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

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

In October 2014, the City of Moscow undertook a Strategic Planning Process designed to assist the organization in meeting the challenges of the future. The planning process helps to establish clear objectives designed to sustain the vitality of our community. The approach provides for regular updates that tie to the annual budget process.

The initial planning process included a bottom up approach for all levels of staff to contribute to critical mission and operational information in order to identify the true concerns or issues facing our community both now and into the future. These issues were based in fact and include data specific values that support the tremendous impact some of these issues may have on our community. These issues are also further informed by the many studies and plans conducted by the City in recent years, providing a comprehensive foundation to the planning process overall.

Once these issues were identified, they were cataloged and reported to City Council at a March 4, 2015 workshop as Major Challenge Areas (MCAs). At that time, the City Council decided on a specific set of criteria by which each issue would be evaluated and ranked. These criteria included impact, magnitude, pervasiveness, threat level, frequency, short vs. long-term, controllable, implementation timing, and long-term community vision. The purpose of the rating process was to generate priorities that will allow the City Council to establish its most important strategic initiatives based on these data-driven issue statements MCAs and clear, published selection criteria.

At the City Council workshop, held May 12, 2015, ratings were presented for City Council’s consideration to review the groupings developed by staff based on aggregate ratings. Tier one items were established as the highest priority, with tier two and three as moderate and less critical priorities respectively, and are highlighted in the City of Moscow Strategic Plan Executive Summary. Additional issues that were not identified as MCAs, but are concerns that are monitored and addressed departmentally are outlined in the full City of Moscow Strategic Plan. In short, this work culminated in the City Council to providing staff with direction to establish a path forward based on the priorities of the City Council that includes clear data, analysis and the professional expertise of department personnel.

PLANNING REFERENCE DOCUMENTS

City of Moscow Master Facilities Plan 2015

Comprehensive Land Use Plan 2009

Comprehensive Sewer System Plan 2011

Comprehensive Water System Plan 2012

Downtown Revitalization Plan 2002

Economic Development Strategy Plan 2009

Multi-Modal Transportation Plan 2014

Parks and Recreation Master Plan 2013

Public Art Master Plan 2015

Sanitation, Water, Sewer and Sanitation Rate Study 2013
A catalog of the external and internal MCAs adopted by the City Council are outlined below. Successes in several areas have been realized since the implementation of this plan. With the work to date in addressing certain MCAs additional attention has been requested by the Council to research and review other potential issues such as climate change. That work is ongoing and will be presented in the fall of 2019. Specific updates to each ongoing MCA follows this list.

**External MCAs**
- **Tier 1**
  - Deteriorating Pavement Conditions
  - Inadequate Law Enforcement Radio Infrastructure
  - Deteriorating Waste Collection System (Sewer)
- **Tier 2**
  - Aging Downtown Infrastructure
  - Poor Aesthetic Condition of City’s Main Highway Entryways
  - Aging Storm Drain System
  - Declining City Water Supply
  - National Pollutant Discharge Elimination System Wastewater Violations
- **Tier 3**
  - Inadequate Annual Facility Inspections and Commercial Pre-Plans
  - Lack of Backup Power for Drinking Water Wells
  - Lack of a Formalized Urban Forestry Program
- **Completed 2018**
  - Declining Enrollment at the University of Idaho Negatively Impacts Moscow
  - Declining Employment Base Weakens the Local Economy
  - Lack of Access to Diverse Business Transportation Infrastructure
  - Farmers Market is Currently Unsustainable
- **Completed 2019**
  - Insufficient Public Information and Community Engagement
  - Insufficient Revenue Jeopardizing Service Levels

**Internal MCAs**
- **Tier 1**
  - Deteriorating, Substandard PD Building in Vulnerable, Unsafe Location
  - Inadequate Fleet Facility (City Shop) Reduces Efficiency
  - Inadequate Shop Work Space
- **Tier 2**
  - Insufficient Technology Capacity to Maintain Service Demands
  - High Cost of Aging Equipment
  - Inadequate Residential and Training Facilities at Fire Station 2
- **Tier 3**
  - Service Growth Demands are Outpacing Resources
  - Insufficient Use of Strategic Planning to Inform Management & Budgeting
  - Inequitable and Non-Compliant Billing Classification System
  - Property Owners Responsibility for Utility Billing
- **Completed 2019**
  - Aging/Deteriorating Emergency Fire Apparatus/Vehicle Fleet
  - Insufficient Law Enforcement Staffing To Meet Community Demand
MAJOR CHALLENGE AREAS – EXTERNAL

TIER ONE

Deteriorating Pavement Conditions
City-wide pavement conditions are deteriorating at a rate that is beyond the Street Division’s ability to maintain and repair. The current funding level ($400,000 in FY2015) is approximately 27% of the $1.4 million needed to maintain a standard treatment and replacement cycle for the City’s 77 miles of paved roadway. Poor pavement conditions have a detrimental effect on public perception and public safety, are far more costly to maintain, and directly impact economic vitality through loss of new development and increased operating costs for existing businesses. Pavement is also an essential element in the City’s economic development efforts of branding, image building, and increased tourism and job growth.

Update
FY2019 saw record funding in the City’s Pavement Management Program. In addition, the City was able to procure an LSIP Grant to fund additional surface treatments in FY2018. Among the projects for 2019 are a Slurry Seal project (out to bid) and Asphalt Rubber Chip Seal (out to bid). We continue to coordinate and cooperate with our neighboring local entities to maximize the City’s spending power. This year, for the first time, Washington State University and the University of Idaho will be conducting slurry seal treatments. They are using Moscow’s specification, which is also used by the City of Lewiston.

Increased levels of funding have been dedicated to address this issue beginning in 2016 with $342,000; 2017 at $700,000; 2018 at $815,000; 2019 $1.1 Million, and $800,000 in FY2020.

Inadequate Law Enforcement Radio Infrastructure
There is a lack of radio communication broadcasting compatibility and security. The City’s police radio communication system has only one channel and three repeaters for an area of less than seven square miles. Because repeaters aren’t trunked or coordinated, officers must hunt for channels to locate the appropriate repeater to transmit calls, this avoidable action places officers at risk for injury or death due to lack of radio communication when needed to call for back up or other support. Officers currently experience a 5-10% transmittal failure due to dead zones throughout the patrol area resulting in delayed notification and delayed officer response, both of which have escalated risk to citizens, officers and property. Overall, the ability to quickly intervene has declined as the communication system has deteriorated and calls for service have increased. In addition, lack of an encrypted radio system results in criminal access to real time police enforcement actions creating an officer safety issue.

Update
The Police Department has worked with plans to increase the capability and coverage of radio communications to at least 95% to eliminate the dangerous lack of communication from transmittal failure. Progress in the past year includes those actions and strategies noted below with considerable collaboration between public safety department and information systems in developing a plan to address given the immense resources required for the project. Dates have been adjusted for completion of these tasks given the resource constraints. Updates include the
addition of a radio repeater by Gritman Medical Center. Additional sites are currently being researched, including the potential to install a passive antenna at Moscow Middle School repeater sites at the University of Idaho Commons. This is an ongoing collaborative project with Information Systems.

**Deteriorating Wastewater Collection System**
Over, 60% of the City’s 84 miles of sanitary sewer mains are clay or concrete pipe which require enhanced maintenance, are subject to collapse, inflow & infiltration (I & I), and eventually fail, often causing serious damage to commercial and residential property. The mains comprised of these materials are from 35 to 100 years old, with a life expectancy of 40 years. *An estimated 60% of the mains are at least 80 years old* - double the manufacturer’s life expectancy- and are now increasing maintenance costs, disrupting service and are more often creating sanitary sewer overflow (SSO’s) with the potential to harm public health, increase insurance claims, and earn fines from regulatory agencies. In addition, the I & I component creates excessive peak flow conditions at the WWTP requiring increased costs associated with constructing new capacity improvements.

**Update**
Staff has developed an initial list of infrastructure to target for replacement. The annual replacement program has continued. We have also developed a process for Maintenance staff to take the lead on small-scale improvement projects that do not require extensive Engineering input, thus expediting work. We also continue with annual pipe-lining projects. The acquisition of rights-of-way continues to be a challenge.

**Insufficient Revenue Jeopardizing Service Levels**
The City of Moscow lacks sufficient financial resources to implement many of the programs, projects and policies desired by the City Council and community. As a result, the City’s non-enterprise related infrastructure, such as roads and bridges, general facilities, parks and recreation and culture is either deteriorating at a rate exponentially higher than available revenues can fund repair and/or replacement, and new projects cannot be constructed to meet the community’s needs. Funds are insufficient to provide acceptable levels of operations and maintenance across most programs. There is a “rob Peter to pay Paul” practice that is utilized to meet the most pressing and immediate needs, but inevitably results in removing resources from other programs which may not ever be replaced.

Of 41 most populous communities in Idaho, Moscow has the 37th lowest levy rate, decreasing over recent years to 60% of the state average. Over 50% of the real property in Moscow is tax exempt, which means that the City serves its population of 24,534 with property tax revenues generated from less than half of the overall property value. State imposed tax limitations and inadequate revenue sharing also combine to limit the City’s resources.

**Update**
Education and information is shared with the community and legislators on a regular basis. This issue also directly ties to another Administration issue – Service Growth Demands are Outpacing Resources and will continued to be monitored that issue and regular operations.
**TIER TWO**

**Poor Aesthetic Condition of City’s Main Highway Entryways**
The appearance of Moscow’s main highway entryways have been identified as substandard for over 40 years. In 2012, the Moscow City Council identified improvement of the city’s entryways as a Council goal. The uninviting appearance of the City’s entryways presents a negative first impression to travelers and visitors, negatively impacts business and student recruitment, and generally hampers overall economic development.

**Update**
Updates to community surveys to collect perceptions of appearances of City entryways was delayed given delay in the implementation of the City Entryway Beautification Plan. The City Supervisor initiated a reorganizational meeting in February of 2019 to discuss the organization and implementation of the 2015 Plan. A follow up meeting was with Public Works and Parks to discuss the relevant department responsibilities and plan implementation strategies. The north couplet location at C and Main Streets was identified as the first installation to be completed in 2020 in conjunction with the planned public art installation.

**Aging Downtown Infrastructure**
The downtown streetscape was constructed over 30 years ago through the 1981 downtown Local Improvement District (LID). Except for the Friendship square renovation in 2006, the City has placed little investment in the downtown infrastructure, and much of the streetscape is in poor condition and the planters, benches, light poles, and exposed aggregate treatments that were installed in 1981 are dated and deteriorating. Downtown Moscow is a key asset that represents Moscow’s unique character and quality of life which can be leveraged to increase local economic activity, and attract new residents, students and business investment.

**Update**
The Moscow Urban Renewal Agency (MURA) prepared a district boundary amendment for the Legacy Crossing District which was approved by the Moscow City Council on October 1, 2018. This will allow the MURA to financially contribute to the redevelopment of the deteriorating public infrastructure in the downtown area.

Due to the delay in the streetscape plan, Community Development/MURA have met with the Arts Manager to identify public art installation locations in downtown using surface mounted sculpture plinths that will allow installation prior to the completion of the downtown streetscape improvement project.

**Aging Storm Drain system**
The City’s aging storm drain system is slowly deteriorating, increasing the number of unplanned repairs and the potential of major failures. With 340,000 linear feet of underground pipe, 52,000 linear feet of open drainage channels, 21 detention ponds, 997 manholes and 2095 drop inlets, maintenance, repairs and renovations are expensive, time consuming, and disruptive to residential and commercial areas. Storm drainage systems required by EPA regulations and the forthcoming NPDES permit program will include mandatory water quality compliance, approved operating practices, and verified enforcement of standards. Insufficient funding for maintenance and capital
improvements has reduced the rate of scheduled repair and renovation necessary to return the
system to adequate condition so it will comply with EPA standards. In addition to potential
penalties under the NPDES permit program, the City's exposure to liability continues to escalate,
as does the prospect of commercial and residential disruption due to the potential of failure,
flooding, and pollution.

Update
We continue our work, with the support of a consultant on the potential implementation of a
Stormwater Utility. Phase I of the work has been completed which included data acquisition,
storm basin assessments, start of development of stormwater CIP, and initial planning meetings.
Phase II is under way. This phase takes us all the way through a proposal for dealing with the
pending permit requirements. City Staff continue to work with the DEQ and EPA on the timing
for Moscow’s NPDES Phase II Stormwater Permit. We do anticipate the issuance of Moscow’s
Permit in FY2020.

Declining City Water Supply
The City’s sole water supply, the underground aquifer system, supplies an average of 325,000
gallons per day, but continues to decline at a rate that makes the current water supply unsustainable.
Without a sustainable, safe, reliable, and adequate potable water supply the City’s growth and
vitality will be limited, economic development curtailed, residential development impacted, and
fire protection and public health compromised.

Update
City Staff continues to work with the Palouse Basin Aquifer Committee on the current project to
determine potential options for water supply in the Palouse Basin. The Alternatives Analysis
Report is published and has been presented to City Council. The Study identifies four Alternatives
which could provide most, if not all, of the water needed to satisfy project growth in water demand
related to increased population and the current irrigation demand within the basin. It is anticipated
that, after a robust public outreach and comment period, the members of PBAC will continue the
advancement of the potential projects through further research until a preferred alternative for the
basin is identified.

National Pollutant Discharge Elimination System Wastewater Violations
Each summer the City has multiple temperature related violations of its EPA National Pollutant
Discharge Elimination System (NPDES) permit that authorizes the release of treated wastewater
into Paradise Creek. Since issuance of the permit in March of 1999, the City may not discharge
from the Water Reclamation and Reuse Facility if the effluent will raise Paradise Creek above 18
degrees Celsius, yet this has been exceeded and may continue to regularly exceed this level. Such
variances are subject to EPA fines of up to $32,000 per day, and could result in mandated upgrades
to remedy the temperature excursions. Solutions identified range in cost from $7M to $12M,
meaning that a major capital expenditure is required of the City to obtain consistent compliance
with the EPA permit and to avoid potentially damaging fines and lawsuits.

Update
Staff has continued to work with the Idaho Department of Environmental Quality and the Region
10 EPA representatives to assess the current watershed water quality regulations through the
Watershed Advisory Group (WAG) process. The WAG is part of the program for updating the TMDL Study for the Palouse River Basin, which includes Paradise Creek, which is the receiving water for the City’s effluent discharge. This work, together with companion work on the temperature standards for Paradise Creek are likely to have impacts on the current standards to which the WRRF effluent is held. Potential changes in the standards will affect the NPDES permit for the WRRF and will dictate the improvements that will be necessary as part of the Phase V WRRF Improvements project. Pilot studies to assess the effectiveness of wetlands, evaporative cooling processes, and in-plant shading systems have been underway for several years and are nearing completion.

TIER THREE

Inadequate Annual Facility Inspections and Commercial Pre-Plans
Based on the community risk and safety need, over 2,000 businesses/facilities within the City of Moscow should be inspected on an annual basis, and some twice a year (461 apartment buildings, 15 daycares, restaurants, hotels, motels, malls, and business offices, places of assembly and 26 fraternities and sororities). Because the current fire inspector position is only a part-time position shared with the Community Development Department, it can only accomplish approximately 550 inspections on an annual basis which includes 200 follow up re-inspections. Other facilities within the City have not been inspected in five years or more. Uninspected facilities pose significant safety concerns for citizens and visitors within the City, and especially for the responding fire personnel. This is also a negative for area business because it hampers economic development and adds unnecessary risk factors to City government. Currently no pre-fire plans exist within an automated Records Management System. Outdated paper copies exist in very limited cases. This situation hampers response times, reduces response effectiveness, jeopardizes response personnel, can complicate insurance claims and reduces overall community safety/security. Pre-Fire Plans are a critical, vital response tool used to gather data on important facility information such as hazardous materials, gas, water, electric, building layout, sprinkler system, alarm system and response data. If not available, Pre-Fire Plans are time consuming to assemble, taking on average one to two hours or over eight hours for properties such as malls or other large facilities.

Update
A process and guideline is being drafted by the fire inspector and fire marshal as to how and when inspections will be completed. Note that not all inspections will be completed as the limited resources will prohibit complete compliance with inspections.

Lack of Backup Power for Drinking Water Wells
Three of the five existing drinking water wells for the City of Moscow do not have emergency backup power. In the event of an extended power outage, 71% of the City’s total daily water production capability would be off-line. This would virtually eliminate vital response to local fires, exacerbating the potential of injury or death as well as increasing property damage. It would also curtail or eliminate the availability of drinking water, disrupt neighborhood life, and promote serious health issues related to water quality and use.
Update
Wells #2 and #3 are on a new generator, as is the South East reservoir. The Well #10 project, which is starting the Phase II design process, will include a new generator with the installation of the pump house and production equipment. This project is anticipated to be constructed in 2020. We have budgeted monies for Well #8 backup power, and will budget for Well #6.

Insufficient Public Information and Community Engagement
Many of the City’s services provide limited access to relevant government information, which hampers a department’s ability to effectively “tell its story,” and often results in public misperception, conflict, loss of credibility and disconnects from the community. Misunderstanding of public policies, programs and services are not routinely addressed in an age of increased demands for governmental transparency. The City of Moscow lacks a unified organizational brand which hampers its ability to present a consistent message. The City regularly misses out on opportunities to engage an interested community to positively affect the image of the organization.

Update
Current use of materials and the enhancements made to existing platforms have improved opportunities for community engagement. Growth of the social media team, addition of Instagram, and increased information has resulted in enhanced public information. The addition of the Department and Commission logos provide additional tools to promote the City consistently. This issue will continue as an operational activity.

Lack of Formalized Urban Forestry Program
There is no designated forestry division in the parks department. The tree workload consists of surveying, inspecting, and maintaining rights-of-way, parks and downtown trees, none of which is ever comprehensively completed on an annual basis. The Community Forestry Administrator also receives over 100 tree-related inquiries per year regarding plantings, removals, trimming, diseases, insects, hazard trees, and public education. The Community Forestry Administrator does not have sufficient time to adequately address these tasks. This reduces program efficiency and diminishes the urban forestry program, thereby inhibiting the City’s ability to manage a successful urban forest.

Update
Staff will continue to address issues within limited department resources. The addition of a City Forester has been proposed in the FY2020 budget but was not authorized due to funding restraints.

MAJOR CHALLENGE AREAS – INTERNAL

TIER ONE

Insufficient Law Enforcement Staffing To Meet Community Demand
There are insufficient patrol officers to maintain service-oriented response times, cover all duty requirements, counter escalating community crime rates and meet recommended capacity levels. Overall, this has reduced the Department’s ability to meet growing community obligations, increased case back log and time required to work cases, increased response times, and hampered
community outreach. The Department currently has a five-minute response time, with an expectation of a decrease to three minutes, in response to a high percentage of emergency service calls, while at the same time keeping a majority of officer time available to respond to citizen needs and work proactively with the community. The Department currently funds 35 sworn officers, 26 who are on patrol. The 35 officer positions provide an average of 1.42 officers per thousand people, one of the lowest in the state. From 2004 to 2014 population has increased by 1.32%, calls for service have increased by 1.14%, and staffing levels have held steady with some minor fluctuations at 42 total. Over the last two years, there has been a 100% increase in transports for mental health services which require a minimum of five-six hours of officer time depending on the mental holding facility location and patient’s mandatory return for mandatory court appearances. Officers are participating in more community policing events to meet expectations of community members and businesses and to emphasize the on-going community policing philosophy. The call load in the past nine years has increased by 13%. Demand from the University of Idaho, public schools, technology concerns and area agency assists due to the global threats, and cultural changes, i.e. school shootings, domestic terrorism, and international threats have affected the ability to maintain an adequate standard of service. This low staff rate also significantly impacts shift scheduling, training opportunities and benefit leave since minimum staffing demands must be met for officer safety and service commitments.

Update
During FY2018, the Idaho Attorney General’s office entered into a memorandum of understanding to reimburse the cost of personnel and expenses related to the Forensic Cyber-Detective position, pursuant to funding provided through the Internet Crimes Against Children initiative. This has resulted in the ability to add a second Forensic Cyber Detective position with no additional cost to the City. Additionally, Moscow School District has agreed to fund a second School Resource Officer position, beginning at a 70% contribution in FY2019, 85% in FY2020, and 100% in FY2021 and every year thereafter. The Services Division was reorganized in 2018 to increase efficiency. In January 2019, the department was six officers down, not for lack of positions, but due to recruitment issues. The department will continue recruiting for the Reserve program in an effort to generate interest. The need for mental health services for the community continues to increase and the department is collaborating with other agencies/ groups for a solution for our community’s mental health crisis.

Deteriorating, Substandard Police Department Building in Vulnerable, Unsafe Location
The police building is located in downtown Moscow at the end of a cul-de-sac with the only egress being an alley and a one-way major highway for all north-bound traffic. Due to this location, egress for emergency responses, risks for others in roadway, and slower-than-necessary response times for those involved in an emergency cause significant risks to officers and citizens.

Update
A $9,640,000 general obligation capital facilities bond was successfully approved by Moscow voters to locate and construct a modern police facility, repurposing of the current police facility to house the City’s community development and engineering services, and to perform capital maintenance of the Mann Building to house other City departments, including Information Systems, and to provide necessary secure storage of the City’s permanent records.
Inadequate Fleet Facility Reduces Efficiency  
A Public Works Facility scoping project was completed in 2017. This process helped identify special needs and costs. We have taken some interim steps to help mitigate the issues created by our aging facilities. We remodeled the break/conference room at the City Shop this year. We will submit for a complete re-sheeting of the City Shop building in FY2020, and are exploring options for the potential reuse of the recycling building on the City Shop site. We are also looking at options for replacement of the Well #6 Building that could provide for additional square footage at a reasonable cost.

Update
A consultant was retained to perform the preliminary work on the space planning, site development planning, growth projections, and potential costs associated with a new Public Works Maintenance Facility to be located at the current City Shop site. This work has progressed to the point of the creation of the space needs summary, determination of the anticipated future growth in personnel and facility space needs, creation of alternate site layouts, selection of a preferred site layout, and development of preliminary planning level cost estimates. Higher than anticipated costs are requiring an assessment of how best to proceed with the project. Goals and objectives related to Street, Fleet, and Parks current space constraints and efficiency issues impacted by the current City Shop will all be affected by the outcomes of this study.

Inadequate Shop Work Space
There is insufficient work and project space at the current location shared by two divisions within Parks. Staff currently utilizes 1365 square feet in the main work area, of which 800 square feet is dedicated to storage. During peak summer hours the shop has up to 22 FTE and PTE workers. The crowded space leaves virtually no area for building projects, work breaks, team discussions, group planning, computer work, or basic office functions. Overcrowding has created bay scheduling conflicts, project delays, and added an increasing number of health and safety risk factors. The employee break area is in the same room as work space, with inadequate ventilation and counter space, which has increased traffic congestion and more environmental risk factors and safety concerns (e.g. paint, glue, CO and CO2 fumes, sharp objects, materials on floor, etc.). In addition, inadequate space for personal storage has created unsafe and inefficient work surfaces. This facility has had no significant upgrades in 30 years, yet staff and project utilization has increased by well over 100%, especially during peak summer hours.

Update
A two-day planning workshop was held in Early October. A concept was developed, but funding will likely require phasing and take place over a number of years. No decisions have been made as of yet.

TIER TWO

High Cost of Aging Equipment
Public Works manages the maintenance, repair, and replacement of 200 vehicle and equipment units collectively worth approximately $12.7 million, and even with a formalized Fleet Replacement Program that plans for and funds regular replacement, unit replacements are not occurring in a consistent, timely, or predictable manner due to funding limitations. This results in
having to maintain aging units beyond their program life that require more extensive and frequent maintenance, higher repair costs and budgets, additional staffing resources, greater time in the repair bays, and displacement of other vehicles scheduled for maintenance. These reduced efficiency units have added fuel costs and can compromise operational response time or availability for critical services provided by police, fire, and public works. The cumulative effect of replacement deferrals has created an ever-increasing backlog for equipment acquisition, increased acquisition costs, and potentially, an inability of the City to acquire the necessary equipment without outside financing.

**Update**

We now have a system in place that allows for the relegation of vehicles that are still performing well, while still accumulating funds for their eventual replacement. This has allowed Fleet to be more agile in the decision making process, and maximize our use from each unit.

**Inadequate Residential and Training at Facilities Station 2**

There are inadequate training props, burn facility, sleeping space, day room space, and shower accommodations at Station 2, which creates inefficiency, reduces cohesiveness, and hampers day-to-day operations. Space in the facility is significantly limited for residents, which reduces the department’s ability to accommodate personal requirements, which in turn reduces the department’s ability to maintain high standards of safety and response standards for the Moscow community. The training facilities and equipment are inadequate, operate on dated technology, lack space and the necessary design, equipment and props to maintain a highly trained and efficient firefighter staff, reducing the department’s ability to consistently maintain high performance and train to fire service best practice standards.

**Update**

Parameters for the necessary updates to Station 2 have been identified. Research is ongoing for a location for an adequate training facility for both fire and EMS.

**TIER THREE**

**Service Growth Demands are Outpacing Resources**

Service demands on City departments have continued to increase, creating a strain on employees, facilities, and infrastructure coupled with a lack of confidence by the public in service delivery levels and efficiency. Providing increased services to meet increasing public expectations, while maintaining excellent customer service, has led to a greater and more complex workload, without a corresponding increase in staffing, training, and employee development. Moscow has operated at an average of 5.8 staff members per 1,000 residents since 2009. Staff has managed increased service demands for both enhanced programs and new programs but has reached a tipping point where current staffing levels and expertise cannot assume additional or enhanced services without lost productivity, ineffective programs, longer response times, lower service levels and loss of quality.

**Update**

Management tools scheduled for implementation include improved strategic planning reporting and tracking methods which are on are track for implementation in 2019. Messaging to reflect this
issue is regularly included in the State of the City and via social media where appropriate. Challenges faced are mentioned in all forms of outreach when appropriate. In addition, a new website has been launched, new user-friendly agenda management software is in use and social media presence continues to grow.

**Insufficient Use of Strategic Planning to Inform Management & Budgeting**
In the past, City leadership has utilized several annual goal-setting processes, which have met with varying degrees of success, but has been ineffective in producing a unified long-range plan based on documented community needs now and in the future. As a result, some major operational and capital needs have not been addressed, such as rapidly deteriorating infrastructure, inadequate facilities, equipment and staffing needs. Strategic Planning is an integral part of the City’s responsibilities to the community, yet the City has historically lacked the ability to assess its performance by means of objective measures, which can lead to misdirected and/or inefficient policy direction and inconsistent allocation of limited City resources.

**Update**
Given the large amount of information to share and the addition of data collection in 2018, managing the information for presentation has been a challenge. A solution has been determined for tracking strategic planning data and to reporting strategic planning updates. Data is being required in department updates moving forward. Annual reports are made at the start of the budget process. True integration has yet to be developed, but has moved forward since adoption of the plan. More to come with adoption of a plan management tool. With the inclusion of regular data with plan reports, performance management options will grow.

**Inequitable and Non-Compliant Billing Classification System**
There is no formal, acceptable, comprehensive policy/protocol that addresses the process of designating sewer billing classifications for the purpose of assigning accurate and consistent sewer rates. Lack of clarity of protocols and cohesive interpretation has led to miscommunication and conflict among departments, fostered confusion to ratepayers, and created an inefficient and non-productive arena for those responsible for utility billing.

**Update**
This issue is also being addressed in the Water/Sewer Rate Study during the summer/fall of 2019.

**Property Owners’ Responsibility for Utility Billing**
The City’s policy that property owners are ultimately responsible for all utility billings may not be legally defensible when rental property billings become delinquent. This uncertainty leaves the City unable to collect on delinquent accounts, which adds to conflict with citizens, reduces department productivity, damages the City’s image, and prolongs an uncertain and potentially volatile situation.

**Update**
Process to address includes collaborative project with Public Works, Community Development, Finance, and City Supervisor to develop efficient procedures and protocol necessary to determine property owner responsibility.
THE CITY ORGANIZATION

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

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

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

Funds are further organized into functional groups 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 areas called divisions or programs. Programs perform specific functions within the Department (e.g. Swimming Pool is a program of the Parks and Recreation Department or Water is a Division of the Public Works Department).

At the head of each Department is a Director, who is an officer of the City. Directors have supervision and control of a Department and the Divisions within it, but are subject to the supervision and direction of the City Supervisor. A Director may supervise more than one Department.

A City-wide organizational chart follows on the next page.
City Organizational Chart

City Council
  - City Commissions

Mayor
  - City Supervisor
    - Administration
    - Finance
    - Human Resources
    - Information Systems
    - Legal
    - Community Development
    - Public Works
    - Fire
    - Police
    - Arts
    - Parks & Recreation
## List of Principal Officials

### Public Officials

#### Elected Officials at 01/07/19

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<th>Name</th>
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<td>Mayor</td>
<td>Bill Lambert</td>
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#### Appointed Officials

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<tr>
<td>City Supervisor</td>
<td>Gary J. Riedner</td>
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<td>Community Development Director</td>
<td>Bill Belknap</td>
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<td>Information Services Director</td>
<td>Jesse Flowers</td>
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</table>
Major 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 tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as 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 major enterprise funds:

- **Water Fund** – This activity accounts for the provision of water services to the residents of the City.
- **Sewer Fund** – This activity accounts for the provision of sewer services to the residents of the City.
- **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.
Basis of Budgeting and Funds

The basis of budgeting will be the same as the basis of accounting; that is, budgets for the governmental funds which consist of the General Fund, Special Revenue funds, Capital Projects funds and Debt Service funds, are prepared on the modified-acrual basis of accounting. Budgets for the business-type funds which consist of the Enterprise and Internal Service funds are prepared on a full-acrual basis. All funds are appropriated as they appear on the financial statements.
## Use by Funds by Department

### CITY OF MOSCOW
#### 2019-2020 BUDGET

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June 28, 2020

Moscow City Council
Jim Boland, President

Re: FY2020 Budget Presentation

Dear President Boland and Members of the Moscow City Council:

I am pleased to provide this FY2020 budget document for your consideration in advance of the public hearing set for Monday, August 5, 2020. The $101,447,045 budget is balanced.

