A CONTINUED MEETING OF
THE CITY COUNCIL
July 21, 2025, 12:00 Noon
Library Community Room

AGENDA

A. CALL TO ORDER-

1. Overview of the 2025-2026 Preliminary Budget - ACTION ITEM

Presented by: Katie Ebner, Finance Director/Treasurer

2. Council Discussion

B. ADJOURNMENT

Coeur d'Alene
CITY COUNCIL MEETING

July 21, 2025

MEMBERS OF THE CITY COUNCIL:

Woody McEvers, Mayor
Council Members English, Evans, Gookin, Miller, Wood, Gabriel

CITY OF COEUR D’ALENE

BUDGET WORKSHOP

JULY 21, 2025

City Of Coeur d’Alene IDAHO

Presentation Focus

Revenues

- Changes by overall category
- Detail large changes by line item

Expenditures

- Budget requests
  - Overall changes by department
  - Payroll cost changes

Budget Sustainability

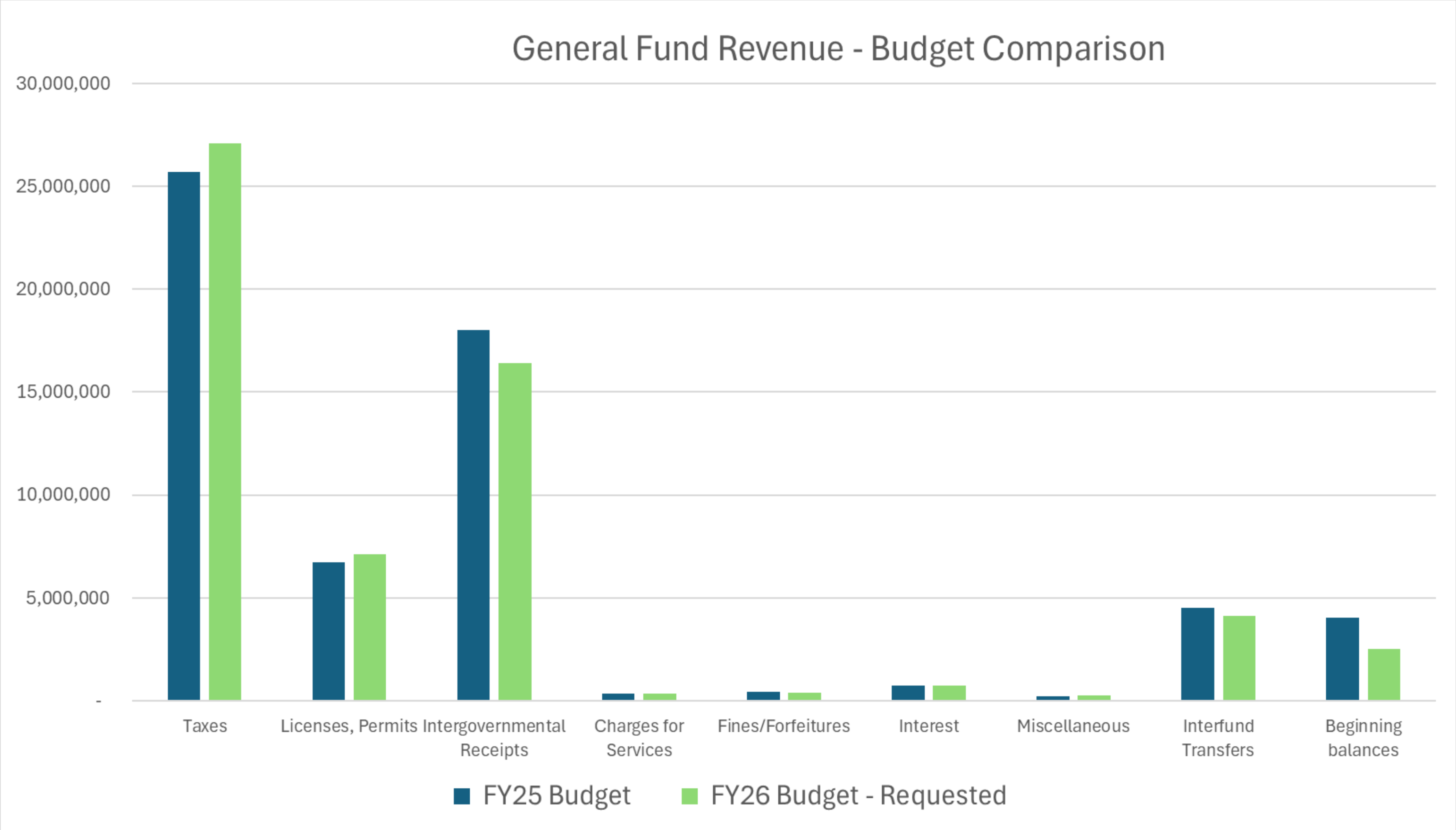
- Current ongoing deficit

Urban Renewal Areas

- Review on how URAs work
- Financial analysis of closing Hospital URA


GENERAL FUND REVENUE OVERVIEW
#1
NO DOGS OR ALCOHOL ALLOWED
THANK YOU
LIFEGUARD ON DUTY

REVENUE OVERVIEW



Revenue Overview

General Fund Revenue Category	FY25 Budget	FY26 Budget - Requested	Difference
Taxes	25,716,295	27,088,628	1,372,333
Licenses, Permits	6,744,300	7,114,300	370,000
Intergovernmental Receipts	18,028,435	16,430,169	(1,598,266)
Charges for Services	346,100	346,100	-
Fines/Forfeitures	452,700	377,700	(75,000)
Interest	750,000	750,000	-
Miscellaneous	237,800	269,800	32,000
Interfund Transfers	4,505,127	4,111,199	(393,928)
Beginning balances	4,052,218	2,516,740	(1,535,478)
Total	60,832,975	59,004,637	(1,828,338)

GENERAL FUND REVENUE CATEGORIES

- **Taxes-** revenue the city receives from property tax levies. Limitations exist for increases.
- **Licenses and Permits-** Regulatory charges tied to the City's duties per ordinances. Fees offset the costs of services in part.
- **Intergovernmental Receipts-** Funds the City receives from another government—federal, state, county, or other local districts—typically through formulas or grants.
- **Charges for Services-** User fees that benefit specific customers rather than the public at large. Revenues should be tied to cost-recovery targets.
- **Fines & Forfeitures-** Penalties assessed for violations of law or contract. Unlike taxes, these are intended to deter certain behavior and are often restricted in use by state statute or court rules.

GENERAL FUND REVENUES, CONTINUED

- **Interest-** Earnings on the General Funds cash balances.
- **Miscellaneous-** "Catch-all" for infrequent, non-material, or one-time revenues that don't fit neatly elsewhere—should be monitored so it doesn't mask recurring trends.
- **Interfund Transfers-** Resources moved into the General Fund from another City fund, like overhead charges for utilities. Transfers require explicit budget authority.
- **Beginning Balances-** Prior-year ending fund balance that Council formally "appropriates" to balance the new budget. It is not new cash in-year; rather, it represents savings carried forward.

MAJOR CHANGES IN REVENUE

- Taxes- The budget as presented includes a 4% property tax increase and $185,000 in new revenue from market growth.

FY26 Requested - Levy Calculation

FY25 Levy Total	25,802,462
Add 3% increase allowed by statute	835,702
Add 1% increase from foregone allowed by statute	278,567
Revenue from New Growth	185,000
Total Levy Allowed	27,101,731
Total Budget Request for General Fund	27,101,731

MAJOR CHANGES IN REVENUE

- Intergovernmental Receipts- Mainly lower due to ARPA funds being exhausted in FY25, netting with a projected increase in highway tax user funds.

FY26 Requested - Intergovernmental Receipts

	FY25 Budget	FY26 Requested	Difference
State Grant	90,000	90,000	-
Federal Grant	2,944,145	145,000	(2,799,145)
FEMA Reimbursements	-	-	-
National Opioid Settlements	-	100,000	100,000
State Liquor Tax	1,525,000	1,300,000	(225,000)
Highway User Tax	3,200,000	4,709,427	1,509,427
State Revenue Sharing (Sales Tax)	6,400,000	6,648,691	248,691
Highway District (Thru County)	710,000	500,000	(210,000)
Kootenai County EMSS	2,345,322	2,200,000	(145,322)
Other Income (Thru County)	40,000	40,000	-
Reimb - Cost of Prosecution	16,000	16,000	-
School Resource Officer	757,968	681,051	(76,917)
Total Intergovernmental Receipts	18,028,435	16,430,169	(1,598,266)

MAJOR CHANGES IN REVENUE

- Interfund transfers – mainly lower due to no allowable transfer from Impact Fees planned for FY26.

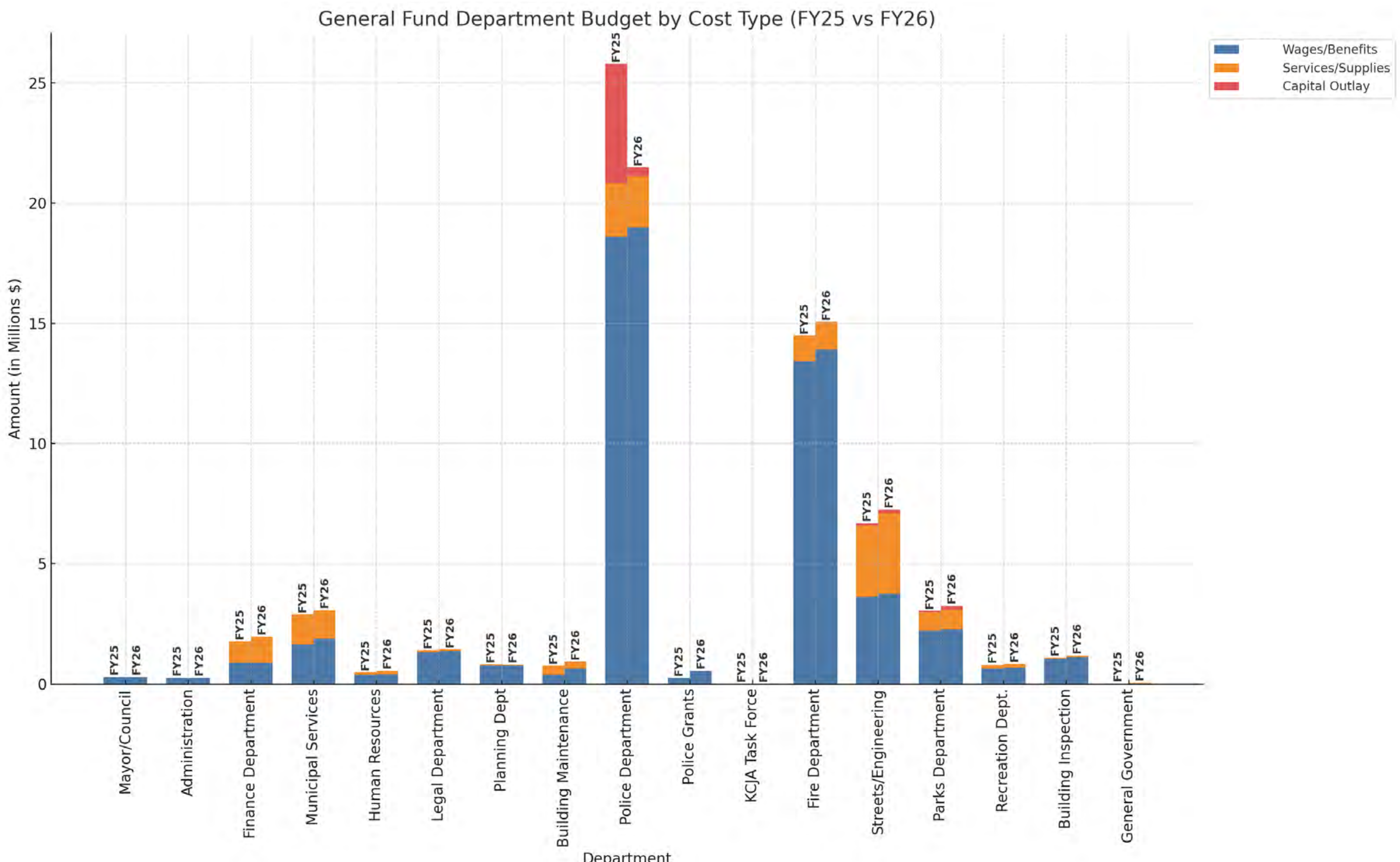
FY26 Requested - Interfund Transfers

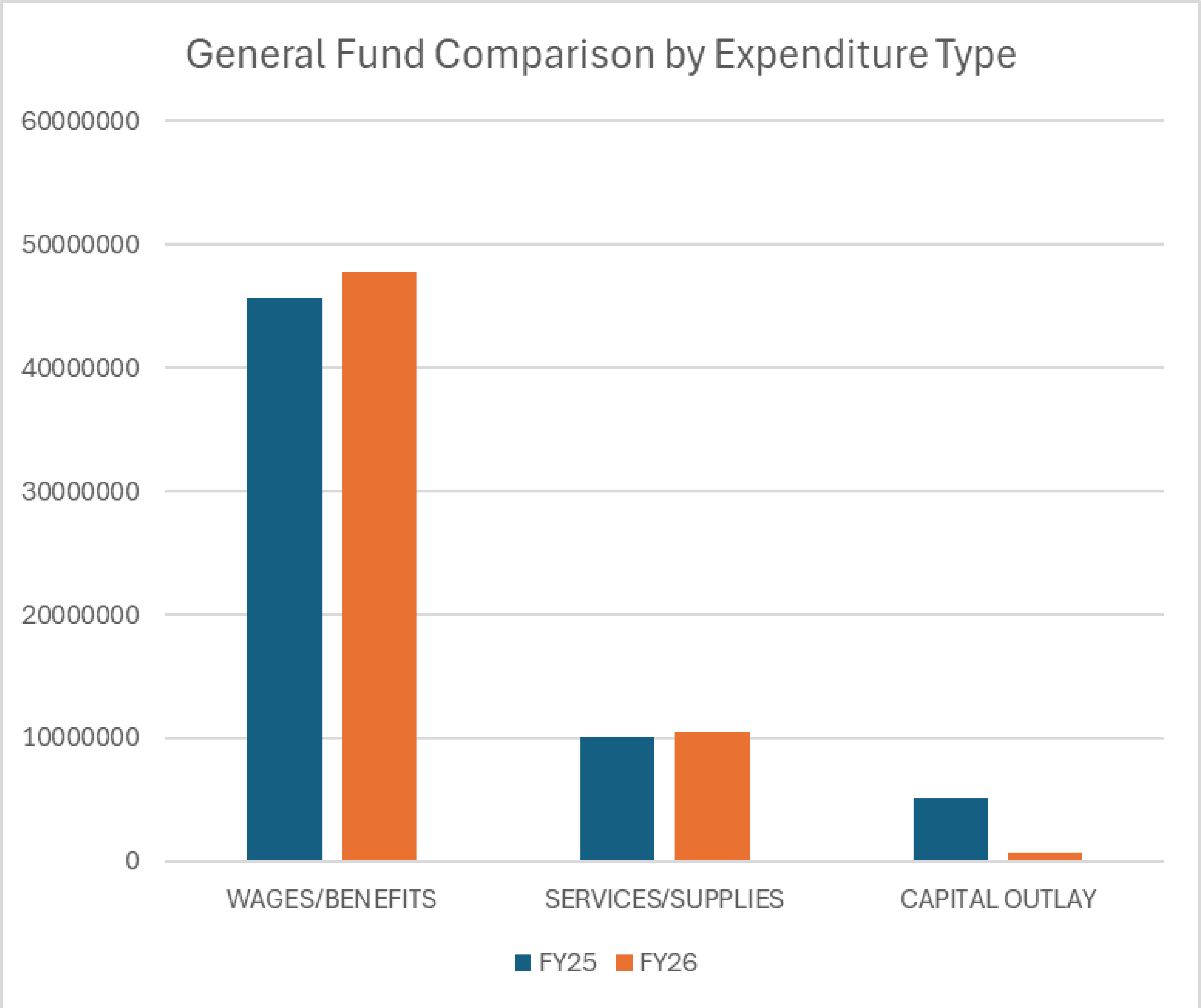
	FY25 Budget	FY26 Requested	Difference
Street Division Services	106,152	109,337	3,185
Reimbursement for Street Wear	491,100	505,833	14,733
Interfund Overhead Transfer	2,293,747	2,368,371	74,624
Interfund Overhd Trf - Operations Tech	113,000	118,987	5,987
Transfer in from Parking Fund	425,000	410,000	(15,000)
Transfer in from Sanitation Fund	18,128	18,672	544
Transfer from Impact Fees	478,000	-	(478,000)
Trf from Annexation Fee Fund	580,000	580,000	-
Total Intergovernmental Receipts	4,505,127	4,111,199	(393,928)

GENERAL FUND EXPENDITURE OVERVIEW

EXPENDITURE CHANGES

General Fund Department	FY25 Budget	FY26 Requested	Difference	% Difference
Mayor/Council	288,967	289,805	838	0.29%
Administration	252,276	258,281	6,005	2.38%
Finance Department	1,774,867	1,963,318	188,451	10.62%
Municipal Services	2,890,358	3,063,668	173,310	6.00%
Human Resources	487,244	545,964	58,719	12.05%
Legal Department	1,398,512	1,440,032	41,520	2.97%
Planning Dept	820,717	810,231	(10,485)	-1.28%
Building Maintenance	764,779	925,849	161,070	21.06%
Police Department	25,790,291	21,485,448	(4,304,843)	-16.69%
Police Grants	247,275	549,666	302,391	122.29%
Fire Department	14,490,603	15,060,449	569,846	3.93%
Streets/Engineering	6,679,213	7,247,477	568,263	8.51%
Parks Department	3,035,131	3,245,501	210,370	6.93%
Recreation Dept.	785,636	835,318	49,682	6.32%
Building Inspection	1,088,306	1,172,822	84,516	7.77%
General Government	38,800	70,810	32,010	82.50%
Total Expenditures	60,832,975	58,964,637	(1,868,338)	


General Fund Department Budget by Cost Type (FY25 vs FY26)
Wages/Benefits
Services/Supplies
Capital Outlay
Amount (in Millions $)
0
5
10
15
20
25
FY25
FY26
Mayor/Council
Administration
Finance Department
Municipal Services
Human Resources
Legal Department
Planning Dept
Building Maintenance
Police Department
Police Grants
KCJA Task Force
Fire Department
Streets/Engineering
Parks Department
Recreation Dept.
Building Inspection
General Government
Department


General Fund Comparison by Expenditure Type
60000000
50000000
40000000
30000000
20000000
10000000
0
WAGES/BENEFITS
SERVICES/SUPPLIES
CAPITAL OUTLAY
FY25
FY26

EXPENDITURE CHANGES

- Proposed FTE Additions –
  - One FTE added to Building Inspection Department for a Permit Technician to meet permit issuance deadlines imposed by IC 39-4118.
  - Three Custodial FTE added to Building Maintenance.
    - Replaces contracted custodial services for a net zero effect.


PROPERTY TAX
SCENARIOS

PROPERTY TAX SCENARIOS

- The following are very preliminary estimates for the cost of a property tax increase. Currently the City does not have all the data needed to make a closer estimate. A very rough estimate follows for several properties:

Property Type	Taxable Value	Annual Increase if 1%	Increase Per Month if 1%	Increase per Month if 4%
Residential	$268,240	$6.44	$0.54	$2.15
Residential Rental	$961,425	$23.05	$1.92	$7.68
Residential	$1,020,336	$24.46	$2.04	$8.15
Commerical Property	$1,862,436	$44.66	$3.72	$14.89
Commerical Property	$21,447,059	$514.26	$42.85	$171.42

For eligible properties: Taxable Value = Assessed Value – Homeowner's Exemption

BUDGET SUSTAINABILITY

POSITIVES FOR THE CITY'S FINANCES

COMMUNITY AND ECONOMIC FACTORS

- Voters approved the bond to support our Fire Department's extensive capital needs.
- Inflation has leveled off
- Assessed values have stabilized.

OPERATIONAL EFFICIENCIES

- Despite rapid growth, City staffing levels have remained steady, with no reduction in service delivery.
- Health benefit costs through the City's benefits trust have increased by an average of just 3% annually over the past 5 years — well below market trends.

CHALLENGES FOR THE CITY'S FINANCES

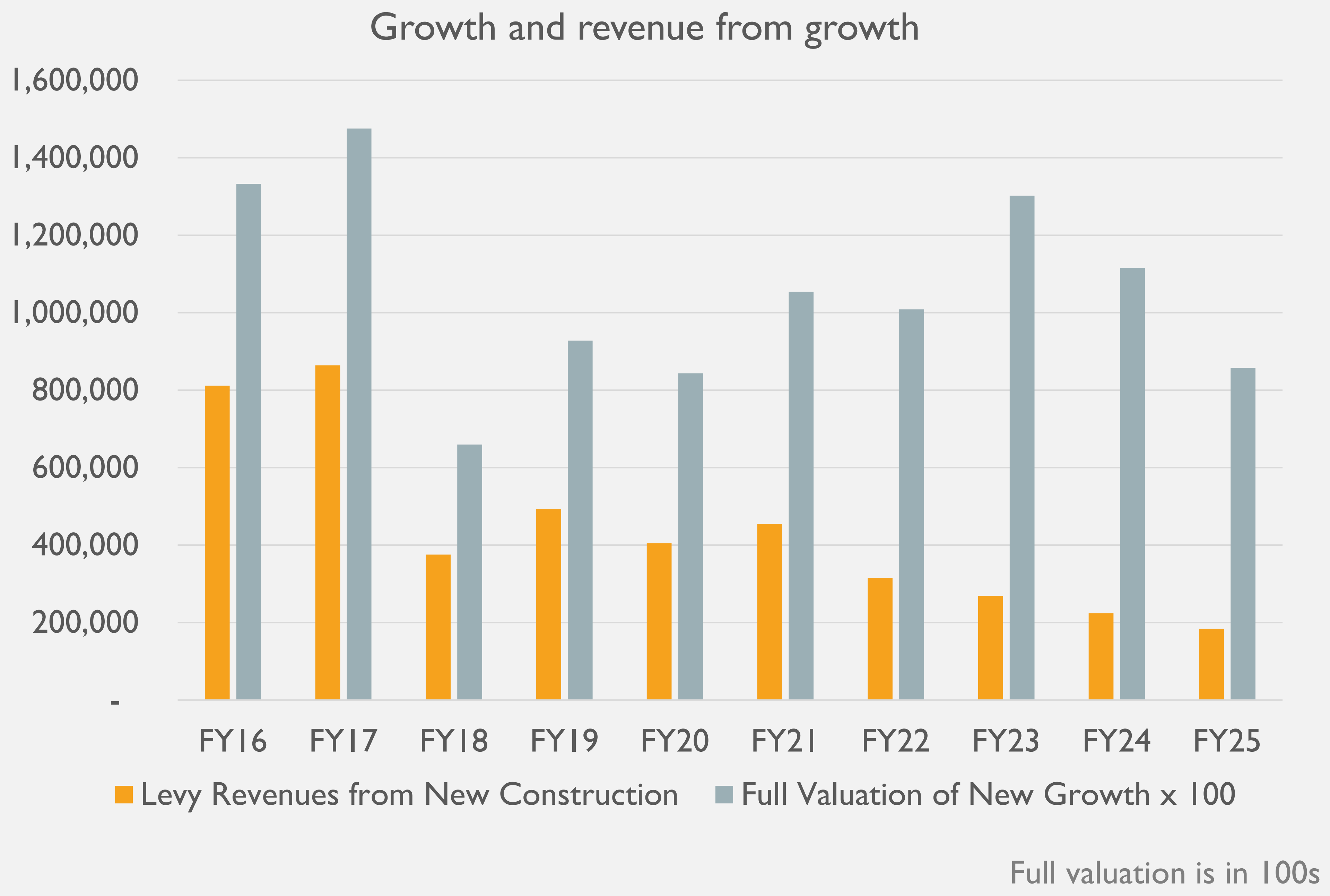
Growth Does Not Equal Revenue

- There is a common misconception that the City's growth generates substantial new revenue — **this is not the case.**
  - Last year, the City received only $183,000 in new revenue from growth.
  - Due to state-imposed formula limitations, property tax revenue from new construction remains minimal, even though growth continues at a steady pace.
  - The City is still required to serve this new growth — with no equivalent increase in resources.

CHALLENGES FOR THE CITY'S FINANCES

Structural Revenue Challenges

- Recent legislation limits new revenue from Urban Renewal Areas to only 80% of the increment increase.
- Even with the maximum allowable increase to property taxes, the City's FY25 budget is in deficit — and that deficit is projected to grow in FY26.
- Coeur d'Alene is not alone in facing these constraints — cities in Idaho are encountering similar fiscal pressures.


Growth and revenue from growth
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
Levy Revenues from New Construction
Full Valuation of New Growth x 100
Full valuation is in 100s

BUDGET SUSTAINABILITY

Next Steps

- Recommendation: approve a 4% property tax increase for FY26
- Keep wage increases conservative.
- Evaluate strategic position holds to capture savings without immediately impacting core services.

