



# 2025-2026 Financial Plan

October 1, 2025 – September 30, 2026



CITY OF COEUR D'ALENE  
PRELIMINARY FINANCIAL PLAN, FISCAL YEAR 2025-2026  
TABLE OF CONTENTS

FINANCIAL PLAN	1
EXPENDITURE HISTORY	2
GENERAL FUND DEPARTMENTS / DIVISIONS:	
General Fund Income Statement	5
Revenue Projection	6
Mayor and City Council	7
Administration	8
Finance Department	9
Municipal Services	12
Human Resources	16
Legal Department	19
Planning Department	28
Building Maintenance	32
Police Department	33
Fire Department	40
Street / Engineering Department	45
Parks Department	47
Recreation Department	50
Building Inspection Department	52
General Government	53
SPECIAL REVENUE FUNDS:	
Financial Summary	55
Library Fund	58
Community Development Block Grant	59
Impact Fees Fund	62
Parks Capital Improvements Fund	63
Annexation Fees Fund	65
Cemetery Fund	66
Cemetery Perpetual Care Fund	68
Jewett House	69
Reforestation	71
Public Art Fund /ignite Public Art Fund / Public Art Fund - Maintenance	74

CITY OF COEUR D'ALENE  
PRELIMINARY FINANCIAL PLAN, FISCAL YEAR 2025-2026  
TABLE OF CONTENTS

ENTERPRISE FUNDS:	
Financial Summary	78
Street Lighting Fund	79
Water Fund	80
Water Capitalization Fee Fund	85
Wastewater Fund	86
Wastewater Capitalization Fee Fund	92
Sanitation Fund	93
Drainage Fund	94
Public Parking Fund	96
FIDUCIARY FUNDS:	
Financial Summary	98
Police Retirement Fund	99
Kootenai County Solid Waste	100
Homeless Donations	101
Downtown Association	102
Kootenai County EMS Impact Fees	103
CAPITAL PROJECTS FUND:	
Capital Projects Fund Financial Summary	105
Street Capital Projects Fund	106
DEBT SERVICE FUND:	
Financial Summary	108
General Obligation Bonds - 2025 Issue	109
FIVE YEAR CAPITAL IMPROVEMENTS PLAN	
Streets	111
Parks Capital Improvements	112
Water Fund	113
Wastewater Fund	114
STAFFING REPORT	116

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

GENERAL FUND	REVENUES					EXPENDITURES					ENDING BALANCE
	BEGINNING BALANCE	PROPERTY TAXES	TRANSFERS IN	OTHER INCOME	TOTAL REVENUES	WAGES/BENEFITS	SERVICES/SUPPLIES	CAPITAL OUTLAY	TRANSFERS OUT	TOTAL EXPENDS	
Mayor/Council Administration						\$ 277,660	\$ 9,150	\$ -	\$ -	\$ 286,810	
Finance Department						257,088	2,590	-	-	259,678	
Municipal Services						882,573	1,031,103	-	-	1,913,676	
Human Resources						1,897,474	1,176,286	-	-	3,073,760	
Legal Department						406,714	141,405	-	-	548,119	
Planning Dept						1,371,251	76,000	-	-	1,447,251	
Building Maintenance						771,179	43,200	-	-	814,379	
Police Department						647,041	261,950	20,000	-	928,991	
Police Grants						18,993,742	2,121,325	350,500	-	21,465,567	
Fire Department						567,456	-	-	-	567,456	
Streets/Engineering						13,884,452	1,159,340	-	-	15,043,792	
Parks Department						3,771,643	3,104,350	140,000	-	7,015,993	
Recreation Dept.						2,292,543	796,350	170,000	-	3,258,893	
Building Inspection						678,590	160,250	-	-	838,840	
General Government	1,847,182	27,246,507	4,111,198	25,509,175	58,714,062	-	10,810	-	60,000	70,810	
<b>TOTALS</b>	<b>\$ 1,847,182</b>	<b>\$ 27,246,507</b>	<b>\$ 4,111,198</b>	<b>\$ 25,509,175</b>	<b>\$ 58,714,062</b>	<b>\$ 47,823,918</b>	<b>\$ 10,149,645</b>	<b>\$ 680,500</b>	<b>\$ 60,000</b>	<b>\$ 58,714,062</b>	<b>\$ 0</b>
<b>SPECIAL FUNDS:</b>											
Library Fund	\$ 34,159	\$ 2,054,267	\$ -	\$ 51,650	\$ 2,140,076	\$ 1,699,076	\$ 231,000	\$ 210,000	\$ -	\$ 2,140,076	\$ -
2025 Bond Expenditures	16,336,161	-	-	-	16,336,161	-	-	16,336,161	-	16,336,161	-
CDBG	-	-	-	342,971	342,971	114,379	228,592	-	-	342,971	-
Impact Fees	-	-	-	965,000	965,000	-	-	-	-	-	965,000
Parks Capital Imp.	496,100	-	-	285,000	781,100	-	191,100	590,000	-	781,100	-
Annexation Fees	580,000	-	-	-	580,000	-	-	-	580,000	580,000	-
Cemetery Fund	89,485	-	15,000	261,936	366,421	183,493	96,100	35,000	51,827	366,420	-
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	-
<b>TOTALS</b>	<b>\$ 19,045,905</b>	<b>\$ 2,054,267</b>	<b>\$ 86,827</b>	<b>\$ 2,057,057</b>	<b>\$ 23,244,056</b>	<b>\$ 1,998,563</b>	<b>\$ 1,120,992</b>	<b>\$ 17,171,161</b>	<b>\$ 646,827</b>	<b>\$ 20,937,543</b>	<b>\$ 2,306,512</b>
<b>ENTERPRISE:</b>											
Street Lighting Fund	\$ 120,320	\$ -	\$ -	\$ 763,500	\$ 883,820	\$ -	\$ 866,700	\$ -	\$ 17,120	\$ 883,820	\$ -
Water Fund	4,797,924	-	3,220,000	8,433,309	16,451,233	3,179,929	5,166,222	7,309,590	795,491	16,451,232	-
Wastewater Fund	6,325,689	-	5,350,000	17,159,691	28,835,380	3,387,820	11,561,741	12,871,000	1,014,819	28,835,381	-
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	443,649	-	-	5,181,550	5,625,199	-	4,858,403	-	766,796	5,625,198	-
Public Parking Fund	765,520	-	-	1,068,500	1,834,020	-	1,042,200	75,000	716,820	1,834,020	-
Drainage Utility Fund	1,123,716	-	-	1,128,235	2,251,951	253,798	1,138,000	640,000	220,153	2,251,951	-
<b>TOTALS</b>	<b>\$ 20,221,818</b>	<b>\$ -</b>	<b>\$ 8,570,000</b>	<b>\$ 35,659,785</b>	<b>\$ 64,451,603</b>	<b>\$ 6,821,548</b>	<b>\$ 24,633,266</b>	<b>\$ 20,895,590</b>	<b>\$ 12,101,199</b>	<b>\$ 64,451,602</b>	<b>\$ 0</b>
<b>FIDUCIARY FUNDS</b>	<b>53,300</b>	<b>146,000</b>	<b>-</b>	<b>3,518,500</b>	<b>3,717,800</b>	<b>-</b>	<b>3,611,200</b>	<b>-</b>	<b>-</b>	<b>3,611,200</b>	<b>106,600</b>
<b>CAPITAL FUNDS</b>	<b>2,300,000</b>	<b>-</b>	<b>40,000</b>	<b>100,000</b>	<b>2,440,000</b>	<b>-</b>	<b>-</b>	<b>2,440,000</b>	<b>-</b>	<b>2,440,000</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>	<b>-</b>	<b>1,791,067</b>	<b>-</b>	<b>-</b>	<b>1,791,067</b>	<b>-</b>	<b>1,791,067</b>	<b>-</b>	<b>-</b>	<b>1,791,067</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>\$ 43,468,204</b>	<b>\$ 31,237,841</b>	<b>\$ 12,808,025</b>	<b>\$ 66,844,517</b>	<b>\$ 154,358,587</b>	<b>\$ 56,644,029</b>	<b>\$ 41,306,169</b>	<b>\$ 41,187,251</b>	<b>\$ 12,808,025</b>	<b>\$ 151,945,475</b>	<b>\$ 2,413,113</b>

**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
<b>GENERAL FUND:</b>					
Mayor/Council Administration	\$ 254,747	\$ 251,389	\$ 273,374	\$ 288,967	\$ 286,810
Finance	1,275,275	1,364,262	1,596,374	1,774,867	1,913,676
Municipal Services	1,984,201	2,616,408	2,682,313	2,890,358	3,073,760
Human Resources	409,242	414,445	452,843	487,244	548,119
City Attorney	1,278,792	1,249,033	1,443,224	1,398,512	1,447,251
Planning	712,035	737,579	816,908	820,717	814,379
Building Maintenance	742,836	643,681	797,194	764,779	928,991
Police	16,902,585	19,461,389	22,410,485	25,790,291	21,465,567
Police Grants	131,317	193,574	198,227	247,275	567,456
K.C.J.A. Task Force	125,308	6,856	3,550	-	-
Fire	11,841,869	13,600,383	13,668,200	14,490,604	15,043,792
Streets / Engineering / Garage	4,657,527	6,481,604	9,159,631	6,679,213	7,015,993
Parks	2,378,931	2,900,732	2,852,593	3,035,131	3,258,893
Recreation	710,867	795,547	781,654	785,636	838,840
Building Inspection	1,004,208	1,087,602	1,040,123	1,088,306	1,180,047
General Government	589,956	1,931,159	670,399	38,800	70,810
<b>TOTAL GENERAL FUND</b>	<b>\$ 45,221,712</b>	<b>\$ 53,967,754</b>	<b>\$ 59,090,238</b>	<b>\$ 60,832,976</b>	<b>\$ 58,714,062</b>
<b>SPECIAL REVENUE FUNDS:</b>					
Library Fund	\$ 1,757,993	\$ 1,867,251	\$ 2,002,222	\$ 2,109,366	2,140,076
2025 Fire Bond	-	-	-	-	16,336,161
Community Dvlpmnt Block Grant	453,408	463,465	306,142	359,060	342,971
Impact Fees Fund	357,589	534,877	164,483	1,093,000	-
Parks Capital Improvements	431,361	1,261,007	673,960	751,100	781,100
Annexation Fees Fund	175,000	355,000	520,000	580,000	580,000
Cemetery Fund	443,429	333,295	361,313	358,098	366,420
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	134,500	137,000
Public Art Fund	303,697	141,869	68,496	244,500	201,000
<b>TOTAL SPECIAL FUNDS</b>	<b>\$ 4,171,358</b>	<b>\$ 5,160,589</b>	<b>\$ 4,357,752</b>	<b>\$ 5,680,243</b>	<b>\$ 20,937,543</b>
ENTERPRISE FUNDS	\$ 42,910,709	\$ 43,588,799	\$ 50,003,973	\$ 62,385,414	\$ 64,451,602
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	1,791,067
<b>TOTAL CITY</b>	<b>\$ 97,796,924</b>	<b>\$ 108,797,896</b>	<b>\$ 119,618,908</b>	<b>\$ 139,379,141</b>	<b>\$ 151,945,475</b>

**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
<b>ENTERPRISE FUNDS:</b>					
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	16,451,232
Wastewater Fund	18,241,300	18,717,238	24,866,878	29,661,316	28,835,381
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	5,625,198
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	2,251,951
<b>Total Enterprise</b>	<b>42,910,709</b>	<b>43,588,799</b>	<b>50,003,973</b>	<b>62,385,414</b>	<b>64,451,602</b>
<b>FIDUCIARY FUNDS:</b>					
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
<b>Total Trust &amp; Agency Funds</b>	<b>3,208,444</b>	<b>3,265,886</b>	<b>3,578,061</b>	<b>3,737,200</b>	<b>3,611,200</b>
<b>CAPITAL PROJECTS FUNDS:</b>					
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
<b>Total Capital Projects Funds</b>	<b>1,406,294</b>	<b>1,934,785</b>	<b>1,712,577</b>	<b>5,866,000</b>	<b>2,440,000</b>
<b>DEBT SERVICE FUNDS:</b>					
GO Bonds	878,407	880,082	876,307	877,308	1,791,067
<b>Total Debt Service Funds</b>	<b>\$ 878,407</b>	<b>\$ 880,082</b>	<b>\$ 876,307</b>	<b>\$ 877,308</b>	<b>\$ 1,791,067</b>

# GENERAL FUND

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

<b>FUND NAME: General Fund</b>	<b>FUND NUMBER: 001</b>
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ESTIMATED BEGINNING GENERAL FUND FUND BALANCE, OCTOBER 1, 2025: \$1,847,182

REVENUES:

Taxes	27,104,507	
Licenses, Permits	7,114,300	
Intergovernmental Receipts	16,793,273	
Charges for Services	346,100	
Fines/Forfeitures	377,700	
Interest	750,000	
Miscellaneous	269,800	
Interfund Transfers	4,111,199	
	56,866,880	56,866,880

TOTAL FUNDS AVAILABLE \$58,714,061

EXPENDITURES:

Wages/Benefits	\$47,823,918	
Services/Supplies	10,149,645	
Capital Outlay	680,500	
Interfund Transfers	60,000	
	58,714,062	58,714,062

ESTIMATED YEAR-END GENERAL FUND FUND BALANCE, SEPTEMBER 30, 2026:	\$0
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CITY OF COEUR D'ALENE  
2025-2026  
GENERAL FUND - REVENUES

Account	Description	2026 Requested	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
001-000-3110-0000	Prop Tax - Current Year	\$ 27,104,507	\$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	2,563,104	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	1,847,182	-	-	-	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	-	-	-	-	-
		\$ 58,714,061	\$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**

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>	<b>FTE</b>
Wages	\$ 105,750	\$ 104,400	\$ 121,858	\$ 61,192	\$ 131,289	\$ 132,252	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	10,117	001-001-4111-2100	
PERS	6,860	5,305	4,883	2,596	7,654	5,543	001-001-4111-2200	
Workmans Compensation	95	97	130	78	140	143	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	1,162	001-001-4111-2600	
<b>Total Payroll Expenses</b>	<b>246,337</b>	<b>242,792</b>	<b>262,837</b>	<b>134,858</b>	<b>279,817</b>	<b>277,660</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>8,410</b>	<b>8,597</b>	<b>10,537</b>	<b>2,229</b>	<b>9,150</b>	<b>9,150</b>		
<b>Total Expenses</b>	<b>\$ 254,747</b>	<b>\$ 251,389</b>	<b>\$ 273,374</b>	<b>\$ 137,087</b>	<b>\$ 288,967</b>	<b>\$ 286,810</b>		

**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	\$ 201,244	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	24,516	001-002-4131-2200	
Workmens Comp	238	293	382	165	286	296	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	
<b>Total Payroll Expenses</b>	<b>219,721</b>	<b>230,508</b>	<b>241,848</b>	<b>119,872</b>	<b>249,686</b>	<b>257,088</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>2,078</b>	<b>1,705</b>	<b>1,298</b>	<b>140</b>	<b>2,590</b>	<b>2,590</b>		
<b>Total Expenses</b>	<b>\$ 221,799</b>	<b>\$ 232,213</b>	<b>\$ 243,146</b>	<b>\$ 120,012</b>	<b>\$ 252,276</b>	<b>\$ 259,678</b>		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Finance Department

### Program Description

The Finance Department oversees all accounting and financial management functions for the City. Core services include procurement oversight and vendor payments, timely and accurate processing of invoices, cash flow and investment management, debt administration, preparation and monitoring of the annual budget, and preparation of annual financial reports. The department also manages payroll processing and reporting, utility billing, customer service, and pre-collections, as well as the record-keeping of fixed assets, including City vehicles and equipment. In addition, the department coordinates and serves as the primary liaison for the City's annual independent financial audit. Our mission is to ensure fiscal integrity, transparency, and compliance with all applicable accounting standards and regulations while providing exceptional service to residents, departments, and stakeholders.

