City of Coeur d'Alene
Cash and Investments
8/31/2026

Description		Balance
U.S. Bank		
Checking Account	$	152,385
Checking Account		94,138
Checking Account		1,623,034
Investment Account - Police Retirement		420,220
Investment Account - Cemetery Perpetual Care Fund		1,358,868
Idaho State Investment Pool		
State Investment Pool Account		67,276,227
State Investment Pool Account - Bond Proceeds		9,671,890
Spokane Teacher's Credit Union		
Certificate of Deposit		4,572,600
Numerica Credit Union		
Certificate of Deposit		14,539,999
Money Market		17,546,109
Cash on Hand		
Treasurer's Change Fund		1,350
Total	$	117,256,822

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 7/31/26	RECEIPTS	DISBURSEMENTS	BALANCE 8/31/26	8/31/2025
General-Designated	$ 3,510,512	$ 520	$ 1,320	3,509,712	3,765,547
General-Undesignated	13,810,207	13,360,733	13,422,480	13,748,460	14,372,498
Special Revenue:					-
Library	556,170	13,681	156,207	413,644	256,341
CDBG	(8,253)	2,495	11,456	(17,214)	(16,246)
Cemetery	(159,821)	38,411	61,445	(182,855)	11,792
Parks Capital Improvements	1,960,289	34,088	136,527	1,857,849	1,381,869
Impact Fees	11,176,317	366,085	2,283	11,540,119	9,187,610
Annexation Fees	1,060,563	6,494	-	1,067,057	1,030,421
American Recovery Plan	-	-	-	-	1,857,213
Cemetery P/C	1,380,545	12,547	2,370	1,390,722	1,326,603
Jewett House	178,716	19,654	11,588	186,783	156,776
Street Trees / Reforestation	88,429	12,739	900	100,268	175,052
Public Art Fund	32,259	198	5,000	27,456	66,126
Public Art Fund - ignite	448,688	2,747	2,000	449,436	420,064
Public Art Fund - Maintenance	191,331	1,172	896	191,607	186,038
Debt Service:					-
2015 G.O. Bonds	149,592	9,743	-	159,335	154,138
Capital Projects:					-
Street Projects	2,980,634	18,252	122,999	2,875,887	3,147,229
2025 Fire Department Bond	9,122,707	62,521	137,358	9,047,870	(954,130)
Riverstone Mill Site Project	-	-	-	-	-
Enterprise:					-
Street Lights	108,954	73,480	126,460	55,974	74,510
Water	5,960,468	1,312,692	525,818	6,747,341	2,529,750
Water Capitalization Fees	7,856,378	266,595	18,294	8,104,679	7,713,502
Wastewater	30,629,324	1,821,306	1,019,597	31,431,033	22,009,627
Wastewater-Capital Reserve	6,696,000	-	-	6,696,000	6,696,000
WWTP Capitalization Fees	12,873,364	526,524	87,730	13,312,158	11,359,652
WW Property Mgmt	77,993	478	-	78,470	72,766
Sanitation	1,091,514	831,317	795,860	1,126,971	803,287
Public Parking	2,766,031	208,441	95,356	2,879,116	1,739,016
Drainage	1,240,048	113,536	88,094	1,265,490	1,014,945
Wastewater Debt Service	323,751	1,982	2,794,220	(2,468,487)	1,032,745
Fiduciary Funds:					-
Kootenai County Solid Waste Billing	326,332	369,190	-	695,521	329,672
KCEMSS Impact Fees	7,791	8,883	-	16,674	5,534
Police Retirement	506,318	14,140	22,935	497,523	486,351
Sales Tax	2,590	3,639	2,588	3,641	4,429
BID	433,206	6,862	-	440,067	437,893
Homeless Trust Fund	431	409	-	840	390
City Employee - Fundraised for Events	8,286	256	870	7,672	-
GRAND TOTAL	$ 117,387,663	$ 19,521,810	$ 19,652,650	117,256,822	92,835,009

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
ELEVEN MONTHS ENDED
August 31, 2026

GENERAL FUND

REVENUE

DESCRIPTION		ORIGINAL BUDGET	RECOGNIZED THROUGH 08/31/26	PERCENT OF BUDGET
	Taxes	$ 27,246,507	$ 26,991,788	99%
	Licenses and Permits	7,114,300	6,095,071	86%
	Intergovernmental	16,793,275	12,139,643	72%
	Charges for Services	346,100	473,873	137%
	Fines and Forfeits	377,700	347,614	92%
	Investment Income	750,000	531,355	71%
	Miscellaneous	127,800	276,927	217%
	Operating transfers in	4,111,198	2,291,353	56%
	Fund Balance Reserves	1,847,182	-	0%
Total General Fund	**Revenues**	**58,714,062**	**49,147,624**	**84%**