FUND BALANCE AS REVENUE

The FY25 budget included $2.2M in fund balance to supplement revenues & afford FY25 operations.

FY26 budget includes $2.5M in fund balance to supplement revenues and afford operations.

Revenues

Total Ongoing Revenues	$ 56,500,999

Expenditures

Total Ongoing Expenditures	$ 59,004,637
Ongoing deficit in general fund	**$ (2,503,638)**

Assumptions for this calculation:

Revenues include a 4% property tax increase.
Expenditures include budget requests from directors and a conservative wage increase for staffing groups negotiating.

URBAN RENEWAL AREAS

Urban Renewal Areas in City of Coeur d'Alene

- The city has three active Urban Renewal Areas (URAs)
  - URAs are designated parts of a city—often older, underused, or otherwise deteriorating neighborhoods—where a City wants to encourage redevelopment and economic growth.
  - When the URA begins, this is the base value of the properties in the area is determined.
  - Over time, the improvements and investment raise property values.

Urban Renewal Areas in City of Coeur d’Alene

- Additional property taxes from the increase above the base value (also known as the increment) are captured by the URA and reinvested back into the area for public projects like roads, streetlights, and parks.
- Meanwhile, the City continues to receive the base-level tax they would have without the URA.
  - Urban Renewal Districts in Coeur d’Alene **do not** lower the tax revenue for the City.

Urban Renewal Areas in City of Coeur d'Alene

Once the Urban Renewal Area is closed, the increment blends back into the tax base.

In the tax year a district is closed, the City can see new revenue in two ways:

- **On-going Revenue:** The incremental value is added to the City's property tax base much like an annexation or new construction, therefore the closure will generate on-going property tax revenue proportionate to the increment growth.
- **Onetime Revenue:** Any remaining cash balances, after the Urban Renewal Area's debt and obligations paid, go to the City.

Urban Renewal Areas in City of Coeur d'Alene

The timing of the closure is important:

Closing a URA while the URA has obligations to pay means those obligations must be paid by the City or by any available liquid assets of the Urban Renewal.

The ongoing property tax revenue related to an Urban Renewal Area closure is based on the increment value and preliminary tax rate in the year of the closure.

Current conditions show that the benefit of closing a URA at this time will not generate the same levels of revenue the City has been accustomed to in past closures of URAs.

Urban Renewal Analysis - Health Corridor District

Current Increment Value		134,302,191
80% of the Increment (limitation by Idaho Code)		107,441,753
Non-voted levy rate total		0.0023977950
Potential Ongoing Revenue from Closing	$	257,623

Health Corridor Liquid Assets		1,263,592
Health Corridor Liabilities (Debt)		(524,164)
Subtotal		739,428
42% Share		310,560
Potential Onetime Payout to the City of CDA	$	310,560

Urban Renewal Areas in City of Coeur d'Alene

- Waiting to close the Hospital District will potentially benefit the finances of the City in two ways:
  - As work continues, the increment value will grow, leading to more ongoing revenue for the City at the time of closure.
  - Time will give the district a chance to pay down debt, increasing the onetime payout at the closure of the District

COUNCIL
Q&A / DISCUSSION

City Of
Coeur d'Alene
IDAHO

CITY OF COEUR D'ALENE
PRELIMINARY FINANCIAL PLAN, FISCAL YEAR 2025-2026
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CITY OF COEUR D'ALENE
PRELIMINARY FINANCIAL PLAN, FISCAL YEAR 2025-2026
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CITY OF COEUR D'ALENE
FINANCIAL PLAN, FISCAL YEAR 2025-26
ALL CITY FUNDS

	REVENUES					EXPENDITURES					
GENERAL FUND	BEGINNING BALANCE	PROPERTY TAXES	TRANSFERS IN	OTHER INCOME	TOTAL REVENUES	WAGES/ BENEFITS	SERVICES/ SUPPLIES	CAPITAL OUTLAY	TRANSFERS OUT	TOTAL EXPENDS	ENDING BALANCE
Mayor/Council						$ 280,655	$ 9,150	$ -	$ -	$ 289,805	
Administration						255,691	2,590	-	-	258,281	
Finance Department						877,953	1,085,365	-	-	1,963,318	
Municipal Services						1,887,381	1,176,286	-	-	3,063,668	
Human Resources						404,559	141,405	-	-	545,964	
Legal Department						1,364,032	76,000	-	-	1,440,032	
Planning Dept						767,031	43,200	-	-	810,231	
Building Maintenance						643,899	261,950	20,000	-	925,849	
Police Department						18,993,948	2,125,500	366,000	-	21,485,448	
Police Grants						549,666	-	-	-	549,666	
Fire Department						13,901,109	1,159,340	-	-	15,060,449	
Streets/Engineering						3,753,127	3,354,350	140,000	-	7,247,477	
Parks Department						2,279,151	796,350	170,000	-	3,245,501	
Recreation Dept.						675,068	160,250	-	-	835,318	
Building Inspection						1,117,286	55,536	-	-	1,172,822	
General Government	2,503,638	27,101,730	4,111,198	25,288,070	59,004,637	-	50,810	-	60,000	110,810	
TOTALS	$ 2,503,638	$ 27,101,730	$ 4,111,198	$ 25,288,070	$ 59,004,637	$ 47,750,555	$ 10,498,082	$ 696,000	$ 60,000	$ 59,004,637	0
SPECIAL FUNDS:											
Library Fund	$ 23,787	$ 2,054,267	$ -	$ 51,650	$ 2,129,704	$ 1,688,704	$ 231,000	$ 210,000	$ -	$ 2,129,704	$ -
2025 Bond Expenditures	16,336,161	-	-	-	16,336,161	-	-	16,336,161	-	16,336,161	-
CDBG	-	-	-	342,971	342,971	113,494	229,477	-	-	342,972	-
Impact Fees	-	-	-	965,000	965,000	-	-	-	-	-	965,000
Parks Capital Imp.	496,100	-	-	285,000	781,100	-	-	-	-	-	781,100
Annexation Fees	580,000	-	-	-	580,000	-	-	-	580,000	580,000	-
Cemetery Fund	88,546	-	15,000	261,936	365,482	182,556	96,100	35,000	51,827	365,483	-
Cemetery Perpetual Care	1,250,000	-	71,827	12,500	1,334,327	-	4,700	-	15,000	19,700	1,314,627
Jewett House	-	-	-	60,000	60,000	1,615	31,500	-	-	33,115	26,885
Reforestation	80,000	-	-	57,000	137,000	-	137,000	-	-	137,000	-
Street Trees	-	-	-	-	-	-	-	-	-	-	-
Community Canopy	-	-	-	-	-	-	-	-	-	-	-
Public Art Fund	180,000	-	-	21,000	201,000	-	201,000	-	-	201,000	-
TOTALS	$ 19,034,594	$ 2,054,267	$ 86,827	$ 2,057,057	$ 23,232,745	$ 1,986,369	$ 930,777	$ 16,581,161	$ 646,827	$ 20,145,134	$ 3,087,612
ENTERPRISE:											
Street Lighting Fund	$ 120,320	$ -	$ -	$ 763,500	$ 883,820	$ -	$ 866,700	$ -	$ 17,120	$ 883,820	$ -
Water Fund	4,789,239	-	3,220,000	8,433,309	16,442,548	3,171,245	5,166,222	7,309,590	795,491	16,442,548	-
Wastewater Fund	6,308,100	-	5,350,000	17,159,691	28,817,791	3,370,231	8,048,500	12,871,000	1,014,819	25,304,550	3,513,241
Water Cap Fees	2,520,000	-	-	700,000	3,220,000	-	-	-	3,220,000	3,220,000	-
WWTP Cap. Fees	4,125,000	-	-	1,225,000	5,350,000	-	-	-	5,350,000	5,350,000	-
Sanitation Fund	410,688	-	-	5,181,550	5,592,238	-	4,825,443	-	766,796	5,592,238	-
Public Parking Fund	765,520	-	-	1,068,500	1,834,020	-	1,042,200	75,000	716,820	1,834,020	-
Drainage Utility Fund	1,122,335	-	-	1,128,235	2,250,570	252,417	1,138,000	640,000	220,153	2,250,570	-
TOTALS	$ 20,161,202	$ -	$ 8,570,000	$ 35,659,785	$ 64,390,987	$ 6,793,893	$ 21,087,065	$ 20,895,590	$ 12,101,198	$ 60,877,746	$ 3,513,241
FIDUCIARY FUNDS	197,300	-	-	3,520,500	3,717,800		3,611,200		-	3,611,200	106,600
CAPITAL FUNDS	2,300,000		40,000	100,000	2,440,000	-	-	2,440,000	-	2,440,000	-
DEBT SERVICE FUNDS	-	1,670,000	-	-	1,670,000	-	1,670,000		-	1,670,000	-
GRAND TOTAL	$ 44,196,734	$ 30,825,997	$ 12,808,025	$ 66,625,413	$ 154,456,169	$ 56,530,817	$ 37,797,124	$ 40,612,751	$ 12,808,025	$ 147,748,717	$ 6,707,452

CITY OF COEUR D'ALENE
FINANCIAL PLAN, FISCAL YEAR 2025-26
EXPENDITURE HISTORY AND ADOPTED BUDGET

FUND/DEPARTMENT	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 BUDGET
GENERAL FUND:					
Mayor/Council	$ 254,747	$ 251,389	$ 273,374	$ 288,967	$ 289,805
Administration	222,015	232,113	243,146	252,276	258,281
Finance	1,275,275	1,364,262	1,596,374	1,774,867	1,963,318
Municipal Services	1,984,201	2,616,408	2,682,313	2,890,358	3,063,668
Human Resources	409,242	414,445	452,843	487,244	545,964
City Attorney	1,278,792	1,249,033	1,443,224	1,398,512	1,440,032
Planning	712,035	737,579	816,908	820,717	810,231
Building Maintenance	742,836	643,681	797,194	764,779	925,849
Police	16,902,585	19,461,389	22,410,485	25,790,291	21,485,448
Police Grants	131,317	193,574	198,227	247,275	549,666
Fire	11,841,869	13,600,383	13,668,200	14,490,604	15,060,449
Streets / Engineering / Garage	4,657,527	6,481,604	9,159,631	6,679,213	7,247,477
Parks	2,378,931	2,900,732	2,852,593	3,035,131	3,245,501
Recreation	710,867	795,547	781,654	785,636	835,318
Building Inspection	1,004,208	1,087,602	1,040,123	1,088,306	1,172,822
General Government	589,956	1,931,159	670,399	38,800	110,810
TOTAL GENERAL FUND	$ 45,221,712	$ 53,967,754	$ 59,090,238	$ 60,832,976	$ 59,004,637
SPECIAL REVENUE FUNDS:					
Library Fund	$ 1,757,993	$ 1,867,251	$ 2,002,222	$ 2,109,366	2,129,704
2025 Bond Expenditures	-	-	-	-	16,336,161
Community Dvlpmnt Block Grant	453,408	463,465	306,142	359,060	342,972
Impact Fees Fund	357,589	534,877	164,483	1,093,000	-
Parks Capital Improvements	431,361	1,261,007	673,960	751,100	-
Annexation Fees Fund	175,000	355,000	520,000	580,000	580,000
Cemetery Fund	443,429	333,295	361,313	358,098	365,483
Cemetery Perpetual Care	164,631	84,400	4,639	19,500	19,700
Jewett House	17,807	61,812	198,110	31,120	33,115
Reforestation	66,443	57,615	58,385	-	137,000
Public Art Fund	303,697	141,869	68,496	244,500	201,000
TOTAL SPECIAL FUNDS	$ 4,171,358	$ 5,160,589	$ 4,357,752	$ 5,545,743	$ 20,145,134
ENTERPRISE FUNDS	$ 42,910,709	$ 43,588,799	$ 50,003,973	$ 62,385,414	$ 60,877,746
FIDUCIARY FUNDS	3,208,444	3,265,886	3,578,061	3,737,200	3,611,200
CAPITAL PROJECTS	1,406,294	1,934,785	1,712,577	5,866,000	2,440,000
DEBT SERVICE FUNDS	878,407	880,082	876,307	877,308	1,670,000
TOTAL CITY	$ 97,796,924	$ 108,797,896	$ 119,618,908	$ 139,244,641	$ 147,748,717

CITY OF COEUR D'ALENE
FINANCIAL PLAN, FISCAL YEAR 2025-2026
EXPENDITURE HISTORY (PAGE 2)

FUND/DEPARTMENT	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 BUDGET
ENTERPRISE FUNDS:					
Street Lighting Fund	$ 732,419	$ 704,745	$ 794,409	$ 801,000	$ 883,820
Water Fund	11,444,598	11,583,831	11,599,008	13,187,728	16,442,548
Wastewater Fund	18,241,300	18,717,238	24,866,878	29,661,316	25,304,550
Water Cap Fees Fund	1,764,709	881,074	687,661	2,260,000	3,220,000
WWTP Cap Fees Fund	2,925,258	2,675,028	2,307,673	7,143,549	5,350,000
Sanitation Fund	4,664,326	5,260,890	5,465,978	5,469,062	5,592,238
City Parking Fund	1,621,063	1,705,750	1,818,901	1,788,091	1,834,020
Drainage Utility	1,517,034	2,060,243	2,463,466	2,074,668	2,250,570
Total Enterprise	42,910,709	43,588,799	50,003,973	62,385,414	60,877,746
FIDUCIARY FUNDS:					
Police Retirement	178,329	138,742	144,796	149,000	$ 149,000
Kootenai County Solid Waste	2,970,152	3,117,103	3,256,053	3,240,000	3,270,000
Homeless Trust Fund	8,763	7,560	5,895	9,000	6,000
Kootenai County EMS Impact Fees	-	1,481	45,117	38,000	55,000
Downtown Association	51,200	1,000	126,200	301,200	131,200
Total Trust & Agency Funds	3,208,444	3,265,886	3,578,061	3,737,200	3,611,200
CAPITAL PROJECTS FUNDS:					
Government Way - Hanley to Prairie		217,908			
Public Transit Sidewalk Accessibility			319,766		
Kathleen Avenue Widening	1,239,372	14,265			
LHTAC Pedestrian/Safety Imprvmnts	61,247	100,917			
Traffic Calming	38,074	15,807	54,272	40,000	40,000
15th Street	2,275	49,813	460,990	900,000	2,300,000
Ramsey Road Rehabilitation		1,427,313			
Wilbur / Ramsey Signal			5,000		
Lacrosse Ave / NW Blvd	65,325	71,763	79,724		
Government Way Signal Improvements		37,000	792,825	4,926,000	100,000
Total Capital Projects Funds	1,406,294	1,934,785	1,712,577	5,866,000	2,440,000
DEBT SERVICE FUNDS:					
GO Bonds	878,407	880,082	876,307	877,308	1,670,000
Total Debt Service Funds	$ 878,407	$ 880,082	$ 876,307	$ 877,308	$ 1,670,000

GENERAL FUND

CITY OF COEUR D'ALENE
FINANCIAL PLAN
FY 2025-2026
INCOME STATEMENT

FUND NAME: General Fund **FUND NUMBER: 001**

ESTIMATED BEGINNING GENERAL FUND FUND BALANCE, OCTOBER 1, 2025:		**$2,503,638**
REVENUES:		
Taxes	**27,101,730**	
Licenses, Permits	**7,114,300**	
Intergovernmental Receipts	**16,430,169**	
Charges for Services	**346,100**	
Fines/Forfeitures	**377,700**	
Interest	**750,000**	
Miscellaneous	**269,800**	
Interfund Transfers	**4,111,199**	**56,500,999**
TOTAL FUNDS AVAILABLE		**$59,004,637**
EXPENDITURES:		
Wages/Benefits	**$47,750,555**	
Services/Supplies	**10,498,082**	
Capital Outlay	**696,000**	
Interfund Transfers	**60,000**	
		$59,004,637
ESTIMATED YEAR-END GENERAL FUND FUND BALANCE, SEPTEMBER 30, 2026:		**$0**

General Fund Revenues

Account	Description	2026 Requested	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
001-000-3110-0000	Prop Tax - Current Year	27,101,730	$21,869,263	$23,495,746	$24,431,983	$25,716,295
001-000-3120-0000	Prop Tax - Prior Years	142,000	132,085	247,574	141,960	130,000
001-000-3160-0000	Utility Franchise Cable	420,000	462,990	451,088	414,078	450,000
001-000-3160-1100	Utility Franchise - Gas	1,130,000	806,255	1,103,518	1,131,485	1,110,000
001-000-3160-1400	Utility Franchise Electric	2,700,000	2,424,534	2,410,263	2,727,229	2,560,000
001-000-3190-1000	Pen & Int on Property Tax	70,000	73,016		-	70,000
001-000-3210-1100	Business Licenses	132,000	136,714	136,992	131,847	137,000
001-000-3210-1200	Short Term Rental permits	120,000	84,339	177,609	119,758	150,000
001-000-3220-1100	Buildg & Inspection Permits	1,900,000	2,107,903	1,567,452	1,884,334	1,700,000
001-000-3220-1200	Mechanical Inspection Permits	160,000	109,304	112,773	159,356	125,000
001-000-3220-1250	Stormwater Review	30,000	30,585	28,170	30,060	30,000
001-000-3220-1300	Business Permits	22,000	21,035	26,924	21,429	22,000
001-000-3220-1600	Plumbing Inspection Fees	250,000	295,658	210,785	250,365	205,000
001-000-3220-1800	Electrical Permits	77,000	59,599	85,489	63,659	77,000
001-000-3220-1850	Sign Permits	15,000	24,709	18,733	16,309	20,000
001-000-3220-1900	Encroachment Permits	31,000	34,225	31,400	32,031	31,000
001-000-3310-0000	State Grant	90,000	141,828	170,530	276,048	90,000
001-000-3320-0000	Federal Grant	145,000	37,764	2,678,684	38,771	2,944,145
001-000-3330-0000	FEMA Reimbursements	-	39,541	355,490	-	
001-000-3340-0000	National Opioid Settlements	100,000			362,835	
001-000-3350-1000	State Liquor Tax	1,300,000	1,453,820	1,436,322	1,376,953	1,525,000
001-000-3350-2000	Highway User Tax	4,709,427	3,858,406	3,833,944	4,073,505	3,200,000
001-000-3350-3000	State Revenue Sharing (Sales Tax)	6,648,691	6,127,597	6,362,186	6,410,734	6,400,000
001-000-3350-4000	District Court Traffic Fines	240,000	357,655	313,001	241,921	315,000
001-000-3380-1000	Highway District (Thru County)	500,000	679,598	700,130	502,481	710,000
001-000-3380-3100	Kootenai County EMSS	2,200,000	1,792,490	2,024,593	2,156,418	2,345,322
001-000-3380-5100	Other Income (Thru County)	40,000	38,321	124,517	62,154	40,000
001-000-3380-5300	Reimb - Cost of Prosecution	16,000	20,024	14,535	12,919	16,000
001-000-3400-2100	Proceeds from Capital Lease	-			722,732	
001-000-3410-1000	Annexation & Zoning Fees	40,000	36,103	29,818	67,211	40,000
001-000-3410-1200	Project Review Fee	15,000		14,350	11,056	15,000
001-000-3410-5000	Printing & Photocopy Charges	1,000	574	4,491	3,479	1,000
001-000-3410-7000	Fees for document prep	-	800		-	
001-000-3420-1000	Special Police Services	26,000	26,213	26,468	20,816	26,000
001-000-3420-1340	Ordinance Violations	14,000	9,480	12,551	9,427	14,000
001-000-3420-1500	Police - Unclaimed Property	2,800	16,204	1,439	659	2,800
001-000-3420-2000	VIN Inspections	2,300	2,370	285	330	2,300
001-000-3420-3000	School Resource Officer	681,051	557,144	625,433	663,210	757,968
001-000-3430-0000	Residential Parking Permits	1,500	1,655	1,570	1,360	1,500
001-000-3430-1000	Street Division Services	109,337	100,060	100,060	103,060	106,152
001-000-3430-1200	Fire Department Permits	70,000	73,291	54,024	66,382	70,000
001-000-3430-1300	Fire Department Services	12,000	9,691	15,104	10,372	12,000
001-000-3430-2000	Reimbursement for Street Wear	505,833	459,701	476,217	495,218	491,100
001-000-3430-3022	Billing Services	15,600	13,500	15,666	15,600	15,600
001-000-3430-3100	Late Fee on Utility Bills	50,000	47,113	66,114	77,268	50,000
001-000-3500-1000	Recreation	290,000	246,261	289,575	302,859	290,000
001-000-3610-9200	Restitutions	3,000	2,709	4,893	5,581	3,000
001-000-3610-9300	NSF Check Fees	700	1,000	760	1,580	700
001-000-3710-0000	Interest Earnings	750,000	83,375	847,125	938,884	750,000
001-000-3720-3000	Rents & Royalties	-	50		1,950	
001-000-3740-7400	Surplus Asset Sale	25,000	23,755	28,810	60,282	25,000
001-000-3790-0000	Miscellaneous Revenues	100,000	714,876	103,905	2,905,283	80,000
001-000-3790-2100	Cash Over & Short	-	20	383	200	
001-000-3790-3200	Maps and Books	-	27		7	
001-000-3791-1000	Donations	-	310,001		-	
001-000-3791-1200	CDA TV Donations & Sponsors	-	1,666		-	
001-000-3990-0000	Beginning Cash	2,503,638			-	4,052,218
001-000-3991-0100	Interfund Overhead Transfer	2,368,371	2,025,904	2,076,552	2,226,939	2,362,560
001-000-3991-6902	Interfund Overhd Trf - Operations Tech	118,987			-	113,000
001-000-3999-0000	Transfer in from Parking Fund	410,000	210,000	210,000	192,400	425,000
001-000-3999-0000	Transfer in from ARPA Funds	-			3,665,121	
001-000-3999-0000	Transfer in from Sanitation Fund	18,672	17,133	17,133	17,600	18,128
001-000-3999-0021	Transfer from Impact Fees	-		303,851	-	478,000
001-000-3999-0024	Trf from Annexation Fee Fund	580,000	175,000	355,000	520,000	580,000
001-000-3999-0072	Trf in Parks Capital Improvements	-			-	
022-000-3620-0022	Program Income - Drug Task Force	-	29,541		7,482	
022-000-3990-0000	Beginning Cash - Drug Task Force	-			-	
		59,004,637	$48,414,479	$53,800,027	$60,184,970	$60,901,788

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Mayor and City Council

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 105,750	$ 104,400	$ 121,858	$ 61,192	$ 131,289	$ 134,732	001-001-4111-1000	7
Cell Phone Allowance	450	600	538	-	600	600	001-001-4111-1500	
FICA	8,270	7,818	9,364	4,670	10,088	10,307	001-001-4111-2100	
PERS	6,860	5,305	4,883	2,596	7,654	5,833	001-001-4111-2200	
Workmans Compensation	95	97	130	78	140	142	001-001-4111-2400	
Health Insurance	54,834	51,983	53,245	32,766	54,860	63,929	001-001-4111-2500	
Dental Insurance	7,978	8,086	7,828	3,361	8,160	7,501	001-001-4111-2501	
Health Reimbursement Account	60,937	63,402	63,911	29,664	65,891	56,412	001-001-4111-2520	
Life & Disability Insurance	1,164	1,101	1,081	531	1,135	1,199	001-001-4111-2600	
Total Payroll Expenses	246,337	242,792	262,837	134,858	279,817	280,655		
Office Supplies	2,381	471	365	72	700	700	001-001-4111-3100	
Official Representation	587	690	1,080	426	1,000	1,000	001-001-4111-4100	
Meetings	1,601	2,189	2,670	660	1,000	1,000	001-001-4111-4700	
AIC Conferences	773	2,618	2,401	219	3,000	3,000	001-001-4111-4701	
Business Travel	-	-	1,908	-	1,450	1,450	001-001-4111-4702	
Communications	3,070	2,629	2,113	852	2,000	2,000	001-001-4111-5101	
Total Services & Supplies	8,410	8,597	10,537	2,229	9,150	9,150		
Total Expenses	$ 254,747	$ 251,389	$ 273,374	$ 137,087	$ 288,967	$ 289,805		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Administration