### Major Objectives

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- Manage and account for the City's finances in accordance with Generally Accepted Accounting Principles (GAAP).
  - Maintain a robust system of internal controls to safeguard public assets.
  - Advise the Mayor, City Council, City Administrator, and department heads on available funding for proposed expenditures.
  - Invest City funds in compliance with all legal requirements to ensure safety, liquidity, and optimal return.
  - Provide timely and accurate financial reporting to the citizens of Coeur d'Alene, the Mayor, City Council, and City Administrator.
  - Bill, collect, and record revenues and expenses promptly and accurately.
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**Fiscal Year 2024–25 Accomplishments**

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- Successfully recruited and filled two vacant positions resulting from staff turnover, with minimal disruption in services.
  - Received an unmodified (clean) opinion on the City’s annual independent financial audit.
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**Fiscal Year 2025–26 Goals**

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- Continue training with staff to ensure services remain at a high level.
  - Continue to automate financial reporting and other duties in the finance department.
  - Continue history of clean audits.
  - Update policies and procedures to align with best practices.
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**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	\$ 600,364	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	45,928	001-003-4151-2100	
PERS	57,055	61,593	65,649	32,846	73,171	71,804	001-003-4151-2200	
Workmans Compensation	661	649	868	508	867	865	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	5,677	001-003-4151-2600	
<b>Total Payroll Expenses</b>	<b>702,057</b>	<b>760,875</b>	<b>892,308</b>	<b>405,247</b>	<b>870,733</b>	<b>882,573</b>		
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	947,803	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	
<b>Total Supplies and Services Exp</b>	<b>573,217</b>	<b>603,387</b>	<b>704,067</b>	<b>913,061</b>	<b>904,134</b>	<b>1,031,103</b>		
<b>Total Expenses</b>	<b>\$ 1,275,275</b>	<b>\$ 1,364,262</b>	<b>\$ 1,596,374</b>	<b>\$ 1,318,308</b>	<b>\$ 1,774,867</b>	<b>\$ 1,913,676</b>		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Municipal Services Department

### **Program Description**

The Municipal Services Department is a 15-FTE department that serves the entire City Government through customer service, I.T., mapping, permits and licensing, public records requests, and general government functions such as bids, agreements, and contracts (including Council meeting preparation and follow-up), as well as management of CDATV.

The IT Division supports 700 workstations across the City, along with maintaining servers, monitors, desktop software, customized software, the City website, conference room equipment, fiber lines (including locates), network infrastructure, security cameras, SCADA network support, and the phone system (VOIP).

This year brought many changes. We saw the retirement of long-time TV Studio Manager Jeff Crowe and brought that position in-house. We hired the ever-capable Michael Dziak, who quickly put his talents to use producing several public safety PSAs within his first few months. We also welcomed back a highly skilled former employee, Kirk Johnson, as our new IT Network Administrator. In his short time with us, he has advanced network speeds and modernized equipment.

We retained a third IT Technician position, allowing us to accelerate the replacement of computers and stay on track to complete all required updates by the end of the fiscal year. Looking ahead, we anticipate continued security challenges and will work proactively to stay ahead of bad actors.

We will continue to support licensed businesses and adapt those programs as needed. One such program, childcare licensing, changed this year due to the passage of HB 243aa, which prohibits local governments from regulating childcare. We worked closely with the Idaho Department of Health and Welfare to ensure a seamless transition on July 1, 2025. Although no longer regulatory, we remain committed to supporting childcare providers in our community as needed.

## Major Objectives

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- To provide solutions for a secure city network, including new End Point Protection software and monitoring
  - To continue to issue permits and licenses based on city codes, while updating antiquated codes as needed
  - To continue to provide customer service to all city departments through the customer service, permitting, and I.T. services.
  - To prepare for the future through technological advancements.
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## Fiscal Year 2024–25 Accomplishments

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- To date the Department processed 564 public records requests (compared to 470 over 12 months of last fiscal year)
- Last fiscal year the department issued 960 individual licenses, and 1770 company business licenses and permits. The first half of this year we have issued 727 individual licenses and 1275 company business licenses.
- Answered 553 questions to the city through the website.
- 2078 IT support request fulfilled.
- Continued in-house software updates/rewrites (includes public safety benefit)
- Support of 700 workstations as well as servers, monitors, desktop software, conference room equipment, network and the phone system (Public Safety benefit)
- Completed the low-cost implementation of auto bill pay for the Finance Department
- Completed Cisco DUO Multi-Factor Authentication (MFA) city-wide, including all CJIS workstations and servers (Public Safety Benefit)
- Continued rebuilding/refreshing the building.cdavid.org website.
- Completed the HP networking equipment to replace all switches.
- Completed the migration of the Legal department to their new PROSECUTOR by Karpel case management software (Public Safety benefit)
- Replaced approximately 18 city security cameras, fixed 21 (Public Safety benefit)
- Complete IT five-year financial plan
- Update the Massage Facility code.



- Add wireless access points to new locations as needed.
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### **Fiscal Year 2025–26 Goals**

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- Recruit and retain staff, specifically Operation Technology position
  - Update Beer/Wine/Liquor code
  - Continue audit of the city’s fiber infrastructure
  - Continue to Update/replace cameras throughout the City (73 replacements/services needed) (Public Safety benefit).
  - Continue to upgrade computer security where needed
  - Continue to cross train staff to provide continuous services throughout the year, for coverage no matter who is on leave
  - Implement a new CMS website solution
  - Replace End of Life equipment including servers and UPS
-

**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	\$ 1,312,499	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	100,406	001-004-4152-2100	
PERS	102,042	105,144	109,034	60,267	140,019	156,975	001-004-4152-2200	
Workmens Comp	3,180	3,977	5,160	2,116	4,845	5,720	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	11,835	001-004-4152-2600	
<b>Total Payroll Expenses</b>	<b>1,274,546</b>	<b>1,297,141</b>	<b>1,369,936</b>	<b>720,388</b>	<b>1,652,793</b>	<b>1,897,474</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>616,881</b>	<b>1,319,267</b>	<b>1,290,240</b>	<b>877,136</b>	<b>1,237,565</b>	<b>1,176,286</b>		
Copier Replacment	-	-	10,668	-	-	-	001-004-4152-7400	
Fire Damage - Capital	-	-	11,469	-	-	-	001-004-4152-7410	
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Expenses</b>	<b>\$ 1,891,427</b>	<b>\$ 2,616,408</b>	<b>\$ 2,660,176</b>	<b>\$ 1,597,524</b>	<b>\$ 2,890,358</b>	<b>\$ 3,073,760</b>		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Human Resources Department

### Program Description

The Human Resources Department provides guidance in policy and procedures assuring compliance, consistency and excellent customer service to both employees and citizens. Human Resources services include recruiting and retaining employees, classification and compensation, benefit programs, employee/labor relations and organizational development training.

The City of Coeur d'Alene offers competitive wages and a generous benefit package that includes medical, vision, dental, Public Employees Retirement System of Idaho, health reimbursement arrangement, life insurance, long-term disability, paid holidays, vacation and sick leave accruals, and optional supplemental plans are also available to employees.

Additionally, the City recognizes three separate bargaining groups, the Fire Union, Police Officers Association, and the Lake City Employee Association, as well as an exempt and unrepresented group of employees. In total, Human Resources assists approximately 400 employees in all stages of their careers.

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### Major Objectives

- Attract and retain quality applicants and employees to ensure the goals of the City are met and maintained.
- Provide a safe, positive and healthy work environment.
- Provide customer service and support for all City departments and Mayor/City Council. Continue to work with City departments to hire, train and provide guidance.
- Maintain a fair and equitable Compensation and Classification Plan for all positions.
- Maintain a healthy City of Coeur d'Alene Employees Benefits Trust.
- Provide the most competitive and current overall benefit package possible to cover all needs of employment.
- Continue to update various City policies to keep content updated, meaningful, and current.
- Deliver guidance in policy and procedure assuring compliance, consistency and excellent customer service.
- To assist all employees in their various needs throughout their career, from the beginning through their retirement needs.

- Ensure compliance with all applicable federal, state, and local laws.
- 

### **Fiscal Year 2024-2025 Accomplishments**

- Successful year for the City of Coeur d'Alene Benefits Trust with a minimal 3% premium increase. The trust continues to perform very well and the trustees are continuing to evaluate new programs that will help both the trust and employee costs. Implemented Payer Matrix to help with high-cost prescriptions.
  - Monthly new employee onboarding meetings with human resources and administration have been very beneficial.
  - Numerous updates to Personnel Rules, Classification/Compensation plan and Civil Service Rules.
  - Successful open enrollment process changing to a passive enrollment.
  - Successful negotiations and new four-year agreement including wages and working conditions with the Fire Union.
  - Human Resources successfully facilitated hiring 114 total employees to fill full-time, part-time and seasonal positions.
- 

### **Fiscal Year 2025-2026 Goals**

- Comprehensive city-wide classification/compensation study addressing any disparities and ensuring all employees are paid competitively.
- Replace the previous city-wide training platform with training to reskill and upskill employees.
- Successful negotiations and new agreements with our Police Association and Lake City Employees Association.
- Continue to improve the City's ability to attract, retain and develop quality applicants for new positions and internal employees for promotions.
- Succession planning continues to be a priority to ensure a successful transition of both knowledge and opportunities.
- Continue to work with all City departments with various employee needs and training.
- Human Resources will continue to be a source of outreach and information to employees as the City of Coeur d'Alene Benefits Trust provides additional programs.
- Continued focus on workers compensation claims and identifying safety and risks to help prevent employee injuries and control overall costs.
- Review, update, and communicate changes to Personnel Rules.

**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	\$ 275,760	001-005-4157-1000	3
Sick Leave Repurchase	2,344	2,461	-	-	-	4,227	001-005-4157-1006	
FICA	17,601	18,159	19,498	8,449	20,465	21,096	001-005-4157-2100	
PERS	27,925	28,747	29,876	13,753	33,046	32,981	001-005-4157-2200	
Workmens Comp	331	324	429	227	386	397	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	2,283	001-005-4157-2600	
<b>Total Payroll Expenses</b>	<b>336,236</b>	<b>336,996</b>	<b>362,833</b>	<b>164,621</b>	<b>372,005</b>	<b>406,714</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>73,006</b>	<b>77,449</b>	<b>90,010</b>	<b>19,353</b>	<b>115,239</b>	<b>141,405</b>		
<b>Total Expenses</b>	<b>409,242</b>	<b>414,445</b>	<b>452,843</b>	<b>183,975</b>	<b>487,244</b>	<b>548,119</b>		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Legal Department - Civil Division

### Program Description

The City Attorney is the legal advisor to the City. Why? Because the Idaho Legislature says so. *See* Idaho Code § 50-208A. And we know the Legislature is never wrong or, at least, rarely wrong. Well, perhaps it would be better just to remember what Molly Ivins once said: “All anyone needs to enjoy the legislature is a strong stomach and a complete insensitivity to the needs of the people.”

The position of “legal advisor” is interesting. It’s been said that legal advisors “are often valuable in their ability to prevent legal issues from escalating into litigation. By providing proactive legal guidance, they help organizations navigate complex legal landscapes and avoid potential legal pitfalls.” Kirm Perpar o.p. In Coeur d’Alene, the City Attorney’s duty is to give legal advice to the Mayor, City Council, City boards, commissions and committees, and City staff in matters pertaining to federal, state, and local laws, regulations, rules, and policies. As in every other lawyer-client relationship, sometimes this advice is taken and sometimes not. As Edmund Burke was fond of saying, “It is not what a lawyer tells me I may do; but what humanity, reason, and justice tell me I ought to do.”

The City Attorney works with every other City Department to help them perform their own very important, and often more obvious, duties. He interacts with citizens, other governmental agencies, attorneys, the press, and businesses regarding City ordinances and codes, contracts, procedures, and complaints. He attends all meetings of the City Council, the Planning and Zoning Commission, the Design Review Team, and the General Services/Public Works Committee, and other boards, commissions, and committees upon request. The City Attorney strives to give impartial, fact-based, practical advice, without regard to personal opinion. His main purpose and abiding desire is to give *good* legal advice. Supreme Court Justice Antonin Scalia once brilliantly noted: “The main business of a lawyer is to take the romance, the mystery, the irony, the ambiguity out of everything he touches.” The staff of the Civil Division consists of one elderly attorney and one very exhausted, highly competent Senior Legal Assistant.

## **Major Objectives**

The objective of the Civil Division remains to provide prompt, accurate, and helpful, legal advice to all members of the City team. In addition, we assist the City team as they pursue their joint objective of providing exceptional service to the public in a wide variety of ways and circumstances, sometimes just by lending a sympathetic ear. The Office also performs such other duties as may be assigned by the Mayor and City Administrator. Among the duties that regularly occupy the Civil Division are the review and modification of contracts, interpretation of City policies, analysis of government Codes (local, state, and federal), drafting ordinances and resolutions, reviewing Council packets, presenting administrative appeals, enforcement of Code requirements, monitoring the annual Legislative session, and overseeing public records requests. In a broader sense, the City Attorney acts as the Legal Services Director with supervisory authority over, and responsibilities for, both the Civil and the Criminal (Prosecutor's) Divisions.

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## **Fiscal Year 2024-2025 Accomplishments**

The Civil Division provided assistance, often in the background, in many of the major undertakings of the City throughout the fiscal year, as well as a lot of minor ones. Among other things, the City Attorney monitored the ongoing litigation between the City and a former Police Department employee, including attendance at several depositions; prepared, or is preparing, amendments to the Massage Code, the Animal Code, the Secondhand Merchandise Code, the Fire Code, sidewalk regulations, priority corridors, and the Sign Code with respect to Billboards; met with the Mayor and other appointed officials on a weekly basis; prepared the C-PACE Program Guidebook, Form, and Resolutions, and reviewed the first applications; facilitated the assignment of the solid waste collection contract from CDA Garbage to Republic; assisted the Council and Mayor in filling a council vacancy; monitored the Lake Level Litigation, attending a lengthy mediation in Boise; assisted the Fire Department and outside counsel with Fire Bond Election matters; assisted with the Marriott project on Sherman with regard to the C-PACE financing, and the shoring and crane agreements; assisted with the Police Storage Building bidding and contract award; handled appeals regarding massage license and security agent license revocations; and reviewed approximately 80 public records requests per month.

White Papers drafted included an analysis of C-PACE legislation, House Bill 6A (2025 Legislative Session, and the legal ramification of Code violations at 1119 C Street. Numerous other legal issues arose which required research and a response to City officials and Department Directors.

### **Fiscal Year 2025-2026 Goals**

The Civil Division will continue providing outstanding legal advice and services to the City team while taking steps to improve the Legal Department’s efficiency and to use the available resources to best effect. The Civil Division still intends to provide cross-training for the attorneys in the Criminal Division so that they will be able to perform functions in the Civil Division from time-to-time on an as-needed basis. However, the burgeoning caseload in the Criminal Division and recent attorney vacancy is making this problematic. Overall, the City Attorney seeks better integration of the Civil and Criminal Divisions of the Legal Department in order to help all other members of the City team deliver the best service for citizens and visitors alike.