As in previous years, the format of the budget summary continues to be refined to increase transparency and provide a document that is more readable and therefore, more useful. The line item detail sections of the budget retain the format utilized in previous years. I believe that these documents, when read together, will provide you with a comprehensive overview of the City’s FY2020 management and financial plan.

The budget for FY2020 has been developed with both conservative and realistic revenue estimates and requests. Throughout the FY2020 budget process, City management has closely monitored revenues, expenditures and cash flows to ensure the safety of the City of Moscow’s assets and provide quality services to all customers, while maintaining sufficient liquidity and compliance with the City Council’s fiscal policies.

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

It is important to remember that there are many differences in governmental accounting and budgeting methods within the funds that provide services. Governmental Funds (General Fund, Debt Service Funds, Special Revenue Funds, and Capital Projects Funds) are based upon the modified accrual accounting method, while Enterprise Funds (Water, Water Capital, Sewer, Sewer Capital, Sanitation, and Sanitation Capital) and Internal Service Funds (Fleet and Information Systems) are based upon the full accrual accounting method. The
measurement focus for Governmental Funds is the flow of current financial resources with the emphasis on cash and receivables, whereas Enterprise Funds focus on the flow of economic resources as a whole.

Due to an updated accounting methodology intended to increase the transparency of the City’s finances, staff has accounted for fund balances in the various funds. In previous budgets, fund balances (typically accumulations of incremental funding to finance longer-term projects, notably capital projects and fleet accumulations) were expensed each year, which had been the practice for many years. To better track these accumulations, it was determined that fund balances should be called out separately in the budget document. This has resulted in a budget that appears larger than in previous years; however, that increase is due to this revised budget reporting process, rather than actual monetary increases.

To the greatest extent possible, this FY2020 budget implements the direction of the City Council as evidenced by the Strategic Plan, which continues to be implemented. The Strategic Plan identified Major Challenge Areas (MCAs) which were developed by City staff and reviewed and prioritized by the City Council. The FY2020 budget has been developed to address those MCAs as prioritized by City Council. Within the budget materials is an overview of the Strategic Plan, which is addressed throughout the FY2020 budget document.

In conformance with the Strategic Plan, and the efforts of the City Council to address MCAs, staff has proposed several initiatives, including:

- Increased funding for the Street Maintenance Program, to address Deteriorating Pavement Conditions;
- Accumulating funding in Information Systems to address Inadequate Law Enforcement Radio Infrastructure;
- Accumulating funding and pursuing sewer system improvements to address Deteriorating Waste Collection System, while providing adequate resources for system operations, maintenance, and expansion;
- Accumulation of funding for Downtown Streetscape improvements to assure that Moscow’s Historic Downtown continues to be a cultural and commercial center of the community;
- Preparing for pending regulation of the City’s stormwater run-off, which will address the City’s Aging Storm Drain System;
- Continuing commitments to the Palouse Basin Aquifer Committee, preparation for the Palouse River Basin Adjudication and research into the potential for alternative water sources to address our region’s Declining City Water Supply;
- Accumulating funding for the scheduled purchase of a replacement fire truck to be purchased in FY2021, in conjunction with a Community Development Block Grant.
- Lack of Backup Power for Drinking Water Wells;
Accumulating funding and implementing a planning process to address the City’s Public Works and Parks maintenance facility, addressing two MCAs: Inadequate Fleet Facility Reduces Efficiency and Inadequate Shop Work Space.

Facility master planning for recycling center renovations to address the currently unsafe and poorly located recycling center.

Pursuant to the successful bond election held in May of 2019, revenues accounting for the proceeds of that election as well as expenses pertaining to FY2020 design and construction activities for the police facility have also been included.

Major Challenge Areas identified through the Strategic Planning process are the most significant issues the City organization is facing. Annual funding resources are insufficient to address certain MCAs that require significant funding in a relatively short period of time. Issues such as water, sewer, and roadway maintenance are long-term issues that, while they require significant dollars, need a relatively steady long-range approach to funding. Public buildings and high-cost equipment for general governmental and public safety purposes typically require other funding resources, typically voter-approved debt, such as a loan or bond issue.

A $9,640,000 general obligation capital facilities bond was successfully approved by Moscow voters to locate and construct a modern police facility, repurpose of the current police facility to house the City’s community development and engineering services, and to perform capital maintenance of the Mann Building to house other City departments, including Information Systems and to provide necessary secure storage of the City’s permanent records. These projects are reflected in the FY2020 budget and in subsequent budgets as the various projects progress.

While I will address some of the other major areas addressed in the budget by this letter, most items will be discussed in later sections of the budget document.

GOVERNMENTAL FUNDS

General Fund Revenues

The General Fund’s major source of revenue is Property Tax (101-000-00-410-00). Idaho law allows for local government to increase property tax revenues a maximum of 3% above the previous year’s tax levy, in addition to any annexations and new construction occurring within the past year. In an effort to keep up with community wants and needs in an improving economy, this FY2020 budget proposes a property tax levy of an estimated $5.23 per $1,000 of assessed valuation reflecting a 3% increase, plus new construction valuation placed on the tax rolls estimated at $131,276 and $200,000 of the foregone amount (explained below).

All property tax revenue is receipted in the General Fund. The General Fund Non-Departmental budget acts as the transferring point for all transfers of General Fund money to other funds, including Special Revenue Funds and Internal Service
Fiscal Year 2020  
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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, in accordance with 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 “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. The City has previously tapped into this foregone amount to meet expense needs in extraordinary circumstances. In previous years, these circumstances included:

• Replacement of investment revenues of the Hamilton Fund, which were designated by the City Council to offset operating expenses of the Hamilton Indoor Recreation Center (HIRC). The Hamilton Fund had been reduced by $2.2 million and $1.5 million, respectively, to pay off certificates of participation (a financing method used to construct the Hamilton Indoor Recreational Center) and for the City’s share of construction costs of the Moscow School District Community Play Fields;
• To provide permanent funding of two police officer positions which had been previously funded by a COPS Grant; and
• Providing funding for the City’s participation in the runway realignment project for the Pullman-Moscow Regional Airport. This portion of property tax funding is committed for a period of eight years for participation in that project.

The FY2020 budget includes $200,000 of the foregone amount to address issues associated with police officer compensation as presented later in this submittal.

Total FY2020 Property Tax amounts to $7,164,617, including the allowable 3.0% increase, new construction, and foregone amount. Of this amount, the General Fund portion is $6,170,329, while $994,288 is the scheduled debt service payment for the general obligation capital facilities bond.

The second largest revenue source for the General Fund is state-shared revenues comprised of State Sales Tax, State Liquor Tax and State Revenue Sharing. The amounts budgeted for FY2020 are based upon estimates provided by the state and the Association of Idaho Cities. The current economic situation for the City reflects continuing economic recovery. State Sales Tax and State Revenue Sharing have an estimated increase in FY2020 of 5.0%, and 6.6% respectively. State Liquor Tax has an estimated 2.2% decrease in FY2020. This decrease is due to legislative changes in 2018, which dedicated part of State Liquor Tax revenue to support of the state’s magistrate court system.
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 demand for those services drive these revenues. Also, 911 emergency dispatch fees from telecommunications are collected from telephone fees generated from both land lines and cellular phones. These fees are tracked and those specific 911 services are provided as in the Emergency Communications Center section of the Police department. Collectively, the franchise revenue and the 911 fee revenue are estimated to be $1,279,768 which is a 0.4% increase for FY2020.

Building Permit and Plan Review revenues are anticipated to continue to improve, largely due to the improved commercial real estate market. The City is anticipating to remain steady with commercial construction activity and associated revenues for FY2020 are expected to increase 16.4% over last year.

As in previous years, Transfers In 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.

Total General Fund revenue for FY2020 is estimated to be $16,851,897, which is a 5.6% increase over the FY2019 amount of $15,957,040. This increase is largely due to the increase in property tax revenue, sales tax revenue, state revenue sharing and transfers from the enterprise funds due to the increased allocation as a result of increased costs from Engineering and other support services provided by General Government.

**Expenditures**

Many of the expenditures in the General Fund and the Enterprise Funds have common aspects or proposals, these will be addressed jointly. More detail on expenditures will be reflected in later sections of the budget document.

Operating expenditures budgeted in the General Fund, including operating transfers, have increased from $15,957,040 in FY2019 to $16,851,897 in FY2020 (5.6%). This increase is partially due to operating transfers such as Transfer to Parks & Recreation (101-140-10-890-20) to support Parks & Recreation (120-000-00-498-01), and Transfer to Fleet Services from General Fund (101-140-10-890-90). The Fleet Services operating transfer is primarily funding support for emergency service vehicles, specifically fire trucks, an initiative to address an MCA identified by the City Council in the City’s Strategic Plan. Other than these transfers, the largest impact to the General Fund includes police salary adjustments.

Subsequent to the City’s most recent salary survey, the Human Resources Department conducted a year-long project to focus on police salaries alone. This
review was prompted by an unusual increase in officer vacancies as well as a reduced ability to compete for an increasingly competitive candidate pool. The review finalized in June of 2019, providing a comprehensive analysis of the sworn-officer compensation, including an extensive review of job descriptions and competing pay structures. Given the findings, the adjustments included in the FY2020 budget provide for competitive salaries, greater equity among officers, corporals, and sergeants in comparison to agencies within our region. Due to a desire to increase the City’s competitiveness in the current hiring climate, the FY2020 budget implements these adjustments effective October 1, 2019, rather than waiting for the typical annual cycle for salary adjustments, which occurs during the first pay period in January following adoption of the budget. Police salaries adjusted on October 1, 2019 will be adjusted by a cost of living adjustment in January 2020; the next scheduled salary increase will occur in January 2021.

Personnel costs for FY2020 include a 2.4% cost of living adjustment (COLA), based upon the annual Consumer Price Index (CPI) determined by averaging the monthly CPI calculations issued by the U.S. Bureau of Labor Statistics for the period from March 2018 through February 2019. This increase will also include the annual pay-for-performance increase for employees pursuant to the Actively Managed Performance System, also known as AMPS. The goal of the AMPS system is to provide for salary adjustments based on individual employee job performance. Adjustments include the annual COLA and performance increase to reward employee performance while assuring that our employees achieve market-competitive salaries within a reasonable time. In the FY2020 budget, AMPS employees, an average 4.0% performance adjustment is included for those employees who are gaining experience and skills and advancing toward full market compensation and an average 1.0% performance adjustment is included for those employees whose performance places them at or above market compensation. All employee pay adjustments are subject to appropriate and satisfactory evaluations under both the step and grade (Police Department) and AMPS evaluation systems.

The FY2020 budget anticipates some management organizational restructuring which has been discussed with the Mayor and City Council. The particular restructure is still under consideration and will be in conformance with those discussions. Because the restructure is still under development, the FY2020 departmental budget descriptions retain the current job titles and management structure. When completed, these items will be revised for the upcoming FY2021 budget submittal.

Other notable Personnel changes include:

- **Administration:** The only notable changes reflected in this budget is the transfer of the position of Internal Auditor/Management Analyst Brittany Gunderson from the Finance Department in FY2019, and the addition of 80% of the salary and benefits for Zack Ellis, Digital Media Specialist, now assigned from the Information Systems Internal Service Fund to the
Administration Department in the General Fund. This move reflects the evolution of the position in providing more city-wide videography, photography and social media services. As in past budgets, 20% of the position is funded through the Community Events Department in the Recreation and Culture Fund for service provided to the Moscow Farmers Market.

- **Legal:** With the increased workload resulting from the transition to electronic filing mandated by the Idaho court system, increased open records requests and additional support of victims’ rights services, and support to the City Prosecutor, the part-time position of Department Specialist is increased to full-time.

- **Human Resources:** As the Human Resources Department continues to transition, Jen Pfiffner, Assistant City Supervisor discharges the duties of Human Resources Director on a half-time basis, and Keli Jones, Human Resources Specialist completed the transition from half-time to full time to support the HR operation. This process is supported through the FY2020 budget, during which time the situation will be evaluated and staffed accordingly in the FY2021 budget proposal.

- **Police Department:** As noted above, the revised police salary schedule provides increased regional and internal competitiveness at both for new officers and experienced officers, corporals, and sergeants.

- **Engineering:** Senior Engineering Technician Nate Suhr is anticipated to be promoted to staff engineer upon completion of certifications.

- **Streets:** This budget includes the advancement of maintenance personnel in accordance with City guidelines for those positions, as well as the addition of a seasonal maintenance worker to implement the hot-water weed control program.

- **Parks and Recreation:** This budget anticipates the advancement of maintenance personnel in accordance with City guidelines for those positions, and includes adjustments for part-time workers.

- **Community Events Division:** Includes 20% of the personnel expenses for Digital Media Specialist Zack Ellis, and the addition of a seasonal market coordinator to assist in the operations of the Farmers Market.

- **Water Fund and Sewer Fund:** These budgets include changes to the Environmental Services Group, including the reclassification of Kyle Steele, Environmental Services Supervisor to Environmental Services Manager and the transition from part-time to full-time the position of
Environmental Education and Sustainability Specialist, held by Kelli Cooper.

- Information Systems: As noted above, the position of Digital Media Specialist has been transferred out of this fund. Because of the increasing workload of IS and the City’s ever-increasing dependency on technology, an additional position of Computer Systems Specialist is supported. Additional changes include the advancement of Computer Systems Technician Gerald Parkins to Computer Systems Specialist.

In the past, individual City departments have utilized individual approaches to seasonal positions, including diverse pay structures. In order to standardize the approach to seasonal pay, and in order to provide predictability in budgeting, this budget reflects the adoption of a kinds and levels structure for seasonal positions with a corresponding pay structure. This provides for better internal equity among seasonal positions across all departments and provides a foundation for appropriate and consistent adjustment in keeping with the market wages in our region.

The City continues to monitor employee benefit rates and programs. The current Wellness Program is included in Full-Time Wages line item for each department. The program continues to show positive results as demonstrated by the lower medical premium adjustments over the last several years. The City continues to provide medical insurance benefits to employees through Regence Group. Health insurance premiums have increased by approximately 2.0% for FY2020.

As City Council has authorized, staff continues to work with the Murray Group, the City’s employee health benefits consultants, submit a formal application for the self-funding of the City’s employee medical benefits plan. Given situational increases in medical claims this past year, along with the very favorable renewal rates from Regence Group for the current health insurance, it has been determined that the application for self-funding has been delayed and as a result is being prepared for implementation at the start of FY2021. It is anticipated that the cost of the self-funded program will result in long-term savings for the City while maintaining sustainable, high-quality benefits for the employees.

The Voluntary Employee Benefit Account program (VEBA) was launched in December 2006 in response to an increase in deductibles, co-pays, and prescription benefits resulting in greater employee responsibility for health insurance benefits. Originally, the VEBA program was funded from a rebate of workers compensation premiums paid by the City to the Idaho State Insurance Fund. The VEBA program is an employee benefit used by many other entities in the Northwest to recruit and retain employees. The benefit can be used by employees to help in offsetting the increased cost of dependent medical insurance, or it can be used to save for health insurance premiums after retirement. The budget maintains the current contribution level of $350 in FY2020 for each employee’s VEBA account. VEBA contributions serve as encouragement to City employees to practice and maintain good health.
practices. This benefit program is located in the General Fund’s Non-Departmental (101-140-10-642-50), as well as in the Enterprise, Special Revenue, and Internal Service funds.

The City chooses to recognize its employees’ dedication to customer service and the community they serve by hosting an employee picnic, holiday celebration, retirement recognition and by bestowing awards for various years of service. These expenditures are included in the Employee Recognition account (668-30) of the Executive, Administrative, and Human Resources budgets.

SPECIAL REVENUE FUNDS

The Street Fund receives monies from Highway User Gas Tax and monies for North Latah County Highway District, which is allocated funding to the City due to jurisdictional boundary taxing district overlap. These are the two largest funding sources for Street and transportation operation and maintenance services. In FY2020, the City will receive $1,183,805 of State Highway User Tax monies or an estimated $2,044 decrease in gas tax revenues authorized by the Idaho Legislature.

Capital Projects Fund

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. Funds are accrued in these areas until sufficient money is accumulated to fund a project. Major multi-year Street Fund related projects to be funded with Federal grant and City matching funds are accounted for in this fund. The City has been very successful in acquiring federal grants for such projects as the installation of ADA compliant sidewalk ramps and safety improvements to major streets such as Third Street, Sixth Street, Mountain View Road, and A Street, as well as multi-modal improvement projects that include constructing bicycle and pedestrian improvements.

Other projects include the Third Street Corridor improvements related to traffic management, pedestrian improvements, and enhanced bicycle facilities. 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 Improvements-Pavement Maintenance Program is located within the Capital Projects Fund (350-150-40-770-80) and is supplemented with a $505,000 transfer from the Street Fund, a $122,352 transfer from the General Fund and a $172,648 re-allocation from General Fund Capital Projects, totaling $800,000 for FY2020. In FY2017, Council approved the use of Hamilton Funds for playground equipment and development of accessible pathways. In FY2020 $60,403 of these funds is budgeted. A complete list of projects can be found in later sections of the budget document.
The Public Works Department has been working on the A Street improvement project for many years. The next phase improves A Street from east of Peterson Drive to Home Street along with a portion of Line Street between A Street and State Highway 8 (Pullman Road). Construction of the project is scheduled to be bid in 2019 and constructed in 2020. Because the grant funding spans over two fiscal years, it was necessary for the City to fund the second year of grant expenses in FY2019, which will then be reimbursed in FY2020. The Lilly Street Reconstruction Project will provide a full depth reconstruction of Lilly Street from A Street to Third Street. Work includes replacement of deteriorated water and sewer mains. Design work will continue into winter of 2019 and construction is scheduled for 2020. The project is 100% City funded. The expected design cost is $115K and construction costs are estimated at $800K.

ENTERPRISE FUNDS

Enterprise funds account for operations that are operated in a manner similar to 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, Sanitation Fund, and Sanitation Capital Fund. All budgets for the Enterprise Funds have been developed in accordance with their respective comprehensive plans, strategic plans, and rate studies.

The City adopted the Water and Sewer Rate Study in October of 2013 and the Sanitation Rate Study in 2016, which serves as a blueprint for the operational and capital needs of the utilities. These reviews of the City’s sanitation, water and sewer systems assist staff by formulating a rate structure that will support City Council policies, operations of the water and sewer systems and will allow capital replacement and maintenance of the infrastructure. An updated Water and Sewer rate study is scheduled to be accomplished in FY2020.

Future Stormwater Fund

As the City Council has been advised, the United State Environmental Protection Agency (EPA) has issued the City a National Pollutant Discharge Elimination System Permit (NPDES) regulating the City’s discharge of stormwater to Paradise Creek and the South Fork of the Palouse River. The permit requires the City to regulate both the quality and quantity of stormwater discharged to the streams. In order to fund the capital improvements and operations required to meet the limitations of the permit, the City Council authorized staff to take steps to determine the viability of a stormwater utility. That research will be completed in the fall of 2019, and the City Council will consider the formation of the utility. As the cost of operations, capital improvements and utility rates have not yet been determined for consideration in the FY2020 budget, the formation of the utility will require an open budget process and amendments to the FY2020 Fee Resolution.
Water and Water Capital Fund

This budget reflects a 3.5% rate increase for residential and commercial users in accordance with the 2013 Water and Sewer Rate Study. The revenue from the increase ($199,400) is included in the transfer to the Water Capital Fund for a total transfer of $1,066,699 in support of capital improvements identified in the Comprehensive Water System Plan. In FY2014, the City secured funding in the amount of $4.3 million through the Department of Environmental Quality (DEQ) revolving loan fund for the construction of Well #10 and water booster stations in accordance with the Comprehensive Water System Plan. A list of these capital improvements can be found in pertinent sections of the budget document.

The drilling of Well #10 occurred during FY2016 and the design of the development of the well (Phase 2) is underway with construction tentatively in FY2020. Design of the second phase of the Booster Station project will be completed in FY2019 with construction in FY2020 and includes the two remaining booster stations and the Indian Hills Drive waterline improvement project. The A Street and Line Street water main upgrades are scheduled for construction in FY2020 in conjunction with the A Street Phase II Improvements project.

Sewer and Sewer Capital

This budget reflects a 4.0% rate increase for all classes of users in accordance with the 2013 Water and Sewer Rate Study. The revenue from the increase ($390,800) will be included in the transfer to Sewer Capital fund for a total transfer of $2,914,244 in support of the Comprehensive Sewer System Plan and Water Reclamation and Reuse Facility (WRRF) Master Plan Capital Improvements. A list of capital improvements can be found in pertinent sections of the budget document.

The Southwest Sewer Trunk line Phase V improvements (Sixth Street to College Street) were completed in FY2017. The Phase VI improvements are scheduled for design in FY2020. The A Street and Line Street sewer main upgrades are scheduled for construction in FY2020 in conjunction with the A Street Phase II Improvements project.

Sanitation and Sanitation Capital

Solid waste collection fees will not increase in FY2020. Solid Waste Processing Facility tipping fees reflect the 4.4% increase as a result of both the 2016 Rate Study and negotiations with Latah County and the cities of Bovill, Deary, Genesee, Juliaetta, Kendrick, Potlatch and Troy to amend Disposal Agreements which reflect this and future tipping fee increases. The Franchise Agreement with Latah Sanitation, Inc. (LSI) obligates the City to adjust contractual compensation in accordance with annual CPI fluctuations.
Negotiations continue and are ongoing with Finley Buttes Limited Partnership, a subsidiary of Waste Connections (our current MSW transport and disposal contractor) for a long term agreement. If successful, this agreement will provide 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 upcoming improvements at the existing recycling center and yard waste drop-off facility, and federally mandated reserves for closure of non-MSW landfill cells.

Operating expenses for Sanitation increased by 3.3% from $6.0 million in FY2019 to $6.2 million in FY2020. This difference primarily reflects increases (based on fluctuations to the CPI) to contractual payments to the Franchisee (LSI) and Waste Connections.

In closing, I am pleased to say that the preparation of this FY2020 budget has involved engagement of staff from every department of the City over a period of 3-4 months. The process includes decision making at all levels and throughout the process in order 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.

Special thanks go out to everyone for their hard work in preparing this comprehensive document, especially to Mayor Bill Lambert for his leadership and oversight, Finance Director Sarah Banks, City Clerk Laurie Hopkins, Assistant City Supervisor Jen Pfiffner, in addition to the help of all City Department Heads and staff.

I look forward to the City Council budget workshop on July 8-9, 2019, and am pleased to respond to any questions or concerns you and the Council might have.

Sincerely,

Gary J. Riedner
City Supervisor

c: Mayor Bill Lambert
   City Management
The Budget Process

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

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

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

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

Once the City Council and City Supervisor finalize the priorities and approve the proposed budget, the final document is readied for submission to the City Council for adoption. State law requires that a public hearing on the budget be held before Council votes on its adoption. Notices of public hearing are published twice at least seven (7) days apart in the Moscow-Pullman Daily News 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.

This year’s budget calendar follows on the next page.
<table>
<thead>
<tr>
<th>Date Range</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 15, 2019</td>
<td>Forms distributed to all Department Heads</td>
</tr>
<tr>
<td>March 15 – April 22, 2019</td>
<td>Department Heads prepare budgets and background material</td>
</tr>
<tr>
<td>April 6 – April 23, 2019</td>
<td>Department Heads submit budget requests to Finance Department</td>
</tr>
<tr>
<td>April 8-12, 2019</td>
<td>Finance Department completes preliminary revenue and payroll/benefits estimates</td>
</tr>
<tr>
<td>April 23 – May 10, 2019</td>
<td>City Supervisor and Finance Director review department budgets and confer with departments</td>
</tr>
<tr>
<td>April 1, 2019</td>
<td>City Council certifies date for public hearing and continuation hearing (if necessary) to County</td>
</tr>
<tr>
<td>May 28 – June 6, 2019</td>
<td>Mayor and City Supervisor review department budget requests</td>
</tr>
<tr>
<td>June 3, 2019</td>
<td>Department Heads submit final fee resolution updates</td>
</tr>
<tr>
<td>June 10-12, 2019</td>
<td>Fee resolution finalized by Finance Director and City Clerk</td>
</tr>
<tr>
<td>June 28, 2019</td>
<td>Proposed budget drafted for presentation to Council</td>
</tr>
<tr>
<td>July 8 &amp; 9, 2019</td>
<td>City Council budget workshop to discuss proposed budget</td>
</tr>
<tr>
<td>July 27 &amp; August 3, 2019</td>
<td>Publish public hearing notice</td>
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<tr>
<td>August 5, 2019</td>
<td>Public hearing for budget and fee resolution</td>
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<tr>
<td>August 5, 2019</td>
<td>Adoption of Appropriations Ordinance for City of Moscow budget and adoption of FY2020 Fee Resolution</td>
</tr>
<tr>
<td>September 5, 2019</td>
<td>Property tax certification to County</td>
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Moscow

Statistical Data

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<td>Elevation:</td>
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<tr>
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<tr>
<td>Spring:</td>
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<td>Summer:</td>
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<td>Latah</td>
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<tr>
<td>Web Site:</td>
<td><a href="http://www.ci.moscow.id.us">www.ci.moscow.id.us</a></td>
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</tbody>
</table>

*U.S. Census, 2016

**U.S. Climate Data

Moscow (pronounced Moss-coe) is located at the base of Idaho’s panhandle region on the eastern edge of the fertile rolling hill and prairie country called the Palouse. Vast acreages of dry peas, lentils and wheat interspersed by groves of coniferous trees surround the city.

The St. Joe National Forest is 25 miles north and northeast. The western edge of the Clearwater National Forest is 45 miles southeast.

The city of Moscow is home to the University of Idaho (UI). The influence of the University and the city’s picturesque agricultural setting and close proximity to two heavily wooded national forests make Moscow a beautiful and intellectually stimulating place to live and raise a family.

Pre-Incorporation Years

The Nez Perce called the area around the present city of Moscow “Tatkinmah,” which means the place of the young spotted deer. They valued the area for its supply of camas lily bulbs, which they harvested each fall for food.

In 1871 the first permanent settler, Almon Asbury Lieuallen, was the first to stake a homestead claim in the valley. Other settlers soon followed. Many of these settlers brought hogs that fed on the camas bulbs by digging them out of the ground with their snouts. The settlers were so impressed with the abundance of camas bulbs for their hogs that they gave the area the tongue-in-cheek name of “Hog Heaven.”

In 1872 postal authorities opened a mail route – carried by horseback – between Lewiston and the settlements to the north, including the Moscow area.
One of these settlements was Hog Heaven. However, when Lieuallen established the first post office for the little community, he sited it about a mile west of the present city of Moscow, and officially gave it the name of Paradise Valley, ostensibly in recognition of Paradise Creek which flowed nearby.

In 1875 Lieuallen built a small general store on the west side of the future location of Moscow’s Main Street. He moved the post office to the general store where he kept the mail in a shoebox.

Lieuallen stocked his store with goods that he hauled by wagon from Walla Walla, Washington. James H. Hawley—in his book, History of Idaho, The Gem of the Mountains—recounts that in 1897 W.G. Emery gave an account of the first store in Moscow. He said, “Two ordinary wagon-boxes would have held his (Lieuallen’s) entire stock in the store, but the prevailing prices made up in size for the smallness on the stock. Five pounds of flour sold for one dollar, brown sugar was fifty cents a pound, common butts and screws were fifty cents per pair and everything else in proportion. But at Lewiston, prices were infinitely worse.”

In 1877 more settlers arrived in Paradise Valley. Certain leaders in the town sought to come up with a better name for the town; however, they could not reach consensus. Samuel Neff, the new postmaster, filed a postal permit that changed the name of the post office and the community to Moscow.

The reason for choosing the name of Moscow is not clear. However, Neff was born in Moscow, Pennsylvania. Before he came to Idaho, he also lived in Moscow, Iowa. Lieuallen said that he liked the name of Moscow because he believed the community was comparable to Moscow, Russia, in that both sought to be cities of brotherly love.

In 1880 a visitor to the town described Moscow as a lane between two farms, with a flax field on one side and a post office on the other.

By the 1880s settlers on the fertile Palouse were soon producing increasingly large quantities of farm commodities. However, the lack of transportation to distant markets was problematic.

In 1885 the Palouse and Columbia Railroad—Union Pacific—extended a rail line to Moscow and built a depot. In the next several years, other railroad companies built rail lines into the city to compete for the growing freight and passenger business.

The economy of Moscow soon rivaled Lewiston, its sister city and the county seat of Nez Perce County. Many people living in the northern part of the county wanted to divide Nez Perce County into two counties with Moscow and Lewiston as the respective county seats.

Also occurring in the mid 1880’s were political attempts in the U.S. Congress to divide Idaho among neighboring states. Many in North Idaho wanted to become part of Washington with southern Idaho becoming part of Nevada.

