital Improvement Plan (CIP).				13,092,931	13,092,931
	OTHER FINANCING SOURCES			9,366,194	13,092,931	13,092,931
Totals for dept 000 -		3,518,133	5,197,820	12,024,437	16,459,483	16,459,483

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		3,518,133	5,197,820	12,024,437	16,459,483	16,459,483

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 220 - Water						
CAPITAL OUTLAY						
320-220-770-54	Booster Stations	1,766,595				
	Booster Station upgrades and replacements in accordance with City's Capital Improvement Plan (CIP). No projects planned for FY2027.					
320-220-770-64	Well Capital Improvements	243,137				
	Well Capital Improvement Program in accordance with the City's Capital Improvement Plan (CIP). No projects planned for FY2027.					
320-220-770-72	Buildings	7,341	106,627	147,126		
	Water building-related projects in accordance with the City's Capital Improvement Plan (CIP). No projects planned for FY2027.					
320-220-770-73	Improvements	755,190	935,687	1,290,113	207,273	207,273
	Waterline improvements in accordance with the City's Capital Improvement Plan (CIP).					
	- Northwest Tank Bypass (98,664)					
	- Taylor Lauder Water Line (58,609)					
	- Misc Water Main Work (50,000)					
CAPITAL OUTLAY		2,772,263	1,042,314	1,437,239	207,273	207,273
ENDING FUND BALANCE						
320-220-990-05	Ending Fund Balance - Restricted			10,587,198	16,252,210	16,252,210
	Accumulation of funds received from the Water Fund for the purpose of long-range Water Fund Capital Projects in accordance with the City's Capital Improvement Plan (CIP).					
					16,252,210	16,252,210
ENDING FUND BALANCE				10,587,198	16,252,210	16,252,210
Totals for dept 220 - Water		2,772,263	1,042,314	12,024,437	16,459,483	16,459,483
TOTAL APPROPRIATIONS		2,772,263	1,042,314	12,024,437	16,459,483	16,459,483
NET OF REVENUES/APPROPRIATIONS - FUND 320		745,870	4,155,506			

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INVESTMENT EARNINGS						
330-000-471-00	Investment Earnings	916,412	1,055,308	952,816	1,094,004	1,094,004
					1,094,004	1,094,004
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.					
	INVESTMENT EARNINGS	916,412	1,055,308	952,816	1,094,004	1,094,004
CONTRIBUTION AND DONATIONS						
330-000-476-01	Donations		190,000			
	Donations					
	CONTRIBUTION AND DONATIONS		190,000			
TRANSFERS IN						
330-000-498-70	Transfer In: Sewer Fund	4,306,018	5,671,393	3,333,895	4,025,498	4,025,498
					4,025,498	4,025,498
	Transfer in Sewer Fund to accumulate funding for future sewer capital projects and support construction of multi-year sewer projects in accordance with the City's Capital Improvement Plan (CIP).					
330-000-498-95	Transfer In: IS Fund		173,185			
	Transfer in Information Systems Fund for accumulation to fund future sewer capital projects and construction of multi-year sewer projects in accordance with the City's Capital Improvement Plan (CIP).					
	TRANSFERS IN	4,306,018	5,844,578	3,333,895	4,025,498	4,025,498
OTHER FINANCING SOURCES						
330-000-900-03	Fund Balance - Unrestricted			25,133,620	27,092,328	27,092,328
					27,092,328	27,092,328
	Accumulation of funds from the Sewer Fund for long-range Sewer Capital projects in accordance with the City's Capital Improvement Plan (CIP).					
	OTHER FINANCING SOURCES			25,133,620	27,092,328	27,092,328
Totals for dept 000 -		5,222,430	7,089,886	29,420,331	32,211,830	32,211,830
TOTAL ESTIMATED REVENUES		5,222,430	7,089,886	29,420,331	32,211,830	32,211,830

