City of Coeur d'Alene
Cash and Investments
12/31/2025

Description		Balance
U.S. Bank		
Checking Account	$	91,277
Checking Account		94,138
Checking Account		8,270,499
Investment Account - Police Retirement		256,242
Investment Account - Cemetery Perpetual Care Fund		1,314,554
Idaho State Investment Pool		
State Investment Pool Account		36,930,548
State Investment Pool Account - Bond Proceeds		15,649,472
Spokane Teacher's Credit Union		
Certificate of Deposit		7,903,762
Numerica Credit Union		
Certificate of Deposit		10,750,293
Money Market		17,111,744
Cash on Hand		
Treasurer's Change Fund		1,350
Total	$	98,373,880

I hereby swear under oath that the amounts reported above, on the cash basis are true and correct to the best of my knowledge.

Katharine Ebner

Katharine Ebner, Finance Director, City of Coeur d'Alene, Idaho

CITY OF COEUR D'ALENE

Treasurer's Report of Cash and Investment Transactions

FUND NAME	BALANCE 11/30/25	RECEIPTS	DISBURSEMENTS	BALANCE 12/31/25	12/31/2024
General-Designated	$ 3,285,133	$ 15,787	$ 66,952	3,233,968	$ 6,464,719
General-Undesignated	8,806,220	9,618,590	12,444,039	5,980,771	5,901,821
Special Revenue:					
Library	(247,640)	46,664	159,829	(360,805)	(418,293)
CDBG	(18,512)	1,000	44,801	(62,313)	(40,807)
Cemetery	(31,820)	18,600	34,018	(47,238)	105,541
Parks Capital Improvements	1,876,470	14,600	7,709	1,883,360	1,171,824
Impact Fees	9,170,565	121,925	2,847	9,289,643	6,980,101
Annexation Fees	1,040,557	3,338	-	1,043,895	12,003
American Recovery Plan	-	-	-	-	1,857,213
Cemetery P/C	1,337,481	10,697	6,810	1,341,368	1,255,647
Jewett House	159,658	1,912	1,257	160,313	110,186
Street Trees / Reforestation	163,725	2,625	9,793	156,558	182,077
Public Art Fund	45,665	2,311	5,079	42,898	71,298
Public Art Fund - ignite	440,294	1,412	-	441,706	430,018
Public Art Fund - Maintenance	187,760	602	45	188,317	182,338
Debt Service:					
2015 G.O. Bonds	161,817	26,795	-	188,612	166,955
Capital Projects:					
Street Projects	3,086,286	52,210	85,134	3,053,362	6,387,504
2025 Fire Department Bond	9,387,204	31,238	6,226	9,412,216	-
Riverstone Mill Site Project	-	-		-	-
Enterprise:					
Street Lights	127,011	124,926	171,731	80,207	67,104
Water	4,412,200	1,006,348	1,236,346	4,182,202	4,323,622
Water Capitalization Fees	8,174,595	76,426	-	8,251,021	6,353,304
Wastewater	24,058,684	2,476,684	1,687,616	24,847,751	20,189,488
Wastewater-Equip Reserve	-	-	-	-	
Wastewater-Capital Reserve	6,696,000	-	-	6,696,000	6,696,000
WWTP Capitalization Fees	12,180,841	171,906	8,399	12,344,348	6,176,080
WW Property Mgmt	72,766	-	-	72,766	72,766
Sanitation	825,335	781,222	726,495	880,063	686,824
Public Parking	2,367,736	75,453	97,256	2,345,933	1,303,034
Drainage	837,769	176,524	172,262	842,031	1,146,500
Wastewater Debt Service	719,827	2,687	-	722,514	686,016
Fiduciary Funds:					
Kootenai County Solid Waste Billing	664,001	412,929	769,950	306,980	277,951
KCEMSS Impact Fees	8,634	6,010	11,740	2,904	5,940
Police Retirement	452,502	2,908	12,672	442,737	431,003
Sales Tax	5,085	3,215	5,633	2,667	1,840
BID	361,006	38,561	1,550	398,017	391,906
Homeless Trust Fund	1,104	962	1,105	961	813
City Employee - Fundraised for Events	-	8,226	80	8,146	-
GRAND TOTAL	$ 100,815,959	$ 15,335,293	$ 17,777,373	98,373,879	$ 79,630,336

I hereby swear under oath that the amounts reported above, on the cash basis are true and correct to the best of my knowledge.