In 1887 the issue of where to site the state’s land grant university came before the Idaho Territorial Legislature. Legislation establishing the school at Eagle Rock, later named Idaho Falls, passed the
Legislature but was vetoed by the Governor. A delegate to the Territorial Legislature from Moscow presented an amendment to the bill substituting Moscow for Eagle Rock. That also failed. However, a bill placing the question of dividing Nez Perce County on the ballot passed the Legislature. At the next election, the vote to divide the county failed.

Representatives of Moscow, led by territorial delegate Representative Fred Dubois, appealed to the U.S. Congress. On May 14, 1888, Congress passed an act reducing the size of Nez Perce County and creating Latah County with Moscow as the county seat. The federal law designated the county commissioners and authorized them to sell bonds to erect a courthouse. It is noteworthy that this action was likely the only time in the nation’s history that the U.S. Congress created a new county.

The new county commissioners and Moscow residents wasted no time in organizing their new governments. On July 12, 1887, Moscow became an incorporated town. On the same day, the new government met at 7:30 p.m., adopted 33 ordinances and designated standing committees to run the town.

In 1889 the Territorial Legislature approved establishing the UI at Moscow. This action, along with creation of Latah County, persuaded Moscow voters to withdraw their support for North Idaho becoming part of Washington. Idaho became a state November 11, 1889.

The community grew rapidly. By 1910 Moscow had a population of 3,670.

Turning Points

Railroad
The railroad was a major stimulus to the economy of Moscow. It provided needed transportation for moving large quantities of farm commodities to market as well as passengers and mail.

University of Idaho
On January 30, 1889, Idaho Territorial Governor Edward Stevenson signed the bill establishing the UI as Idaho’s public land grant university and locating it in Moscow. Commonly known as the university’s charter, the act became part of Idaho’s state constitution – signed July 3, 1890.

World War I
When the United States entered World War I in 1917, Moscow’s citizens and UI students made major contributions and sacrifices. The war took the lives of 32 university students. One of the students who lost his life was Lieutenant Dudley Loomis, the namesake of the Moscow Post of the American Legion.

After the war, enrollment at the University surged. This was a period of growth in new construction on the university campus and in the city.

Frank Bruce Robinson
The Great Depression and stock market crash of 1929 caused many people to look for psychological peace. Frank Bruce Robinson formed a mail order set of religious teachings and
instruction he called “Psychiana.” His daily mailings were distributed internationally from his base in Moscow and averaged 60,000 pieces per day. The volume of his business brought the Moscow Post Office up to a first class ranking.

Robinson became a major benefactor to the community. He not only expanded his business holdings in the city, but he also provided the city with its first youth center and donated land for the county park named in his honor.

**World War II**

Following World War II, the federal education assistance program called the GI Bill was instrumental in the UI student body nearly doubling. This resulted in another increase in construction on the University campus and in the city.

**Moscow Today**

**Amenities and Attractions**

Moscow is a quintessential university town. The UI is an integral part of the city’s economic, educational, cultural and social fabric.

Moscow is a regional shopping center, also serving the campus community of 11,780 students, over 2,900 faculty and staff and thousands of visitors each year.

The University’s beautiful campus and activities are without question the city’s most prominent attractions. The campus covers 1,585 acres. The core campus area has over 200 buildings positioned among stately trees, spacious lawns and open areas. The campus has 150 acres devoted to an 18-hole golf course, 63 acres for an arboretum and botanical garden and 860 acres used primarily by the college of Agricultural and Life Sciences for farming and research activities. Municipal wastewater from the city is treated and used to irrigate many of the landscaped areas on campus.

The University sponsors many public events. Prominent among these are indoor NCAA football, basketball, track and field events. In addition, the University of Idaho Lionel Hampton International Jazz Festival – a four-day event each February—brings in thousands of students throughout the U.S. and Canada to meet and receive instruction from some of the world’s greatest Jazz artists.

The City’s amenities include 19 municipal parks and 8 recreation facilities. Park services include developed picnic and activity areas as well as open spaces for passive recreation and viewing wildlife. In addition, there are ball fields; youth sports programs, indoor recreation areas, a skate park and an aquatic center with a swimming pool and water features for patrons of all ages.

The Latah County Historical Society operates a museum in the historic McConnell Mansion, built in 1886. The mansion is the former residence of William J. McConnell, who served as Idaho’s governor from 1892 to 1896 and was the founder of the McConnell-Maguire Company—Idaho’s largest mercantile firm at the time, that failed in the early 1930s due to effects of the Great Depression.
Moscow is home and host to many art related events. The Third Street Gallery, located on the second and third floors of Moscow City Hall, regularly hosts art exhibits as well as the City’s permanent art collection. The Prichard Art Gallery is an outreach facility of the University of Idaho and is located in downtown Moscow. That gallery hosts nine to eleven exhibitions annually. Local businesses regularly participate in the annual Artwalk activities that include temporary exhibits around town. In addition, Paradise Creek Bicycles in downtown Moscow hosts a pocket gallery known as Above the Rim and the University of Idaho hosts several exhibits, including those in the Reflections Gallery in the Idaho Commons Building on campus.

The Appaloosa Museum is located a few miles west of town on the Idaho/Washington border. The Appaloosa horse breed is Idaho’s state horse and dates back to the horses used by the Nez Perce Indians, the area’s indigenous Native American population.

The city also features three performing arts locations. The Kenworthy Performing Arts Center is located in the historic Kenworthy Theater in downtown Moscow. The Hartung Theatre accommodates live performances that include Shakespeare plays performed outdoors next to the main theater building. The Idaho Repertory Theatre is the longest running professional repertory theatre in the Inland Northwest. East City Park one of many outdoor venues in the City of Moscow for many community and regional events such as Rendezvous in the Park, the Renaissance Fair and the City’s weekly summer children’s entertainment and concert series.

Other annual community activities include the Latah County Fair in September. The Moscow Renaissance Fair takes place each May and features arts, crafts, foods, dancing, storytelling and other festivities. The Mardi Gras is celebrated in the Spring. The Rendezvous in the Park occurs each July with concerts to suit a variety of musical tastes—the classical concert actually takes place in the late afternoon with some related activities for kids occurring separately.

The nearby public lands offer a variety of outdoor recreation options. In the winter, there is telemark and cross-country skiing and snowmobiling. In the warmer months, there are recreational trail and mountain biking, hiking, hunting, fishing, camping, boating, golfing, garnet hunting and white water rafting nearby.

Economy and Major Employers
With over 4,527 employees, the UI is by far the city’s largest employer. The Moscow School District employs 364 employees, Gritman Medical Center employs 437 employees, Wal-Mart employs 250 employees, Latah County employs 154 employees and the City of Moscow employs 149 employees. Many Moscow residents commute to Pullman, Washington, to work at Washington State University and Schweitzer Engineering Laboratories. The proximity of the UI and WSU led to the region’s identity as the Palouse Knowledge Corridor, where a highly educated workforce helps shape the economic climate and employment opportunities.

The city’s downtown and commercial areas are vibrant with a broad mix of retail and service businesses including two regional shopping malls, a variety of restaurants, motels, banks and independent businesses.
Historically, production agriculture was a leading component of the city’s economy. Vast tracts of farmland still surround the city. However, technological innovation and farm consolidation have increased farm productivity with substantially fewer workers. The research and development work of the UI College of Agricultural and Life Sciences continues to be of major importance to the local agriculture industry.

Education
With four elementary schools, a middle school and a high school, the Moscow School District provides most of the city’s K-12 education. There are also eight private schools and two charter schools in Moscow.

The UI is Idaho’s land grant and primary research institution. Washington State University (WSU), Washington’s land grant institution, is located eight miles west. UI and WSU collaborate on many projects and issues. Other higher education and technical schools in or near the city are New St. Andrews College (a Christian college); Mr. Leon’s School of Hair Design; and The Moscow School of Massage.

Health Care
The 25-bed Gritman Medical Center is a critical access hospital that provides most of the city’s health care needs. The city also has two general medical clinics and an urgent care clinic. Moscow has several assisted living facilities, two nursing homes—Good Samaritan Village and Aspen Park Healthcare.

Transportation
The north-south U.S. Highway 95 and east-west State Highway 8 intersect the city.

Airline service is available at the 6,731-foot runway at Pullman-Moscow Regional Airport located five miles west of town which is undergoing a major runway realignment project, with an expected completion date of 2021. The Lewiston Airport is 35 miles south and Spokane (Washington) International Airport is 89 miles north.

Utilities and Services
Private companies provide electricity, telephone, gas, and cable television services. The City is a full-service city, providing general governmental services in addition to water, sewer and solid waste services. The City boasts a state-of-the-art working environment backed up by fiber optic cable and a sophisticated telecommunications infrastructure.
The Property Tax Summary tables below outline the estimated and maximum property tax revenues, revenue generating growth items, and bond and interest funds anticipated in FY2020. 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 moneys to “backfill” the reduced tax revenues as a result of the new exemption. For the City of Moscow in FY2020, that amounts to $90,141.00.

### Property Tax Summary

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<tr>
<th></th>
<th>FY2019 Adopted</th>
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<tbody>
<tr>
<td><strong>City of Moscow</strong></td>
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<tr>
<td>Assessed Valuation 2018</td>
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<td>$1,370,213,999</td>
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<td>Estimated 2019 Valuation</td>
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<td>as of March 2019</td>
<td></td>
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<tr>
<td>as of July 2019</td>
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### Allowable Growth Items:

- **Plus Construction Roll Taxes (Est.)**: $84,006<br>**Proposed**: $131,276
- **Plus Annexation**: $41<br>**Proposed**: $0
- **Plus 3% Allowable**: $111,225<br>**Proposed**: $172,695
- **Ag Replacement Tax**: $0<br>**Proposed**: $0
- **Recovered Judgement Tax**: $0<br>**Proposed**: $0
- **Recovered Homeowner's Exemption**: $0<br>**Proposed**: $0

### Funding Programs:

- **Foregone Amount Available for Levy ($324,296)**: $0<br>**Proposed**: $200,000
- **Replacement Funding for COPs Grant**: $0<br>**Proposed**: $0
- **Airport support for capital improvements**: $0<br>**Proposed**: $0

### Total Non-exempt Property Taxes Collected:

- **2019**: $5,756,499<br>**2020**: $6,260,470

### Total Non-exempt Property Taxes to be levied:

- **2019**: $5,666,358<br>**2020**: $6,170,329

### Bonds & Interest – New Issue:

- **2019**: $0<br>**2020**: $994,288

### Sub-total Exempt Property Taxes:

- **2019**: $0<br>**2020**: $0

### Total City of Moscow Property Taxes:

- **2019**: $5,666,358<br>**2020**: $7,164,617

### Residential Tax Calculation (based upon a $200,000 home):

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<th>2019 ADOPTED</th>
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<tr>
<td>Home</td>
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<td><strong>Total Assessed Valuation</strong></td>
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<td><strong>Less Homeowners Exemption</strong></td>
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<td><strong>Taxable Valuation</strong></td>
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<tr>
<td><strong>X Nonexempt City Levy Amount</strong></td>
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<td>$450.32</td>
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<tr>
<td><strong>X Exempt City Levy Amount</strong></td>
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<tr>
<td><strong>Total City Tax Exempt</strong></td>
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<td>$522.88</td>
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### Annual Dollar Difference:

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<td><strong>Home</strong></td>
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<td><strong>Total Assessed Valuation</strong></td>
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<tr>
<td><strong>Less Homeowners Exemption</strong></td>
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<td>($0.00)</td>
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<td><strong>Taxable Valuation</strong></td>
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<td><strong>X Nonexempt City Levy Amount</strong></td>
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<td><strong>X Exempt City Levy Amount</strong></td>
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<td>$72.52</td>
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<td><strong>Total City Tax Exempt</strong></td>
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<td>$0.00</td>
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---

Fiscal Year 2020
Page 50 of 254
### PROPERTY TAX SUMMARY

FY2020 Maxium Compared to FY2020 Approved

City of Moscow Assessed Valuation 2018 as of March 2019: 1,262,500,890
Estimated 2019 Valuation as of July 2019: 1,370,213,999

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<tr>
<th>Description</th>
<th>2020 Maximum</th>
<th>Levy Rate per $1000</th>
<th>2020 Proposed</th>
<th>Levy Rate per $1000</th>
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<td>5,756,499</td>
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<td><strong>Allowable Growth Items:</strong></td>
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<tr>
<td>Plus Construction Roll Taxes (Est.)</td>
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<td>Plus Annexation</td>
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<tr>
<td>Plus 3% Allowable</td>
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<td>172,695</td>
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<tr>
<td>Ag Replacement Tax</td>
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<tr>
<td>Recovered Homeowner’s Exemption</td>
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<tr>
<td><strong>Funding Programs</strong></td>
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<tr>
<td>Foregone Amount Available for Levy</td>
<td>324,296</td>
<td></td>
<td>200,000</td>
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<tr>
<td>Sub-total Non-exempt Property Taxes Collected</td>
<td>$6,359,317</td>
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<td>$6,260,470</td>
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<tr>
<td>Total Property Tax Replacement monies not to be levied</td>
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<td>(90,141)</td>
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<tr>
<td>Total Non-exempt Property Taxes to be levied</td>
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<td>Bonds &amp; Interest – New Issue</td>
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<td>$0.79</td>
<td>$994,288</td>
<td>$0.73</td>
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<td>Subtotal Exempt Property Taxes</td>
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<td>Total City of Moscow Property Taxes</td>
<td>$7,263,464</td>
<td>$5.75</td>
<td>$7,164,617</td>
<td>$5.23</td>
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</table>

Residential Tax Calculation (based upon a $200,000 home):

- **Lot**: $50,000.00
- **Home**: $150,000.00
- **Total Assessed Valuation**: $200,000.00
- **Less Homeowners Exemption**: ($100,000.00)
- **Taxable Valuation**: $100,000.00

- **X Nonexempt City Levy Amount**: $496.57
- **X Exempt City Levy Amount**: $78.76
- **Total City Tax Exempt**: $575.32

Dollar Differences:

- **$496.57** - **$450.32** = **$46.25**
- **$78.76** - **$72.56** = **$6.19**
- **$575.32** - **$522.88** = **$52.44**

Fiscal Year 2020
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Below are the tax levy rates per $1,000 of assessed valuation for the past ten years including the levy rate for FY2020.

![City of Moscow Tax Rates](image-url)

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<th></th>
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### PROPERTY TAX ALLOCATION

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<th>2019 Adopted BUDGET</th>
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<tr>
<td>General Fund Property Tax</td>
<td>$5,666,358</td>
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<tr>
<td>Sub-total Non-exempt Property Taxes</td>
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<td>$6,170,329</td>
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<tr>
<td>Bonds &amp; Interest</td>
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<tr>
<td>Sub-total Exempt Property Taxes</td>
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<td>$994,288</td>
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<tr>
<td>Total City of Moscow Property Taxes</td>
<td>$5,666,358</td>
<td>$7,164,617</td>
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## Revenue Summary Table

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<th>Fund</th>
<th>Taxes &amp; Fees &amp; Permits</th>
<th>Licenses &amp; Permits</th>
<th>Intergovernmental</th>
<th>Charges for Services</th>
<th>Fines and Penalties</th>
<th>Interest Earnings</th>
<th>Contributions &amp; Donations</th>
<th>Refunds &amp; Reimbursements</th>
<th>Other Revenue</th>
<th>Debt of Loan</th>
<th>Transfers</th>
<th>Fund Balance</th>
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</tr>
<tr>
<td>Total</td>
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</tbody>
</table>

| Percent                     | 9.23%                  | 0.72%              | 4.08%              | 0.14%                | 0.48%               | 0.06%              | 0.49%                    | 10.05%                   | 0.08%         | 22.88%      | 25.93%    | 100.00%     |
**Revenue Summary Graph**

Where the Money Comes From
Revenue by Source
$101,447,045
Fiscal Year 2020

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<th>Source</th>
<th>Percentage</th>
<th>Amount</th>
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<td>Franchise Tax</td>
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| Total                   | 100.00%    | $101,447,045|

*Fund Balance $22,838,933 reserved for Capital*
Expenditure Summary Table
EXPENDITURE SUMMARY BUDGETED FOR YEAR 2020
GENERAL GOVERNMENT
LEGISLATIVE
EXECUTIVE
ADMINISTRATIVE
FINANCE
LEGAL
HUMAN RESOURCES
GENERAL BUILDINGS & GROUNDS
COMMUNITY DEVELOPMENT
NONDEPARTMENTAL GENERAL
TOTAL GENERAL GOVERNMENT
PUBLIC SAFETY
POLICE ADMINISTRATION
POLICE SERVICES
POLICE OPERATIONS
CODE ENFORCEMENT
EMERGENCY COMMUNICATIONS
PARKING SERVICES
POLICE SUBTOTAL
FIRE CONTROL & PREVENTION
PUBLIC HEALTH
ENGINEERING
TOTAL PUBLIC SAFETY
TOTAL GENERAL FUND
RECREATION AND CULTURE
PARKS & RECREATION
PARKS & REC ADMINISTRATION
PARKS
RECREATION
SWIMMING POOL
YOUTH CENTER
HIRC
ART
COMMUNITY EVENTS
TOTAL PARKS & RECREATION
MSDCP
1912 CENTER
HAMILTON PARKS & RECREATION
TOTAL RECREATION AND CULTURE

Personnel
Services

Contractual
Service

Commodities

60,586

45,719

62,500

29,810

198,615

29,167
761,960
584,296

5,000
46,500

14,500
83,500
173,270

4,720
95,430
110,680

48,387
945,890
914,746

380,932

13,786

14,550

155,601
260,864

17,730
6,478

44,850
245,310

823,182

17,025

31,050

3,056,588

399,968
552,206

426,763
1,096,293

102,694
1,500

109,500
131,477
104,500
15,482
33,875
11,675

250,949
1,154,302
2,951,802
71,413

Capital Outlay

6,000

6,000

112,212

50,911
576,852
2,000

4,540,678

733,957

406,509

795,682

209,140

976,937
6,313,297

45,150
7,227
9,040
795,374

48,500
664,149

0

9,369,885

1,347,580

1,760,442

6,000

233,898
823,237
126,681
368,638
127,426
103,750
115,396
137,391
2,036,417
66,922

55,754
13,220
84,200
1,245
9,144

40,900
226,216
46,168
156,337
76,379
105,145
84,000
42,895
778,040
63,957
43,000

2,103,339

TRANSIT CENTER

14,500
13,500
191,563
959
63,100
1,500
257,122

884,997

Debt Service

0

0

Transfers

Ending Fund
Balance

21,740

431,008

11,700
5,090

229,881
529,997

3,722

59,580

9,977

338,750

2,855
21,428
198,177
5,838

272,610

934,559
3,207,383
3,207,383

0

0

67,280
423,560

0

0

398,297

762,310

3,207,383

0

16,851,897

13,010
130,897

168,430

8,000

17,790

290,400
65,880

0

11,593
388,320

0

40,000
0

143,907
12,885

0

156,792

11,130
10,750
190,310

519,992
1,198,570
257,049
526,220
212,949
208,895
269,026
204,536
3,397,237
148,734
110,100
93,903
3,749,974

4,000
12,000
4,011

0

4,000
49,000

951,091

98,094

813,278

ENTERPRISE FUNDS
WATER FUND
SEWER FUND
SANITATION FUND
TOTAL ENTERPRISE FUNDS

1,417,290
1,380,365
138,823
2,936,478

579,237
558,026
4,375,969
5,513,232

1,381,975
1,399,555
90,003
2,871,533

210,000
230,000

1,106,582

440,000

1,106,582

FLEET MANAGEMENT FUND

329,978

7,974

790,297

642,800

8,500

INFORMATION SYSTEMS FUND

546,549

632,722

326,601

235,500

0

190,310

92,403
108,414

0
2,261

36,508

346,626

44,880

1,078,745

130,437
108,310
336
239,083

210,500
160,450
12,590
383,540

2,837,025
4,709,499
1,588,052
9,134,576

3,916
46,687
50,603

6,770,380
9,699,474
6,205,773
22,675,627

26,630

25,000

1,731,814

3,562,993

0

4,000

0

1,581

3,332,714

TOTAL OPERATIONAL BUDGET

1,746,953
51,956,666

CAPITAL CONSTRUCTION FUNDS
WATER CAPITAL PROJECTS
SEWER CAPITAL PROJECTS
SANITATION CAPITAL PROJECTS
CAPITAL PROJECTS FUND
LID CONSTRUCTION FUND
TOTAL CAPITAL CONSTRUCTION FUNDS

0

0

88,286

6,265,317
3,791,774
5,935,060
12,863,040
41,748
28,896,939

DEBT SERVICE FUNDS
GENERAL OBLIGATION DEBT
L.I.D. ASSESSMENTS
TOTAL DEBT SERVICE FUNDS

0

0

0

0

1,220,300

TOTAL EXPENDITURES
PERCENT

4,034,114
8,267,197

0

738,608
1,308,707
3,254,479
143,644
610,727
148,412
6,204,577
1,259,546
7,227
1,113,350
8,584,700

4,735

30,847

TOTAL CAPITAL BUDGET

Total

6,255

233,033

5,000

45,000

Information
Systems

143,694

0

3,400

STREET FUND

Fleet
Management

0
88,286

1,028,315
6,226,602

0

0

0
125,000
125,000

2,341,655

0

9,596,572

7,293,632
10,018,376
5,935,060
15,292,981
166,748
38,706,797

0

0

9,532,664
0
9,532,664

0
30,618
30,618

10,752,964
30,618
10,783,582

1,220,300

0

0

88,286

28,896,939

1,220,300

0

0

9,657,664

9,627,190

49,490,379

16,237,320

7,860,124

7,566,281

30,270,239

2,335,382

1,142,379

1,407,670

23,215,782

11,411,868

101,447,045

16.01%

7.75%

7.46%

29.84%

2.30%

1.13%

1.39%

22.88%

11.25%

100.00%

Fiscal Year 2020
Page 55 of 254


### Fiscal Year 2019-2020

<table>
<thead>
<tr>
<th>Category</th>
<th>Fiscal Year</th>
<th>Expenditure</th>
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<tr>
<td>General Government</td>
<td>8.15%</td>
<td>$8,267,197</td>
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<tr>
<td>Public Safety</td>
<td>8.46%</td>
<td>8,584,700</td>
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<td>3.35%</td>
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<td>Other Culture and Recreation</td>
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<td>Transportation</td>
<td>3.32%</td>
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<td>Water Utility</td>
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<td>Sewer Utility</td>
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<td>Sanitation Utility</td>
<td>6.12%</td>
<td>6,205,773</td>
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<td>Internal Service Funds (Fleet &amp; I/S)</td>
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<td>5,309,946</td>
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<td>22.92%</td>
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<td>15.24%</td>
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<td>10.63%</td>
<td>10,783,582</td>
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<td><strong>Total</strong></td>
<td><strong>100.00%</strong></td>
<td><strong>$101,447,045</strong></td>
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### Full-Time Equivalent Employees

#### Function/Program

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</table>

**Notes:**

- Full-time employees are scheduled to work 2,080 hours per year (including vacation and sick leave).
- Employees with less than full-time equivalent employment are calculated by dividing total labor hours by 2,080.
- Information Systems and Water Lead Maint. Worker positions were added and Animal Control to full time in 2008.
- Sanitation Manager Position added in 2009.
- Moscow School Community Playfields fund was added in FY2015 with one FTE.
- Legal Department Specialist went from part-time to full-time, Environmental Education and Sustainability Programs Specialist went from part-time to full-time, IS Computer Systems Specialist position added in FY2020.
## Principal Employers

### 2018

<table>
<thead>
<tr>
<th>Employer</th>
<th>Number of Employees *</th>
<th>Rank</th>
<th>Approximate Percentage of Total County Employment, Based on Average of Reported Range of Employment Figures</th>
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<tbody>
<tr>
<td>University of Idaho</td>
<td>4,740</td>
<td>1</td>
<td>29.89%</td>
</tr>
<tr>
<td>Gritman Medical Center</td>
<td>440</td>
<td>2</td>
<td>2.77%</td>
</tr>
<tr>
<td>Moscow School District</td>
<td>330</td>
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<td>2.08%</td>
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<tr>
<td>City of Moscow</td>
<td>220</td>
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<tr>
<td>Wal-Mart</td>
<td>200</td>
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</tr>
<tr>
<td>Latah County</td>
<td>150</td>
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<td>0.95%</td>
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<tr>
<td>Economic Modeling Specialists Inc.</td>
<td>130</td>
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<tr>
<td>Moscow Food Coop</td>
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<td>0.76%</td>
</tr>
<tr>
<td>Good Samaritan Village</td>
<td>110</td>
<td>9</td>
<td>0.69%</td>
</tr>
<tr>
<td>Northwest River Supplies</td>
<td>100</td>
<td>10</td>
<td>0.63%</td>
</tr>
<tr>
<td><strong>Total: Top 10 City Employers</strong></td>
<td><strong>6,540</strong></td>
<td></td>
<td><strong>41.24%</strong></td>
</tr>
</tbody>
</table>

*Total County Employment*  
15,860

*Source: Regional Economist Communications & Research*
Demographic & Economic Statistics

City of Moscow

Demographic and Economic Statistics

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>City Population</th>
<th>Personal Income (thousands of dollars)</th>
<th>Per Capita Income</th>
<th>K-12 Student Enrollment</th>
<th>Unemployment Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>24,252</td>
<td>666,056,928</td>
<td>27,464</td>
<td>2,400</td>
<td>5.7%</td>
</tr>
<tr>
<td>2010</td>
<td>24,338</td>
<td>733,936,728</td>
<td>30,156</td>
<td>2,307</td>
<td>7.4%</td>
</tr>
<tr>
<td>2011</td>
<td>23,800</td>
<td>731,850,000</td>
<td>30,750</td>
<td>2,313</td>
<td>7.0%</td>
</tr>
<tr>
<td>2012</td>
<td>24,144</td>
<td>753,751,536</td>
<td>31,219</td>
<td>2,250</td>
<td>6.4%</td>
</tr>
<tr>
<td>2013</td>
<td>24,358</td>
<td>766,205,248</td>
<td>31,456</td>
<td>2,261</td>
<td>5.9%</td>
</tr>
<tr>
<td>2014</td>
<td>24,829</td>
<td>829,065,139</td>
<td>33,391</td>
<td>2,322</td>
<td>5.7%</td>
</tr>
<tr>
<td>2015</td>
<td>25,060</td>
<td>833,340,825</td>
<td>33,855</td>
<td>2,311</td>
<td>4.0%</td>
</tr>
<tr>
<td>2016</td>
<td>25,060</td>
<td>865,371,920</td>
<td>34,532</td>
<td>2,337</td>
<td>2.9%</td>
</tr>
<tr>
<td>2017</td>
<td>25,322</td>
<td>959,146,716</td>
<td>37,878</td>
<td>2,419</td>
<td>2.1%</td>
</tr>
<tr>
<td>2018</td>
<td>25,146</td>
<td>995,152,950</td>
<td>39,575</td>
<td>2,371</td>
<td>2.6%</td>
</tr>
</tbody>
</table>

Source:

City of Moscow
U.S. Census Bureau
Moscow School District
State of Idaho Department of Labor
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RESOLUTION NO. 2011 - 11

A RESOLUTION OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, ADOPTING A CITY OF MOSCOW FINANCIAL POLICY INCLUDING PROVISIONS RELATED TO REVENUE, OPERATING EXPENDITURES, CAPITAL EXPENDITURES, DEBT, AND FUND BALANCE; PROVIDING THIS RESOLUTION TO BE EFFECTIVE UPON ITS PASSAGE AND APPROVAL ACCORDING TO LAW.

WHEREAS, City of Moscow has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services and facilities desired and needed by the public; and

WHEREAS, the City strives to ensure that it is capable of adequately funding and providing local government services needed by its citizens; and

WHEREAS, the City’s financial policies include specific objectives designed to ensure its continued fiscal well-being; and

WHEREAS, some of these objectives include protecting the City Council’s policy-making ability by ensuring that important policy decisions are not controlled solely or principally by financial problems or emergencies, enhancing the Council's effectiveness by providing accurate information regarding programing, operations, and other costs, and providing City Management with accurate and timely information relating to current and anticipated financial conditions;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Moscow, Idaho that the following Financial Policies be in effect and that such policies guides City Management in matters relative thereto.

City of Moscow Financial Policies

I. General Policy Principles
II. Revenue
III. Operating Expenditures
IV. Capital Expenditures
V. Debt
VI. Fund Balance
I. GENERAL POLICY PRINCIPLES

Statement of Purpose
The City of Moscow, Idaho has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services and facilities desired and needed by the public. The City strives to ensure that it is capable of adequately funding and providing local government services needed by the municipality.