EXPENDITURES

DESCRIPTION		ORIGINAL BUDGET	THROUGH 08/31/26	PERCENT OF BUDGET
Mayor/Council	Personnel Services	$ 277,659	$ 251,700	91%
	Services/Supplies	9,150	8,793	96%
Administration	Personnel Services	257,089	316,569	123%
	Services/Supplies	2,590	1,335	52%
Finance	Personnel Services	882,574	788,450	89%
	Services/Supplies	1,031,103	1,034,024	100%
Municipal Services	Personnel Services	1,897,474	1,619,650	85%
	Services/Supplies	1,176,287	921,013	78%
	Capital Outlay		-	
Human Resources	Personnel Services	406,714	360,666	89%
	Services/Supplies	141,405	182,804	129%
Legal	Personnel Services	1,371,251	1,161,172	85%
	Services/Supplies	76,000	39,147	52%
Planning	Personnel Services	771,180	687,680	89%
	Services/Supplies	43,200	38,031	88%
	Capital Outlay	-		
Building Maintenance	Personnel Services	647,043	478,607	74%
	Services/Supplies	261,950	220,425	84%
	Capital Outlay	20,000	45,561	228%

DESCRIPTION		ORIGINAL BUDGET	THROUGH 08/31/26	PERCENT OF BUDGET
Police	Personnel Services	18,993,740	16,045,110	84%
	Services/Supplies	2,121,325	1,900,401	90%
	Capital Outlay	350,500	745,542	213%
Fire	Personnel Services	13,884,452	13,020,841	94%
	Services/Supplies	1,159,340	875,400	76%
	Capital Outlay	-	30,248	
General Government	Services/Supplies	70,810	1,049	1%
	Capital Outlay		-	
Police Grants	Personnel Services	567,458	445,057	78%
	Services/Supplies	-	3,370	
	Capital Outlay	-	42,775	
Streets	Personnel Services	3,771,643	3,237,336	86%
	Services/Supplies	3,104,350	1,246,417	40%
	Capital Outlay	140,000	157,250	112%
Parks	Personnel Services	2,292,543	1,868,087	81%
	Services/Supplies	796,350	718,104	90%
	Capital Outlay	170,000	150,776	89%
Recreation	Personnel Services	678,589	520,633	77%
	Services/Supplies	160,250	125,218	78%
Building Inspection	Personnel Services	1,124,512	989,276	88%
	Services/Supplies	55,536	34,520	62%
	Capital Outlay	-	-	
Total General Fund Expenditures		**58,714,062**	**50,313,032**	**86%**
General Fund - Revenues Net Expenditures		**-**	**(1,165,409)**	

DESCRIPTION		ORIGINAL BUDGET	THROUGH 08/31/26	PERCENT OF BUDGET

SPECIAL REVENUE FUNDS

Library	Revenue	2,140,076	2,113,919	99%
	Expenditures:			
	Personnel Services	1,699,077	1,388,913	82%
	Services/Supplies	231,000	187,865	81%
	Capital Outlay	210,000	177,277	84%
	Total Expenditure	2,140,076	1,754,054	82%
	Library - Revenues Net Expenditures	**-**	**359,866**	
CDBG	Revenue	342,971	275,267	80%
	Expenditures:			
	Personnel Services	114,379	101,530	89%
	Services/Supplies	228,592	190,952	84%
	Total Expenditure	342,971	292,482	85%
	CDBG - Revenues Net Expenditures	**-**	**(17,215)**	
Cemetery	Revenue	366,421	260,613	71%
	Expenditures:			
	Personnel Services	183,494	265,955	145%
	Services/Supplies	147,927	132,003	89%
	Capital Outlay	35,000	20,639	59%
	Total Expenditure	366,421	418,596	114%
	Cemetery - Revenues Net Expenditures	**-**	**(157,983)**	
Impact Fees	Revenue	965,000	2,711,219	281%
	Expenditures:			
	Services/Supplies	-	-	
	Total Expenditure		-	
	Impact Fees - Revenues Net Expenditures	**965,000**	**2,711,219**	
Annexation Fees	Revenue	580,000	31,744	5%
	Expenditures:			
	Services/Supplies	580,000	-	0%
	Total Expenditure	580,000	-	0%
	Annexation Fees - Revenues Net Expenditures	**-**	**31,744**	
Parks Capital Improv.	Revenue	781,100	341,195	44%
	Expenditures:			
	Capital Outlay	781,100	349,100	45%
	Total Expenditure	781,100	349,100	45%
	Parks Capital Improv. - Revenues Net Expenditures	**-**	**(7,905)**	