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
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City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 230 - Sewer						
CAPITAL OUTLAY						
330-230-770-45	Sewer Main Program	1,804,763	797,271	200,000	200,000	200,000
	Sewer Capital Construction Projects in accordance with the City's Capital Improvement Plan (CIP).				200,000	200,000
	- Sewer Main Repairs (50,000)					
	- Manhole Replacement Program (150,000)					
330-230-770-66	WRRF Facility Improvements	109,268	33,566	1,748,383	1,412,025	1,412,025
	Water Reclamation and Reuse Facility Upgrades in accordance with the City's Capital Improvement Plan (CIP).				1,412,025	1,412,025
	- Screw Pump Replacement (438,152)					
	- Filtration Improvements (283,500)					
	- Biological Treatment Improvements (605,373)					
	- Energy Supply and Controls (85,000)					
330-230-770-69	Lift Station Renovations		161,978	2,780,697	307,583	307,583
	Sewer Capital Construction Projects in accordance with the City's Capital Improvement Plan (CIP).				307,583	307,583
	- Mall Lift Station Construction (307,583)					
330-230-770-72	Buildings	7,341	127,422	177,096		
	Water Reclamation and Reuse Facility buliding-related projects in accordance with the City's Capital Improvement Plan (CIP). No projects planned for FY2027.					
CAPITAL OUTLAY		1,921,372	1,120,237	4,906,176	1,919,608	1,919,608
ENDING FUND BALANCE						
330-230-990-05	Ending Fund Balance - Restricted			24,514,155	30,292,222	30,292,222
	Accumulation for future sewer capital projects in accordance with the City Capital Improvement Plan.				30,292,222	30,292,222
ENDING FUND BALANCE				24,514,155	30,292,222	30,292,222
Totals for dept 230 - Sewer		1,921,372	1,120,237	29,420,331	32,211,830	32,211,830

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
TOTAL APPROPRIATIONS		1,921,372	1,120,237	29,420,331	32,211,830	32,211,830
NET OF REVENUES/APPROPRIATIONS - FUND 330		3,301,058	5,969,649			

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INTERGOVERNMENTAL REVENUES						
335-000-431-01	Federal Grants	152,094				
	Federal Grants					
	INTERGOVERNMENTAL REVENUES	152,094				
INVESTMENT EARNINGS						
335-000-471-00	Investment Earnings	15,913	11,837	16,390	12,222	12,222
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				12,222	12,222
	INVESTMENT EARNINGS	15,913	11,837	16,390	12,222	12,222
TRANSFERS IN						
335-000-498-75	Transfer In: Stormwater Fund	34,378	159,549	193,976	309,873	309,873
	Transfer in Stormwater Fund to accumulate funding for future stormwater capital projects and support construction of multi-year stormwater projects in accordance with the City's Capital Improvement Plan (CIP).				309,873	309,873
335-000-498-95	Transfer In: IS Fund		25,660			
	Transfer in IS Fund for accumulation to fund future stormwater capital projects and construction of multi-year stormwater projects in accordance with the City's Capital Improvement Plan (CIP).					
	TRANSFERS IN	34,378	185,209	193,976	309,873	309,873
OTHER FINANCING SOURCES						
335-000-900-05	Fund Balance - Restricted			386,717	540,243	540,243
	Fund balance carryover restricted for future capital projects				540,243	540,243
	OTHER FINANCING SOURCES			386,717	540,243	540,243
Totals for dept 000 -		202,385	197,046	597,083	862,338	862,338
TOTAL ESTIMATED REVENUES		202,385	197,046	597,083	862,338	862,338