One goal, in particular, is to complete the litigation against Kootenai County arising out of the Treasurer’s unilateral decision to keep the interest and penalties due by statute on property taxes owed to the City. The Treasurer announced his decision in July 2022. After trying to work cooperatively to resolve the conflict, the City, together with Post Falls and four highway districts, were forced to hire outside counsel in October 2022 and file suit in December 2022. The district court granted summary judgment for the Cities and the highway districts in July 2023, and awarded the cities and districts costs and attorney fees. The County appealed. Bonneville County and AIC filed briefs in support of the County. Oral argument before the Supreme Court occurred on May 9, 2025. A decision probably will not issue until the summer or fall of 2025. After hearing the questions posed by the justices, we have every hope that the Supreme Court will reach the same conclusion reached by the district court and that we will also be awarded attorney fees on the appeal.

As the City grows and faces inevitable changes, the Legal Department must also grow and change in a logical and intentional manner so that it can help the City’s elected officials and employees achieve their goals and vision for the City of Coeur d’Alene.

“Lawyers have their duties as citizens, but they also have special duties as lawyers. Their obligations go far deeper than earning a living as specialists in corporation or tax law. They have a continuing responsibility to uphold the fundamental principles of justice from which the law cannot depart.” — Robert Kennedy



## Legal Department - Criminal Division

“Never mistake law for justice. Justice is an ideal, and law is a tool.”  
~ L. E. Modest Jr.

### Program Description

As an integral part of the City’s law enforcement effort, the Criminal Division completes what the Police Department starts. It tirelessly seeks justice for crime victims; promotes long-term public safety through offender accountability, rehabilitation, and deterrence; and excels in advocating on behalf of City and its citizens both in and out of the courtroom. Through prudent exercise of prosecutorial discretion, unwavering commitment to the rule of law, and devotion to the highest ethical standards at all times, Coeur d’Alene’s Prosecutors are committed to the vigorous pursuit of justice for the betterment of the community. The Criminal Division consists of four attorneys (with one position vacant), a Senior Legal Assistant, three Legal Assistants, and one part-time Victim Advocate.

“The duty of the prosecutor is to seek justice, not merely to convict.”  
~ U.S. Supreme Court Justice Benjamin N. Cardozo

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### Major Objectives

The Criminal Division seeks, first and foremost, to do justice at all times and in all cases. Justice takes many forms, most frequently occurring through the vigorous prosecution of criminal offenses, advocating for sentencing outcomes that deter and rehabilitate offenders (when possible), and seeking vindication for crime victims. But equally important to that pursuit of justice is the wise and prudent exercise of prosecutorial discretion—in other words, knowing when to decline to pursue criminal charges. Whether it be to comply with ethical and practical demands to not pursue a case lacking probable cause for any element of the contemplated offense, to preserve scarce prosecutorial resources for use in viable, critical cases, to pursue alternative means of resolution/deterrence/rehabilitation, or for any of the other multitude of nuanced considerations that should play into any charging decision, a Prosecutor’s exercise of discretion in declining to pursue a criminal charge can serve as a co-equal tool in the pursuit of true, meaningful, and equitable justice.

But that prosecutorial discretion must never be exercised flippantly, maliciously, or for political purposes, and ideally should not be used—except when absolutely necessary—to reduce and manage overall caseloads by dismissing viable cases. The Criminal Division has taken steps to prevent the need for such profane use of the sacred discretion entrusted to its Prosecutors, including making adjustments to standard plea offers, taking a more flexible overall approach to plea negotiations, loosening the policy limitations

on reducing certain offenses, and proactively seeking continuances when needed to allow sufficient time to prepare important cases for trial. But these efforts are temporary solutions that can only serve to stem the tide of the ever-increasing caseloads handled by the Prosecutors of the Criminal Division. Eventually, these efforts will not suffice, and cracks will form in the quality and effectiveness of the prosecution services the Criminal Division can provide, not to mention increased concerns over burnout and work-life balance. At that fast-approaching point, the only remaining option will be to dismiss significant numbers of low-priority cases immediately after charging. Indeed, the Criminal Division has already been forced to do so in a few instances based solely on excessive caseloads, and all indications are that it will increasingly need to resort to this dystopian use of prosecutorial discretion to manage excessive caseloads unless and until steps are taken to address this crisis. A major objective for the Criminal Division will be to advocate for an adequate number of Prosecutor positions with market-appropriate, competitive pay to reduce turnover and shorten time for recruitment of talented, experienced attorneys.

“Prosecutors should never be judged by the *number* of convictions, but by the *justness* of their convictions.”

~ U.S. Supreme Court Justice Thurgood Marshall

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### **Fiscal Year 2024-2025 Accomplishments**

1. Goals achieved as listed in the FY24-25 Department Plan:
  - ✓ Maintained a high level of prosecutorial services even with the departure of two assistant city attorneys, Vicki Null and Deborah Belley, in February 2025. The Legal Department was able to fill one of those vacancies with an exceptional candidate, as noted below, but the fourth attorney spot has remained vacant for nearly three (3) months despite efforts to advertise the opening in multiple ways. The only identifiable bases for the unprecedented length of this vacancy are disparate pay issues as compared to other prosecuting agencies and a major market shift in the availability of prosecutors across the board. The Legal Department has advocated to correct the pay issues, while making strategic adjustments to case offers and prioritization to ensure effective prosecution for high-importance cases despite the staffing issue. This approach has avoided the need to dismiss viable high-importance cases and has kept the need to resort to dismissal of lower-level cases to a minimum during the nearly three (3) months that the fourth attorney position has remained unfilled. Additionally, the Legal Department is currently in negotiations with a candidate to fill the fourth attorney position.
  - ✓ Hired Assistant City Attorney Jason Stanely to replace Ms. Null. Mr. Stanley has several years of experience on both sides of the criminal cases and has proven to be an exceptional addition to our office, with high praise coming in for his performance thus far from defense counsel, judges, and other prosecutors.
  - ✓ Obtained approval to begin paying our volunteer victim advocate, Susan Koerner, on a part-time basis, in order to help retain her services until there is approval to add a full/time Victim Advocate/Witness Coordinator.
  - ✓ Fostered a much more positive, productive, and beneficial relationship with the CDA Police Department through better and more frequent communications, increased face time

involving both Departments through pre-phase and in-service trainings provided to the Police Department, and participation in experiential events, including observing K9 training and firearms use and safety training at the ISP range.

- ✓ Worked cooperatively with local prosecuting agencies to address several matters, such as enforcement of firearm restrictions in foreign protection orders and dealing with challenges to the speed limits in the area.
  - ✓ Chief Deputy City Attorney Ryan Hunter worked more closely with City Attorney Randy Adams on several civil matters throughout the fiscal year, increasing his experience with advising Department heads and the City Council, which helped prepare him to adequately cover most of the duties of the Civil Division while Mr. Adams was on a well-deserved vacation in the latter half of February 2025.
  - ✓ Completed the rollout of the “subpoena” service and tracking system, which is integrated with our case management program known as PbK, for both the CDA Police Department and Kootenai County Adult Misdemeanor Probation.
  - ✓ The Criminal Division remains actively engaged in evidence-based treatment courts and diversion programs to reduce recidivism rates, including Idaho Law Enforcement Diversion (ILED), Domestic Violence Court and Diversion, DUI Court, and the newly established Veteran’s Court, which Mr. Stanley—who is a 17-year veteran of the Marine Corps—now participates in as the representative for the City. Mr. Hunter also worked closely with Eileen McGovern, who heads the Post Falls Prosecuting Attorney’s Office, and Mark Heid, the First District Domestic Violence Court Coordinator, to overhaul and revise the DV Court internal policies and procedures, as well as the DV Diversion eligibility criteria and admission process, and both revised documents were accepted by the Idaho Supreme Court.
2. Mr. Hunter was awarded the 2024 Denise O’Donnell-Day Pro Bono Award for the First Judicial District based on his efforts to work with the Idaho Volunteer Lawyers Program and the Coeur d’Alene Library to establish and facilitate the monthly Lawyer in the Library free legal clinic.
  3. Legal assistant Kristina Rogers worked to become the Criminal Division’s expert the PbK case management system, allowing for most adjustments to the functionality of the program to be addressed internally without the need to engage PbK back-end support services. Additionally, Mr. Hunter began working to identify and update antiquated templates and forms.
  4. The Criminal Division successfully navigated several high-profile incidents, some of which garnered national media attention, including racial harassment of members of the University of Utah Women’s basketball team in March 2024, the Massage Parlor investigation in the fall of 2024, and the townhall incident on February 22, 2025. This accomplishment was a partial byproduct of the improved and integrated working relationship the Legal Department re-established with the CDA Police Department.

“A good prosecutor must be able to convince a jury of his own integrity.”

~ Thomas Hynes

### Fiscal Year 2025-2026 Goals

1. The staffing issue the Legal Department has faced during the past three (3) months has highlighted the need to pursue the addition of a new Assistant City Attorney position. Doing so would both address the reality of ever-increasing caseloads that will inevitably become unmanageable with current staffing levels, and it would mitigate the impact of vacancies that may persist for longer periods until issues with market-inadequate pay disparities are resolved. Additionally, adding a dedicated Victim Advocate/Witness Coordinator position to handle the unique tasks of victim/witness communication and coordination remains a major long-term goal of the Legal Department.
2. Maintain the high-quality and mutually beneficial working relationship between the Legal Department and law enforcement agencies by continuing to promote frequent and effective communication, cooperation, and coordination.
3. Continue to coordinate and communicate with the other prosecuting agencies within Kootenai County and the First Judicial District to present a unified front when working with the judiciary and defense bar to ensure procedural fairness, efficiency, and compliance with legal rules.
4. Begin to add civil tasks to the Criminal Division Assistant City Attorney job duties, subject to the severe time limits that high-caseloads place on the ability to do so, to continue the integration of the Criminal and Civil Divisions of the City Attorney's Office.
5. Work to update and revise the policies and procedures for, and advocate for compliance with State rules and legal requirements in, the evidence-based treatment courts and diversion programs the Criminal Division is actively engaged in, including ILED, Domestic Violence Court and Diversion, and Veterans Court.
6. Continue to review and fine tune plea offers and negotiation approaches to ensure case- and defendant-specific resolutions that better facilitate offender accountability, rehabilitation, and deterrence; foster understanding of the intersection of mental health and criminal justice, and the need for more nuanced approaches that utilize aspects of both systems working in concert to produce immediate and measurably better outcomes in both the short and long terms; and continue providing ongoing training in legal developments to law enforcement personnel and other agencies when appropriate.
7. Continue to review and revise antiquated templates and forms used by the Criminal Division on a daily basis, including revision of the discovery responses; and finish the creation of fillable complaint and warrant template packets for certain offenses, including domestic violence.
8. Create a Criminal Division manual to include in the City Attorney manual.
9. Secure funding for a Special Assistant United States Attorney (SAUSA), to be hosted in Shoshone County. After nearly two years of planning, preparation, and solicitation of sustainable outside funding sources, the North Idaho SAUSA Initiative is ready to launch. At the start of 2025, Governor Brad Little announced his vision for this position during his State of the State address. Shortly thereafter, the US Attorney's Office in Idaho solidified its partnership with the state of Idaho. Finally, the last piece of the funding puzzle was put into place with the passage of SB1175 which specifically called out the creation of this position. The total cost of the position is \$140,000 per year. Of that amount, \$50,000 will be provided by the United States Drug Enforcement Agency (DEA) and \$75,000 will be provided by the

Governor's Office. The remaining \$15,000 will be paid by local cities and counties who are willing to join the partnership. The City of Coeur d'Alene previously committed to join the partnership, with an estimated contribution of \$3,000 per year. Other agencies committing to this partnership are Nez Perce and Latah Counties, and the cities of Kellogg, Wallace, Lewiston, Osburn, Post Fall, Wardner, Pinehurst, Smelterville, and Mullan. The SAUSA position is set to begin July 1, but the Coeur d'Alene and the other city and county partners will not be required to contribute until the 2025-26 fiscal year, with the Governor's Office picking up their contribution for the rest of the 2024-2025 fiscal year. This SAUSA position will bring an additional federal prosecutor to north Idaho to help address the drug trafficking issues which are continuing to grow along the I-90 corridor. The focus will be on drug trafficking arising in the jurisdiction of the local partners, rather than individual users. However, this will certainly inure to the benefit of the City Prosecutor's Office, Police Department, and Fire Department by the reduction in the availability of drugs such as fentanyl and other opioids in our community, with a consequent reduction in crime, prosecutorial time, and emergency services involving those illegal substances.

**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	\$ 951,794	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	73,491	001-006-4161-2100	
PERS	96,147	97,359	101,302	50,537	111,604	113,835	001-006-4161-2200	
Workmens Compensation	1,000	1,031	1,381	815	1,373	1,446	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	8,038	001-006-4161-2600	
<b>Total Payroll Expenses</b>	<b>1,232,515</b>	<b>1,194,829</b>	<b>1,323,818</b>	<b>611,543</b>	<b>1,324,012</b>	<b>1,371,251</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>37,535</b>	<b>46,705</b>	<b>115,436</b>	<b>29,146</b>	<b>69,500</b>	<b>76,000</b>		
<b>Total Expenses</b>	<b>\$ 1,270,050</b>	<b>\$ 1,241,534</b>	<b>\$ 1,439,254</b>	<b>\$ 640,689</b>	<b>\$ 1,393,512</b>	<b>\$ 1,447,251</b>		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Planning Department

### Program Description

The Planning Department's role in the City falls under two main pillars. The first is the long-range and strategic planning role, which provides the bigger picture for planning, zoning, and economic development. In this role, the Planning Department leads community engagement efforts, recommends and leads strategic code amendments, focuses on long-range and special planning projects, and engages with community partners.

The second pillar is related to current planning and day-to-day operations. In this role, the Planning Department processes development applications, reviews building permits for compliance with zoning requirements, focuses on improved communications with the development community, and provides excellent customer service. The Planning Department routinely interfaces with other city departments and community partners, and acts as a facilitator.

In all of our efforts, the department is mindful of opportunities to integrate walkability, affordable housing, and economic development (e.g., adaptive reuse, economic gardening, support of small business, and innovation) into planning conversations, and helps guide strategic conversations related to growth and community development.

*The CDBG program details are highlighted separately.*

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### Major Objectives

- Implement priority action items from the new 2042 Comprehensive Plan.
- Participate in cooperative planning efforts with the County and neighboring communities to help address housing and growth challenges.
- Lead historic preservation efforts for the City in partnership with the Historic Preservation Commission and the State Historic Preservation Office (SHPO).
- Continue to promote continuous improvement for the development review process.
- Seek grant funding and collaboration opportunities to assist with project costs.
- Promote economic development opportunities in existing and new businesses districts (e.g., Atlas Waterfront, Midtown, East Sherman, Health Corridor).