Statement of Policy
The City’s financial policy has specific objectives designed to ensure its continued fiscal well-being. These objectives include:

- Protecting the governing body's policy-making ability by ensuring that important policy decisions are not controlled solely or principally by financial problems or emergencies.
- Enhancing the Council's policy-making ability by providing accurate information on program, operating, and other costs.
- Providing a monthly Treasurer’s Report (on the status of the City’s treasury), a monthly Revenue Report, and a monthly Disbursement Report to Council and City Administration, under oath, by the 10th day of each month.
- Assisting with sound management of the City government by providing accurate and timely information on current and anticipated financial conditions.
- Providing sound principles to guide the important decisions of the Council and of City management which have significant fiscal impact.
- Setting forth operational principles that minimize cost and financial risk of government consistent with the services desired and needed by the public.
- Employing revenue policies and forecasting tools to attempt to prevent undue or unbalanced reliance on certain revenues, including property tax, and which distribute the cost of municipal services fairly and which provide adequate funds to operate desired programs.
- Providing essential public facilities and preventing deterioration of the City’s infrastructure, and facilities.
- Protecting and enhancing the City's credit rating and preventing default on any municipal debts.
- Ensuring, to the greatest extent possible, the legal use and protection of all City funds through efficient systems of financial security and internal control.
II. REVENUE POLICY

Statement of Purpose
This revenue policy is designed to ensure:
• Diversified and stable revenue sources,
• Adequate long-term funding by using specific revenue sources to fund related services and programs,
• Funding levels which accommodate efficient provision and maintenance of all City services and programs; and
• Revenues generated by fees are sufficient to provide City services or programs equitably.

Statement of Policy
The City will endeavor to maintain a diversified and stable revenue system in order to avoid short-term fluctuations that may result from dependence upon a single revenue source.

Each existing and potential revenue source will be reviewed annually to ensure that information is kept current and relevant.

The City will use one-time revenues for capital expenditures and/or one-time expenditures and not to fund recurring expenditures.

All revenue forecasts shall be reasonable and conservative. The revenue forecast shall be projected from every source of revenue based on actual collections from the preceding years and estimated collections from the current fiscal year, while considering known circumstances which will impact revenues for the new fiscal year.

Monthly revenue reports will be prepared by the Finance Department (Treasurer) no later than ten (10) days after the end of each month and presented to the Mayor, City Council and the City Supervisor to keep them abreast of the City's revenues per Idaho Code Section 50-208.

The City will follow a policy of collecting revenues which are due by using all legal avenues.

The City will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements. The City will consider market rates and charges levied by other public and private organizations for similar services when establishing tax rates, fees and charges. The City will attempt to maximize the utilization of user charges in lieu of ad valorem taxes (property taxes) for services that can be individually identified and where the costs are directly related to the level of service. User fees shall be reviewed each year and adjusted to reflect cost increases or decreases. The City is required by Idaho State Code Sections 63-1311 and 63-1311A to publish notice and hold a public hearing prior to adopting an increase in fees of more than five percent (5%), or imposing a new fee.

Enterprise Funds and Internal Service Funds will be self-supporting. The City shall recover an administrative transfer fee from enterprise operations. The administrative transfer fee shall
be considered a payment for administrative support functions (e.g., oversight management, accounting, human resources assistance, legal, and engineering services). The City will perform internal cost studies to assure compliance with City cost recovery.

All City funds shall:
- Be safely invested,
- Ensure a sufficient level to liquidity to meet cash flow needs,
- Be invested at the maximum yield with first priority being safety and liquidity, and
- Be in accordance with the City Investment Policy

### III. OPERATING EXPENDITURES POLICY

**Statement of Purpose**

City expenditures policy is designed to:
- Identify priority services,
- Establish appropriate service levels, and
- Administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

**Statement of Policy**

The City will adopt, by appropriation ordinance, a balanced budget and file said ordinance with the Idaho office of the Secretary of State. The City annual budget shall appropriate sufficient funds for operating, recurring expenditures necessary to maintain established quality and scope of City services.

Expenditures shall be budgeted and controlled so as to not exceed current revenues plus the planned use of fund balance accumulated through prior years.

The City will maintain a budgetary control system managed by the Administration and Finance Departments which will enable it to adhere to the adopted budget. This includes a centralized record keeping system to be adhered to by all departments receiving annual appropriations.

Personnel service expenditures will reflect employee resources necessary to provide established quality and scope of City services. The City shall maintain an employee compensation and benefit package competitive in the City’s labor market with other similar government entities and when quantifiable, private service industries, to attract and retain a quality workforce necessary for providing high-quality service.

Maintenance and supply expenditures shall be sufficient to ensure optimal productivity of City employees. Maintenance expenditures shall be sufficient to address the deterioration of the City’s capital assets with available resources. Regular maintenance of City capital assets should be regularly conducted to ensure a relatively stable level of maintenance expenditures each budget year.
All City employees will adhere to the City Travel Policy relating to travel, meeting and conference expenses.

The City Supervisor shall direct and oversee periodic staff reviews of City programs for both efficiency and effectiveness. Programs that are deemed inefficient and/or ineffective shall be reduced in scope or eliminated.

The City shall not use debt or bond financing to fund current operating expenditures/expenses.

All enterprise activities of the City shall be self-supporting. The City will not use General Fund revenues to subsidize utility operations.

The City has formed a staff Risk Management Committee and will adhere to commonly accepted risk management practices in order to minimize losses and reduce costs.

The City Supervisor shall take immediate corrective action if, at any time during the fiscal year, expenditure and revenue estimates are such that an operating deficit is projected at fiscal year-end. Corrective actions may include a hiring freeze, reduction in force, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the immediately following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.

Actual revenue and expense-to-budget reports will be prepared by the Finance Department each month for review by City staff. Such reports shall be prepared and distributed by the 10th day of the following month. Additionally, a disbursements report will be prepared by the Finance Department and presented to the Mayor, the City Council, and the City Supervisor to keep them abreast of the City's expenditures and pursuant to Idaho Code.

IV. CAPITAL EXPENDITURES POLICY

Statement of Purpose
The City Supervisor, in consultation with the City Finance Director and other City employees as necessary, will annually review and monitor the state of the City’s capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Statement of Policy
The City will develop a multi-year Capital Improvements Plan, update it annually and will make all capital improvements in accordance with the Plan, unless otherwise directed by Council. The Plan will identify all projects likely to be constructed within a ten (10) year horizon. The Plan will reflect for each project the source of funding and will attempt to quantify the project’s impact on future operating expenditures. The capital budget process works in conjunction with the regular operating budget process.

Capital projects will:
• Be constructed to protect or improve the community’s quality of life, enhance the community’s economic vitality, support new development, and provide significant rehabilitation of the City’s infrastructure for sustained services.
• Be part of an approved City plan, and/or part of an approved replacement schedule or capital plan.

Capital improvements planning and programming shall include the following for the determination of funding for individual projects:
• Design costs;
• Right-of-way costs;
• Utility construction/adjustment costs;
• Construction and contingency costs;
• Furnishings and equipment; and
• Direct project administration by City employees or outside sources.

The City shall minimize the issuance of debt by attempting to support capital projects with appropriations from operating revenues or excess fund balances. The City will determine and use the most effective and efficient method for financing all new capital projects.

Utility rates shall be designed to provide for accumulation of resources to replace or renovate aging infrastructure. Multi-year comprehensive plans that include a financial plan shall be developed to provide debt strategies to finance capital items needed.

Replacement of capital assets of the Fleet Management and Information Systems funds shall follow the prescribed replacement schedules.

The City’s Fixed Asset policy will be utilized to determine if a given asset qualifies for capitalization threshold of five thousand dollars ($5,000) per item and an expected useful life in excess of three (3) years.

Adequate insurance shall be maintained on all capital assets consistent with the results of annual inventory. The City will maintain all its assets at a level adequate to protect the City’s capital interest and to minimize future maintenance and replacements costs.

Actual revenue and expense to budget reports will be prepared by the Finance Department monthly for review by City staff. Such reports shall be prepared and distributed by the 10th of the following month. Additionally, a disbursements report will be prepared by the Finance Department and presented to the Mayor, the City Council and the City Supervisor to keep them abreast of the City's expenditures and pursuant to Idaho Code.
V. DEBT POLICY

Statement of Purpose
The debt policy ensures that the City’s debt:
• Does not weaken the City’s financial structure, and
• Provides limits on debt to avoid problems in servicing debt.

This Debt policy is critical for maintaining the best possible credit rating for the City.

Statement of Policy
The City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refinance an issue and lessen its debt service costs.

Long term borrowing will be confined to construction of capital improvements or projects which cannot be supported by current annual revenues.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefitting from the improvements will bear all or part of the cost of the project financed.

When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not-to-exceed the estimated useful life of the project. The Finance Department will regularly monitor outstanding debt issues to verify compliance with debt covenants.

Proceeds from long-term debt should only be used for construction projects costs, acquisition of other fixed assets, bond issuing costs, debt service reserve requirements, and refunding of outstanding bond issues.

The City will not use long-term debt for current operations.

Long-term debt is considered when a loan extends beyond twelve (12) months. Financing for a period of less than twelve (12) months is considered a short term loan and not debt.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus.
VI. FUND BALANCE POLICY

Statement of Purpose
The purposes of the City’s Fund Balance funds are to provide:
- A stable funding source for expenditures that fluctuate significantly each year, such as equipment acquisitions and replacements;
- Working capital to maintain a sufficient cash flow;
- A stable credit rating;
- Avoidance of future debt;
- Reduction of outstanding debt;
- Reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City’s credit, as well as the City’s financial position for emergencies.

Statement of Policy
The City will maintain a fund balance for the purpose of maintaining working capital for each operating fund below in an amount greater than or equal to:

<table>
<thead>
<tr>
<th>FUND</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Street Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Recreation &amp; Culture Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>1912 Center Fund</td>
<td>Two (2) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Art Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Water Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Sanitation Fund</td>
<td>Three (3) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Information Systems Fund</td>
<td>Two (2) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Fleet Management Fund</td>
<td>Two (2) months of the ensuing fiscal year operating budget</td>
</tr>
<tr>
<td>Debt Service</td>
<td>The next years’ interest payments for each bond issue</td>
</tr>
<tr>
<td>Hamilton Fund</td>
<td>Pursuant to Council goal established in 2003 that the corpus of the account shall be sufficient to provide interest income to meet the priorities of debt service, maintenance and operations of the Hamilton Indoor Recreation Center. The remainder shall be utilized in conformance with the terms of the Hamilton gift.</td>
</tr>
</tbody>
</table>
On an annual basis, after the year-end audit has been completed, City staff shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for use of any excess surplus for the ensuing year. The schedule will be used not only to ensure compliance with stated policies, but also to analyze the total reserve and surplus finances so that the policies, as provided, do not inadvertently create adverse effects. The City Supervisor and Finance Director may make changes to such policies in the use of financial reserve and/or use of any surplus based on the needs identified in the schedule. The City Council has final authority to allocate and appropriate these funds either by amending the current year budget or by appropriating funds in the ensuing budget year.

It is the intent of the City to use all surpluses generated to meet reserve requirements, to avoid future debt and reduce outstanding debt. Any surpluses in the General Fund at year-end shall be used to fund any or all of the following, in no specific order:

- Capital equipment replacement programs for Fleet Management and Information Systems;
- Capital projects for aging infrastructure or new projects;
- Retirement or refinancing of existing debt.

Fund transfers may occur when surplus fund balances are used to support non-recurring capital expenses or when needed to satisfy debt service obligations.

The City will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the community, the budget document shall include an explanation of the circumstances requiring the appropriation and the methods to be used to arrest the future use of fund balance for operating expenditures.

That this Resolution shall become effective as of 7th day of September, 2011.

PASSED AND APPROVED by the Mayor and City Council of the City of Moscow, Idaho, this 6th day of September, 2011.

ATTEST:

Wayne Krauss, Acting Mayor

Stephanie Kalasz, City Clerk
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MEMORANDUM

To:      Gary J. Riedner, City Supervisor
From:    Frederick Olmos MPA Intern
Date:    June 22, 2019
Re:      Comparison of Tax Rates and other Economic Indicators

This memo is prepared annually to provide an overview of information pertinent to the City of Moscow tax rate, structure and provide a comparison of other Idaho and neighboring communities. Specific analysis includes comparisons of levy rates, assessed valuation, per capita income, population growth, full-time equivalents, and private residential building permits with Lewiston and Coeur d’Alene. Additionally, a comparison of utility rates including those noted as well as other incorporated cities within Latah County.

Property Tax Implications
Property tax goes directly to the City of Moscow General Fund. This is the portion of the City’s annual budget that funds basic governmental services including administration, finance, community development, engineering, parks and recreation, and public safety services including police and fire. Historically, local property taxes account for approximately 30% – 35% of the revenue in the General Fund. The remaining 65%-70% is made up of other governmental transfers, franchise fees, state revenue and tax sharing, as well as charges for services such as building permits.

Since 1996, Idaho communities have operated under a 3% property tax cap. This limits any tax increase to no more than 3% of the previous year’s levy amount, not including annexations and new construction. Although communities may choose not to take the allowable increase, the national economy will always be affected by inflationary factors that will eventually have impacts at the local level.

Additionally, as discussed in more detail later in this memo, the City of Moscow takes a much lower portion of property tax dollars than virtually all other cities of like size, based on its much lower levy rate and the makeup of property ownership within the city limits. For example, the City’s levy rate in FY2018 was $4.92 compared to a state average of $7.35. Additionally, that levy amount which is used to service 100% of the community is paid by approximately 50% of property owners within the community.

The following table compares the Consumer Price Index (CPI), which is the measurement used to illustrate economic inflation in the national and regional economy, and the percent of the available
tax increase the City of Moscow has taken since 2008. The CPI figure reported is from the United States Bureau of Labor Statistics and includes all items in U.S. city average, all urban consumers, not seasonally adjusted (https://www.bls.gov/data/). A review of the past 10 years shows an average increase of 2.0% in property tax increases, with a corresponding 2.2% average increase in the CPI. The following graph provides an overview of how costs to provide service have shifted over the years as compared to the City’s ability to keep pace with inflation. While this takes into consideration the cost to provide existing services, this does not account for the cost of providing additional services.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Moscow Property Tax Increase</th>
<th>Annual CPI Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2008</td>
<td>3.0%</td>
<td>2.8%</td>
</tr>
<tr>
<td>FY2009</td>
<td>3.0%</td>
<td>3.8%</td>
</tr>
<tr>
<td>FY2010</td>
<td>0.0%</td>
<td>-0.4%</td>
</tr>
<tr>
<td>FY2011</td>
<td>1.8%</td>
<td>1.6%</td>
</tr>
<tr>
<td>FY2012</td>
<td>0.5%</td>
<td>3.2%</td>
</tr>
<tr>
<td>FY2013</td>
<td>3.0%</td>
<td>2.1%</td>
</tr>
<tr>
<td>FY2014</td>
<td>3.0%</td>
<td>1.5%</td>
</tr>
<tr>
<td>FY2015</td>
<td>3.0%</td>
<td>1.6%</td>
</tr>
<tr>
<td>FY2016</td>
<td>2.5%</td>
<td>0.1%</td>
</tr>
<tr>
<td>FY2017</td>
<td>3.0%</td>
<td>1.3%</td>
</tr>
<tr>
<td>FY2018</td>
<td>3.0%</td>
<td>2.1%</td>
</tr>
<tr>
<td>Annual Average</td>
<td>2.0%</td>
<td>2.2%</td>
</tr>
</tbody>
</table>

**Levy Rates**

While the City of Moscow’s levy rate remains well below many other communities within the state, there are several other taxing entities that collectively determine City residents’ total overall tax levy rate. Those entities include the Moscow School District, Latah County, Moscow Cemetery District, Latah County Free Library District, and the North Latah County Highway District. The chart shown here illustrates the relative distribution of the total tax levy applied to property within Moscow in 2018, the most current year of data for levy rates.

In FY2018, the City’s portion of the property tax levy was 26%. The Moscow School District levy represents 35% of the total with another 3% for the bond initiative passed in May of 2013. The remainder of the total levy affecting Moscow citizens includes Latah County at 25% and the Moscow Cemetery District, North Latah Highway District, and Moscow Library District receiving 1%, 8% and 3% respectively. In FY2018, the City paid off the remainder of the outstanding bond debt for the Hamilton-Lowe Aquatic Center.
Further, in comparison to other cities in Idaho, according to the Idaho Tax Commission, Moscow’s levy ranks 111 out of 191 total cities. A comparison of the total Moscow levy compared to a sample of communities throughout the state shows that Moscow comes up well below the average 2018 total levy of $7.35 per $1,000 of assessed valuation. That comparison is shown on the chart below.

To gain further insight into the levy makeup of Idaho cities it is useful to review the percentage change in levy rates per $1,000 of taxable valuation for the comparison cities of Lewiston and Coeur d’Alene.

<table>
<thead>
<tr>
<th></th>
<th>Moscow</th>
<th>Coeur d’Alene</th>
<th>Lewiston</th>
<th>CPI Score (Base of 100 in 1982-84)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$4.49</td>
<td>$4.92</td>
<td>$8.96</td>
<td>231.14</td>
</tr>
<tr>
<td>2018</td>
<td>$4.49</td>
<td>$4.96</td>
<td>$9.79</td>
<td>250.09</td>
</tr>
<tr>
<td>10 Year % Δ</td>
<td>0%</td>
<td>1%</td>
<td>9%</td>
<td>8%</td>
</tr>
</tbody>
</table>

For the City of Moscow, retiring the capital bond for the Hamilton-Lowe Aquatic Center has effectively reduced the levy rate to the same level as in 2009. This results in a 0% increase from 2009 to date, maintaining a 10-year old levy rate of $4.49. Coeur d’Alene’s levy rate has increased by 1%, but has seen significant revenue increases due to growth. Lewiston, in comparison has seen a 9% increase in their levy rate since 2009 as well as increases in revenue due to growth. For comparison, the overall CPI index increase from 2009 to 2018 averages 8%.
The following illustration shows the percentage of levy rates taken by each comparison city. Again, Moscow has the lowest city levy rate when compared to Lewiston and Coeur d’Alene.

Despite Moscow having the lowest city tax levy percentage, the overall property tax burden in the community remains relatively high mainly because of Moscow School District levies. It is important to note that while the City of Moscow has the lowest percentage of taxes taken when compared to other cities; the Moscow School District receives the highest percentage of taxes when compared to all of our comparison communities as shown in the following chart.

Shown below are the levy percentages for the three major taxing entities for Latah County, including the City, County, and School District for the past ten years. As shown, levies for the School District are considerably higher than the City and County. However, trends for the past ten years show the School District’s levy as slightly decreasing, while the County and City levies have remained fairly constant. The major reason for the slight decrease in Moscow School District
leaves was a shift of some funding from property tax to sales tax due to action of the Idaho Legislature in 2006. Since that date, school district levies have moderated.

To get a clear picture of the impact of the Moscow School District’s levy on Moscow citizens, a comparison of school district levies was conducted. As shown below, Moscow School District’s levies are considerably higher than our comparison communities’ school districts in Lewiston and Coeur d’Alene.

Assessed Valuation
Another important consideration within the discussion of levy rates is the assessed valuation upon which the levy rate is applied. The levy rate is applied to the assessed valuation, which is the net taxable property in a city that determines the amount of property tax revenues that each community receives. The following chart illustrates the 2018 city levies of 41 selected communities surveyed within Idaho, plotted with the community’s total assessed valuation. Please note that Boise has a
higher assessed valuation than levy per $1,000 of assessed valuation. This has been the case for many years.

In Moscow specifically, the properties owned by the City of Moscow, University of Idaho, Moscow School District, Latah County, State of Idaho, United States government and certain non-profits (such as religious institutions and Gritman Medical Center) are not included for assessed valuation calculations. The values of several of those properties, not including land values, as reported in 2010, are noted below. Gritman Medical Center has not provided this information in the past.

<table>
<thead>
<tr>
<th>Current City Assessed Valuation</th>
<th>Taxable Value</th>
<th>Exempt Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Moscow</td>
<td>$1,262,686,148</td>
<td>$46,833,986</td>
</tr>
<tr>
<td>University of Idaho</td>
<td>$1,045,731,496</td>
<td>$1,045,731,496</td>
</tr>
<tr>
<td>Latah County</td>
<td>$9,915,290</td>
<td>$9,915,290</td>
</tr>
<tr>
<td>Moscow School District</td>
<td>$44,323,381</td>
<td>$44,323,381</td>
</tr>
<tr>
<td>Gritman Medical Center</td>
<td>Unknown</td>
<td>Unknown</td>
</tr>
</tbody>
</table>

**Total:** $1,146,804,153

Taxable property in Moscow is estimated at a value of $1,262,686,148. Several of the largest tax-exempt property owners in the community have reported a value for buildings only (not including value of underlying real estate) at $1,146,804,153. When coupled with the fact that the Moscow levy rate is significantly below the average levy of other cities in Idaho, Moscow realizes much
less than average revenue from property taxes when compared to other similar-sized communities in Idaho due to this drastic reduction in net taxable value.

As indicated in the following table, each of the comparison communities have experienced moderate growth in valuation over the past ten years but showing a significant growth in the last two years.

<table>
<thead>
<tr>
<th></th>
<th>Moscow</th>
<th>Lewiston</th>
<th>Coeur d’Alene</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2009</strong></td>
<td>$981,527,367</td>
<td>$1,662,820,523</td>
<td>$3,421,065,512</td>
</tr>
<tr>
<td><strong>2010</strong></td>
<td>$1,002,551,537</td>
<td>$1,667,012,073</td>
<td>$3,053,917,494</td>
</tr>
<tr>
<td><strong>2011</strong></td>
<td>$1,032,152,235</td>
<td>$1,691,071,445</td>
<td>$2,869,263,164</td>
</tr>
<tr>
<td><strong>2012</strong></td>
<td>$1,057,144,804</td>
<td>$1,622,121,976</td>
<td>$2,750,810,294</td>
</tr>
<tr>
<td><strong>2013</strong></td>
<td>$1,059,438,863</td>
<td>$1,677,912,462</td>
<td>$2,858,386,014</td>
</tr>
<tr>
<td><strong>2014</strong></td>
<td>$1,056,277,496</td>
<td>$1,717,333,572</td>
<td>$3,038,022,984</td>
</tr>
<tr>
<td><strong>2015</strong></td>
<td>$1,076,188,100</td>
<td>$1,758,755,210</td>
<td>$3,298,845,541</td>
</tr>
<tr>
<td><strong>2016</strong></td>
<td>$1,110,380,246</td>
<td>$1,882,944,161</td>
<td>$3,633,189,150</td>
</tr>
<tr>
<td><strong>2017</strong></td>
<td>$1,146,369,072</td>
<td>$2,011,938,881</td>
<td>$3,962,371,725</td>
</tr>
<tr>
<td><strong>2018</strong></td>
<td>$1,262,686,148</td>
<td>$2,160,917,551</td>
<td>$4,493,115,915</td>
</tr>
</tbody>
</table>

### 1 Year % Δ

- Moscow: 10.1%
- Lewiston: 7.4%
- Coeur d’Alene: 13.4%

### 10 Year % Δ

- Moscow: 28.6%
- Lewiston: 30.0%
- Coeur d’Alene: 31.3%

Looking at the more comparable cities of Moscow and Lewiston, the following chart shows the increases those communities have experienced over the past ten years. Coeur d’Alene is not included in this chart as reported values distort the scale for the remaining communities.

### Population Growth

Population growth has varied greatly in Idaho and Washington. While the southwest portion of Idaho and the northwestern portion of Washington have been growing, most other areas in both states have experienced only moderate growth. The most current information available is from U.S. Census that provides 2018 estimates.
The 2010 United States census showed Moscow’s population at 23,800. The 2018 estimate is 25,766, which is an increase of 8.3% from the 2010 count. As illustrated in the 20-year look back and 5-year trend information presented below, Moscow’s percentage change in population from 2011 to 2018 calculates to 4.9% or an average of 1.0% each year.

### Census Population Counts

<table>
<thead>
<tr>
<th></th>
<th>Moscow</th>
<th>Lewiston</th>
<th>Coeur d'Alene</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>23,800</td>
<td>23,894</td>
<td>44,137</td>
</tr>
<tr>
<td>2018</td>
<td>25,766</td>
<td>32,817</td>
<td>51,303</td>
</tr>
<tr>
<td>%Δ</td>
<td>21.0%</td>
<td>6.2%</td>
<td>48.6%</td>
</tr>
</tbody>
</table>

### Census Population Estimates

<table>
<thead>
<tr>
<th></th>
<th>Moscow</th>
<th>Lewiston</th>
<th>Coeur D'Alene</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>23,800</td>
<td>31,894</td>
<td>44,137</td>
</tr>
<tr>
<td>2018</td>
<td>25,766</td>
<td>32,817</td>
<td>51,303</td>
</tr>
<tr>
<td>%Δ 2010 - 2018</td>
<td>8.3%</td>
<td>2.9%</td>
<td>16.2%</td>
</tr>
</tbody>
</table>

### Percent Change In Population

<table>
<thead>
<tr>
<th></th>
<th>Moscow</th>
<th>Lewiston</th>
<th>Coeur d'Alene</th>
</tr>
</thead>
<tbody>
<tr>
<td>%Δ 2014-2015</td>
<td>1.2%</td>
<td>0.2%</td>
<td>2.5%</td>
</tr>
<tr>
<td>%Δ 2015-2016</td>
<td>1.0%</td>
<td>1.0%</td>
<td>2.4%</td>
</tr>
<tr>
<td>%Δ 2016-2017</td>
<td>-0.7%</td>
<td>-0.2%</td>
<td>0.8%</td>
</tr>
<tr>
<td>%Δ 2017-2018</td>
<td>2.5%</td>
<td>0.0%</td>
<td>1.3%</td>
</tr>
<tr>
<td>Average Annual %Δ</td>
<td>1.0%</td>
<td>0.3%</td>
<td>1.9%</td>
</tr>
<tr>
<td>Total 5 Year %Δ</td>
<td>4.9%</td>
<td>1.3%</td>
<td>10.2%</td>
</tr>
</tbody>
</table>

### Per Capita Personal Income

Per capita personal income provides a measure by which to analyze and compare the economic well-being and average spending ability of citizens of a community. Data used for this section comes from the United States Bureau of Economic Analysis and lags by more than a year resulting in the comparison of 2018 data for this report. As noted by the Bureau of Economic Analysis, “per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area” ([www.bea.gov](http://www.bea.gov)).

As shown below, for the most part the comparison cities are showing trends similar to the state of Idaho and the United States. Lewiston leads the group in per capita personal income, followed by Coeur d’Alene, then Moscow. Idaho as a whole has begun to lag more in recent years, but as of 2014 looks to be on the rise again. It is important to consider the impact of the student reported per capita personal income data for Moscow.

*Coeur d’Alene and the Idaho trends are nearly identical.*
Coeur d’Alene and the Idaho trends are nearly identical.

**Building Permit Activity**
The City of Moscow has tracked private residential building permits in neighboring communities since 1996. In the graph below, we have tracked the total number of dwelling units permitted including single family, duplexes and multi-family residences for the last ten years.
Historically, all communities saw a decrease in building permits beginning in 2008. Moscow’s peak in 2009 was due to construction of The Grove apartment complex in south Moscow, the peak in 2017 was due to the Identity apartment complex, also in south Moscow. Permit figures are on the rise in more recent years for all communities.

Spikes in dwelling units permitted occurred in 2009 with construction of The Grove apartments and in 2012 with additional multi-family dwelling on ‘A’ Street and Baker Street, as well as a revitalized complex to the east of Highway 95 near Sweet Avenue. Permits again spiked in 2017 due to construction of the Identity apartment complex.

Of the total dwelling units permitted for construction in Moscow in 2018, approximately 34% were for single-family dwellings, there was a 0% increase in two-family residential dwellings, and the remaining 66% were for multi-family dwellings. The graph on the following page shows historical housing start numbers for Moscow for the past 20 years.

### Staffing Levels

Staffing for the comparison cities is measured annually and referenced to the population of each community. For this analysis, full and part-time employees are counted, while seasonal employees are not. To ensure that equivalent measures are being compared, this information includes only the positions that Moscow employs, therefore firefighters (other than command staff, who are included), cemetery workers, transit workers, library staff, storm water and airport employees are removed from the staffing counts as applicable for each of the comparison communities.

For the purpose of this analysis, 2018 population estimates are used to calculate the figures. It is important to note that this comparison does not include the changes in service and service levels.
offered by each community over the years. The table below includes the adjusted staffing levels for the past five years and includes the percent change in staffing and population for the same time period.

<table>
<thead>
<tr>
<th></th>
<th>Moscow</th>
<th>Lewiston</th>
<th>Coeur d'Alene</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>5.96</td>
<td>6.00</td>
<td>5.80</td>
</tr>
<tr>
<td>2015</td>
<td>5.87</td>
<td>5.73</td>
<td>5.98</td>
</tr>
<tr>
<td>2016</td>
<td>5.86</td>
<td>6.02</td>
<td>5.81</td>
</tr>
<tr>
<td>2017</td>
<td>5.99</td>
<td>6.22</td>
<td>5.94</td>
</tr>
<tr>
<td>2018</td>
<td>6.07</td>
<td>5.99</td>
<td>5.87</td>
</tr>
<tr>
<td>5 Year % Δ Adjusted Staffing</td>
<td>1.8%</td>
<td>-0.3%</td>
<td>1.2%</td>
</tr>
<tr>
<td>5 Year % Δ in Population</td>
<td>4.0%</td>
<td>1.0%</td>
<td>7.1%</td>
</tr>
</tbody>
</table>

**Utility Rates**
Lastly, a chart comparing the water, sewer, and solid waste rates for our comparison communities and the cities in Latah County is included below. Solid waste rates are based on a 65-gallon tote pickup and water rates are based on the cost for 1,000 cubic feet of water. Kendrick’s utility rates reflect last year’s numbers, as we were unable to reach them for their current utility rates.