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
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City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 235 - Stormwater						
CAPITAL OUTLAY						
335-235-770-56	Stormwater Conveyance Improvements	163,614	48,596		333,270	333,270
					333,270	333,270
	Annual program for the replacement of obsolete storm mains throughout the City. Original program was for the replacement of clay mains only, but has been expanded to address emerging issues with storm mains of other materials.					
	- Misc. Repairs (15,000)					
	- Roosevelt Stormline (318,270)					
		163,614	48,596		333,270	333,270
	CAPITAL OUTLAY				333,270	333,270
ENDING FUND BALANCE						
335-235-990-05	Ending Fund Balance - Restricted			597,083	529,068	529,068
					529,068	529,068
	Ending fund balance restricted for future capital projects.					
	ENDING FUND BALANCE			597,083	529,068	529,068
	Totals for dept 235 - Stormwater	163,614	48,596	597,083	862,338	862,338
	TOTAL APPROPRIATIONS	163,614	48,596	597,083	862,338	862,338
	NET OF REVENUES/APPROPRIATIONS - FUND 335	38,771	148,450			

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2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INVESTMENT EARNINGS						
340-000-471-00	Investment Earnings	340,861	470,454	354,402	487,705	487,705
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				487,705	487,705
	INVESTMENT EARNINGS	340,861	470,454	354,402	487,705	487,705
TRANSFERS IN						
340-000-498-80	Transfer In: Sanitation Fund	2,787,254	470,650	545,768	520,675	520,675
	Transfer in Sanitation Fund to accumulate funding for future sanitation capital projects and support construction of multi-year sanitation projects in accordance with the City's Capital Improvement Plan (CIP).				520,675	520,675
340-000-498-95	Transfer In: IS Fund		13,148			
	Transfer in Information Systems Fund for accumulation to fund future sanitation capital projects and construction of multi-year sanitation projects in accordance with the City's Capital Improvement Plan (CIP).					
	TRANSFERS IN	2,787,254	483,798	545,768	520,675	520,675
OTHER FINANCING SOURCES						
340-000-900-03	Fund Balance - Unrestricted			11,918,027	11,638,913	11,638,913
	Fund balance carryover accumulated for future capital projects.				11,638,913	11,638,913
	OTHER FINANCING SOURCES			11,918,027	11,638,913	11,638,913
Totals for dept 000 -		3,128,115	954,252	12,818,197	12,647,293	12,647,293
TOTAL ESTIMATED REVENUES		3,128,115	954,252	12,818,197	12,647,293	12,647,293

City of Moscow
Budget
2026 - 2027

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 240 - Sanitation						
CAPITAL OUTLAY						
340-240-770-71	Land			290,982	2,750,000	2,750,000
	Recycling Center Property/Yard Waste improvements projects per the comprehensive plan and strategic plan				2,750,000	2,750,000
340-240-770-73	Improvements		166,568		250,000	250,000
	Sanitation Fund capital improvements projects.				250,000	250,000
340-240-770-85	Post Closure Landfill				185,000	185,000
	Thirty (30) year NMSW Landfill Closure liability.				185,000	185,000
CAPITAL OUTLAY			166,568	290,982	3,185,000	3,185,000
ENDING FUND BALANCE						
340-240-990-05	Ending Fund Balance - Restricted			12,527,215	9,462,293	9,462,293
	Accumulation to fund the following Sanitation program and facility needs:				9,462,293	9,462,293
	- Landfill Closure Costs (3,951,477)					
	- Recycling Convenience Center (527,582)					
	- Transfer Station Replacement (4,983,234)					
ENDING FUND BALANCE				12,527,215	9,462,293	9,462,293
Totals for dept 240 - Sanitation			166,568	12,818,197	12,647,293	12,647,293
TOTAL APPROPRIATIONS			166,568	12,818,197	12,647,293	12,647,293
NET OF REVENUES/APPROPRIATIONS - FUND 340		3,128,115	787,684			