- Continue to improve the Zoning and Subdivision Codes.
  - Continue to take the lead on development projects for the City, such as Atlas.
  - Continue to promote the importance and protection of the Shoreline and the Hillside areas of the City.
- 

### **Fiscal Year 2024-2025 Accomplishments**

- Staff brought forward the University District Zoning Code amendment, which was adopted.
  - Staff assisted with the Billboard Code, which was adopted.
  - Downtown Core/Infill Working Group has met 16 times, staff has provided two updates to City Council to seek input and validation, staff will have completed a historical review of downtown development and allowable heights, created a webpage with detailed information on the effort and history of downtown development, and begun stakeholder engagement and public outreach this fiscal year. A paid intern has also been brought on to assist with the effort.
  - Joint Workshop with the Planning and Zoning Commission and Historic Preservation Commission on possible code amendments to help address incompatible development in neighborhoods.
  - Historic Preservation Efforts:
    - Consultant Selected for the Downtown Reconnaissance Survey and public kick-off meeting completed.
    - The Garden District is officially a historic district. It was listed in the National Register of Historic Places in April 2025. The celebration will be June 1, 2025.
    - Second year of Preservation Month events and outreach throughout May.
    - Clark’s Diamond Jewelers is being awarded the 2025 Heart of History Award.
    - Successful preservation of the Roosevelt Inn with a façade easement and creative solutions to assist the owners with the sale of the property.
  - Atlas Waterfront - The project is in Phase 3 of development. Staff participates on the Architectural Review Committee and Steering Committee, and Ad Hoc Committee exploring attainable housing. Staff also attends weekly project coordination meetings with ignite and the consultant team.
  - Participation with Fire and Police in the All Hazard Mitigation Plan.
  - Hired a new Associate Planner.
  - Staff continued working on regional housing and growth issues in support of the Housing Solutions Partnership to address regional concerns, research solutions, and participated in the second annual regional joint workshop with Planning and Zoning Commissions that took place in November 2025.
  - Coeur Terre development agreement amendment to address wastewater infrastructure timing and a zone change for the City’s future well site were also completed.
  - The team handled 14 public hearings during FY24/25, including five design review commission hearings, as of May 2025.
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### **Fiscal Year 2025-2026 Goals**

- Continue focused efforts on the Downtown Development Standards and Design Guidelines with guidance from the Working Group, assistance from the Planning Intern, stakeholder engagement and public outreach, and a goal of bringing proposed amendments forward for Council consideration in FY 25/26.
  - Zoning Code Amendments to address neighborhood compatibility – setbacks, lot coverage, shop houses, etc.
  - Zoning Code amendments to address housing needs such as the allowing Twin Homes where duplexes are allowed.
  - Historic Preservation Efforts
    - Downtown Reconnaissance Survey
    - Preservation Month
    - Involve commission members with possible code amendment related to neighborhood compatibility
    - Outreach to historic neighborhoods
    - Possible signage program for historic commercial buildings with donated funds
  - Area of Impact – update Coeur d’Alene’s Area of Impact Agreement with Kootenai County.
  - Atlas Waterfront – continue being actively involved with the project and a key player in partnership with ignite cda and consultant team on project development.
  - Continue to be an active participant with the partnership on possible solutions, and bringing forward recommendations to Council and engaging regional partners, including having joint workshops with other Planning & Zoning Commissions; working with Housing Solutions Partnership on housing priorities, research, education, and implementing and exploring new Toolkit items.
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**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	\$ 532,242	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	40,717	001-007-4170-2100	
PERS	54,673	55,000	58,668	28,821	64,538	63,656	001-007-4170-2200	
Workmens Comp	5,311	5,031	6,783	3,747	6,979	7,058	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	4,719	001-007-4170-2600	
<b>Total Payroll Expenses</b>	<b>652,163</b>	<b>677,901</b>	<b>750,730</b>	<b>373,374</b>	<b>766,017</b>	<b>771,179</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>59,872</b>	<b>59,678</b>	<b>55,265</b>	<b>7,530</b>	<b>54,700</b>	<b>43,200</b>		
<b>Total Expenses</b>	<b>\$ 712,035</b>	<b>\$ 737,579</b>	<b>\$ 805,995</b>	<b>\$ 380,904</b>	<b>\$ 820,717</b>	<b>\$ 814,379</b>		

**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	\$ 387,689	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	30,041	001-008-4198-2100	
PERS	22,323	24,064	26,729	13,444	29,726	46,966	001-008-4198-2200	
Workmens Comp	5,890	5,418	7,284	4,461	8,204	12,954	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	4,237	001-008-4198-2600	
<b>Total Payroll Expenses</b>	<b>300,923</b>	<b>312,596</b>	<b>360,818</b>	<b>188,197</b>	<b>373,979</b>	<b>647,041</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>331,714</b>	<b>286,595</b>	<b>436,375</b>	<b>159,154</b>	<b>390,800</b>	<b>261,950</b>		
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	
<b>Total Capital Outlay</b>	<b>110,199</b>	<b>32,388</b>	<b>55,287</b>	<b>-</b>	<b>-</b>	<b>20,000</b>		
<b>Total Expenses</b>	<b>\$ 742,836</b>	<b>\$ 631,579</b>	<b>\$ 852,480</b>	<b>\$ 347,351</b>	<b>\$ 764,779</b>	<b>\$ 928,991</b>		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Police Department

### Program Description

The Police Department strives to improve or maintain the safety of our community through collaborative partnerships with community stakeholders to appropriately respond to emergency calls for service, reduce the fear of crime, and improve community engagement. CDA PD has 124 members who serve our public. The police department is comprised of the following units: Patrol, investigations, school resource officers, community action team, records, traffic, K9, SWAT, code enforcement, civilian investigative specialists, records, animal control, professional standards, hiring and training, IT, fleet support, property and evidence, and volunteers.

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### Major Objectives

- Appropriately respond to emergency calls for service.
  - Reduce crime and the fear of crime in our community.
  - Reinforce a culture focused on community engagement and the reduction of felony crimes in our community.
  - Properly and adeptly investigate allegations of crime.
  - Maintain our partnership with the community.
  - Keep school children safe and provide positive law enforcement interaction through the School Resource Officer program.
  - To continue to support the members of the police department by ensuring they are staffed, trained, and equipped properly to fully meet our public safety mission.
- 

### Fiscal Year 2024-2025 Accomplishments

- Part 1 crime was reduced by 12.5% in 2024. Part 1 crime has fallen 69.55% since 2014 and is at historic lows for both crime rate and the total number of Part 1 crimes (a total of 637 Part 1 crimes in 2024).
- Responded to 54,304 calls for service (2024).
- The number of accidents went down significantly in 2024 to 792 total reportable accidents.
- The Police Department began an Opioid Task Force to respond to overdose scenes, provide assistance and resources to victims and families, provide training relating to opioid use, and arrest individuals trafficking in illegal opioids.

- The Police Department partnered with the Idaho Attorney General’s Office and became a member of the Internet Crimes Against Children (ICAC) Task Force.
  - The victim advocate program served 581 victims of stalking, domestic violence, or sexual assault and an additional 368 outreach contacts. Roughly 14% of the victims were sexual assault victims, 78% were from domestic violence incidents, and 8% were victims of stalking crimes.
  - Improved roadway safety through our DUI enforcement program and our leadership in the North Idaho DUI Task Force.
  - Continued our partnership with the Fire Department on the Rescue Task Force program to better respond to active shooter incidents.
- 

### **Fiscal Year 2025-2026 Goals**

- Continue to reduce the fear of crime in our city through a collaborative effort with community partners including citizens, businesses, schools, social and church groups, and block watch groups.
  - Continue to be leaders in public safety for our region.
  - Improve recruiting and retention of police officers and work towards full staffing.
  - Increase our community outreach to better inform and partner with the community.
  - Continual evaluation of traffic complaints and collisions to optimize deployment of limited traffic enforcement resources.
-

**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	\$ 11,210,514	001-009-4211-1000	120
Shift Differential	109,074	107,170	105,622	47,017	116,630	120,712	001-009-4211-1001	
Assignment Pay	-	-	-	-	185,977	192,486	001-009-4211-1002	
Court Time	43,526	58,100	52,711	27,033	54,618	56,530	001-009-4211-1004	
Holiday Pay	408,243	381,626	483,657	459,954	482,192	499,068	001-009-4211-1005	
Sick Leave Repurchase	24,930	25,188	28,385	30,562	29,992	31,041	001-009-4211-1006	
Call Out Availability Pay	79,248	94,353	94,409	43,936	116,575	120,655	001-009-4211-1007	
Off-duty employment	4,540	6,017	6,749	6,947	4,000	4,140	001-009-4211-1008	
FTO Pay	14,840	22,835	38,362	10,107	23,406	24,225	001-009-4211-1009	
Sign on Bonuses	-	20,000	45,000	25,000	40,000	40,000	001-009-4211-1010	
Over Time	705,502	686,578	667,165	326,265	686,578	710,608	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 Liase	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	139,544	001-009-4211-1300	2.50
PT-Ambassadors/Volunteer Coc	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	1,008,702	001-009-4211-2100	
PERS	1,241,563	1,393,023	1,561,983	848,614	1,738,793	1,844,468	001-009-4211-2200	
Workmens Compensation	204,970	232,874	311,544	182,193	366,311	369,580	001-009-4211-2400	
Health Insurance	1,453,355	1,557,578	1,653,124	786,412	1,819,280	1,830,758	001-009-4211-2500	
Dental Insurance	137,459	146,072	150,390	73,150	150,582	157,503	001-009-4211-2501	
Health Reimbursement Account	429,343	443,104	458,532	216,283	469,837	484,172	001-009-4211-2520	
Life & Disability Insurance	80,047	81,022	90,041	47,270	112,183	108,271	001-009-4211-2600	
<b>Total Payroll Expenses</b>	<b>14,554,970</b>	<b>15,914,441</b>	<b>17,002,599</b>	<b>8,608,882</b>	<b>18,607,937</b>	<b>18,993,742</b>		

**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	383,000	001-009-4211-6502	
<b>Total Services &amp; Supplies</b>	<b>2,045,719</b>	<b>1,593,662</b>	<b>2,113,831</b>	<b>962,001</b>	<b>2,227,376</b>	<b>2,121,325</b>		
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	350,500	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	
<b>Total Capital Outlay</b>	<b>300,821</b>	<b>1,942,094</b>	<b>3,303,735</b>	<b>3,317,688</b>	<b>4,954,978</b>	<b>350,500</b>		
<b>Total Expenses</b>	<b>\$ 16,901,510</b>	<b>\$ 19,450,198</b>	<b>\$ 22,420,165</b>	<b>\$ 12,888,571</b>	<b>\$ 25,790,291</b>	<b>\$ 21,465,567</b>		

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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>	<b>FTE</b>
Opioid Grant Salaries	\$ -	\$ -	\$ -	\$ -	\$ 123,015	\$ 207,830	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	-	15,899	001-019-4211-2100	
Opioid Grant PERS	-	-	-	16,128	-	29,055	001-019-4211-2200	
Opioid Grant Health Insurance	-	-	-	8,997	-	40,213	001-019-4211-2500	
Opioid Grant Dental Insurance	-	-	-	1,646	-	3,580	001-019-4211-2501	
Opioid Grant Life & Disability	-	-	-	529	-	1,820	001-019-4211-2600	
Opioid Grant Health Reimburse	-	-	-	529	-	6,760	001-019-4211-2400	
Opioid Grant Workmens Comp	-	-	-	529	-	6,764	001-019-4211-2520	
<b>Total Payroll Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,601</b>	<b>\$ 123,015</b>	<b>\$ 311,919</b>		



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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>	<b>FTE</b>
Wages	\$ 50,995	\$ 56,255	\$ 61,915	\$ 31,390	\$ 65,287	\$ 70,888	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	5,423	001-017-4241-2100	
PERS	6,089	6,610	7,434	3,988	8,644	9,910	001-017-4241-2200	
Workmens Comp	-	-	-	-	101	2,307	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	910	001-017-4241-2600	
<b>Total Payroll Expenses</b>	<b>\$ 72,468</b>	<b>\$ 81,539</b>	<b>\$ 93,720</b>	<b>\$ 47,743</b>	<b>\$ 102,289</b>	<b>\$ 106,389</b>		

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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>	<b>FTE</b>
Wages	\$ -	\$ -	\$ 34,824	\$ 46,841	\$ 102,545	\$ 105,888	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	8,100	001-012-4270-2100	
PERS	-	-	5,147	8,130	14,710	14,803	001-012-4270-2200	
Workmens Comp	-	-	-	-	3,337	3,446	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	
<b>Total Payroll Expenses</b>	-	-	\$ 47,553	\$ 72,766	\$ 144,986	\$ 149,148		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Fire Department

### Program Description

The Coeur d'Alene Fire Department is a Class-3 rated city by the Idaho Survey and Rating Bureau. We are an All-Hazards Fire Department providing fire, emergency medical first response and transport, and technical rescue services to our valued residents and visitors. Last year we responded to over 10,500 calls for service which makes us one of the busiest fire departments in Idaho. We provide services out of (4) fire stations with 63-line personnel. Fire Station #1 houses our Ladder Truck Company, an ALS ambulance, and our on-duty Battalion Chief. Station #2 houses an Engine Company and an ALS ambulance, Station #3 houses an Engine Company/ cross-staffed Heavy Rescue Unit, Station #4 houses an Engine Company and an ALS ambulance, and our new Marine Facility at the 3rd Street Marina houses our Fireboat. Our administration includes: Fire Chief, Deputy Chief of Operations, Deputy Chief of Training, Deputy Chief of Logistics, EMS Officer, (2) Deputy Fire Marshals, an Executive Assistant and (2) Administrative Assistants.

As members of the Kootenai County Emergency Medical Services System (KCEMSS) we provide First Response Advanced Life Support Services and ALS Transport countywide since 2001.

We are proud to be one of three State of Idaho Technical Rescue Teams that includes a longstanding partnership with Idaho Disaster Dogs, a K-9 search and rescue team made of members from within our fire department. Four of our FD members are also part of the FEMA Washington Task Force 1 team and are deployed nationwide each year for disasters.

We are a customer service driven fire department that prides itself with strong community partnerships with our neighboring agencies, business community, city council and IAFF L-710 membership.

## Major Objectives

We strive to be the premier fire department, exceeding community expectations by inspiring our members to pursue excellence in every aspect of our service.

Enhancing Emergency Response – Investing in new equipment, upgrading fire stations, and improving dispatch systems/ closest resource/ auto-aid agreements

Personnel & Training – Expanding firefighter recruitment, increasing training programs, and ensuring compliance with safety regulations/ standards

Community Risk Reduction – Strengthening fire prevention initiatives, public education campaigns, and hazard mitigation strategies.

Technology & Infrastructure – Continue to identify and implement modern firefighting technologies, upgrading communication systems, and improving data analytics for emergency planning & evaluation of current services.

Financial Sustainability – Managing resources efficiently, identify and apply for grants, and planning for long-term capital replacement programs vs general obligation bond elections. Explore a local option funding source for public safety future staffing needs.