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 171,226	$ 179,968	$ 189,937	$ 92,433	$ 194,444	$ 199,299	001-002-4131-1000	1.00
Sick Leave Repurchase	3,293	3,458	-	-	3,739	3,739	001-002-4131-1006	
FICA	11,589	12,419	13,151	5,739	13,272	13,472	001-002-4131-2100	
PERS	20,838	21,558	21,555	11,055	24,481	25,066	001-002-4131-2200	
Workmens Comp	238	293	382	165	286	293	001-002-4131-2400	
Dental Insurance	1,044	1,022	1,050	494	1,044	1,044	001-002-4131-2501	
Health Reimbursement Account	10,644	10,944	14,862	9,505	11,510	11,868	001-002-4131-2520	
Life & Disability Insurance	850	846	911	480	910	910	001-002-4131-2600	
Total Payroll Expenses	219,721	230,508	241,848	119,872	249,686	255,691		
Office Supplies	773	305	275	-	800	800	001-002-4131-3100	
Dues/Subscriptions	382	192	192	-	390	390	001-002-4131-4800	
Training	923	1,208	831	140	1,400	1,400	001-002-4131-4902	
Total Services & Supplies	2,078	1,705	1,298	140	2,590	2,590		
Total Expenses	$ 221,799	$ 232,213	$ 243,146	$ 120,012	$ 252,276	$ 258,281		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Finance Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 479,196	$ 521,973	$ 643,502	$ 278,779	$ 592,357	$ 594,584	001-003-4151-1000	8.00
Sick Leave Repurchase	2,093	2,198	-	-	-	786	001-003-4151-1006	
Over Time	-	-	1,474.69	860.22	-	-	001-003-4151-1200	
Part Time	-	-	-	-	10,000	-	001-003-4151-1300	
Finance Cell Stipend	-	-	120	165	-	330	001-003-4151-1500	
FICA	35,667	38,969	48,375	20,770	46,080	45,486	001-003-4151-2100	
PERS	57,055	61,593	65,649	32,846	73,171	73,446	001-003-4151-2200	
Workmans Compensation	661	649	868	508	867	856	001-003-4151-2400	
Health Insurance	65,263	69,029	65,611	42,723	75,201	100,296	001-003-4151-2500	
Dental Insurance	9,367	10,284	9,635	4,588	10,797	11,908	001-003-4151-2501	
Health Reimbursement Account	48,348	51,458	51,954	21,164	56,529	44,616	001-003-4151-2520	
Life & Disability Insurance	4,406	4,722	5,119	2,843	5,731	5,644	001-003-4151-2600	
Total Payroll Expenses	702,057	760,875	892,308	405,247	870,733	877,953		
Office Supplies	16,039	19,330	14,957	6,003	20,000	12,000	001-003-4151-3100	
Employee Self Serve/Springbrok	16,031	-	-	-	-	-	001-003-4151-3102	
Flexible Spending Plan Admin	4,188	4,952	5,260	2,870	5,000	5,000	001-003-4151-3110	
Professional Services	35,850	36,150	39,548	82,290	45,000	55,950	001-003-4151-4202	
Actuarial Study	4,775	-	4,625	-	-	5,000	001-003-4151-4204	
Insurance Premiums	491,473	541,236	639,103	817,763	828,784	1,002,065	001-003-4151-4600	
Dues/Subscriptions	840	798	549	50	850	850	001-003-4151-4800	
Travel / Training	4,021	920	25	4,085	4,500	4,500	001-003-4151-4902	
Total Supplies and Services Ex	573,217	603,387	704,067	913,061	904,134	1,085,365		
Total Expenses	$ 1,275,275	$ 1,364,262	$ 1,596,374	$ 1,318,308	$ 1,774,867	$ 1,963,318		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Municipal Services

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 850,991	$ 891,655	$ 960,357	$ 506,143	$ 1,131,725	$ 1,299,891	001-004-4152-1000	15
Sick Leave Repurchase	1,733	1,571	-	-	-	3,797	001-004-4152-1006	
Overtime	-	-	3,155	-	-	-	001-004-4152-1200	
Cell Phone Allowance	2,300	1,800	1,525	550	1,800	1,800	001-004-4152-1500	
FICA	63,051	66,546	71,819	37,791	86,714	99,442	001-004-4152-2100	
PERS	102,042	105,144	109,034	60,267	140,019	160,569	001-004-4152-2200	
Workmens Comp	3,180	3,977	5,160	2,116	4,845	5,665	001-004-4152-2400	
Health Insurance	168,205	141,996	129,158	63,491	176,152	214,938	001-004-4152-2500	
Dental Insurance	15,897	14,403	14,453	6,800	19,620	18,028	001-004-4152-2501	
Health Reimbursement Account	58,491	62,239	67,077	38,527	81,309	71,476	001-004-4152-2520	
Life & Disability Insurance	8,656	7,812	8,198	4,702	10,610	11,776	001-004-4152-2600	
Total Payroll Expenses	1,274,546	1,297,141	1,369,936	720,388	1,652,793	1,887,381		
Office Supplies	5,196	7,397	4,236	2,162	5,000	5,000	001-004-4152-3100	
Computer Supplies & Equipmer	4,209	1,678	1,791	2,791	6,000	6,000	001-004-4152-3101	
Springbrook Maint Agrmnt	33,691	37,534	39,350	41,318	41,318	43,384	001-004-4152-3102	
Computer Repair	13,878	23,740	6,791	3,385	13,000	13,000.00	001-004-4152-3103	
Software Licensing	143,530	252,303	319,975	444,819	419,687	445,200	001-004-4152-3104	
GIS	9,861	10,131	10,510	10,003	11,950	15,620	001-004-4152-3105	
City Wide Automation Plan	91,944	491,116	423,839	68,954	157,844	189,697	001-004-4152-3106	
Auto	3,222	1,372	2,190	490	2,000	2,000	001-004-4152-3600	
ARPA Funds	2,601	200	-	88,837	-		001-004-4152-3610	
Official Representation	854	409	1,046	276	500	500	001-004-4152-4100	
Professional Services	-	38,156	42,670	-	-	-	001-004-4152-4200	
Prof Serv - Audio Visual	108,665	115,482	113,437	21,808	115,483	-	001-004-4152-4202	
Codifications	2,234	2,718	2,851	2,249	4,000	4,000	001-004-4152-4203	
Audio Visual - Supplies	3,631	3,519	302	-	3,500	3,500	001-004-4152-4204	
CDA TV - Equipment	-	(1,666)	-	-	-	-	001-004-4152-4205	
Licensing Background Checks	7,458	5,707	6,469	3,644	6,000	6,000	001-004-4152-4208	
Advertising / Legal Publicatn	5,329	5,451	5,980	2,245	6,000	6,000	001-004-4152-4400	
Dues/Subscriptions	29,118	28,919	30,594	29,721	29,800	32,867	001-004-4152-4800	
Anitvirus Software	36,702	84,582	64,348	72,424	231,148	211,939	001-004-4152-4801	
Travel / Training	4,590	7,509	8,487	2,446	5,000	10,395	001-004-4152-4902	
Communications - City Phones	32,798	40,056	53,427	21,178	37,313	36,263	001-004-4152-5100	
Communications - Cell Phones	2,936	5,725	5,712	9,570	5,398	5,820	001-004-4152-5101	
Internet Services	33,941	28,337	36,946	17,820	34,562	36,040	001-004-4152-5110	
Rental Office Equipment	2,593	2,952	2,495	703	2,400	2,400	001-004-4152-5400	
R/M Equipment / Cameras	11,210	64,212	71,056	16,060	72,162	72,162	001-004-4152-5800	
Fiber Project - ignite funded	-	33,408	1,592	-	-	-	001-004-4152-6305	
Jobs Plus	20,000	20,000	20,000	10,000	20,000	20,000	001-004-4152-6309	
Fire Damage - Supplies	-	-	5,491	-	-	-	001-004-4152-6410	
Printing	1,028	2,602	426	33	1,500	1,500	001-004-4152-6900	
Copier Supplies	5,663	5,717	8,229	4,202	6,000	7,000	001-004-4152-6901	
Total Services & Supplies	616,881	1,319,267	1,290,240	877,136	1,237,565	1,176,286		
Copier Replacment	-	-	10,668	-	-		001-004-4152-7400	
Fire Damage - Capital	-	-	11,469	-	-		001-004-4152-7410	
Total Capital Outlay	-	-	-	-	-	-		
Total Expenses	$ 1,891,427	$ 2,616,408	$ 2,660,176	$ 1,597,524	$ 2,890,358	$ 3,063,668		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Human Resources

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 236,298	$ 242,179	$ 263,331	$ 114,994	$ 267,526	$ 273,107	001-005-4157-1000	3
Sick Leave Repurchase	2,344	2,461	-	-	-	4,186	001-005-4157-1006	
FICA	17,601	18,159	19,498	8,449	20,465	20,893	001-005-4157-2100	
PERS	27,925	28,747	29,876	13,753	33,046	33,736	001-005-4157-2200	
Workmens Comp	331	324	429	227	386	393	001-005-4157-2400	
Health Insurance	29,624	20,798	22,041	14,005	22,533	53,624	001-005-4157-2500	
Dental Insurance	3,197	3,178	3,340	1,459	3,321	4,406	001-005-4157-2501	
Health Reimbursement Account	16,910	19,188	22,158	10,697	22,470	11,940	001-005-4157-2520	
Life & Disability Insurance	2,006	1,963	2,162	1,037	2,258	2,274	001-005-4157-2600	
Total Payroll Expenses	336,236	336,996	362,833	164,621	372,005	404,559		
Office Supplies	1,691	2,011	2,257	225	2,450	2,450	001-005-4157-3100	
Citywide Training	17,119	18,824	19,920	-	21,000	21,000	001-005-4157-4105	
Professional Services	9,563	10,444	10,597	1,687	10,000	10,500	001-005-4157-4200	
Employee Recognition	3,774	4,665	2,602	3,470	6,000	6,000	001-005-4157-4300	
Advertising	7,365	7,383	8,937	5,430	7,500	12,000	001-005-4157-4400	
Dues / Subscriptions	10,945	11,485	12,232	13,088	13,089	14,005	001-005-4157-4800	
Tuition Reimbursement	7,860	9,380	1,056	2,070	9,000	9,000	001-005-4157-4901	
Training	1,186	988	2,775	400	5,000	5,000	001-005-4157-4902	
Employee Assistance Program	7,770	7,770	23,203	(9,793)	23,200	23,200	001-005-4157-5810	
Citifit	824	1,288	980	477	3,000	3,000	001-005-4157-6902	
Drug And Alcohol Testing	4,910	3,210	5,450	2,300	5,000	5,250	001-005-4157-6903	
Classificatn/Compensatn Study	-	-	-	-	10,000	30,000	001-005-4157-6905	
Total Services & Supplies	73,006	77,449	90,010	19,353	115,239	141,405		
Total Expenses	409,242	414,445	452,843	183,975	487,244	545,964		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Legal Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 854,684	$ 824,122	$ 942,928	$ 430,345	$ 902,776	$ 942,598	001-006-4161-1000	10.00
Sick Leave Repurchase	2,344	3,968	-	-	-	2,901	001-006-4161-1006	
Part Time	-	-	-	-	12,530	12,530	001-006-4161-1300	0.20
Cell Phone Allowance	1,155	720	549	165	720	720	001-006-4161-1500	
FICA	62,988	60,827	69,497	31,732	70,077	72,920	001-006-4161-2100	
PERS	96,147	97,359	101,302	50,537	111,604	116,434	001-006-4161-2200	
Workmens Compensation	1,000	1,031	1,381	815	1,373	1,433	001-006-4161-2400	
Health Insurance	136,061	139,202	134,706	59,387	153,161	147,934	001-006-4161-2500	
Dental Insurance	12,046	14,112	14,274	6,620	15,338	14,874	001-006-4161-2501	
Health Reimbursement Account	59,022	46,795	52,056	28,107	48,530	43,688	001-006-4161-2520	
Life & Disability Insurance	7,067	6,692	7,124	3,836	7,903	8,000	001-006-4161-2600	
Total Payroll Expenses	1,232,515	1,194,829	1,323,818	611,543	1,324,012	1,364,032		
Office Supplies	2,953	2,629	2,381	1,059	3,000	7,000	001-006-4161-3100	
Legal Library	8,754	8,464	9,157	4,678	12,000	11,000	001-006-4161-3201	
Professional Services	13,805	2,422	26,689	1,656	15,000	18,000	001-006-4161-4200	
Dues/Subscriptions	3,355	3,488	3,101	2,975	4,000	4,000	001-006-4161-4800	
Travel / Training	5,918	12,454	15,348	3,301	15,000	15,000	001-006-4161-4902	
Mileage Allowance	591	1,574	1,493	381	2,000	2,000	001-006-4161-6101	
Purchased Service	2,159	2,682	1,692	620	3,500	3,000	001-006-4161-6301	
Software - Karpel	-	12,991	55,573	14,475	15,000	16,000	001-006-4161-6316	
Total Services & Supplies	37,535	46,705	115,436	29,146	69,500	76,000		
Total Expenses	$ 1,270,050	$ 1,241,534	$ 1,439,254	$ 640,689	$ 1,393,512	$ 1,440,032		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Planning Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 456,789	$ 481,809	$ 516,777	$ 258,426	$ 522,110	$ 527,118	001-007-4170-1000	6.00
Sick Leave Repurchase	749	1,683	-	-	-	2,992	001-007-4170-1006	
Cell Phone Allowance	360	360	360	165	360	360	001-007-4170-1500	
FICA	34,493	36,341	38,006	19,110	39,970	40,325	001-007-4170-2100	
PERS	54,673	55,000	58,668	28,821	64,538	65,112	001-007-4170-2200	
Workmens Comp	5,311	5,031	6,783	3,747	6,979	6,990	001-007-4170-2400	
Health Insurance	69,126	61,470	93,674	43,383	95,823	90,991	001-007-4170-2500	
Dental Insurance	4,838	5,109	6,970	3,232	6,926	6,565	001-007-4170-2501	
Health Reimbursement Account	21,224	26,645	24,612	14,042	24,580	21,880	001-007-4170-2520	
Life & Disability Insurance	4,600	4,452	4,880	2,448	4,730	4,698	001-007-4170-2600	
Total Payroll Expenses	652,163	677,901	750,730	373,374	766,017	767,031		
Office Supplies	1,999	2,528	4,067	2,624	3,000	5,000	001-007-4170-3100	
Minor Equipment	3,550	58	82	8	-	-	001-007-4170-3400	
Historic Preservation Grant/Donation						5,000	001-007-4170-3401	
Official Representation	707	1,808	1,195	237	1,500	1,500	001-007-4170-4100	
Professional Services	40,553	47,739	28,218	(8,235)	40,000	5,000	001-007-4170-4200	
State Historic Preservtn Grant	1,848	391	16,854	260	5,000	16,000	001-007-4170-4210	
Advertising - Publications	1,191	1,436	769	316	-	1,500	001-007-4170-4400	
Dues/Subscriptions	3,009	1,674	2,157	10,094	2,000	6,000	001-007-4170-4800	
Travel / Training	6,885	3,954	1,774	1,596	3,000	3,000	001-007-4170-4902	
R/M Auto	130	90	150	629	200	200	001-007-4170-6100	
Total Services & Supplies	59,872	59,678	55,265	7,530	54,700	43,200		
Total Expenses	$ 712,035	$ 737,579	$ 805,995	$ 380,904	$ 820,717	$ 810,231		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Building Maintenance

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 200,545	$ 204,751	$ 233,820	$ 123,093	$ 238,496	$ 384,413	001-008-4198-1000	3
Overtime	-	98	1,818	2,078	2,163	5,000	001-008-4198-1200	
Part-Time	6,538	-	-	-	-	-	001-008-4198-1300	
Cell Phone Allowance	200	-	-	-	-	-	001-008-4198-1500	
FICA	15,806	15,494	17,699	9,427	18,409	29,573	001-008-4198-2100	
PERS	22,323	24,064	26,729	13,444	29,726	47,743	001-008-4198-2200	
Workmens Comp	5,890	5,418	7,284	4,461	8,204	12,802	001-008-4198-2400	
Health Insurance	32,044	44,856	54,439	26,096	55,711	128,868	001-008-4198-2500	
Dental Insurance	2,222	3,341	4,122	1,954	4,100	10,228	001-008-4198-2501	
Health Reimbursement Account	13,661	12,673	12,589	6,400	14,620	21,060	001-008-4198-2520	
Life & Disability Insurance	1,694	1,902	2,319	1,244	2,549	4,212	001-008-4198-2600	
Total Payroll Expenses	300,923	312,596	360,818	188,197	373,979	643,899		
Operating Supplies	29,532	27,647	24,926	12,900	31,000	33,000	001-008-4198-3200	
Minor Equipment	1,847	2,505	3,131	1,057	7,000	6,500	001-008-4198-3400	
Fuels/Lubes	4,645	5,356	4,243	1,259	5,600	5,500	001-008-4198-3500	
COVID-19 Supplies	35,510	-	-	-	-	-	001-008-4198-3610	
Dues/Subscriptions	-	30	-	-	-	-	001-008-4198-4800	
Travel / Training	1,346	1,434	460	400	2,500	2,600	001-008-4198-4902	
Contract Services	123,261	142,796	159,511	32,018	60,000	65,000	001-008-4198-5000	
Janitorial Services	-	-	-	65,594	140,000	-	001-008-4198-5010	
Utilities - Water	730	492	546	193	800	750	001-008-4198-5200	
Solid Waste	5,573	6,645	6,788	3,242	6,000	6,700	001-008-4198-5201	
Utilities - Sewer	1,243	1,272	1,387	557	1,400	1,400	001-008-4198-5202	
Utilities - Electric/Gas	38,410	40,940	42,739	16,553	42,000	42,500	001-008-4198-5206	
R/M Buildings	69,920	41,317	175,089	18,779	62,000	65,000	001-008-4198-6000	
R/M Mechanical Equipment	19,278	15,487	17,301	6,102	30,000	31,000	001-008-4198-6012	
R/M Auto	414	674	253	499	2,500	2,000	001-008-4198-6100	
R/M Other Equipment	4	-	-	-	-	-	001-008-4198-6200	
Total Services & Supplies	331,714	286,595	436,375	159,154	390,800	261,950		
City Hall Server Room Fire Protect		-	-	-	-	20,000	001-008-4198-7240	
Police Dept Chiller Unit	69,711	-	-	-	-	-	001-008-4198-7241	
City Hall Generator	-	-	6,285	-	-	-	001-008-4198-7242	
Street Dept Flooring/Lighting	-	32,388	49,002	-	-	-	001-008-4198-7245	
414 Ft Ground Way Bldg Repair	40,488	-	-	-	-	-	001-008-4198-7250	
Total Capital Outlay	110,199	32,388	55,287	-	-	20,000		
Total Expenses	$ 742,836	$ 631,579	$ 852,480	$ 347,351	$ 764,779	$ 925,849		

CITY OF COEUR D'ALENE

REQUESTED BUDGET - 2025-26

Police Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 8,785,823	$ 9,766,282	$ 10,278,656	$ 5,018,989	$ 11,026,764	$ 11,158,944	001-009-4211-1000	120
Shift Differential	109,074	107,170	105,622	47,017	116,630	119,545	001-009-4211-1001	
Assignment Pay	-	-	-	-	185,977	190,626	001-009-4211-1002	
Court Time	43,526	58,100	52,711	27,033	54,618	55,984	001-009-4211-1004	
Holiday Pay	408,243	381,626	483,657	459,954	482,192	494,247	001-009-4211-1005	
Sick Leave Repurchase	24,930	25,188	28,385	30,562	29,992	30,741	001-009-4211-1006	
Call Out Availability Pay	79,248	94,353	94,409	43,936	116,575	119,490	001-009-4211-1007	
Off-duty employment	4,540	6,017	6,749	6,947	4,000	4,100	001-009-4211-1008	
FTO Pay	14,840	22,835	38,362	10,107	23,406	23,991	001-009-4211-1009	
Sign on Bonuses	-	20,000	45,000	25,000	40,000	82,000	001-009-4211-1010	
Over Time	705,502	686,578	667,165	326,265	686,578	703,742	001-009-4211-1200	
Traffic Mobilization/Aggressiv	-	-	-	1,012	-	-	001-009-4211-1202	
Traffic Mobilizatn OT/Impaired	1,857	1,005	-	1,011	-	-	001-009-4211-1203	
Overtime - Alive at 25	2,823	1,778	3,270	664	-	-	001-009-4211-1207	
Overtime - FTO Pay	11,542	39,873	19,725	14,669	-	-	001-009-4211-1209	
Overtime-Law Enforcemnt Liaso	5,669	7,558	8,036	630	-	-	001-009-4211-1210	
Victims Advocate Grant	13,181	15,106	18,559	9,253	-	-	001-009-4211-1250	
ICAC Reimbursements	-	-	-	(34,880)	-	-	001-009-4211-1251	
Part Time	113,057	144,990	135,435	50,986	148,263	142,319	001-009-4211-1300	2.50
PT-Ambassadors/Volunteer Coo	24,702	34,176	33,321	6,681	45,524	44,096	001-009-4211-1302	1.30
Cell Phone Allowance	1,680	1,680	1,520	550	1,680	1,680	001-009-4211-1500	
Reimbursements to Payroll	(103,118)	(167,069)	(92,099)	(26,420)	-	-	001-009-4211-1600	
Reimb - Off Duty Officers	(1,515)	(9,935)	(8,391)	(897)	(5,013)	(5,013)	001-009-4211-1610	
DEA Overtime Reimbursements	(8,692)	(4,056)	(4,405)	(1,064)	-	-	001-009-4211-1620	
USMS Overtime Reimbursemen	-	(21,728)	(34,123)	(14,609)	-	-	001-009-4211-1625	
FICA	771,322	849,241	895,423	451,565	993,766	1,007,138	001-009-4211-2100	
PERS	1,241,563	1,393,023	1,561,983	848,614	1,738,793	1,854,419	001-009-4211-2200	
Workmens Compensation	204,970	232,874	311,544	182,193	366,311	368,895	001-009-4211-2400	
Health Insurance	1,453,355	1,557,578	1,653,124	786,412	1,819,280	1,842,759	001-009-4211-2500	
Dental Insurance	137,459	146,072	150,390	73,150	150,582	158,931	001-009-4211-2501	
Health Reimbursement Account	429,343	443,104	458,532	216,283	469,837	483,356	001-009-4211-2520	
Life & Disability Insurance	80,047	81,022	90,041	47,270	112,183	111,958	001-009-4211-2600	
Total Payroll Expenses	14,554,970	15,914,441	17,002,599	8,608,882	18,607,937	18,993,948		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Police Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Uniforms	98,706	109,611	119,958	39,425	94,300	94,300	001-009-4211-3000	
Uniform / Equipment Cleaning	2,263	4,094	6,415	2,113	6,000	6,000	001-009-4211-3001	
Office Supplies	20,722	18,130	24,090	8,405	28,500	28,500	001-009-4211-3100	
Operating Supplies-Patrol	56,683	30,484	25,125	24,451	29,000	34,000	001-009-4211-3201	
Operating Supplies-Serv.	7,045	4,536	6,548	2,199	13,000	7,250	001-009-4211-3202	
Operating Supplies/Range	220,028	95,713	117,768	69,627	101,417	106,593	001-009-4211-3206	
Operating Supplies/Investgtn	15,701	12,114	16,003	8,700	20,000	20,000	001-009-4211-3207	
Less Lethal Materials	57,868	94,781	66,460	443	49,249	42,581	001-009-4211-3216	
Motorcycle Program	45,907	16,411	10,394	-	-	-	001-009-4211-3220	
Minor Equipment	50,725	7,804	28,033	10,211	45,000	45,000	001-009-4211-3400	
Technology	199,580	46,377	144,905	47,526	145,200	169,109	001-009-4211-3420	
Fuels/Lubes	210,680	211,459	180,578	71,465	210,000	238,000	001-009-4211-3500	
COVID-19 - Supplies	4,900	-	-	-	-	-	001-009-4211-3610	
Official Representation	5,367	6,035	5,731	977	3,000	3,000	001-009-4211-4100	
Professional Service	17,475	13,608	10,319	2,817	15,000	10,000	001-009-4211-4201	
Volunteer Unit	1,611	1,404	834	-	3,000	3,000	001-009-4211-4210	
Explorer Program	1,124	855	95	-	-	-	001-009-4211-4220	
Community Programs	5,335	4,012	5,886	2,103	6,500	6,500	001-009-4211-4225	
S.W.A.T. Equipment	77,314	61,038	60,753	30,812	63,518	49,932	001-009-4211-4230	
Drone Program	24,242	15	9,999	7,876	12,500	7,500	001-009-4211-4300	
Dues/Subscriptions	26,367	27,801	21,283	7,461	27,000	27,000	001-009-4211-4800	
Tuition Reimbursement	-	-	4,995	1,665	16,000	16,000	001-009-4211-4900	
Travel and Training	122,892	116,935	110,364	57,277	100,000	110,000	001-009-4211-4902	
Firing Range Contract	5,200	6,800	8,069	4,131	6,500	5,000	001-009-4211-4903	
Honor Guard Program	760	4,054	314	-	2,037	2,000	001-009-4211-4905	
Patrol Canine	27,460	31,013	8,497	3,432	21,200	21,400	001-009-4211-4910	
Animal Control	3,735	6,080	8,229	5,295	10,800	9,000	001-009-4211-5011	
Software Maintenance Fees	210,192	167,097	276,786	153,517	398,450	326,500	001-009-4211-5020	
Communications	125,979	103,042	110,447	51,312	137,280	112,560	001-009-4211-5100	
Utilities	59,160	65,788	75,456	29,152	60,000	63,000	001-009-4211-5200	
R/M Auto	88,084	71,927	89,386	31,911	75,000	85,000	001-009-4211-6101	
R/M Tires	21,252	21,704	11,595	11,272	25,350	34,850	001-009-4211-6102	
R/M Radar / Radio	69,276	30,892	12,351	11,834	25,000	34,750	001-009-4211-6200	
Other Purchased Services	25,280	23,191	19,516	4,166	25,000	20,000	001-009-4211-6300	
2024 PD Fire - Svc and Sply	-	-	49,102	6,534	-	-	001-009-4211-6410	
Prop. in Open - PD Fire	-	-	81,038	22,754	-	-	001-009-4211-6411	
Bldg/Contents - PD Fire	-	-	2,173	-	-	-	001-009-4211-6412	
Vehicle Contents - PD Fire	-	-	34,466	21,149	-	-	001-009-4211-6413	
Covered Prof Svc- PD Fire	-	-	4,357	34,226	-	-	001-009-4211-6414	
Patrol Vehicles/Misc Equipment	136,807	178,855	345,512	175,764	452,575	387,175	001-009-4211-6502	
Total Services & Supplies	2,045,719	1,593,662	2,113,831	962,001	2,227,376	2,125,500		
Police Dept Expansion/Remodel	-	1,513,869	2,455,822	2,666,544	4,440,978	-	001-009-4211-7310	
PD Fire - Building Constr.	-	-	-	34,268	-	-	001-009-4211-7311	
Vehicles - PD Fire	-	-	263,887	205,100	-	-	001-009-4211-7410	
Patrol Vehicles	300,821	365,775	516,914	411,776	514,000	366,000	001-009-4211-7502	
Scissor Man Lift	-	-	7,585	-	-	-	001-009-4211-7515	
Camera Network	-	62,450	-	-	-	-	001-009-4211-7605	
SHSP Grants through County	-	-	59,526	-	-	-	001-009-4211-7620	
Total Capital Outlay	300,821	1,942,094	3,303,735	3,317,688	4,954,978	366,000		
Total Expenses	$ 16,901,510	$ 19,450,198	$ 22,420,165	$ 12,888,571	$ 25,790,291	$ 21,485,448		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Opioid Grant