City of Moscow
Budget
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
LICENSES AND PERMITS						
350-000-421-15	Subdivision Tree Fees	5,000	16,500	20,000	20,000	20,000
	Fees generated from developers and building contractors for the purchase of trees to be planted in the public right of way.				20,000	20,000
	LICENSES AND PERMITS	5,000	16,500	20,000	20,000	20,000
INTERGOVERNMENTAL REVENUES						
350-000-431-00	State & Federal Grant Revenues	368,083	2,618,840	3,103,502	721,800	721,800
	Revenues from State and Federal Grants and other outside agency project funding contributions.				721,800	721,800
	- Land & Water Lola Clyde (584,000)					
	- TAP N/S Mountain View (107,800)					
	- D Street Design (30,000)					
	INTERGOVERNMENTAL REVENUES	368,083	2,618,840	3,103,502	721,800	721,800
INVESTMENT EARNINGS						
350-000-471-00	Investment Earnings	527,898	759,737	548,869	787,595	787,595
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				787,595	787,595
	INVESTMENT EARNINGS	527,898	759,737	548,869	787,595	787,595
CONTRIBUTION AND DONATIONS						
350-000-476-01	Donations			438,500	310,000	310,000
	Donations received from other sources for various capital improvement projects.				310,000	310,000
	- MURA South Main Underpass Design & Construction (300,000)					
	- MURA Downtown Streetscape Phase One Design (125,000)					
	- MURA South Couplet Design (13,500)					
350-000-476-36	Donations - Harvest Park	450	500	500		
	Donations received from other sources for the development of Harvest Park development.					

City of Moscow
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
CONTRIBUTION AND DONATIONS						
CONTRIBUTION AND DONATIONS		450	500	439,000	310,000	310,000
REFUNDS AND REIMBURSEMENTS						
350-000-479-01	Refunds & Reimbursements	28,454	12,739		12,000	12,000
	Refunds and reimbursements from other sources.				12,000	12,000
		28,454	12,739		12,000	12,000
OTHER REVENUES						
350-000-495-20	1% Public Art Revenues		3,283			
	Moscow City Council passed Ordinance 2004-30 establishing the "1% for Arts" fund. The Ordinance states the policy of the City to support public art in order to enhance public facilities and the quality of life for Moscow citizens. One percent of City-funded capital improvement projects is dedicated to fund public art. The Arts Department manages public art projects in collaboration with Moscow Arts Commission and City staff.					
			3,283			
TRANSFERS IN						
350-000-498-01	Transfer In: General Fund	3,920,649	2,969,314	1,046,327	890,376	890,376
	Transfer in General Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).				890,376	890,376
350-000-498-28	Transfer In: Transit Center		70,000		50,158	50,158
	Transfer in Transit Center Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).				50,158	50,158
350-000-498-33	Transfer In: Rec & Culture Fund		576,085			
	Transfer in Rec & Culture Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
350-000-498-34	Transfer In: MSD Community Playfields	55,427	74,437	50,000	83,069	83,069
					83,069	83,069

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
TRANSFERS IN						
	Transfer in MSD Community Playfields Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
350-000-498-50	Transfer In: Streets Fund	1,901,892	1,662,662	505,859	1,025,863	1,025,863
	Transfer in Streets Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).				1,025,863	1,025,863
350-000-498-56	Transfer In: LID		35,611			
	Transfer in LID Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
350-000-498-95	Transfer In: IS Fund	2,028,480				
	Transfer in Information Systems Fund to accumulate funding for future capital projects and support construction of multi-year capital projects in accordance with the City's Capital Improvement Plan (CIP).					
TRANSFERS IN		7,906,448	5,388,109	1,602,186	2,049,466	2,049,466
OTHER FINANCING SOURCES						
350-000-900-01	Fund Balance - Assigned			13,981,167	13,457,639	13,457,639
					13,457,639	13,457,639