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## Fiscal Year 2024-2025 Accomplishments

- Completion of FD Customer Centered Strategic Plan
- Repealed Firefighter Room- High Rise ordinance/ Implemented FARS System ordinance
- Implemented weekly comprehensive analytics to enable us to measure service delivery: city response zones, per nature code, unit analysis and NFPA compliance
- Cross staffed Rescue-3 deployed 39 times countywide in 2024
- All FD response plans were updated within the Kootenai County CAD system
- Conducted our bi-annual Engineer testing process
- Conducted our first department Engineer Training Academy
- Completed Civil Service language changes for FD Certifications
- Grant received for lithium battery responses/ disposal (\$10,000.00)
- Implementation of PS Trax for tracking apparatus maintenance
- Replaced all IDLH gas detectors through 2024 budget process
- Adoption of the Kootenai County Emergency Operations Plan
- Successful RFQ for Municipal Advisory Firm

## 2025-2026 Budget – Departmental Summary

- Obtained SCBA confidence training prop
- Obtained mitigation grant for Station 1 electrical upgrade/ generator
- Disposal of all AFFF foam within FD
- Completed bi-annual Company Officer Academy
- Countywide implementation of community Pulse Point notification program
- Implementation of Narcan Leave Behind Program
- (3) Single Resource Wildland Deployments
- Initiated ARU unit trial project/ partnership with KH
- 10,589 FD calls for service/ 7880 EMS/ 115 fires

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### **Fiscal Year 2025-2026 Goals**

- Successful G.O. Bond election on May 20th
- Begin capital improvement projects/ apparatus purchases
- Begin implementing strategic plan goals/ review progress quarterly
- Propose dedicated FD mechanic/ preventative maintenance program through budget process
- Auto-Aid agreement with KCFR
- Implement “closest resource” within the county CAD system
- Station Location/ Staffing Model study with ESCi
- Acquire property for future Station 5
- Increase M34 funding through KCEMSS
- Contract with 3rd party commercial inspection company
- Seek mandatory physical fitness/ fit for duty program
- Overhaul/ re-design FD website
- Propose dedicated FD mechanic/ preventative maintenance program through budget process
- Explore administrative restructure to promote succession planning
- Bi-annual BC and Captain testing processes in April and May
- Conduct Entry Level FF and lateral FF/PM testing process (June)
- Implement annual DOT inspections on all line apparatus
- Finalize self-inspection program for low hazard occupancies
- Continue to improve social media platforms
- Increase number of shift fire investigators
- Bolster public education opportunities
- Continue to enhance community partnerships

**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	\$ 8,187,742	001-010-4231-1000	75.00
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	74,649	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	155,813	001-010-4231-2100	
PERS	903,625	1,066,648	1,223,950	726,731	1,331,290	1,372,062	001-010-4231-2200	
PERS - 6.2%	452,954	542,799	531,468	301,203	576,592	597,322	001-010-4231-2210	
Workmens Compensation	185,593	216,255	288,834	166,268	347,304	377,809	001-010-4231-2400	
Health Insurance	947,960	963,936	1,065,248	504,783	1,089,972	1,181,473	001-010-4231-2500	
Dental Insurance	85,737	89,228	94,689	44,759	96,167	101,618	001-010-4231-2501	
Health Reimbursement Account	394,241	400,359	422,333	187,152	446,067	470,888	001-010-4231-2520	
Life & Disability Insurance	55,299	54,981	60,288	32,334	83,668	67,166	001-010-4231-2600	
<b>Total Payroll Expenses</b>	<b>10,734,665</b>	<b>11,982,324</b>	<b>12,750,514</b>	<b>7,115,750</b>	<b>13,414,095</b>	<b>13,884,452</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>739,275</b>	<b>821,299</b>	<b>937,651</b>	<b>391,977</b>	<b>1,076,509</b>	<b>1,159,340</b>		
Fire Station #4/ Boat House	300,076	173,308	-	-	-	-	001-010-4231-7235	
SCBA - grant funded		605,712	-	-	-	-	001-010-4231-7515	
<b>Total Capital Outlay</b>	<b>300,076</b>	<b>779,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Expenses</b>	<b>\$11,774,016</b>	<b>\$13,582,643</b>	<b>\$13,688,165</b>	<b>\$7,507,727</b>	<b>\$14,490,604</b>	<b>\$15,043,792</b>		

**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
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,336,161</b>	

**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	\$ 2,561,352	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	207,356	001-018-4311-2100	
PERS	241,366	248,396	272,520	137,610	320,252	311,122	001-018-4311-2200	
Workmens Comp	68,303	79,717	105,196	53,344	94,348	93,743	001-018-4311-2400	
Health Insurance	474,372	474,245	504,841	247,373	529,466	565,214	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	137,188	001-018-4311-2520	
Life & Disability Insurance	20,544	20,388	22,167	12,294	24,376	24,965	001-018-4311-2600	
Unemployment Insurance	1,638	4,291	7,506	125	5,000	5,000	001-018-4311-2800	
<b>Total Payroll Expenses</b>	<b>3,065,864</b>	<b>3,175,747</b>	<b>3,500,582</b>	<b>1,768,680</b>	<b>3,622,983</b>	<b>3,771,643</b>		
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	1,500,000	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	
<b>Total Services &amp; Supplies</b>	<b>1,441,227</b>	<b>2,628,458</b>	<b>3,418,616</b>	<b>761,615</b>	<b>2,966,230</b>	<b>3,104,350</b>		



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	\$ 7,015,993		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Parks & Recreation Department

### Program Description

The Parks Department provides all landscape maintenance on city owned parks and properties. We maintain 587 acres that include city facilities, 32 parks, 2 cemeteries, 210 acres of national open space, and 39 miles of pedestrian and bike paths, and 9 miles of hiking trails. As the umbrella department over building maintenance, we also provide janitorial, custodial, project management, and oversight for nearly 280,000 square feet of city facilities.

### Major Objectives

- Maintain restrooms and all park facilities, amenities, and city owned cemeteries.
- Provide grounds maintenance of turf, trees, and all landscaping.
- Cleanup and maintenance of numerous trails and natural open spaces.
- Support more than 100 community events throughout the year, including three concert series, an ice-skating rink, numerous runs, walks, BMX track, pickleball lessons and tournament and non-profit fundraisers.
- Provide customer service to all patrons throughout the parks, cemeteries, and city buildings.

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### Fiscal Year 2024-2025 Accomplishments

- Added one park maintenance position by releveling vacant positions
- More than 380 hours of staff time was dedicated to monitoring events
- Installed a new playground at Bluegrass Park
- Continued fire mitigation on Tubbs Hill
- Water meter installation at Landings Parks
- Installation of a swale at Phippeny Park
- Installation of landscaping and irrigation for the Police Department expansion

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### Fiscal Year 2025-2026 Goals

- Upgrade Riverstone bollard lighting
  - Separate domestic water to building from irrigation at McEuen
  - Veteran's Centennial installation of parking area and a restroom shelter
  - Mill River shoreline protection
  - Purchase a sweeper to replace four that have extensive wear and tear
-

**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	\$ 1,305,380	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	119,755	001-024-4381-2100	
PERS	118,259	131,198	129,598	61,120	158,866	161,505	001-024-4381-2200	
Workmens Comp	30,511	35,352	47,056	26,183	47,864	47,523	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	13,515	001-024-4381-2600	
Unempl Insurance	6,996	3,507	5,939	1,234	15,000	5,000	001-024-4381-2800	
<b>Total Payroll Expenses</b>	<b>1,643,056</b>	<b>1,883,174</b>	<b>1,956,184</b>	<b>814,842</b>	<b>2,223,086</b>	<b>2,292,543</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>731,375</b>	<b>826,591</b>	<b>798,413</b>	<b>280,084</b>	<b>772,045</b>	<b>796,350</b>		

**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	\$ 3,258,893	

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Recreation Division; Parks & Recreation Department

### Program Description

The Recreation Division offers a variety of team sports, lifetime leisure activities, information classes, and community events. Programs are designed to meet the recreational needs of infants to senior citizens and everyone in between.

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### Major Objectives

- To provide new programs, find ways to improve existing programs, and seek potential partnerships. Our Recreation Division has seen a growing interest in activities for preschool aged kids. This will be a big focus going into next year.
  - Events such as preschool aged camps, community yard sales, and music conservatory partnerships are part of a genre of programs the Department is working to grow. These events will extend our reach into the community.
  - Anticipate the needs of the changing community and structure programs and facilities accordingly to help build a healthy and active community.
- 

### Fiscal Year 2024-2025 Accomplishments

- Build on the partnership with the Friend of CDA Public Golf Club. We went from offering 24 spaces to 100 spaces for participants. The summer of 2025 we have increased to accommodate up to 200+ participants in the normal program with an additional week of training and course time for those who show interest during lessons.
- Successfully negotiated new user group agreements with multiple outside groups who use recreation facilities for their programs. Most of these agreements have been expired for quite some time.
- Began a partnership with North Idaho College outdoor pursuits to offer outdoor recreation opportunities
- The swim program continues to grow as the Department looks for more pool time in order to accommodate more children. The program has grown from Monday/Wednesday offerings to include Saturdays. This allows for an additional 40-50 participants every 6 weeks. We register about 200 kids every six weeks.
- Increased the number of facilities reservations we approve, which has been a good revenue source for the department.

### Fiscal Year 2025-2026 Goals

- Put a stronger emphasis on building partnerships with local organizations to have a stronger presence in outdoor leisure activities.
  - Program more “filler” activities to fill the gaps between other programs. An example of this is our one day 3 on 3 basketball tournament.
  - Be more present in the community. As a staff we would like to get out and represent the department through volunteering, being present at job fairs and other community-based events.
  - Continue to build training opportunities for staff. Attending single-day training and multi-day conferences has proved to be a great benefit to the department. Staff have come out of these trainings with new ideas for programs as well as more efficient ways for our division to function.
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**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	\$ 360,564	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	37,290	001-026-4391-2100	
PERS	38,610	40,907	39,065	18,865	41,594	43,721	001-026-4391-2200	
Workmens Comp	5,649	5,741	7,662	4,377	8,200	6,361	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	3,653	001-026-4391-2600	
<b>Total Payroll Expenses</b>	<b>562,461</b>	<b>611,014</b>	<b>637,272</b>	<b>288,582</b>	<b>629,686</b>	<b>678,590</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>148,406</b>	<b>149,532</b>	<b>144,383</b>	<b>45,592</b>	<b>155,950</b>	<b>160,250</b>		
Pickup	-	35,000	-	-	-	-	001-026-4391-7520	
<b>Total Capital Outlay</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Expenses</b>	<b>\$ 710,867</b>	<b>\$ 795,547</b>	<b>\$ 781,654</b>	<b>\$ 334,174</b>	<b>\$ 785,636</b>	<b>\$ 838,840</b>		

**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	\$ 754,066	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	57,801	001-030-4245-2100	
PERS	77,588	80,017	78,218	38,127	87,293	90,366	001-030-4245-2200	
Workmens Comp	6,239	6,659	8,864	4,933	9,092	9,250	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	11,719	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	7,212	001-030-4245-2600	
<b>Total Payroll Expenses</b>	<b>961,572</b>	<b>987,289</b>	<b>1,009,661</b>	<b>477,161</b>	<b>1,033,101</b>	<b>1,124,511</b>		
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	
<b>Total Services &amp; Supplies</b>	<b>42,636</b>	<b>100,313</b>	<b>30,462</b>	<b>11,476</b>	<b>55,205</b>	<b>55,536</b>		
Vehicles	-	60,742	-	-	-	-	001-030-4245-7520	
<b>Total Capital Outlay</b>	<b>-</b>	<b>60,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Expenses</b>	<b>\$1,004,208</b>	<b>\$1,148,343</b>	<b>\$1,040,123</b>	<b>\$488,638</b>	<b>\$1,088,306</b>	<b>\$1,180,047</b>		

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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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
<b>Total Services &amp; Supplies</b>	<b>\$ 589,956</b>	<b>\$ 1,931,159</b>	<b>\$ 665,704</b>	<b>\$ 20,613</b>	<b>\$ 38,800</b>	<b>\$ 70,810</b>	



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	\$ 34,159	\$ 2,054,267	\$ -	\$ 51,650	\$ 2,140,076	\$ 1,699,076	\$ 231,000	\$ 210,000	\$ -	\$ 2,140,076	\$ -
2025 Bond Expenditures	16,336,161	-	-	-	16,336,161	-	-	16,336,161	-	16,336,161	-
CDBG *	-	-	-	342,971	342,971	114,379	228,592	-	-	342,971	-
Impact Fees Fund	-	-	-	965,000	965,000	-	-	-	-	-	965,000
Parks Capital Imp.	496,100	-	-	285,000	781,100	-	191,100	590,000	-	781,100	-
Annexation Fees	580,000	-	-	-	580,000	-	-	-	580,000	580,000	-
Cemetery Fund	89,485	-	15,000	261,936	366,421	183,493	96,100	35,000	51,827	366,420	-
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	-
<b>TOTALS:</b>	<b>\$ 19,045,905</b>	<b>\$ 2,054,267</b>	<b>\$ 86,827</b>	<b>\$ 2,057,057</b>	<b>\$ 23,244,056</b>	<b>\$ 1,998,563</b>	<b>\$ 1,120,992</b>	<b>\$ 17,171,161</b>	<b>\$ 646,827</b>	<b>\$ 20,937,543</b>	<b>\$ 2,306,512</b>

\* - Community Development Block Grant

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Library

### Program Description

The Coeur d'Alene Public Library is committed to excellence in library services. Dedicated to lifelong learning, the library provides free and equal access to a full range of historical, intellectual, and cultural resources.

The Coeur d'Alene Public Library is a modern library that satisfies community needs through its exceptional programming and multimedia collection. Our excellent staff's personal touch and responsiveness to changing needs provides an intergenerational public space that becomes an inviting community hub for all our residents.

We envision the library to be both a physical place and a virtual space for residents to meet, share ideas, be entertained, educated and informed.

Library users experience this vision when they use the services of the Coeur d'Alene Public Library. They find a library that:

- Is innovative and continually changing, and adapting to meet community needs.
- Is a safe and secure welcoming location for our community's students with materials, spaces, and activities to engage their interest.
- Is a welcoming, inviting community hub connecting a diverse population of users to their community and to each other.

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### Major Objectives

- To provide up to date and historical materials in a variety of formats.
- To plan and present programs for all ages.
- To offer assistance to patrons:
  - Reader's advisory
  - Research and information
  - Technical training and support
- To serve an ever-growing community and respond to community needs.
- To enhance literacy throughout the community through outreach to underserved populations.
- To provide spaces for community activities.
- To collaborate with area libraries to share resources.
- To offer excellent library services to all community members.

### Fiscal Year 2024-2025 Accomplishments

- It was our third-highest door count ever. We had a quarter-million visitors (247,000).
  - New library card signups hit an all-time high with 4,000. That's up 9% from last year, which was also a best-ever year.
  - Total items checked out was 332,245 which is a 13% increase from last year.
  - We filled 62,370 individual holds for patrons, a 9% increase.
  - We've been receiving more ILLs than ever before. It's the third year in a row we've set new ILL received records. ILLs received are up 97% from 2016.
  - We answered 36,777 reference questions- questions about the library, collections, research or other resources.
  - There were 394 adult age programs, which was a 42% increase from last year. 9,029 adults attended.
  - Children's attendance had its second-best year, after 2020. 24,695 children attended 394 programs.
  - 246 Outreach programs were conducted, up 41%.
  - The library implemented a new public booking system for study rooms and meetings rooms and we have seen at least 200 bookings a month since November.
  - The teen area had new furniture purchased and completed a project to remove a wall thanks to Foundation funds.
  - A new Strategic Plan was completed with measurable goals and outcomes.
- 

### Fiscal Year 2025-2026 Goals

#### Community Engagement

Create: Develop a positive innovative center where community services, information, and resources can be explored.

Learn: Provide centrally located space and opportunities for community organizations to connect with one another in order to improve knowledge of services through teaching, presenting, and creating unique opportunities.

Share: Evaluate outreach/offsite services and programs to underserved community members to ensure library accessibility to all.

#### Organizational Excellence

Create: Use Library Coordinator/Manager-led meetings and teams to strengthen internal library communication.

Learn: Leverage staff talents, interests, and skills to innovate internal team sharing.

Share: Develop staff teams/committees interested in the same services and resources to create and develop library-wide programs, projects, and skills.

#### Welcoming Spaces

Create: Explore options to ensure the Library is accessible, welcoming, and safe for members of the community.

Learn: Brainstorm ways to increase library spaces for learning, presenting, and programming via technology and multi-purpose furniture.

Share: Celebrate Coeur d'Alene Library's individuality through the creation of branded materials, in-house signage review, and a review of collections placements to optimize use and visibility.

#### Strengthening Core Services

Create: Develop programming that meets the needs of the community and fosters peer and intergenerational engagement.

Learn: Identify strategies to increase digital/online service collection awareness. Train staff on user-friendly applicability.

Share: Create stronger Friends of the Library and Library Foundation partnerships to support their needs and develop processes for funding requests, marketing, and recruiting volunteers.

