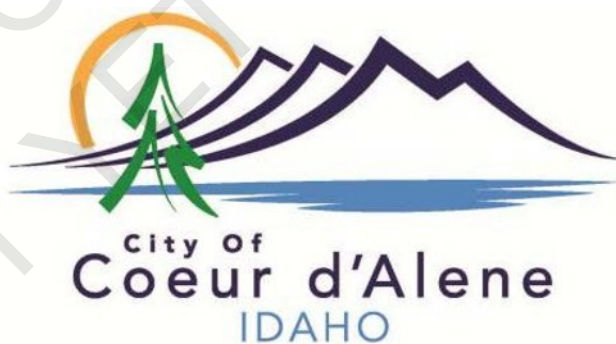




**FY 2026-2027**

# **PROPOSED BUDGET**

**October 1, 2026–September 30, 2027**

CITY OF COEUR D'ALENE  
PRELIMINARY FINANCIAL PLAN, FISCAL YEAR 2026-2027  
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                                                      | 10 |
| Human Resources                                                         | 12 |
| Legal Department                                                        | 13 |
| Planning Department                                                     | 14 |
| Building Maintenance                                                    | 15 |
| Police Department                                                       | 17 |
| Fire Department                                                         | 21 |
| Street / Engineering Department                                         | 23 |
| Parks Department                                                        | 25 |
| Recreation Department                                                   | 27 |
| Building Inspection Department                                          | 29 |
| General Government                                                      | 30 |
| SPECIAL REVENUE FUNDS:                                                  |    |
| Financial Summary                                                       | 32 |
| Library Fund                                                            | 33 |
| 2025 Fire Dept Bond Expenditures                                        | 35 |
| Community Development Block Grant                                       | 36 |
| Impact Fees Fund                                                        | 37 |
| Parks Capital Improvements Fund                                         | 38 |
| Annexation Fees Fund                                                    | 41 |
| Cemetery Fund                                                           | 42 |
| Cemetery Perpetual Care Fund                                            | 44 |
| Jewett House                                                            | 45 |
| Reforestation                                                           | 46 |
| Public Art Fund /ignite Public Art Fund / Public Art Fund - Maintenance | 47 |

CITY OF COEUR D'ALENE  
PRELIMINARY FINANCIAL PLAN, FISCAL YEAR 2026-2027  
TABLE OF CONTENTS

ENTERPRISE FUNDS:

|                                    |    |
|------------------------------------|----|
| Financial Summary                  | 50 |
| Street Lighting Fund               | 51 |
| Water Fund                         | 52 |
| Water Capitalization Fee Fund      | 55 |
| Wastewater Fund                    | 57 |
| Wastewater Capitalization Fee Fund | 61 |
| Sanitation Fund                    | 63 |
| Public Parking Fund                | 64 |
| Drainage Fund                      | 65 |

FIDUCIARY FUNDS:

|                                 |    |
|---------------------------------|----|
| Financial Summary               | 68 |
| Police Retirement Fund          | 69 |
| Kootenai County Solid Waste     | 69 |
| Homeless Donations              | 70 |
| Downtown Association            | 70 |
| Kootenai County EMS Impact Fees | 70 |

DEBT SERVICE FUND:

|                                       |    |
|---------------------------------------|----|
| Financial Summary                     | 72 |
| General Obligation Bonds - 2025 Issue | 73 |

CAPITAL PROJECTS FUND:

|                                         |    |
|-----------------------------------------|----|
| Capital Projects Fund Financial Summary | 75 |
| Street Capital Projects Fund            | 76 |

|                 |    |
|-----------------|----|
| STAFFING REPORT | 78 |
|-----------------|----|

**CITY OF COEUR D'ALENE**  
**FINANCIAL PLAN, FISCAL YEAR 2026-27**  
**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 |                   |                |               |               |                | \$ 278,626      | \$ 8,700           | \$ -           | \$ -          | \$ 287,326     |                |
| Finance Department           |                   |                |               |               |                | 252,970         | 2,800              | -              | -             | 255,770        |                |
| Municipal Services           |                   |                |               |               |                | 964,831         | 1,110,551          | -              | -             | 2,075,382      |                |
| Human Resources              |                   |                |               |               |                | 1,993,424       | 1,110,219          | 11,000         | -             | 3,114,643      |                |
| Legal Department             |                   |                |               |               |                | 424,561         | 117,700            | -              | -             | 542,261        |                |
| Planning Dept                |                   |                |               |               |                | 1,508,006       | 74,100             | -              | -             | 1,582,106      |                |
| Building Maintenance         |                   |                |               |               |                | 816,658         | 90,400             | -              | -             | 907,058        |                |
| Police Department            |                   |                |               |               |                | 700,869         | 295,450            | 160,000        | -             | 1,156,319      |                |
| Police Grants                |                   |                |               |               |                | 19,279,767      | 2,234,450          | 300,000        | -             | 21,814,217     |                |
| Fire Department              |                   |                |               |               |                | 591,369         | -                  | -              | -             | 591,369        |                |
| Streets/Engineering          |                   |                |               |               |                | 14,339,464      | 1,377,885          | -              | -             | 15,717,349     |                |
| Parks Department             |                   |                |               |               |                | 4,089,767       | 3,307,706          | 90,000         | -             | 7,487,473      |                |
| Recreation Dept.             |                   |                |               |               |                | 2,236,396       | 894,850            | 200,000        | -             | 3,331,246      |                |
| Building Inspection          |                   |                |               |               |                | 646,116         | 160,000            | -              | -             | 806,116        |                |
| General Government           | 1,906,793         | 29,636,507     | 4,100,748     | 25,747,638    | 61,391,686     | 1,259,439       | 202,728            | 34,000         | -             | 1,496,167      |                |
| TOTALS                       | \$ 1,906,793      | \$ 29,636,507  | \$ 4,100,748  | \$ 25,747,638 | \$ 61,391,686  | \$ 49,382,262   | \$ 10,999,424      | \$ 795,000     | \$ 215,000    | \$ 61,391,686  | \$ -           |
| SPECIAL FUNDS:               |                   |                |               |               |                |                 |                    |                |               |                |                |
| Library Fund                 | \$ -              | \$ 2,218,608   | \$ -          | \$ 66,530     | \$ 2,285,138   | \$ 1,825,039    | \$ 206,500         | \$ 210,000     | \$ -          | \$ 2,241,539   | \$ 43,599      |
| 2025 Bond Expenditures       | 10,110,628        | -              | -             | 75,000        | 10,185,628     | -               | -                  | 9,921,970      | -             | 9,921,970      | 263,658        |
| CDBG                         | -                 | -              | -             | 277,561       | 277,561        | 119,384         | 158,177            | -              | -             | 277,561        | -              |
| Impact Fees                  | -                 | -              | -             | 1,750,000     | 1,750,000      | -               | -                  | -              | 1,750,000     | 1,750,000      | -              |
| Parks Capital Imp.           | 746,500           | -              | 1,500,000     | 351,000       | 2,597,500      | -               | 147,500            | 2,450,000      | -             | 2,597,500      | -              |
| Annexation Fees              | 477,408           | -              | -             | -             | 477,408        | -               | -                  | -              | 477,408       | 477,408        | -              |
| Cemetery Fund                | -                 | -              | 190,000       | 284,303       | 474,303        | 229,722         | 108,600            | 80,000         | 55,981        | 474,303        | -              |
| Cemetery Perpetual Care      | 1,370,000         | -              | 55,981        | 13,000        | 1,438,981      | -               | 4,700              | -              | 15,000        | 19,700         | 1,419,281      |
| Jewett House                 | -                 | -              | -             | 60,000        | 60,000         | 4,500           | 35,000             | -              | -             | 39,500         | 20,500         |
| Reforestation                | -                 | -              | -             | 77,500        | 77,500         | -               | 77,500             | -              | -             | 77,500         | -              |
| Public Art Fund              | 76,000            | -              | -             | 20,000        | 96,000         | -               | 46,000             | 50,000         | -             | 96,000         | -              |
| TOTALS                       | \$ 12,780,536     | \$ 2,218,608   | \$ 1,745,981  | \$ 2,974,894  | \$ 19,720,019  | \$ 2,178,645    | \$ 783,977         | \$ 12,711,970  | \$ 2,298,389  | \$ 17,972,981  | \$ 1,747,038   |
| ENTERPRISE:                  |                   |                |               |               |                |                 |                    |                |               |                |                |
| Street Lighting Fund         | \$ -              | \$ -           | \$ -          | \$ 844,333    | \$ 844,333     | \$ -            | \$ 826,700         | \$ -           | \$ 17,634     | \$ 844,334     | \$ -           |
| Water Fund                   | 3,277,834         | -              | 5,001,000     | 8,730,327     | 17,009,161     | 3,472,895       | 5,400,616          | 7,316,633      | 819,017       | 17,009,161     | -              |
| Wastewater Fund              | 4,096,920         | -              | 6,485,400     | 18,368,915    | 28,951,235     | 3,394,761       | 11,999,942         | 12,511,270     | 1,045,263     | 28,951,235     | -              |
| Water Cap Fees               | 4,376,000         | -              | -             | 625,000       | 5,001,000      | -               | -                  | -              | 5,001,000     | 5,001,000      | -              |
| WWTP Cap. Fees               | 4,975,800         | -              | -             | 1,509,600     | 6,485,400      | -               | -                  | -              | 6,485,400     | 6,485,400      | -              |
| Sanitation Fund              | 169,192           | -              | -             | 5,595,164     | 5,764,356      | -               | 4,975,538          | -              | 788,817       | 5,764,356      | 0              |
| Public Parking Fund          | 333,424           | -              | -             | 1,584,626     | 1,918,050      | -               | 1,042,200          | 150,000        | 725,850       | 1,918,050      | 0              |
| Drainage Utility Fund        | 1,253,684         | -              | -             | 1,112,758     | 2,366,442      | 264,683         | 1,230,000          | 590,000        | 226,759       | 2,311,442      | 55,000         |
| TOTALS                       | \$ 18,482,854     | \$ -           | \$ 11,486,400 | \$ 38,370,723 | \$ 68,339,977  | \$ 7,132,339    | \$ 25,474,996      | \$ 20,567,903  | \$ 15,109,739 | \$ 68,284,977  | \$ 55,000      |
| FIDUCIARY FUNDS              | 19,200            | 152,000        | -             | 3,563,245     | 3,734,445      | -               | 3,734,445          | -              | -             | 3,734,445      | -              |
| CAPITAL FUNDS                | 2,328,176         | -              | 290,000       | 1,189,000     | 3,807,176      | -               | -                  | 1,479,000      | -             | 1,479,000      | 2,328,176      |
| DEBT SERVICE FUNDS           | -                 | 1,962,750      | -             | -             | 1,962,750      | -               | 1,962,750          | -              | -             | 1,962,750      | -              |
| GRAND TOTAL                  | \$ 35,517,559     | \$ 33,969,865  | \$ 17,623,128 | \$ 71,845,499 | \$ 158,956,052 | \$ 58,693,246   | \$ 42,955,592      | \$ 35,553,873  | \$ 17,623,128 | \$ 154,825,839 | \$ 4,130,213   |

**CITY OF COEUR D'ALENE**  
**FINANCIAL PLAN, FISCAL YEAR 2026-27**  
**EXPENDITURE HISTORY AND ADOPTED BUDGET**

| FUND/DEPARTMENT                | 2022-23<br>ACTUAL     | 2023-24<br>ACTUAL     | 2024-25<br>BUDGET     | 2026-26<br>BUDGET     | 2026-27<br>BUDGET     |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>GENERAL FUND:</b>           |                       |                       |                       |                       |                       |
| Mayor/Council                  | \$ 251,389            | \$ 273,374            | \$ 288,967            | \$ 286,810            | \$ 287,326            |
| Administration                 | 232,113               | 243,146               | 252,276               | 259,678               | 255,770               |
| Finance                        | 1,364,262             | 1,596,374             | 1,774,867             | 1,913,676             | 2,075,382             |
| Municipal Services             | 2,616,408             | 2,682,313             | 2,890,358             | 3,073,760             | 3,114,643             |
| Human Resources                | 414,445               | 452,843               | 487,244               | 548,119               | 542,261               |
| City Attorney                  | 1,249,033             | 1,443,224             | 1,398,512             | 1,447,251             | 1,582,106             |
| Planning                       | 737,579               | 816,908               | 820,717               | 814,379               | 907,058               |
| Building Maintenance           | 643,681               | 797,194               | 764,779               | 928,991               | 1,156,319             |
| Police                         | 19,461,389            | 22,410,485            | 25,790,291            | 21,465,567            | 21,814,217            |
| Police Grants                  | 200,429               | 201,777               | 247,275               | 567,456               | 591,369               |
| Fire                           | 13,600,383            | 13,668,200            | 14,490,604            | 15,043,792            | 15,717,349            |
| Streets / Engineering / Garage | 6,481,604             | 9,159,631             | 6,679,213             | 7,015,993             | 7,487,473             |
| Parks                          | 2,900,732             | 2,852,593             | 3,035,131             | 3,258,893             | 3,331,246             |
| Recreation                     | 795,547               | 781,654               | 785,636               | 838,840               | 806,116               |
| Building Inspection            | 1,087,602             | 1,040,123             | 1,088,306             | 1,180,047             | 1,496,167             |
| General Government             | 1,931,159             | 670,399               | 38,800                | 70,810                | 226,885               |
| <b>TOTAL GENERAL FUND</b>      | <b>\$ 53,967,754</b>  | <b>\$ 59,090,239</b>  | <b>\$ 60,832,976</b>  | <b>\$ 58,714,062</b>  | <b>\$ 61,391,686</b>  |
| <b>SPECIAL REVENUE FUNDS:</b>  |                       |                       |                       |                       |                       |
| Library Fund                   | \$ 1,867,251          | \$ 2,002,222          | \$ 2,109,366          | \$ 2,140,076          | 2,241,539             |
| 2025 Fire Bond                 | -                     | -                     | -                     | 16,336,161            | 9,921,970             |
| Community Dvlpmnt Block Grant  | 463,465               | 306,142               | 359,060               | 342,971               | 277,561               |
| Impact Fees Fund               | 534,877               | 164,483               | 1,093,000             | 0                     | 1,750,000             |
| Parks Capital Improvements     | 1,261,007             | 673,960               | 751,100               | 781,100               | 2,597,500             |
| Annexation Fees Fund           | 355,000               | 520,000               | 580,000               | 580,000               | 477,408               |
| Cemetery Fund                  | 333,295               | 361,313               | 358,098               | 366,420               | 474,303               |
| Cemetery Perpetual Care        | 84,400                | 4,639                 | 19,500                | 19,700                | 19,700                |
| Jewett House                   | 61,812                | 198,110               | 31,120                | 33,115                | 39,500                |
| Reforestation                  | 57,615                | 58,385                | 134,500               | 137,000               | 77,500                |
| Public Art Fund                | 141,869               | 68,496                | 244,500               | 201,000               | 96,000                |
| <b>TOTAL SPECIAL FUNDS</b>     | <b>\$ 5,160,589</b>   | <b>\$ 4,357,752</b>   | <b>\$ 5,680,243</b>   | <b>\$ 20,937,543</b>  | <b>\$ 17,972,981</b>  |
| <b>ENTERPRISE FUNDS</b>        | <b>\$ 43,588,799</b>  | <b>\$ 50,003,973</b>  | <b>\$ 62,385,414</b>  | <b>\$ 64,451,602</b>  | <b>\$ 68,284,977</b>  |
| <b>FIDUCIARY FUNDS</b>         | <b>3,265,886</b>      | <b>3,578,061</b>      | <b>3,737,200</b>      | <b>3,611,200</b>      | <b>\$ 3,734,445</b>   |
| <b>CAPITAL PROJECTS</b>        | <b>1,934,785</b>      | <b>1,712,577</b>      | <b>5,866,000</b>      | <b>2,440,000</b>      | <b>\$ 1,479,000</b>   |
| <b>DEBT SERVICE FUNDS</b>      | <b>880,082</b>        | <b>876,307</b>        | <b>877,308</b>        | <b>1,791,067</b>      | <b>\$ 1,962,750</b>   |
| <b>TOTAL CITY</b>              | <b>\$ 108,797,895</b> | <b>\$ 119,618,908</b> | <b>\$ 139,379,141</b> | <b>\$ 151,945,475</b> | <b>\$ 154,825,839</b> |