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
OTHER FINANCING SOURCES						
	Fund Balance that is restricted to a specific defined project and revenue source as identified within the City's Capital Improvement Plan (CIP).					
	- Roadway Improvement Projects (2,805,775)					
	- Sidewalk Improvements (75,000)					
	- Streetscape Programs (2,070,000)					
	- Parking Lot Improvements (113,198)					
	- Street Light Retrofitting (45,000)					
	- Park Improvements (3,151,435)					
	- MSDCP (249,289)					
	- Swimming Pool Development (155,000)					
	- Land & Buildings (4,274,244)					
	- Subdivision Trees (25,276)					
	- Parkland Dedication (49,150)					
	- Fire Station #3 (85,000)					
	- Transit Center (125,158)					
	- 1% Public Art Accumulation (239,114)					
	OTHER FINANCING SOURCES			13,981,167	13,457,639	13,457,639
	Totals for dept 000 -	8,836,333	8,799,708	19,694,724	17,358,500	17,358,500
	TOTAL ESTIMATED REVENUES	8,836,333	8,799,708	19,694,724	17,358,500	17,358,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
CAPITAL OUTLAY						
350-130-770-72	Buildings - General Government	210,670	1,978,502	3,490,937	1,158,876	1,158,876
	General Government building projects and renovations. FY2027 projects include:				1,158,876	1,158,876
	- City Shop Project (785,250)					
	- Fire Station #3 HVAC Replacement (76,491)					
	- Libarary Roof Coating (46,350)					
	- Animal Shelter Assessment (15,000)					
	- HIRC Roof Replacement (185,658)					
	- HIRC Fire Panel Replacement (50,128)					
		210,670	1,978,502	3,490,937	1,158,876	1,158,876
CAPITAL OUTLAY						
350-130-890-33	Transfer To: Rec & Culture Fund				160,000	160,000
	Transfer to Recreation & Culture Fund				160,000	160,000
	- FY2027 transfer-to funding is allocated to cover costs associated with the Parks & Recreation Master Plan and the Downtown Tree Replacement Program, in alignment with their respective capital project accounts. (160,000)					
					160,000	160,000
TRANSFERS TO						
ENDING FUND BALANCE						
350-130-990-00	End Fund Balance - Unassigned			11,668,377	11,585,847	11,585,847
					11,585,847	11,585,847

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 130 - Internal Service General						
ENDING FUND BALANCE						
	Fund Balance that is restricted to a specific defined future project.					
	- Roadway Improvement Projects (2,500,000)					
	- Sidewalk Improvements (100,000)					
	- Streetscape Programs (1,997,308)					
	- Parking Lot Improvements (150,000)					
	- Street Light Retrofitting (35,000)					
	- Park Improvements (4,285,933)					
	- MSDCP (332,358)					
	- Swimming Pool Development (250,000)					
	- Land & Buildings (1,429,100)					
	- Subdivision Trees (68,676)					
	- Parkland Dedication (53,200)					
	- Fire Station #3 (80,000)					
	- Transit Center (175,316)					
	- 1% Public Art Accumulation (128,956)					
	ENDING FUND BALANCE			11,668,377	11,585,847	11,585,847
	Totals for dept 130 - Internal Service General	210,670	1,978,502	15,159,314	12,904,723	12,904,723

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 132 - Public Safety						
CAPITAL OUTLAY						
350-132-770-74	Equipment - Public Safety	28,517				
	Building and Equipment expenses for Fire Station #3.					
	CAPITAL OUTLAY	28,517				
	Totals for dept 132 - Public Safety	28,517				

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
CAPITAL OUTLAY						
350-150-770-29	Fed Grant - Third Street LHSIP Third Street Underground Project	6,897				
350-150-770-52	Streetscape Program Citywide improvements intended to achieve defined streetscape goals, historic district themes, community beautification, and entryway enhancements. FY2027 projects include: - South Couplet Beautificaiton & Construction (22,500) - Downtown Streetscape Phase I (200,000) - South City Limits Sign (84,423)			272,510	306,923 306,923	306,923 306,923
350-150-770-56	Stormwater Conveyance Improvements Annual program for the replacement of obsolete storm mains throughout the City. Original program was for the replacement of clay mains only, but has been expanded to address emerging issues with storm mains of other materials.	100				
350-150-770-73	Sidewalk Program This line includes improvements and renovations to upgrade deficient sidewalks and the installation of missing sidewalks throughout the City (Targets Strategic Plan External Major Challenge Area Tier Two – Aging Downtown Infrastructure).	19,870	89,265	100,000	100,000 100,000	100,000 100,000
350-150-770-83	Roadway Improvement Program Ongoing annual program to resurface, repave, and reconstruct the City street system. Projects are selected annually based on available funding, street condition ratings, related utility improvement projects, and traffic volumes. Design services are completed annually with annual construction projects. Annual project cost varies in accordance with the City Capital Improvement Plan (Targets Strategic Plan External Major Challenge Area Tier One – Deteriorating Pavement Conditions). FY2027 Projects include: - N/S Mountain View (205,000) - South Main Pedestrian Crossing (205,600) - Reisenauer Path (206,800) - Taylor Restoration (364,000) - D Street Restoration (design only) (15,000) - Surafce Treatment (359,545)	1,203,707	2,240,093	3,057,400	1,355,945 1,355,945	1,355,945 1,355,945