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**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	Account	FTE
Property Tax - Current Year	\$1,605,813	\$1,760,273	\$1,804,829	\$1,187,079	\$1,994,434	\$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	003-000-3410-5000	
Non Resident Fees	150	327	225	265	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	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	003-000-3790-3100	
Other Revenue	1,754	5,895	8,919	2,172	3,000	45,000	003-000-3790-4000	
Beginning Cash	-	-	-	-	90,282	34,159	003-000-3990-0000	
<b>Total Revenues</b>	<b>1,640,196</b>	<b>1,825,554</b>	<b>1,900,070</b>	<b>1,208,813</b>	<b>2,109,366</b>	<b>2,140,076</b>		
Wages	665,026	733,078	832,196	399,500	867,305	1,123,259	003-028-4611-1000	20.0
Sick Leave Repurchase	55	39	399	99	-	1,895	003-028-4611-1006	
Part Time	288,406	288,521	320,482	154,257	349,778	-	003-028-4611-1300	
Cell Phone Allowance	-	-	200	385	-	770	003-028-4611-1500	
Reimbursements to payroll	-	(65)	-	-	-	-	003-028-4611-1600	
FICA	71,769	77,133	87,214	42,024	93,134	85,929	003-028-4611-2100	
PERS	112,092	118,792	127,969	65,191	150,398	134,298	003-028-4611-2200	
Workmens Compensation	1,325	1,322	1,766	1,020	1,754	1,617	003-028-4611-2400	
Health Insurance	145,878	120,918	119,496	53,910	124,606	218,162	003-028-4611-2500	
Dental Insurance	12,518	10,815	9,930	5,154	10,923	21,125	003-028-4611-2501	
Health Reimbursement Account	51,996	66,873	77,830	41,579	82,558	100,172	003-028-4611-2520	
Life & Disability Insurance	7,611	7,670	8,273	4,525	8,910	11,850	003-028-4611-2600	
<b>Total Payroll Expenses</b>	<b>1,356,676</b>	<b>1,425,097</b>	<b>1,585,756</b>	<b>767,644</b>	<b>1,689,366</b>	<b>1,699,076</b>		
Office Supplies	43,736	46,804	43,127	17,926	40,000	45,000	003-028-4611-3100	
Postage and Courier Fees	14,092	16,757	17,512	6,575	18,000	20,000	003-028-4611-3101	
Computer Maintenance	5,407	12,273	14,714	7,160	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	003-028-4611-4800	
Training	8,300	5,492	4,091	1,460	5,000	5,000	003-028-4611-4902	
Utilities	75,381	77,171	78,785	31,237	76,000	80,000	003-028-4611-5200	
Photocopies	6,233	9,765	7,341	1,945	5,000	5,000	003-028-4611-6900	
<b>Total Services &amp; Supplies</b>	<b>229,652</b>	<b>227,820</b>	<b>227,030</b>	<b>101,399</b>	<b>220,000</b>	<b>231,000</b>		
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	003-028-4611-7701	
<b>Total Capital Outlay</b>	<b>171,665</b>	<b>214,334</b>	<b>189,436</b>	<b>66,679</b>	<b>200,000</b>	<b>210,000</b>		
<b>Total Expenses</b>	<b>1,757,993</b>	<b>1,867,251</b>	<b>2,002,222</b>	<b>935,721</b>	<b>2,109,366</b>	<b>2,140,076</b>		
Total Revenues over (under) expenses	-\$117,797	-\$41,696	-\$102,153	\$273,092	\$0	\$0		

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Community Development Block Grant

### Program Description

The City receives an annual Community Development Block Grant (CDBG) from the U.S. Department of Housing and Urban Development (HUD). The grant's objective is to support low- and- moderate income (LMI) residents of Coeur d'Alene, which may include the following projects: housing rehabilitation for LMI families, increase of affordable housing (for rent and for sale units), economic development opportunities, supportive infrastructure development in low-income areas of the City, senior support, aid to local organizations whose mission is to provide safety for low-income residents. The grant is managed by the City's Planning Department with additional oversight provided by the City's Finance Department.

### Major Objectives

Facilitate fund dispersal, sub-recipient management, and program compliance for the following activities:

- For Sale and For Rent Affordable Housing activities.
- Emergency Minor Home Repair and Accessibility (EMRAP): Available to local qualifying homeowners.
- Annual Community Opportunity Grant Cycle: Available to public, private, and government entities.
- Provide Senior Support through an annual Home Delivered Meals grant to Lake City Center.

### Fiscal Year 2024-2025 Accomplishments

- Submitted and received approval from HUD on the City's 2023 Consolidated Annual Performance and Evaluation Report.
- Implemented the 2024 Annual Action Plan.
- Managed over \$300,000 of Community Opportunity Grant cycle program funds from multiple plan years which included the following projects: replaced the roof on St. Vincent de Paul's H.E.L.P. Center, renovating the kitchen and replacing the roof at Safe Passage's "Safe House," assisting TESH, Inc., with their IT Server upgrade, new HVAC unit, and improved irrigation cap project, and supporting United Way North Idaho's childcare scholarship program.
- Dispersed \$10,000 in funds for the annual "Home Delivered Meals" grant.
- Actively worked with Plan Year 2022, 2023, and 2024 grant recipients implementing community priorities and meeting HUD grant reporting requirements.
- Administered 13+ EMRAP projects including: water line repairs, sidewalk improvements, roof replacements, furnace replacements and repairs, and radon mitigation.

## 2025-2026 Budget – Departmental Summary

- Complied with the new HUD requirement of addressing radon with testing and mitigation (when required).
- 

### **Fiscal Year 2025-2026 Goals**

- Actively seek and implement strategic partnerships to increase affordable housing opportunities.
  - Implement the 2025 Annual Action Plan.
  - Manage the Community Opportunity Grant program to address community needs, based on survey and information from stakeholders and partner organizations.
  - Disperse funds for the annual “Home Delivered Meals” grant in the amount of \$10,000.
  - Actively work with the Plan Year 2025 grant recipients to implement community priorities and meet HUD grant reporting requirements.
  - Administer 10-15 EMRAP projects including the expanded sewer connection, water connection, and roof replacement programs (and to continue compliance with HUD’s new requirement of addressing radon with testing and potential mitigation).
-

**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	
<b>Total Revenues</b>	<b>453,408</b>	<b>463,465</b>	<b>306,142</b>	<b>120,846</b>	<b>296,418</b>	<b>342,971</b>		
Wages	49,954	56,020	50,238	33,472	71,150	75,741	005-046-4159-1000	1.00
FICA	3,821	4,077	3,739	2,491	5,443	5,794	005-046-4159-2100	
PERS	5,965	6,574	5,729	4,003	8,789	9,356	005-046-4159-2200	
Workmans Compensation	-	-	-	-	103	109	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	758	005-046-4159-2600	
<b>Total Payroll Expenses</b>	<b>72,409</b>	<b>79,637</b>	<b>75,762</b>	<b>50,800</b>	<b>108,274</b>	<b>114,379</b>		
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	225,592	005-046-4159-4235	
COVID-19 CARES Act	-	32,169	-	-	-	-	005-046-4159-4240	
<b>Total Supplies &amp; Services</b>	<b>380,998</b>	<b>383,827</b>	<b>230,380</b>	<b>95,055</b>	<b>188,144</b>	<b>228,592</b>		
<b>Total Expenditures</b>	<b>453,408</b>	<b>463,465</b>	<b>306,142</b>	<b>145,855</b>	<b>296,418</b>	<b>342,971</b>		
<b>Total Revenues Less Expendit</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$25,009</b>	<b>\$0</b>	<b>\$0</b>		



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

**Impact Fees Fund**

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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
<b>Total Revenues</b>	<b>821,049</b>	<b>658,611</b>	<b>1,178,834</b>	<b>1,385,575</b>	<b>1,875,000</b>	<b>965,000</b>	
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
<b>Total Expenditures</b>	<b>357,589</b>	<b>534,877</b>	<b>164,483</b>	<b>478,000</b>	<b>1,093,000</b>	<b>-</b>	
<b>Total Revenues Less Expendit</b>	<b>\$ 463,461</b>	<b>\$ 123,734</b>	<b>\$ 1,014,351</b>	<b>\$ 907,575</b>	<b>\$ 782,000</b>	<b>\$ 965,000</b>	

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



#### Parks Capital Improvements; Parks & Recreation Department

##### **Program Description**

Parks Capital Improvements Fund allows for the purchase, improvement, or construction of properties and/or amenities for the Parks & Recreation Department.

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##### **Major Objectives**

- Improve existing park properties and amenities
  - Provide funding for needed capital enhancements
- 

##### **Fiscal Year 2024-2025 Accomplishments**

- New playground installed at Bluegrass Park
  - Parking lot resurfacing
  - Roofing installed at City Park Bandshell
- 

##### **Fiscal Year 2025-2026 Goals**

- Repairs to Independence Point Commercial Dock
  - Installation of a restroom/shelter and parking at CdA Soccer Complex
  - Electrical, lighting, and sidewalk upgrades at Sunset Park
  - Johnson Mill River Park upgrades
  - Creation of a Ramsey Dog Park
  - Installation of swings at North Pines Park
  - Creation of a disc golf course at Veterans Memorial Park
  - Repairs to Armory roof
-

**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
<b>Total Revenues</b>	<b>772,106</b>	<b>432,825</b>	<b>931,917</b>	<b>154,797</b>	<b>823,000</b>	<b>781,100</b>	
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
<b>Total Services &amp; Supplies</b>	<b>68,337</b>	<b>64,669</b>	<b>29,762</b>	<b>63,981</b>	<b>151,100</b>	<b>191,100</b>	
FY22 Project Total	363,025	-	-	-	-	-	072-100-4485-0000
FY23 Project Total	-	1,233,490	-	-	-	-	072-100-4485-0000
Independence Point Commercial Dock	-	-	-	-	-	300,000	072-100-4485-7640
CdA Soccer Complex; parking,rr/shelter	-	-	-	-	-	-	072-100-4485-0000
Sunset Park; electrical, lighting, sidewalks	-	-	-	-	-	50,000	072-100-4485-7902
Johnson Mill River Park Upgrades	-	-	-	-	-	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
<b>Total Capital Outlay</b>	<b>363,025</b>	<b>1,233,490</b>	<b>655,442</b>	<b>40,983</b>	<b>125,000</b>	<b>590,000</b>	
<b>Total Expenses</b>	<b>431,361</b>	<b>1,298,158</b>	<b>685,204</b>	<b>104,964</b>	<b>276,100</b>	<b>781,100</b>	
<b>Total Revenues over (under) Expenses</b>	<b>\$ 340,745</b>	<b>\$ (865,333)</b>	<b>\$ 246,713</b>	<b>\$ 49,833</b>	<b>\$ 546,900</b>	<b>\$ -</b>	

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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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
<b>Total Revenues</b>	<b>569,545</b>	<b>1,028,616</b>	<b>33,194</b>	<b>1,007,536</b>	<b>580,000</b>	<b>580,000</b>	
Transfers out	175,000	355,000	520,000	580,000	580,000	580,000	024-113-4525-6999
<b>Total Expenditures</b>	<b>175,000</b>	<b>355,000</b>	<b>520,000</b>	<b>580,000</b>	<b>580,000</b>	<b>580,000</b>	
<b>Total Revenues Less Expenditures</b>	<b>\$ 394,545</b>	<b>\$ 673,616</b>	<b>\$ (486,806)</b>	<b>\$ 427,536</b>	<b>\$ -</b>	<b>\$ -</b>	

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



#### Cemetery Division; Parks & Recreation Department

##### **Program Description**

Operation and upkeep of Forest and Riverview Cemeteries.

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##### **Major Objectives**

The cemetery's major objectives are to perform burial services and provide the highest quality and most respectful care possible. We provide maintenance on 22 acres at Forest and 7.5 acres at Riverview.

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##### **Fiscal Year 2024-2025 Accomplishments**

- Installation of a new artwork niche wall called "Millstone I"
  - 72 lots were sold, 60 niches, and 107 interments were performed.
- 

##### **Fiscal Year 2025-2026 Goals**

- Installation of a second "Millstone" niche wall
  - Continued to partner with the Museum of North Idaho offering historical tours
  - Purchase a casket lowering device
-

**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	
<b>Total Expenses</b>	<b>443,429</b>	<b>333,295</b>	<b>361,313</b>	<b>148,932</b>	<b>358,098</b>	<b>366,420</b>	
<b>Total Revenues over (under) Expenses</b>	<b>\$23,256</b>	<b>-\$25,957</b>	<b>-\$80,406</b>	<b>-\$48,069</b>	<b>\$0</b>	<b>\$0</b>	

**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	\$ 12,500	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 Fund	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
<b>Total Revenues</b>	<b>7,758</b>	<b>93,799</b>	<b>150,010</b>	<b>57,929</b>	<b>1,194,800</b>	<b>1,334,327</b>	
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
<b>Total Services &amp; Supplies</b>	<b>164,631</b>	<b>84,400</b>	<b>4,639</b>	<b>17,431</b>	<b>19,500</b>	<b>19,700</b>	
<b>Total Revenues over (under) Expenses</b>	<b>\$ (156,873)</b>	<b>\$ 9,399</b>	<b>\$ 145,371</b>	<b>\$ 40,498</b>	<b>\$ 1,175,300</b>	<b>\$ 1,314,627</b>	

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



#### Jewett House: Parks & Recreation Department

##### **Program Description**

The Jewett House serves as a senior center for a number of activities for senior citizens as well as an event center that accommodates weddings and other special events. The house is host to recreation department offerings as well as staff and corporate meetings and gatherings.

---

##### **Major Objectives**

Major objectives for the house are to continue to grow department offerings held there and to also continue to grow the number of weddings and special events. With the increased activity with weddings and events comes a growth in revenue for the house. This increased revenue will help keep the house mostly self-sustaining and not solely reliant on budgeted city funds.

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##### **Fiscal Year 2024-2025 Accomplishments**

Revenue continues to grow. After a long process we were able to get our new garage building done. This new structure includes 2 ADA restrooms that will be dedicated for use by our clients. We came in far under budget on the project which has allowed us to take care of a few additional items on the house. We have installed a new electrical panel that services new grounded floor outlets allowing us to get away from customers using the old outlets connected to the old system.

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##### **Fiscal Year 2025-2026 Goals**

Continue growing programs at the Jewett House and complete a few projects at the house that would greatly benefit the overall product for prospective customers.

An issue under discussion is a succession plan in regards to house management. The staff will strive to make and keep the facility a beautiful location we want to make sure we put our best foot forward with how we staff the house and who we staff it with.



**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
<b>Total Revenues</b>	<b>49,743</b>	<b>60,891</b>	<b>141,313</b>	<b>3,209</b>	<b>60,000</b>	<b>60,000</b>	
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
<b>Total Payroll Expenses</b>	<b>4,513</b>	<b>3,878</b>	<b>4,736</b>	<b>363</b>	<b>3,620</b>	<b>1,615</b>	
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
<b>Total Services &amp; Supplies</b>	<b>13,295</b>	<b>50,262</b>	<b>33,681</b>	<b>6,607</b>	<b>27,500</b>	<b>31,500</b>	
Garage Replacement	-	7,672	159,693	1,770	-	-	057-057-4521-7200
<b>Total Capital Outlay</b>	<b>-</b>	<b>7,672</b>	<b>159,693</b>	<b>1,770</b>	<b>-</b>	<b>-</b>	
<b>Total Expenses</b>	<b>17,807</b>	<b>61,812</b>	<b>198,110</b>	<b>8,741</b>	<b>31,120</b>	<b>33,115</b>	
<b>Total Revenues over (under) E&gt;</b>	<b>\$ 31,936</b>	<b>\$ (921)</b>	<b>\$ (56,797)</b>	<b>\$ (5,531)</b>	<b>\$ 28,880</b>	<b>\$ 26,885</b>	

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



#### Urban Forestry Division; Parks & Recreation Department

##### **Program Description**

The Urban Forestry division serves as the liaison to the public regarding city ordinances, tree selection, and tree care. The division manages the City of Coeur d'Alene tree inventory, coordinates and carries out tree work on public trees, issues permits for contractors and homeowners to work on public trees, provides public education, and serves as a liaison to the Urban Forestry Committee. The City of Coeur d'Alene Urban Forestry Division reviews commercial permits to ensure that city codes regarding street trees are met and assists with project reviews. The City of Coeur d'Alene Street tree permit program provides funds for planting, and the City cost-share program provides assistance paying for tree care on public trees abutting single-family residential properties.