DESCRIPTION		ORIGINAL BUDGET		THROUGH 08/31/26	PERCENT OF BUDGET
Cemetery Perpetual Care	Revenue	1,334,327		71,164	5%
	Expenditures:				
	Services/Supplies	19,700		19,761	100%
	Total Expenditure	19,700	-	19,761	100%
Cemetery Perpetual Care - Revenues Net Expenditures		**1,314,627**		**51,403**	
Jewett House	Revenue	60,000		85,823	143%
	Expenditures:				
	Services/Supplies	33,115		60,093	181%
	Total Expenditure	33,115	-	60,093	181%
Jewett House - Revenues Net Expenditures		**26,885**		**25,730**	
Street Trees	Revenue	137,000		53,279	39%
	Expenditures:				
	Services/Supplies	137,000		116,432	85%
	Total Expenditure	137,000	-	116,432	85%
Street Trees - Revenues Net Expenditures		**-**		**(63,154)**	
Public Art Fund	Revenue	201,000		21,759	11%
	Expenditures:				
	Services/Supplies	201,000		45,386	23%
	Total Expenditure	201,000	-	45,386	23%
Public Art Fund - Revenues Net Expenditures		**-**		**(23,627)**	
2025 Fire Bond Expenditures	Revenue	16,336,161		372,464	2%
	Expenditures:				
	Capital Outlay	16,336,161		6,837,463	42%
	Total Expenditure	16,336,161	-	6,837,463	42%
2025 Fire Bond Expenditures - Revenues Net Expenditures		**-**		**(6,464,999)**	
Total Special Revenue Funds Revenues		23,244,056		6,338,446	27%
Total Special Revenue Funds Expenditures		20,937,544		9,893,367	47%
Special Revenue Funds - Revenue Net Expeditures		**2,306,512**		**(3,554,921)**	

		DESCRIPTION	ORIGINAL BUDGET		THROUGH 08/31/26	PERCENT OF BUDGET
Debt Service Fund						
		Revenue	1,791,067		1,813,601	101%
		Expenditures:				
		Debt Payments	1,791,067		1,794,567	100%
		Total Expenditure	1,791,067	-	1,794,567	100%
		Debt Service Fund - Revenues Net Expenditures	**-**		**19,035**	
Capital Projects						
		Revenue	2,440,000		217,441	9%
		Expenditures:				
	Atlas - Kathleen to Newbrook	Capital Outlay	-		-	
	Traffic Calming	Capital Outlay	40,000		-	0%
	Public Transit Sidewalk Accessibilit	Capital Outlay	-		-	
	Ramsey Road Rehabilitation	Capital Outlay	-		-	
	15th Street	Capital Outlay	2,300,000		20,099	1%
	LHTAC Pedestrian Safety	Capital Outlay	-		-	
	Atlas Waterfront Project	Capital Outlay	-		-	
	Wilbur / Ramsey Project	Capital Outlay	-		150,138	
	Government Way	Capital Outlay	100,000		153,851	154%
	LaCrosse Ave. Improvements	Capital Outlay	-		-	
		Total Expenditure	2,440,000		324,088	13%
		Capital Projects - Revenues Net Expenditures	**-**		**(106,646)**	
Enterprise Funds						
	Street Lights	Revenue	883,820		776,670	88%
		Expenditures:				
		Services/Supplies	883,820		711,698	81%
		Total Expenditure	883,820		711,698	81%
		Street Lights - Revenues Net Expenditures	**-**		**64,972**	
			-		-	
	Water	Revenue	16,451,233		8,339,926	51%
		Expenditures:				
		Personnel Services	3,179,931		2,610,402	82%
		Services/Supplies	5,961,712		2,026,416	34%
		Capital Outlay	7,309,590		1,422,420	19%
		Total Expenditure	16,451,233		6,059,238	
		Water - Revenues Net Expenditures	**-**		**2,280,688**	