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 150 - Streets						
CAPITAL OUTLAY						
350-150-770-89	Parking Lot Improvements	11,344			273,182	273,182
	Funds for parking lot improvements identified within the City's Capital Improvement Plan (CIP). - City Hall Parking Lot (273,182)				273,182	273,182
350-150-770-98	Street Light Retrofit	18,440		15,000	15,000	15,000
	Updating of existing City-owned street lights to meet Street Light Ordinance requirements.				15,000	15,000
CAPITAL OUTLAY		1,260,358	2,329,358	3,444,910	2,051,050	2,051,050
Totals for dept 150 - Streets		1,260,358	2,329,358	3,444,910	2,051,050	2,051,050

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
COMMODITIES						
350-165-632-61	Subdivision Trees	1,900	2,100	2,500	2,500	2,500
	Tree Planting Dedication Fund				2,500	2,500
		1,900	2,100	2,500	2,500	2,500
COMMODITIES						
CAPITAL OUTLAY						
350-165-770-20	1% Public Art			165,000	105,000	105,000
	Public art projects funded by 1% for Arts fund. - Installations at MPD Station and East City Park Stage (105,000)				105,000	105,000
350-165-770-58	Paradise Pathway System Improvements	81,829				
	On-going installation of Paradise Path amenities, including signage, interpretive station, lighting, benches, and local trail connectors.					
350-165-770-73	Improvements - Parks	244,085	355,554	923,000	2,164,100	2,164,100
	Capital improvement needs of the Recreation & Culture - Parks Department in accordance with the City's Capital Improvement Plan (CIP). FY2027 projects include: - East City Park Stage (796,000) - Moser Park Plan (20,000) - Lola Clyde Path (300,500) - Lola Clyde Frontage & Parking (910,300) - Anderson Frontier Park Path (137,300)				2,164,100	2,164,100
350-165-770-76	Other Equipment - Playgrounds	10,589				
	Installation and replacement of playground equipment. Hamilton Fund is a primary funding source.					
350-165-770-82	Swimming Pool Renovations	16,785			131,127	131,127
	Repair and replacement at the Hamilton-Lowe Aquatic Center. - Slide Repair/Replacement				131,127	131,127
CAPITAL OUTLAY						
		353,288	355,554	1,088,000	2,400,227	2,400,227

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 165 - Rec & Culture - Parks						
	Totals for dept 165 - Rec & Culture - Parks	355,188	357,654	1,090,500	2,402,727	2,402,727
TOTAL APPROPRIATIONS		1,854,733	4,665,514	19,694,724	17,358,500	17,358,500
NET OF REVENUES/APPROPRIATIONS - FUND 350		6,981,600	4,134,194			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
INVESTMENT EARNINGS						
380-000-471-00	Investment Earnings	39,451	33,792	32,000	32,000	32,000
					32,000	32,000
Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.						
INVESTMENT EARNINGS		39,451	33,792	32,000	32,000	32,000
Totals for dept 000 -		39,451	33,792	32,000	32,000	32,000
TOTAL ESTIMATED REVENUES		39,451	33,792	32,000	32,000	32,000