**CITY OF COEUR D'ALENE**  
**FINANCIAL PLAN, FISCAL YEAR 2026-27**  
**EXPENDITURE HISTORY (PAGE 2)**

| FUND/DEPARTMENT                       | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL | 2024-25<br>BUDGET | 2026-26<br>BUDGET   | 2026-27<br>BUDGET   |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>ENTERPRISE FUNDS:</b>              |                   |                   |                   |                     |                     |
| Street Lighting Fund                  | \$ 704,745        | \$ 794,409        | \$ 801,000        | \$ 883,820          | \$ 844,334          |
| Water Fund                            | 11,583,831        | 11,599,008        | 13,187,728        | 16,451,232          | 17,009,161          |
| Wastewater Fund                       | 18,717,238        | 24,866,878        | 29,661,316        | 28,835,381          | 28,951,235          |
| Water Cap Fees Fund                   | 881,074           | 687,661           | 2,260,000         | 3,220,000           | 5,001,000           |
| WWTP Cap Fees Fund                    | 2,675,028         | 2,307,673         | 7,143,549         | 5,350,000           | 6,485,400           |
| Sanitation Fund                       | 5,260,890         | 5,465,978         | 5,469,062         | 5,625,198           | 5,764,356           |
| City Parking Fund                     | 1,705,750         | 1,818,901         | 1,788,091         | 1,834,020           | 1,918,050           |
| Drainage Utility                      | 2,060,243         | 2,463,466         | 2,074,668         | 2,251,951           | 2,311,442           |
| <b>Total Enterprise</b>               | <b>43,588,799</b> | <b>50,003,973</b> | <b>62,385,414</b> | <b>64,451,602</b>   | <b>68,284,977</b>   |
| <b>FIDUCIARY FUNDS:</b>               |                   |                   |                   |                     |                     |
| Police Retirement                     | 138,742           | 144,796           | 149,000           | 149,000             | \$ 154,145          |
| Kootenai County Solid Waste           | 3,117,103         | 3,256,053         | 3,240,000         | 3,270,000           | 3,368,100           |
| Homeless Trust Fund                   | 7,560             | 5,895             | 9,000             | 6,000               | 6,000               |
| Kootenai County EMS Impact Fees       | 1,481             | 45,117            | 38,000            | 55,000              | 75,000              |
| Downtown Association                  | 1,000             | 126,200           | 301,200           | 131,200             | 131,200             |
| <b>Total Trust &amp; Agency Funds</b> | <b>3,265,886</b>  | <b>3,578,061</b>  | <b>3,737,200</b>  | <b>3,611,200</b>    | <b>3,734,445</b>    |
| <b>CAPITAL PROJECTS FUNDS:</b>        |                   |                   |                   |                     |                     |
| Government Way - Hanley to Prairie    | 217,908           |                   |                   |                     |                     |
| Public Transit Sidewalk Accessibility |                   | 319,766           |                   |                     |                     |
| Kathleen Avenue Widening              | 14,265            |                   |                   |                     |                     |
| LHTAC Pedestrian/Safety Imprvmnts     | 100,917           |                   |                   |                     |                     |
| Traffic Calming                       | 15,807            | 54,272            | 40,000            | 40,000              | 40,000              |
| 15th Street                           | 49,813            | 460,990           | 900,000           | 2,300,000           |                     |
| Ramsey Road Rehabilitation            | 1,427,313         |                   |                   |                     | 1,389,000           |
| Wilbur / Ramsey Signal                |                   | 5,000             |                   |                     |                     |
| Lacrosse Ave / NW Blvd                | 71,763            | 79,724            |                   |                     |                     |
| Government Way Signal Improvements    | 37,000            | 792,825           | 4,926,000         | 100,000             |                     |
| Prairie Ave / Courcelles Pkwy Signal  |                   |                   |                   |                     | 50,000              |
| <b>Total Capital Projects Funds</b>   | <b>1,934,785</b>  | <b>1,712,577</b>  | <b>5,866,000</b>  | <b>2,440,000</b>    | <b>1,479,000</b>    |
| <b>DEBT SERVICE FUNDS:</b>            |                   |                   |                   |                     |                     |
| GO Bonds                              | 880,082           | 876,307           | 877,308           | 1,791,067           | 1,962,750           |
| <b>Total Debt Service Funds</b>       | <b>\$ 880,082</b> | <b>\$ 876,307</b> | <b>\$ 877,308</b> | <b>\$ 1,791,067</b> | <b>\$ 1,962,750</b> |

# GENERAL FUND

# CITY OF COEUR D'ALENE

## FINANCIAL PLAN

### FY 2026-2027

## INCOME STATEMENT

**FUND NAME: General Fund**

**FUND NUMBER: 001**

ESTIMATED BEGINNING GENERAL FUND FUND BALANCE, OCTOBER 1, 2026: \$1,906,793

**REVENUES:**

|                            |            |            |
|----------------------------|------------|------------|
| Taxes                      | 29,636,507 |            |
| Licenses, Permits          | 7,690,500  |            |
| Intergovernmental Receipts | 16,298,537 |            |
| Charges for Services       | 391,100    |            |
| Fines/Forfeitures          | 377,700    |            |
| Interest                   | 750,000    |            |
| Miscellaneous              | 239,800    |            |
| Interfund Transfers        | 4,100,748  |            |
|                            | 59,484,892 | 59,484,892 |

TOTAL FUNDS AVAILABLE \$61,391,686

**EXPENDITURES:**

|                     |              |              |
|---------------------|--------------|--------------|
| Wages/Benefits      | \$49,382,262 |              |
| Services/Supplies   | 10,999,424   |              |
| Capital Outlay      | 795,000      |              |
| Interfund Transfers | 215,000      |              |
|                     | \$61,391,686 | \$61,391,686 |

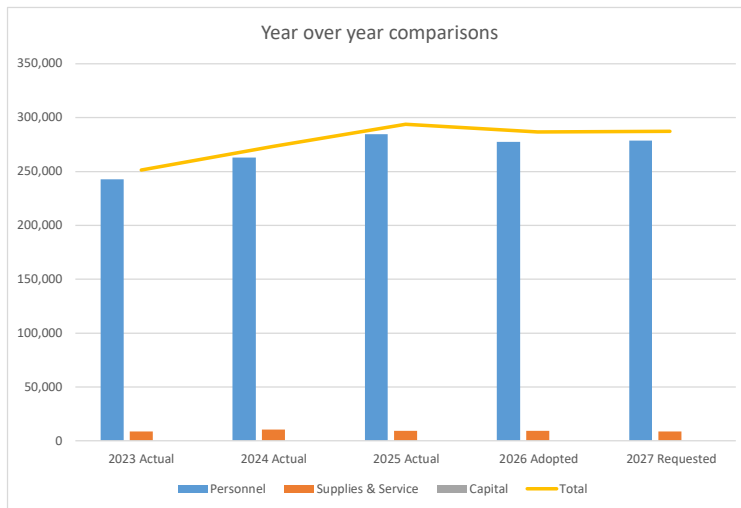
|                                                                   |     |
|-------------------------------------------------------------------|-----|
| ESTIMATED YEAR-END GENERAL FUND FUND BALANCE, SEPTEMBER 30, 2027: | \$0 |
|-------------------------------------------------------------------|-----|

## FY27 Projected General Fund Revenues

| Account                           | Desc                                  | Description                            | 2027 Requested       | 2026 Adopted         | 2025 Actual          | 2024 Actual          | 2023 Actual          |
|-----------------------------------|---------------------------------------|----------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 001-000-3110-0000                 | 1. Taxes                              | Prop Tax - Current Year                | \$ 29,636,507        | \$ 27,134,507        | \$ 25,498,428        | \$ 24,431,983        | \$ 23,495,746        |
| 001-000-3120-0000                 | 1. Taxes                              | Prop Tax - Prior Years                 | 112,000              | 112,000              | 245,218              | 141,960              | 247,574              |
| 001-000-3160-0000                 | 2. Licenses and permits               | Utility Franchise Cable                | 424,200              | 420,000              | 364,831              | 414,078              | 451,088              |
| 001-000-3160-1100                 | 2. Licenses and permits               | Utility Franchise - Gas                | 1,130,000            | 1,130,000            | 864,432              | 1,131,485            | 1,103,518            |
| 001-000-3160-1400                 | 2. Licenses and permits               | Utility Franchise Electric             | 2,700,000            | 2,700,000            | 2,717,507            | 2,727,229            | 2,410,263            |
| 001-000-3190-1000                 | 1. Taxes                              | Pen & Int on Property Tax              | 70,000               | 70,000               | 350,261              | -                    | -                    |
| 001-000-3210-1100                 | 2. Licenses and permits               | Business Licenses                      | 160,000              | 132,000              | 157,819              | 131,847              | 136,992              |
| 001-000-3210-1300                 |                                       | CPACE Program Admin Fees               | -                    | -                    | 21,000               | -                    | -                    |
| 001-000-3210-1200                 | 2. Licenses and permits               | Short Term Rental permits              | -                    | 120,000              | 109,125              | 119,758              | 177,609              |
| 001-000-3220-1100                 | 2. Licenses and permits               | Buildg & Inspection Permits            | 2,375,000            | 1,900,000            | 2,443,628            | 1,884,334            | 1,567,452            |
| 001-000-3220-1200                 | 2. Licenses and permits               | Mechanical Inspection Permits          | 237,500              | 160,000              | 188,994              | 159,356              | 112,773              |
| 001-000-3220-1250                 | 2. Licenses and permits               | Stormwater Review                      | 35,000               | 30,000               | 34,830               | 30,060               | 28,170               |
| 001-000-3220-1300                 | 2. Licenses and permits               | Business Permits                       | 22,000               | 22,000               | 22,980               | 21,429               | 26,924               |
| 001-000-3220-1600                 | 2. Licenses and permits               | Plumbing Inspection Fees               | 402,500              | 250,000              | 444,629              | 250,365              | 210,785              |
| 001-000-3220-1800                 | 2. Licenses and permits               | Electrical Permits                     | 12,000               | 77,000               | 11,203               | 63,659               | 85,489               |
| 001-000-3220-1850                 | 2. Licenses and permits               | Sign Permits                           | 15,000               | 15,000               | 22,218               | 16,309               | 18,733               |
| 001-000-3220-1900                 | 2. Licenses and permits               | Encroachment Permits                   | 50,000               | 31,000               | 66,500               | 32,031               | 31,400               |
| 001-000-3310-0000                 | 3. Intergovernmental                  | State Grant                            | 161,453              | 90,000               | 292,530              | 276,048              | 170,530              |
| 001-000-3320-0000                 | 3. Intergovernmental                  | Federal Grant                          | 145,000              | 145,000              | 916,878              | 38,771               | 2,678,684            |
| 001-000-3330-0000                 | 3. Intergovernmental                  | FEMA Reimbursements                    | -                    | -                    | -                    | -                    | 355,490              |
| 001-000-3340-0000                 | 7. Miscellaneous                      | National Opioid Settlements            | 131,035              | 100,000              | 159,137              | 362,835              | -                    |
| 001-000-3350-1000                 | 3. Intergovernmental                  | State Liquor Tax                       | 1,232,318            | 1,300,000            | 1,317,526            | 1,376,953            | 1,436,322            |
| 001-000-3350-2000                 | 3. Intergovernmental                  | Highway User Tax                       | 3,543,847            | 4,709,427            | 4,776,477            | 4,073,505            | 3,833,944            |
| 001-000-3350-3000                 | 3. Intergovernmental                  | State Revenue Sharing (Sales Tax)      | 6,753,979            | 6,648,691            | 6,474,841            | 6,410,734            | 6,362,186            |
| 001-000-3350-4000                 | 5. Fines and forfeits                 | District Court Traffic Fines           | 240,000              | 240,000              | 218,345              | 241,921              | 313,001              |
| 001-000-3380-1000                 | 3. Intergovernmental                  | Highway District (Thru County)         | 500,000              | 500,000              | 301,510              | 502,481              | 700,130              |
| 001-000-3380-3100                 | 3. Intergovernmental                  | Kootenai County EMSS                   | 3,059,801            | 2,563,104            | 2,341,797            | 2,156,418            | 2,024,593            |
| 001-000-3380-5100                 | 3. Intergovernmental                  | Other Income (Thru County)             | 40,000               | 40,000               | 63,033               | 62,154               | 124,517              |
| 001-000-3380-5300                 | 3. Intergovernmental                  | Reimb - Cost of Prosecution            | 16,000               | 16,000               | 7,124                | 12,919               | 14,535               |
| 001-000-3400-2100                 | 4. Charges for services               | Proceeds from Capital Lease            | -                    | -                    | -                    | 722,732              | -                    |
| 001-000-3410-1000                 | 2. Licenses and permits               | Annexation & Zoning Fees               | 40,000               | 40,000               | 117,210              | 67,211               | 29,818               |
| 001-000-3410-1200                 | 2. Licenses and permits               | Project Review Fee                     | 15,000               | 15,000               | 11,550               | 11,056               | 14,350               |
| 001-000-3410-5000                 | 4. Charges for services               | Printing & Photocopy Charges           | 1,000                | 1,000                | 6,594                | 3,479                | 4,491                |
| 001-000-3410-7000                 | 4. Charges for services               | Fees for document prep                 | -                    | -                    | -                    | -                    | -                    |
| 001-000-3420-1000                 | 4. Charges for services               | Special Police Services                | 26,000               | 26,000               | 18,721               | 20,816               | 26,468               |
| 001-000-3420-1340                 | 5. Fines and forfeits                 | Ordinance Violations                   | 14,000               | 14,000               | 4,796                | 9,427                | 12,551               |
| 001-000-3420-1500                 | 7. Miscellaneous                      | Police - Unclaimed Property            | 2,800                | 2,800                | 1,362                | 659                  | 1,439                |
| 001-000-3420-2000                 | 2. Licenses and permits               | VIN Inspections                        | 2,300                | 2,300                | 280                  | 330                  | 285                  |
| 001-000-3420-3000                 | 3. Intergovernmental                  | School Resource Officer                | 715,104              | 681,051              | 677,348              | 663,210              | 625,433              |
| 001-000-3430-0000                 | 4. Charges for services               | Residential Parking Permits            | 1,500                | 1,500                | 1,565                | 1,360                | 1,570                |
| 001-000-3430-1000                 | 9. Operating transfers in             | Street Division Services               | 112,617              | 109,337              | 106,152              | 103,060              | 100,060              |
| 001-000-3430-1200                 | 2. Licenses and permits               | Fire Department Permits                | 70,000               | 70,000               | 95,051               | 66,382               | 54,024               |
| 001-000-3430-1300                 | 4. Charges for services               | Fire Department Services               | 12,000               | 12,000               | 14,960               | 10,372               | 15,104               |
| 001-000-3430-2000                 | 9. Operating transfers in             | Reimbursement for Street Wear          | 521,008              | 505,833              | 534,720              | 495,218              | 476,217              |
| 001-000-3430-3022                 | 4. Charges for services               | Billing Services                       | 15,600               | 15,600               | 14,600               | 15,600               | 15,666               |
| 001-000-3430-3100                 | 5. Fines and forfeits                 | Late Fee on Utility Bills              | 50,000               | 50,000               | 62,226               | 77,268               | 66,114               |
| 001-000-3500-1000                 | 4. Charges for services               | Recreation                             | 335,000              | 290,000              | 331,609              | 302,859              | 289,575              |
| 001-000-3610-9200                 | 5. Fines and forfeits                 | Restitutions                           | 3,000                | 3,000                | 9,024                | 5,581                | 4,893                |
| 001-000-3610-9300                 | 5. Fines and forfeits                 | NSF Check Fees                         | 700                  | 700                  | 2,040                | 1,580                | 760                  |
| 001-000-3710-0000                 | 6. Investment (loss) earnings         | Interest Earnings                      | 750,000              | 750,000              | 695,877              | 938,884              | 847,125              |
| 001-000-3720-3000                 | 7. Miscellaneous                      | Rents & Royalties                      | -                    | -                    | 1,400                | 1,950                | -                    |
| 001-000-3740-7400                 | 8. Proceeds on sale of capital assets | Surplus Asset Sale                     | 25,000               | 25,000               | 31,097               | 60,282               | 28,810               |
| 001-000-3790-0000                 | 7. Miscellaneous                      | Miscellaneous Revenues                 | 100,000              | 100,000              | 1,107,739            | 2,905,283            | 103,905              |
| 001-000-3790-2100                 | 7. Miscellaneous                      | Cash Over & Short                      | -                    | -                    | 1,458                | 200                  | 383                  |
| 001-000-3790-3200                 | 7. Miscellaneous                      | Maps and Books                         | -                    | -                    | -                    | 7                    | -                    |
| 001-000-3791-1000                 | 7. Miscellaneous                      | Donations                              | -                    | -                    | -                    | -                    | -                    |
| 001-000-3791-1200                 | 7. Miscellaneous                      | CDA TV Donations & Sponsors            | -                    | -                    | -                    | -                    | -                    |
| 001-000-3990-0000                 | Beginning Cash                        | Beginning Cash                         | 1,906,793            | 1,847,182            | -                    | -                    | -                    |
| 001-000-3991-0100                 | 9. Operating transfers in             | Interfund Overhead Transfer            | 2,438,439            | 2,368,371            | 2,293,747            | 2,226,939            | 2,076,552            |
| 001-000-3991-6902                 | 9. Operating transfers in             | Interfund Overhd Trf - Operations Tect | 122,044              | 118,987              | -                    | -                    | -                    |
| 001-000-3999-0000                 | 9. Operating transfers in             | Transfer in from Parking Fund          | 410,000              | 410,000              | 443,128              | 192,400              | 210,000              |
| 001-000-3999-0000                 | 9. Operating transfers in             | Transfer in from ARPA Funds            | -                    | -                    | -                    | 3,665,121            | -                    |
| 001-000-3999-0000                 | 9. Operating transfers in             | Transfer in from Sanitation Fund       | 19,232               | -                    | -                    | 17,600               | 17,133               |
| 001-000-3999-0021                 | 9. Operating transfers in             | Transfer from Impact Fees              | -                    | -                    | 478,000              | -                    | 303,851              |
| 001-000-3999-0024                 | 9. Operating transfers in             | Trf from Annexation Fee Fund           | 477,408              | 580,000              | 580,000              | 520,000              | 355,000              |
| 001-000-3999-0072                 | 9. Operating transfers in             | Trf in Parks Capital Improvements      | -                    | -                    | -                    | -                    | -                    |
| 022-000-3620-0022                 | 5. Fines and forfeits                 | Program Income - Drug Task Force       | -                    | -                    | -                    | 7,482                | -                    |
| 022-000-3990-0000                 | Beg Cash                              | Beginning Cash - Drug Task Force       | -                    | -                    | -                    | -                    | -                    |
| <b>Total General Fund Revenue</b> |                                       |                                        | <b>\$ 61,391,686</b> | <b>\$ 58,695,390</b> | <b>\$ 58,075,054</b> | <b>\$ 60,184,970</b> | <b>\$ 53,800,027</b> |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Mayor and City Council**