Nearly every town in Latah County has incurred some level of bond debt for water or wastewater improvements, which affect rates.
General Fund Revenue

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>5,587,480</td>
<td>5,756,500</td>
<td>5,756,500</td>
<td>6,260,470</td>
</tr>
<tr>
<td>Franchise Fee Tax</td>
<td>1,262,269</td>
<td>1,274,193</td>
<td>1,220,294</td>
<td>1,279,768</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>810,573</td>
<td>653,450</td>
<td>699,711</td>
<td>729,741</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>2,361,852</td>
<td>2,505,116</td>
<td>2,413,940</td>
<td>2,534,859</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,477,897</td>
<td>1,524,272</td>
<td>1,524,327</td>
<td>1,569,907</td>
</tr>
<tr>
<td>Fines and Penalties</td>
<td>123,292</td>
<td>141,600</td>
<td>141,600</td>
<td>141,800</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>93,035</td>
<td>63,978</td>
<td>150,000</td>
<td>200,000</td>
</tr>
<tr>
<td>Contribution and Donations</td>
<td>8,150</td>
<td>19,800</td>
<td>7,400</td>
<td>13,000</td>
</tr>
<tr>
<td>Refunds and Reimbursements</td>
<td>102,867</td>
<td>83,729</td>
<td>131,297</td>
<td>151,283</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>61,606</td>
<td>71,873</td>
<td>71,773</td>
<td>123,348</td>
</tr>
<tr>
<td>Transfers In</td>
<td>3,235,472</td>
<td>3,534,554</td>
<td>3,534,554</td>
<td>3,761,198</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>327,975</td>
<td>327,975</td>
<td>86,523</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15,124,493</strong></td>
<td><strong>15,957,040</strong></td>
<td><strong>15,979,371</strong></td>
<td><strong>16,851,897</strong></td>
</tr>
</tbody>
</table>

**Budget Highlights**

*Property Tax (410-00)* the increase is related to 3% allowable increase in property tax levy of $172,695, plus new construction of $131,276, and foregone amount (taxes authorized but not levied in previous years) of $200,000.

*State Revenue Sharing (436-01)* is estimated to increase by $67,325, or approximately 6.6%.

*State Sales Tax (415-20)* is projected to increase by $59,288 or approximately 5.0%.

*State Liquor Tax (415-10)* is slightly decreasing by 2.2% due to current proposed legislation. As noted previously, these amounts are based upon estimates provided by the State of Idaho.
Franchise Fees (416-01 through 416-06) Electric and Gas franchise fees are expected to slightly increase over the FY2020 budget year. TV Cable franchise fees are estimated to continue to decrease as more citizens change their service from cable to satellite. The same is true for Land Line 911 franchise fees as more citizens eliminate this service for cell phone service. Franchise fees are paid as a percentage of gross sales within the city limits, so actual rate changes and demand for services drive these revenues.

Revenues for Building Permits (422-11) and Plan Review (422-09) are estimated for a net increase of $56,500 higher than budgeted FY2019 levels anticipating growth in commercial activity.

Federal Grant (431-01) FY2020 is anticipation for Police emphasis patrol, aggressive driving, child car seat safety grants, in the amounts of $35,000

School Resource Officer Participation (438-10) anticipates funds from Moscow School District #281 to support an additional Student Resource Officer position. $70,397

Unified University of Idaho (UI) Public Safety Agreement reflect the University of Idaho’s participation in the cost of police services provided by the City of Moscow Police Department on the University of Idaho campus. $1,460,775

Interest Revenues (471-00) continue to remain at historic lows, but income has remained stable at this time. The Local Government Investment Pool (LGIP) operated by the State of Idaho is currently paying 2.57% (as of May 2019) statements interest on the funds which the City has invested in the LGIP. $200,000

Transfers In: (498-XX) from other City funds cover the costs of services provided to them by departments of General Fund.

- Transfer In: Street Fund (498-05) reflects the allocation of General Fund’s cost of services,
- Transfer In: Water Fund (498-30) has been increased to reflect current cost allocations for providing services to this fund,
- Transfer In: Sewer Fund (498-35) has increased to reflect current cost allocations for providing services to this fund,
- Transfer In: Sanitation Fund (498-40) has increased to reflect current cost allocations for providing services to this fund.
State Shared Revenue Graph

State Liquor Apportionment Graph
Property Tax Revenues including Bonds & Interest Graph

Property Tax Revenues
(including Bonds and Interest)

Property Tax Revenues NOT including Bonds & Interest Graph

Property Tax Revenues
(Not Including Bonds and Interest)
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Legislative

- Adopt Policies, Procedures & Plan
- Meet Regularly to Conduct City Business
- Adopt City Budget

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.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>59,900</td>
<td>59,850</td>
<td>59,850</td>
<td>60,586</td>
</tr>
<tr>
<td>Contractual</td>
<td>39,007</td>
<td>45,171</td>
<td>45,171</td>
<td>45,719</td>
</tr>
<tr>
<td>Commodities</td>
<td>66,919</td>
<td>78,670</td>
<td>78,670</td>
<td>92,310</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>165,826</strong></td>
<td><strong>183,691</strong></td>
<td><strong>183,691</strong></td>
<td><strong>198,615</strong></td>
</tr>
</tbody>
</table>

| STAFF: Part-Time       | 6.0          | 6.0          | 6.0         | 6.0          |
BUDGET HIGHLIGHTS

Expenditures

Part-time Wages (510-15)
Adjustments coincide with City election cycle in accordance with Moscow City Code 1-8-2 and Ordinance 2019-03.

Non-prioritized Projects (670-16) is budgeted at $30,000 in FY2020 to fund unforeseen projects or programs Council would like to fund, that were not contemplated at the time the budget is set.
Executive

- Preside over City Council Meetings
- Present City Budget
- Direct City Supervisor
- Community Relations

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.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Adopted</td>
<td>Actual</td>
<td>Adopted</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>28,488</td>
<td>28,825</td>
<td>28,825</td>
<td>29,167</td>
</tr>
<tr>
<td>Commodities</td>
<td>13,690</td>
<td>17,420</td>
<td>13,420</td>
<td>19,220</td>
</tr>
<tr>
<td>Total</td>
<td>42,178</td>
<td>46,245</td>
<td>42,245</td>
<td>48,387</td>
</tr>
<tr>
<td>STAFF: Part-Time</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
</tr>
</tbody>
</table>
BUDGET HIGHLIGHTS

Expenditures

Part-time Wages (510-15) Adjustments coincide with City election cycle in accordance with Moscow City Code 1-8-2 and Ordinance 2019-03.

Travel, Meetings, and Outreach (647-10) line item includes expenses associated with national and regional travel including attendance at Association of Idaho Cities Conferences and National League of Cities. Mayor Lambert is currently serving as Director for District 2, Association of Idaho Cities.

Mayor’s Youth Advisory Committee (670-10) is included as a new line item in FY2020. The $1,500 will assist the Mayor in supporting the youth committee with outreach, meetings and promotion.
Administration

- Administration
- Business Licenses
- City Web Site
- Public Records
- Administrative Support
- City Code
- Grant Administration
- Economic Development

Mission Statement

Our goal is to provide quality general governmental administrative services to the City of Moscow staff, elected officials, and members of the community.

The City Supervisor will accomplish this goal by acting as an approachable liaison between the elected officials and staff, and will assist the Mayor in discharging executive duties in a prompt and even-handed manner.

The City Clerk will maintain the records of the City in a concise, manageable, information system designed to promote accessibility and public participation in the governmental process.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Adopted</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>674,035</td>
<td>599,145</td>
<td>599,145</td>
<td>761,960</td>
</tr>
<tr>
<td>Contractual</td>
<td>56</td>
<td>15,000</td>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>Commodities</td>
<td>131,870</td>
<td>152,890</td>
<td>153,490</td>
<td>178,930</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>805,961</td>
<td>767,035</td>
<td>752,635</td>
<td>945,890</td>
</tr>
</tbody>
</table>

**STAFF: Full-Time**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>STAFF:</strong> Full-Time</td>
<td>7.0</td>
<td>6.0</td>
<td>6.0</td>
</tr>
</tbody>
</table>
BUDGET HIGHLIGHTS

Expenditures

*Full-time wages (510-11)* The FY2020 Administration Department personnel has the addition of the Internal Auditor/Management Analyst, transferred from the Finance Department in 2018 and the Videographer/Sound Technician at 80% wages, transferred from the Information Systems Department.

*Office Supplies (631-05)* is adjusted to previous year’s amount of $9,000 after an increase in FY2019 to purchase chairs for the Mayor and Council in the Council Chambers.

*Professional Services (642-10)* is reduced from $15,000 to $5,000 due to the passing of the obligation bond in May 2019 for the new police facility.

*Advertising and Publishing (644-10)* has also been reduced from $20,000 to $8,000 due to the passing of the obligation bond in May 2019 for the new police facility.

*Information Systems Services (680-00)* has increased proportionately with the transfer of two employees into Administration.
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Finance

- Project Management & Planning
- Accounts Receivable
- Budget
- Financial & Technical Support
- Investment/Banking Services
- Comprehensive Annual Financial Report (Audit)
- Accounts Payable
- Payroll
- Fixed Asset Reporting
- General Ledger
- Utility Billing
- Special Assessments
- Web Payments

Mission Statement

To provide quality financial services, based on sound fiscal policies, to the Mayor, City Supervisor and City Council, other City departments, and to the public. Promote short and long range city goals for the improvements in the delivery of staff and public services; insure adequate staffing levels to meet departmental, public, and outside agency requests; provide training opportunities for enhancing employees’ capabilities to work in an ever changing technical environment.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Person Services</td>
<td>589,242</td>
<td>670,800</td>
<td>653,404</td>
<td>584,296</td>
</tr>
<tr>
<td>Contractual</td>
<td>38,770</td>
<td>44,400</td>
<td>54,000</td>
<td>46,500</td>
</tr>
<tr>
<td>Commodities</td>
<td>227,861</td>
<td>222,610</td>
<td>241,910</td>
<td>283,950</td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td><strong>949,314</strong></td>
<td><strong>914,746</strong></td>
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**STAFF: Full-Time**

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BUDGET HIGHLIGHTS

The Finance staff received the Government Finance Officers Association’s “Certificate of Achievement for Excellence in Financial Reporting” award for its Comprehensive Annual Financial Report (CAFR) for the last 15 Fiscal Years Ended September 30, 2003 through 2017. The CAFR for FY2018 has been submitted for this award.

Expenditures

Full-Time Wages (510-11) The current organization of the department is comprised of the Finance Director, Assistant Finance Director, Treasury Management Technician, Accounting Specialist, Utility Billing Coordinator, Receivables & Sanitation Coordinator and Accounts Payable Clerk.

Professional Services (642-10) includes funds for the outsourcing service for utility billing. The service includes envelopes, paper, postage and monthly inserts. As this billing method allows for information inserts, this allows for greater information dissemination and communication with rate payers.

Travel and Meetings (647-10) has increased by $400 to reflect increased costs for the Finance Director to attend the Association of Idaho Cities conference and other professional meetings.

Dues, Subscriptions & Memberships (648-10) is $2,250 for staff memberships in professional organizations.

Professional Development (649-10) remains consistent at $15,000 to accommodate necessary development costs for Finance Department personnel.
*Miscellaneous Services & Charges (669-10)* funds banking charges and online banking fees. The number of customers registering for online web payment services continues to grow. Furthermore, the banks, gateway services and credit card companies continue to increase fees and create new fees that are associated with the processing of these digital payments, which provide more convenience and greater customer service. A convenience fee for payments is incorporated to help offset the increased charges.
Legal

- Legal Services for City
- Misdemeanor Criminal Prosecution

Mission Statement

To provide highest quality legal services and advice to the Mayor, Council and City Departments with minimal use of outside assistance of counsel so that the interests of justice and fairness are served and the values of the community are upheld.

To conduct fair and even-handed prosecution services, which focus on our responsibility to do justice tempered with mercy.

<table>
<thead>
<tr>
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<th>2019 Estim</th>
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BUDGET HIGHLIGHTS

Expenditures

*Full-Time Wages (510-11)* includes City Attorney, City Prosecutor, Legal Assistant and transition of the part-time Department Specialist to full-time.

*Part-Time Wages (510-15)* is reduced to zero with the reclassification of the Department Specialist.

*Professional Development (649-10)* funds the development needs for the City Attorney and Prosecuting Attorney. The requested funds for FY2020 remain at $7,500.
Human Resources Department

- Risk Management
- Policies & Procedures
- Legal Compliance
- Benefits Administration
- Recruitment, Development and Retention of Work Force
- Classification & Compensation Administration
- Employee Development, Engagement, & Wellness

Mission Statement

The mission of the Human Resources Department is to provide excellent customer service to all departments and employees through collaborative relationships and the timely delivery of quality service, innovative and legally compliant HR systems and programs. The department promotes organizational effectiveness and efficiencies by providing support services to assist in attracting, developing, and retaining a talented workforce.

<table>
<thead>
<tr>
<th>Description</th>
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<th>2019</th>
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</table>
BUDGET HIGHLIGHTS

Expenditures

Full-time Wages (510-11) As the Human Resources Department continues to transition, Jen Pfiffner, Assistant City Supervisor discharges the duties of Human Resources Director on a half-time basis, and Keli Jones, Human Resources Specialist completed the transition from half-time to full time to support the HR operation. This process is maintained through the FY2020 budget, during which time the situation will be evaluated and staffed accordingly in the FY2021 budget proposal.

Professional Development (649-10) is budgeted at $3,500 for leadership/management training for City management staff.

Health & Safety Program (669-21) includes enhanced activities set forth by the City’s Employee Wellness Committee. Activities include January Resolutions Challenge, Summer Meltdown Challenge, Lunch and Learn sessions, Benefits Hot Topic Presentation, T-Shirt Promotion Activities i.e. Breast Cancer Awareness and No Shave November.

Recognition Program (668-30) Promotes employee satisfaction and morale, esprit-de-corps, and honors retiring/departing employees. Activities include annual celebrations such as Citing Higher Achievement by Moscow Public Servants (CHAMPS), Holiday Potluck, Public Service Recognition Week, employee luncheons as hosted by the Employee Advisory Committee to promote comradery.

Recruitment Expense (669-20) increased to $24,000. This fund is used for interview events, onboarding events, and new employee gear. The bulk of the recruitment expense lies in pre-employment testing, specifically background checks for law enforcement personnel. In addition, expenses for annual career fairs has been included in this year’s budget.
General Buildings and Grounds Organizational Chart

Parks & Recreation Director
  - Administrative Assistant
    - Assistant Parks & Recreation Director
      - Administrative Specialist
        - Facilities Maintenance Supervisor
          - Senior Parks Facilities Maintenance Worker
          - Senior Parks Facilities Maintenance Worker
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General Buildings & Grounds

- General City Facilities
- City Hall
- Fire Station III
- Police Department
- Hamilton-Lowe Aquatics Center

Statement of Purpose

This Division of the Parks and Recreation Department provides services for the general City facilities and the downtown Moscow area. These services include grounds-keeping, telephone services, custodial, maintenance and repairs.

<table>
<thead>
<tr>
<th>Description</th>
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<th>2019</th>
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STAFF: Full-Time

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</table>
BUDGET HIGHLIGHTS

Full-Time Wages (510-10) included the FY2019 addition of a full-time facility maintenance worker/HVAC specialist position (60%). The other 40% is charged to the Pool budget.

Part-Time Wages (510-15) budget includes some minor changes based on the new FY2020 seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

Professional Development (649-10) includes an increase to accommodate training to continue required certifications.

R & M Buildings (658-30) Maintenance of the City’s facilities continues to be the major priority of this department. The Parks and Recreation Department’s Building and Grounds Division maintains all parks and recreation facilities, City Hall, Police Station, Paul Mann Building, bus shelters, Fire Stations 2 & 3 and major repairs of the library, Intermodal Transit Center, and 1912 Center. The Buildings and Grounds staff is responsible for elevator maintenance contracts, monitoring state elevator inspections, fire system inspections, fire alarm testing and monitoring and maintenance of all HVAC systems in these facilities. The primary projects planned for FY2020 include installation of motorized shades for the City Council Chambers, installation of a bottle filler drinking fountain for City Hall first floor, and a landing platform to the City Hall fire escape.
Community Development Organizational Chart

- Community Development Director
  - Administrative Assistant
  - Assistant Director/Planning Manager
    - Planner I
  - Building Official
    - Plumbing/Mechanical Inspector
    - Electrical Inspector
    - Permits Coordinator
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Community Development

• Long-Range Comprehensive Planning
• Building Safety Services
• Planning and Zoning Commission
• Zoning Board of Adjustment
• Fair and Affordable Housing Commission
• Historic Preservation Commission
• Current Planning Administration
• Floodplain Management
• Special Planning Projects
• Economic Development
• Moscow Urban Renewal Agency
• Daycare Facility Licensing

Mission Statement

To provide excellent customer services that are responsive and sensitive while preserving and promoting Moscow’s distinctive character and fostering a well-balanced, high-quality living and working environment through long-range planning and code administration.

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| STAFF: Full-Time          | 8.5    | 8.5          | 8.5          | 8.0              |

Fiscal Year 2020
Page 117 of 254
BUDGET HIGHLIGHTS

Expenditures

Part-Time Wages (510-15). This line item has been maintained at $9,800 to fund a Planning Intern position within the Community Development Department to assist with project research and other planning related activities.

Planning and Consulting Services (642-40). This line item includes $5,000 for miscellaneous consulting services in support of City planning activities and projects anticipated to occur in FY2020.

Miscellaneous Services and Charges (669-10). This line item has been increased by $2,300 to cover increased credit card processing fees as utilization of the on-line permitting system has increased over the prior two years.
Non-Departmental

Facilitates:

- Airport Expenditures
- 1912 Operations Transfer
- Street Fund Transfer
- Employee Health & Certifications Programs
- Economic Development
- Recreation & Culture Transfer
- Moscow School District Community Play Fields Transfer
- Public Transit
- City Commissions
- Professional Services
- Fleet Transfer

Statement of Purpose

To facilitate transfers from General Fund to other funds and identify expenditures that cannot be allocated to other General Fund departments.

<table>
<thead>
<tr>
<th>Description</th>
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<th>2019</th>
<th>2019</th>
<th>2020</th>
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</table>

Fiscal Year 2020
Page 119 of 254
BUDGET HIGHLIGHTS

Expenditures

**Professional Services (642-10)** reflects consulting services in support of the Southeast Moscow Industrial Park project, a downtown streetscape design project, and a comprehensive downtown parking study. ($120,000).

**VEBA Program (642-50)** is the Voluntary Employee Benefit Account (VEBA) program which provides $350 per employee for use in defraying medical expenses, including deductible and co-insurance expenses. $38,250.

**Public Transportation (670-12)** supports public transportation initiatives. This year, support of public transit is funded at $154,170. This includes $131,170 support of Sustainable Moscow Area Regional Transit (SMART) operations and capital match for bus replacements. This contribution matches the proposed support from the University of Idaho. This line item also includes funds for Community Transportation Association of Idaho (CTAI) dues for CTAI’s public transportation advocacy and education services and for miscellaneous public transportation requests approved by Council. Also includes $22,500 to support bike share program to match funding provided by the University of Idaho for the program.

**Professional Development (649-10)** serves as the expense line for training expenses reimbursed by outside organizations other than those which are grant eligible ($25,000).

**Airport Development (668-60) & Charges and Services Airport (668-61)** reflects support for the Pullman/Moscow Regional airport for capital improvements ($15,750). This is the City’s participation in the match requirement for the Federal Aviation Administration (FAA) grant for...
the runway realignment project. In FY2015, the City Council authorized the first of five anticipated contributions of $500,000 each for a total participation of $2.5 million over 5 years. City of Pullman has committed the same amount and other contributions have been made by additional partners. The final payment of the $25 million commitment was made in FY2019. Funds will be utilized to reimburse interfund loans. Includes $40,000 match for Federal Aviation Administration Grant for airport terminal planning. This amount is matched by an equal contribution from the City of Pullman.

**Boards & Commissions**

The FY2020 budget also includes the continued funding of the City’s citizen advisory commissions. These funds are utilized to conduct public education, informational studies, and special projects related to each of the Commission’s respective charges.

*Human Rights Commission (670-14)* supports funding of programs of the Human Rights Commission, including Public Justice Forums and other educational events. The educational events include Racial Equality and Inclusiveness Week, Community Unity and Diversity and the Finding the Center Conference.

*Building Code Advisory Committee (670-22)* has requested no monetary support for FY2020.

*Historical Preservation Commission (670-23)* supports funding of public outreach and programs of the Historic Preservation Commission. $9,500.

*Fair and Affordable Housing Commission (670-24)* supports funding of programs and educational materials promoting accessible and affordable housing and the purchase of Fair Housing Act Design Manuals. All of the materials are related to the implementation of the adopted Analysis of Impediments and Fair Housing Action Plan. $1,900.

*Economic Development (670-25)* includes support for economic development through services provided by the Partnership for Economic Prosperity (PEP), including City of Moscow, Latah County, University of Idaho and Moscow Chamber of Commerce ($40,000); CEDA membership ($6,028); Palouse Knowledge Corridor ($1,000); Inland Northwest Partners ($150), Clearwater RC&D ($270), Moscow Chamber of Commerce ($17,000), and general economic development ($4,000). $67,448.

*Planning and Zoning Commission (670-27)* provides funding for education and programs pertaining to planning and zoning matters. $1,500.

**Transfers**

These transfers act as the General Fund’s support of these 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, in accordance with governmental accounting principles. The funds include:

**Street Fund (890-05)** (special revenue fund). This transfer from the General Fund supports the Street Fund and is generated from franchise fees, as well as other support from the General Fund. $120,000

**Recreation and Culture Fund (890-20) Formerly known as Parks and Recreation Fund** (special revenue fund). This transfer from the General Fund supports the programs and operations of the Parks, Recreation, Arts and Community Events Departments. $2,310,902

**Moscow School District Community Play Fields (890-21)** (special revenue fund). This transfer from the General Fund supports the operations of the Moscow School Community Ballfields per the agreement between the Moscow School District and the City of Moscow. $64,295

**1912 Fund (890-23)** (special revenue fund). This transfer from the General Fund supports the operations of the 1912 Center. The amount budgeted is sufficient to fund the agreement with of Heart of the Arts, Inc. to operate the 1912 Center, as authorized by the City Council, as well as to fund City-retained expenses. $110,100

**Capital Projects (890-50)**. Transfer to be made from the General Fund to the Capital Projects Fund in support of the pavement management program in FY2020. $122,352

**Fleet Management (890-90)**. (Internal service fund). This transfer from the General Fund supports the purchase of vehicles and equipment and accumulation for future capital purchases. The FY2020 transfer is accumulation of funding for fire trucks ($288,000) and police vehicles ($129,500). $417,500

**Information Systems (890-95)** (Internal Service fund). This transfer from the General Fund is for the purchase of new software and hardware. Purchases for FY2020 include a Springbrook Employee Self Service module for Human Resources, 13 security cameras for multiple City facilities, a projector for the Eggan, and e-ticketing grant equipment. $62,234
2012 Operations: Increased due to EPA brownfields grants; no transfers to Capital Projects, Fleet or IS were budgeted.

2013 Operations: No transfers were made to Capital Projects and minimal transfer to Fleet and IS; Community Development Professional Services for planning the beautification of the public right of way at City entrances; addition of new Engineering Tech position.

2014 Operations: No transfers were made to Capital Projects or Fleet Fund; increased transfer to Parks & Rec relating to participation with Moscow School District to construct playfields; increased funding for Youth scholarships; upgraded Engineering positions to Staff Engineer and Engineering Tech II.

2015 Operations: No transfers to Capital Projects; transfer to Moscow School District Community Playfields Fund for first year of operations; increased Legislative for Strategic Planning; increase in Non-Departmental for the Southeast Moscow Industrial Park project; first year of fully funding the two Police Officers previously supported by a COPS grant.

2016 Operations: $500,000 support for airport development; $250,000 fund balance in support of general capital project needs; GIS removed from Administration Professional Services; brownfields grant is considered completed.

2017 Operations: $500,000 support for airport development; No transfers to Capital Projects; transfer to Fleet Fund for future purchase of emergency service vehicles.

2018 Operations: $500,000 support for airport development; replacement of downtown benches along Main Street; continued support for Southeast Moscow Industrial Park project, transfer to capital for pavement program; transfer to fleet for emergency service vehicles.

2019 Operations: $500,000 support for airport development; $101,000 fund balance in support of general capital project needs; continued support for Southeast Moscow Industrial Park project;
Increase in transfer to Fleet for fire truck accumulation; increased transfer to Rec & Culture to 1 FTE parks maintenance worker and .4 FTE facilities maintenance worker.

2020 Operations:
Moved Digital Media Specialist from Information Systems to Administration, significant increase in transfer to Rec & Culture to support continued operations, increased transfer to Fleet for fire truck accumulation, $122,352 transfer to Capital Projects to support the Pavement Maintenance Program.
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Police Highlight

Police

- Administration
- Operations Division
- E-911 Communications
- Services Division
- Animal Control
- Parking Enforcement

Mission Statement

Protecting Our Community With Commitment, Honor and Integrity

To provide public safety services that are designed to fairly, efficiently, and effectively prevent crime and safeguard lives and property.

Our mission is to provide professional police services by inviting public participation resulting in a community atmosphere where citizens are free of unnecessary regulation and are treated with dignity and respect.

Our personnel will provide service by maintaining high ethical standards, training, and professional development. Our goal is to provide a community that is safe, secure and a pleasant place to live and visit.

<table>
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<th>Description</th>
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<th>2019</th>
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| STAFF: Full-Time  | 42.0         | 43.0         | 43.0         | 45.0         |
### Police Administration

#### Expenses:

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#### STAFF: Full-Time

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### Police Services

#### Expenses:

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#### STAFF: Full-Time

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**STAFF: Full-Time**

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BUDGET HIGHLIGHTS

To provide public safety services that are designed to fairly, efficiently, and effectively prevent crime and safeguard lives and property.

Our mission is to provide professional police services by inviting public participation resulting in a community atmosphere where citizens are free of unnecessary regulation and are treated with dignity and respect.

Our personnel will provide service by maintaining high ethical standards, training, and professional development. Our goal is to provide a community that is safe, secure and a pleasant place to live and visit.

In FY2019, the Human Resources Department conducted a comprehensive salary survey of MPD Officers, corporals and sergeants. The survey revealed that MPD pay needed to be adjusted in order to maintain competitive in the market. The FY2020 budget proposal implements those salary increases.

Police Administration

Travel and Meetings (647-10) provides the ability to maintain a highly trained police department in giving officers the needed skills to perform on a professional level. Professional Development increased to $55,000 in order to fund the increasing cost of professional development for new supervisors and managers and to aid in succession planning.
Information Systems Services (680-00) These services are administered through the Information Systems Department to ensure product system authenticity and efficiency; this line item has increased to $272,610. The department utilizes many private software vendors for electronic data recording and tracking programs. These proprietary programs allow the department to communicate with sister law enforcement agencies and federal and state resources.

Police Services

Professional Services (642-10) was reallocated to Administrative Travel and Meetings to accommodate travel costs for retreat speakers, etc.

Full-Time Wages (510-11) includes two Forensic Computer Detectives and two School Resource Officer. The Idaho Office of Attorney General has agreed to reimburse the City for the wages and benefits of the department’s lead forensic detective. The Moscow School District entered into an agreement with the City to fund one School Resource Officer position. The school district will phase in the cost of the SRO’s wages and benefits over the next three years.

Code Enforcement

The Code Enforcement budget remains consistent with previous years.

Police Operations

SRT Supplies (632-35) provides equipment for the Special Response Team, including less than lethal equipment and individual uniforms and equipment.

Reserve Officer Supplies (632-44) supports the Police Reserve Program. The line is reduced because the need for an upcoming Reserve Academy is uncertain. The Police Department
currently has two solo Reserve Officers along with two others who have not completed an FTO program.

*Bike Patrol Supplies (632-46)* currently supports the equipment needs for 8-10 active bike officers. The department will continue to purchase new emergency lights for the police bikes and phase out those which are outdated and have extended beyond their life expectancy.

*School Liaison Supplies (632-47)* supports the School Resource Officer position. Through this collaboration with the District, the SRO provides crime prevention education and serves as a resource for our students and for school district staff. This line also supports the Alive at 25 program, Sober Graduation, and other youth advocacy and intervention curriculums.

*R & M Equipment (658-40)* increased to $4,000 in order to adequately repair and/or replace equipment such as handheld and car mounted radios, batteries, radar units, portable breath testers and fire extinguishers.

*Firing Range R&M (658-45)* was reduced to $2,000 after the range paving project was complete. This line item covers routine range repair and maintenance as necessary.

*Fleet Services R&M (685-02)* is increased for the purchase of three marked patrol vehicles (Ford SUV Interceptors) as part of the Fleet obsolescence program. This program provides fleet continuity and budget consistency. The Police Department will continue its lease program with a new lease for a 2017 Harley-Davidson FLHTP motorcycle. This effort, as well as bike patrol, supports the City’s Eco-Driver program.

*Minor Equipment (690-10)* continues to be used to purchase tactical body armor for the special response team. This body armor is on a five-year obsolescence program due to manufacturer specifications.

**9-1-1 Communications**

*911 Whitcom Contract (642-91)* The City is in the fourth year of its contract with Whitcom for emergency dispatching services, which began on January 1, 2016.