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Opioid Grant Salaries	$ -	$ -	$ -	$ -	$ 123,015	$ 205,959	001-019-4211-1000	2.00
Opioid Grant Holiday Pay	-	-	-	14,560	-	-	001-019-4211-1005	
Opioid Grant Over Time	-	-	-	5,372	-	-	001-019-4211-1200	
Opioid Grant FICA	-	-	-	8,311	-	15,776	001-019-4211-2100	
Opioid Grant PERS	-	-	-	16,128	-	29,176	001-019-4211-2200	
Opioid Grant Health Insurance	-	-	-	8,997	-	20,106	001-019-4211-2500	
Opioid Grant Dental Insurance	-	-	-	1,646	-	3,580	001-019-4211-2501	
Opioid Grant Life & Disability	-	-	-	529	-	1,762	001-019-4211-2600	
Opioid Grant Health Reimburse	-	-	-	529	-	14,648	001-019-4211-2400	
Opioid Grant Workmens Comp	-	-	-	529	-	6,711	001-019-4211-2520	
Total Payroll Expenses	$ -	$ -	$ -	$ 56,601	$ 123,015	$ 297,718		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Victims Advocate Grant

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 50,995	$ 56,255	$ 61,915	$ 31,390	$ 65,287	$ 68,558	001-017-4241-1000	1
Overtime	-	-	3,587	1,954	4,686	-	001-017-4241-1200	
FICA	3,614	3,971	4,670	2,382	5,352	5,372	001-017-4241-2100	
PERS	6,089	6,610	7,434	3,988	8,644	9,935	001-017-4241-2200	
Workmens Comp	-	-	-	-	101	2,285	001-017-4241-2400	
Health Insurance	10,681	11,076	11,625	5,890	13,100	13,546	001-017-4241-2500	
Dental Insurance	920	921	935	459	1,025	1,025	001-017-4241-2501	
Health Reimbursement Account	-	2,535	3,380	1,466	3,380	2,380	001-017-4241-2520	
Life & Disability Insurance	171	171	173	214	715	717	001-017-4241-2600	
Total Payroll Expenses	$ 72,468	$ 81,539	$ 93,720	$ 47,743	$ 102,289	$ 103,817		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Internet Crimes Against Children Grant

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ -	$ -	$ 34,824	$ 46,841	$ 102,545	$ 104,932	001-012-4270-1000	1
Sick Leave Repurchase	-	-	-	1,808	-	-	001-012-4270-1006	
Overtime	-	-	1,232	6,847	-	-	001-012-4270-1200	
FICA	-	-	2,736	4,151	7,845	8,027	001-012-4270-2100	
PERS	-	-	5,147	8,130	14,710	14,845	001-012-4270-2200	
Workmens Comp	-	-	-	-	3,337	3,415	001-012-4270-2400	
Health Insurance	-	-	3,308	4,434	11,454	11,816	001-012-4270-2500	
Dental Insurance	-	-	252	311	805	805	001-012-4270-2501	
Health Reimbursement Acct	-	-	-	-	3,380	3,380	001-012-4270-2520	
Life & Disability Insurance	-	-	55	244	910	910	001-012-4270-2600	
Total Payroll Expenses	-	-	$ 47,553	$ 72,766	$ 144,986	$ 148,131		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Fire Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 6,592,406	$ 7,263,484	$ 7,393,836	$ 3,755,385	$ 7,706,567	$ 8,004,255	001-010-4231-1000	73.00
Holiday Pay	424,615	459,776	517,463	523,048	618,830	640,489	001-010-4231-1005	
Sick Leave Repurchase	32,396	34,225	27,217	29,397	38,481	39,828	001-010-4231-1006	
Shift Differential	43,186	50,651	54,649	14,939	54,000	55,890	001-010-4231-1100	
Overtime	132,032	160,741	178,010	96,986	262,240	271,418	001-010-4231-1200	
Constant Staffing	249,166	331,162	636,619	536,076	350,000	362,250	001-010-4231-1201	
Preceptor Pay	-	-	-	1,099	-	2,588	001-010-4231-1203	
FLSA	136,086	231,179	255,781	129,833	275,070	284,697	001-010-4231-1205	
Cell Phone Allowance	2,700	2,713	3,000	1,375	3,000	3,000	001-010-4231-1500	
Reimbursements to Payroll	(20,459)	(16,407)	(141,798)	(13,212)	-	-	001-010-4231-1600	
FICA	117,127	130,595	138,928	77,594	134,848	153,152	001-010-4231-2100	
PERS	903,625	1,066,648	1,223,950	726,731	1,331,290	1,363,067	001-010-4231-2200	
PERS - 6.2%	452,954	542,799	531,468	301,203	576,592	585,946	001-010-4231-2210	
Workmens Compensation	185,593	216,255	288,834	166,268	347,304	370,640	001-010-4231-2400	
Health Insurance	947,960	963,936	1,065,248	504,783	1,089,972	1,141,261	001-010-4231-2500	
Dental Insurance	85,737	89,228	94,689	44,759	96,167	98,466	001-010-4231-2501	
Health Reimbursement Account	394,241	400,359	422,333	187,152	446,067	458,752	001-010-4231-2520	
Life & Disability Insurance	55,299	54,981	60,288	32,334	83,668	65,410	001-010-4231-2600	
Total Payroll Expenses	10,734,665	11,982,324	12,750,514	7,115,750	13,414,095	13,901,109		
Uniforms	61,760	55,269	68,574	14,843	72,400	72,400	001-010-4231-3001	
Protective Clothing	103,428	108,934	106,594	10,692	127,600	127,600	001-010-4231-3002	
Office Supplies	4,132	4,621	4,795	1,107	4,500	4,500	001-010-4231-3100	
Operating Supplies	22,943	24,499	25,817	14,423	21,446	28,946	001-010-4231-3200	
Fire Prevention	2,674	3,147	2,079	679	2,450	2,450	001-010-4231-3300	
Minor Equipment	51,628	59,930	128,444	92,525	150,643	150,643	001-010-4231-3400	
Fuels	81,303	78,982	61,240	24,006	79,500	79,500	001-010-4231-3500	
Official Representation	3,163	5,646	3,865	1,706	4,990	7,990	001-010-4231-4100	
Professional Services	8,905	5,000	25,734	6,925	38,350	38,350	001-010-4231-4200	
Medical Tests and Exams	25,444	32,550	30,975	13,125	24,750	24,750	001-010-4231-4201	
Medical Services	3,885	7,656	(11,652)	3,313	8,800	8,800	001-010-4231-4300	
Dues/Subscriptions	1,815	3,714	2,802	1,955	3,740	5,240	001-010-4231-4800	
Public Education	5,512	5,842	(415)	3,216	7,300	8,100	001-010-4231-4901	
Travel /Training	95,589	106,329	135,430	77,924	145,348	142,848	001-010-4231-4902	
Communications	40,146	67,895	76,601	7,013	139,841	139,841	001-010-4231-5100	
Utilities	72,349	80,600	78,740	30,903	73,816	75,816	001-010-4231-5200	
Solid Waste	3,044	5,365	6,775	5,359	6,381	1,381	001-010-4231-5201	
R/M Building	44,283	41,059	40,017	17,905	45,850	105,850	001-010-4231-6000	
R/M Auto	68,904	82,450	122,994	38,163	69,594	69,594	001-010-4231-6100	
R/M Other	36,563	33,890	27,003	19,151	41,300	56,831	001-010-4231-6200	
R/M Radio	1,805	7,921	1,240	7,046	7,910	7,910	001-010-4231-6201	
Total Services & Supplies	739,275	821,299	937,651	391,977	1,076,509	1,159,340		
Fire Station #4/ Boat House	300,076	173,308	-	-	-	-	001-010-4231-7235	
SCBA - grant funded		605,712	-	-	-	-	001-010-4231-7515	
Total Capital Outlay	300,076	779,020	-	-	-	-		
Total Expenses	$11,774,016	$13,582,643	$13,688,165	$7,507,727	$14,490,604	$15,060,449		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
2025 Bond

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Rescue Pumpers						$ 4,549,220	016-010-4231-7501
Platform Aerial						2,196,941	016-010-4231-7502
Heavy Rescue						1,650,000	016-010-4231-7503
Spartan Pumper						1,100,000	016-010-4231-7504
BC Unit						125,000	016-010-4231-7505
Staff Vehicles						180,000	016-010-4231-7506
Utility Vehicles						200,000	016-010-4231-7507
UTV						35,000	016-010-4231-7508
Station 2 Rebuild						5,000,000	016-010-4231-7509
Training Prop St. 2						400,000	016-010-4231-7510
Station 1 remodel/ Roof						400,000	016-010-4231-7511
Station 3 pole building						450,000	016-010-4231-7512
Station crew re-housing cost						50,000	016-010-4231-7513
Total Expenses	$ -	$ -	$ -	$ -	$ -	$ 16,336,161	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Street / Engineering Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 2,057,466	$ 2,092,210	$ 2,383,477	$ 1,148,224	$ 2,437,513	$ 2,539,899	001-018-4311-1000	35
Sick Leave Repurchase	1,729	2,198	-	-	-	-	001-018-4311-1006	
Overtime	49,436	41,302	23,990	15,556	43,152	40,000	001-018-4311-1200	
Part Time	62,820	83,725	81,390	11,162	109,188	109,188	001-018-4311-1300	2.92
Cell Phone Allowance	3,060	2,760	2,760	1,605	2,760	-	001-018-4311-1500	
Reimbursements to Payroll	(250,244)	(219,918)	(277,639)	(47,084)	(331,000)	(331,000)	001-018-4311-1600	
FICA	160,734	164,585	185,383	87,486	198,337	202,803	001-018-4311-2100	
PERS	241,366	248,396	272,520	137,610	320,252	318,525	001-018-4311-2200	
Workmens Comp	68,303	79,717	105,196	53,344	94,348	93,010	001-018-4311-2400	
Health Insurance	474,372	474,245	504,841	247,373	529,466	565,013	001-018-4311-2500	
Dental Insurance	43,040	42,860	43,850	21,316	45,763	47,515	001-018-4311-2501	
Health Reimbursement Account	131,598	138,988	145,139	79,670	143,830	138,188	001-018-4311-2520	
Life & Disability Insurance	20,544	20,388	22,167	12,294	24,376	24,985	001-018-4311-2600	
Unemployment Insurance	1,638	4,291	7,506	125	5,000	5,000	001-018-4311-2800	
Total Payroll Expenses	3,065,864	3,175,747	3,500,582	1,768,680	3,622,983	3,753,127		
Office Supplies	7,093	3,433	22,380	4,687	15,000	15,000	001-018-4311-3100	
Operating Supplies	45,230	73,537	24,431	79,410	65,000	70,000	001-018-4311-3200	
Operating Supplies - Garage	20,448	24,111	22,721	12,013	30,000	30,000	001-018-4311-3201	
Signage / Barricades	12,595	13,418	12,115	13,706	15,000	25,000	001-018-4311-3270	
Pvmnt Markers/Traffic Paint	53,904	109,210	78,297	73,890	85,000	95,000	001-018-4311-3280	
Deice Materials / Chemicals	109,237	47,127	54,599	93,222	55,000	110,000	001-018-4311-3290	
Miscellaneous Tools - Garage	4,834	1,343	2,973	4,899	7,000	8,000	001-018-4311-3400	
Minor Equipment - Streets	4,936	-	307	7,964	10,000	10,000	001-018-4311-3401	
Fuels/Lubes	179,507	180,254	102,527	49,951	180,000	180,000	001-018-4311-3500	
Sidewalk Reimbursements	6,770	13,220	21,600	7,280	15,000	20,000	001-018-4311-3600	
Official Representation	-	359	1,096	165	400	400	001-018-4311-4100	
Professional Services	-	-	-	-	7,500	7,500	001-018-4311-4200	
Dues/Subscriptions	2,720	3,894	4,098	1,808	3,200	3,200	001-018-4311-4800	
Public Transportation / KMPO	80,404	110,633	113,582	116,620	116,630	167,250	001-018-4311-4810	
Training - Other	10,055	5,107	4,116	6,629	10,000	15,000	001-018-4311-4902	
Communications	11,029	9,694	8,127	3,224	8,000	8,500	001-018-4311-5101	
Utilities - Garage	28,192	35,227	31,016	10,645	39,500	39,500	001-018-4311-5200	
Solid Waste	1,352	1,322	1,352	610	3,000	3,000	001-018-4311-5210	
R/M Streets Asphalt	13,764	202,424	84,807	(33,411)	225,000	250,000	001-018-4311-5901	
R/M Gravel/Grindings	3,331	3,213	12,521	-	15,000	20,000	001-018-4311-5903	
Dust Control Dirt Streets	14,194	15,549	18,879	-	20,000	20,000	001-018-4311-5904	
R/M Traffic Lights	144,731	89,198	199,078	32,430	100,000	100,000	001-018-4311-5910	
Equipment Rental	57,487	74,981	(10,031)	53,767	85,000	90,000	001-018-4311-5911	
R/M Building - Garage	8,985	5,226	10,745	1,358	12,000	12,000	001-018-4311-6000	
R/M Concrete and Sidewalks	27,334	46,715	43,936	7,194	75,000	75,000	001-018-4311-6010	
R/M Electric	8,936	1,122	9,561	1,821	5,000	5,000	001-018-4311-6020	
R/M Other Equip	108,482	71,180	82,179	31,327	100,000	100,000	001-018-4311-6200	
Leaf Pickup	67,420	45,855	88,898	91,839	85,000	95,000	001-018-4311-6310	
Overlay / Chip Seal Program	304,550	1,305,791	2,260,215	9,960	1,500,000	1,750,000	001-018-4311-6901	
Lease Payments	103,706	103,706	112,488	78,607	79,000	-	001-018-4311-6910	
CdA Lake Drive	-	31,608	-	-	-	30,000	001-018-4311-6911	
Total Services & Supplies	1,441,227	2,628,458	3,418,616	761,615	2,966,230	3,354,350		

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Street Dept Remodel	-	54,491	1,239,832	-	-	-	001-018-4311-7200	
Equipment Used/Surplus	59,381	26,657	58,978	-	90,000	90,000	001-018-4311-7505	
Vehicle Replacement	-	267,945	158,229	-	-	-	001-018-4311-7510	
Back Hoe	-	-	-	-	-	50,000	001-018-4311-7521	
Dump Truck	-	240,756	5,376	-	-	-	001-018-4311-7525	
Sign / Safety Board	70,552	-	-	-	-	-	001-018-4311-7620	
Loader	-	-	722,732	-	-	-	001-018-4311-7670	
Crack Sealer	-	87,550	-	-	-	-	001-018-4311-7690	
Total Capital Outlay	129,933	677,399	2,185,147	-	90,000	140,000		
Total Expenses	$ 4,637,024	$ 6,481,604	$ 9,104,344	$ 2,530,296	$ 6,679,213	$ 7,247,477		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Parks Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 954,017	$ 1,093,340	$ 1,185,084	$ 482,040	$ 1,234,559	$ 1,292,811	001-024-4381-1000	19.5
Sick Leave Repurchase	1,628	1,815	-	-	-	8,034	001-024-4381-1006	
Over Time	50,350	42,164	32,739	5,575	45,000	45,000	001-024-4381-1200	
Part Time	122,090	175,736	162,424	44,163	242,948	215,042	001-024-4381-1300	5.31
Cell Phone Allowance	4,820	5,737	6,144	2,635	6,540	5,270	001-024-4381-1500	
Reimbursements to Payroll	(28,201)	(17,785)	(21,411)	(6,083)	(15,000)	(15,000)	001-024-4381-1600	
FICA	85,046	99,221	104,651	40,278	116,970	115,814	001-024-4381-2100	
PERS	118,259	131,198	129,598	61,120	158,866	165,077	001-024-4381-2200	
Workmens Comp	30,511	35,352	47,056	26,183	47,864	47,155	001-024-4381-2400	
Health Insurance	200,565	202,770	194,786	100,349	249,526	294,749	001-024-4381-2500	
Dental Insurance	15,587	17,319	15,984	7,462	19,755	21,150	001-024-4381-2501	
Health Reimbursement Account	71,343	82,671	82,028	44,176	88,140	65,620	001-024-4381-2520	
Life & Disability Insurance	10,044	10,127	11,162	5,711	12,919	13,428	001-024-4381-2600	
Unempl Insurance	6,996	3,507	5,939	1,234	15,000	5,000	001-024-4381-2800	
Total Payroll Expenses	1,643,056	1,883,174	1,956,184	814,842	2,223,086	2,279,151		
R/M BID	5,938	9,986	12,314	6,286	10,000	10,500	001-024-4381-3050	
Office Supplies	4,433	3,632	2,568	1,655	4,000	4,050	001-024-4381-3100	
Operating Supplies	67,422	47,338	74,714	21,404	64,000	70,000	001-024-4381-3200	
Minor Equipment	30,803	26,578	29,660	20,238	37,750	38,500	001-024-4381-3400	
Fuels/Lubes	61,495	65,301	47,734	17,744	50,500	52,000	001-024-4381-3500	
Official Representation	850	207	514	85	800	700	001-024-4381-4100	
Professional Services	16,046	9,704	3,764	822	20,000	10,000	001-024-4381-4200	
Dues/Subscriptions	1,675	1,080	1,250	250	1,500	1,500	001-024-4381-4800	
Travel / Training	5,947	3,027	7,335	1,967	7,000	7,100	001-024-4381-4902	
Janitorial Supplies	25,349	34,216	31,596	6,623	33,000	35,000	001-024-4381-5000	
Communications	7,760	6,402	4,582	2,047	11,000	6,000	001-024-4381-5101	
Utilities - Water	109,890	140,586	118,219	8,945	140,000	120,000	001-024-4381-5200	
Utilities - Sewer	6,716	10,840	17,404	5,460	11,000	11,500	001-024-4381-5202	
Utilities - Portable Restrooms	52,102	63,461	69,533	39,670	50,000	65,000	001-024-4381-5204	
Utilities - Electric / Gas	118,589	129,154	143,781	55,999	120,000	122,000	001-024-4381-5206	
Solid Waste	39,857	51,985	52,932	16,232	45,000	51,000	001-024-4381-5210	
Equip Rental	5,956	9,319	12,978	8,018	10,000	15,000	001-024-4381-5700	
R/M Grounds	66,080	93,843	74,035	29,698	61,495	80,000	001-024-4381-5900	
R/M Building	21,900	25,253	7,613	2,112	20,000	20,000	001-024-4381-6000	
R/M Auto	21,631	32,642	16,697	15,875	35,000	35,500	001-024-4381-6100	
R/M Other Equipment	39,842	39,362	41,961	15,978	40,000	41,000	001-024-4381-6200	
Tree Maintenance	6,338	7,553	11,708	950	-	-	001-024-4381-6301	
Centennial Trail	10,000	10,000	10,000	-	-	-	001-024-4381-6304	
Trail Maint & Supplies	4,754	5,121	5,521	2,026	-	-	001-024-4381-6305	
Total Services & Supplies	731,375	826,591	798,413	280,084	772,045	796,350		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Parks Department

	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Riverstone 2" Cap Fee	-	-	18,026	-	-	-	001-024-4381-7210
Riverstone Lighting						20,000	001-024-4381-7211
Irrigation Meters	-	-	12,550	4,241	-	-	001-024-4381-7220
Turf Vehicle	-	27,096	38,488	-	-		001-024-4381-7505
Used Equipment (NEW line item)						150,000	001-024-4381-7507
Trailer	-	21,358	-	-	-	-	001-024-4381-7509
Pickups	-	-	-	40,776	40,000		001-024-4381-7520
Backhoe	-	79,414	-	-	-	-	001-024-4381-7521
Mulcher Mower	-	17,052	28,931	-	-	-	001-024-4381-7610
Spreader	-	6,050	-	-	-	-	001-024-4381-7633
Sweeper	-	39,996	-	-	-	-	001-024-4381-7634
Total Capital Outlay	-	190,966	97,996	45,017	40,000	170,000	
Total Expenses	$ 2,374,431	$ 2,900,732	$ 2,852,593	$ 1,139,944	$ 3,035,131	$ 3,245,501	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Recreation Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 322,473	$ 340,404	$ 370,639	$ 156,022	$ 332,940	$ 357,103	001-026-4391-1000	4.50
Sick Leave Repurchase	1,729	1,694	-	-	-		001-026-4391-1006	
Overtime	2,047	4,474	5,272	767	2,163	5,000	001-026-4391-1200	
Part Time	85,151	105,472	98,518	49,456	121,887	121,887	001-026-4391-1300	3.51
Cell Phone Allowance	1,620	1,620	1,840	948	1,620		001-026-4391-1500	
Reimbursements to Payroll	-	(25)	-	-	-	-	001-026-4391-1600	
FICA	31,221	34,237	35,914	15,596	35,084	36,803	001-026-4391-2100	
PERS	38,610	40,907	39,065	18,865	41,594	44,362	001-026-4391-2200	
Workmens Comp	5,649	5,741	7,662	4,377	8,200	6,172	001-026-4391-2400	
Health Insurance	43,795	45,346	48,694	29,932	49,205	77,760	001-026-4391-2500	
Dental Insurance	4,413	4,388	4,314	2,242	4,652	5,453	001-026-4391-2501	
Health Reimbursement Account	22,970	24,122	22,730	8,924	28,990	16,900	001-026-4391-2520	
Life & Disability Insurance	2,782	2,635	2,623	1,453	3,352	3,627	001-026-4391-2600	
Total Payroll Expenses	562,461	611,014	637,272	288,582	629,686	675,068		
Office Supplies	1,957	1,999	803	395	1,800	800	001-026-4391-3100	
Operating Supplies	11,853	9,375	10,687	1,980	11,500	11,500	001-026-4391-3200	
Minor Equipment	466	2,228	1,105	-	2,500	2,500	001-026-4391-3400	
Fuels/Lubes	2,104	2,190	1,685	327	2,000	2,000	001-026-4391-3500	
Advertising & Printing	995	458	399	-	1,200	500	001-026-4391-4400	
Dues/Subscriptions	-	534	-	-	450	-	001-026-4391-4800	
Travel/Training	-	808	2,700	444	2,000	4,000	001-026-4391-4902	
Communications	42	-	-	-	-	-	001-026-4391-5101	
Utilities	16,544	14,003	16,596	4,496	19,500	19,500	001-026-4391-5200	
Bldg & Equip Rental	12,417	10,026	9,223	4,455	9,000	11,000	001-026-4391-5500	
S.D. Joint Use Agreement	30,000	30,000	30,000	-	30,000	30,000	001-026-4391-5700	
R/M Building/Grounds	1,960	4,860	1,899	-	5,000	5,000	001-026-4391-5900	
R/M Auto	740	630	518	437	1,000	1,000	001-026-4391-6100	
R/M Other (Minor Equipment)	471	133	134	-	1,500	1,500	001-026-4391-6200	
Professional Services	31,640	32,957	33,362	9,660	33,000	35,450	001-026-4391-6300	
Misc Services & Sponsors	21,718	23,832	19,771	7,897	20,000	20,000	001-026-4391-6900	
Special Needs Recreation	15,500	15,500	15,500	15,500	15,500	15,500	001-026-4391-6901	
Total Services & Supplies	148,406	149,532	144,383	45,592	155,950	160,250		
Pickup	-	35,000	-	-	-	-	001-026-4391-7520	
Total Capital Outlay	-	35,000	-	-	-	-		
Total Expenses	$ 710,867	$ 795,547	$ 781,654	$ 334,174	$ 785,636	$ 835,318		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Building Inspection Department