##### **Major Objectives**

- To ensure that public trees receive proper tree care through permitting
- To protect public trees from unnecessary removal
- To keep the city tree inventory up to date to track the state of the tree infrastructure.
- To establish ordinances that promote proper tree care and a diverse tree population through approved planting lists
- To improve public safety through mitigating hazards regarding public trees.
- To continue the growth of the Urban Forest through planting new trees and reforestation.
- To assist the public with performing work on public right-of-way trees and assisting in mitigation issues regarding these trees.

##### **Fiscal Year 2024-2025 Accomplishments**

- 40 residential homes have utilized the cost-share program this fiscal year, resulting in 23 street trees being pruned and 43 high-risk or unhealthy trees removed through this program. A total of 526 trees have been pruned and 308 trees have been removed since the program's inception. Some applicants who have been approved are still awaiting completion.
- Through the RSTR program, 269 street trees were planted at residential properties in the incorporated city limits in this budget year.
- Parks and recreation staff working with Streets and Engineering staff pruned approximately 793 public trees this fiscal year with another 82 public trees removed and replaced or will be replaced within the next 12 months.
- Urban Forestry worked with the Trails Coordinator and Kootenai County Operations of Emergency Management to complete a \$126,000 fuel reduction grant to perform Hazardous Fuel Reduction at the Canfield Mountain Natural Area/Cancourse LLC property.
- Urban Forestry worked with the Trails Coordinator to apply for and were awarded a \$240,000 fuel mitigation grant for the Tubbs Hill Natural Area. The contractor for this project is currently being finalized, and work is set to begin in spring/summer 2025.

## 2025-2026 Budget – Departmental Summary

- The City of CDA was recognized as a Tree City USA for the 41<sup>st</sup> consecutive year and once again received a Growth Award for the 19<sup>th</sup> consecutive year
- The Urban Forestry division performed planning for the Re-Leaf CDA planting program with Urban Forestry Staff. This resulted in contracted planting cost savings of approximately \$ 10,000 - \$15,000. The Urban Forestry Division used these funds to purchase self-watering planters for City Park to replace street trees abutting the seawall.

### **Fiscal Year 2025-2026 Goals**

- Continue the Re Leaf CDA program as the budget allows.
  - Continue to expand the Urban Forestry/trails staff through training and complete more field work for the public.
  - Complete awarded grant work and continue to seek new grant opportunities as they become available.
  - Continue to work toward promoting and expanding the Cost Share maintenance program to assist with High-risk public tree removals and nuisance mitigation throughout Coeur d’Alene as tree work costs continue to rise.
  - Looking for opportunities to expand staff to reduce our need for contracted work.
  - Use annual savings from reduced contract costs to continue to expand the division’s scope of work.
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**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
<b>Total Revenues</b>	<b>52,106</b>	<b>46,626</b>	<b>57,110</b>	<b>24,596</b>	<b>134,500</b>	<b>137,000</b>	
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 Expenditures	180	403	-	-	-	-	066-031-4159-6306
<b>Total Services &amp; Supplies</b>	<b>66,443</b>	<b>57,615</b>	<b>58,385</b>	<b>24,201</b>	<b>134,500</b>	<b>137,000</b>	
<b>Total Revenues over (under) Expenses</b>	<b>\$ (14,337)</b>	<b>\$ (10,989)</b>	<b>\$ (1,276)</b>	<b>\$ 395</b>	<b>\$ -</b>	<b>\$ -</b>	

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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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
<b>Total Revenues</b>	<b>54,885</b>	<b>91,208</b>	<b>98,634</b>	<b>58,129</b>	<b>79,500</b>	<b>16,000</b>	
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
<b>Total Expenditures</b>	<b>55,122</b>	<b>90,802</b>	<b>65,330</b>	<b>85,559</b>	<b>79,500</b>	<b>16,000</b>	
<b>Total Revenues over (under) ex</b>	<b>\$ (237)</b>	<b>\$ 406</b>	<b>\$ 33,304</b>	<b>\$ (27,431)</b>	<b>\$ -</b>	<b>\$ -</b>	

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 Agency	-	-	17,251	-	-	-	076-000-3999-0068
<b>Total Revenues</b>	<b>71,687</b>	<b>35,114</b>	<b>40,366</b>	<b>9,162</b>	<b>358,000</b>	<b>155,000</b>	
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
<b>Total Expenses</b>	<b>236,003</b>	<b>50,646</b>	<b>2,000</b>	<b>79,000</b>	<b>155,000</b>	<b>155,000</b>	
<b>Total Revenues over (under) ex</b>	<b>\$ (164,316)</b>	<b>\$ (15,532)</b>	<b>\$ 38,366</b>	<b>\$ (69,838)</b>	<b>\$ 203,000</b>	<b>\$ -</b>	

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
<b>Total Revenues</b>	<b>542</b>	<b>5,471</b>	<b>6,667</b>	<b>49,797</b>	<b>130,000</b>	<b>30,000</b>	
Art Maintenance	12,572	421	1,166	631	10,000	30,000	077-035-4396-6100
<b>Total Expenses</b>	<b>12,572</b>	<b>421</b>	<b>1,166</b>	<b>631</b>	<b>10,000</b>	<b>30,000</b>	
<b>Total Revenues over (under) ex</b>	<b>\$ (12,030)</b>	<b>\$ 5,050</b>	<b>\$ 5,501</b>	<b>\$ 49,166</b>	<b>\$ 120,000</b>	<b>\$ -</b>	

# 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	4,797,924	3,220,000	8,433,309	16,451,233	3,179,929	5,166,222	7,309,590	795,491	16,451,232	-	
Wastewater	6,325,689	5,350,000	17,159,691	28,835,380	3,387,820	11,561,741	12,871,000	1,014,819	28,835,381	(1)	
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	443,649	-	5,181,550	5,625,199	-	4,858,403	-	766,796	5,625,198	-	
Public Parking	765,520	-	1,068,500	1,834,020	-	1,042,200	75,000	716,820	1,834,020	-	
Drainage	1,123,716	-	1,128,235	2,251,951	253,798	1,138,000	640,000	220,153	2,251,951	-	
<b>TOTALS</b>	<b>\$ 20,221,818</b>	<b>\$ 8,570,000</b>	<b>\$ 35,659,785</b>	<b>\$ 64,451,603</b>	<b>\$ 6,821,548</b>	<b>\$ 24,633,266</b>	<b>\$ 20,895,590</b>	<b>\$ 12,101,199</b>	<b>\$ 64,451,602</b>	<b>\$ (1)</b>	

**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
<b>Total Revenues</b>	<b>672,008</b>	<b>717,159</b>	<b>722,001</b>	<b>389,782</b>	<b>801,000</b>	<b>883,820</b>	
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
<b>Total Expenditures</b>	<b>713,076</b>	<b>698,387</b>	<b>788,052</b>	<b>315,670</b>	<b>801,000</b>	<b>883,820</b>	
<b>Total Revenues Less Expendit</b>	<b>\$ (41,067)</b>	<b>\$ 18,772</b>	<b>\$ (66,050)</b>	<b>\$ 74,113</b>	<b>\$ -</b>	<b>\$ -</b>	

# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Water Department

### Program Description

The Water Department's primary goal has always been and will continue to be to provide safe, clean and abundant drinking water for the city. In addition to this goal, the Water Department is pledging to take a more active role, per the Envision CDA Plan, to promote water conservation efforts in order to ensure water quality and quantity for future generations. Our capable staff will assist in this effort through proactive leak detection and repairs, ensuring accurate production and consumption records, tracking water loss, and providing conservation education to the general public whenever possible. We have also implementing new cellular radio read technology which will allow the customer to access their water usage and accounts through an app on their phone and can program it to their specific water use needs and notify them to help manage their water use. Ultimately this will be implemented in phases with the meter change out program over an 8-to-10-year period.

Our department consistently provides excellent customer service. Our core services include monthly meter reading, emergency and routine service response, infrastructure maintenance, water production and treatment, water quality testing, leak detection, and fire hydrant service. Administrative and support teams ensure smooth operations through effective scheduling, budgeting, purchasing, and resource management, empowering our crews with the tools and information necessary to maintain a high-performing public water system.

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### Major Objectives

- Deliver high-quality, abundant water at a fair rate.
- Exceed all applicable water quality standards.
- Maintain outstanding customer service.
- Ensure citywide fire protection through reliable water access.
- Systematically replace aging infrastructure to avoid costly failures.
- Support equitable funding strategies that sustain performance and limit debt.
- Maintain and refine construction and reliability standards.
- Retain existing staff and fill open positions to come to full staffing.

### **Fiscal Year 2024-2025 Accomplishments**

- Replaced Yardley service lines in coordination with overlay planning.
  - Completed design and installation of the transmission line to future storage at Thomas Lane.
  - Continued training and certifications for all water operators.
  - Progressed on the Water Comprehensive Plan and rate study and submit it to council for approval.
  - Identified promising new wellsite with strong preliminary testing results.
  - Finalized lead and copper inventory update.
  - Successfully rolled out first phase of ceiler meters in pilot zone.
  - Updated SCADA to the new ignition software.
  - Successfully implemented the first phase of cellular meter components into our distribution system.
  - Installed and implemented backup cell cards with first net at our wellsite's for redundant communications to limit failures.
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### **Fiscal Year 2025-2026 Goals**

- Secure funding to start construction on the new 1 million gallon Northeast storage tank
- Continue Yardley service line replacements aligned with overlay schedules.
- Replace aging infrastructure as prioritized in asset management plan.
- Identify and remove any unknown/lead service lines identified by the DEQ EPA lead and copper rule.
- Implement updated DEQ/EPA lead and copper sampling protocols.
- Designate a lead utility operator for the pumps department to maintain and monitor all the sampling requirements and reports for the city of CDA water department.
- Identify a suitable location and drill a sample test well in the midtown area to help supplement water flows in the low zone.
- Present an updated rates structure that will sustain the water department's financial needs for the next 5 years.
- Install the remaining mag meters at all the wellsite's and then begin the process of implementing automatic report process for DEQ

**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	4,797,924	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	
<b>Total Revenues</b>	<b>8,919,791</b>	<b>9,234,250</b>	<b>9,136,962</b>	<b>2,951,846</b>	<b>13,187,728</b>	<b>16,451,233</b>		
Wages	1,374,962	1,539,431	1,663,591	822,082	1,807,421	1,927,343	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	157,748	026-021-4341-2100	
PERS	405,557	364,256	398,557	100,908	228,985	236,054	026-021-4341-2200	
Workmans Compensation	37,282	39,078	52,171	29,904	52,232	56,144	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	19,218	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	
<b>Total Payroll Expenses</b>	<b>2,527,997</b>	<b>2,639,126</b>	<b>2,887,958</b>	<b>1,336,716</b>	<b>3,012,695</b>	<b>3,179,929</b>		

**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 softwar	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/Reservoirs	158,726	158,172	113,344	91,561	175,000	135,000	026-021-4343-3231	
Public Drinking Water Assessmt	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	
<b>Total Supplies &amp; Services</b>	<b>5,328,981</b>	<b>5,572,990</b>	<b>5,802,220</b>	<b>964,068</b>	<b>5,942,033</b>	<b>5,961,714</b>		

**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 Effic	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	
<b>Total Capital Outlay</b>	<b>3,588,022</b>	<b>3,371,716</b>	<b>3,115,780</b>	<b>1,895,170</b>	<b>4,233,000</b>	<b>7,309,590</b>		
<b>Total Expenses</b>	<b>11,444,999</b>	<b>11,583,831</b>	<b>11,805,958</b>	<b>4,195,954</b>	<b>13,187,728</b>	<b>16,451,233</b>		
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
<b>Total Revenues</b>	<b>1,197,314</b>	<b>1,036,751</b>	<b>1,269,412</b>	<b>770,837</b>	<b>2,260,000</b>	<b>3,220,000</b>	
Trf To Water Operating Fund	1,764,709	881,074	687,661	-	2,260,000	3,220,000	034-040-4382-6999
<b>Total Expenses</b>	<b>1,764,709</b>	<b>881,074</b>	<b>687,661</b>	<b>-</b>	<b>2,260,000</b>	<b>3,220,000</b>	
Total Revenues over (under) expenses	\$ (567,396)	\$ 155,677	\$ 581,751	\$ 770,837	\$ -	\$ -	



# City of Coeur d'Alene

## 2025-2026 Budget

### Departmental Summary



## Wastewater Department

### Program Description

The City of Coeur d'Alene Wastewater Department provides treatment for municipal, commercial, and industrial wastewater for more than 50,000 residents and associated commercial users before discharge to the Spokane River. The Department maintains over 220 miles of public sewer, treating almost 1.2 billion gallons last year, and producing over 5,000 cubic yards of “Class A, Exceptional Quality” compost. The Department employs 30 people who clean, measure, maintain, operate, and administer this service. The Department continues to provide reliable, cost-effective service while investing in critical infrastructure upgrades to protect public health and the environment.

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### Major Objectives

1. To provide sanitary sewer service for the residents and businesses of the City of Coeur d'Alene to protect our pristine Spokane River and Rathdrum Prairie Aquifer.
  2. Protect public health and our employees' safety in a fiscally responsible manner.
  3. Promote public awareness of the importance and value of clean water to our community.
  4. Think ahead and plan for the future. The City utilizes many of our original pipes and infrastructure. This type of investment has had huge returns within our community. We utilize modern technology to maintain this original equipment and ensure that the new equipment has a long, beneficial service life.
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### Fiscal Year 2024-2025 Accomplishments

- Completion of the Solids building expansion project, including improved odor control along the Centennial Trail.
- Began rehabilitation of the “outfall pipe” which conveys our 3-stage, treated effluent water into the Spokane River.
- Design an expansion of our tertiary membrane filtration system, including adding a 6<sup>th</sup> “train” of membranes to provide redundancy to this critical equipment.