**Parking Enforcement**
Information Systems Services (680-00) continues support of three (3) AIMS user licenses, two (2) AIMS ticketers, the AIMS web and an imager for on-line payment support. These services are administered through the Information Systems Department.
2012 Operations: Two Police Officer positions left unfilled due to budget limitations; command structure was changed to eliminate the position of Assistant Chief and created a third Lieutenant’s position.

2012 Operations: COPS hiring grant received to hire two Police Officers; increase IS cost to service mobile data terminals.

2013 Operations: Increased expense for IS services in Police Operations due to installation of mobile data terminals in all patrol cars.

2015 Operations: Increased expense to support Reserve Officer program.


2018 Operations: Firing range paving improvements.

2019 Operations: Added one FTE Computer Forensics Police Officer and one FTE for additional School Resource Officer; increased expense to support Reserve Officer Program, increased expense to support shift differential incentives.

2020 Operations: FY2020 includes police salary adjustments that provide for competitive salaries, greater equity among officers, corporals, and sergeants in comparison to agencies within the region.
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Fire

- Administration
- Inspections
- Fire Prevention and Suppression
- Emergency Services

Mission Statement

The men and women of the Moscow Volunteer Fire Department and Ambulance Company dedicate their efforts to the preservation of life, the protection of property and the safety of our emergency response personnel. Their mission is to provide the City of Moscow, the University of Idaho, and the Moscow Rural Fire District with skilled professional emergency services for the protection of life and property from fire. To provide the same level of skilled professionals in the care of sick and injured patients, with trained emergency medical services personnel. To provide our community with other services that are normally associated with a Fire Department.

<table>
<thead>
<tr>
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<th>2018</th>
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<th>2019 Estim</th>
<th>2020</th>
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STAFF: Full-Time

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</table>
BUDGET HIGHLIGHTS

The Moscow Volunteer Fire Department and its many volunteers are a source of community pride as well as providing a fiscal benefit to the citizens of Moscow. Community pride is evident through the volunteerism of its members providing the City of Moscow and the University of Idaho with a professional quality fire and emergency medical response organization for the price of a volunteer department. A comparable career/paid emergency fire and ambulance organization would cost significant additional tax dollars each year.

Uniform Expenses (632-02) The additional cost for this line item from previous years is to begin purchasing uniforms for the resident program as well as the continued replacement of uniform shirts for the volunteer staff.

Department Supplies (632-42) We will continue our effort to replace a minimum of 8 to 10 sets of NFPA compliant turn-out gear which includes: helmets, jackets, gloves, pants and boots. We will also be supporting the purchase of new office furniture for the administrative staff at station 1 as well as the volunteers lounge and kitchen area.

Janitorial Services & Supplies (650-10) The increase in this line item will cover the cost of janitorial services for Station 1 which had previously been performed by part-time help.
2012 Operations: Increases in fuel cost, liability, property and health insurance.
2012 Operations: FEMA grant received to purchase turnouts.
2014 Operations: Includes the increase to Professional Services to cover influenza shots.
2016 Operations: Includes an increase for capital to improve the parking lot at Station 2 for a third of the cost and negotiate a share to Rural Fire Department.
2017 Operations: Increased the Fire Inspector position from part-time to full time; increased Professional Services to bring in a consultant to evaluate the current response system and provide improvement feedback; increased Department Supplies to cover the replacement of necessary fire safety equipment; increased the Fire Prevention Program to implement a Fire Extinguisher Training Program; increased Capital Improvements to purchase a station generator for Fire Station 2 and to improve the Live Fire Training Program.
2018 Operations: Pay increase for Battalion Chiefs and Captains; hiring of EMS administrative support position.
2018 Capital: Purchase of 40 new SCBAs and extrication equipment.
Public Health

- Inspection and Regulations Services through the North Central District Health Department

Statement of Purpose

Inspection and regulation services for public health, i.e. restaurants, child care and sanitation are provided by the North Central District Health Department by contract with the City of Moscow.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
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<th>2020 Adopted</th>
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<td>7,016</td>
<td>7,227</td>
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BUDGET HIGHLIGHTS

Expenditure

*Professional Services (642-10)* for public health in the FY2020 budget is $7,227 as requested.
Engineering Organizational Chart

Public Works Director

Deputy Director Engineering

Administrative Assistant

Assistant City Engineer

Senior Engineering Technician

Senior Engineering Technician

Staff Engineer

Engineering Technician
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Engineering

- Design and construction services
- Inspection services
- Development review
- Survey
- Traffic support services
- Local Improvement Districts
- Utility support services
- Comprehensive planning

Mission Statement

The Engineering Group of the Public Works Department of the City of Moscow provides planning, design, and construction administration for public facilities in an efficient and cost-effective manner. These facilities include water supply and transmission, water reclamation conveyance and treatment, streets, stormwater collection and conveyance, and transit systems. In addition, Engineering provides oversight of private development projects including plan review, permitting, and inspection.

Ensuring compliance with State and Federal regulations, local codes and City standards is a role of Engineering as well as addressing public safety on the street system and in the vicinity of construction activities. Response to City Council or general public concerns or desires in an expedient and courteous manner is required of the Engineering Group.

Engineering shall endeavor to provide public services and design, construct, and maintain public facilities such that the taxpayers and users of those services and facilities will have confidence in the cost/benefit and quality of those services and facilities.

The Engineering Group will strive to hire and maintain employees who are professional in manner, conscientious, safety-minded, and public relations oriented. Opportunities for career and personal growth for those employees will be provided.
## Expenses:

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<tr>
<th>Description</th>
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## STAFF: Full-Time

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BUDGET HIGHLIGHTS

Full Time Wages
Staffing in Engineering is being maintained at the same level as FY2019, with the exception of the advancement of one Senior Engineering Technician to Staff Engineer.

Professional services
Land Surveying consultants are occasionally required throughout the course of the year to confirm property corners, develop right of way plans, or perform property boundary surveys. The next City aerial photography flight will occur in the 2021 budget year. Funding is included in the Computers portion of this budget for the maintenance of the existing AutoCAD licenses, Pavement Management System software, and extended warranties on the GPS equipment.
2012 Operations: Changes to training, travel and higher information systems cost which is reflective of engineering equipment; restructure of engineering staff.


2014 Operations: Upgrade of Engineering Tech III to Staff Engineer and Engineering Tech I to Engineering Tech II.

2016 Operations: Added two interns for a total of 800 hours to perform a sidewalk assessment program. Reclassified Engineering Technician staff.


2020 Operations: Promotion of Senior Engineering Technician to Staff Engineer.
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Street Highlight

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

Mission Statement

The Streets Group of the Public Works Department 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.

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<td><strong>3,568,041</strong></td>
<td><strong>3,760,755</strong></td>
<td><strong>3,332,714</strong></td>
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**STAFF: Full-Time**

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**Street Fund**

Revenue & Expenditure
BUDGET HIGHLIGHTS

REVENUES

Highway user fees/road and bridge tax revenue (415-40) These revenue sources are based on the most current state projections for fiscal year 2020. The Highway User Tax revenue is anticipated to be higher than projected for FY2019. The Highway Road & Bridge Tax revenue is also anticipated to higher than projected for FY2019.

EXPENSES

Full-Time Wages (510-11) Includes advancement of one Senior Maintenance Worker to Street Supervisor; one Apprentice Maintenance Worker to Journeyman Maintenance Worker; and one Journeymen Maintenance Worker to Senior Maintenance Worker.

Part Time Wages (510-15) is increased significantly with the additional position requested for Hot Water Weed Control Program. Funding is partially offset by elimination of weed control contract previously funded in Streets Maintenance 105-150-40-632-74. Also, beginning in FY2020, the City adopted a seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

Professional services (642-10) The University of Idaho Street Maintenance agreement will continue through 2020 and funding is provided through this line item. Also included is continuing work on the Public Works Operations Facility Assessment.

Traffic Control Maintenance (632-73) includes a multiyear program to maintain MUTCD compliant street signage throughout the City.

Professional Development (649-10) maintains sufficient funding to allow advancement of Streets employees in the Road Scholar/Road Master program.

Transfer to Capital (890-50) Funds are being transferred to the Capital Improvements Fund to support the following construction projects: Storm Main Replacement Program ($50,000), Downtown Streetscape Program ($15,000), Right of Way Acquisitions ($15,000), Sidewalk Program ($80,000), Mountain View Road/TIGER Project ($25,000), Third Street Corridor Phase II LHSIP Grant Project ($10,000), and Pavement Management Program ($305,000).

STORMWATER UTILITY

The United States Environmental Protection Agency (EPA) has issued a National Pollutant Discharge Elimination System Permit (NPDES) regulating the quality and quantity of stormwater discharged to Paradise Creek and the South Fork of the Palouse River. The NPDES permit will
take effect in FY2020. Pursuant to City Council direction, staff has been working with consultants to develop a proposal for the formation of a stormwater utility to meet the requirements of the NPDES permit. Because the work has not been completed, the proposal is not included in this FY2020 budget submittal, but will be brought forward for implementation pursuant to an open budget process in the fall/winter of 2019-2021.
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Parks & Recreation Organizational Chart

- Parks & Recreation Director
  - Administrative Assistant
    - Assistant Parks & Recreation Director
      - Administrative Specialist
    - Recreation Supervisor/Youth
    - Recreation Supervisor/Sports
  - Parks Supervisor
    - Senior Parks Maintenance Worker
    - Maintenance Worker
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Arts Organizational Chart

Assistant City Supervisor

Arts Program Manager

Administrative Assistant
Community Events Organizational Chart

Assistant City Supervisor

Community Events Manager

AmeriCorps Service Member

Farmers Market Assistant Coordinator
Recreation & Culture Revenues

The Recreation & Culture Fund is a multifaceted budget consisting of the following categories: Administration, Parks, Recreation, Aquatics Center, Youth Center, Hamilton Indoor Recreation Center (HIRC), Arts, and Community Events.

With few exceptions, this parks and recreation department budget is a “maintenance” budget. Other than some changes in specific recreational programming, there are very few other changes.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
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</table>
BUDGET HIGHLIGHTS

Recreation and Culture Revenue

*Recreation Programs (450-10)* charges for services are monitored closely. The revenue request reflects revenue generated from successful classes. General recreation program fees were raised 5% to offset $1.00/hour increase in part-time employee wages.

*Park Reservations (450-21)* reflects fees for park shelter rentals.

The Parks and Recreation Fund is supported by property taxes receipted in the General Fund. The supporting funds are transferred from the *General Fund Non-Departmental Parks and Recreation Fund (890-20)* and receipted in the *Parks & Recreation Fund Transfer In: General Fund (498-01)*.

*Transfer In-Sanitation (498-24)* supports litter control services in parks, along rights-of-way and maintenance of trash receptacles at bus shelters.

*Transfer In–Water (498-30)* and *Transfer In–Sewer (498-35)* reflect services for grounds maintenance for the Water Reclamation and Reuse Facility and other Water Department reservoir sites by the Parks Department mowing crew.

*Transfer In–Hamilton Fund (498-80)* is a portion of annual operational costs to maintain the Hamilton Indoor Recreation Center (HIRC) annual maintenance costs, as well as funding for playground equipment purchases, installation costs, and initial pathway access development.

*Transfer In-Capital Projects (498-50)* to aid park development projects.
Parks and Recreation

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

Mission Statement

The Moscow Parks & Recreation Department is a citizen-friendly and customer-driven organization established to create and maintain quality parks and open space, recreational and educational services for all citizens, that promotes accessibility, quality of life, community involvement and strategic planning for the community’s future needs.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
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<tr>
<td><strong>Expenses:</strong></td>
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<td>Personnel Services</td>
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**STAFF: Full-Time**

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## Parks & Recreation Administration

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### STAFF: Full-Time

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## Parks & Recreation Parks

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**BUDGET HIGHLIGHTS**

**Parks and Recreation Expenditures**

**Administration**

*Full-Time Wages (510-11)* The administrative budget covers the salaries and benefits of the Parks and Recreation Director (100%), Administrative Assistant (100%), Administrative Specialist (85%), Recreation Supervisor – Sports & General Programs (5%), Recreation Supervisor – Youth Programs & Aquatics (5%). Costs incurred in operating the main office and costs of a general nature not associated with specific activities or programs, are included in this budget category.

As noted above only 5% of both Recreation Supervisors and 85% for the Administrative Specialist are included in this category. The remaining pay for these positions is shown in their respective divisions of the department. The purpose of this division of payroll is to more accurately reflect the real costs associated with the functions they perform.

*Professional Services (642-10)* the Administration budget for park planning needs throughout the City. This includes an assessment for a future splash pad at the HLAC. This is in compliance with the deadlines set in the Parks and Recreation Master Plan Update 2019 adopted in May 2019. Planning continues to be a priority on the Paradise Path as well.

*Professional Development (649-10)* Professional training throughout the department is again a key focus in FY2020. All staff must be able to conduct their jobs in the best possible manner. Staff must be professionally equipped and trained.

**Parks**

The parks facilities maintenance costs are incorporated in this budget category. All general operations costs of maintaining Moscow’s numerous parks and recreational facilities, and other open space areas, are included. The Tree Commission, Pathways Commission and Community Forestry Intern will continue to be funded.

*Part-Time Wages (510-15)* budget includes some minor changes based on the new FY2020 seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

*Professional Services (642-10)* Planning is again a primary focus of this fiscal year, hazardous tree removal services as part of Phase II of the City Tree Risk Assessment. Funds are also planned for professional tree pruning/removal services in order to address potentially dangerous situations that arise. Also included is continued services of Red Shirts labor for highway roadside grass trimming in late June/July.

*Department Supplies (632-40)* funds to purchase visual screening for the additional portable toilets to be located in the newly opened parks. These will suffice until permanent restrooms are in place.
Janitorial Services & Supplies (650-10) costs are apportioned to each facility per their usage. This includes estimated increases in the upcoming custodial service contract starting in February 2020.

R&M Grounds (658-20) funds purchase of material, services and rental of equipment used to maintain parks grounds. Annually the budget provides for the replacement of playground surfacing with engineered wood fiber, irrigation equipment, signs, benches and repair of damage and vandalism. Also includes distribution of one semi-load of chipped wood for landscaping beds and mulching of plants and one load of engineered wood fiber for playgrounds.

R&M Participation (658-51) provides an annual contribution to the maintenance fund for the Bill Chipman Trail ($10,500; a $2,500 increase) and the Latah Trail ($5,000) systems. Funds for the maintenance of the City-owned Virgil Phillips County Park to Latah County have been continued ($5,000).

Other Equipment (770-76) provides funding for the purchase and installation of drinking fountain (w/bottle filler & dog fountain) for Morgan’s Orchard Park.

Recreation
Sports and General Programs are itemized in this category to more accurately reflect the real costs associated with the programs. This category funds the direct costs of providing all general recreation programs, including sports. All associated program fees reflect 3% from mandatory bank fees from on-liner services

Full-Time Wages (510-11) 80% of the Recreation Supervisor–Programs/Sports, is reflected in his category to more accurately reflect the real costs associated with the functions of this position.

Part-Time Wages (510-15) budget includes some minor changes based on the new FY2020 seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

Professional Services (642-10) reflects the accounting for the cost of professional services related to programs. The amount fluctuates from year to year depending upon program offerings.

Miscellaneous Services & Charges (669-10) includes banking and credit card service fees that, in prior years, were netted against the related revenue account. This process is in conformance with standard governmental accounting practices for such charges throughout the budget.

Aquatics Center
The Hamilton-Lowe Aquatics Center is programmed for a 12-week operation season and a one-week startup allowance for staffing purposes. Costs associated with aquatics and concession operations are included in this category. Personnel costs are the majority of the facility expenses with approximately 75 seasonal employees.

Though the aquatic center is considered a public service, the department’s goal is to recover as close to 100% of the direct program costs as possible, realizing that the goal is reliant upon the
weather and mechanical operations. All associated pool fees reflect 3% mandatory bank fees from on-liner services.

*Full-Time Wages* (510-11) 27% of the Recreation Supervisor – Aquatics and Youth programs, is reflected in this category to more accurately reflect the real costs associated with the functions of this position. This includes the addition of a full-time facility maintenance worker/HVAC specialist position (40%). The other 40% will be charged to the Buildings and Grounds budget.

*Part-Time Wages* (510-15 & 510-16) budget includes some minor changes based on the new FY2020 seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

*R&M Building* (658-30) includes the purchase and installation of a bottle filler drinking fountain, pump and motor replacement for tube slide.

*Miscellaneous Services & Charges* (669-10) includes banking and credit card service fees that, in prior years, were netted against the related revenue account. This process is in conformance with standard governmental accounting practices for such charges throughout the budget.

**Eggan Youth Center**
This category reflects the costs of all programs, activities and special events sponsored at the Eggan Youth Center.

*Full-Time Wages* (510-11) 68% percent of the Recreation Supervisor – Aquatics and Youth programs, is reflected in this category to more accurately reflect the actual costs associated with the functions of this position.

*Part-Time Wages* (510-15) budget includes some minor changes based on the new FY2020 seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

*The Youth Scholarship Program* - continues to be funded from the general fund. It was capped at $18,000 along with various restrictions on use amounts available to individuals and families.

Fees are not charged for the after school youth program, thus they are supported by property taxes. There are revenues generated from facility and equipment rentals and the summer Camp program as well as several new programs for youth. All associated youth program fees, less the afterschool program, reflect 3% mandatory bank fees from on-line services.

*Professional Services* (642-10) reflects the cost of professional services related to offered programs. The amount fluctuates from year to year depending upon program offerings with offsetting revenue 120-000-00-450-23.
Miscellaneous Services & Charges (669-10) includes banking and credit card service fees that, in prior years, were netted against the related revenue account. This is in conformance with standard governmental accounting practices for such charges throughout the budget.

Minor Equipment (690-10) Funding for the purchase of a floor scrubber.

Hamilton Indoor Recreation Center (HIRC)
The HIRC officially opened for business on June 10, 2004. This facility is located next to the Hamilton-Lowe Aquatics Center and houses year round gymnasium space, a multipurpose room and concessions.

Operational funding is paid by offsetting revenues from rentals, concessions and General Fund support. Though staff continues to look for ways to offset expenditures, it is anticipated that room rental revenues will remain fairly close to present levels in the future. One note of interest that continues to need restated is that as interest in recreational programs increase, there is even less time available for renting the rooms. All associated room rental fees reflect 3% mandatory bank fees from on-liner services.

Full-Time Wages (510-11) Both the Recreation Supervisor (Sports and General Programs) and the Administrative Specialist reflect 15% each from payroll to this category. The Recreation Supervisor is also the facility’s manager.

Part-Time Wages (510-15) budget includes some minor changes based on the new FY2020 seasonal kinds and levels structure to provide consistency and market competitiveness for seasonal hourly wages.

R&M Building (658-30) reflects general facility repairs.
Parks & Recreation 10 year History

2011 Operations: Increased principal and interest payment for the HIRC Certificates of Participation; increased cost of chemicals after change of chlorination system at the pool.

2013 Operations: Certificates of Participation paid in full.

2014 Capital: Purchased sound system for the HIRC Multipurpose Room and a T-3 scrubber.

2015 Operations: Replace automatic door at the HIRC.

2016 Capital: Additional funding for LED lights at the HIRC.

2017 Operations: Transfer to fleet fund for purchase of two vehicles and a mower.

2018 Operations: Now includes funds for snow removal, increased expenses for Itani, Lola Clyde, Indian Hills and Morgan’s Orchard Parks; Training in-house for installation of new playground equipment; increased pool employee’s salary to be more competitive.

2019 Operations: Added 1.4 FTE’s for new parks maintenance worker and facilities maintenance worker; increased expenses for HIRC building repairs and maintenance.

2020 Operations: Advancement of maintenance personnel and includes adjustments for part-time workers.
Arts

- Entertainment in the Park
- Third Street Gallery
- Artwalk
- Moscow Arts Commission
- Public Art Installation and Maintenance
- Events & Programs
- Palouse Plein Air
- Moscow Poet Laureate

Mission Statement

The purpose of the Arts Department is to enrich the lives of Moscow citizens and visitors by celebrating and cultivating arts and cultural activities. As the City’s advocate for the arts, the department provides innovative, cooperative, and accessible programs that are responsive to the needs and emerging opportunities in the community; supports creative entrepreneurs by providing venues for their work to be experienced and their value recognized; and promotes a higher quality of life by facilitating economic growth through the broad use of creative arts throughout the City.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
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<tr>
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<td></td>
<td></td>
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<td>Capital Outlay</td>
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<td>40,000</td>
</tr>
<tr>
<td>Transfers To</td>
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<td>0</td>
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<tr>
<td>Total</td>
<td>256,993</td>
<td>300,643</td>
<td>192,136</td>
<td>269,026</td>
</tr>
</tbody>
</table>

STAFF: Full-Time

|  | 1.00 | 1.00 | 1.50 | 1.50 |

2018 2019 2019 2020
**BUDGET HIGHLIGHTS**

As contemplated by the Moscow Farmers Market strategic plan and given the extreme importance of the Market to the community as evidenced by University of Idaho economist Steve Peterson’s Economic Impact Study, adjustments to the organizational structure of the Market have been made. Specifically, Market functions are being decoupled from the Arts Department functions into a separate division called Community Events. Given the types of events and need to work with many departments, supervision of this division is in the Administration Department.

**Arts Expenditures**

*Full-Time Wages (510-11)* Two employees are included in the revised Art Department, the Arts Program Manager at 1.0 FTE and the Arts Assistant at .5 FTE. The Arts Assistant is listed in the full-time wages line item as Arts and Community Events are both supported by the position.

*Professional Services (642-10) Comprehensive Marketing and Outreach*  
The Arts Program has identified marketing and outreach as an area of growth. $10,000 has been budgeted for expenses related to developing a comprehensive marketing and outreach package, which will be useful for years to come. This one-time expense will give the promotional materials for each of the department’s events and programs a unified, contemporary appearance.

*Third Street Gallery (632-13)* The Third Street Gallery now features a more focused annual schedule, which aligns with the City’s fiscal calendar. Funds have been budgeted to support professional hospitality for receptions as well as increased radio and print advertisement. This is part of the Arts Department’s over-arching goal to improve marketing and outreach and to increase artist and audience participation.

*Events and Programs (642-20)* For FY2020 $8,500 has been budgeted for expense in the Art Events funds with an offsetting revenue anticipated in in *Federal Grant Revenue (120-000-00-431-01).* Annually the City of Moscow applies for the Idaho Commission on the Arts Entry Track grant. The award for FY2020 is $5402. These funds support Arts Department programs including the Moscow Poet Laureate program as well as the annual Palouse Plein Air painting event.  
After 8 years with no fee increases, Palouse Plein Air fees will increase in FY2020 to the following:

- $25 for Artists
- $20 for Student Artists (18 and older)

*Artwalk (642-24)* This annual event’s budget has been constructed to support increased print and radio promotion, improved marketing and outreach, and paid artist, musician, and performer contracts. After several years without fee increases, Arts staff is raising Artwalk registration fees to the following amounts:

- $100 for Commercial Host Locations
- $ 50 for non-Profit Host Locations
- $ 25 for Artists Listed at Host Locations
- $ 70 for Food Vendors
- $ 25 for Main Street Art Vendor/Demonstrator
Community Public Art (642-25) Projects anticipated for FY2020 include:
- Office art lease pilot program
- 3D on Main
- One new vinyl wrap installation and four vinyl wrap replacements with artist honoraria
- Transit Center Sculpture Garden – Five new installations with artist honoraria

Arts 1% Capital Projects (770-35) A 1% for Public Art Ordinance Adopted 2004 to promote public art by designating 1% of project costs to future public art projects. This program is designed to add beauty to public places, enhance the quality of life for Moscow citizens, and promote tourism to Moscow. As noted in the ordinance, “A Capital Improvement Project shall include construction, renovation or remodel of any public park, public building or structure, street or road, or public parking facility whether developed by the City of development privately and leased back to the City.” The accumulation is based on contributions from projects greater than $25,000. Some projects include art within the project so do not contribute to 1% fund such as bus shelter vinyl applications and the Intermodal Transit Center Sculpture Garden. The largest contributing project to date was the 2009 phase IV construction of the Water Reclamation and Reuse Facility and the largest project expense to date was the Helio Terra installation completed in 2013. In June of 2015, the City of Moscow adopted the City of Moscow Public Art Master Plan to address future project goals. Projects anticipated in FY2020 include:
- C and Main Street Couplet is the site of a joint project with the Idaho Transportation Department @ $40,000. This project is supported by the Public Art Master Plan and Entryway Beautification goal of the City Council. The balance of the fund is to be retained for future projects.

Repairs & Maint (658-10) For FY2020, $7,000 is designated to fund repair and maintenance for the City’s public art inventory. The Arts Department has drafted an inventory of temporary and permanent installations, and is working on a maintenance plan to be completed in FY2020.
Community Events

- Moscow Farmers Market
- Mayor’s Golf Tournament
- Vandal Town Block Party
- Community Partner Events
- Support to other City of Moscow Events

Mission Statement

To efficiently and effectively promote community events highlighting and supporting the unique features of Moscow. Community Events strives to support the brand promise as adopted by our community partners while featuring the City of Moscow and providing community interactions that are meaningful to citizens.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<tr>
<td>Community Events</td>
<td></td>
<td></td>
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<td></td>
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<tr>
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<td>Commodities</td>
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<td>53,645</td>
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<td><strong>Total</strong></td>
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<td><strong>276,495</strong></td>
<td><strong>149,430</strong></td>
<td><strong>204,536</strong></td>
</tr>
</tbody>
</table>

| STAFF: Full-Time    | 0.80         | 0.80         | 1.30         | 1.70         |

BUDGET HIGHLIGHTS

Community Events Expenditures

*Full-Time Wages (510-11)* The Community Event Division includes a Community Events Manager (formerly referred to as Market Manager), .5 FTE Administrative Specialist (formerly referred to as Arts Assistant) expense (shared with Arts), .2 Sound Technician expense (shared with Administration), and an eight (8) month seasonal position.
Professional Services (642-10) This line item includes the costs for an AmeriCorps service member contract, Backyard Harvest’s contract facilitating the processing of EBT transactions at the Moscow Farmers Market, and outside sound technicians contracts to accommodate for unexpected and/or unavoidable scheduling conflicts. There is no increase to the Backyard Harvest contract for FY2020. The AmeriCorps contract for the Moscow Farmers Market has increased from $5,500 to $8,100 due to the change in AmeriCorps placement programs from Idaho State University Idaho Healthcare for Children and Families (ISU IHCF) to the Palouse-Clearwater Environmental Institute (PCEI). There are no changes to the outside sound technician contract pay rate at this time.

Community Event Programming (642-27) & Moscow Farmers Market Programming (not available at this time). Staff is proposing two separate line items to promote better tracking of expenses from one-off, annual events (i.e. Mayor’s Golf Tournament, Vandal Town Block Party, etc.) versus programming specific to the Moscow Farmers Market (i.e. POP! Club, National Farmers Market Week Celebration, etc.). The line items closely reflects expected expenses for FY2019.

Travel & Meetings (647-10) This line item includes costs for traveling to conferences and required farm site visits as per the Moscow Farmers Market policies for agricultural vendors. There is an increase of $2,600 for FY2020.
2012 Capital: Helio Terra Public Art installed at Wren Welcome Garden.
2013 Capital: Public Art installation at Intermodal Transit Center.
2015 Operations & Capital: Increased hours for the Farmers Market Manager; first year for Farmers Market Commission; increased Public Art 1% accumulation.
2016 Operations & Capital: Increased hours for the Farmers Market Manager; 1% capital accumulation.
2017 Operations & Capital: Increased Farmers Market Manager to a year round position contingent upon the successful reception of a grant award; increased Videographer/Sound Technician to a full time position funded 20% from Arts and 80% Information Systems; budget for 1% Capital Accumulation.
2018 Operations & Capital: Arts and Community Events (Farmers Market) revenues and expenses have been segregated and incorporated into the Culture and Recreation fund for FY2018. Capital is for the 1% Art program.
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Moscow School District Community Playfields

**Statement of Purpose**

The City of Moscow in a collaborative effort split the cost of development and subsequently maintenance/operations of the MSD Community Playfields.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actuas</td>
<td>Adopted</td>
<td>Estim</td>
<td>Adopted</td>
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<td>Intergovernmental Revenues</td>
<td>81,269</td>
<td>62,013</td>
<td>70,430</td>
<td>64,296</td>
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<tr>
<td>Transfers In</td>
<td>81,268</td>
<td>62,012</td>
<td>6,012</td>
<td>64,295</td>
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<td>Other Financing Sources</td>
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<td>22,324</td>
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<td><strong>Total MSDCP Fund Revenue</strong></td>
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<td><strong>146,349</strong></td>
<td><strong>147,849</strong></td>
<td><strong>148,734</strong></td>
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Fiscal Year 2020
Page 187 of 254
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<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
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</thead>
<tbody>
<tr>
<td>Expenses:</td>
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<tr>
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<td>Contingency</td>
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<td><strong>Total</strong></td>
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<td><strong>146,349</strong></td>
<td><strong>147,849</strong></td>
<td><strong>148,734</strong></td>
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**STAFF: Full-Time**

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<tr>
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<td>1.0</td>
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<td>0.75</td>
<td>0.75</td>
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</table>

**BUDGET HIGHLIGHTS**

**Revenue**

*Moscow School District Community Playfields (438-14)* will contribute half of the annual operation and maintenance costs of the playfield complex. FY2020 share is $64,296

*Transfer In: General Fund (498-01)* The City of Moscow will contribute half of the annual operation and maintenance costs of the playfield complex. FY2020 share is $64,295.