**Mayor and City Council Budget Summary**



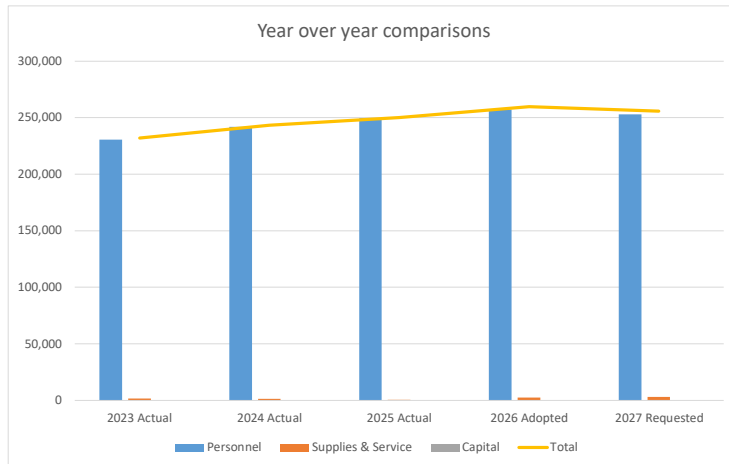
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|----------------|--------------------------------------|-----------|
| Personnel          | 277,659             | 278,626        | 967                                  | 0%        |
| Supplies & Service | 9,150               | 8,700          | -450                                 | -5%       |
| Capital            | 0                   | 0              | 0                                    | 0%        |
| <b>Total</b>       | <b>286,809</b>      | <b>287,326</b> | <b>517</b>                           | <b>0%</b> |
| FTE                | 7.00                | 7.00           | -                                    | 0%        |

**Line Item Detail**

| Description                          | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| Wages                                | \$ 104,400        | \$ 121,858        | \$ 130,929        | \$ 132,252          | \$ 63,441               | \$ 135,314        | 001-001-4111-1000 | 7.00 |
| Cell Phone Allowance                 | 600               | 538               | -                 | 600                 | -                       | -                 | 001-001-4111-1500 |      |
| FICA                                 | 7,818             | 9,364             | 9,992             | 10,117              | 4,850                   | 10,352            | 001-001-4111-2100 |      |
| PERS                                 | 5,305             | 4,883             | 5,519             | 5,543               | 3,641                   | 10,495            | 001-001-4111-2200 |      |
| Workmans Compensation                | 97                | 130               | 125               | 143                 | 64                      | 149               | 001-001-4111-2400 |      |
| Health Insurance                     | 51,983            | 53,245            | 71,026            | 63,929              | 26,137                  | 45,883            | 001-001-4111-2500 |      |
| Dental Insurance                     | 8,086             | 7,828             | 7,339             | 7,501               | 3,239                   | 6,584             | 001-001-4111-2501 |      |
| Health Reimbursement Account         | 63,402            | 63,911            | 58,428            | 56,412              | 28,591                  | 63,480            | 001-001-4111-2520 |      |
| Life & Disability Insurance          | 1,101             | 1,081             | 1,146             | 1,162               | 568                     | 6,370             | 001-001-4111-2600 |      |
| <b>Total Payroll Expenses</b>        | <b>242,792</b>    | <b>262,837</b>    | <b>284,504</b>    | <b>277,659</b>      | <b>130,531</b>          | <b>278,626</b>    |                   |      |
| Office Supplies                      | 471               | 365               | 471               | 700                 | 498                     | 700               | 001-001-4111-3100 |      |
| Official Representation              | 690               | 1,080             | 3,012             | 1,000               | 1,167                   | 1,000             | 001-001-4111-4100 |      |
| Meetings                             | 2,189             | 2,670             | 2,103             | 1,000               | 1,309                   | 2,000             | 001-001-4111-4700 |      |
| AIC Conferences                      | 2,618             | 2,401             | 1,581             | 3,000               | 961                     | 3,000             | 001-001-4111-4701 |      |
| Business Travel                      | -                 | 1,908             | -                 | 1,450               | -                       | -                 | 001-001-4111-4702 |      |
| Communications                       | 2,629             | 2,113             | 2,151             | 2,000               | 645                     | 2,000             | 001-001-4111-5101 |      |
| <b>Total Services &amp; Supplies</b> | <b>8,597</b>      | <b>10,537</b>     | <b>9,318</b>      | <b>9,150</b>        | <b>4,579</b>            | <b>8,700</b>      |                   |      |
| <b>Total Expenses</b>                | <b>\$ 251,389</b> | <b>\$ 273,374</b> | <b>\$ 293,822</b> | <b>\$ 286,809</b>   | <b>\$ 135,111</b>       | <b>\$ 287,326</b> |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**City Administration**

**City Administration Budget Summary**



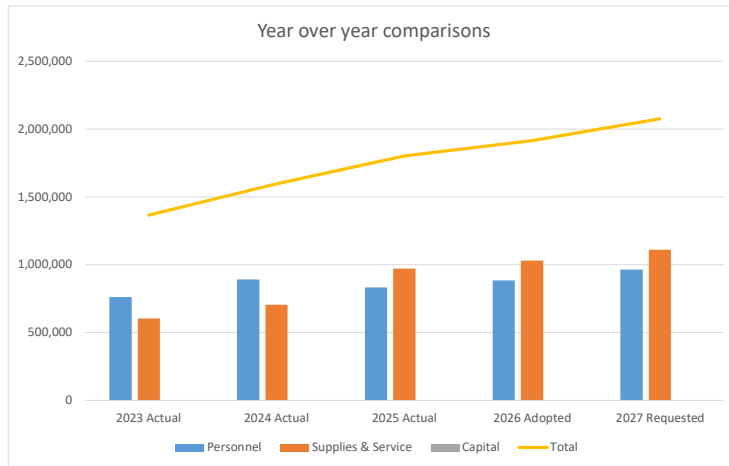
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change   |
|--------------------|---------------------|----------------|--------------------------------------|------------|
| Personnel          | 257,089             | 252,970        | -4,119                               | -2%        |
| Supplies & Service | 2,590               | 2,800          | 210                                  | 8%         |
| Capital            | 0                   | 0              | 0                                    |            |
| <b>Total</b>       | <b>259,679</b>      | <b>255,770</b> | <b>-3,909</b>                        | <b>-2%</b> |
| FTE                | 1.00                | 1.00           | -                                    |            |

**Line Item Detail**

| Description                          | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| Wages                                | \$ 179,968        | \$ 189,937        | \$ 195,148        | \$ 201,244          | \$ 205,392              | \$ 190,266        | 001-002-4131-1000 | 1.00 |
| Sick Leave Repurchase                | 3,458             | -                 | -                 | 3,739               | -                       | -                 | 001-002-4131-1006 |      |
| FICA                                 | 12,419            | 13,151            | 13,597            | 13,472              | 12,702                  | 14,537            | 001-002-4131-2100 |      |
| PERS                                 | 21,558            | 21,555            | 23,340            | 24,516              | 9,525                   | 22,727            | 001-002-4131-2200 |      |
| Workmens Comp                        | 293               | 382               | 265               | 296                 | 133                     | 285               | 001-002-4131-2400 |      |
| Health Insurance                     | -                 | -                 | -                 | -                   | -                       | 19,461            | 001-002-4131-2500 |      |
| Dental Insurance                     | 1,022             | 1,050             | 1,047             | 1,044               | 361                     | 1,044             | 001-002-4131-2501 |      |
| Health Reimbursement Account         | 10,944            | 14,862            | 15,271            | 11,868              | 8,749                   | 3,980             | 001-002-4131-2520 |      |
| Life & Disability Insurance          | 846               | 911               | 962               | 910                 | 268                     | 910               | 001-002-4131-2600 |      |
| <b>Total Payroll Expenses</b>        | <b>230,508</b>    | <b>241,848</b>    | <b>249,629</b>    | <b>257,089</b>      | <b>237,130</b>          | <b>252,970</b>    |                   |      |
| Office Supplies                      | 305               | 275               | 116               | 800                 | 1                       | 800               | 001-002-4131-3100 |      |
| Official Representation              | (100)             | -                 | -                 | -                   | -                       | -                 | 001-002-4131-4100 |      |
| Dues/Subscriptions                   | 192               | 192               | 192               | 390                 | -                       | 2,000             | 001-002-4131-4800 |      |
| Training                             | 1,208             | 831               | 175               | 1,400               | 65                      | -                 | 001-002-4131-4902 |      |
| <b>Total Services &amp; Supplies</b> | <b>1,605</b>      | <b>1,298</b>      | <b>483</b>        | <b>2,590</b>        | <b>66</b>               | <b>2,800</b>      |                   |      |
| <b>Total Expenses</b>                | <b>\$ 232,113</b> | <b>\$ 243,146</b> | <b>\$ 250,112</b> | <b>\$ 259,679</b>   | <b>\$ 237,196</b>       | <b>\$ 255,770</b> |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Finance**

**Finance Budget Summary**



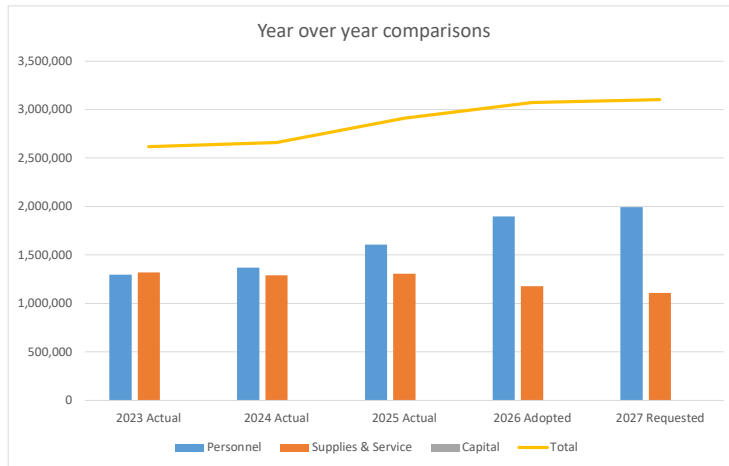
|                    | 2026 Adopted Budget | 2027 Requested   | Change         | % Change  |
|--------------------|---------------------|------------------|----------------|-----------|
| Personnel          | 882,574             | 964,831          | 82,257         | 9%        |
| Supplies & Service | 1,031,103           | 1,110,551        | 79,448         | 8%        |
| Capital            | 0                   | 0                | 0              |           |
| <b>Total</b>       | <b>1,913,677</b>    | <b>2,075,382</b> | <b>161,705</b> | <b>8%</b> |
| FTE                | 8.00                | 8.00             | -              | 0%        |