DESCRIPTION		ORIGINAL BUDGET	THROUGH 08/31/26	PERCENT OF BUDGET
Water Capitalization Fees	Revenue	3,220,000	2,244,901	70%
	Expenditures:			
	Services/Supplies	3,220,000	-	0%
	Total Expenditure	3,220,000	-	0%
	Water Capitalization Fees - Revenues Net Expenditures	**-**	**2,244,901**	
Wastewater	Revenue	28,835,380	16,931,269	59%
	Expenditures:			
	Personnel Services	3,387,820	3,097,694	91%
	Services/Supplies	8,978,571	3,353,708	37%
	Capital Outlay	10,926,000	1,673,595	15%
	Debt Service	5,542,989	1,799,837	32%
	Total Expenditure	28,835,380	9,924,833	34%
	Wastewater - Revenues Net Expenditures	**-**	**7,006,436**	
WW Capitalization	Revenue	5,350,000	3,921,057	73%
	Expenditures:			
	Services/Supplies	5,350,000	-	0%
	Total Expenditure	5,350,000	-	0%
	WW Capitalization - Revenues Net Expenditures	**-**	**3,921,057**	
WW Property Management	Revenue		2,492	
	Expenditures:			
	Services/Supplies	-	-	
	Total Expenditure	-	-	
	WW Property Management - Revenues Net Expenditures	**-**	**2,492**	
Sanitation	Revenue	5,625,199	5,205,076	93%
	Expenditures:			
	Services/Supplies	5,625,199	4,449,346	79%
	Total Expenditure	5,625,199	4,449,346	79%
	Sanitation - Revenues Net Expenditures	**-**	**755,730**	

DESCRIPTION		ORIGINAL BUDGET	THROUGH 08/31/26	PERCENT OF BUDGET
Public Parking	Revenue	1,834,020	985,016	54%
	Expenditures:			
	Services/Supplies	1,759,020	342,150	19%
	Capital Outlay	75,000	73,871	98%
	Total Expenditure	1,834,020	416,022	23%
	Public Parking - Revenues Net Expenditures	-	**568,995**	
Drainage	Revenue	2,251,951	1,393,636	62%
	Expenditures:			
	Personnel Services	253,798	229,072	90%
	Services/Supplies	1,358,154	596,435	44%
	Capital Outlay	640,000	196,846	31%
	Total Expenditure	2,251,951	1,022,353	45%
	Drainage - Revenues Net Expenditures	-	**371,283**	
Total Enterprise Funds Revenues		64,451,603	39,800,043	62%
Total Enterprise Funds Expenditures		64,451,603	22,583,489	35%
Enterprise Funds - Revenue Net Expeditures		-	**17,216,553**	

Fiduciary Funds

Kootenai County Solid Waste				
	Revenue	3,270,000	3,570,117	109%
	Expenditures	3,270,000	2,895,804	89%
	Kootenai County Solid Waste - Revenues Net Expenditures	-	**674,313**	
Kootenai County EMS Impact Fees				
	Revenue	55,000	68,398	124%
	Expenditures	55,000	51,724	94%
	Kootenai County EMS Impact Fees - Revenues Net Expenditures	-	**16,674**	
Police Retirement				
	Revenue	149,000	156,454	105%
	Expenditures	149,000	135,681	91%
	Police Retirement - Revenues Net Expenditures	-	**20,773**	

DESCRIPTION	ORIGINAL BUDGET	THROUGH 08/31/26	PERCENT OF BUDGET
Business Improvement District			
Revenue	237,800	109,368	46%
Expenditures	131,200	100,000	76%
Business Improvement District - Revenues Net Expenditures	**106,600**	**9,368**	
Homeless Trust Fund			
Revenue	6,000	5,944	99%
Expenditures	6,000	5,576	93%
Homeless Trust Fund - Revenues Net Expenditures	**-**	**368**	
City Employee - Fundraised			
Revenue	-	11,089	
Expenditures	-	3,418	
City Employee - Fundraised - Revenues Net Expenditures	**-**	**7,672**	
Total Fiduciary Funds Revenues	3,717,800	3,921,371	105%
Total Fiduciary Funds Expenditures	3,611,200	3,192,202	88%
Fiduciary Funds - Revenue Net Expeditures	**106,600**	**729,169**	

Grand Total - All Funds

Grand Total Revenue	154,358,588	101,238,526	66%
Grand Total Expenditure	151,945,475	88,100,745	58%
Grand Total Revenues Net Expenditures	**$ 2,413,113**	**$ 13,137,781**	

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