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	$ 645,891	$ 675,903	$ 701,887	$ 323,396	$ 706,694	$ 746,807	001-030-4245-1000	10
Sick Leave Repurchase	1,744	-	-	-	-	6,760	001-030-4245-1006	
Over Time	2,181	5,892	6,262	607	-	1,500	001-030-4245-1200	
Cell Phone Allowance	-	-	2	-	-	-	001-030-4245-1500	
Reimbursements to Payroll	-	(20)	-	-	-	-	001-030-4245-1600	
FICA	48,250	50,701	52,963	24,118	54,064	57,245	001-030-4245-2100	
PERS	77,588	80,017	78,218	38,127	87,293	92,429	001-030-4245-2200	
Workmens Comp	6,239	6,659	8,864	4,933	9,092	9,162	001-030-4245-2400	
Health Insurance	109,230	100,189	96,370	48,570	107,311	133,262	001-030-4245-2500	
Dental Insurance	9,698	9,105	8,265	4,245	8,965	10,379	001-030-4245-2501	
Health Reimbursement Account	54,414	52,778	50,876	30,078	52,879	52,576	001-030-4245-2520	
Life & Disability Insurance	6,337	6,065	5,954	3,088	6,803	7,167	001-030-4245-2600	
Total Payroll Expenses	961,572	987,289	1,009,661	477,161	1,033,101	1,117,286		
Office Supplies	4,684	2,133	7,241	583	7,000	3,500	001-030-4245-3100	
Minor Equipment	1,041	769	1,457	185	2,500	9,500	001-030-4245-3400	
Motor Fuels	6,920	6,665	4,476	1,907	6,800	5,000	001-030-4245-3500	
Official Representation	794	979	682	241	1,140	1,536	001-030-4245-4100	
Professional Services	12,500	16,400	-	-	-	-	001-030-4245-4200	
Dues/Subscriptions	2,833	1,361	3,330	2,499	7,200	9,500	001-030-4245-4800	
Building Code	3,825	3,025	1,650	1,070	7,765	7,700	001-030-4245-4900	
Travel / Training	3,038	2,575	6,660	1,846	14,000	8,000	001-030-4245-4902	
Communications	3,853	3,550	4,431	2,539	6,300	6,300	001-030-4245-5101	
R/M Office Equipment	360	763	61	-	500	500	001-030-4245-5800	
R/M Auto	2,789	1,353	474	606	2,000	4,000	001-030-4245-6100	
Vehicles	-	60,742	-	-	-	-	001-030-4245-7520	
Total Services & Supplies	42,636	100,313	30,462	11,476	55,205	55,536		
Vehicles	-	60,742	-	-	-	-	001-030-4245-7520	
Total Capital Outlay	-	60,742	-	-	-	-		
Total Expenses	$1,004,208	$1,148,343	$1,040,123	$488,638	$1,088,306	$1,172,822		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
General Government

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Life & Disability	$ 24	$ (112)	$ (36)	$ (97)	$ -	$ -	001-011-4191-2600
SA Aquifer to K County	711	759	740	709	800	800	001-011-4191-4255
Trf to Street Lighting Fund	26,400	-	-	-	-	-	001-011-4191-6992
Transfers To Cem And P/C Func	20,000	20,000	20,000	20,000	20,000	20,000	001-011-4191-6994
Transfer to Public Art	4,614	-	-	-	-	-	001-011-4191-6998
Trf To Capital Projects	520,953	1,893,000	645,000	-	-	40,000	001-011-4191-6999
Interest Expense	17,254	17,513	-	-	18,000	10,010	001-011-4191-8200
Total Services & Supplies	$ 589,956	$ 1,931,159	$ 665,704	$ 20,613	$ 38,800	$ 70,810	

SPECIAL REVENUE FUNDS

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2025-2026
SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS	REVENUES					EXPENDITURES					ENDING BALANCE
	BEGINNING BALANCE	PROPERTY TAXES	TRFS IN	OTHER INCOME	TOTAL REVENUES	WAGES/ BENEFITS	SERVICES/ SUPPLIES	CAPITAL OUTLAY	TRFS OUT	TOTAL EXPENDS	
Library Fund	$ 23,787	$ 2,054,267	$ -	$ 51,650	$ 2,129,704	$ 1,688,704	$ 231,000	$ 210,000	$ -	$ 2,129,704	$ -
2025 Bond Expenditures	16,336,161	-	-	-	16,336,161	-	-	16,336,161	-	16,336,161	-
CDBG *	-	-	-	342,971	342,971	113,494	229,477	-	-	342,972	-
Impact Fees Fund	-	-	-	965,000	965,000	-	-	-	-	-	965,000
Parks Capital Imp.	496,100	-	-	285,000	781,100	-	-	-	-	-	781,100
Annexation Fees	580,000	-	-	-	580,000	-	-	-	580,000	580,000	-
Cemetery Fund	88,546	-	15,000	261,936	365,482	182,556	96,100	35,000	51,827	365,483	-
Cemetery Perpetual Care	1,250,000	-	71,827	12,500	1,334,327	-	4,700	-	15,000	19,700	1,314,627
Jewett House	-	-	-	60,000	60,000	1,615	31,500	-	-	33,115	26,885
Reforestation	80,000	-	-	57,000	137,000	-	137,000	-	-	137,000	-
Street Trees	-	-	-	-	-	-	-	-	-	-	-
Community Canopy	-	-	-	-	-	-	-	-	-	-	-
Public Art Fund	180,000	-	-	21,000	201,000	-	201,000	-	-	201,000	-
TOTALS:	$ 19,034,594	$ 2,054,267	$ 86,827	$ 2,057,057	$ 23,232,745	$ 1,986,369	$ 930,777	$ 16,581,161	$ 646,827	$ 20,145,134	$ 3,087,612

* - Community Development Block Grant

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Library Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	2026 W/Staffing Adjustments	Account	FTE
Property Tax - Current Year	$1,605,813	$1,760,273	$1,804,829	$1,187,079	$1,994,434	$2,054,267	$2,054,267	003-000-3110-0000	
Property Tax - Prior Year	12,316	17,403	10,550	9,791	-		-	003-000-3120-0000	
State Grant	5,100	12,107	11,858	4,500	5,000	-	-	003-000-3310-0000	
Federal Grant	-	-	38,620	-	-	-	-	003-000-3320-0000	
Printing & Photocopy	2,707	2,407	2,396	1,433	2,500	2,500	2,500	003-000-3410-5000	
Non Resident Fees	150	327	225	265	150	150	150	003-000-3560-0100	
Inter-Library Loans	112	50	-	-	-	-	-	003-000-3560-0200	
Library Fines	23	99	116	11	-	-	-	003-000-3610-2000	
Interest	1,301	12,967	8,800	1,924	11,000	1,000	1,000	003-000-3710-0000	
Private Donations	5,000	11,397	10,449	-	-	-	-	003-000-3760-0100	
Sale of Books-Lost or Damaged	5,919	2,630	3,308	1,638	3,000	3,000	3,000	003-000-3790-3100	
Other Revenue	1,754	5,895	8,919	2,172	3,000	45,000	45,000	003-000-3790-4000	
Beginning Cash	-	-	-	-	90,282	31,784	23,787	003-000-3990-0000	
Total Revenues	1,640,196	1,825,554	1,900,070	1,208,813	2,109,366	2,137,701	2,129,704		
Wages	665,026	733,078	832,196	399,500	867,305	894,645	1,114,645	003-028-4611-1000	14.0
Sick Leave Repurchase	55	39	399	99	-	1,895	1,895	003-028-4611-1006	
Part Time	288,406	288,521	320,482	154,257	349,778	334,077	-	003-028-4611-1300	9.3
Cell Phone Allowance	-	-	200	385	-	770	770	003-028-4611-1500	
Reimbursements to payroll	-	(65)	-	-	-	-	-	003-028-4611-1600	
FICA	71,769	77,133	87,214	42,024	93,134	93,997	85,270	003-028-4611-2100	
PERS	112,092	118,792	127,969	65,191	150,398	151,778	136,779	003-028-4611-2200	
Workmens Compensation	1,325	1,322	1,766	1,020	1,754	1,919	1,605	003-028-4611-2400	
Health Insurance	145,878	120,918	119,496	53,910	124,606	117,047	214,650	003-028-4611-2500	
Dental Insurance	12,518	10,815	9,930	5,154	10,923	11,103	21,125	003-028-4611-2501	
Health Reimbursement Account	51,996	66,873	77,830	41,579	82,558	80,272	100,172	003-028-4611-2520	
Life & Disability Insurance	7,611	7,670	8,273	4,525	8,910	9,198	11,794	003-028-4611-2600	
Total Payroll Expenses	1,356,676	1,425,097	1,585,756	767,644	1,689,366	1,696,701	1,688,704		
Office Supplies	43,736	46,804	43,127	17,926	40,000	45,000	45,000	003-028-4611-3100	
Postage and Courier Fees	14,092	16,757	17,512	6,575	18,000	20,000	20,000	003-028-4611-3101	
Computer Maintenance	5,407	12,273	14,714	7,160	15,000	15,000	15,000	003-028-4611-3102	
Periodicals	8,158	4,556	4,485	3,686	5,000	-	-	003-028-4611-3200	
Promotional Supplies	1,518	639	439	-	-	-	-	003-028-4611-3400	
Grant Related Expenditures	7,563	3,165	7,777	-	-	-	-	003-028-4611-4650	
Dues / Subscriptions	59,265	51,198	48,760	31,409	56,000	61,000	61,000	003-028-4611-4800	
Training	8,300	5,492	4,091	1,460	5,000	5,000	5,000	003-028-4611-4902	
Utilities	75,381	77,171	78,785	31,237	76,000	80,000	80,000	003-028-4611-5200	
Photocopies	6,233	9,765	7,341	1,945	5,000	5,000	5,000	003-028-4611-6900	
Total Services & Supplies	229,652	227,820	227,030	101,399	220,000	231,000	231,000		
Children's Area Remodel	-	20,776	1,180	-	-	-	-	003-028-4611-7200	
Materials/Books/eBooks/AV	171,665	193,557	188,257	66,679	200,000	210,000	210,000	003-028-4611-7701	
Total Capital Outlay	171,665	214,334	189,436	66,679	200,000	210,000	210,000		
Total Expenses	1,757,993	1,867,251	2,002,222	935,721	2,109,366	2,137,701	2,129,704		
Total Revenues over (under) expenses	-$117,797	-$41,696	-$102,153	$273,092	$0	$0	$0		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Community Development Block Grant

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Prior Year Distributions	$ -	$ -	$ -	$ -	$ -	$ 51,973	005-000-3310-0000	
Federal Grants	453,408	463,465	306,142	120,846	296,418	290,998	005-000-3310-0000	
Total Revenues	453,408	463,465	306,142	120,846	296,418	342,971		
Wages	49,954	56,020	50,238	33,472	71,150	75,009	005-046-4159-1000	1.00
FICA	3,821	4,077	3,739	2,491	5,443	5,738	005-046-4159-2100	
PERS	5,965	6,574	5,729	4,003	8,789	9,265	005-046-4159-2200	
Workmans Compensation	-	-	-	-	103	108	005-046-4159-2400	
Health Insurance	8,694	8,992	12,249	8,161	17,155	17,698	005-046-4159-2500	
Dental Insurance	805	805	683	448	930	943	005-046-4159-2501	
Health Reimbursement Account	2,980	2,980	2,985	1,990	3,980	3,980	005-046-4159-2520	
Life & Disability Insurance	190	190	139	234	724	752	005-046-4159-2600	
Total Payroll Expenses	72,409	79,637	75,762	50,800	108,274	113,494		
CDBG Administration	70	273	2,998	230	3,000	3,000	005-046-4159-4230	
CDBG Projects	380,928	351,386	227,382	94,825	185,144	226,477	005-046-4159-4235	
COVID-19 CARES Act	-	32,169	-	-	-	-	005-046-4159-4240	
Total Supplies & Services	380,998	383,827	230,380	95,055	188,144	229,477		
Total Expenditures	453,408	463,465	306,142	145,855	296,418	342,972		
Total Revenues Less Expenditı	$ 0	$ -	$ -	$ (25,009)	$ 0	$ 0		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Impact Fees Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest Income	$ 25,590	$ 262,488	$ 328,467	$ 141,873	$ 175,000	$ 165,000	021-000-3710-0000
Impact Fees Collected	795,460	396,122	850,367	1,243,702	700,000	800,000	021-000-3720-7200
Beginning Cash	-	-	-	-	1,000,000	-	021-000-3990-0000
Total Revenues	821,049	658,611	1,178,834	1,385,575	1,875,000	965,000	
Professional Services	-	119,510	28,190	-	-	-	021-111-4527-4200
Transfer To Parks	203,023	-	-	-	475,000	-	021-111-4527-6997
Trf To Traffic Improvements	154,565	111,516	136,293	-	140,000	-	021-111-4527-6998
Trf To Public Safety	-	303,851	-	478,000	478,000	-	021-111-4527-6999
Total Expenditures	357,589	534,877	164,483	478,000	1,093,000	-	
Total Revenues Less Expenditi	$ 463,461	$ 123,734	$ 1,014,351	$ 907,575	$ 782,000	$ 965,000	

CITY OF COEUR D'ALENE, IDAHO

FINANCIAL PLAN, FISCAL YEAR 2025-26

CAPITAL IMPROVEMENT PLAN (CIP)

PROJECTED 2026-2030

PARKS CAPITAL IMPROVEMENTS

		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
FUND BALANCE FORWARD		$71,900	$1,803,800	$2,140,700	$602,600	$602,600
ANTICIPATED REVENUES:	Miscellaneous Park Revenues	$80,000	$85,000	$90,000	$95,000	
	Grant Revenue	1,500,000	1,000,000			
	ignite cda	1,200,000				
	Impact Fees		500,000			
	Concessions, Dock Rental	160,000	163,000	163,000	165,000	
	Boat Launch - Mooring Fees	32,000	34,000	34,000	36,000	
	Trail Revenues	1,000	1,000	1,000	1,000	
	Interest Income	80,000	75,000	75,000	75,000	
	Transfer from Parking Revenues	210,000	210,000	210,000	210,000	
		65,000				
	Total Revenues	$3,263,000	$2,068,000	$573,000	$582,000	$0
	Total Available Revenues	$3,334,900	$3,871,800	$2,713,700	$1,184,600	$602,600
ANTICIPATED EXPENDITURE	Waterfront	$25,000	$15,000	$15,000	$15,000	
	Designer	7,500	7,500	7,500	7,500	
	Infrastructure	15,000	15,000	15,000	15,000	
	Parks Foundation	5,000	5,000	5,000	5,000	
	Miscellaneous Tubbs Hill	6,000	6,000	6,000	6,000	
	Trails	37,600	37,600	37,600	37,600	
	City Park Bandshell Roof/Stage Replcmnt					
	Centennial Trail	25,000	25,000	25,000	25,000	
	Independence Point Commercial I	250,000				
	Aspen Trails Park - Architerra			1,500,000		
	Bluegrass Park Playground					
	CdA Soccer Complex; parking,rr/sl	330,000				
	Sunset Park; electrical, lighting, si	100,000				
	Johnson Mill River Park Upgrades	600,000				
	Ramsey Dog Park	40,000				
	North Pines Swings	15,000				
	Veterans Memorial	25,000				
	Armory Roof	50,000				
	ITD 40 Acre Site		20,000			
	Person Field Parking Lot / Street Parking			500,000		
	BLM / LaCrosse Avenue Park Development		1,500,000		470,900	
	Foothills Trail - CdA Lake Drive to Sherman		100,000			
	Total Expenditures	$1,531,100	$1,731,100	$2,111,100	$582,000	$0
	YEAR-END BALANCE	$1,803,800	$2,140,700	$602,600	$602,600	$602,600

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Parks Capital Improvements Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
State Grant	$ -	$ -	$ 369,062	$ -	$ -	$ -	072-000-3310-0000
Reimbursements from FEMA	21,578	-	-	-	-	-	072-000-3330-0000
Interest Income	2,157	84,581	59,790	23,781	80,000	-	072-000-3710-0000
Concessions	29,193	27,978	26,383	-	30,000	30,000	072-000-3720-2000
Dock Rental	72,107	130,100	145,422	65,705	130,000	160,000	072-000-3720-2100
Miscellaneous Parks Revenues	52,478	97,300	93,970	22,940	75,000	95,000	072-000-3720-2200
Transfer from Parking Fund	101,486	200,000	200,000	-	-	-	072-000-3720-2300
Boat Launch Fees	8,139	6,267	6,713	2,127	7,000	-	072-000-3720-2400
Mooring Dock Fees	24,654	26,322	-	28,380	25,000	-	072-000-3720-2500
ignite - Contributions	255,000	(140,705)	-	-	-	-	072-000-3720-4000
Trail Revenues	2,292	982	1,615	718	1,000	-	072-000-3720-5000
Donations	-	-	28,962	11,145	-	-	072-000-3791-1000
Trf from Impact Fees	203,023	-	-	-	475,000	-	072-000-3999-0021
Beginning Cash	-	-	-	-	-	496,100	072-000-3999-0000
Total Revenues	772,106	432,825	931,917	154,797	823,000	781,100	
Waterfront Improvements	46,192	39,571	(3,829)	21,177	15,000	55,000	072-100-4485-6930
Designer	-	-	4,690	-	7,500	7,500	072-100-4485-6940
Infrastructure	18,087	14,507	18,815	14,185	55,000	55,000	072-100-4485-6950
Parks Foundation	10,000	5,000	-	5,000	5,000	5,000	072-100-4485-6955
Trail - misc expenses	-	-	(400)	-	37,600	37,600	072-100-4485-6972
Centennial Trail	-	-	-	25,000	25,000	25,000	072-100-4485-6973
Tubbs Hill - misc expenses	(5,943)	5,591	10,486	(1,380)	6,000	6,000	072-100-4485-6990
Total Services & Supplies	68,337	64,669	29,762	63,981	151,100	191,100	
FY22 Project Total	363,025	-	-	-	-		072-100-4485-0000
FY23 Project Total		1,233,490	-	-	-		072-100-4485-0000
Independence Point Commercia	-	-	-	-	-	300,000	072-100-4485-7640
CdA Soccer Complex; parking,r	-	-	-	-	-	-	072-100-4485-0000
Sunset Park; electrical, lighting,	-	-	-	-	-	50,000	072-100-4485-7902
Johnson Mill River Park Upgrad	-	-	-	-	-	90,000	072-100-4485-7903
Ramsey Dog Park	-	-	-	-	-	40,000	072-100-4485-7201
North Pines Swings	-	-	-	-	-	15,000	072-100-4485-7935
Veterans Memorial	-	-	-	-	-	25,000	072-100-4485-7970
Band Shell	-	-	-	-	75,000	70,000	072-100-4485-7975
Playgrounds	-	-	-	29,838	50,000	-	072-100-4485-7643
Ramsey Tennis Courts Resurfaci	-	-	67,094	-	-	-	072-100-4485-7803
Parking Strip along Ramsey Rd	-	-	14,318	-	-	-	072-100-4485-7905
Skateboard Park	-	-	18,203	-	-	-	072-100-4485-7915
3rd St Mooring Dock Grant	-	-	483,824	-	-	-	072-100-4485-7920
Waterfront Improvements	-	-	24,106	-	-	-	072-100-4485-7930
Northshire Parking Lot Overlay	-	-	7,254	-	-	-	072-100-4485-7947
2022 Children's Ped Safety Grn	-	-	40,643	11,145	-	-	072-100-4485-7960
Total Capital Outlay	363,025	1,233,490	655,442	40,983	125,000	590,000	
Total Expenses	431,361	1,298,158	685,204	104,964	276,100	781,100	
Total Revenues over (under) Ex	$ 340,745	$ (865,333)	$ 246,713	$ 49,833	$ 546,900	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Annexation Fees Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest Income	$ 1,335	$ 28,616	$ 33,194	$ 7,536	$ -	$ -	024-000-3710-0000
Annexation Fees Collected	568,210	1,000,000	-	1,000,000	-	-	024-000-3720-7200
Beginning Cash	-	-	-	-	580,000	580,000	024-000-3990-0000
Total Revenues	569,545	1,028,616	33,194	1,007,536	580,000	580,000	
024-113-4525-6999	175,000	355,000	520,000	580,000	580,000	580,000	024-113-4525-6999
Total Expenditures	175,000	355,000	520,000	580,000	580,000	580,000	
Total Revenues Less Expenditu	$ 394,545	$ 673,616	$ (486,806)	$ 427,536	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Cemetery Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Federal Grant	$ -	$ -	$ 5,942	$ -	$ -	$ -	033-000-3320-0000	2
Lot And Niche Sales	198,750	128,025	172,758	54,450	166,000	172,758	033-000-3540-1000	
Opening & Closing	73,650	56,910	61,350	19,950	55,000	61,350	033-000-3540-2000	
Liner Sales	20,820	15,958	12,770	3,934	16,000	12,770	033-000-3540-4000	
Interest	889	10,180	8,154	2,234	9,098	4,468	033-000-3710-0000	
Miscellaneous Revenue	12,580	16,225	19,933	5,295	14,000	10,590	033-000-3790-0000	
Beginning Cash	-	-	-	-	83,000	88,546	033-000-3990-0000	
Interest From P/C Care Fund	159,996	80,040	-	15,000	15,000	15,000	033-000-3996-0046	
Total Revenues	466,685	307,338	280,907	100,863	358,098	365,482		
Wages	108,731	106,462	121,917	59,739	119,482	114,198	033-015-4421-1000	
Overtime	17,850	11,572	12,655	1,868	6,386	-	033-015-4421-1200	
Part Time	-	19,026	6,098	-	-	-	033-015-4421-1300	
Cell Phone Allowance	720	736	840	385	840	770	033-015-4421-1500	
FICA	9,351	10,179	10,434	4,564	9,693	8,736	033-015-4421-2100	
PERS	15,200	13,868	15,375	7,414	14,863	14,106	033-015-4421-2200	
Workmens Comp	4,618	4,857	6,473	3,651	5,370	4,608	033-015-4421-2400	
Health Insurance	35,612	28,281	38,081	18,540	29,023	20,106	033-015-4421-2500	
Dental Insurance	2,948	2,653	3,941	1,904	3,004	2,948	033-015-4421-2501	
Health Reimbursement Account	6,655	7,787	9,256	5,314	9,360	15,848	033-015-4421-2520	
Life & Disability Insurance	1,189	1,060	1,242	670	1,276	1,236	033-015-4421-2600	
Total Payroll Expenses	202,874	206,479	226,310	104,048	199,298	182,556		
Office Supplies	166	201	73	104	200	-	033-015-4421-3100	
Operating Supplies	1,284	9,358	4,293	2,441	5,200	5,000	033-015-4421-3200	
Items For Resale	14,931	10,897	13,509	4,442	12,200	13,500	033-015-4421-3300	
Minor Equipment	3,469	2,283	4,141	1,643	6,000	5,000	033-015-4421-3400	
Fuels/Lubes	9,639	8,770	7,118	2,112	9,000	10,000	033-015-4421-3500	
Utilities - Water	8,442	15,560	16,182	213	15,500	15,500	033-015-4421-5200	
Solid Waste	7,979	6,549	5,595	1,537	9,300	9,000	033-015-4421-5201	
Utilities - Sewer	980	1,012	1,014	314	1,100	1,100	033-015-4421-5202	
Utilities - Electric	14,419	14,182	14,882	6,428	15,500	15,500	033-015-4421-5206	
R/M Grounds	5,316	9,291	6,519	72	5,500	5,000	033-015-4421-5900	
R/M Other	5,240	6,106	2,743	1,576	6,500	6,500	033-015-4421-6200	
Contracted Tree Service	2,950	2,550	7,109	7,475	8,000	10,000	033-015-4421-6301	
30% Of Lots To P/C Trusts	59,625	38,408	51,827	16,525	49,800	51,827	033-015-4421-6991	
Total Services & Supplies	134,442	125,166	135,003	44,884	143,800	147,927		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Cemetery Fund