**Line Item Detail**

| Description                          | 2023 Actual         | 2024 Actual         | 2025 Actual         | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested      | Account           | FTE  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|-------------------|------|
| Wages                                | \$ 521,973          | \$ 643,502          | \$ 573,600          | \$ 600,364          | \$ 278,200              | \$ 648,423          | 001-003-4151-1000 | 8.00 |
| Sick Leave Repurchase                | 2,198               | -                   | -                   | 786                 | -                       | 786                 | 001-003-4151-1006 |      |
| Over Time                            | -                   | 1,475               | 1,302               | -                   | 766                     | 1,300               | 001-003-4151-1200 |      |
| Finance Cell Stipend                 | -                   | 120                 | 360                 | 330                 | 165                     | -                   | 001-003-4151-1500 |      |
| FICA                                 | 38,969              | 48,375              | 42,617              | 45,928              | 20,819                  | 49,604              | 001-003-4151-2100 |      |
| PERS                                 | 61,593              | 65,649              | 68,183              | 71,804              | 33,384                  | 77,551              | 001-003-4151-2200 |      |
| Workmans Compensation                | 649                 | 868                 | 815                 | 865                 | 389                     | 973                 | 001-003-4151-2400 |      |
| Health Insurance                     | 69,029              | 65,611              | 84,087              | 100,296             | 47,229                  | 118,955             | 001-003-4151-2500 |      |
| Dental Insurance                     | 10,284              | 9,635               | 10,464              | 11,908              | 5,868                   | 12,768              | 001-003-4151-2501 |      |
| Health Reimbursement Account         | 51,458              | 51,954              | 45,653              | 44,616              | 25,733                  | 48,594              | 001-003-4151-2520 |      |
| Life & Disability Insurance          | 4,722               | 5,119               | 5,619               | 5,677               | 2,213                   | 5,877               | 001-003-4151-2600 |      |
| <b>Total Payroll Expenses</b>        | <b>760,875</b>      | <b>892,308</b>      | <b>832,699</b>      | <b>882,574</b>      | <b>414,766</b>          | <b>964,831</b>      |                   |      |
| Office Supplies                      | 19,330              | 14,957              | 12,855              | 12,000              | 4,722                   | 12,000              | 001-003-4151-3100 |      |
| Flexible Spending Plan Admin         | 4,952               | 5,260               | 5,553               | 5,000               | 3,102                   | 5,000               | 001-003-4151-3110 |      |
| Professional Services                | 36,150              | 39,548              | 98,060              | 55,950              | 50,560                  | 67,950              | 001-003-4151-4202 |      |
| Actuarial Study                      | -                   | 4,625               | -                   | 5,000               | -                       | -                   | 001-003-4151-4204 |      |
| Insurance Premiums                   | 541,236             | 639,103             | 842,750             | 947,803             | 958,901                 | 1,014,901           | 001-003-4151-4600 |      |
| Dues/Subscriptions                   | 798                 | 549                 | 355                 | 850                 | 779                     | 900                 | 001-003-4151-4800 |      |
| Travel / Training                    | 920                 | 25                  | 9,868               | 4,500               | 2,371                   | 9,800               | 001-003-4151-4902 |      |
| <b>Total Services &amp; Supplies</b> | <b>603,387</b>      | <b>704,067</b>      | <b>969,441</b>      | <b>1,031,103</b>    | <b>1,020,435</b>        | <b>1,110,551</b>    |                   |      |
| <b>Total Expenses</b>                | <b>\$ 1,364,262</b> | <b>\$ 1,596,374</b> | <b>\$ 1,802,140</b> | <b>\$ 1,913,677</b> | <b>\$ 1,435,201</b>     | <b>\$ 2,075,382</b> |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Municipal Services**

**Municipal Services Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change     |
|--------------------|---------------------|------------------|--------------------------------------|--------------|
| Personnel          | 1,897,474           | 1,993,424        | 95,950                               | 5.06%        |
| Supplies & Service | 1,176,287           | 1,110,219        | -66,068                              | -5.62%       |
| Capital            | 0                   | 11,000           | 11,000                               |              |
| <b>Total</b>       | <b>3,073,761</b>    | <b>3,114,643</b> | <b>40,882</b>                        | <b>1.33%</b> |
| FTE                | 15.00               | 15.00            | -                                    | 0%           |

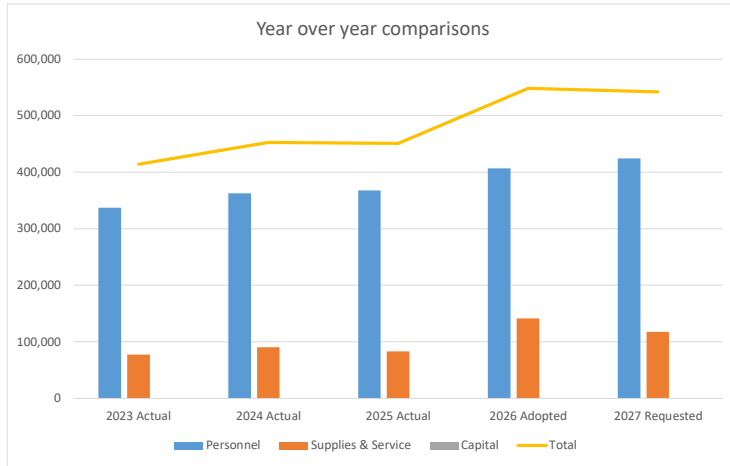
**Line Item Detail**

| Description                   | 2023 Actual      | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE   |
|-------------------------------|------------------|------------------|------------------|---------------------|-------------------------|------------------|-------------------|-------|
| Wages                         | \$ 891,655       | \$ 960,357       | \$ 1,124,914     | \$ 1,312,499        | \$ 600,261              | \$ 1,383,713     | 001-004-4152-1000 | 15.00 |
| Sick Leave Repurchase         | 1,571            | -                | -                | 3,797               | -                       | 6,209            | 001-004-4152-1006 |       |
| Overtime                      | -                | 3,155            | 143              | -                   | 109                     | -                | 001-004-4152-1200 |       |
| Cell Phone Allowance          | 1,800            | 1,525            | 1,200            | 1,800               | 550                     | 1,800            | 001-004-4152-1500 |       |
| Reimbursements to Payroll     | -                | -                | -                | -                   | (22)                    | -                | 001-004-4152-1600 |       |
| FICA                          | 66,546           | 71,819           | 83,866           | 100,406             | 44,697                  | 105,854          | 001-004-4152-2100 |       |
| PERS                          | 105,144          | 109,034          | 134,367          | 156,975             | 71,870                  | 165,492          | 001-004-4152-2200 |       |
| Workmens Comp                 | 3,977            | 5,160            | 3,394            | 5,720               | 2,572                   | 7,430            | 001-004-4152-2400 |       |
| Health Insurance              | 141,996          | 129,158          | 159,327          | 214,938             | 83,480                  | 208,840          | 001-004-4152-2500 |       |
| Dental Insurance              | 14,403           | 14,453           | 15,473           | 18,028              | 7,849                   | 17,520           | 001-004-4152-2501 |       |
| Health Reimbursement Account  | 62,239           | 67,077           | 74,031           | 71,476              | 40,035                  | 84,330           | 001-004-4152-2520 |       |
| Life & Disability Insurance   | 7,812            | 8,198            | 10,186           | 11,835              | 4,433                   | 12,234           | 001-004-4152-2600 |       |
| <b>Total Payroll Expenses</b> | <b>1,297,141</b> | <b>1,369,936</b> | <b>1,606,902</b> | <b>1,897,474</b>    | <b>855,834</b>          | <b>1,993,424</b> |                   |       |

| Description                   | 2023 Actual  | 2024 Actual  | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|-------------------------------|--------------|--------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| Office Supplies               | 7,397        | 4,236        | 5,734        | 5,000               | 1,997                   | 5,000          | 001-004-4152-3100 |     |
| Computer Supplies & Equipment | 1,678        | 1,791        | 6,018        | 6,000               | 6,861                   | 6,000          | 001-004-4152-3101 |     |
| Springbrook Maint Agrmnt      | 37,534       | 39,350       | 84,702       | 43,384              | 50,103                  | 80,729         | 001-004-4152-3102 |     |
| Computer Repair               | 23,740       | 6,791        | 12,947       | 13,000              | 9,233                   | 13,000         | 001-004-4152-3103 |     |
| Software Licensing            | 252,303      | 319,975      | 403,068      | 445,200             | 342,546                 | 373,512        | 001-004-4152-3104 |     |
| GIS                           | 10,131       | 10,510       | 11,839       | 15,620              | 9,883                   | 15,620         | 001-004-4152-3105 |     |
| IT 5-Year Capital Plan        | 491,116      | 423,839      | 190,517      | 189,697             | 110,924                 | 205,281        | 001-004-4152-3106 |     |
| Auto                          | 1,372        | 2,190        | 2,357        | 2,000               | 2,846                   | 2,000          | 001-004-4152-3600 |     |
| ARPA Funds                    | 200          | -            | 88,837       | -                   | -                       | -              | 001-004-4152-3610 |     |
| Official Representation       | 409          | 1,046        | 601          | 500                 | 671                     | 600            | 001-004-4152-4100 |     |
| Professional Services         | 38,156       | 42,670       | -            | -                   | -                       | -              | 001-004-4152-4200 |     |
| Prof Serv - Audio Visual      | 115,482      | 113,437      | 21,808       | -                   | -                       | -              | 001-004-4152-4202 |     |
| Codifications                 | 2,718        | 2,851        | 5,011        | 4,000               | 1,526                   | 4,000          | 001-004-4152-4203 |     |
| Audio Visual - Supplies       | 3,519        | 302          | 21,763       | 3,500               | 295                     | 3,500          | 001-004-4152-4204 |     |
| CDA TV - Equipment            | (1,666)      | -            | -            | -                   | -                       | -              | 001-004-4152-4205 |     |
| Licensing Background Checks   | 5,707        | 6,469        | 7,317        | 6,000               | 1,183                   | 6,000          | 001-004-4152-4208 |     |
| Advertising / Legal Publicatn | 5,451        | 5,980        | 4,681        | 6,000               | 1,326                   | 6,000          | 001-004-4152-4400 |     |
| Dues/Subscriptions            | 28,919       | 30,594       | 53,827       | 32,867              | 341                     | 30,790         | 001-004-4152-4800 |     |
| Anitvirus Software            | 84,582       | 64,348       | 183,323      | 211,939             | 97,477                  | 180,107        | 001-004-4152-4801 |     |
| Travel / Training             | 7,509        | 8,487        | 6,722        | 10,395              | 2,550                   | 10,395         | 001-004-4152-4902 |     |
| Communications - City Phones  | 40,056       | 53,427       | 37,284       | 36,263              | 14,253                  | 36,263         | 001-004-4152-5100 |     |
| Communications - Cell Phones  | 5,725        | 5,712        | 13,083       | 5,820               | 1,786                   | 5,820          | 001-004-4152-5101 |     |
| Internet Services             | 28,337       | 36,946       | 42,688       | 36,040              | 12,588                  | 22,540         | 001-004-4152-5110 |     |
| Rental Office Equipment       | 2,952        | 2,495        | 1,721        | 2,400               | 1,673                   | 2,400          | 001-004-4152-5400 |     |
| R/M Equipment / Cameras       | 64,212       | 71,056       | 72,716       | 72,162              | 30,736                  | 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       | 20,000              | 5,000                   | 20,000         | 001-004-4152-6309 |     |
| Fire Damage - Supplies        | -            | 5,491        | -            | -                   | -                       | -              | 001-004-4152-6410 |     |
| Printing                      | 2,602        | 426          | 33           | 1,500               | 130                     | 1,500          | 001-004-4152-6900 |     |
| Copier Supplies               | 5,717        | 8,229        | 7,469        | 7,000               | 2,889                   | 7,000          | 001-004-4152-6901 |     |
| Total Capital Outlay          | 1,319,267    | 1,290,240    | 1,306,063    | 1,176,287           | 708,816                 | 1,110,219      |                   |     |
| Copier Replacment             | -            | 10,668       | -            | -                   | -                       | 11,000         | 001-004-4152-7400 |     |
| Fire Damage - Capital         | -            | 11,469       | -            | -                   | -                       | -              | 001-004-4152-7410 |     |
| Total Services & Supplies     | -            | 22,137       | -            | -                   | -                       | 11,000         |                   |     |
| Total Expenses                | \$ 2,616,408 | \$ 2,682,313 | \$ 2,912,965 | \$ 3,073,761        | \$ 1,564,651            | \$ 3,114,643   |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Human Resources**

**Human Resources Budget Summary**



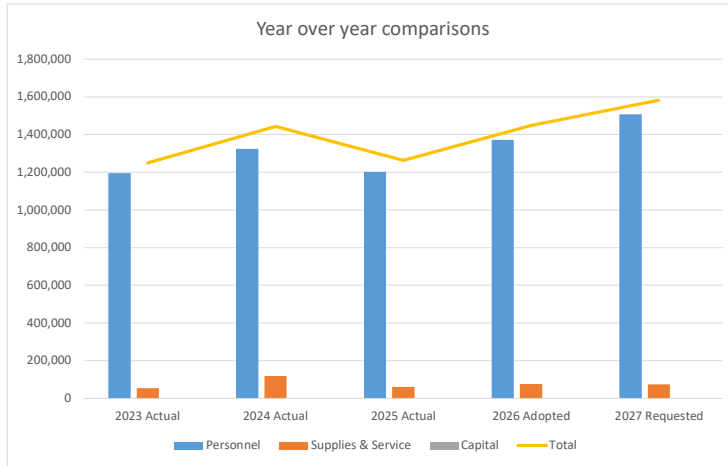
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change     |
|--------------------|---------------------|----------------|--------------------------------------|--------------|
| Personnel          | 406,714             | 424,561        | 17,847                               | 4.4%         |
| Supplies & Service | 141,405             | 117,700        | -23,705                              | -16.8%       |
| Capital            | 0                   | 0              | 0                                    |              |
| <b>Total</b>       | <b>548,119</b>      | <b>542,261</b> | <b>-5,858</b>                        | <b>-1.1%</b> |
| FTE                | 3.00                | 3.00           | -                                    | 0.0%         |