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 188 - Rec & Culture - HIRC						
TRANSFERS TO						
380-188-890-33	Transfer To: Rec & Culture Fund	32,000	32,000	32,000	32,000	32,000
	Transfer to Recreation & Culture Fund for Hamilton Indoor Recreation Center's annual operations.				32,000	32,000
	TRANSFERS TO	32,000	32,000	32,000	32,000	32,000
	Totals for dept 188 - Rec & Culture - HIRC	32,000	32,000	32,000	32,000	32,000
	TOTAL APPROPRIATIONS	32,000	32,000	32,000	32,000	32,000
	NET OF REVENUES/APPROPRIATIONS - FUND 380	7,451	1,792			

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000						
PROPERTY TAXES						
590-000-410-00	General Property Taxes	1,044,932	1,054,778	1,047,000	1,046,200	1,046,200
	Property tax levied pursuant to the capital projects general obligation bond principal and interest for FY2027.				1,046,200	1,046,200
	PROPERTY TAXES	<u>1,044,932</u>	<u>1,054,778</u>	<u>1,047,000</u>	<u>1,046,200</u>	<u>1,046,200</u>
INVESTMENT EARNINGS						
590-000-471-00	Investment Earnings	17,682	15,564	18,384	16,070	16,070
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.				16,070	16,070
	INVESTMENT EARNINGS	<u>17,682</u>	<u>15,564</u>	<u>18,384</u>	<u>16,070</u>	<u>16,070</u>
OTHER FINANCING SOURCES						
590-000-493-01	Bond Premium	118,159				
	Amortization of bond premium of the 2019 General Obligation bond issue.					
	OTHER FINANCING SOURCES	<u>118,159</u>				
	Totals for dept 000 -	<u>1,180,773</u>	<u>1,070,342</u>	<u>1,065,384</u>	<u>1,062,270</u>	<u>1,062,270</u>
	TOTAL ESTIMATED REVENUES	<u>1,180,773</u>	<u>1,070,342</u>	<u>1,065,384</u>	<u>1,062,270</u>	<u>1,062,270</u>

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 PROPOSED BUDGET
APPROPRIATIONS						
Dept 900 - Debt						
COMMODITIES						
590-900-675-00	Fiscal Agent Fees	500	500	500	600	600
	Bank agent fees for administration of the general obligation bond.				600	600
		<u>500</u>	<u>500</u>	<u>500</u>	<u>600</u>	<u>600</u>
COMMODITIES						
DEBT SERVICE						
590-900-790-80	Principal - GO Bond 2019		860,000	895,000	930,000	930,000
	Annual principal payment for the 2019 general obligation bond issue.				930,000	930,000
590-900-791-80	Interest - GO Bond 2019	178,993	206,244	152,000	116,200	116,200
	Annual principal payment for the 2019 general obligation bond issue.				116,200	116,200
		<u>178,993</u>	<u>1,066,244</u>	<u>1,047,000</u>	<u>1,046,200</u>	<u>1,046,200</u>
DEBT SERVICE						
ENDING FUND BALANCE						
590-900-990-01	Ending Fund Balance - Assigned			17,884	15,470	15,470
	Amount of general obligation bond assigned for a specific purpose.				15,470	15,470
				<u>17,884</u>	<u>15,470</u>	<u>15,470</u>
ENDING FUND BALANCE						
Totals for dept 900 - Debt		<u>179,493</u>	<u>1,066,744</u>	<u>1,065,384</u>	<u>1,062,270</u>	<u>1,062,270</u>
TOTAL APPROPRIATIONS		<u>179,493</u>	<u>1,066,744</u>	<u>1,065,384</u>	<u>1,062,270</u>	<u>1,062,270</u>
NET OF REVENUES/APPROPRIATIONS - FUND 590		<u>1,001,280</u>	<u>3,598</u>			
ESTIMATED REVENUES - ALL FUNDS		80,878,082	82,843,329	139,578,442	149,292,804	149,292,804
APPROPRIATIONS - ALL FUNDS		70,800,074	73,685,244	139,578,442	149,292,804	149,292,804
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		10,078,008	9,158,085			