**Expenditures**

*Wages and Benefits* accounts proposes one full-time maintenance worker (75% to the playfields, 25% reflected in City Parks) and one 8-month seasonal position needed to maintain this playfield complex with a staffing cost of $66,922.

*Commodities* accounts include Department Supplies (632-40), Chemicals (638-10), Heat, Light and Utilities (652-10), Repair and Maintenance for Buildings (658-30, Grounds (658-20) and Equipment (658-40), and Fleet Services (658-01 and 685-02).
1912 Center

- 1912 Center

**Statement of Purpose**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
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<tbody>
<tr>
<td><strong>Revenue:</strong></td>
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<tr>
<td>Transfer In - General Fund</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Transfers In</td>
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<td>Other Financing Sources</td>
<td>14,197</td>
<td>38,010</td>
<td>38,010</td>
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<tr>
<td><strong>Total 1912 Fund Revenue</strong></td>
<td><strong>97,297</strong></td>
<td><strong>106,100</strong></td>
<td><strong>106,100</strong></td>
<td><strong>110,100</strong></td>
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<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
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<tbody>
<tr>
<td><strong>Expenses:</strong></td>
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</tr>
<tr>
<td>Contractual</td>
<td>62,297</td>
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<tr>
<td>Contingency</td>
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<td>7,000</td>
<td>3,780</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>97,297</strong></td>
<td><strong>106,100</strong></td>
<td><strong>106,100</strong></td>
<td><strong>110,100</strong></td>
</tr>
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</table>
BUDGET HIGHLIGHTS

Heart of the Arts, Inc. (Operator) has undertaken the operations of the 1912 Center and is in its third five-year contract between the City of Moscow and Heart of the Arts (Not for Profit). HAI remodeling efforts continue using funds generated from grants and from fund raising campaigns by HAI. FY2020 includes continuing fundraising efforts for accumulation toward future inside endeavors on the upper floors.

Revenue

Transfer In–General Fund (498-01) supports the contract with the Heart of the Arts, Inc. for the of the 1912 Center in the amount of $110,100.

Expenditures

Professional Services (642-10) pays $60,000 to Heart of the Arts, Inc. for its anticipated services in FY2020.

Utility Expenses (652-20) funds utility expenses in the amount of $35,000 per the agreement with HAI.
Transit Center

Statement of Purpose

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

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Adopted</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
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<td></td>
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<tr>
<td>Charges for Services</td>
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<td>Other Revenues</td>
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<td>Other Financing Sources</td>
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<td>0</td>
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<tr>
<td><strong>Total Transit Center Fund Revenue</strong></td>
<td>96,488</td>
<td>66,716</td>
<td>35,187</td>
<td>36,508</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Adopted</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenses:</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Contractual</td>
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<td>0</td>
<td>0</td>
</tr>
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<tr>
<td>Ending Fund Balance</td>
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<tr>
<td><strong>Total</strong></td>
<td>96,488</td>
<td>66,716</td>
<td>35,187</td>
<td>36,508</td>
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</tbody>
</table>
FY2013 marked the beginning of the Transit Fund which is intended to provide for the operation and maintenance of the City’s Intermodal Transit Center (ITC), which was funded by Federal Transit Administration grants. The ITC facility is owned by the City of Moscow and is located upon property owned by the University of Idaho which has been leased to the City for the ITC construction and operation. The ITC facility is occupied by the City’s public transit provider, Sustainable Moscow Area Regional Transit (SMART), as well as the University of Idaho’s Parking and Transportation Services division and the Partnership for Economic Prosperity Executive Director.

Revenue

*Facility User Fees (443-00)* The ITC facility operation is funded entirely through the lease fees that are paid by the ITC occupants. For FY2020 it is anticipated that these lease revenues will total $36,508 per previously negotiated contracts.

Expenditures

*Repair and Maintenance Buildings (658-30)* includes materials and services to maintain the ITC.
Enterprise Funds
Water Organizational Chart

Public Works Director
  - Administrative Assistant
  - Deputy Director
    - Operations
      - Department Specialist
      - Administrative Specialist
        - Utility Operations Manager
          - Wastewater Conveyance Supervisor
            - Senior Operator
            - Journeyman Operator
            - Apprentice Operator
          - Water Production Supervisor
            - Senior Operator
            - Apprentice Operator
          - Water Distribution Supervisor
            - Journeyman Operator
            - Apprentice Operator
        - Environmental Services Supervisor
          - Environmental Services Coordinator
          - Environmental Programs Specialist
            - AmeriCorps Sustainability Specialist
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Water Highlight

Water

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

Mission Statement

The Water and Water Reclamation Groups of the Public Works Department are service oriented Groups that provide safe, aesthetically pleasing potable water, 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.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actuals</td>
<td>Adopted</td>
<td>Actual</td>
<td>Adopted</td>
</tr>
<tr>
<td>Revenue:</td>
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<tr>
<td>Licenses and Permits</td>
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<td>800</td>
<td>800</td>
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<tr>
<td>Charges for Services</td>
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<td>5,612,500</td>
<td>5,612,500</td>
<td>5,812,000</td>
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<tr>
<td>Investment Earnings</td>
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<tr>
<td>Refunds and Reimbursements</td>
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<td>7,002,815</td>
<td>6,770,380</td>
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The Water Utility budget for FY2020 includes the following items of note:

**Revenue**

A change in base and commodity rates for FY2020. Since 2005, rates have been set consistent with adopted Utility Rate Studies. The 2013 Utility Rate Study includes adjustments in base rates, commodity rates, methods of rate application, and distribution of rates among customer classes. Adjustments in these rates are necessary to keep pace with rising costs and programmed infrastructure replacement needs identified in the Comprehensive Water System Plan. In support of projected operations and capital improvement financial needs, the 2013 water/sewer rate study proposed a 3.5% overall water rate adjustment. The FY2020 budget reflects a 3.5% overall rate adjustment. An updated rate study is underway and revised rates will be presented for City Council review and adoption in preparation for the FY2021 budget process.
Expenses

*Full-time Wages (510-11)* Includes the advancement of three Journeyman Operators to Senior Operators, two Apprentice Operators to Journeyman Operators, and one Production Apprentice to Journeyman Operator.

*Professional Services (642-10)* components are the next phase of the Surface Water Reservoir Feasibility Study, a Water Comprehensive Plan update, Predesign services on the Public Works Operations Facility, and Adjudication legal services.

*Professional Development (649-10)* is at a level necessary to allow Staff to obtain appropriate training for required operations certification.

*Water Conservation Program (670-30)* includes funding for the acquisition of water conservation devices and educational material, support of the xeriscape project at the University of Idaho Arboretum, conservation education efforts, and the toilet rebate program.

*Improvements (770-73)* include the annual programs for valve, fire hydrant, and yoke replacements, and the next phase of the Annual Well Renovation Program.

*Transfer to Street Fund (890-05)* reflects the cost of repairs to streets that are a result of water system operations and maintenance including water hookups.

*Transfer to Water Capital Projects (890-32)* supports the following construction projects:

- Booster Stations Replacement
- Public Works Facility Replacement
- Northwest Reservoir Replacement
- Lead Joint Main Replacement
- Watermain Improvements Program
- Energy Control and Supply
2012 Capital: Accumulation for capital plan projects; steel main replacement program and water line improvements activity.

2012 Operations: Back fill pit/tank at the operations building; elevated reservoir maintenance; conservation program; SCADA upgrades.

2013 Operations: New Operator I Distribution position added and 50% of Environmental Field Tech position; expansion of Conservation program.

2014 Capital: Purchase of diesel/electric plant generator; construction of Well #10 and NW Tank replacement.

2015 Operations: Increase for maintenance of NW Tank and Well #3

2015 Capital: Purchase Cummins generator and hydraulic hose with reel; annual hydrant, water main, meters and valve replacement according to capital plan; NW tank replacement; Well #10 development; booster station updates and replacements.

2016 Capital: Generator and electrical improvements; booster station improvements financed by DEQ loans.


2017 Capital: Booster station improvements and Well #10 construction financed by DEQ loans; telemetry system upgrades.

2018 Operations: Phase II Booster Station and Well #10 projects; Utility Rate Study.

2019 Operations: Added one FTE for apprentice water operator; increased IS support for SCADA improvements.

2020 Operations: Reclassification of Environmental Services Supervisor to Environmental Services Manager, transitioned Environmental Education and Sustainability Specialist from part-time to full-time.

2020 Capital: Well #10 Phase II construction, construction of two remaining booster stations, Indian Hills Dr. waterline improvement project, A St, Line St to Jackson St water main upgrades.
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Sewer

- Sanitary Sewer collection and transmission
- Water Reclamation and Reuse Facility

Mission Statement

The Water and Wastewater Division of the Public Works Department is a service oriented Division that provides safe, aesthetically pleasing potable water, efficient dependable sewer collection, and reliable, high quality waste water 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.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
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<tbody>
<tr>
<td>Revenue:</td>
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<td>8,082,005</td>
<td>8,903,129</td>
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</table>
The Sewer Utility budget for fiscal 2020 includes the following items of note:

**Revenue**

A change in Sewer rates for FY2020. Since 2005, rates have been set consistent with Utility Rate Studies. The 2013 Utility Rate Study includes adjustments in base rates, commodity rates, methods of rate application, and distribution of rates among customer classes. Adjustments in these rates are necessary to keep pace with rising costs and programmed infrastructure replacement needs identified in the Comprehensive Sewer System Plan. In support of projected operations and capital improvement financial needs, the 2013 water/sewer rate study proposed a 4.0% overall sewer rate adjustment. The 2020 budget reflects this rate adjustment. An updated rate study is underway and revised rates will be presented for City Council review and adoption in preparation for the FY2021 budget process.
Expenses

*Full-time Wages (510-11)* includes employees’ advancement: Two Water Reclamation and Reuse Facility Apprentice Operators to Journeyman Operators.

*Professional Services (642-10)* includes Root Removal Services in the Water Reclamation conveyance system, the Storm Water Utility Study, predesign services for the Public Works Operations Facility, a WRRF Disinfection Study, an annual IPDES Permit Fee, and the 2020 Sewer Comprehensive Plan Update.

*Professional Development (649-10)* is at a level necessary to allow staff to obtain appropriate training for required operations certification.

*Biosolids Disposal (653-15)* In 2008, the City switched vendors for WRRF biosolids disposal and has continued to contract with Latah Sanitation Inc. for those services. The annual cost for this service is fixed per the services contract.

*R & M Equipment (658-40)* includes repairs and maintenance to aging system infrastructure. This includes a new dewatering building electrical panel, utility water pump control panel, belt filter press drum replacement, and variable frequency drives for five pumps. These components have been in service for 20+ years.

*Improvements (770-73)* includes the continuation of the Manhole Grouting program and the Inflow & Infiltration Abatement program.

*Debt Service (676-10 through 791-84)* includes principal and interest payments on approximately $10 million pursuant to a 2002 revenue bond issue used in the WWTP Phase III construction. During FY2012 most of the remaining portion of this debt was refinanced. Line items 790-83 and 791-83 address the payments for the remainder of the 2002 debt that was refinanced under the 2011 bonds.

This line also includes principal and interest payments on approximately $6 million pursuant to a 2008 bond issue used in the WWTP Phase IV Effluent Filtration System improvements construction. During FY2017 the remaining portion of this debt was refinanced. Line items 790-84 and 791-84 address the payments for the remainder of the 2008 debt that was refinanced under the 2017 bonds.

*Transfer to Sewer Capital Projects (890-33)* The utility dedicates General Facilities Charges for new connections to the City’s sanitary sewer infrastructure, and a portion of the rates revenue to the Sewer Capital Project Fund. Over time, this account will have sufficient funding for constructing new sanitary sewer infrastructure. Funding transferred in FY2020 will be for the following projects: Sanitary Sewer Main Replacement Program, Manhole Replacement Program, US95/South Main Street Crossing, Miscellaneous Slope Corrections, Lift Station Renovations, Public Works Operation Facility, WRRF Phase V Design and Improvements, and WRRF Phase IV-B Improvements.
Sewer 10 year History

SEWER
Expenditure Summary
10 Year History

NOTE: 2019 & 2020 represents Budget
2011 to 2018 Audited Actual

<table>
<thead>
<tr>
<th>Year</th>
<th>Capital</th>
<th>Operations</th>
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<tbody>
<tr>
<td>2011</td>
<td>$246,788</td>
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<td>2012</td>
<td>$331,745</td>
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<td>2013</td>
<td>$1,856,743</td>
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<td>2014</td>
<td>$602,390</td>
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<td>2015</td>
<td>$459,936</td>
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<td>2016</td>
<td>$1,401,829</td>
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<td>2017</td>
<td>$1,316,190</td>
<td>$7,081,529</td>
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<td>2018</td>
<td>$1,108,693</td>
<td>$7,313,796</td>
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<tr>
<td>2019</td>
<td>$9,220,601</td>
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<tr>
<td>2020</td>
<td>$10,248,37</td>
<td>$9,469,474</td>
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</table>

2012 Capital: Phase IV WWTP Filtration System upgrade and South Lift Station; accumulation for future capital.

2012 Operations: SCADA upgrades; Information Systems charges to support SCADA, basin gate replacement, and concrete deck sealing.

2013 Operations: Added 50% of Environmental Field Tech position and new Collections Operator position; continued upgrades to SCADA; 2002 revenue bonds refinanced.

2014 Operations: Final phases of SCADA upgrades.

2014 Capital: Accumulations for I & I abatement, manhole replacements, manhole grouting and SW Truck line.


2015 Capital: Accumulation for Control & Monitoring systems; mag meter for WWTP return; Phase I Southwest trunk line improvement.

2016 Capital: Southwest trunk line improvement.


2017 Capital: SW Trunkline improvements; WWTP Disinfection System; East Moscow Multimodal Transportation Infrastructure Partnership (TIGER) Grant; N. Main to N. Polk Sewer Main.

2018 Operations & Capital: Phase V Southwest Trunk Line improvements; Telemetry system upgrades; Lift Stations renovations; Utility Rate Study.

2019 Capital: Increased accumulation for sewer capital projects.
2020 Operations: Reclassification of Environmental Services Supervisor to Environmental Services Manager, transitioned Environmental Education and Sustainability Specialist from part-time to full-time.

2020 Capital: SW trunk line Phase VI design, A Street and Line Street sewer main upgrades, A Street Phase II improvements
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Sanitation Organizational Chart

Finance Director

Sanitation Manager
Sanitation

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

Statement of Purpose

The City of Moscow operates a comprehensive solid waste sanitation system for the benefit of citizens and businesses. Moscow's sanitation system is a volume based system which is designed to promote waste reduction by providing financial benefit to rate payers to reduce solid waste volumes and to 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 Water Reclamation and Reuse Facility 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.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
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</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
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<tr>
<td>Charges for Services</td>
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<td>Refunds and Reimbursements</td>
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<td>Other Revenues</td>
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<td>250</td>
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<td>Other Financing Sources</td>
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<tr>
<td><strong>Total Sanitation Fund Revenue</strong></td>
<td><strong>5,927,040</strong></td>
<td><strong>6,004,699</strong></td>
<td><strong>6,138,588</strong></td>
<td><strong>6,205,773</strong></td>
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<tr>
<td>Description</td>
<td>2018 Actuals</td>
<td>2019 Adopted</td>
<td>2019 Actual</td>
<td>2020 Adopted</td>
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<tr>
<td>---------------------</td>
<td>--------------</td>
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<tr>
<td>Expenses:</td>
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<td>Personnel Services</td>
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<td>Commodities</td>
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<td>99,740</td>
<td>54,720</td>
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<td>Transfers To</td>
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<td>Total</td>
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<td>6,138,588</td>
<td>6,205,773</td>
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**STAFF: Full-Time**

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<th></th>
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</table>

**BUDGET HIGHLIGHTS**

The Sanitation budget reflects the 2012 Comprehensive Sanitation Rate Study and 2016 Rate Study update adopted by City Council, with the exception of collection rates. Refuse collection rates are not increased in FY2020 budget due to the Sanitation Fund being able to meet its Capital objectives without raising collection rates. Tipping fees at the Solid Waste Processing Facility for MSW, NMSW and Mixed Waste reflect a 4.4% increase resulting from the 2016 Rate Study update. Annual adjustments to tipping fees, as a result of the 2016 Rate Study update, are set at 4.4% for the fiscal years 2018, 2019 and 2020 then reduced to 2% for the fiscal years 2021, 2022 and 2023. The Franchise and Export/Disposal contracts provide for annual compensation adjustments based directly on annual CPI fluctuation.

The Sanitation Fund continues to accumulate a Capital Fund, as called for in the 2012 and 2016 Rate Study, for future Recycling Center processing facility/public drop off facility improvements, landfill closure/post closure and long term disposal needs.

**Revenue**

*Collection Fees* reflect no increases for FY2020.
Tipping Fees (445-14) reflect a 4.4% increase for MSW, NMSW and Mixed Waste as a result of the 2016 Rate Study update and amended Disposal Agreements with Latah County and the Cities of Bovill, Deary, Kendrick, Juliaetta, Genesee, Potlatch and Troy.

Expenditures

Full-Time Wages (240-240-50-510-11) represents a half-time position to assist and backup with Sanitation duties. This is not a new position, but rather a shift of time from Finance to Sanitation. Funding for the position is now split with half funded from Finance and half funded from Sanitation.

Collection Services Inside City (240-240-50-662-10) represents the contract payment to LSI for collection of residential and commercial solid waste as well as collection of single stream curbside recycling. These fees reflect a 2.5% increase to the CPI.

Professional Services (240-240-50-642-10) anticipates a comprehensive Sanitation Rate Study.

Recycling Services (240-245-50-662-05) represents the contract payment to LSI for operating and maintaining Moscow Recycling. Material Recovery Facility (MRF) processing costs for collected single stream recyclables are also reflected in this line. These fees reflect a 2.5% increase to the CPI and processing costs for single stream materials have increased to $112.73 per ton.

Waste Connections Transport and Disposal (240-255-50-662-10) represents a contract payment to Finley Buttes Limited Partnership, a subsidiary of Waste Connections, for the transport and disposal of MSW at the Finley Buttes Landfill in Boardman, Oregon. These fees reflect a 1.8% increase to the CPI. Negotiations with Finley Buttes Limited Partnership for a long term contract continue and are ongoing from the Request for Proposal accepted in 2018.
Sanitation 10 year History

Sanitation Expenditure Summary

2012 Capital: Accumulation for future capital.
2013 Operations: Implementation and installation of route management software and implementation of the roll cart program.
2014 Capital: Accumulation for the expansion of the recycling center property and other improvements per the strategic plan.
2015 Capital: Accumulation for the expansion of the recycling center property and other improvements per the strategic plan.
2016 Capital: Accumulation for the expansion of the recycling center property and other improvements per the strategic plan.
2017 Operations: Operating expenses increased in part due to the implementation of the single stream recycling program.
2017 Capital: Accumulation for the expansion of the recycling center property and other improvements per the strategic plan.
2018 Operations: Anticipated 2.5% increase in the Waste Connections Transport and Disposal agreement.
2018 Capital: Accumulation for the expansion of the recycling center property and other improvements per the City strategic plan; Funding for comprehensive Sanitation plan.
2019 Capital: Increased accumulation for sanitation capital projects.
2020 Capital: Increased accumulation for sanitation capital projects.
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 eventual construction of scheduled water capital projects.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019 Adopted</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
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<tr>
<td>Revenue:</td>
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<tr>
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<td>Total Water Capital Revenue</td>
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<td><strong>6,839,895</strong></td>
<td><strong>7,846,713</strong></td>
<td><strong>7,293,632</strong></td>
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<tr>
<td>-------------------------------------------------</td>
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<tr>
<td>Expenses:</td>
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<td>Capital Outlay</td>
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<td>Total</td>
<td>1,224,311</td>
<td>6,839,895</td>
<td>7,846,713</td>
<td>7,293,632</td>
</tr>
</tbody>
</table>

**BUDGET HIGHLIGHTS**

Projects within the Water Capital Projects Fund for which funds are being accumulated include the following:

- Booster Station Replacements
- Energy Control & Supply
- Well #6 Building and Equipment Replacement
- Steel Main Replacement Program
- Alternate Water Supply Facility
- Public Works Facility Replacement
- Lead Joint Main Replacement Program
- Water Main Improvements Program

Projects to be constructed in FY2020

- Indian Hills Water Line
- Lilly Street Water Main
- Well #6 Building, Equipment and Automatic Transfer Switch Replacement
- Well #10 Development
- Well #8 Generator and Automatic Transfer Switch
- Distribution Booster Station Generators
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 System capital facilities for Public Works Department. The Sewer Capital Projects Fund is funded through departmental transfers of revenue from the Sewer enterprise fund. Funds are accumulated in this account for eventual construction of scheduled Water Reclamation capital projects.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actual</th>
<th>2019 Adopted</th>
<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
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<tr>
<td>Revenue:</td>
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<td>Investment Earnings</td>
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<td><strong>Total Sewer Capital Revenue</strong></td>
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<td>Capital Outlay</td>
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<td>9,122,132</td>
<td>10,018,376</td>
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</tbody>
</table>

**BUDGET HIGHLIGHTS**

Projects within the Sewer Capital Projects Fund for which funds are being accumulated include the following:

- Sanitary Sewer Main Replacement Program
- Manhole Replacement Program
- Lilly Street Sewer Main
- N. Main Street to N. Polk Street Main
- US 95/South Main Street Crossing
- South Main Street – Styner to Sweet Avenue Main
- WRRF Improvements – Phase IV-B
- WRRF Improvements – Phase V
- Lift Station Renovations
- Public Works Operations Facility
- Mountain View Road/BUILD Main
- Southwest Trunk Line Projects
- Energy Control & Supply
- Ultraviolet Treatment System

Projects to be constructed in FY2020

- Lilly Street Sewer Main Replacement
- Lift Station Renovations
- Standby Power Generation
- Southwest Trunk Line Improvements Design
The City continues to plan for the eventual Phase V WRRF Improvements. This work will be undertaken as part of the next phase of construction at the Water Reclamation and Reuse Facility and will address anticipated temperature treatment levels in the City’s National Pollutant Discharge Elimination System (NPDES) discharge permit.
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.

<table>
<thead>
<tr>
<th>Description</th>
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<th>2019</th>
<th>2019</th>
<th>2020</th>
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<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Adopted</td>
<td>Estim</td>
<td>Adopted</td>
</tr>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>83,813</td>
<td>40,000</td>
<td>60,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Transfers In</td>
<td>509,886</td>
<td>463,671</td>
<td>463,671</td>
<td>548,405</td>
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<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>4,842,984</td>
<td>0</td>
<td>5,346,655</td>
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<tr>
<td>Total Sanitation Capital Revenue</td>
<td>593,699</td>
<td>5,346,655</td>
<td>523,671</td>
<td>5,935,060</td>
</tr>
</tbody>
</table>
### Expenses:

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actual</th>
<th>2018 Adopted</th>
<th>2019 Estimated Actual</th>
<th>2020 Estimated Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>5,346,655</td>
<td>0</td>
<td>5,935,060</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>593,699</td>
<td>0</td>
<td>523,671</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>593,699</td>
<td>5,346,655</td>
<td>523,671</td>
<td>5,935,060</td>
</tr>
</tbody>
</table>

### BUDGET HIGHLIGHTS

**Revenue**

*Transfer In: Sanitation Fund (498-40)* these are funds transferred from the Sanitation Fund for accumulation or construction of approved capital projects.

**Expenses**

Projects within the Sanitation Capital Projects Fund for which funds are being accumulated include the following capital projects:

- Recycling Center Relocation
- Recycling Center Property
- Building Improvements
- Sanitation Improvements
- Future Disposal Options
Miscellaneous Funds
Fleet Organizational Chart

Public Works Director

Deputy Director Operations

Administrative Assistant

Administrative Specialist

Street Supervisor

Fleet Supervisor

Senior Street Maintenance Worker

Vehicle & Equipment Mechanic

Street Maintenance Worker Journeyman

Apprentice Maintenance Worker

Utility Locate Technician
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Fleet

- Vehicle Maintenance
- Equipment Acquisition

Mission Statement

The Fleet Management Group of the Public Works Department strives to provide a safe and dependable vehicle and equipment fleet 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 seeks the necessary training and career opportunities for the advancement of employees and to provide a safe and healthy working environment.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Estimated Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>181</td>
<td>28,900</td>
<td>29,081</td>
<td>0</td>
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<tr>
<td>Charges for Services</td>
<td>879,259</td>
<td>939,631</td>
<td>933,631</td>
<td>1,169,390</td>
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<tr>
<td>Investment Earnings</td>
<td>49,718</td>
<td>10,000</td>
<td>20,000</td>
<td>20,000</td>
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<tr>
<td>Refunds and Reimbursements</td>
<td>10,638</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Transfers In</td>
<td>616,633</td>
<td>820,811</td>
<td>820,811</td>
<td>757,511</td>
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<tr>
<td>Other Financing Sources</td>
<td>2,249,425</td>
<td>407,773</td>
<td>2,137,812</td>
<td>1,613,092</td>
</tr>
<tr>
<td><strong>Total Fleet Fund Revenue</strong></td>
<td><strong>3,805,492</strong></td>
<td><strong>2,210,115</strong></td>
<td><strong>3,944,335</strong></td>
<td><strong>3,562,993</strong></td>
</tr>
<tr>
<td>Description</td>
<td>2018</td>
<td>2019</td>
<td>2019 Actual</td>
<td>2020 Adopted</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------</td>
<td>-------</td>
<td>-------------</td>
<td>--------------</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>316,002</td>
<td>333,250</td>
<td>333,250</td>
<td>329,978</td>
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<tr>
<td>Contractual</td>
<td>5,912</td>
<td>7,409</td>
<td>7,409</td>
<td>7,974</td>
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<tr>
<td>Commodities</td>
<td>410,907</td>
<td>484,715</td>
<td>464,815</td>
<td>756,175</td>
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<tr>
<td>Capital Outlay</td>
<td>919,858</td>
<td>809,470</td>
<td>809,470</td>
<td>642,800</td>
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<tr>
<td>Debt Service</td>
<td>0</td>
<td>11,200</td>
<td>11,200</td>
<td>8,500</td>
</tr>
<tr>
<td>Transfers To</td>
<td>15,000</td>
<td>0</td>
<td>15,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>70,060</td>
<td>0</td>
<td>60,752</td>
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<tr>
<td>Ending Fund Balance</td>
<td>2,137,813</td>
<td>494,011</td>
<td>2,303,191</td>
<td>1,731,814</td>
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<tr>
<td><strong>Total</strong></td>
<td>3,805,492</td>
<td>2,210,115</td>
<td>3,944,335</td>
<td>3,562,993</td>
</tr>
</tbody>
</table>

| **STAFF: Full-Time** |       |       |             |              |
|                      | 4.0   | 4.0   | 3.9         | 3.9          |

**BUDGET HIGHLIGHTS**

The Fleet budget for 2020 includes the following items of note:

**Fuel**
Fuel estimated at an average of $2.50 per gallon, based on 40,000 gallons of regular unleaded and 20,000 gallons of diesel. This is a similar rate to that used in FY2019.

**Professional Development**
Fleet will be training a new hire over the course of the next budget year to educate the technician on the many unique pieces of equipment that the city shop maintains.

**R & M Buildings**
The increase in this budget line will be for a needed roof and siding replacement of the Fleet, Streets and Park facility.
Minor Equipment
The City Shop is looking at replacing some aging equipment from the 1980’s. One being a toolbox and tools to better equip the technicians for newer, more complex equipment. The other being a replacement of the shops mechanical press with a more powerful press that incorporates many other fabrication tools and allows for much quicker in-house fabrication work.

Vehicles – Police, Fire, Engineering
Fleet will be replacing three police interceptors with a hybrid-version police vehicle. The new hybrid will retain all of the current model police interceptor safety features while improving on acceleration, braking distance, idle time and fuel usage. It will allow the City to save approximately $1,700 and 700 gallons of fuel per vehicle per year. There is also an accumulation in this budget line for the replacement of an E-One Freightliner Fire Engine.
2011 Capital: Purchase of scheduled replacement vehicles including police cruisers, grader, Van Pool van, ToolCats, backhoe and lift truck.

2012 Capital: Purchase police interceptors, pickups and dump truck.

2013 Capital: Purchase police interceptors, mid-size sedans, stencil truck with pavement striping, front end loader, and water service truck.

2014 Capital: Purchase survey vehicle, police interceptors, mid-size sedans, bucket truck, street sweeper, mowers and pickup trucks.

2015 Capital: Purchase police interceptors, mid-size sedan, two dump trucks, Van Pool van, four pickups, vehicle hoist, skidsteer, groomer, mower and carrier.

2016 Capital: Purchase of a loader and dump truck, one police car, one engineering vehicle; Enterprise funds purchase of two pickups and a dump truck.