**Line Item Detail**

| Description                          | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| Wages                                | \$ 242,179        | \$ 263,331        | \$ 254,967        | \$ 275,760          | \$ 129,738              | \$ 288,232        | 001-005-4157-1000 | 3.00 |
| Sick Leave Repurchase                | 2,461             | -                 | -                 | 4,227               | -                       | 4,227             | 001-005-4157-1006 |      |
| FICA                                 | 18,159            | 19,498            | 18,633            | 21,096              | 9,446                   | 22,050            | 001-005-4157-2100 |      |
| PERS                                 | 28,747            | 29,876            | 30,494            | 32,981              | 15,518                  | 34,473            | 001-005-4157-2200 |      |
| Workmens Comp                        | 324               | 429               | 364               | 397                 | 178                     | 432               | 001-005-4157-2400 |      |
| Health Insurance                     | 20,798            | 22,041            | 40,872            | 53,624              | 24,717                  | 56,318            | 001-005-4157-2500 |      |
| Dental Insurance                     | 3,178             | 3,340             | 3,737             | 4,406               | 2,140                   | 4,549             | 001-005-4157-2501 |      |
| Health Reimbursement Account         | 19,188            | 22,158            | 16,500            | 11,940              | 9,450                   | 11,940            | 001-005-4157-2520 |      |
| Life & Disability Insurance          | 1,963             | 2,162             | 2,200             | 2,283               | 899                     | 2,340             | 001-005-4157-2600 |      |
| <b>Total Payroll Expenses</b>        | <b>336,996</b>    | <b>362,833</b>    | <b>367,767</b>    | <b>406,714</b>      | <b>192,085</b>          | <b>424,561</b>    |                   |      |
| Office Supplies                      | 2,011             | 2,257             | 2,554             | 2,450               | 403                     | 2,500             | 001-005-4157-3100 |      |
| Citywide Training                    | 18,824            | 19,920            | -                 | 21,000              | -                       | 21,000            | 001-005-4157-4105 |      |
| Professional Services                | 10,444            | 10,597            | 5,909             | 10,500              | 2,875                   | 11,000            | 001-005-4157-4200 |      |
| Employee Recognition                 | 4,665             | 2,602             | 4,716             | 6,000               | 7,838                   | 6,000             | 001-005-4157-4300 |      |
| Advertising                          | 7,383             | 8,937             | 14,648            | 12,000              | 8,368                   | 15,000            | 001-005-4157-4400 |      |
| Recruitment Travel Expenses          | -                 | -                 | -                 | -                   | 2,016                   | -                 | 001-005-4157-4500 |      |
| Dues / Subscriptions                 | 11,485            | 12,232            | 13,088            | 14,005              | 14,173                  | 15,200            | 001-005-4157-4800 |      |
| Tuition Reimbursement                | 9,380             | 1,056             | 8,084             | 9,000               | 5,112                   | 9,000             | 001-005-4157-4901 |      |
| Training                             | 988               | 2,775             | 1,518             | 5,000               | -                       | 5,000             | 001-005-4157-4902 |      |
| Employee Assistance Program          | 7,770             | 23,203            | 24,863            | 23,200              | 25,034                  | 24,000            | 001-005-4157-5810 |      |
| Citifit                              | 1,288             | 980               | 477               | 3,000               | 561                     | 3,000             | 001-005-4157-6902 |      |
| Drug And Alcohol Testing             | 3,210             | 5,450             | 7,335             | 5,250               | 2,965                   | 6,000             | 001-005-4157-6903 |      |
| Classificatn/Compensatn Study        | -                 | -                 | -                 | 30,000              | -                       | -                 | 001-005-4157-6905 |      |
| <b>Total Services &amp; Supplies</b> | <b>77,449</b>     | <b>90,010</b>     | <b>83,191</b>     | <b>141,405</b>      | <b>69,343</b>           | <b>117,700</b>    |                   |      |
| <b>Total Expenses</b>                | <b>\$ 414,445</b> | <b>\$ 452,843</b> | <b>\$ 450,958</b> | <b>\$ 548,119</b>   | <b>\$ 261,428</b>       | <b>\$ 542,261</b> |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Legal**

**Legal Budget Summary**



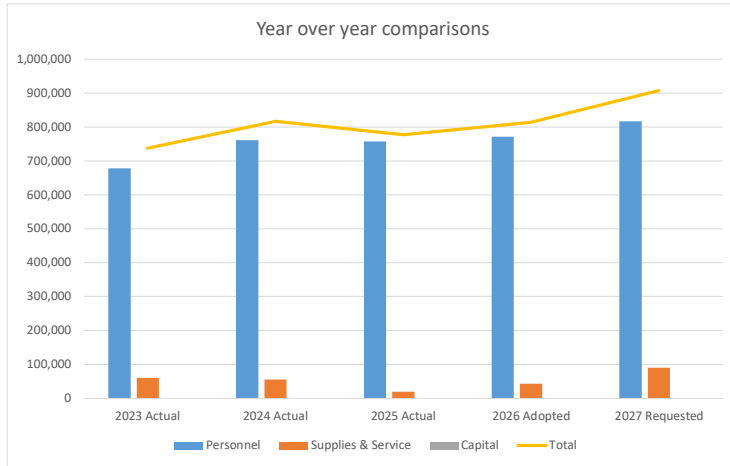
|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change    |
|--------------------|---------------------|------------------|--------------------------------------|-------------|
| Personnel          | 1,371,251           | 1,508,006        | 136,755                              | 10.0%       |
| Supplies & Service | 76,000              | 74,100           | -1,900                               | -2.5%       |
| Capital            | 0                   | 0                | 0                                    |             |
| <b>Total</b>       | <b>1,447,251</b>    | <b>1,582,106</b> | <b>134,855</b>                       | <b>9.3%</b> |
| FTE                | 10.0                | 10.0             | 0.0                                  | 0%          |

**Line Item Detail**

| Description                          | 2023 Actual         | 2024 Actual         | 2025 Actual         | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested      | Account           | FTE |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|-------------------|-----|
| Wages                                | \$ 824,122          | \$ 942,928          | \$ 854,080          | \$ 951,794          | \$ 416,895              | \$ 1,027,515        | 001-006-4161-1000 | 10  |
| Sick Leave Repurchase                | 3,968               | -                   | -                   | 2,901               | -                       | 4,623               | 001-006-4161-1006 |     |
| Part Time                            | -                   | -                   | -                   | 12,530              | -                       | -                   | 001-006-4161-1300 |     |
| Cell Phone Allowance                 | 720                 | 549                 | 360                 | 720                 | 165                     | -                   | 001-006-4161-1500 |     |
| FICA                                 | 60,827              | 69,497              | 62,904              | 73,491              | 30,650                  | 78,605              | 001-006-4161-2100 |     |
| PERS                                 | 97,359              | 101,302             | 96,563              | 113,835             | 48,793                  | 122,891             | 001-006-4161-2200 |     |
| Workmens Compensation                | 1,031               | 1,381               | 1,307               | 1,446               | 650                     | 1,608               | 001-006-4161-2400 |     |
| Health Insurance                     | 139,202             | 134,706             | 119,499             | 147,934             | 63,882                  | 197,456             | 001-006-4161-2500 |     |
| Dental Insurance                     | 14,112              | 14,274              | 12,966              | 14,874              | 6,366                   | 16,066              | 001-006-4161-2501 |     |
| Health Reimbursement Account         | 46,795              | 52,056              | 47,181              | 43,688              | 22,137                  | 51,165              | 001-006-4161-2520 |     |
| Life & Disability Insurance          | 6,692               | 7,124               | 7,177               | 8,038               | 2,732                   | 8,078               | 001-006-4161-2600 |     |
| <b>Total Payroll Expenses</b>        | <b>1,194,829</b>    | <b>1,323,818</b>    | <b>1,202,035</b>    | <b>1,371,251</b>    | <b>592,269</b>          | <b>1,508,006</b>    |                   |     |
| Office Supplies                      | 2,629               | 2,381               | 2,252               | 7,000               | 1,200                   | 7,000               | 001-006-4161-3100 |     |
| Office Equipment                     | 7,499               | 3,971               | 3,319               | -                   | -                       | -                   | 001-006-4161-3200 |     |
| Legal Library                        | 8,464               | 9,157               | 10,590              | 11,000              | 2,506                   | 11,650              | 001-006-4161-3201 |     |
| Professional Services                | 2,347               | 26,689              | 15,998              | 18,000              | (357)                   | 15,000              | 001-006-4161-4200 |     |
| Legal costs - Personnel Issues       | 75                  | -                   | -                   | -                   | -                       | -                   | 001-006-4161-4201 |     |
| Dues/Subscriptions                   | 3,488               | 3,101               | 3,719               | 4,000               | 1,905                   | 4,000               | 001-006-4161-4800 |     |
| Travel / Training                    | 12,454              | 15,348              | 7,386               | 15,000              | 5,166                   | 15,000              | 001-006-4161-4902 |     |
| Mileage Allowance                    | 1,574               | 1,493               | 1,266               | 2,000               | 628                     | 2,000               | 001-006-4161-6101 |     |
| Purchased Service                    | 2,682               | 1,692               | 1,286               | 3,000               | 322                     | 2,500               | 001-006-4161-6301 |     |
| Software - Karpel                    | 12,991              | 55,573              | 14,475              | 16,000              | 13,975                  | 16,950              | 001-006-4161-6316 |     |
| <b>Total Services &amp; Supplies</b> | <b>54,204</b>       | <b>119,406</b>      | <b>60,291</b>       | <b>76,000</b>       | <b>25,344</b>           | <b>74,100</b>       |                   |     |
| <b>Total Expenses</b>                | <b>\$ 1,249,033</b> | <b>\$ 1,443,224</b> | <b>\$ 1,262,326</b> | <b>\$ 1,447,251</b> | <b>\$ 617,613</b>       | <b>\$ 1,582,106</b> |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Planning**

**Planning Budget Summary**



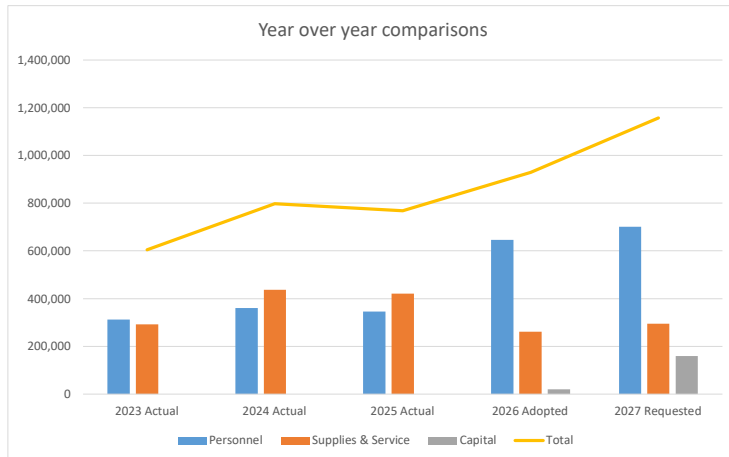
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change     |
|--------------------|---------------------|----------------|--------------------------------------|--------------|
| Personnel          | 771,180             | 816,658        | 45,478                               | 5.9%         |
| Supplies & Service | 43,200              | 90,400         | 47,200                               | 109.3%       |
| Capital            | 0                   | 0              | 0                                    |              |
| <b>Total</b>       | <b>814,380</b>      | <b>907,058</b> | <b>92,678</b>                        | <b>11.4%</b> |
| FTE                | 6.00                | 6.00           | -                                    | 0%           |

**Line Item Detail**

| Description                          | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| Wages                                | \$ 481,809        | \$ 516,777        | \$ 527,496        | \$ 532,242          | \$ 250,424              | \$ 560,033        | 001-007-4170-1000 | 6.00 |
| Sick Leave Repurchase                | 1,683             | -                 | -                 | 2,992               | -                       | 4,471             | 001-007-4170-1006 |      |
| Cell Phone Allowance                 | 360               | 360               | 360               | 360                 | 165                     | -                 | 001-007-4170-1500 |      |
| Part-Time Wages (Intern)             | -                 | -                 | -                 | -                   | -                       | -                 | 001-007-4170-1005 |      |
| FICA                                 | 36,341            | 38,006            | 39,008            | 40,717              | 18,454                  | 42,843            | 001-007-4170-2100 |      |
| PERS                                 | 55,000            | 58,668            | 60,126            | 63,656              | 29,970                  | 66,980            | 001-007-4170-2200 |      |
| Workmens Comp                        | 5,031             | 6,783             | 6,010             | 7,058               | 3,173                   | 6,637             | 001-007-4170-2400 |      |
| Health Insurance                     | 61,470            | 93,674            | 88,359            | 90,991              | 42,927                  | 102,150           | 001-007-4170-2500 |      |
| Dental Insurance                     | 5,109             | 6,970             | 6,615             | 6,565               | 3,201                   | 6,801             | 001-007-4170-2501 |      |
| Health Reimbursement Account         | 26,645            | 24,612            | 24,590            | 21,880              | 14,083                  | 21,880            | 001-007-4170-2520 |      |
| Life & Disability Insurance          | 4,452             | 4,880             | 4,733             | 4,719               | 1,854                   | 4,864             | 001-007-4170-2600 |      |
| Unemployment Insurance               | -                 | 10,913            | -                 | -                   | -                       | -                 | 001-007-4170-2800 |      |
| <b>Total Payroll Expenses</b>        | <b>677,901</b>    | <b>761,643</b>    | <b>757,298</b>    | <b>771,180</b>      | <b>364,252</b>          | <b>816,658</b>    |                   |      |
| Office Supplies                      | 2,528             | 4,067             | 4,994             | 5,000               | 1,296                   | 4,000             | 001-007-4170-3100 |      |
| Minor Equipment                      | 58                | 82                | 14                | -                   | -                       | -                 | 001-007-4170-3400 |      |
| Historical Preservation Grant        | -                 | -                 | (2,500)           | 5,000               | -                       | 5,000             | 001-007-4170-3401 |      |
| Official Representation              | 1,808             | 1,195             | 729               | 1,500               | 805                     | 2,000             | 001-007-4170-4100 |      |
| Professional Services                | 47,739            | 28,218            | (2,422)           | 5,000               | 3,652                   | 3,000             | 001-007-4170-4200 |      |
| State Historic Preservtn Grant       | 391               | 16,854            | 3,405             | 16,000              | 10,056                  | 65,000            | 001-007-4170-4210 |      |
| Advertising - Publications           | 1,436             | 769               | 591               | 1,500               | 1,820                   | 2,000             | 001-007-4170-4400 |      |
| Dues/Subscriptions                   | 1,674             | 2,157             | 11,309            | 6,000               | 168                     | 4,200             | 001-007-4170-4800 |      |
| Travel / Training                    | 3,954             | 1,774             | 2,592             | 3,000               | 877                     | 5,000             | 001-007-4170-4902 |      |
| R/M Auto                             | 90                | 150               | 629               | 200                 | -                       | 200               | 001-007-4170-6100 |      |
| <b>Total Services &amp; Supplies</b> | <b>59,678</b>     | <b>55,265</b>     | <b>19,341</b>     | <b>43,200</b>       | <b>18,676</b>           | <b>90,400</b>     |                   |      |
| <b>Total Expenses</b>                | <b>\$ 737,579</b> | <b>\$ 816,908</b> | <b>\$ 776,639</b> | <b>\$ 814,380</b>   | <b>\$ 382,928</b>       | <b>\$ 907,058</b> |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Building Maintenance**

**Building Maintenance Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change     |
|--------------------|---------------------|------------------|--------------------------------------|--------------|
| Personnel          | 647,043             | 700,869          | 53,826                               | 8.3%         |
| Supplies & Service | 261,950             | 295,450          | 33,500                               | 12.8%        |
| Capital            | 20,000              | 160,000          | 140,000                              | 700.0%       |
| <b>Total</b>       | <b>928,993</b>      | <b>1,156,319</b> | <b>227,326</b>                       | <b>24.5%</b> |
| <b>FTE</b>         | <b>7.00</b>         | <b>8.00</b>      | <b>1.00</b>                          | <b>14%</b>   |