- Installed an “in-ground” aeration system in the City’s Coeur d’Alene Green Composting Facility.
  - Began treatment under a new discharge permit, meeting updated environmental standards with advanced treatment processes.
  - Initiated a multi-year project to replace industrial computers within the facility.
  - Maintained pollutant removal efficiency above 99%, protecting the Spokane River and public health.
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### **Fiscal Year 2025-2026 Goals**

- Update Facility Plan, incorporating new membranes. This document will help prioritize capital improvements and guide long-term process enhancements.
  - Upgrade “Mill River Lift Station” to increase capacity and meet future community needs.
  - Begin construction of Train 6 in the Tertiary Membrane Filtration system, that was designed in the previous fiscal year.
  - Continue public education and outreach efforts, including facility tours, Earth Day events, and compost giveaways to increase awareness of the department’s role in protecting our water resources.
  - Continue to work on hardening cybersecurity infrastructure.
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**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	6,325,689	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	
<b>Total Revenues</b>	<b>19,866,997</b>	<b>19,480,474</b>	<b>21,704,676</b>	<b>8,125,864</b>	<b>29,661,316</b>	<b>28,835,380</b>		

**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	597,187	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	48,255	031-022-4351-2100	
PERS	113,253	112,828	111,144	31,613	70,296	71,424	031-022-4351-2200	
Workmens Comp	6,037	6,063	7,997	4,488	8,197	7,766	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	5,046	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	566,255	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	43,319	031-022-4352-2100	
PERS	128,195	121,646	121,821	33,595	74,038	67,724	031-022-4352-2200	
Workmens Comp	10,922	11,258	14,787	8,420	13,636	12,883	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	5,759	031-022-4352-2600	
Wages/Compost	129,482	141,005	123,039	59,289	126,768	137,809	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	10,542	031-022-4353-2100	
PERS	(1,874)	29,967	27,689	7,316	15,659	16,482	031-022-4353-2200	
Workmens Comp	2,432	2,515	3,304	1,526	2,884	3,135	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	1,413	031-022-4353-2600	
Wages/Plant	731,678	764,302	852,412	407,323	879,916	933,347	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	71,401	031-022-4354-2100	
PERS	193,567	188,062	186,540	50,824	118,655	111,628	031-022-4354-2200	
Workmens Comp	15,939	15,073	20,343	11,191	21,854	21,236	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	9,396	031-022-4354-2600	
<b>Total Payroll Expenses</b>	<b>3,056,848</b>	<b>3,107,582</b>	<b>3,340,515</b>	<b>1,553,808</b>	<b>3,439,843</b>	<b>3,387,820</b>		

**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	234,334	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	
<b>Total Services &amp; Supplies</b>	<b>11,394,382</b>	<b>11,592,912</b>	<b>12,282,042</b>	<b>1,742,319</b>	<b>12,955,473</b>	<b>12,576,560</b>		

**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		
<b>Replacements</b>								
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	28,835,381		
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**

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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
<b>Total Revenues</b>	<b>2,925,258</b>	<b>2,675,027</b>	<b>3,302,115</b>	<b>4,058,252</b>	<b>7,143,549</b>	<b>5,350,000</b>	
Trf To Wastewatr Fund	2,925,258	2,675,027	2,307,673	-	7,143,549	5,350,000	036-055-4380-6999
<b>Total Expenses</b>	<b>2,925,258</b>	<b>2,675,027</b>	<b>2,307,673</b>	<b>-</b>	<b>7,143,549</b>	<b>5,350,000</b>	
<b>Total Revenues over (under) expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$994,442</b>	<b>\$4,058,252</b>	<b>\$0</b>	<b>\$0</b>	

**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	443,649	032-000-3990-0000
<b>Total Revenues</b>	<b>4,586,674</b>	<b>4,811,442</b>	<b>4,984,433</b>	<b>2,644,078</b>	<b>5,469,062</b>	<b>5,625,199</b>	
Utility Bill Processng/Postage	-	-	5,878	13,930	32,000	32,960	032-014-4330-3120
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
<b>Total Services &amp; Supplies</b>	<b>4,664,326</b>	<b>5,260,890</b>	<b>5,460,100</b>	<b>2,290,028</b>	<b>5,437,062</b>	<b>5,625,198</b>	
<b>Total Revenues over (under) expenses</b>	<b>\$ (77,652)</b>	<b>\$ (449,448)</b>	<b>\$ (475,667)</b>	<b>\$ 354,049</b>	<b>\$ 32,000</b>	<b>\$ 0</b>	



**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-Commercial 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	1,123,716	038-000-3990-0000	
<b>Total Revenues</b>	<b>1,091,913</b>	<b>1,526,032</b>	<b>2,059,069</b>	<b>565,247</b>	<b>2,074,668</b>	<b>2,251,951</b>		
Wages	154,863	154,714	168,183	79,583	167,171	173,021	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	13,236	038-047-4160-2100	
PERS	40,292	37,645	36,341	9,544	21,345	20,693	038-047-4160-2200	
Workmens Compensation	3,710	3,926	5,215	2,846	4,920	5,007	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	1,670	038-047-4160-2600	
Vacation, Sick Leave, Comp	15,255	2,546	5,152	-	-	-	038-047-4160-2900	
<b>Total Payroll Expenses</b>	<b>276,269</b>	<b>257,513</b>	<b>272,419</b>	<b>120,731</b>	<b>257,527</b>	<b>253,798</b>		

**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 Processing/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	2,251,951		
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
<b>Total Revenues</b>	<b>981,703</b>	<b>1,048,307</b>	<b>1,237,537</b>	<b>367,274</b>	<b>1,964,000</b>	<b>1,834,020</b>	
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
<b>Total Services &amp; Supplies</b>	<b>779,562</b>	<b>828,921</b>	<b>937,468</b>	<b>629,829</b>	<b>1,788,091</b>	<b>1,834,020</b>	
<b>Total Revenues over (under) expenses</b>	<b>\$ 202,141</b>	<b>\$ 219,386</b>	<b>\$ 300,070</b>	<b>\$ (262,555)</b>	<b>\$ 175,909</b>	<b>\$ 0</b>	

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	\$0	\$146,000	\$3,000	\$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	
<b>TOTALS</b>	<b>\$53,300</b>	<b>\$146,000</b>	<b>\$3,518,500</b>	<b>\$3,717,800</b>	<b>\$3,611,200</b>	<b>\$0</b>	<b>\$3,611,200</b>	<b>\$106,600</b>	

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

Police Retirement Fund

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
Prop Taxes - Current Yr	\$ -	\$ 150,556	\$ 144,839	\$ 86,897	\$ -	\$ -	045-000-3110-0000
Prop Taxes - Prior Yrs	-	-	793	788	146,000	146,000	045-000-3120-0000
Interest	11,895	10,361	10,256	4,948	10,000	3,000	045-000-3710-0000
Unrealized Gains (Losses)	(36,433)	3,402	14,281	266	-	-	045-000-3710-1000
Beginning Cash	-	-	-	-	400,000		045-000-3990-0000
<b>Total Revenues</b>	<b>(24,538)</b>	<b>164,319</b>	<b>170,169</b>	<b>92,899</b>	<b>556,000</b>	<b>149,000</b>	
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
<b>Total Services &amp; Supplies</b>	<b>178,329</b>	<b>138,742</b>	<b>144,796</b>	<b>74,151</b>	<b>149,000</b>	<b>149,000</b>	
<b>Total Revenues over (under) expenses</b>	<b>\$ (202,867)</b>	<b>\$ 25,576</b>	<b>\$ 25,374</b>	<b>\$ 18,748</b>	<b>\$ 407,000</b>	<b>\$ -</b>	

**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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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
<b>Total Revenues</b>	<b>103,113</b>	<b>51,824</b>	<b>193,491</b>	<b>24,906</b>	<b>427,000</b>	<b>237,800</b>	
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
<b>Total Services &amp; Supplies</b>	<b>51,200</b>	<b>1,000</b>	<b>126,200</b>	<b>60,000</b>	<b>301,200</b>	<b>131,200</b>	
<b>Total Revenues over (under) expenses</b>	<b>\$ 51,913</b>	<b>\$ 50,824</b>	<b>\$ 67,291</b>	<b>\$ (35,094)</b>	<b>\$ 125,800</b>	<b>\$ 106,600</b>	

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

Kootenai County EMS Impact Fees

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 6 Months</b>	<b>2025 Adopted</b>	<b>2026 Requested</b>	<b>Account</b>
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 15th Street - Harrison to Best Government Way Signal Improvements	2,300,000	\$ 40,000		\$ 40,000	\$ 40,000	40,000	40,000	-
			100,000	2,300,000	2,300,000	2,300,000	2,300,000	-
				100,000	100,000	100,000	100,000	-
<b>TOTALS</b>	\$ 2,300,000	\$ 40,000	\$ 100,000	\$ 2,440,000	\$ 2,440,000	\$ 2,440,000	\$ 2,440,000	\$ -

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

	Traffic Calming 023-085-493-7900	15th Street - Harrison to Best 023-043-4153-7900	Government Way Signal Improvements 023-122-4496-7900	Ramsay - Dalton to Prairie 023-122-4496-7900	Totals
Transfers					
Impact Fees					-
General Fund	40,000				40,000
Other Income					-
Other Income		100,000			100,000
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
Expenditures					0
	40,000	2,300,000	100,000		2,440,000
Net Revenues and Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE  
FUND

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

	REVENUES			EXPENDITURES		ENDING BALANCE
	BEGINNING BALANCE	PROPERTY TAXES	TOTAL REVENUES	SERVICES/ SUPPLIES	TOTAL EXPENDITURES	
2015 General Obligation Bonds	\$ -	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ -
<b>TOTALS</b>	\$ -	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ -

**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	\$ 2,150,000	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
<b>Total Revenues</b>	<b>877,495</b>	<b>902,811</b>	<b>898,235</b>	<b>531,567</b>	<b>877,308</b>	<b>2,150,000</b>	
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	880,000	029-049-4906-8201
Fiscal Agent Fees	-	-	-	15,649	-	-	029-049-4906-8300
<b>Total Services &amp; Supplies</b>	<b>878,407</b>	<b>880,082</b>	<b>876,307</b>	<b>24,461</b>	<b>877,308</b>	<b>2,150,000</b>	
Total Revenues over (under) expenses	\$ (912)	\$ 22,729	\$ 21,929	\$ 507,106	\$ -	\$ -	



CAPITAL  
IMPROVEMENT  
PLAN

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

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>FUND BALANCE FORWARD</b>	400,000	400,000	400,000	400,000	400,000
<b>ANTICIPATED REVENUES:</b>					
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	-	-	-	-
<b>Total Revenues</b>	<b>2,440,000</b>	<b>40,000</b>	<b>1,157,000</b>	<b>510,000</b>	<b>4,740,000</b>
<b>Total Available Funds</b>	<b>2,840,000</b>	<b>440,000</b>	<b>1,557,000</b>	<b>910,000</b>	<b>5,140,000</b>
<b>ANTICIPATED EXPENDITURES:</b>					
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				
<b>Total Expenditures</b>	<b>2,440,000</b>	<b>40,000</b>	<b>1,157,000</b>	<b>510,000</b>	<b>4,740,000</b>
<b>YEAR END BALANCE</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>

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
<b>FUND BALANCE FORWARD</b>	\$71,900	\$1,803,800	\$2,140,700	\$602,600	\$602,600
<b>ANTICIPATED REVENUES:</b>					
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				
<b>Total Revenues</b>	<b>\$3,263,000</b>	<b>\$2,068,000</b>	<b>\$573,000</b>	<b>\$582,000</b>	<b>\$0</b>
<b>Total Available Revenues</b>	<b>\$3,334,900</b>	<b>\$3,871,800</b>	<b>\$2,713,700</b>	<b>\$1,184,600</b>	<b>\$602,600</b>
<b>ANTICIPATED EXPENDITURE</b>					
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, rt/s	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			
<b>Total Expenditures</b>	<b>\$1,531,100</b>	<b>\$1,731,100</b>	<b>\$2,111,100</b>	<b>\$582,000</b>	<b>\$0</b>
<b>YEAR-END BALANCE</b>	<b>\$1,803,800</b>	<b>\$2,140,700</b>	<b>\$602,600</b>	<b>\$602,600</b>	<b>\$602,600</b>

**CITY OF COEUR D'ALENE, IDAHO**  
**FINANCIAL PLAN, FISCAL YEAR 2025-26**  
**CAPITAL IMPROVEMENT PLAN (CIP)**  
**PROJECTED 2025-2028**

**WATER**

	2025-2026	2026-2027	2027-2028
<b>FUND BALANCE FORWARD</b>	\$0	\$0	\$0
<b>ANTICIPATED REVENUES:</b>			
User Fees	\$1,951,000	\$2,735,000	1,927,347
Transfer from Cap Fee Fund	2,850,000	1,250,000	
<b>Total Revenues</b>	<b>\$4,801,000</b>	<b>\$3,985,000</b>	<b>\$1,927,347</b>
<b>Total Available Revenues</b>	<b>\$4,801,000</b>	<b>\$3,985,000</b>	<b>\$1,927,347</b>
<b>ANTICIPATED EXPENDITURES:</b>			
Handheld GPS Units			\$25,000
Vehicle Replacement	\$280,000	\$364,500	100,000
Onsite Chlorine Generation	120,000	135,000	120,000
Fill Station Program	18,000	15,500	16,000
Backhoe			
Dumptruck	200,000	200,000	
New meters	305,000	315,000	399,107
New/replace Infrastructure	725,000	750,000	750,000
Well Flow Meter Replacement			
Bi-annual Well Rehab Project	111,000	35,000	
Soft Start for Wells	95,000	115,000	192,240
Pump Motor Replacement	41,000		
Back Up Power for Well	56,000	45,000	
Well Construction			
Additional Storage	2,200,000	900,000	
Transmission Main Upgrades	650,000	350,000	
Well House Replacement		750,000	
Well Arc Flash/Vibration Analysis		10,000	
Recoating Prairie Standpipe & Tubbs Hill Tank			250,000
Blackwell Hill Upper Booster Upgrades			75,000
<b>Total Expenditures</b>			
<b>YEAR END BALANCE</b>	<b>\$4,801,000</b>	<b>\$3,985,000</b>	<b>\$1,927,347</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF COEUR D'ALENE, IDAHO  
 FINANCIAL PLAN, FISCAL YEAR 2025-26  
 CAPITAL IMPROVEMENT PLAN (CIP)  
 PROJECTED 2026-2030  
 WASTEWATER

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>FUND BALANCE FORWARD</b>	\$4,978,732	\$3,682,158	\$3,842,594	\$0	\$0
<b>ANTICIPATED REVENUES:</b>					
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
<b>Total Revenues</b>	<b>\$11,574,426</b>	<b>\$6,200,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$11,200,000</b>
<b>Total Available Revenues</b>	<b>\$16,553,158</b>	<b>\$9,882,158</b>	<b>\$6,842,594</b>	<b>\$0</b>	<b>\$11,200,000</b>
<b>ANTICIPATED EXPENDITURES:</b>					
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
<b>Total Expenditures</b>	<b>\$12,871,000</b>	<b>\$10,069,818</b>	<b>\$11,647,099</b>	<b>\$3,076,868</b>	<b>\$7,357,406</b>
<b>YEAR END BALANCE</b>	<b>\$3,682,158</b>	<b>(\$187,660)</b>	<b>(\$4,804,505)</b>	<b>(\$3,076,868)</b>	<b>\$3,842,594</b>

# STAFFING LEVEL REPORT

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	
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.00</u>	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
	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	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
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>	UTILITY BILLING SPECIALIST	8
	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>0.00</u>	Total	
MUNICIPAL SERVICES ADMIN	1.0	1.0	1.0	1.0		CITY CLERK/MS DIRECTOR	18
	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
<u>14.00</u>	<u>13.00</u>	<u>14.00</u>	<u>14.00</u>	<u>0.00</u>	Total		
HUMAN RESOURCES	1.0	1.0	1.0	1.0		HUMAN RESOURCES DIRECTOR	18
	2.00	2.00	1.00	1.00		HUMAN RESOURCE SPECIALIST	11
			1.00	1.00		ADMIN ASSISTANT	10
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>		
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
<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>	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
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>0.00</u>		
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	
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>7.00</u>	<u>3.00</u>	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		
<u>126.32</u>	<u>122.84</u>	<u>126.84</u>	<u>126.84</u>	<u>0.00</u>	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	38.0		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
	<u>71.00</u>	<u>73.00</u>	<u>73.00</u>	<u>75.00</u>	<u>2.00</u>	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	
	<u>39.92</u>	<u>37.92</u>	<u>37.92</u>	<u>37.92</u>	<u>0.00</u>	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	
	<u>25.50</u>	<u>24.50</u>	<u>25.50</u>	<u>25.50</u>	<u>0.00</u>	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	
	<u>7.73</u>	<u>8.01</u>	<u>8.01</u>	<u>8.01</u>	<u>0.00</u>	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 SUPERVISOR	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	427.85	6.00	TOTAL FTE PERSONNEL	