Katharine Ebner

Katharine Ebner, Finance Director, City of Coeur d'Alene, Idaho

CITY OF COEUR D'ALENE
BUDGET STATUS REPORT
THREE MONTHS ENDED
December 31, 2025

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	ORIGINAL BUDGET	SPENT THROUGH	PERCENT EXPENDED
Mayor/Council	Personnel Services	277,659	63,069	23%
	Services/Supplies	9,150	1,305	14%
Administration	Personnel Services	257,089	63,351	25%
	Services/Supplies	2,590	1	0%
Finance	Personnel Services	882,574	211,245	24%
	Services/Supplies	1,031,103	498,382	48%
Municipal Services	Personnel Services	1,897,474	428,265	23%
	Services/Supplies	1,176,287	222,538	19%
	Capital Outlay		-	
Human Resources	Personnel Services	406,714	101,073	25%
	Services/Supplies	141,405	30,111	21%
Legal	Personnel Services	1,371,251	294,156	21%
	Services/Supplies	76,000	18,045	24%
Planning	Personnel Services	771,180	188,849	24%
	Services/Supplies	43,200	12,963	30%
	Capital Outlay	-		
Building Maintenance	Personnel Services	647,043	94,872	15%
	Services/Supplies	261,950	67,331	26%
	Capital Outlay	20,000		0%
Police	Personnel Services	18,993,740	4,628,236	24%
	Services/Supplies	2,121,325	315,449	15%
	Capital Outlay	350,500	76,851	22%
Fire	Personnel Services	13,884,452	4,089,488	29%
	Services/Supplies	1,159,340	120,441	10%
	Capital Outlay	-	-	
General Government	Services/Supplies	70,810	886	1%
	Capital Outlay			
Police Grants	Personnel Services	567,458	139,028	25%
	Services/Supplies	-	-	
	Capital Outlay	-	-	
Streets	Personnel Services	3,771,643	882,600	23%
	Services/Supplies	3,104,350	175,102	6%
	Capital Outlay	140,000	20,150	14%

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	ORIGINAL BUDGET	SPENT THROUGH	PERCENT EXPENDED
Parks	Personnel Services	2,292,543	445,513	19%
	Services/Supplies	796,350	132,244	17%
	Capital Outlay	170,000	88,200	52%
Recreation	Personnel Services	678,589	155,463	23%
	Services/Supplies	160,250	14,878	9%
Building Inspection	Personnel Services	1,124,512	258,840	23%
	Services/Supplies	55,536	6,790	12%
	Capital Outlay	-	-	
Total General Fund		58,714,062	13,845,715	24%
Library	Personnel Services	1,699,077	362,922	21%
	Services/Supplies	231,000	68,716	30%
	Capital Outlay	210,000	26,251	13%
CDBG	Personnel Services	114,379	27,304	24%
	Services/Supplies	228,592	36,010	16%
Cemetery	Personnel Services	183,493	69,826	38%
	Services/Supplies	147,927	24,614	17%
	Capital Outlay	35,000	-	0%
Impact Fees	Services/Supplies	-	-	
Annexation Fees	Services/Supplies	580,000	-	0%
Parks Capital Improvements	Capital Outlay	781,100	58,485	7%
Cemetery Perpetual Care	Services/Supplies	19,700	16,272	83%
Jewett House	Services/Supplies	33,115	5,381	16%
Street Trees	Services/Supplies	137,000	17,843	13%
Public Art Fund	Services/Supplies	201,000	25,943	13%
		4,601,383	739,567	16%
Debt Service Fund		1,791,067	-	0%
2025 Fire Bond Expenditures	Capital Outlay	16,336,161	6,231,160	
Atlas - Kathleen to Newbrook	Capital Outlay	-		
Traffic Calming	Capital Outlay	40,000	-	0%
Public Transit Sidewalk Accessibility	Capital Outlay	-	-	
Ramsey Road Rehabilitation	Capital Outlay	-		
15th Street	Capital Outlay	2,300,000	-	0%
LHTAC Pedestrian Safety	Capital Outlay	-	-	
Atlas Waterfront Project	Capital Outlay	-	-	

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	ORIGINAL BUDGET	SPENT THROUGH	PERCENT EXPENDED
Wilbur / Ramsey Project	Capital Outlay	-	-	
Government Way	Capital Outlay	100,000	513	1%
LaCrosse Ave. Improvements	Capital Outlay	-		
		2,440,000	513	0%
Street Lights	Services/Supplies	883,820	125,157	14%
Water	Personnel Services	3,179,931	704,044	22%
	Services/Supplies	5,961,714	501,581	8%
	Capital Outlay	7,309,590	335,119	5%
Water Capitalization Fees	Services/Supplies	3,220,000	-	0%
Wastewater	Personnel Services	3,387,820	817,228	24%
	Services/Supplies	8,978,571	679,642	8%
	Capital Outlay	10,926,000	123,546	1%
	Debt Service	5,542,989	170,377	3%
WW Capitalization	Services/Supplies	5,350,000	-	0%
WW Property Management	Services/Supplies	-		
Sanitation	Services/Supplies	5,625,199	919,579	16%
Public Parking	Services/Supplies	1,759,020	96,600	5%
	Capital Outlay	75,000		0%
Drainage	Personnel Services	253,798	64,708	25%
	Services/Supplies	1,358,154	132,751	10%
	Capital Outlay	640,000	156,067	24%
Total Enterprise Funds		64,451,606	4,826,400	7%
Kootenai County Solid Waste		3,270,000	664,002	20%
KCEMSS Impact Fees		55,000	8,634	16%
Police Retirement		149,000	38,268	26%
Business Improvement District		131,200	100,000	76%
Homeless Trust Fund		6,000	1,576	26%
City Employee - Fundraised for Events		-	80	
Total Fiduciary Funds		3,611,200	812,560	23%
TOTALS:		151,945,479	26,455,914	17%

I hereby swear under oath that the amounts reported above, on the cash basis are true and correct to the best of my knowledge.

Katharine Ebner

Katharine Ebner, Finance Director, City of Coeur d'Alene, Idaho