**Line Item Detail**

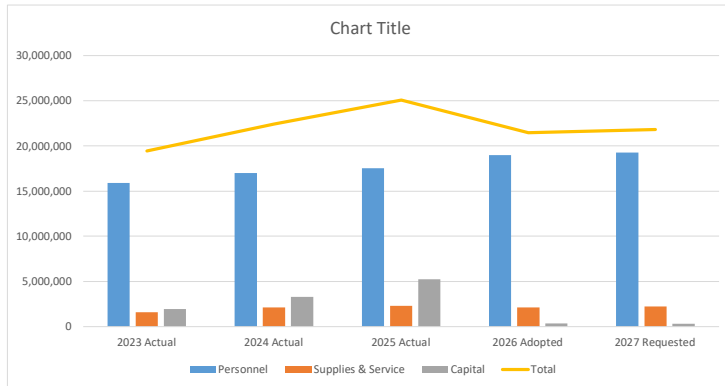
| Description                          | 2023 Actual    | 2024 Actual    | 2025 Actual    | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|----------------|-------------------|-----|
| Wages                                | \$ 204,751     | \$ 233,820     | \$ 224,585     | \$ 387,689          | \$ 155,779              | \$ 447,998     | 001-008-4198-1000 | 8.0 |
| Overtime                             | 98             | 1,818          | 3,705          | 5,000               | 2,304                   | 5,000          | 001-008-4198-1200 |     |
| Cell Phone Allowance                 | -              | -              | -              | -                   | 465                     | 465            | 001-008-4198-1500 |     |
| FICA                                 | 15,494         | 17,699         | 17,139         | 30,041              | 11,204                  | 34,272         | 001-008-4198-2100 |     |
| PERS                                 | 24,064         | 26,729         | 25,777         | 46,966              | 17,686                  | 53,581         | 001-008-4198-2200 |     |
| Workmens Comp                        | 5,418          | 7,284          | 7,155          | 12,954              | 5,824                   | 15,501         | 001-008-4198-2400 |     |
| Health Insurance                     | 44,856         | 54,439         | 50,631         | 128,868             | 26,556                  | 75,361         | 001-008-4198-2500 |     |
| Dental Insurance                     | 3,341          | 4,122          | 3,887          | 10,228              | 2,426                   | 6,872          | 001-008-4198-2501 |     |
| Health Reimbursement Account         | 12,673         | 12,589         | 10,870         | 21,060              | 6,511                   | 57,055         | 001-008-4198-2520 |     |
| Life & Disability Insurance          | 1,902          | 2,319          | 2,251          | 4,237               | 1,226                   | 4,765          | 001-008-4198-2600 |     |
| <b>Total Payroll Expenses</b>        | <b>312,596</b> | <b>360,818</b> | <b>346,000</b> | <b>647,043</b>      | <b>229,981</b>          | <b>700,869</b> |                   |     |
| Operating Supplies                   | 27,647         | 24,926         | 25,417         | 33,000              | 17,513                  | 40,000         | 001-008-4198-3200 |     |
| Minor Equipment                      | 2,505          | 3,131          | 5,324          | 6,500               | 3,952                   | 7,000          | 001-008-4198-3400 |     |
| Fuels/Lubes                          | 5,356          | 4,243          | 3,790          | 5,500               | 1,528                   | 5,500          | 001-008-4198-3500 |     |
| Dues/Subscriptions                   | 30             | -              | -              | -                   | -                       | -              | 001-008-4198-4800 |     |
| Travel / Training                    | 1,434          | 460            | 795            | 2,600               | 30                      | 2,600          | 001-008-4198-4902 |     |
| Contract Services                    | 142,796        | 159,511        | 69,841         | 65,000              | 14,854                  | 65,000         | 001-008-4198-5000 |     |
| Janitorial Services                  | -              | -              | 175,660        | -                   | 36,216                  | 12,000         | 001-008-4198-5010 |     |
| Utilities - Water                    | 492            | 546            | 936            | 750                 | 256                     | 750            | 001-008-4198-5200 |     |
| Solid Waste                          | 6,645          | 6,788          | 6,602          | 6,700               | 2,701                   | 6,700          | 001-008-4198-5201 |     |
| Utilities - Sewer                    | 1,272          | 1,387          | 1,372          | 1,400               | 632                     | 1,400          | 001-008-4198-5202 |     |
| Utilities - Electric/Gas             | 40,940         | 42,739         | 36,882         | 42,500              | 13,434                  | 42,500         | 001-008-4198-5206 |     |
| R/M Buildings                        | 47,029         | 175,089        | 63,278         | 65,000              | 25,361                  | 75,000         | 001-008-4198-6000 |     |
| R/M Mechanical Equipment             | 15,487         | 17,301         | 30,798         | 31,000              | 8,914                   | 35,000         | 001-008-4198-6012 |     |
| R/M Auto                             | 674            | 253            | 868            | 2,000               | 200                     | 2,000          | 001-008-4198-6100 |     |
| <b>Total Services &amp; Supplies</b> | <b>292,307</b> | <b>436,375</b> | <b>421,564</b> | <b>261,950</b>      | <b>125,592</b>          | <b>295,450</b> |                   |     |

| Description                         | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|-------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| 8th Street Shop New Roof            | -           | -           | -           | -                   | -                       | 60,000         | 001-008-4198-7246 |     |
| City Hall Boilers                   | -           | -           | -           | -                   | -                       | 70,000         | 001-008-4198-7249 |     |
| Fire Pole Bldg Fire Suppression     | -           | -           | -           | -                   | -                       | 10,000         | 001-008-4198-7250 |     |
| Street Department Gates (upgrade/re | -           | -           | -           | -                   | -                       | 20,000         | 001-008-4198-7245 |     |
| Library Lighting Controller Upgrade | -           | -           | -           | 20,000              | -                       | -              | 001-008-4198-7240 |     |
|                                     |             |             |             |                     |                         |                |                   |     |
| Total Capital Outlay                | -           | -           | -           | 20,000              | -                       | 160,000        |                   |     |
| Total Expenses                      | \$ 604,903  | \$ 797,194  | \$ 767,564  | \$ 928,993          | \$ 355,574              | \$ 1,156,319   |                   |     |

PROPOSED BUDGET  
NOT YET ADOPTED

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Police Department**

**Police Department Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested    | Change (Negative is budget decrease) | % Change    |
|--------------------|---------------------|-------------------|--------------------------------------|-------------|
| Personnel          | 18,993,740          | 19,279,767        | 286,027                              | 1.5%        |
| Supplies & Service | 2,121,325           | 2,234,450         | 113,125                              | 5.3%        |
| Capital            | 350,500             | 300,000           | -50,500                              | -14.4%      |
| <b>Total</b>       | <b>21,465,565</b>   | <b>21,814,217</b> | <b>348,652</b>                       | <b>1.6%</b> |
| FTE                | 126.34              | 126.34            | -                                    | -           |

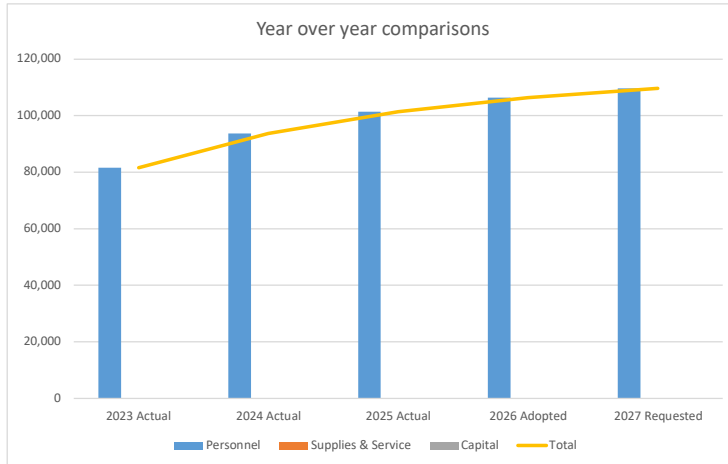
**Line Item Detail**

| Description                    | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE   |
|--------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|-------|
| Wages                          | \$ 9,766,282      | \$ 10,278,656     | \$ 10,474,773     | \$ 11,210,514       | \$ 5,230,677            | \$ 11,301,563     | 001-009-4211-1000 | 125.0 |
| Shift Differential             | 107,170           | 105,622           | 105,559           | 120,712             | 43,075                  | 123,729           | 001-009-4211-1001 |       |
| Assignment Pay                 | -                 | -                 | -                 | 192,486             | -                       | 197,298           | 001-009-4211-1002 |       |
| Court Time                     | 58,100            | 52,711            | 48,441            | 56,530              | 22,620                  | 57,943            | 001-009-4211-1004 |       |
| Holiday Pay                    | 381,626           | 483,657           | 460,451           | 499,068             | 478,928                 | 511,545           | 001-009-4211-1005 |       |
| Sick Leave Repurchase          | 25,188            | 28,385            | 30,562            | 31,041              | 21,817                  | 31,817            | 001-009-4211-1006 |       |
| Call Out Availability Pay      | 94,353            | 94,409            | 93,055            | 120,655             | 44,711                  | 123,672           | 001-009-4211-1007 |       |
| Off-duty employment            | 6,017             | 6,749             | 14,925            | 4,140               | 15,064                  | 4,244             | 001-009-4211-1008 |       |
| FTO Pay                        | 22,835            | 38,362            | 29,691            | 24,225              | 28,530                  | 24,831            | 001-009-4211-1009 |       |
| Sign on Bonuses                | 20,000            | 45,000            | 30,000            | 40,000              | 5,000                   | 40,000            | 001-009-4211-1010 |       |
| Over Time                      | 686,578           | 667,165           | 844,896           | 710,608             | 267,143                 | 728,373           | 001-009-4211-1200 |       |
| Traffic Mobilization/Aggressiv | -                 | -                 | 3,017             | -                   | -                       | -                 | 001-009-4211-1202 |       |
| Traffic Mobilizatr OT/Impaired | 1,005             | -                 | 3,914             | -                   | -                       | -                 | 001-009-4211-1203 |       |
| OT Traffic Mobilizatr-Seatbelt | -                 | -                 | 1,994             | -                   | -                       | -                 | 001-009-4211-1205 |       |
| Overtime - Alive at 25         | 1,778             | 3,270             | 1,328             | -                   | -                       | -                 | 001-009-4211-1207 |       |
| Overtime - NIRVCTF             | -                 | -                 | -                 | -                   | 455                     | -                 | 001-009-4211-1208 |       |
| Overtime - FTO Pay             | 39,873            | 19,725            | 41,314            | -                   | 7,050                   | -                 | 001-009-4211-1209 |       |
| Overtime-Law Enforcemnt Liason | 7,558             | 8,036             | 1,928             | -                   | -                       | -                 | 001-009-4211-1210 |       |
| Victims Advocate Grant         | 15,106            | 18,559            | 16,436            | -                   | 6,399                   | -                 | 001-009-4211-1250 |       |
| ICAC Reimbursements            | -                 | -                 | -                 | -                   | (8,298)                 | -                 | 001-009-4211-1251 |       |
| Part Time                      | 144,990           | 135,435           | 104,908           | 139,544             | 41,028                  | 65,715            | 001-009-4211-1300 | 1.34  |
| PT-Ambassadors/Volunteer Coord | 34,176            | 33,321            | 22,512            | 44,096              | 7,072                   | -                 | 001-009-4211-1302 |       |
| Cell Phone Allowance           | 1,680             | 1,520             | 1,200             | 1,680               | 450                     | 1,680             | 001-009-4211-1500 |       |
| Reimbursements to Payroll      | (167,069)         | (92,099)          | (45,046)          | -                   | (68,385)                | -                 | 001-009-4211-1600 |       |
| Reimb - Off Duty Officers      | (9,935)           | (8,391)           | (21,193)          | (5,013)             | (1,990)                 | -                 | 001-009-4211-1610 |       |
| DEA Overtime Reimbursements    | (4,056)           | (4,405)           | (3,396)           | -                   | (834)                   | -                 | 001-009-4211-1620 |       |
| USMS Overtime Reimbursements   | (21,728)          | (34,123)          | (40,478)          | -                   | (2,239)                 | -                 | 001-009-4211-1625 |       |
| FICA                           | 849,241           | 895,423           | 916,610           | 1,008,702           | 464,714                 | 1,010,749         | 001-009-4211-2100 |       |
| PERS                           | 1,393,023         | 1,561,983         | 1,695,843         | 1,844,468           | 823,026                 | 1,811,810         | 001-009-4211-2200 |       |
| Workmens Compensation          | 232,874           | 311,544           | 292,237           | 369,580             | 166,153                 | 392,762           | 001-009-4211-2400 |       |
| Health Insurance               | 1,557,578         | 1,653,124         | 1,678,577         | 1,830,758           | 802,266                 | 2,104,549         | 001-009-4211-2500 |       |
| Dental Insurance               | 146,072           | 150,390           | 152,549           | 157,503             | 68,803                  | 153,768           | 001-009-4211-2501 |       |
| Health Reimbursement Account   | 443,104           | 458,532           | 488,610           | 484,172             | 216,314                 | 493,246           | 001-009-4211-2520 |       |
| Life & Disability Insurance    | 81,022            | 90,041            | 96,604            | 108,271             | 32,528                  | 100,472           | 001-009-4211-2600 |       |
| <b>Total Payroll Expenses</b>  | <b>15,914,441</b> | <b>17,002,599</b> | <b>17,541,821</b> | <b>18,993,740</b>   | <b>8,712,076</b>        | <b>19,279,767</b> |                   |       |