	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Seal Coating - Forest Cemetery	10,000	-	-	-	-	-	033-015-4421-7215
Niche Wall	71,760	-	-	-	15,000	25,000	033-015-4421-7220
Mower	15,977	-	-	-	-	-	033-015-4421-7610
Casket Lowering Device	-	-	-	-	-	10,000	033-015-4421-7650
Irrigation Clock Replacement	8,376	1,650	-	-	-	-	033-015-4421-7645
Total Capital Outlay	106,113	1,650	-	-	15,000	35,000	
Total Expenses	443,429	333,295	361,313	148,932	358,098	365,483	
Total Revenues over (under) Exp	$ 23,256	$ (25,957)	$ (80,406)	$ (48,069)	$ 0	$ 0.00	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Cemetery Perpetual Care Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest	$ 21,707	$ 23,794	$ 28,298	$ 16,423	$ 25,000	$	046-000-3710-0000
Unrealized Gains (Losses)	(93,574)	11,598	49,885	4,981	-	-	046-000-3710-1000
Beginning Cash	-	-	-	-	1,100,000	1,250,000	046-000-3990-0000
30% Of Lot Sales From Cem Fun	59,625	38,408	51,827	16,525	49,800	51,827	046-000-3991-0033
Transfer From Gen Fund	20,000	20,000	20,000	20,000	20,000	20,000	046-000-3991-0200
Total Revenues	7,758	93,799	150,010	57,929	1,194,800	1,334,327	
Trustee Fees	4,635	4,360	4,639	2,431	4,500	4,700	046-032-4423-4200
Trf Int Rec'D(Frm Trst To Cem)	159,996	80,040	-	15,000	15,000	15,000	046-032-4423-6996
Total Services & Supplies	164,631	84,400	4,639	17,431	19,500	19,700	
Total Revenues over (under) Exp	$ (156,873)	$ 9,399	$ 145,371	$ 40,498	$ 1,175,300	$ 1,314,627	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Jewett House

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest	$ 614	$ 6,415	$ 5,677	$ 2,210	$ -	$ -	057-000-3710-0000
Donations	1,000	1,000	-	-	-	-	057-000-3780-0000
Miscellaneous Revenue	48,130	53,476	135,636	999	60,000	60,000	057-000-3790-0000
Total Revenues	49,743	60,891	141,313	3,209	60,000	60,000	
Wages	2,202	2,640	3,657	-	1,500	1,500	057-057-4521-1000
FICA	168	202	280	-	120	115	057-057-4521-2100
Operating Supplies	2,142	1,036	799	363	2,000	-	057-057-4521-3200
Total Payroll Expenses	4,513	3,878	4,736	363	3,620	1,615	
Communications	1,258	1,719	1,434	354	1,500	1,500	057-057-4521-5101
Utilities	7,856	11,484	16,131	6,057	11,000	15,000	057-057-4521-5200
Repair and Maintenance	2,011	34,666	14,972	-	13,000	13,000	057-057-4521-5900
Misc	2,170	2,393	1,144	196	2,000	2,000	057-057-4521-6200
Total Services & Supplies	13,295	50,262	33,681	6,607	27,500	31,500	
Garage Replacement	-	7,672	159,693	1,770	-	-	057-057-4521-7200
Total Capital Outlay	-	7,672	159,693	1,770	-	-	
Total Expenses	17,807	61,812	198,110	8,741	31,120	33,115	
Total Revenues over (under) E›	$ 31,936	$ (921)	$ (56,797)	$ (5,531)	$ 28,880	$ 26,885	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Reforestation Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Beginning Cash	$ -	$ -	$ -	$ -	$ 80,000	$ 80,000	065-000-3990-0000
Interest income	806	8,226	9,175	3,571	3,000	3,000	065-000-3710-0000
Street Trees Revenue	49,800	38,400	47,400	18,275	51,500	51,500	065-000-3780-0000
Reforestation Revenues	1,500	-	534	2,750	-	2,500	065-000-3795-0000
Total Revenues	52,106	46,626	57,110	24,596	134,500	137,000	
Reforestation Expenditures	712	3,383	-	-	-	-	
Trees and Planting	38,295	35,053	21,848	14,557	56,000	56,000	065-029-4158-6301
Street Tree Reimbursements	27,256	18,776	24,993	9,490	72,000	72,000	065-029-4158-6317
Reforestation Expenses	-	-	11,545	153	6,500	9,000	065-029-4158-6320
Community Canopy Expenditur	180	403	-	-	-	-	066-031-4159-6306
Total Services & Supplies	66,443	57,615	58,385	24,201	134,500	137,000	
Total Revenues over (under) Exp	$ (14,337)	$ (10,989)	$ (1,276)	$ 395	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Public Art Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest Income	$ 271	$ 2,987	$ 2,301	$ 879	$ 2,000	$ 1,000	074-000-3710-0000
Pymt From General Fund	4,614	-	69,093	57,250	45,000	15,000	074-000-3760-0001
Trf From Water Funds	-	-	-	-	7,500	-	074-000-3760-0026
Trf From Wastewater	-	13,342	27,241	-	25,000	-	074-000-3760-0031
Donations	50,000	74,878	-	-	-	-	074-000-3791-1000
Total Revenues	54,885	91,208	98,634	58,129	79,500	16,000	
Professional Services	800	5,590	1,008	2,634	2,500	2,500	074-038-4389-4200
Education and Training	-	303	-	-	500	500	074-038-4389-4902
Art	2,000	19,288	763	-	3,000	4,000	074-038-4389-6000
Community Arts Partnerships	-	1,200	7,140	4,930	30,000	4,000	074-038-4389-6300
Mayor's Arts Awards	2,146	3,320	4,919	4,363	3,500	5,000	074-038-4389-6318
Transfers out	-	-	-	46,782	-	-	074-038-4389-6999
Capital Outlay - Art	50,176	61,102	51,500	26,850	40,000	-	074-038-4389-7100
Total Expendiutres	55,122	90,802	65,330	85,559	79,500	16,000	
Total Revenues over (under) ex	$ (237)	$ 406	$ 33,304	$ (27,431)	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
ignite Public Art Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest Income	$ 2,067	$ 19,338	$ 23,115	$ 9,162	$ 8,000	$ 4,000	076-000-3710-0000
Beginning Cash	-	-	-	-	350,000	151,000	076-000-3990-0000
Miscellaneous Revenues	69,620	15,776	-	-	-	-	076-000-3790-0000
Trf From Urban Renewal Agenc	-	-	17,251	-	-	-	076-000-3999-0068
Total Revenues	71,687	35,114	40,366	9,162	358,000	155,000	
Professional Services	-	-	-	-	5,000	5,000	076-039-4395-4200
Transfers Out	-	-	-	57,250	-	-	076-039-4395-6999
Art - River District	354	-	2,000	21,750	150,000	150,000	076-039-4395-7110
Art - Lake District	161,020	48,019	-	-	-	-	076-039-4395-6000
Art - Lake District	74,630	2,627	-	-	-	-	076-039-4395-7100
Total Expenses	236,003	50,646	2,000	79,000	155,000	155,000	
Total Revenues over (under) ex	$ (164,316)	$ (15,532)	$ 38,366	$ (69,838)	$ 203,000	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Public Art Fund - Maintenance

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest Income	$ 542	$ 5,471	$ 6,667	$ 3,015	$ -	$ 1,000	077-000-3710-0000
Trf from Arts Commission	-	-	-	46,782	-	-	077-000-3760-0071
Beginning Cash	-	-	-	-	130,000	29,000	077-000-3990-0000
Total Revenues	542	5,471	6,667	49,797	130,000	30,000	
Art Maintenance	12,572	421	1,166	631	10,000	30,000	077-035-4396-6100
Total Expenses	12,572	421	1,166	631	10,000	30,000	
Total Revenues over (under) ex	$ (12,030)	$ 5,050	$ 5,501	$ 49,166	$ 120,000	$ -	

ENTERPRISE FUNDS

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2025-2026
ENTERPRISE FUNDS

ENTERPRISE FUNDS	REVENUES				EXPENDITURES					ENDING BALANCE
	BEGINNING BALANCE	TRANSFERS IN	OTHER INCOME	TOTAL REVENUES	SALARIES/ BENEFITS	SERVICES/ SUPPLIES	CAPITAL OUTLAY	TRANSFERS OUT	TOTAL EXPENDS	
Street Lights	$ 120,320	$ -	$ 763,500	$ 883,820	$ -	$ 866,700	$ -	$ 17,120	$ 883,820	$ -
Water Fund	4,789,239	3,220,000	8,433,309	16,442,548	3,171,245	5,166,222	7,309,590	795,491	16,442,548	-
Wastewater	6,308,100	5,350,000	17,159,691	28,817,791	3,370,231	8,048,500	12,871,000	1,014,819	25,304,550	3,513,241
Water Cap Fee	2,520,000	-	700,000	3,220,000	-	-	-	3,220,000	3,220,000	-
WWTP Cap Fees	4,125,000	-	1,225,000	5,350,000	-	-	-	5,350,000	5,350,000	-
Sanitation Fund	410,688	-	5,181,550	5,592,238	-	4,825,443	-	766,796	5,592,238	-
Public Parking	765,520	-	1,068,500	1,834,020	-	1,042,200	75,000	716,820	1,834,020	-
Drainage	1,122,335	-	1,128,235	2,250,570	252,417	1,138,000	640,000	220,153	2,250,570	-
TOTALS	$ 20,161,202	$ 8,570,000	$ 35,659,785	$ 64,390,987	$ 6,793,893	$ 21,087,065	$ 20,895,590	$ 12,101,198	$ 60,877,746	$ 3,513,241

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Street Lighting Utility

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Service Charges	$ 671,499	$ 711,868	$ 717,022	$ 388,462	$ 761,000	$ 761,000	004-000-3430-3000
Interest	509	5,292	4,979	1,320	5,000	2,500	004-000-3710-0000
Beginning Cash	-	-	-	-	35,000	120,320	004-000-3990-0000
Total Revenues	672,008	717,159	722,001	389,782	801,000	883,820	
Utility Bill Processng/Postage	-	-	5,878	13,930	32,000	30,000	004-013-4318-3120
Annual Operation	696,277	696,130	768,370	297,550	717,300	780,000	004-013-4318-5200
Repair & Maint	16,619	2,232	13,522	1,364	39,350	50,000	004-013-4318-6200
Bad Debt Expense	179	26	282	-	100	100	004-013-4318-6305
Depreciation Expense	-	-	-	-	6,600	6,600	004-013-4318-6502
Interfund Overhead Transfer	-	-	-	-	5,650	5,820	004-013-4318-6995
Interfund Tfr - Ops Tech	-	-	-	2,825	-	11,300	004-013-4318-6996
Total Expenditures	713,076	698,387	788,052	315,670	801,000	883,820	
Total Revenues Less Expenditu	$ (41,067)	$ 18,772	$ (66,050)	$ 74,113	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Water Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
State Grant	-	-	138,024	-	-	-	026-000-3310-0000	
Federal Grant	-	106,770	98,627	-	-	-	026-000-3320-0000	
Fire Line	70,706	71,977	74,244	38,410	72,000	68,453	026-000-3460-1400	
Metered Sales - Residential	4,355,551	4,766,263	4,873,807	1,793,089	4,571,080	4,932,598	026-000-3460-2100	
Metered Sales - Commercial	688,730	740,433	737,826	323,901	709,145	766,273	026-000-3460-2200	
Metered Sales-Public Authority	111,635	115,624	110,587	42,489	119,234	119,659	026-000-3460-2400	
Metered Sales - Multi-Family	325,581	349,342	354,092	168,080	334,081	361,533	026-000-3460-2500	
Metered Sales-Mobile Home Par	72,067	88,199	77,189	29,274	81,257	91,277	026-000-3460-2600	
Armstrong Park surcharge	28,592	29,594	29,326	14,585	28,500	30,096	026-000-3460-2700	
Irrigation Only	1,225,078	1,690,542	1,471,749	305,746	1,491,729	1,749,539	026-000-3460-2800	
Tag Fee	91,110	109,895	134,463	76,560	102,471	104,008	026-000-3460-6100	
Fill Station Usage	18,154	16,437	18,117	6,332	17,355	17,355	026-000-3460-6200	
Hook Up Fees	113,055	104,403	78,884	38,975	99,000	100,139	026-000-3460-7100	
Interest	4,211	109,659	172,986	87,460	110,000	28,379	026-000-3710-0000	
Sale of Surplus	4,389	1,620	27,322	2,420	15,000	15,000	026-000-3730-0026	
Miscellaneous Revenue	46,223	52,418	52,057	24,525	49,000	49,000	026-000-3790-0000	
Beginning Cash	-	-	-	-	3,127,876	4,789,239	026-000-3990-0000	
Trf from Cap Fee Fund	1,764,709	881,074	687,661	-	2,260,000	3,220,000	026-000-3994-0034	
Total Revenues	8,919,791	9,234,250	9,136,962	2,951,846	13,187,728	16,442,548		
Wages	1,374,962	1,539,431	1,663,591	822,082	1,807,421	1,913,905	026-021-4341-1000	27.00
Sick Leave Repurchase	3,604	4,276	-	-	-	8,466	026-021-4341-1006	
Overtime	45,312	41,828	51,273	29,464	46,350	46,350	026-021-4341-1200	
Part Time	58,965	37,877	10,716	-	87,970	88,367	026-021-4341-1300	2.24
Reimbursements to Payroll	(10,365)	(4,103)	(777)	(550)	-	-	026-021-4341-1600	
FICA	109,880	120,383	127,208	63,139	148,543	156,720	026-021-4341-2100	
PERS	405,557	364,256	398,557	100,908	228,985	242,451	026-021-4341-2200	
Workmans Compensation	37,282	39,078	52,171	29,904	52,232	55,650	026-021-4341-2400	
Health Insurance	323,965	353,072	398,819	195,155	461,828	480,081	026-021-4341-2500	
Dental Insurance	25,800	29,574	35,270	17,530	40,133	41,924	026-021-4341-2501	
Health Reimbursement Account	96,204	115,630	112,458	69,167	120,390	118,236	026-021-4341-2520	
Life & Disability Insurance	14,609	14,398	16,244	9,006	18,844	19,096	026-021-4341-2600	
Unemployment Insurance	1,975	-	1,227	912	-	-	026-021-4341-2800	
Vacation, Sick Leave, Comp	40,247	(16,573)	21,200	-	-	-	026-021-4341-2900	
Total Payroll Expenses	2,527,997	2,639,126	2,887,958	1,336,716	3,012,695	3,171,245		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Water Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Bad Debt Expense	1,983	200	7,655	-	2,000	2,000	026-021-4340-6305	
Depreciation	2,892,539	3,047,605	3,242,211	-	3,200,000	3,200,000	026-021-4340-6502	
Utility Bill Processng/Postage	-	-	5,878	14,773	20,000	27,500	026-021-4341-3120	
Office Supplies & Postage	26,689	28,921	34,495	1,670	34,160	18,000	026-021-4341-3121	
Computers	11,007	7,057	25,206	519	10,000	6,000	026-021-4341-3125	
Office and Shop Maintenance	7,508	27,512	26,171	11,010	24,000	22,000	026-021-4341-3232	
Small Tools & Equipment	41,054	43,233	39,034	13,782	38,000	38,000	026-021-4341-3430	
Transportation Cost - Fuels	71,204	68,882	46,374	19,580	68,000	65,000	026-021-4341-3521	
Annual Maint-computer softwa	19,972	671	416	2,193	12,500	7,000	026-021-4341-4220	
Outside Professional Services	19,449	35,941	45,526	69,686	73,000	75,000	026-021-4341-4223	
Water Rate Study	-	-	17,569	10,805	-	-	026-021-4341-4225	
Insurance Claims - Settlements	98	321	-	-	3,000	3,000	026-021-4341-4601	
Travel/Meetings	24,710	29,211	19,113	5,708	23,000	25,000	026-021-4341-4721	
Dues/Subscriptions	6,512	35,631	9,779	3,580	7,500	8,000	026-021-4341-4821	
Communications	18,129	26,277	25,081	10,482	19,000	25,000	026-021-4341-5101	
Comm Serv - Telemetering	61,245	98,734	71,792	26,841	68,000	52,000	026-021-4341-5121	
Utilities (Non Pumping)	19,030	27,401	29,296	10,884	21,000	22,000	026-021-4341-5200	
Solid Waste Fees	7,686	6,478	1,591	486	9,000	7,000	026-021-4341-5210	
R/M - Equipment	33,767	30,978	30,785	7,392	28,000	44,000	026-021-4341-5840	
R/M Vehicles	33,199	43,942	14,365	8,941	36,000	32,000	026-021-4341-6121	
Fill Station Program	679	4,934	-	2,878	9,000	10,000	026-021-4341-6525	
Loader Lease Payments	6,958	5,983	7,096	-	26,200	26,200	026-021-4341-6910	
Other (Uniforms,Boots,Etc)	10,606	7,938	3,351	180	7,500	7,500	026-021-4341-6930	
Safety Materials and Equipment	7,936	5,459	7,311	2,370	6,500	6,500	026-021-4341-6931	
Interfund Overhead Transfer	619,631	635,122	739,176	380,676	761,351	784,192	026-021-4341-6992	
Trf - Engineering Support	-	-	-		11,300	11,300	026-021-4341-6994	
Maintenance Facilities	63,082	17,058	12,538	6,812	55,000	50,000	026-021-4342-3211	
Maint Pumping Statn/Reservoir	158,726	158,172	113,344	91,561	175,000	135,000	026-021-4343-3231	
Public Drinking Water Assessm	57,822	57,822	60,522	60,522	60,522	60,522	026-021-4343-4344	
Power Purchased for Pumping	886,423	929,742	1,017,644	152,236	918,000	950,000	026-021-4343-5223	
Chemicals	10,632	15,671	7,777	6,907	16,000	15,500	026-021-4344-3241	
Laboratory	40,841	29,470	26,810	11,100	45,000	40,000	026-021-4344-6342	
Maint T/D Mains - Material	32,264	11,320	11,093	3,570	22,000	20,000	026-021-4345-3273	
Maint Services -Material	9,638	13,677	406	432	8,500	8,500	026-021-4345-3275	
Maint Meters - Material	53,590	30,381	60,777	17,824	32,000	85,000	026-021-4345-3276	
Maint Hydrants - Material	3,637	5,648	10,345	2,430	5,000	6,000	026-021-4345-3277	
Cross Connection Program	19,094	13,375	14,257	1,094	12,000	12,000	026-021-4345-4245	
Conservation / Education	9,050	8,047	8,550	1,000	15,000	15,000	026-021-4345-4250	
Equipment Rental	42,588	64,177	8,885	4,144	60,000	40,000	026-021-4345-5566	
Total Supplies & Services	5,328,981	5,572,990	5,802,220	964,068	5,942,033	5,961,714		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Water Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Admin Server Upgrades		88,045	-	-	-	-	026-021-4347-7400	
Handheld Reader	-	9,868	19,685	14,978	15,000	-	026-021-4347-7401	
Ground Penetrating Radar-Map:	-	20,000	-	-	-	-	026-021-4347-7402	
Cold Storage Addition	-	-	36,112	20,379	-	-	026-021-4347-7506	
Backup Power for Wells	53,515	254,576	30,224	-	-	-	026-021-4347-7512	
Pick Up Trucks	56,217	191,195	-	44,201	150,000	-	026-021-4347-7513	
Forklift	-	19,500	-	-	-	-	026-021-4347-7514	
Telemetry/Security Upgrades	-	18,724	127,903	-	-	-	026-021-4347-7522	
Fill Station Program	8,628	1,310	10,507	-	-	-	026-021-4347-7525	
Backhoe	-	-	-	-	-	169,590	026-021-4347-7501	
Jet-Vac Truck Hydroexcavator	-	-	-	2,085	-		026-021-4347-7532	
Water Comprehensive Plan Upd	-	101,188	96,934	4,270	-	-	026-021-4347-7538	
Low Zone Test Well	-	40,655	46,101	3,088	-	55,000	026-021-4347-7550	
New / Replace Meters	287,914	158,905	392,546	598,938	685,000	350,000	026-021-4347-7606	
New / Replace Fire Hydrants	-	-	276	-	-	-	026-021-4347-7610	
New / Replace Mains	1,218,943	1,054,919	1,116,912	441,701	800,000	950,000	026-021-4347-7616	
Trails/Atlas Transmission Main	927,723	591,003	75,358	-	-	-	026-021-4347-7618	
Well Flow Meter Replacement	-	20,840	11,030	-	-	-	026-021-4347-7934	
Bi-annual Well Rehab Project	94,823	178,181	82,802	-	200,000	200,000	026-021-4347-7935	
Motor Replacement-Energy Effi	19,870	148,639	-	-	-	-	026-021-4347-7936	
Onsite Chlorine Generation	85,288	108,975	101,075	124,725	123,000	125,000	026-021-4347-7937	
Huetter Well Construction	419,055	-	-	-	-	-	026-021-4347-7938	
Northeast Storage Tank	233,667	277,183	964,216	640,807	1,800,000	5,000,000	026-021-4347-7940	
Blackwell Booster Station	182,379	88,010	4,099	-	460,000	-	026-021-4347-7945	
I-90 Project	-	-	-	-	-	460,000	026-021-4347-7945	
Total Capital Outlay	3,588,022	3,371,716	3,115,780	1,895,170	4,233,000	7,309,590		
Total Expenses	11,444,999	11,583,831	11,805,958	4,195,954	13,187,728	16,442,548		
Total Revenues over (under) Expenditures	$ (2,525,209)	$ (2,349,582)	$ (2,668,996)	$ (1,244,109)	$ 0	$ 0		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Water Capitalization Fee Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Beginning Cash	-	-	-	-	1,360,000	2,520,000	034-000-3990-0000
Capitalization Fees	1,169,800	775,463	961,765	641,213	700,000	600,000	034-000-3470-2300
Interest Income	27,514	261,288	307,647	129,624	200,000	100,000	034-000-3710-0000
Total Revenues	1,197,314	1,036,751	1,269,412	770,837	2,260,000	3,220,000	
Trf To Water Operating Fund	1,764,709	881,074	687,661	-	2,260,000	3,220,000	034-040-4382-6999
Total Expenses	1,764,709	881,074	687,661	-	2,260,000	3,220,000	
Total Revenues over (under) expenses	$ (567,396)	$ 155,677	$ 581,751	$ 770,837	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Wastewater Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Huetter Interceptor Fees	14,950	15,600	7,800	11,700	16,000	16,000	031-000-3220-1260	
Fernan Commercial	3,186	5,117	4,771	2,831	5,000	5,000	031-000-3470-0500	
Fernan Residential	33,336	36,183	39,728	23,951	35,000	35,000	031-000-3470-0600	
Service Charges - Commercial	3,524,030	3,879,275	4,004,044	1,859,350	4,000,000	4,120,000	031-000-3470-1000	
Commercial High - SWCH	1,292,518	1,379,917	1,333,947	612,142	1,425,000	1,425,000	031-000-3470-1200	
Commercial Medium - SWCM	480,072	514,609	529,547	180,798	535,000	535,000	031-000-3470-1300	
Duplex - One Meter - SERMF	717,326	688,224	650,095	340,097	720,000	700,000	031-000-3470-1400	
ADU - One Meter SERADU	-	45,220	113,938	68,802	50,000	100,000	031-000-3470-1410	
Residential - SFD - SERS	7,095,840	7,119,060	7,324,990	3,767,196	7,633,000	8,029,916	031-000-3470-1500	
Residential Low - SERSL	753,363	1,059,790	1,377,411	716,388	1,125,000	1,432,775	031-000-3470-1600	
Summer Sewer Adj - SSADJ	26,707	38,350	38,060	6,208	39,000	39,000	031-000-3470-1700	
Hook-Up Fees	-	-	-	50	-	-	031-000-3470-2100	
Interest	83,370	1,106,329	1,610,677	530,071	850,000	680,000	031-000-3710-0000	
Sale of surplus property	-	3,392	16,735	-	-	-	031-000-3730-0031	
Compost Facility Revenues	18,490	6,480	9,910	1,250	7,000	7,000	031-000-3750-0000	
Miscellaneous Revenue	47,176	42,427	35,870	5,030	35,000	35,000	031-000-3790-0000	
Beginning Cash	-	-	-	-	6,042,767	6,308,100	031-000-3990-0000	
Trf From Debt Service Funds	2,277,218	-	-	-	-	-	031-000-3992-0027	
Trf From Capitalization Fees	2,925,258	2,675,028	2,307,673	-	7,143,549	5,000,000	031-000-3992-0031	
Transfer from WW Prop Mgmt	182,522	-	-	-		-	031-000-3999-0035	
Transfer from Mill River Surcharge	-	-	-	-	-	350,000	031-000-3999-0002	
Contributed Capital-Developers	391,634	865,473	2,299,480	-	-	-	031-000-3460-7400	
Total Revenues	19,866,997	19,480,474	21,704,676	8,125,864	29,661,316	28,817,791		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Wastewater Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Wages	439,486	471,649	512,049	263,217	569,089	591,425	031-022-4351-1000	6.00
Sick Leave Repurchase	-	325	-	-	-	-	031-022-4351-1006	
Overtime	-	-	115	-	-	-	031-022-4351-1200	
Part-Time/Temporary	14,380	20,565	19,440	4,955	31,680	33,592	031-022-4351-1300	0.85
Cell Phone Allowance	2,400	2,400	2,400	1,100	2,460	-	031-022-4351-1500	
Reimbursements to Payroll	-	-	-	(29)	-	-	031-022-4351-1600	
FICA	33,787	36,796	39,541	19,993	45,960	47,814	031-022-4351-2100	
PERS	113,253	112,828	111,144	31,613	70,296	73,056	031-022-4351-2200	
Workmens Comp	6,037	6,063	7,997	4,488	8,197	7,698	031-022-4351-2400	
Health Insurance	64,568	60,636	64,263	36,820	85,158	87,851	031-022-4351-2500	
Dental Insurance	6,747	7,003	7,241	3,912	9,159	8,892	031-022-4351-2501	
Health Reimbursement Account	21,541	24,884	26,253	17,586	35,410	30,768	031-022-4351-2520	
Life & Disability Insurance	4,457	4,299	4,994	2,709	4,953	5,036	031-022-4351-2600	
Unempl Insurance	2,234	1,364	830	-	5,000		031-022-4351-2800	
Vacation, Sick Leave, Comp	30,832	(17,562)	26,242	-	-	-	031-022-4351-2900	
Wages/Colltn	451,764	494,082	505,680	251,456	528,565	560,801	031-022-4352-1000	8.00
Overtime/Colltn	46,950	41,423	61,163	28,064	70,813	-	031-022-4352-1200	
Cell Phone Allowance	1,475	2,153	3,011	1,375	2,854		031-022-4352-1500	
FICA	37,599	40,630	43,046	21,111	45,851	42,901	031-022-4352-2100	
PERS	128,195	121,646	121,821	33,595	74,038	69,273	031-022-4352-2200	
Workmens Comp	10,922	11,258	14,787	8,420	13,636	12,759	031-022-4352-2400	
Health Insurance	95,985	82,736	87,988	46,825	123,023	105,549	031-022-4352-2500	
Dental Insurance	7,293	6,466	7,204	4,117	10,241	9,010	031-022-4352-2501	
Health Reimbursement Account	43,048	41,668	36,947	27,629	29,840	46,616	031-022-4352-2520	
Life & Disability Insurance	4,355	4,664	4,363	2,682	6,015	5,725	031-022-4352-2600	
Wages/Compost	129,482	141,005	123,039	59,289	126,768	136,478	031-022-4353-1000	2.00
Overtime/Compost	10,045	8,814	5,190	1,879	-	-	031-022-4353-1200	
Cell Phone Allowance	-	95	-	-	-		031-022-4353-1500	
FICA	10,561	11,397	9,640	4,493	9,698	10,441	031-022-4353-2100	
PERS	(1,874)	29,967	27,689	7,316	15,659	16,858	031-022-4353-2200	
Workmens Comp	2,432	2,515	3,304	1,526	2,884	3,105	031-022-4353-2400	
Health Insurance	24,501	21,080	22,382	13,020	22,533	23,380	031-022-4353-2500	
Dental Insurance	1,506	1,572	2,196	871	1,666	1,687	031-022-4353-2501	
Health Reimbursement Account	5,960	4,810	6,548	3,480	6,960	5,960	031-022-4353-2520	
Life & Disability Insurance	38,908	982	1,191	657	1,331	1,403	031-022-4353-2600	
Wages/Plant	731,678	764,302	852,412	407,323	879,916	924,380	031-022-4354-1000	13.00
Overtime/Plant	28,172	25,838	29,843	15,490	70,813	-	031-022-4354-1200	
Cell Phone Allowance	3,065	4,313	4,628	2,140	4,526	-	031-022-4354-1500	
FICA	56,656	59,004	65,389	31,627	73,483	70,715	031-022-4354-2100	
PERS	193,567	188,062	186,540	50,824	118,655	114,184	031-022-4354-2200	
Workmens Comp	15,939	15,073	20,343	11,191	21,854	21,031	031-022-4354-2400	
Health Insurance	175,295	186,653	205,573	98,798	229,918	224,509	031-022-4354-2500	
Dental Insurance	15,874	16,431	18,171	8,384	20,647	18,259	031-022-4354-2501	
Health Reimbursement Account	40,057	40,723	39,975	19,243	50,740	49,740	031-022-4354-2520	
Life & Disability Insurance	7,718	6,971	7,943	4,620	9,555	9,336	031-022-4354-2600	
Total Payroll Expenses	3,056,848	3,107,582	3,340,515	1,553,808	3,439,843	3,370,231		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Wastewater Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Office Supplies	25,575	27,651	35,087	6,093	14,000	14,000	031-022-4351-3100	
Utility Bill Processng/Postage	-	-	5,878	13,978	20,000	36,000	031-022-4351-3120	
Fuels/Lubes	414	470	307	104	500	500	031-022-4351-3500	
Professional Services	124,444	90,284	223,480	51,545	400,000	225,000	031-022-4351-4200	
Annual Maint-computer software	26,445	45,784	49,340	13,215	60,000	65,000	031-022-4351-4220	
Travel/Meetings	6,134	12,871	-	-	-	-	031-022-4351-4700	
Dues/Subscriptions	2,659	3,769	2,933	2,658	4,000	4,000	031-022-4351-4800	
Training	12,463	9,896	19,639	3,460	22,000	22,000	031-022-4351-4900	
Public Education	5,210	2,339	5,271	2,750	10,000	5,000	031-022-4351-4901	
Communications	15,615	22,034	16,339	8,186	20,000	22,000	031-022-4351-5100	
R/M Auto	1,518	799	308	35	1,000	1,000	031-022-4351-6100	
Bad Debt Expense	2,842	655	3,160	-	3,000	3,000	031-022-4351-6305	
Public Art Fee	-	-	27,241	-	-	-	031-022-4351-6317	
Depreciation	4,319,913	4,498,667	4,761,607	-	4,850,000	4,600,000	031-022-4351-6502	
Trf to DS 2021A Revenue Bonds	429,322	874,600	874,600	-	2,868,400	2,868,400	031-022-4351-6988	
Trf to DS 2021B Revenue Bonds	1,480,875	1,994,000	1,963,500	-	-	-	031-022-4351-6989	
2020 Sewer Revenue Bonds	1,346,470	-	-	-	-	-	031-022-4351-6990	
Trf to DS for 2013 DEQ Bonds	322,420	644,841	644,841	-	644,841	644,841	031-022-4351-6991	
Interfund Overhead Transfer	830,388	851,148	876,682	451,491	902,982	930,071	031-022-4351-6995	
Trf - General Fund Eng Support	-	-	-	-	84,750	-	031-022-4351-6996	
Interfund Trsf - Ops Tech	-	-	-	-	-	84,748	031-022-4351-6998	
Operating Supplies/Collection	11,358	7,692	13,868	11,289	12,000	25,000	031-022-4352-3201	
Collection Odor Control	25,990	17,675	26,971	31,126	45,000	115,000	031-022-4352-3300	
Fuels/Collection	25,762	21,478	16,560	7,133	30,000	20,000	031-022-4352-3500	
Leases - Burlington Northern	-	20	-	-	-	-	031-022-4352-4300	
Utilities/Collection	17,267	29,048	30,436	12,325	30,000	30,000	031-022-4352-5200	
R/M Building/Collection	-	-	-	-	5,000	3,000	031-022-4352-6000	
R/M Auto/Collection	9,588	10,863	13,847	6,789	10,000	20,000	031-022-4352-6100	
R/M Other/Collection	29,428	23,210	18,077	12,129	25,000	25,000	031-022-4352-6200	
Operating Supplies, Compost	56,515	3,481	38,479	3,799	60,000	60,000	031-022-4353-3201	
Lab Reports For Compost	2,809	2,285	2,648	1,150	3,000	3,000	031-022-4353-3202	
Fuels, Compost	13,229	13,233	11,741	5,112	15,000	12,000	031-022-4353-3500	
Utilities, Compost	20,170	34,373	40,063	12,765	35,000	30,000	031-022-4353-5200	
R/M Grounds, Compost	20,663	1,103	5,013	1,070	3,000	3,000	031-022-4353-5900	
R/M Buildings, Compost	886	1,466	787	281	3,000	3,000	031-022-4353-6000	
R/M Auto, Compost	1,088	7,907	2,834	3,628	3,000	6,000	031-022-4353-6100	
R/M Other, Compost	10,221	10,578	9,631	13,393	25,000	25,000	031-022-4353-6200	
Operating Supplies-Plant Chemi	1,309,479	1,412,031	1,534,959	635,407	1,600,000	1,650,000	031-022-4354-3201	
Lab Supplies - Plant	36,187	35,647	30,142	7,413	40,000	37,000	031-022-4354-3202	
Pretreatment	27,071	39,050	39,915	13,671	45,000	35,000	031-022-4354-3203	
Surface Water Tests	7,631	12,632	11,920	4,723	17,000	20,000	031-022-4354-3205	
Fuels - Plant	11,690	10,894	7,072	3,937	12,000	10,000	031-022-4354-3500	
Contract Services	1,528	4,228	4,637	2,430	5,000	5,000	031-022-4354-5000	
Communications - Plant	214	-	-	-	-	-	031-022-4354-5100	
Utilities - Plant	517,167	533,161	635,903		675,000	600,000	031-022-4354-5200	
Solid Waste Fees	1,210	6,426	1,796	-	1,500	-	031-022-4354-5201	
Rental Equip/Plant	3,585	2,751	3,282	1,726	4,000	4,000	031-022-4354-5700	
R/M Grounds/Plant	13,410	12,239	23,558	4,152	12,000	15,000	031-022-4354-5900	
R/M Bldgs -Plant	36,625	4,642	31,278	2,705	60,000	10,000	031-022-4354-6000	
R/M Auto	4,195	6,508	3,393	2,534	6,500	10,000	031-022-4354-6100	
R/M Other/Plant	194,749	215,810	180,041	140,227	240,000	250,000	031-022-4354-6200	
Loader Lease Payments	16,060	14,669	5,539	-	-	-	031-022-4354-6910	
Protective Clothing	6,095	8,099	7,875	4,733	8,000	8,000	031-022-4354-6930	
Safety	9,805	9,908	19,567	8,825	20,000	17,000	031-022-4354-6940	
Total Services & Supplies	11,394,382	11,592,912	12,282,042	1,742,319	12,955,473	12,576,560		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Wastewater Operating Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Capital Replacement Fund	-	-	-	-	1,196,000	1,230,000	031-022-4351-7200	
AWTF Facility Plan	8,601	10,983	-	-	-	376,000	031-022-4351-7305	
Rate Study	45,299	71,408	2,410	-	-	-	031-022-4351-7306	
Toxics (PCB) Mgmt Plan Report	4,066	-	-	-	-	-	031-022-4351-7309	
Collections Building	1,830,184	288,462	-	-	-	-	031-022-4352-7310	
Sewer Replacement/Collection	246,429	1,037,505	947,373	140,573	600,000	900,000	031-022-4352-7901	
Gis / Sewer Planning	175,584	66,825	1,386	1,475	-	-	031-022-4352-7902	
Compost Facility Improvements	-	-	38,564	3,010	455,000	-	031-022-4353-7310	
Operatns Center Planning/Desgn	19,502	911,531	932,750	-	-	-	031-022-4354-7300	
Primary Clarifier #2	51,000	-	-	-	-	-	031-022-4354-7565	
Plant Security System Upgrade	-	-	5,461	-	-	20,000	031-022-4354-7915	
Outfall Maintenance Planning	11,023	31,346	15,121	-	1,200,000	1,100,000	031-022-4354-7925	*
TMF Mixing Tank Expansion 5C.3	-	-	-	-	700,000	-	031-022-4354-7935	
TMF Membrane Expansion w/Design Study	-	-	-	-	4,000,000	7,300,000	031-022-4354-7936	**
Centrate Storage Tank Flow Met	4,818	-	-	-	-	-	031-022-4354-7940	
Solids Handling Improvements	436,296	461,152	6,086,108	648,322	3,500,000	-	031-022-4354-7998	
Capital Expenditures	2,832,801	2,879,212	8,029,174	793,380	11,651,000	10,926,000		
Replacements								
Equipment Replacements	263,384	407,409	532,972	32,822	520,000	625,000	031-058-4351-7210	
SCADA and Control Systems	240,061	291,747	42,887	77,640	1,000,000	800,000	031-058-4351-7416	
Vehicle Replacement	427,873	439,198	851,638	83,600	95,000	520,000	031-058-4351-7500	
Total Replacements	931,318	1,138,354	1,427,497	194,062	1,615,000	1,945,000		
Total Expenses	18,215,349	18,718,060	25,079,228	4,283,568	29,661,316	28,817,792		
Total Revenues over (under) expenses	$ 1,651,648	$ 762,414	$ (3,374,553)	$ 3,842,296	$ 0	$ 0		