2018 Capital: Purchases for scheduled replacement of vehicles and equipment, and accumulation for emergency vehicles.

2019 Capital: Purchases for Vac-All Vactor Truck and scheduled replacement of vehicles and equipment.

2020 Capital: Purchases for scheduled replacement of vehicles and equipment, and accumulation for emergency vehicles.
Information Systems Organizational Chart

Information Systems Director

- Assistant IS Director / Network & Systems Administrator
- Computer Systems Technician
- Computer Systems Technician
- Computer Systems Technician
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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.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental Revenues</td>
<td></td>
<td></td>
<td>0</td>
<td>12,000</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,170,820</td>
<td>1,234,220</td>
<td>1,234,220</td>
<td>1,408,100</td>
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<tr>
<td>Investment Earnings</td>
<td>32,571</td>
<td>6,000</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>Refunds and Reimbursements</td>
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<td>6,000</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>Transfers In</td>
<td>49,600</td>
<td>73,432</td>
<td>73,432</td>
<td>259,509</td>
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<td>Other Financing Sources</td>
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<td>261,985</td>
<td>261,985</td>
<td>55,344</td>
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<td><strong>Total Information Systems Fund Revenue</strong></td>
<td><strong>1,256,229</strong></td>
<td><strong>1,581,637</strong></td>
<td><strong>1,581,637</strong></td>
<td><strong>1,746,953</strong></td>
</tr>
<tr>
<td>Description</td>
<td>Actuals</td>
<td>2019 Actual</td>
<td>2019 Adopted</td>
<td>2020 Actual</td>
</tr>
<tr>
<td>------------------------</td>
<td>----------</td>
<td>-------------</td>
<td>--------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>435,577</td>
<td>469,600</td>
<td>463,884</td>
<td>546,549</td>
</tr>
<tr>
<td>Contractual</td>
<td>391,166</td>
<td>457,719</td>
<td>501,719</td>
<td>632,722</td>
</tr>
<tr>
<td>Commodities</td>
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<td>237,611</td>
<td>235,819</td>
<td>276,332</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>34,415</td>
<td>15,732</td>
<td>15,732</td>
<td>235,500</td>
</tr>
<tr>
<td>Transfers To</td>
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<td>4,000</td>
<td>4,000</td>
</tr>
<tr>
<td>Contingency</td>
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<td>50,000</td>
<td>0</td>
<td>51,850</td>
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<td>Ending Fund Balance</td>
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<td>346,975</td>
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<td><strong>Total</strong></td>
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<td>1,581,637</td>
<td>1,221,154</td>
<td>1,746,953</td>
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**STAFF: Full-Time**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2019</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.00</td>
<td>4.00</td>
<td>4.85</td>
<td>5.05</td>
</tr>
</tbody>
</table>

**BUDGET HIGHLIGHTS**

Information Systems (IS) is an internal service fund that was created for the FY2007 fiscal year. The Information Systems fund is closely modeled after the Fleet Management fund, and allows for a clearer measure of the true cost of operations of the City’s various departments. Each department is charged for the depreciation of their computer and communications related equipment, and for the various services that they receive from IS staff.

**Revenue**

*Info-System Service Fees (448-70)* through the creation of the IS internal service fund, it is possible to more accurately account for the true cost of operations for the City’s various departments. The charges-for-service allocates the personnel and other centralized costs of the IS Department and include the depreciation expenses of all the various departments’ minor and capital equipment to fund their eventual replacement.
Expenses

*Full-Time Wages (510-11)* The Information Systems staff included 5 FTE, including a Director, Assistant Director, two Computer Systems Specialists, and a newly budgeted third Computer Systems Specialist who support the computer and communications needs of approximately 225 workstations, 154 phones, 42 servers, 31 switches and 230 user accounts within 15 different City facilities.

*Professional Services (642-30)* includes new software for the fiscal year including Employee Self service for Springbrook, Nexgen implementation for Streets and Fleet.

*Professional Services (642-35)* includes the normal software licensing costs for the City’s network systems, the continued development of an enterprise-wide GIS System. Management of all software maintenance agreements and their expenses has been centralized in the Information Systems Fund ($323,825). the expense for the maintenance agreements has been allocated to the various departments and the enterprise funds accordingly.

*Personnel Development (649-10)* consists of classes for Microsoft and other technology training.

*Telephones & Communications (651-10)* includes all telephones, cell phones and communications expenses citywide, except for those in the Emergency Communication Center 101-075-20-651-10 ($76,101). All communications are centralized including telephone service, cell phones, and pagers allowing for more cost effectiveness, efficiencies, and tracking citywide. The expense for the telephones and communications has been allocated to the various departments and the enterprise funds accordingly.

*Minor Equipment (690-10)* includes the purchase of all replacement and new minor equipment including items such as computers, servers, network switches, wireless equipment, small printers, digital cameras and other equipment having a value of less than $5,000.

*Equipment (770-74)* includes the purchase of capital equipment having a value in excess of $5,000 each.
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.

Resolution 2017-07 supersedes Resolution 2003-06 where City Council desires that the interest earned on the Hamilton Fund continue to be utilized to help offset the costs of operation and maintenance of the Hamilton Indoor Recreation Center. The City Council has committed one million dollars for the purpose of funding contribution for the construction of an ice skating facility. The City Council directs the remaining Hamilton Fund balance to be used in the City parkland development of playgrounds, attendant pathways and access to playgrounds in City parks.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Earnings</td>
<td>43,473</td>
<td>32,000</td>
<td>32,000</td>
<td>32,000</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>185,527</td>
<td>207,792</td>
<td>207,792</td>
<td>61,903</td>
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<tr>
<td><strong>Total Hamilton Fund Revenue</strong></td>
<td><strong>229,000</strong></td>
<td><strong>239,792</strong></td>
<td><strong>239,792</strong></td>
<td><strong>93,903</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual</td>
<td>0</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Transfers To</td>
<td>229,000</td>
<td>238,292</td>
<td>238,292</td>
<td>92,403</td>
</tr>
<tr>
<td>Total</td>
<td>229,000</td>
<td>239,792</td>
<td>239,792</td>
<td>93,903</td>
</tr>
</tbody>
</table>

### BUDGET HIGHLIGHTS

**Revenue**

*Investment Earnings (471-00)*. The amount of $32,000 budgeted in FY2020 is the estimated interest earned on the Hamilton Estate’s corpus.

**Expenses**

*Transfer To: Culture & Recreation (890-20)* The HIRC officially opened for business on June 10, 2004. This facility is located next to the Hamilton-Lowe Aquatics Center and houses year round gymnasium space, a multipurpose room and concessions. The operational funding is paid by offsetting revenues from rentals, concessions and interest income from the Hamilton Estate’s corpus (Balance of Cash and Investments). $32,000

*Transfer To: Capital Projects (890-50)* The City Council passed Resolution No. 2017-07 May 15, 2017 directing Hamilton funds to be used in City parkland development for the purchase and installation of playground equipment and attendant pathways and access to such playgrounds in City parks. FY2020 funds will be used at Jim Lyle Rotary Park for wooden 5-12 year old playground equipment replacement and surfacing. $60,403
## Bond & Interest

- 2011 Refunding Bond
- Bond Issue

### Statement of Purpose

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

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>177,833</td>
<td>0</td>
<td>0</td>
<td>1,100,000</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>64,517</td>
<td>10,010,295</td>
<td>12,964</td>
<td>9,652,964</td>
</tr>
<tr>
<td><strong>Total Bond and Interest Fund Revenue</strong></td>
<td>242,350</td>
<td>10,010,295</td>
<td>12,964</td>
<td>10,752,964</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>242,350</td>
<td>200,300</td>
<td>0</td>
<td>1,220,300</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>0</td>
<td>9,809,995</td>
<td>12,964</td>
<td>9,532,664</td>
</tr>
<tr>
<td><strong>Total Bond and Interest Expense</strong></td>
<td>242,350</td>
<td>10,010,295</td>
<td>12,964</td>
<td>10,752,964</td>
</tr>
</tbody>
</table>
Bond Proceeds (493-00) for the issuance of general obligation bonds of $9,640,000 used for the purposes of acquisition, construction, remodeling, improvement or otherwise, of a new police station and other public buildings throughout the City.

Expenditures

Bond Issuance Cost (676-10) anticipates an estimated cost for the issuance of the general obligation bond issue. $200,000

Transfer To: Capital Projects (890-50) for the initial design work and construction of the police station. $5,000,000

Legal Debt Margin Information

<table>
<thead>
<tr>
<th>Legal Debt Margin Calculation for Fiscal Year 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed Market Valuation:</td>
</tr>
<tr>
<td>Assessed Value</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Debt applicable to limit</td>
</tr>
<tr>
<td>Debt limitation: 2%</td>
</tr>
<tr>
<td>Less: Outstanding bonded debt</td>
</tr>
<tr>
<td>General obligation bonds</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Legal debt margin</td>
</tr>
</tbody>
</table>
LID Debt Service Fund

- Collections of outstanding Local improvement District members
- No outstanding debt is recorded

Statement of Purpose

To account for funds collected for Local Improvement District Assessments and to amortize the permanent bond financing.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Assessments (w/int)</td>
<td>1,693</td>
<td>9,690</td>
<td>1,227</td>
<td>8,446</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>28,307</td>
<td>20,299</td>
<td>35,945</td>
<td>22,172</td>
</tr>
<tr>
<td>Total LID Fund Revenue</td>
<td>30,000</td>
<td>29,989</td>
<td>37,172</td>
<td>30,618</td>
</tr>
</tbody>
</table>

Expenses:

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019 Estim</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers To</td>
<td>30,000</td>
<td>15,000</td>
<td>15,000</td>
<td>0</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>0</td>
<td>14,989</td>
<td>22,172</td>
<td>30,618</td>
</tr>
<tr>
<td>Total</td>
<td>30,000</td>
<td>29,989</td>
<td>37,172</td>
<td>30,618</td>
</tr>
</tbody>
</table>
BUDGET HIGHLIGHTS

This fund accounts for collection of assessments and payment of bonded indebtedness. The LID Assessment fund continues to collect Assessments for LID performed and financed by the City.

Revenue

*LID Principal Assessment (469-00)* reflects the anticipated principal assessment payments that become due in FY2020. $7,446

*LID Assessment Interest (469-16)* reflects the anticipated interest assessment payments that become due in FY2020. $1,000

Expenditures

*Transfer To: Capital Projects (890-50)* transfers funds not needed for bond payments to the Capital Projects Fund to support other improvement projects. $0
LID Construction

- Gravel Street Paving Program
- “Undetermined LID Street” Projects that develop.
- Sidewalk Program

Statement of Purpose

To facilitate and account for the payment of construction costs of local improvement district projects as passed by City Council.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>2,983</td>
<td>2,000</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Transfers In</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>178,313</td>
<td>181,296</td>
<td>166,748</td>
</tr>
<tr>
<td>Total LID Construction Revenue</td>
<td>2,983</td>
<td>180,313</td>
<td>183,296</td>
<td>168,748</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
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<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>2,983</td>
<td>145,145</td>
<td>165,712</td>
<td>41,748</td>
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<tr>
<td>Transfers To</td>
<td>0</td>
<td>35,168</td>
<td>17,584</td>
<td>125,000</td>
</tr>
<tr>
<td>Total</td>
<td>2,983</td>
<td>180,313</td>
<td>183,296</td>
<td>166,748</td>
</tr>
</tbody>
</table>
BUDGET HIGHLIGHTS

This fund accounts for the construction of public improvements on behalf of benefited property owners. Each project is accounted for individually. Resources which are no longer necessary have been transferred to the Street Fund or Capital Projects Fund providing funds for projects in prior years.

Expenditures

Gravel Street Paving Program (730-07) was established as a funding method to pave the remaining City gravel streets. This line item depends on availability of funds and has not grown over the years as no readily available projects have been identified.

Sidewalk Program (770-97) was established in FY2011 provides matching funds for those citizens interested in the installation of sidewalks.

Transfer To: Capital Projects (890-50) transfers funds not needed for specific projects LID projects to Capital Projects in support of the Sidewalk Program and the Sixth Street Bridge Rehabilitation. $125,000
Statement of Purposes

This fund accepts transfers from other funds for the purpose of accumulating resources for capital projects, accepting capital grant monies and receiving that portion of the grant match necessary from the respective fund so that the City can proceed with the capital grant project. Finally, this fund accounts for the payment of each capital project.

All funds, with the exception of the Enterprise Funds, will transfer capital project reserve monies and account for the record of those expenditures in this fund.

<table>
<thead>
<tr>
<th>Description</th>
<th>2018 Actuals</th>
<th>2019 Adopted</th>
<th>2019 Estim Actual</th>
<th>2020 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>0</td>
<td>4,000</td>
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<tr>
<td>Intergovernmental Revenues</td>
<td>1,133,680</td>
<td>714,899</td>
<td>1,229,963</td>
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<tr>
<td>Investment Earnings</td>
<td>81,488</td>
<td>45,000</td>
<td>45,036</td>
<td>45,000</td>
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<tr>
<td>Contribution and Donations</td>
<td>98,910</td>
<td>28,200</td>
<td>33,800</td>
<td>10,000</td>
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<td>Refunds and Reimbursements</td>
<td>650</td>
<td>20,000</td>
<td>20,000</td>
<td>284,000</td>
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<td>Transfers In</td>
<td>1,859,353</td>
<td>1,372,404</td>
<td>1,372,404</td>
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<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>4,670,233</td>
<td>4,649,015</td>
<td>4,076,562</td>
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<tr>
<td><strong>Total Capital Projects Revenue</strong></td>
<td><strong>3,174,081</strong></td>
<td><strong>6,854,736</strong></td>
<td><strong>7,354,218</strong></td>
<td><strong>15,292,981</strong></td>
</tr>
</tbody>
</table>
### Expenses:

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2019</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actuals</td>
<td>Adopted</td>
<td>Actual</td>
<td>Adopted</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>2,765,863</td>
<td>6,647,671</td>
<td>4,333,912</td>
<td>12,863,040</td>
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<td>Commodities</td>
<td>3,925</td>
<td>92,211</td>
<td>5,000</td>
<td>88,286</td>
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<tr>
<td>Transfers To</td>
<td>10,025</td>
<td>114,854</td>
<td>114,854</td>
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<tr>
<td>Ending Fund Balance</td>
<td>394,268</td>
<td>0</td>
<td>2,900,452</td>
<td>2,341,655</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,174,081</strong></td>
<td><strong>6,854,736</strong></td>
<td><strong>7,354,218</strong></td>
<td><strong>15,292,981</strong></td>
</tr>
</tbody>
</table>

### BUDGET HIGHLIGHTS

#### Revenue

*The Street Fund Transfer In (498-05)* includes funding for the Storm Main Replacement Program, Downtown Streetscape Program, Sidewalk Program, Bicycle Wayfinding Signage System, Pavement Management Program, and the Mountain View Road-STP Urban Project.

Several Federal Grants are anticipated in FY2020. The anticipated grants will fund the continued design, environmental assessment, and right-of-way acquisition for the Mountain View Road Improvements Project and the design of the Third Street Phase I & II Local Highway Safety Improvement Projects.

Funds generated as a result of the May 2019 general obligation bond election will be received in the Bond & Interest Fund, then transferred to the Capital Projects Fund (498-59) to finance the construction of capital improvements, including a new police facility and remodel projects for the current police station and the Mann Building.

A transfer from the Hamilton Fund (498-80) will support the replacement of the playground at Jim Lyle Rotary Park, in accordance with City Council resolution.
Individual line items in the Capital Projects Fund allow for both the accumulation and expenditure of funds for particular projects. Money is accumulated in these areas until sufficient funds are present to construct the project. Capital Projects Fund also provides a method of accounting for project funds, such as those used to fund Fire Station #3, which included bond proceeds and other participation money.

Projects within the Capital Projects Fund for which funds are being accumulated include the following:

- Sixth Street Safety Improvements
- Third Street Phase I & II LHSIP Safety Improvement Projects
- Sixth Street Bridge Repair
- Storm Main Replacement Program
- Downtown Streetscape Program
- Right of Way Acquisitions
- Sidewalk Program
- Multimodal Transportation Improvements
- Pavement Management Program
- Bicycle Wayfinding Signage
- Parking Lot Improvements
- Public Ave Safety Improvements
- Street Light Renovation Program
- Mountain View Road Multi-modal improvements
- Subdivision Trees
- Park Land Dedication
- Paradise Path Improvements
- Swimming Pool Renovations
- East City Park stage
- City Hall Renovations
- Playground Equipment Replacement
- Entryway Beautification Program
- A Street Improvements
- Mountain View Road Improvements
- Grant - Fairgrounds to Sixth Street

**Pavement Maintenance Program (350-150-40-770-80)** The Pavement Maintenance Program focuses on a more aggressive preventive maintenance approach with less reliance on asphalt overlays and reconstruction. Preventive maintenance approaches will include crack filling, slurry seals, asphalt-rubber chip seals, micro-surfacing, and other methods designed to extend the life of existing asphalt paving. Overlay and reconstruction projects will still occur within this program, but will not encompass the entire budget. Funding for this program in FY2020 is $800,000: funded through a transfer from the Street Fund and re-allocation of funds from General Fund Capital accumulations. This supports the City Council objective to focus on improving pavement conditions.

The Engineering Department and Street Department have been working on the A Street improvement project for many years. The next phase improves A Street between Peterson Street and Home Street. Construction of the project scheduled to bid in late summer/early fall 2019, with construction commencing spring of 2020.

Capital Projects 10 year History

Capital Projects - General Government
Expenditure Summary
10 Year History

2012 Capital: Hardware and software for AIMS parking ticket for online payments, radio equipment for FCC compliance; facilities improvements; transfers to General fund for Police and Paul Mann building remodeling.

2013 Capital: Front entry to the Library, HVAC units for Police and Library facilities.

2014 Capital: Accumulation for City facility improvements.

2016 Capital: Downtown restrooms; Fire Station #2 living quarters improvements.

2017 Capital: Accumulation for City facility improvements.

2018 Capital: Transfer to General Fund for Fire Station #3 remodel and generator, Accumulation for City facility improvements.

2019 Capital: $500,000 support for airport development; $101,000 fund balance in support of general capital project needs; continued support for Southeast Moscow Industrial Park project; Increase in transfer to Fleet for fire truck accumulation; increased transfer to Rec & Culture to 1 FTE parks maintenance worker and .4 FTE facilities maintenance worker.

2020 Capital: Transfer from Debt Service, bond proceeds to design and construct specified City facilities. Multi-year project.
2011 Capital: Fire Station #2 improvements; purchase of SCBA's for Fire; facility improvements for Police.
2013 Capital: Commercial washer and dryer for Fire Station #3; large generator.
2014 Capital: Fire Station bond funds.
2015 Capital: Fire Station bond funds; no purchases scheduled.
2016 Capital: Fire Station bond funds; Fire Station #2 living quarters improvements.
2017 Capital: Fire Station bond funds; public safety building projects and renovations.
2018 Capital: Fire Station bond funds; public safety building projects and renovations.
2019 Capital: Fire Station bond funds; public safety building projects and renovations.
2020 Capital: Fire Station bond funds; public safety building projects and renovations.
2011 Capital: Playground equipment; pool renovations; Columbia Grain property; Paradise Path improvements; accumulation for Mountain View parking lot.

2012 Capital: Mountain View Parking Lot improvements and playground equipment.

2013 Capital: Restrooms at East City Park; accumulation to refinish slides at Hamilton Lowe Aquatic Center; Library front entry project; HVAC units for Police Department and library.

2014 Capital: Hamilton Lowe Aquatic Center slides project and parking lot; Ghormley Tennis Courts; accumulation for Eggan flooring removal and replacement.

2015 Capital: Hamilton Lowe Aquatic Center frog slide replacement; accumulation for 1912 roofing system; Lena Whitmore playground equipment; Eggan flooring replacement.

2016 Capital: Pathway & lot improvements; irrigation improvements on three parks.

2017 Capital: Accumulation for East City Park stage replacement, 1912 Center roofing system replacement, park development phasing, and Highway 8/ White Ave. underpass project; installation of playground equipment and accessible pathways per approved park designs for Indian Hills Park.

2018 Capital: Park development and installation of playground equipment at Morgan’s Orchard and Itani parks; Irrigation system for Lola Clyde Park; Institutional water heater for Hamilton Lowe Aquatics Center.

2019 Capital: Lena Whitmore sidewalk replacement and Lola Clyde park development.

2020 Capital: HLAC play structure replacement, Jim Lyle Rotary Park playground equipment replacement and surfacing.
2012 Capital: ARRA and SR2S grants for bus shelters, turnouts, paths & sidewalks; SH8 and Peterson Rd traffic signal; LED Traffic signals.

2012 Capital: LED lighting; Intermodal Transit Center; College Street rebuild; A Street easement purchases.

2013 Capital: Completion of Intermodal Transit Center and College Street; Jackson Street Parking Lot renovation; sidewalk program projects

2014 Capital: N Polk pedestrian improvements; State Highway ADA project; Mountain View Road widening project.

2016 Capital: ADA ramp improvements; D Street improvements; multi-modal improvements.

2017 Capital: ADA ramp improvements: Highway 8 / White Ave. underpass project.

2018 Capital: Move pavement and signage programs from the street fund to capital projects fund streets; Third Street multi-modal bridge.

2019 Capital: Increased due to $1.2M A Street Improvement Project.

2020 Capital: Design, repair, and ADA accessibility imp. of Sixth St. bridge near Mtn. View Rd., anticipated realignment of intersection Lieuallen St. and Third St.
DEFINITIONS:

**Appropriation:** A legal authorization to incur obligations and make expenditures for specific purposes.

**Assessed valuation:** The valuation set upon real estate and certain personal property by the county assessor as a basis for levying property taxes.

**Balanced Budget:** All governmental entities in Idaho are required by the Idaho Constitution to have one: The success is measured when the total planned (budgeted) revenues and expenditures match.

**Budget:** A plan of financial activity for a specific period of time (fiscal year or biennium) indicating all planned resources and expenses for the budget period which begins October 1 and ends September 30. Idaho Code provides a budget adoption process that all cities must follow. The City Council approves a tentative budget that is proposed by the mayor which sets the level of appropriation and property tax levy. The City Council shall, prior to the commencement of each fiscal year, pass an appropriations ordinance which in no event shall be greater than the amount of the proposed budget, the City Council appropriated such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the City, not exceeding in the aggregate the amount of tax authorized to be levied during that year in addition to all other anticipated revenues. Further provided, the amount appropriated from property tax revenues shall not exceed the amount of property tax revenue advertised pursuant to section 50-11002, Idaho Code. Following a public hearing, the budget is formally adopted by the City Council with the approval of the annual appropriation ordinance for the fiscal year (including operational and fiscal year capital costs). Only one-year budgets (including capital budgets) are authorized by statute, therefore cities that utilize biennial budgeting must formally adopt each year of the budget separately as code requires. The City of Moscow has an annual budget.

**Budget Calendar:** The schedule of key dates which the City follows during budget preparation and the process to final adoption by the City Council.

**Budget message:** A comprehensive budget communication which addresses the objectives and policies of the City of Moscow. The message attempts to articulate goals and priorities. They describe fiscal and program strategies to address pressing issues and help fulfill our mission.

**Contractual services:** Services rendered to a government by private firms, individuals, or other government agencies. Examples include intergovernmental agreements, rent, professional consulting services and insurance.

**Capital Projects Funds:** The Water Capital Projects Fund, Sewer Capital Projects Fund, Sanitation Capital Projects Fund and General Government Capital Projects Fund were established
to accumulate funding over multiple years from bond proceeds, operating revenue, grants, and donations for the purpose of appropriating expenses for acquisition, expansion or rehabilitation of long-term capital needs.

**Capital assets:** An asset of significant value, Moscow’s target value is five thousand dollars, and having a useful life of several years. Capital Assets are also commonly called Fixed Assets

**Capital Outlay:** Fixed assets that have a value of $5,000 or more and have a useful economic lifetime of more than three years.

**Capital Reserves:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future capital purpose.

**Commodities:** Expendable items that are consumables or have a short life span. Examples include office supplies, gasoline, minor equipment, utilities and maintenance and repair supplies.

**Contingency:** A budgetary reserve set-aside for emergencies; expenditures not otherwise budgeted.

**Debt service:** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Enterprise Funds:** Quasi-business operations which are self-supporting with user fees and service charges. Enterprise fund ratepayers may not be the same people as general taxpayers. For example, the City is the billing agent for the Southeast Moscow Sewer District. The Water, Sewer and Sanitation Funds are examples of the City and as such are treated as funds that are self-supporting.

**Expenditures not to exceed appropriations:** The Mayor or City Council shall have no power to appropriate, issue or draw on the treasury for money unless the same has been appropriated or ordered by City ordinance. In the event of a disaster, casualty, accident or act of nature, City Council may declare a disaster and as such provisions can be accommodated. (Idaho Code 50-1042)

**Fee Resolution:** It is a resolution with a schedule of fees the City Council approves in conjunction with the budget process. Any fee in excess of 5% is legally required to have a public hearing and receive public testimony. The City approves the fee resolution so that services that are supported by fees are reflected in the budget process.

**Full-time equivalent position (FTE):** A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time secretary working 20 hours per week would be the equivalent to a .5 of a full-time position.

**Fund:** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.
**Fund balance:** The excess of current assets of a fund over its current liabilities and may have restrictions upon for specific purposes known as designated, restricted, committed or unrestricted fund balances. The fund balance set for appropriation in the budget document is those funds that may be expendable and appropriated for the purpose outlined within the fund.

**GAAP:** Generally Accepted Accounting Principles. A set of uniform minimum standards for financial accounting and recording keeping that encompass standard conventions, rules and procedures that define accepted accounting principles.

**General Fund:** This 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.

**General obligation bonds:** This type a bond is backed by the full faith, credit and taxing power of the government.

**Inter-fund transfers:** The moving of money between funds of the City which support costs that is necessary for the functioning of a fund or department of the City. Transfers to and from funds are completed for three reasons. First, the General Fund (the primary operating fund) is the only fund that may make transfers for operational activities to other funds. These are found as transfers from the General Fund to Street Fund, Arts Fund, 1912 Center Fund and Recreation & Culture Fund. The second type of transfer is to reflect the indirect cost of operations from the General Fund for services provided to other operating funds. These are found as transfers from the Street, Water, Sewer and Sanitation Fund to the General Fund. This flow of money reimburses the General Fund for services provided. Finally, the third type of transfer is a capital reserve fund transfer. This flow of money supports long term capital needs for projects that require multiple years to either fund or complete a project, equipment or other facilities. This flow of monies can occur from any operating fund to the Water, Sewer, Sanitation or General Government Capital Projects Funds.

**Internal Service Funds:** These funds (Fleet Services and Information Systems) are used to allocate the cost for services to other funds of the City on a cost reimbursement basis.

**Line-item budget:** A budget prepared along individual lines that focuses on what is to be purchased.

**Lapsing Appropriation:** An appropriation made for a certain period of time generally for the budget year. At the end of the specified period any unexpected or unencumbered balance lapses or ends. All appropriations for Idaho entities including the City of Moscow must be formally adopted with the approval of the annual appropriation ordinance for the fiscal year (including operational and fiscal year capital costs). Only one-year budgets (including capital budgets) are authorized by statute. The purpose of this definition in the glossary of terms is that the City practices the policy that all appropriations for the City lapse at the end of the year and that carrying forward any balances into an ensuing year by incorporating the enactment of the appropriations ordinance is not considered. The only exception to this rule is capital projects which are considered in the carry forward as part of the appropriations ordinance so that construction seasons are considered within the budget process.
**Measurement Focus:** The City of Moscow budget is adopted using two measurement focuses the accrual basis of accounting and modified accrual basis of accounting. In some instances the budget does not meet Generally Accepted Accounting Principles (GAAP) for good reason. For example, depreciation is not considered as it is in the Comprehensive Annual Financial Report (CAFR). Rather the City considers depreciable assets at replacement costs in the Capital Projects, Fleet, and Information Systems funds because costs are not considered historical in the budget.

**Modified Accrual Basis of Accounting:** Revenues are recorded when they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmetered interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Non Recurring Revenues:** Funds which are expected to arrive once, possibly in a large amount, but which is the result of unusual or singular occurrence, and are not expected to recur. For example, nonrecurring revenues can include the following: donations, grants, bond proceeds, cash reserves or any unexpected funds. It is the fiscal policy of the City to use these one time or non-recurring monies for construction projects or designated projects for which the funds may be designated.

**Open Budget:** The budget process used to amend the current fiscal year budget follows the same procedures as used in adopting the original appropriations ordinance at any time during the current fiscal year, amend the appropriations ordinance to a greater amount than that adopted, if after the adoption of the appropriation ordinance, additional revenue will accrue to the City during the current fiscal year as a result of increase in state or federal grants or allocations, or as a result of an increase in an enterprise fund or funds to finance the operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges, or as a result of an increase in revenues from any source other than ad valorem tax revenues. A city whose property tax certification is made for the current fiscal year may amend its budget and annual appropriations ordinance, pursuant to the notice and hearing requirements.

**Operating Revenue:** Operating revenue is money that the City receives as income to pay for ongoing operations. It includes such items as property taxes, franchise taxes, fees from specific services, intergovernmental revenues, and interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses:** The cost for personnel, professional services, commodities and equipment required to operate a department or fund.

**Program budget:** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
**Personnel services:** Expenditures for salaries, wages, and fringe benefits of the government’s employees.

**Resources:** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue bond:** A type of bond that is backed only by the revenues from a specific enterprise or project, such as a sewer plant or toll road.

**Special Revenue Fund:** A fund for which the revenue designates (ear marks) the specific purpose for which the revenue can only be used and accounts for those expenses.

Pursuant to Idaho state law; the City of Moscow appropriates, and considers all revenue that will defray costs and balance the budget by the following list of funds both separately and in aggregate. Each of the funds listed is a complete list of funds for the City of Moscow and as such is audited annually by an independent audit firm.
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