| Description                    | 2023 Actual   | 2024 Actual   | 2025 Actual   | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------|---------------|---------------|---------------|---------------------|-------------------------|----------------|-------------------|-----|
| Uniforms                       | 109,611       | 119,958       | 101,695       | 94,300              | 50,628                  | 100,000        | 001-009-4211-3000 |     |
| Uniform / Equipment Cleaning   | 4,094         | 6,415         | 6,128         | 6,000               | 2,013                   | 6,500          | 001-009-4211-3001 |     |
| Office Supplies                | 18,130        | 24,090        | 16,658        | 28,500              | 7,411                   | 28,500         | 001-009-4211-3100 |     |
| Operating Supplies-Patrol      | 30,484        | 25,125        | 45,010        | 34,000              | 20,955                  | 44,000         | 001-009-4211-3201 |     |
| Operating Supplies-Serv.       | 4,536         | 6,548         | 3,059         | 7,250               | 1,139                   | 7,250          | 001-009-4211-3202 |     |
| Operating Supplies/Range       | 95,713        | 117,768       | 95,086        | 106,593             | 84,703                  | 104,400        | 001-009-4211-3206 |     |
| Operating Supplies/Investgtn   | 12,114        | 16,003        | 19,203        | 20,000              | 16,647                  | 30,000         | 001-009-4211-3207 |     |
| Downtown Patrol                | -             | -             | -             | -                   | -                       | 8,000          | 001-009-4211-3208 |     |
| Less Lethal Materials          | 94,781        | 66,460        | 17,559        | 42,581              | 4,084                   | 74,000         | 001-009-4211-3216 |     |
| Motorcycle Program             | 16,411        | 10,394        | -             | -                   | -                       | -              | 001-009-4211-3220 |     |
| Minor Equipment                | 7,804         | 28,033        | 30,416        | 45,000              | 24,783                  | 75,000         | 001-009-4211-3400 |     |
| Technology                     | 46,377        | 144,905       | 151,202       | 169,109             | 37,148                  | 166,050        | 001-009-4211-3420 |     |
| Fuels/Lubes                    | 211,459       | 180,578       | 188,723       | 238,000             | 66,146                  | 238,000        | 001-009-4211-3500 |     |
| Official Representation        | 6,035         | 5,731         | 4,769         | 3,000               | 2,935                   | 5,000          | 001-009-4211-4100 |     |
| Professional Service           | 13,608        | 10,319        | 9,472         | 10,000              | 4,515                   | 10,000         | 001-009-4211-4201 |     |
| Inmate Housing - County Jail   | -             | -             | 5,005         | -                   | 11,025                  | 30,000         | 001-009-4211-4202 |     |
| Volunteer Unit                 | 1,404         | 834           | 247           | 3,000               | 410                     | 2,500          | 001-009-4211-4210 |     |
| Explorer Program               | 855           | 95            | -             | -                   | -                       | -              | 001-009-4211-4220 |     |
| Community Programs             | 4,012         | 5,886         | 4,129         | 6,500               | 1,838                   | 6,500          | 001-009-4211-4225 |     |
| S.W.A.T. Equipment             | 61,038        | 60,753        | 93,440        | 49,932              | 55,752                  | 56,050         | 001-009-4211-4230 |     |
| Drone Program                  | 15            | 9,999         | 9,865         | 7,500               | 639                     | 9,500          | 001-009-4211-4300 |     |
| Dues/Subscriptions             | 27,801        | 21,283        | 29,974        | 27,000              | 9,434                   | 28,000         | 001-009-4211-4800 |     |
| Tuition Reimbursement          | -             | 4,995         | 1,665         | 16,000              | -                       | 16,000         | 001-009-4211-4900 |     |
| Travel and Training            | 116,935       | 110,364       | 90,606        | 110,000             | 34,254                  | 110,000        | 001-009-4211-4902 |     |
| Firing Range Contract          | 6,800         | 8,069         | 4,131         | 5,000               | 5,000                   | 5,000          | 001-009-4211-4903 |     |
| Honor Guard Program            | 4,054         | 314           | -             | 2,000               | 98                      | 2,000          | 001-009-4211-4905 |     |
| Patrol Canine                  | 31,013        | 8,497         | 12,774        | 21,400              | 2,159                   | 21,350         | 001-009-4211-4910 |     |
| Animal Control                 | 6,080         | 8,229         | 10,480        | 9,000               | 2,720                   | 9,000          | 001-009-4211-5011 |     |
| Software Maintenance Fees      | 167,097       | 276,786       | 322,537       | 326,500             | 174,594                 | 326,550        | 001-009-4211-5020 |     |
| Communications                 | 103,042       | 110,447       | 118,109       | 112,560             | 34,155                  | 115,000        | 001-009-4211-5100 |     |
| Utilities                      | 65,788        | 75,456        | 85,564        | 63,000              | 32,874                  | 65,000         | 001-009-4211-5200 |     |
| R/M Auto                       | 71,927        | 89,386        | 86,917        | 85,000              | 47,969                  | 90,000         | 001-009-4211-6101 |     |
| R/M Tires                      | 21,704        | 11,595        | 17,626        | 34,850              | 13,814                  | 34,850         | 001-009-4211-6102 |     |
| R/M Radar / Radio              | 30,892        | 12,351        | 31,956        | 34,750              | 44,544                  | 36,300         | 001-009-4211-6200 |     |
| Other Purchased Services       | 23,191        | 19,516        | 24,280        | 20,000              | 4,166                   | 20,000         | 001-009-4211-6300 |     |
| 2024 PD Fire - Svc and Sply    | -             | 49,102        | 10,986        | -                   | 16,273                  | -              | 001-009-4211-6410 |     |
| Prop. in Open - PD Fire        | -             | 81,038        | 62,618        | -                   | 1,119                   | -              | 001-009-4211-6411 |     |
| Bldg/Contents - PD Fire        | -             | 2,173         | 870           | -                   | 26,343                  | -              | 001-009-4211-6412 |     |
| Vehicle Contents - PD Fire     | -             | 34,466        | 22,687        | -                   | -                       | -              | 001-009-4211-6413 |     |
| Covered Prof Svc- PD Fire      | -             | 4,357         | 34,226        | -                   | -                       | -              | 001-009-4211-6414 |     |
| Patrol Vehicles/Misc Equipment | 178,855       | 345,512       | 522,404       | 383,000             | 13,875                  | 354,150        | 001-009-4211-6502 |     |
| Total Services & Supplies      | 1,593,662     | 2,113,831     | 2,292,073     | 2,121,325           | 856,163                 | 2,234,450      |                   |     |
| PD Training Building           | -             | -             | 3,449         | -                   | 9,985                   | -              | 001-009-4211-7210 |     |
| Police Dept Expansion/Remodel  | 1,513,869     | 2,455,822     | 3,369,499     | -                   | -                       | -              | 001-009-4211-7310 |     |
| PD Fire - Building Constr.     | -             | -             | 1,082,232     | -                   | 109,629                 | -              | 001-009-4211-7311 |     |
| Capital Items - PD Fire        | -             | 263,887       | 188,016       | -                   | 47,247                  | -              | 001-009-4211-7410 |     |
| Patrol Vehicles                | 365,775       | 516,914       | 593,400       | 350,500             | 361,211                 | 300,000        | 001-009-4211-7502 |     |
| Scissor Man Lift               | -             | 7,585         | -             | -                   | -                       | -              | 001-009-4211-7515 |     |
| Camera Network                 | 62,450        | -             | -             | -                   | -                       | -              | 001-009-4211-7605 |     |
| SHSP Grants through County     | -             | 59,526        | -             | -                   | -                       | -              | 001-009-4211-7620 |     |
| Total Capital Outlay           | 1,942,094     | 3,303,735     | 5,236,597     | 350,500             | 528,072                 | 300,000        |                   |     |
| Total Expenses                 | \$ 19,450,198 | \$ 22,420,165 | \$ 25,070,491 | \$ 21,465,565       | \$ 10,096,311           | \$ 21,814,217  |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Police Grants**

**Police Grants Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|----------------|--------------------------------------|-----------|
| Personnel          | 567,458             | 591,369        | 23,911                               | 4%        |
| Supplies & Service |                     |                | 0                                    |           |
| Capital            |                     |                | 0                                    |           |
| <b>Total</b>       | <b>567,458</b>      | <b>591,369</b> | <b>23,911</b>                        | <b>4%</b> |
| FTE                | 4.00                | 4.00           | -                                    | 0%        |

**Line Item Detail**

**Victims Advocate Grant**

| Description                   | 2023 Actual      | 2024 Actual      | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|-------------------------------|------------------|------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| Wages                         | \$ 56,255        | \$ 61,915        | \$ 65,985         | \$ 70,888           | \$ 34,202               | \$ 72,592         | 001-017-4241-1000 | 1.00 |
| Overtime                      | -                | 3,587            | 4,732             | -                   | 2,722                   | -                 | 001-017-4241-1200 |      |
| FICA                          | 3,971            | 4,670            | 5,057             | 5,423               | 2,638                   | 5,553             | 001-017-4241-2100 |      |
| PERS                          | 6,610            | 7,434            | 8,458             | 9,910               | 4,416                   | 8,682             | 001-017-4241-2200 |      |
| Workmens Comp                 | -                | -                | -                 | 2,307               | 1,036                   | 2,461             | 001-017-4241-2400 |      |
| Health Insurance              | 11,076           | 11,625           | 12,336            | 13,546              | 5,970                   | 15,198            | 001-017-4241-2500 |      |
| Dental Insurance              | 921              | 935              | 959               | 1,025               | 451                     | 1,025             | 001-017-4241-2501 |      |
| Health Reimbursement Account  | 2,535            | 3,380            | 3,380             | 2,380               | 1,466                   | 3,380             | 001-017-4241-2520 |      |
| Life & Disability Insurance   | 171              | 173              | 540               | 910                 | 255                     | 734               | 001-017-4241-2600 |      |
| <b>Total Payroll Expenses</b> | <b>81,539</b>    | <b>93,720</b>    | <b>101,446</b>    | <b>106,389</b>      | <b>53,156</b>           | <b>109,625</b>    |                   |      |
| <b>Total Expenses</b>         | <b>\$ 81,539</b> | <b>\$ 93,720</b> | <b>\$ 101,446</b> | <b>\$ 106,389</b>   | <b>\$ 53,156</b>        | <b>\$ 109,625</b> |                   |      |

**Internet Crimes Against Children Grant**

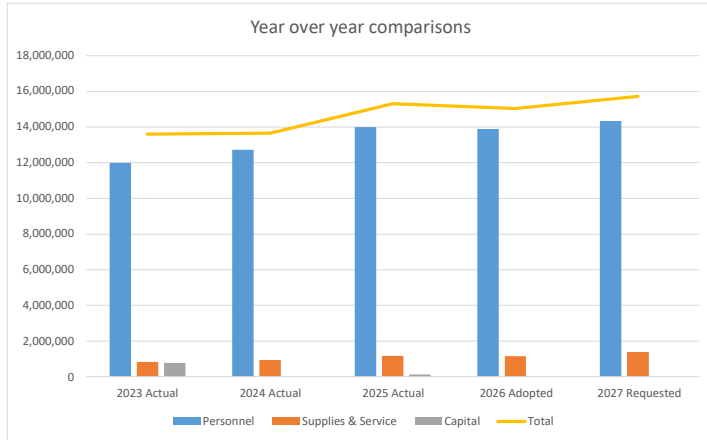
| Description                   | 2023 Actual | 2024 Actual      | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|-------------------------------|-------------|------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| Wages                         | \$ -        | \$ 34,824        | \$ 97,624         | \$ 105,888          | \$ 48,874               | \$ 105,893        | 001-012-4270-1000 | 1.00 |
| Holiday Pay                   | -           | -                | -                 | -                   | 735                     | -                 | 001-012-4270-1005 |      |
| Sick Leave Repurchase         | -           | -                | 1,808             | -                   | 1,137                   | -                 | 001-012-4270-1006 |      |
| Overtime                      | -           | 1,232            | 13,003            | -                   | 1,756                   | -                 | 001-012-4270-1200 |      |
| FICA                          | -           | 2,736            | 8,409             | 8,100               | 3,955                   | 8,101             | 001-012-4270-2100 |      |
| PERS                          | -           | 5,147            | 16,132            | 14,803              | 7,367                   | 14,806            | 001-012-4270-2200 |      |
| Workmens Comp                 | -           | -                | -                 | 3,446               | 1,550                   | 3,590             | 001-012-4270-2400 |      |
| Health Insurance              | -           | 3,308            | 9,033             | 11,816              | 5,003                   | 22,512            | 001-012-4270-2500 |      |
| Dental Insurance              | -           | 252              | 633               | 805                 | 348                     | 1,576             | 001-012-4270-2501 |      |
| Health Reimbursement Acct     | -           | -                | -                 | 3,380               | -                       | 3,380             | 001-012-4270-2520 |      |
| Life & Disability Insurance   | -           | 55               | 596               | 910                 | 305                     | 910               | 001-012-4270-2600 |      |
| <b>Total Payroll Expenses</b> | <b>-</b>    | <b>47,553</b>    | <b>147,239</b>    | <b>149,148</b>      | <b>71,029</b>           | <b>160,767</b>    |                   |      |
| <b>Total Expenses</b>         | <b>\$ -</b> | <b>\$ 47,553</b> | <b>\$ 147,239</b> | <b>\$ 149,148</b>   | <b>\$ 71,029</b>        | <b>\$ 160,767</b> |                   |      |

## Opioid Taskforce

| Description                    | 2023 | Actual | 2024 | Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE  |
|--------------------------------|------|--------|------|--------|-------------|---------------------|-------------------------|----------------|-------------------|------|
| Opioid Grant Wages             | \$   | -      | \$   | -      | \$ 191,266  | \$ 207,830          | \$ 87,583               | \$ 210,580     | 001-019-4211-1000 | 2.00 |
| Opioid Grant Holiday Pay       |      | -      |      | -      | 14,560      | -                   | 7,824                   | -              | 001-019-4211-1005 |      |
| Opioid Grant Sick Leave Repurc |      | -      |      | -      | -           | -                   | 1,831                   | -              | 001-019-4211-1006 |      |
| Opioid Grant Over Time         |      | -      |      | -      | 10,316      | -                   | 5,402                   | -              | 001-019-4211-1200 |      |
| Opioid Grant FICA              |      | -      |      | -      | 16,292      | 15,899              | 7,701                   | 16,109         | 001-019-4211-2100 |      |
| Opioid Grant PERS              |      | -      |      | -      | 26,980      | 29,055              | 14,349                  | 29,444         | 001-019-4211-2200 |      |
| Opioid Grant Workmens Compensa |      | -      |      | -      | -           | 6,760               | 3,038                   | 7,139          | 001-019-4211-2400 |      |
| Opioid Grant Health Insurance  |      | -      |      | -      | 22,484      | 40,213              | 16,174                  | 45,023         | 001-019-4211-2500 |      |
| Opioid Grant Dental Insurance  |      | -      |      | -      | 3,004       | 3,580               | 1,470                   | 4,101          | 001-019-4211-2501 |      |
| Opioid Grant Health Reim Acct  |      | -      |      | -      | -           | 6,764               | -                       | 6,760          | 001-019-4211-2520 |      |
| Opioid Grant Life & Disability |      | -      |      | -      | 1,099       | 1,820               | 575                     | 1,820          | 001-019-4211-2600 |      |
| Total Payroll Expenses         |      | -      |      | -      | 286,001     | 311,921             | 145,946                 | 320,976        |                   |      |
| Total Expenses                 | \$   | -      | \$   | -      | \$ 286,001  | \$ 311,921          | \$ 145,946              | \$ 320,976     |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Fire Department**

**Fire Department Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested    | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|-------------------|--------------------------------------|-----------|
| Personnel          | 13,884,452          | 14,339,464        | 455,012                              | 3%        |
| Supplies & Service | 1,159,340           | 1,377,885         | 218,545                              | 19%       |
| Capital            | 0                   | 0                 | 0                                    |           |
| <b>Total</b>       | <b>15,043,792</b>   | <b>15,717,349</b> | <b>673,557</b>                       | <b>4%</b> |
| FTE                | 75.00               | 79.00             | 4.00                                 | 5%        |