** Outfall project construction was budgeted in FY25, however the project was delayed and the funding rolled forward to FY26*

*** $3.2M Carryover from FY25 due to project delays*

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Wastewater Capitalization Fees Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Capitalization Fees	2,017,348	1,338,317	2,936,896	3,892,526	1,100,000	1,100,000	036-000-3470-2300
Cap Fees - outdoor seating	12,734	13,300	37,634	22,402	-	-	036-000-3470-2340
Cap Fees - Mill River	76,964	14,234	10,800	16,298	-	-	036-000-3470-2350
Interest Income	93,740	307,065	316,785	127,027	250,000	125,000	036-000-3710-0000
Beginning Cash	724,473	1,002,111	-	-	5,793,549	4,125,000	036-000-3990-0000
Total Revenues	2,925,258	2,675,027	3,302,115	4,058,252	7,143,549	5,350,000	
Trf To Wastewatr Fund	2,925,258	2,675,027	2,307,673	-	7,143,549	5,350,000	036-055-4380-6999
Total Expenses	2,925,258	2,675,027	2,307,673	-	7,143,549	5,350,000	
Total Revenues over (under) expenses	$0	$0	$994,442	$4,058,252	$0	$0	

CITY OF COEUR D'ALENE, IDAHO
FINANCIAL PLAN, FISCAL YEAR 2024-25
CAPITAL IMPROVEMENT PLAN (CIP)
PROJECTED 2026-2030
WASTEWATER

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
FUND BALANCE FORWARD	$4,978,732	$3,682,158	$3,842,594	$0	$0
ANTICIPATED REVENUES:					
Capitalization Fees	6,474,426	1,000,000			6,000,000
User Fees	5,100,000	5,200,000	3,000,000		5,200,000
Total Revenues	$11,574,426	$6,200,000	$3,000,000	$0	$11,200,000
Total Available Revenues	$16,553,158	$9,882,158	$6,842,594	$0	$11,200,000
ANTICIPATED EXPENDITURES:					
Equipment Replacements	$625,000	$655,133	$625,000	$689,643	$707,574
Replacements; Other	3,696,000	1,686,491	9,729,471	1,060,989	1,768,934
Improvements & Additions	8,550,000	7,728,194	1,292,628	1,326,236	4,880,898
Total Expenditures	$12,871,000	$10,069,818	$11,647,099	$3,076,868	$7,357,406
YEAR END BALANCE	$3,682,158	($187,660)	($4,804,505)	($3,076,868)	$3,842,594

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Sanitation

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Garbage & Refuse Collection	$ 4,579,508	$ 4,743,876	$ 4,934,676	$ 2,629,240	$ 4,911,000	$ 5,156,550	032-000-3450-1100
Interest	7,165.67	67,565.42	49,757.40	14,838.27	58,062	25,000	032-000-3710-0000
Beginning Cash	-	-	-	-	500,000	410,688	032-000-3990-0000
Total Revenues	4,586,674	4,811,442	4,984,433	2,644,078	5,469,062	5,592,238	
Garbage Collection	3,813,552	4,238,889	4,498,010	1,757,019	4,467,000	4,589,843	032-014-4330-6301
Alley Maintenance	17,133	17,133	17,600	18,128	18,128	18,672	032-014-4330-6302
Recycling	153,775	306,852	219,759	80,198	225,000	235,000	032-014-4330-6304
Street Sweeping	100,060	100,060	103,060	106,152	106,152	109,337	032-014-4330-6305
Bad Debt Expense	1,401	67	1,131	-	600	600	032-014-4330-6306
Interfund Overhead Transfer	118,704	121,672	125,322	64,541	129,082	132,954	032-014-4330-6995
Trf To General For Street Wear	459,701	476,217	495,218	263,991	491,100	505,833	032-014-4330-6997
Total Services & Supplies	4,664,326	5,260,890	5,460,100	2,290,028	5,437,062	5,592,238	
Total Revenues over (under) expenses	$ (77,652)	$ (449,448)	$ (475,667)	$ 354,049	$ 32,000	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
DRAINAGE UTILITY BUDGET

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
State Grant	$ 16,613	$ 392,705	$ 953,683	$ -	$ -	$ -	038-000-3310-0000	
Service Chargs-Commercial Z1	307,886	307,117	296,746	152,785	308,000	317,240	038-000-3470-1000	
Services Chargs-Commericial Z2	49,254	48,951	46,735	24,326	49,500	50,985	038-000-3470-1100	
Service Charges-Residential Z1	288,648	289,093	280,265	145,354	289,000	297,670	038-000-3470-1500	
Service Charges-Residential Z2	422,169	427,797	417,294	217,656	428,000	440,840	038-000-3470-1600	
Interest Income	6,235	58,729	63,108	24,918	53,018	20,000	038-000-3710-0000	
Miscellaneous Revenue	1,109	1,641	1,237	208	1,500	1,500	038-000-3790-0000	
Beginning Cash	-	-	-	-	945,650	1,122,335	038-000-3990-0000	
Total Revenues	1,091,913	1,526,032	2,059,069	565,247	2,074,668	2,250,570		
Wages	154,863	154,714	168,183	79,583	167,171	171,349	038-047-4160-1000	2.00
Sick Leave Repurchase	1,585	1,664	-	-	-	-	038-047-4160-1006	
Overtime	5,891	1,349	-	-	5,150	-	038-047-4160-1200	
Cell Phone Allowance	341	480	480	220	480	-	038-047-4160-1500	
FICA	11,949	11,570	12,360	5,798	13,219	13,108	038-047-4160-2100	
PERS	40,292	37,645	36,341	9,544	21,345	21,166	038-047-4160-2200	
Workmens Compensation	3,710	3,926	5,215	2,846	4,920	4,958	038-047-4160-2400	
Health Insurance	32,071	33,811	31,728	14,378	30,155	31,243	038-047-4160-2500	
Dental Insurance	1,973	2,424	2,160	933	1,954	1,968	038-047-4160-2501	
Health Reimbursement Account	7,041	5,960	9,216	6,578	11,460	6,960	038-047-4160-2520	
Life & Disability Insurance	1,298	1,423	1,583	850	1,673	1,665	038-047-4160-2600	
Vacation, Sick Leave, Comp	15,255	2,546	5,152	-	-	-	038-047-4160-2900	
Total Payroll Expenses	276,269	257,513	272,419	120,731	257,527	252,417		

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
DRAINAGE UTILITY BUDGET

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account	FTE
Office Supplies	14,940	16,314	21,731	(2,877)	15,000	10,000	038-047-4160-3100	
Utility Bill Processng/Postage	-	-	5,878	13,930	34,000	34,000	038-047-4160-3120	
Operating Supplies	4,302	16,954	6,338	2,855	15,000	15,000	038-047-4160-3200	
Minor Equipment	14,380	9,967	9,662	2,726	25,000	25,000	038-047-4160-3400	
Motor Fuels	8,195	14,248	26,193	9,377	30,000	30,000	038-047-4160-3500	
Professional Services	6,800	4,417	-	-	15,000	15,000	038-047-4160-4200	
Public Education	630	532	345	800	2,000	2,000	038-047-4160-4901	
Travel / Training	3,825	6,395	3,054	4,436	7,000	7,000	038-047-4160-4902	
Communications	-	-	-	-	-	-	038-047-4160-5101	
Disposal Fees	461	16,514	18,660	-	25,000	35,000	038-047-4160-5210	
Flood Works Maintenance	6,657	1,355	6,827	-	15,000	20,000	038-047-4160-6150	
R/M Equipment	45,502	24,068	38,421	30,343	40,000	50,000	038-047-4160-6200	
Swale Maintenance	61,140	73,078	52,643	5,840	80,000	80,000	038-047-4160-6201	
Drywell Maintenance	13,537	5,427	2,640	1,667	6,000	6,000	038-047-4160-6203	
Catch Basin Replacement	8,528	36,396	22,081	11,006	20,000	30,000	038-047-4160-6205	
Mainline Video	1,927	1,415	123	-	15,000	25,000	038-047-4160-6301	
Catch Basin Cleaning	13,059	11,825	30,725	6,855	50,000	50,000	038-047-4160-6302	
Street Sweeping	83,365	82,247	125,353	25,617	150,000	150,000	038-047-4160-6303	
Main Jetting / Cleaning	2,870	4,151	6,685	2,232	25,000	25,000	038-047-4160-6304	
Bad Debt Expense	408	11	446	-	400	-	038-047-4160-6305	
Illicit Discharge Elimination	-	1,312	-	655	3,000	3,000	038-047-4160-6306	
Emergency Response / Repair	5,176	5,966	6,904	3,834	10,000	10,000	038-047-4160-6307	
Outfall Monitoring	4,940	1,714	967	720	6,000	6,000	038-047-4160-6310	
Depreciation Expense	392,746	450,371	503,877	-	520,000	510,000	038-047-4160-6502	
Interfund Overhead Transfer	191,362	196,146	202,030	104,046	208,091	214,334	038-047-4160-6995	
Interfund Tsfr - Ops Tech	-	-	-	2,825	5,650	5,820	038-047-4160-6996	
Total Services & Supplies	884,747	980,824	1,091,584	226,888	1,322,141	1,358,153		
Powerlift Coupler	-	-	20,000	-	-	-	038-047-4160-7505	
Service Truck	82,023	-	47,508	-	-	-	038-047-4160-7510	
Sweeper	-	347,773	-	349,645	375,000	-	038-047-4160-7535	
Excavator	-	-	-	-		170,000	038-047-4160-7603	
Collection System Replacement	-	91,497	46,977	-	-	200,000	038-047-4160-7601	
E Sherman Drainage Proj	-	-	27,245	131,733	-	-	038-047-4160-7606	
Phosporous Reduction	66,613	385,883	956,765	-	-	-	038-047-4160-7607	
Kathleen Ave Drainage Proj	206,769	-	-	-	-	-	038-047-4160-7608	
DEQ/Ponderosa Drainage Sprtn	-	-	28,155	3,985	-	-	038-047-4160-7612	
Retention Sediment Pond	-	-	328	-	-	120,000	038-047-4160-7625	
Swale Reconstruction	-	-	-	-	120,000	150,000	038-047-4160-7635	
Total Capital Outlay	355,404	825,152	1,126,977	485,363	495,000	640,000		
Total Expenses	1,516,420	2,063,489	2,490,979	832,982	2,074,668	2,250,570		
Total Revenues over (under) expenses	$ (424,507)	$ (537,456)	$ (431,910)	$ (267,735)	$ 0	$ 0		

CITY OF COEUR D'ALENE

REQUESTED BUDGET - 2025-26

Public Parking Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Improper Parking Fines	$ 70,393	$ 53,580	$ 67,702	$ 33,708	$ 100,000	$ 55,000	070-000-3610-1200
Interest Income	2,953	33,779	52,525	30,185	35,000	17,500	070-000-3710-0000
Quarterly Rent	379,130	400,247	473,412	175,978	415,000	475,000	070-000-3720-0020
McEuen Contract	420,016	423,834	551,364	97,604	430,000	430,000	070-000-3720-0030
CdA Parking Garage Fees	89,651	75,557	75,796	21,318	82,000	76,000	070-000-3720-0040
Rent - 4th Street	19,561	21,310	16,738	8,480	22,000	15,000	070-000-3720-3000
Miscellaneous Revenue	-	40,000	-	-	-	-	070-000-3790-0000
Beginning Cash	-	-	-	-	880,000	765,520	070-000-3990-0000
Total Revenues	981,703	1,048,307	1,237,537	367,274	1,964,000	1,834,020	
Professional Services	17,394	11,456	2,386	933	15,000	15,000	070-096-4434-4200
Diamnd Prkng Enforcmnt Contr	43,200	43,200	43,895	21,600	43,200	43,200	070-096-4434-5010
Downtown Association Contrac	44,500	42,000	52,000	21,000	62,000	52,000	070-096-4434-6200
McEuen Mgmt Contract	238	-	-	-	-	-	070-096-4434-6210
Parking Services	-	-	15,750	-	-	-	070-096-4434-6215
CdA Parking Garage Expenses	55,590	37,012	35,030	7,578	50,000	37,000	070-096-4434-6225
R/M Parking Lots	7,448	12,789	16,911	4,773	15,000	15,000	070-096-4434-6300
Depreciation Expense	-	-	-	-	880,000	880,000	070-096-4434-6502
Interfund Overhead Transfer	265,819	272,464	283,729	146,121	292,241	301,000	070-096-4434-6995
Interfund Trfr - Ops Tech	-	-	-	2,825	5,650	5,820	070-096-4434-6996
Transfers Out	310,000	410,000	410,000	425,000	425,000	410,000	070-096-4434-6999
Capital Improvements	35,374	-	77,767	-	-	75,000	070-096-4434-7300
Total Services & Supplies	779,562	828,921	937,468	629,829	1,788,091	1,834,020	
Total Revenues over (under) expenses	$ 202,141	$ 219,386	$ 300,070	$ (262,555)	$ 175,909	$ 0	

FIDUCIARY FUNDS

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2025-2026
FIDUCIARY FUNDS

FIDUCIARY FUNDS	REVENUES				EXPENDITURES			ENDING BALANCE
	BEGINNING BALANCE	PROPERTY TAXES	OTHER INCOME	TOTAL REVENUES	SERVICES/ SUPPLIES	TRANSFERS OUT	TOTAL EXPENDS	
Police Retirement	$144,000		$5,000	$149,000	$149,000		$149,000	$0
Kootenai County Solid Waste			3,270,000	3,270,000	3,270,000		3,270,000	-
Homeless Donations			6,000	6,000	6,000		6,000	-
Kootenai County EMS Impact Fees			55,000	55,000	55,000		55,000	-
Downtown Association	53,300		184,500	237,800	131,200		131,200	106,600
TOTALS	$197,300	$0	$3,520,500	$3,717,800	$3,611,200	$0	$3,611,200	$106,600

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Police Retirement Fund

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Prop Taxes - Current Yr	$ -	$ 150,556	$ 144,839	$ 86,897	$ -	$ -	045-000-3110-0000
Prop Taxes - Prior Yrs	-	-	793	788	146,000	-	045-000-3120-0000
Interest	11,895	10,361	10,256	4,948	10,000	5,000	045-000-3710-0000
Unrealized Gains (Losses)	(36,433)	3,402	14,281	266	-	-	045-000-3710-1000
Beginning Cash	-	-	-	-	400,000	144,000	045-000-3990-0000
Total Revenues	(24,538)	164,319	170,169	92,899	556,000	149,000	
Police Retirement Pensions	176,256	137,171	143,344	73,464	147,000	147,000	045-033-4223-2900
Trustee Fees	2,073	1,571	1,452	688	2,000	2,000	045-033-4223-4200
Total Services & Supplies	178,329	138,742	144,796	74,151	149,000	149,000	
Total Revenues over (under) expenses	$ (202,867)	$ 25,576	$ 25,374	$ 18,748	$ 407,000	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Kootenai County Solid Waste

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
K Cnty Solid Waste Billings	$ 2,996,570	$ 3,113,683	$ 3,261,598	$ 1,726,588	$ 3,240,000	$ 3,270,000	030-000-3450-1100
Total Revenues	2,996,570	3,113,683	3,261,598	1,726,588	3,240,000	3,270,000	
Payments to Kootenai Cnty	2,970,152	3,117,103	3,256,053	1,408,542	3,240,000	3,270,000	030-027-4431-4200
Total Services & Supplies	2,970,152	3,117,103	3,256,053	1,408,542	3,240,000	3,270,000	
Total Revenues over (under) expenses	$ 26,418	$ (3,420)	$ 5,544	$ 318,046	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Homeless Donations

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Homeless - Donations	$ 8,763	$ 7,560	$ 5,895	$ 3,211	$ 9,000	$ 6,000	073-000-3460-0000
Total Revenues	8,763	7,560	5,895	3,211	9,000	6,000	
Payments To Homeless	8,763	7,560	5,895	2,608	9,000	6,000	073-036-4390-4200
Total Services & Supplies	8,763	7,560	5,895	2,608	9,000	6,000	
Total Revenues over (under) expenses	$ -	$ -	$ -	$ 604	$ -	$ -	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Downtown Association

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Interest Income	$ 1,204	$ 15,927	$ 21,027	$ 8,085	$ 5,000	$ 2,500	090-000-3710-0000
Miscellaneous Revenues	44,500	42,000	52,000	21,000	62,000	52,000	090-000-3790-0000
BID Receipts	57,410	(6,103)	120,464	(4,179)	60,000	130,000	090-000-3800-0000
Beginning Cash	-	-	-	-	300,000	53,300	090-000-3990-0000
Total Revenues	103,113	51,824	193,491	24,906	427,000	237,800	
Wages & Benefits	50,000	-	125,000	60,000	-	125,000	090-117-4942-2000
City Administration Fee	1,200	1,000	1,200	-	1,200	1,200	090-117-4942-4200
Miscellaneous	-	-	-	-	300,000	5,000	090-117-4942-6911
Total Services & Supplies	51,200	1,000	126,200	60,000	301,200	131,200	
Total Revenues over (under) expenses	$ 51,913	$ 50,824	$ 67,291	$ (35,094)	$ 125,800	$ 106,600	

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
Kootenai County EMS Impact Fees

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
EMS Impact Fees Collected	$ -	$ -	$ 45,117	$ 55,131	$ 38,000	$ 55,000	017-000-3720-7200
Total Revenues	-	-	45,117	55,131	38,000	55,000	
Payments to EMS - Impact Fees	-	-	45,117	30,888	38,000	55,000	017-086-4213-4200
Total Services & Supplies	-	-	45,117	30,888	38,000	55,000	
Total Revenues over (under) expenses	$ -	$ -	$ -	$ 24,242	$ -	$ -	

CAPITAL PROJECTS FUND

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2025-2026
CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUNDS	REVENUES				EXPENDITURES		ENDING BALANCE
	BEGINNING BALANCE	TRANSFERS IN	OTHER INCOME	TOTAL REVENUES	CAPITAL OUTLAY	TOTAL EXPENDS	
Traffic Calming		$ 40,000		$ 40,000	$ 40,000	$ 40,000	
15th Street - Harrison to Best	2,300,000			2,300,000	2,300,000	2,300,000	-
Government Way Signal Improvements			100,000	100,000	100,000	100,000	
TOTALS	$ 2,300,000	$ 40,000	$ 100,000	$ 2,440,000	$ 2,440,000	$ 2,440,000	$ -

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2024-25
CAPITAL IMPROVEMENTS PLAN
PROJECTED 2025-2029
STREETS

		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
FUND BALANCE FORWARD		400,000	400,000	400,000	400,000	400,000
ANTICIPATED REVENUES:						
Transfers						
	General Fund	40,000	40,000	40,000	40,000	40,000
	Impact Fees	-	-	82,000	34,000	345,000
Other Income						
	ITD Funds	2,300,000	-	-	-	4,355,000
	LHTAC Funds	-	-	1,035,000	436,000	-
	Other	100,000	-	-	-	-
Total Revenues		2,440,000	40,000	1,157,000	510,000	4,740,000
Total Available Funds		2,840,000	440,000	1,557,000	910,000	5,140,000
ANTICIPATED EXPENDITURES:						
15th Street - Harrison to Best		2,300,000				
Traffic Calming		40,000	40,000	40,000	40,000	40,000
Atlas Road - Seltice to Hanley					470,000	4,700,000
Ramsey Signal Improvement				1,117,000		
Government Way Signal Improvements		100,000				
Total Expenditures		2,440,000	40,000	1,157,000	510,000	4,740,000
YEAR END BALANCE		**400,000.00**	**400,000.00**	**400,000.00**	**400,000.00**	**400,000.00**

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2025-2026
CAPITAL PROJECTS FUND

		Traffic Calming 023-085-4493-7900	15th Street - Harrison to Best 023-043-4153-7900	Government Way Signal Improvements 023-122-4496-7900	Ramsey - Dalton to Prairie	Totals
Transfers						
	Impact Fees			100,000		100,000
	General Fund	40,000				40,000
Other Income						-
	ITD Funds					0
	Highway Users Fees					0
	Beginning Balance		2,300,000			2,300,000
Total Revenue and Beginning Balances		40,000	2,300,000	100,000	$0	2,440,000
						0
Expenditures		40,000	2,300,000	100,000		2,440,000
Net Revenues and Expenditures		$ -	$ -	$ -	$ -	$ -

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2026-2026
DEBT SERVICE FUNDS

DEBT SERVICE FUNDS	REVENUES			EXPENDITURES		ENDING BALANCE
	BEGINNING BALANCE	PROPERTY TAXES	TOTAL REVENUES	SERVICES/ SUPPLIES	TOTAL EXPENDITURES	
2015 General Obligation Bonds		$ 1,670,000	$ 1,670,000	$ 1,670,000	$ 1,670,000	$ -
TOTALS	$ -	$ 1,670,000	$ 1,670,000	$ 1,670,000	$ 1,670,000	$ -

CITY OF COEUR D'ALENE
REQUESTED BUDGET - 2025-26
General Obligation Bonds - 2025 Issue

Description	2022 Actual	2023 Actual	2024 Actual	2025 6 Months	2025 Adopted	2026 Requested	Account
Prop Tax - Curr Year	$ 869,616	$ 871,670	$ 869,277	$ 522,171	$ 877,308	$ 1,670,000	029-000-3110-0000
Prop Tax - Prior Years	6,533	9,396	5,284	4,746	-	-	029-000-3120-0000
Interest Income	1,346	21,744	23,674	4,650	-	-	029-000-3710-0000
Total Revenues	877,495	902,811	898,235	531,567	877,308	1,670,000	
G.O Bond Principal, Series 2015A&	809,951	828,230	841,434	-	859,683	-	
G.O Bond Principal, Series 2025						1,270,000	
Interest Expense	68,456	51,852	34,873	8,812	17,625	400,000	029-049-4906-8201
Fiscal Agent Fees	-	-	-	15,649	-	-	029-049-4906-8300
Total Services & Supplies	878,407	880,082	876,307	24,461	877,308	1,670,000	
Total Revenues over (under) expenses	$ (912)	$ 22,729	$ 21,929	$ 507,106	$ -	$ -	

CITY OF COEUR D'ALENE
STAFFING LEVEL, FY 2025-2026
Compared with Prior 3 Years

DEPARTMENT	22-23	23-24	24-25	25-26	CHANGE	TITLE	GRADE
MAYOR/COUNCIL	1.0	1.0	1.0	1.0		MAYOR	
	6.0	6.0	6.0	6.0		COUNCIL	
	7.0	7.0	7.0	7.0	0.00	Total	
ADMINISTRATION	1.0	1.0	1.0	1.0		CITY ADMINISTRATOR	21
	1.0	0.0	0.0	0.0		COMMUNICATIONS SPECIALIST	12
	0.0	0.0	0.0	0.0		PROJECT COORDINATOR	15
	2.00	1.00	1.00	1.00	0.00	Total	
FINANCE	1.0	1.0	1.0	1.0		FINANCE DIRECTOR	19
	1.0	1.0	1.0	1.0		ACCOUNTANT	14
	1.0	1.0	1.0	1.0		PAYROLL COORDINATOR	12
	1.0	1.0	1.0	1.0		SR. ACCOUNTING SPECIALIST	10
	1.0	1.0	1.0	1.0		LEAD UTILITY BILLING SPECLIST	9
	3.00	3.00	3.00	3.00		UTILITY BILLING SPECIALIST	8
	8.00	8.00	8.00	8.00	0.00	Total	
MUNICIPAL	1.0	1.0	1.0	1.0		CITY CLERK/MS DIRECTOR	18
SERVICES ADMIN	1.0	1.0	1.0	1.0		DEPUTY CITY CLERK	13
	1.0	1.0	1.0	1.0		IT NETWORK ADMINISTRATOR	16
	1.0	1.0	1.0	1.0		IT DATABASE APP DEVELOPER	17
	1.0	1.0	1.0	1.0		NETWORK SPECIALIST	14
	0.0	0.0	1.0	1.0		OPERATIONS TECHNICIAN	14
	1.0	1.0	1.0	1.0		IT PROGAMMER	11
	0.0	1.0	1.0	1.0		GIS COORDINATOR	12
	1.0	1.0	1.0	1.0		EXECUTIVE ASSISTANT	12
	3.0	3.0	3.0	3.0		IT TECHNICIAN	11
	1.0	0.0	0.0	0.0		GIS SPECIALIST	10
	1.0	1.0	1.0	1.0		ADMINISTRATIVE ASSISTANT	10
	1.0	1.0	1.0	1.0		CUSTOMER SERVICE SUPPORT	8
	1.0	0.0	0.0	0.0		DEPARTMENT SPECIALIST	5
	14.00	13.00	14.00	14.00	0.00	Total	
HUMAN	1.0	1.0	1.0	1.0		HUMAN RESOURCES DIRECTOR	18
RESOURCES	2.00	2.00	1.00	1.00		HUMAN RESOURCE SPECIALIST	11
			1.00	1.00		ADMIN ASSISTANT	10
	3.00	3.00	3.00	3.00	0.00		
CITY ATTORNEY	1.0	1.0	1.0	1.0		CITY ATT/LEGAL SERVICES DIR	20
	1.0	1.0	1.0	1.0		CHIEF CRIMINAL DEP C ATTRNY	18
	0.0	0.0	0.0	0.0		CHIEF CIVIL DEP CITY ATTRNY	18
	2.0	1.0	1.0	1.0		DEPUTY CITY ATTORNEY	16
	1.0	2.0	2.0	2.0		ASST CITY ATTORNEY	15
	2.0	2.0	2.0	2.0		SR. LEGAL ASSISTANT	12
	3.0	3.0	3.0	3.0		LEGAL ASSISTANT	10
	10.00	10.00	10.00	10.00	0.00	Total	

CITY OF COEUR D'ALENE
STAFFING LEVEL, FY 2025-2026
Compared with Prior 3 Years

DEPARTMENT	22-23	23-24	24-25	25-26	CHANGE	TITLE	GRADE
PLANNING	1.0	1.0	1.0	1.0		PLANNING DIRECTOR	18
	1.0	1.0	1.0	1.0		SENIOR PLANNER	14
	2.0	2.0	2.0	2.0		ASSOCIATE PLANNER	13
	0.0	1.0	1.0	1.0		PLANNER I	12
	1.0	1.0	1.0	1.0		CDBG ADMINISTRATON	11
	1.0	1.0	1.0	1.0		ADMINISTRATIVE ASSISTANT	10
	1.0	0.0	0.0	0.0		PLANNING TECHNICIAN	9
	7.00	7.00	7.00	7.00	0.00		
BUILDING MAINT.	1.0	1.0	1.0	1.0		MAINTENANCE SUPERINTENDENT	14
	2.0	2.0	2.0	2.0		BLDG MAINTENANCE WORKER	9
	0.0	0.0	0.0	1.0		MAINTENANCE/CUSTODIAL	8
	1.0	1.0	1.0	3.0		CUSTODIAN	4
	0.00	0.0	0.0	0.0		PART TIME - JANITORIAL	
	4.00	4.00	4.00	7.00	3.00	Total	
POLICE	1.0	1.0	1.0	1.0		POLICE CHIEF	20
	2.0	2.0	2.0	2.0		POLICE CAPTAIN	19
	5.0	5.0	5.0	5.0		POLICE LIEUTENANT	LT
	14.0	14.0	15.0	15.0		POLICE SERGEANT	SGT
	1.0	1.0	1.0	1.0		IT SYSTEMS ANALYST	15
	74.0	74.0	76.0	76.0		POLICE OFFICER	PO
	2.0	2.0	2.0	2.0		CRIME ANALYST	13
	1.0	1.0	1.0	1.0		RECORDS SUPERVISOR	12
	1.5	1.5	1.5	1.5		EVIDENCE SPECIALIST	12
	0.0	0.0	0.0	0.0		CIVILIAN REPORT TAKER	12
	2.5	2.5	2.5	2.5		CODE ENFORCEMENT OFFICER	11
	2.5	2.5	2.5	2.5		INVESTIGATIVE SPECIALIST	11
	2.5	2.5	2.5	2.5		ANIMAL CONTROL OFFICER	11
	2.0	1.0	2.0	2.0		APPL ANALYST	11
	1.0	1.0	1.0	1.0		EXECUTIVE ASSISTANT	11
	0.5	0.5	0.5	0.5		CRIME PREVENTION	9
	1.0	1.0	1.0	1.0		VICTIMS ADVOCATE	10
	7.0	7.0	7.0	7.0		RECORDS SPECIALIST	9
	1.0	1.0	1.0	1.0		ADMINISTRATIVE ASSISTANT	10
	1.0	1.0	1.0	1.0		EQUIPMENT SPECIALIST	10
	3.82	1.34	1.34	1.34		PART TIME	
	126.32	122.84	126.84	126.84	0.00	Total	
FIRE	1.0	1.0	1.0	1.0		FIRE CHIEF	20
	3.0	3.0	3.0	3.0		DEPUTY FIRE CHIEF	18
	3.0	3.0	3.0	3.0		BATTALION CHIEFS	BC
	12.0	12.0	12.0	12.0		FIRE CAPTAINS	FCPT
	1.0	1.0	1.0	1.0		EMS OFFICER	EMS
	12.0	12.0	12.0	12.0		FIRE ENGINEER	ENG
	34.0	36.0	36.0	36.0		FIREFIGHTER	FF
	2.0	2.0	2.0	2.0		FIRE MARSHALLS	INSP

CITY OF COEUR D'ALENE
STAFFING LEVEL, FY 2025-2026
Compared with Prior 3 Years

DEPARTMENT	22-23	23-24	24-25	25-26	CHANGE	TITLE	GRADE
	1.0	1.0	1.0	1.0		EXECUTIVE ASSISTANT	11
	2.0	2.0	2.0	2.0		ADMIN ASSISTANT	10
	0.0	0.0	0.00	0.00		DEPARTMENT SPECIALIST	5
	71.00	73.00	73.00	73.00	0.00	Total	
STREETS	1.0	1.0	1.0	1.0		STREETS/ENGINEERING DIRECTR	18
	1.0	1.0	1.0	1.0		CITY ENGINEER	17
	1.0	1.0	1.0	1.0		ASST STREET SUPT	15
	1.0	1.0	1.0	1.0		ENGINEERING PROJECT MGR	15
	1.0	1.0	1.0	1.0		SHOP SUPERVISOR	13
	1.0	1.0	1.0	1.0		FIELD SUPERVISOR	12
	3.0	3.0	3.0	3.0		PUBLIC WORKS INSPECTOR	12
	4.0	4.0	4.0	4.0		MECHANIC	11
	3.0	3.0	3.0	3.0		LEAD WORKER	11
	1.0	1.0	1.0	1.0		ELECTRICIAN	11
	1.0	1.0	1.0	1.0		LEAD TRAFFIC TECH	11
	15.0	14.0	14.0	14.0		HEAVY EQUIP. OPERATOR	10
	1.0	1.0	1.0	1.0		ADMINISTRATIVE ASSISTANT	10
	1.0	0.0	0.0	0.0		ELECTRICIAN APPRENTICE	10
	2.0	2.0	2.0	2.0		STREET MAINTENANCE WORKER	8
	2.92	2.92	2.92	2.92		PART TIME	
	39.92	37.92	37.92	37.92	0.00	Total	
PARKS	0.5	0.5	0.5	0.5		PARKS DIRECTOR	18
	1.0	1.0	1.0	1.0		PARK SUPERINTENDENT	15
	4.0	5.0	4.0	4.0		LEAD MAINTENANCE WORKER	10
	1.0	1.0	1.0	1.0		URBAN FORESTER	11
	1.0	1.0	1.0	1.0		MECHANIC	11
	1.0	0.0	0.0	0.0		IRRIGATION TECHNICIAN	10
	1.0	1.0	1.0	1.0		ADMINISTRATIVE ASSISTANT	10
	1.0	1.0	1.0	1.0		TRAILS COORDINATOR	10
	8.0	8.0	7.0	7.0		MAINTENANCE WORKER II	9
	0.0	0.0	2.0	2.0		MAINTENANCE WORKER I	8
	1.0	0.0	1.0	1.0		DEPARTMENT SUPPORT	8
	6.00	6.00	6.00	6.00		PART TIME	
	25.50	24.50	25.50	25.50	0.00	Total	
RECREATION	0.5	0.5	0.5	0.5		RECREATION DIRECTOR	18
	1.0	1.0	1.0	1.0		RECREATION SUPERINTENDENT	15
	1.0	1.0	1.0	1.0		RECREATION PROGRAM COORD	11
	2.0	2.0	2.0	2.0		RECREATION MONITOR	8
	3.23	3.51	3.51	3.51		PART TIME	
	7.73	8.01	8.01	8.01	0.00	Total	
BUILDING	1.0	1.0	1.0	1.0		BUILDING OFFICIAL	17
INSPECTION	6.0	6.0	6.0	6.0		BLDG INSP/PLANS EXAM	12
	1.0	1.0	1.0	1.0		PERMIT COORDINATOR	10
	2.0	2.0	2.0	3.0		PERMIT TECHNICIAN	8

CITY OF COEUR D'ALENE
STAFFING LEVEL, FY 2025-2026
Compared with Prior 3 Years

DEPARTMENT	22-23	23-24	24-25	25-26	CHANGE	TITLE	GRADE
	10.00	10.00	10.00	11.00	1.00	Total	
DRAINAGE	1.0	1.0	1.0	1.0		ASSISTANT PROJECT MANAGER	14
	1.0	1.0	1.0	1.0		LEAD WORKER	11
	2.00	2.00	2.00	2.00	0.00	Total	
LIBRARY	1.0	1.0	1.0	1.0		LIBRARY DIRECTOR	18
	3.0	3.0	3.0	3.0		LIBRARIAN	12
	1.0	1.0	1.0	1.0		COMMUNICATNS COORDINATOR	10
	1.0	1.0	1.0	1.0		IT COORDINATOR	9
	1.0	1.0	1.0	1.0		YOUNG ADULT	8
	6.0	6.0	6.0	6.0		REFERENCE CLERK	5
	1.0	1.0	1.0	1.0		LIBRARY TECH	6
	9.35	9.50	9.50	9.50		PART TIME	
	23.35	23.50	23.50	23.50	0.00	Total	
CEMETERY	1.0	1.0	1.0	1.0		LEAD MAINTENANCE WORKER	10
	1.0	1.0	1.0	1.0		MAINTENANCE WORKER	9
	0.63	0.63	0.00	0.00		PART TIME	
	2.63	2.63	2.00	2.00	0.00	Total	
WATER	1.0	1.0	1.0	1.0		WATER DIRECTOR	18
	1.0	1.0	1.0	1.0		ASSISTANT WATER DIRECTOR	15
	3.0	3.0	3.0	3.0		UTILITY SUPERVISIOR	12
	1.0	1.0	1.0	1.0		CROSS CONNECTION CONTROl	12
	2.0	2.0	2.0	2.0		LEAD UTILITY OPERATOR	11
	2.0	2.0	2.0	2.0		ADMINISTRATIVE ASSISTANT	10
	10.0	10.0	9.0	9.0		SR UTILITY OPERATOR	10
	7.0	7.0	8.0	8.0		UTILITY OPERATOR	9
	0.0	0.0	0.0	0.0		ADMINISTRATIVE SUPPORT	5
	2.23	2.23	2.23	2.23		PART TIME	
	29.23	29.23	29.23	29.23	0.00	Total	
WASTEWATER	1.0	1.0	1.0	1.0		WASTEWATER DIRECTOR	18
	1.0	1.0	1.0	1.0		ASST WASTEWATER DIRECTOR	15
	1.0	1.0	1.0	1.0		CAPITAL PROGRAM MANAGER	15
	1.0	1.0	1.0	1.0		UTILITIES PROJECT MANAGER	15
	1.0	1.0	1.0	1.0		LAB/PRETREATMENT SUP	15
	1.0	1.0	1.0	1.0		CHIEF WASTEWATR OPERATOR	14
	1.0	1.0	1.0	1.0		COLLECTION SUPERVISOR	14
	1.0	1.0	0.0	0.0		PROJECT COORDINATOR	12
	2.0	2.0	2.0	2.0		WASTEWATER OPERATOR III	12
	1.0	1.0	1.0	1.0		FIELD INSPECTOR	12
	1.0	0.0	0.0	0.0		SCADA ELECTRO TECHNICIAN	12

CITY OF COEUR D'ALENE
STAFFING LEVEL, FY 2025-2026
Compared with Prior 3 Years

DEPARTMENT	22-23	23-24	24-25	25-26	CHANGE	TITLE	GRADE
	1.0	1.0	1.0	1.0		COMPOST FACILITY LEAD	11
	2.0	3.0	3.0	3.0		WSTWTR MAINT MECHANIC	11
	2.0	1.0	1.0	1.0		COLLECTION OPERATOR III	11
	2.0	2.0	2.0	2.0		LAB ANALYST	11
	1.0	1.0	1.0	1.0		COMPOST FACILITY OPERATOR	9
	3.0	2.0	3.0	3.0		COLLECTION OPERATOR II	10
	4.0	4.0	2.0	2.0		WASTEWATER OPERATOR II	10
	1.0	1.0	2.0	2.0		ADMINISTRATIVE ASSISTANT	10
	0.0	0.0	0.0	0.0		WASTEWATER OPERATOR I	8
	0.0	0.0	2.0	2.0		WASTEWATER OPERATOR I	9
	1.0	3.0	2.0	2.0		COLLECTION OPERATOR I	9
	0.85	0.85	0.85	0.85		PART TIME	
	29.85	29.85	29.85	29.85	0.00	Total	
	422.53	416.48	421.85	425.85	4.00	TOTAL FTE PERSONNEL	