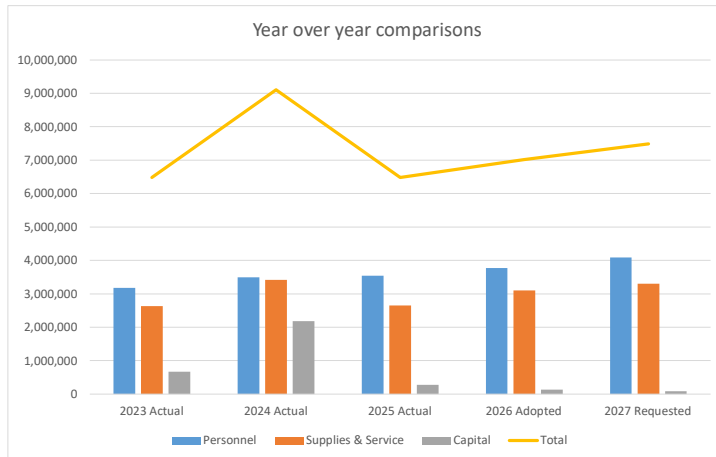
**Line Item Detail**

| Description                   | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE   |
|-------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|-------|
| Wages                         | \$ 7,263,484      | \$ 7,393,836      | \$ 7,805,711      | \$ 8,187,742        | \$ 3,967,102            | \$ 8,508,128      | 001-010-4231-1000 | 79.00 |
| Holiday Pay                   | 459,776           | 517,463           | 533,745           | 640,489             | 531,564                 | 550,000           | 001-010-4231-1005 |       |
| Sick Leave Repurchase         | 34,225            | 27,217            | 29,397            | 39,828              | 34,975                  | 40,000            | 001-010-4231-1006 |       |
| Shift Differential            | 50,651            | 54,649            | 64,243            | 55,890              | 51,849                  | 65,000            | 001-010-4231-1100 |       |
| COVID-19                      | 8,462             | -                 | -                 | -                   | -                       | -                 | 001-010-4231-1111 |       |
| Overtime                      | 160,741           | 178,010           | 228,645           | 271,418             | 133,142                 | 280,000           | 001-010-4231-1200 |       |
| Constant Staffing             | 331,162           | 636,619           | 1,101,219         | 74,649              | 436,160                 | 75,000            | 001-010-4231-1201 |       |
| Preceptor Pay                 | -                 | -                 | 2,330             | 2,588               | 2,792                   | 2,500             | 001-010-4231-1203 |       |
| FLSA                          | 231,179           | 255,781           | 258,494           | 284,697             | 136,148                 | 270,000           | 001-010-4231-1205 |       |
| Cell Phone Allowance          | 2,713             | 3,000             | 3,000             | 3,000               | 1,100                   | 3,000             | 001-010-4231-1500 |       |
| Reimbursements to Payroll     | (16,407)          | (161,762)         | (100,179)         | -                   | (68,611)                | -                 | 001-010-4231-1600 |       |
| FICA                          | 130,595           | 138,928           | 153,351           | 155,813             | 81,196                  | 154,959           | 001-010-4231-2100 |       |
| PERS                          | 1,066,648         | 1,223,950         | 1,407,312         | 1,372,062           | 711,721                 | 1,364,683         | 001-010-4231-2200 |       |
| PERS - 6.2%                   | 542,799           | 531,468           | 591,912           | 597,322             | 307,675                 | 594,024           | 001-010-4231-2210 |       |
| Workmens Compensation         | 216,255           | 288,834           | 266,694           | 377,809             | 169,853                 | 390,262           | 001-010-4231-2400 |       |
| Health Insurance              | 963,936           | 1,065,248         | 1,080,921         | 1,181,473           | 521,312                 | 1,345,357         | 001-010-4231-2500 |       |
| Dental Insurance              | 89,228            | 94,689            | 95,507            | 101,618             | 46,597                  | 101,968           | 001-010-4231-2501 |       |
| Health Reimbursement Account  | 400,359           | 422,333           | 411,174           | 470,888             | 181,928                 | 526,236           | 001-010-4231-2520 |       |
| Life & Disability Insurance   | 54,981            | 60,288            | 64,273            | 67,166              | 25,212                  | 68,348            | 001-010-4231-2600 |       |
| <b>Total Payroll Expenses</b> | <b>11,990,786</b> | <b>12,730,549</b> | <b>13,997,748</b> | <b>13,884,452</b>   | <b>7,271,716</b>        | <b>14,339,464</b> |                   |       |

| Description               | 2023 Actual   | 2024 Actual   | 2025 Actual   | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|---------------------------|---------------|---------------|---------------|---------------------|-------------------------|----------------|-------------------|-----|
| Uniforms                  | 55,269        | 68,574        | 49,302        | 72,400              | 19,884                  | 84,760         | 001-010-4231-3001 |     |
| Protective Clothing       | 108,934       | 106,594       | 124,717       | 127,600             | 93,166                  | 158,800        | 001-010-4231-3002 |     |
| Office Supplies           | 4,621         | 4,795         | 3,571         | 4,500               | 1,222                   | 4,500          | 001-010-4231-3100 |     |
| Operating Supplies        | 25,387        | 25,817        | 23,361        | 28,946              | 8,098                   | 28,946         | 001-010-4231-3200 |     |
| Fire Prevention           | 3,147         | 2,079         | 2,358         | 2,450               | 50                      | 4,310          | 001-010-4231-3300 |     |
| Minor Equipment           | 65,030        | 128,444       | 136,308       | 150,643             | 37,626                  | 150,643        | 001-010-4231-3400 |     |
| Fuels                     | 78,982        | 61,240        | 66,732        | 79,500              | 23,656                  | 79,500         | 001-010-4231-3500 |     |
| Mental Health Services    | 3,290         | -             | -             | -                   | -                       | 14,000         | 001-010-4231-3610 |     |
| Official Representation   | 5,646         | 3,865         | 5,054         | 7,990               | 7,768                   | 7,990          | 001-010-4231-4100 |     |
| Professional Services     | 5,000         | 25,734        | 43,404        | 38,350              | 8,772                   | 38,350         | 001-010-4231-4200 |     |
| Medical Tests and Exams   | 32,550        | 30,975        | 31,500        | 24,750              | 11,550                  | 39,375         | 001-010-4231-4201 |     |
| Medical Services          | 7,656         | (11,652)      | 5,889         | 8,800               | (1,308)                 | 8,800          | 001-010-4231-4300 |     |
| Survivor's Benefit        | -             | -             | 68,252        | -                   | -                       | -              | 001-010-4231-4301 |     |
| Dues/Subscriptions        | 3,714         | 2,802         | 5,262         | 5,240               | 1,093                   | 5,860          | 001-010-4231-4800 |     |
| Public Education          | 5,842         | (415)         | 9,125         | 8,100               | 1,314                   | 9,300          | 001-010-4231-4901 |     |
| Travel /Training          | 106,329       | 135,430       | 120,592       | 142,848             | 45,936                  | 142,848        | 001-010-4231-4902 |     |
| Communications            | 67,895        | 76,601        | 148,544       | 139,841             | 10,757                  | 146,841        | 001-010-4231-5100 |     |
| Utilities                 | 80,600        | 78,740        | 71,016        | 75,816              | 28,148                  | 78,090         | 001-010-4231-5200 |     |
| Solid Waste               | 5,365         | 6,775         | 11,121        | 1,381               | 11                      | 1,381          | 001-010-4231-5201 |     |
| R/M Building              | 41,059        | 30,849        | 42,622        | 105,850             | 20,140                  | 205,850        | 001-010-4231-6000 |     |
| R/M Auto                  | 82,450        | 122,994       | 163,850       | 69,594              | 52,699                  | 100,000        | 001-010-4231-6100 |     |
| R/M Other                 | 33,890        | 27,003        | 38,632        | 56,831              | 14,995                  | 56,831         | 001-010-4231-6200 |     |
| R/M Radio                 | 7,921         | 1,240         | 8,950         | 7,910               | 7,834                   | 10,910         | 001-010-4231-6201 |     |
| BC Rig Supplies           | -             | -             | 502           | -                   | -                       | -              | 016-010-4231-6200 |     |
| Total Services & Supplies | 830,577       | 928,483       | 1,180,664     | 1,159,340           | 393,410                 | 1,377,885      |                   |     |
| Boat House                | 173,308       | -             | -             | -                   | -                       | -              | 001-010-4231-7235 |     |
| SCBA                      | 605,712       | -             | -             | -                   | -                       | -              | 001-010-4231-7515 |     |
| Furnaces                  | -             | 9,168         | 128,177       | -                   | 30,248                  | -              | 001-010-4231-7516 |     |
| Total Capital Outlay      | 779,020       | 9,168         | 128,177       | -                   | 30,248                  | -              |                   |     |
| Total Expenses            | \$ 13,600,383 | \$ 13,668,200 | \$ 15,306,589 | \$ 15,043,792       | \$ 7,695,373            | \$ 15,717,349  |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Streets and Engineering**

**Streets and Engineering Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|------------------|--------------------------------------|-----------|
| Personnel          | 3,771,643           | 4,089,767        | 318,124                              | 8%        |
| Supplies & Service | 3,104,350           | 3,307,706        | 203,356                              | 7%        |
| Capital            | 140,000             | 90,000           | -50,000                              | -36%      |
| <b>Total</b>       | <b>7,015,993</b>    | <b>7,487,473</b> | <b>471,480</b>                       | <b>7%</b> |
| FTE                | 38.92               | 38.92            | 0.00                                 | 0%        |

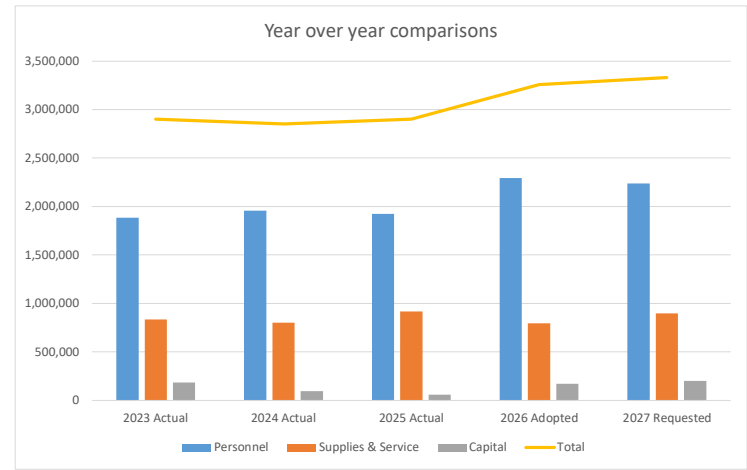
**Line Item Detail**

| Description                   | 2023 Actual      | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE   |
|-------------------------------|------------------|------------------|------------------|---------------------|-------------------------|------------------|-------------------|-------|
| Wages                         | \$ 2,092,210     | \$ 2,383,477     | \$ 2,410,199     | \$ 2,561,352        | \$ 1,187,797            | \$ 2,833,566     | 001-018-4311-1000 | 36.00 |
| Sick Leave Repurchase         | 2,198            | -                | -                | -                   | -                       | -                | 001-018-4311-1006 |       |
| Overtime                      | 41,302           | 23,990           | 21,422           | 40,000              | 9,995                   | -                | 001-018-4311-1200 |       |
| Part Time                     | 83,725           | 81,390           | 41,562           | 109,188             | -                       | 37,776           | 001-018-4311-1300 | 2.92  |
| Cell Phone Allowance          | 2,760            | 2,760            | 3,165            | -                   | 1,328                   | -                | 001-018-4311-1500 |       |
| Reimbursements to Payroll     | (219,918)        | (277,639)        | (224,403)        | (331,000)           | (99,761)                | (331,000)        | 001-018-4311-1600 |       |
| FICA                          | 164,585          | 185,383          | 184,083          | 207,356             | 89,287                  | 216,405          | 001-018-4311-2100 |       |
| PERS                          | 248,396          | 272,520          | 288,776          | 311,122             | 141,200                 | 338,475          | 001-018-4311-2200 |       |
| Workmens Comp                 | 79,717           | 105,196          | 85,564           | 93,743              | 42,145                  | 105,800          | 001-018-4311-2400 |       |
| Health Insurance              | 474,245          | 504,841          | 516,312          | 565,214             | 243,225                 | 637,450          | 001-018-4311-2500 |       |
| Dental Insurance              | 42,860           | 43,850           | 44,647           | 47,515              | 21,036                  | 48,229           | 001-018-4311-2501 |       |
| Health Reimbursement Account  | 138,988          | 145,139          | 151,182          | 137,188             | 75,704                  | 168,475          | 001-018-4311-2520 |       |
| Life & Disability Insurance   | 20,388           | 22,167           | 24,352           | 24,965              | 9,705                   | 27,092           | 001-018-4311-2600 |       |
| Unemployment Insurance        | 4,291            | 7,506            | 125              | 5,000               | -                       | 7,500            | 001-018-4311-2800 |       |
| <b>Total Payroll Expenses</b> | <b>3,175,747</b> | <b>3,500,582</b> | <b>3,546,984</b> | <b>3,771,643</b>    | <b>1,721,660</b>        | <b>4,089,767</b> |                   |       |

| Description                  | 2023 Actual  | 2024 Actual  | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|------------------------------|--------------|--------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| Office Supplies              | 3,433        | 22,380       | 7,126        | 15,000              | (836)                   | 15,000         | 001-018-4311-3100 |     |
| Operating Supplies           | 73,537       | 24,431       | 87,277       | 70,000              | 49,163                  | 75,000         | 001-018-4311-3200 |     |
| Operating Supplies - Garage  | 24,111       | 22,721       | 22,811       | 30,000              | 10,304                  | 30,000         | 001-018-4311-3201 |     |
| Signage / Barricades         | 13,418       | 12,115       | 21,920       | 25,000              | 10,604                  | 25,000         | 001-018-4311-3270 |     |
| Pvmnt Markers/Traffic Paint  | 109,210      | 78,297       | 117,315      | 95,000              | 56,673                  | 100,000        | 001-018-4311-3280 |     |
| Deice Materials / Chemicals  | 47,127       | 54,599       | 181,543      | 110,000             | 61,121                  | 110,000        | 001-018-4311-3290 |     |
| Miscellaneous Tools - Garage | 1,343        | 2,973        | 8,053        | 8,000               | 3,706                   | 8,000          | 001-018-4311-3400 |     |
| Minor Equipment - Streets    | -            | 307          | 9,931        | 10,000              | 1,881                   | 10,000         | 001-018-4311-3401 |     |
| Fuels/Lubes                  | 180,254      | 102,527      | 101,410      | 180,000             | 40,620                  | 190,000        | 001-018-4311-3500 |     |
| Sidewalk Reimbursements      | 13,220       | 21,600       | 36,720       | 20,000              | 17,980                  | 30,000         | 001-018-4311-3600 |     |
| Official Representation      | 359          | 1,096        | 375          | 400                 | 346                     | 400            | 001-018-4311-4100 |     |
| Professional Services        | -            | -            | 15,109       | 7,500               | 14,534                  | 15,000         | 001-018-4311-4200 |     |
| Dues/Subscriptions           | 3,894        | 4,098        | 4,097        | 3,200               | 2,699                   | 3,200          | 001-018-4311-4800 |     |
| Public Transportation / KMPO | 110,633      | 113,582      | 124,501      | 167,250             | 12,322                  | 110,000        | 001-018-4311-4810 |     |
| Training - Other             | 5,107        | 4,116        | 10,779       | 15,000              | 3,889                   | 15,000         | 001-018-4311-4902 |     |
| Communications               | 9,694        | 8,127        | 8,465        | 8,500               | 3,621                   | 8,000          | 001-018-4311-5101 |     |
| Utilities - Garage           | 35,227       | 31,016       | 22,884       | 39,500              | 16,775                  | 39,500         | 001-018-4311-5200 |     |
| Solid Waste                  | 1,322        | 1,352        | 1,380        | 3,000               | 678                     | 3,000          | 001-018-4311-5210 |     |
| R/M Streets Asphalt          | 202,424      | 84,807       | 35,008       | 250,000             | 17,274                  | 250,000        | 001-018-4311-5901 |     |
| Debris Disposal              | -            | -            | -            | -                   | -                       | 25,000         | 001-018-4311-5902 |     |
| R/M Gravel/Grindings         | 3,213        | 12,521       | 8,310        | 20,000              | 8,012                   | 15,000         | 001-018-4311-5903 |     |
| Dust Control Dirt Streets    | 15,549       | 18,879       | 12,014       | 20,000              | -                       | 20,000         | 001-018-4311-5904 |     |
| R/M Traffic Lights           | 89,198       | 199,078      | 118,482      | 100,000             | 53,758                  | 100,000        | 001-018-4311-5910 |     |
| Equipment Rental             | 74,981       | (10,031)     | 86,661       | 90,000              | 88,343                  | 90,000         | 001-018-4311-5911 |     |
| R/M Building - Garage        | 5,226        | 10,745       | 5,289        | 12,000              | 102                     | 12,000         | 001-018-4311-6000 |     |
| R/M Concrete and Sidewalks   | 46,715       | 43,936       | 34,158       | 75,000              | 1,648                   | 75,000         | 001-018-4311-6010 |     |
| R/M Electric                 | 1,122        | 9,561        | 2,857        | 5,000               | 1,105                   | 5,000          | 001-018-4311-6020 |     |
| R/M Other Equip              | 71,180       | 82,179       | 66,872       | 100,000             | 29,852                  | 100,000        | 001-018-4311-6200 |     |
| Leaf Pickup                  | 45,855       | 88,898       | 96,979       | 95,000              | 92,386                  | 95,000         | 001-018-4311-6310 |     |
| Overlay / Chip Seal Program  | 1,305,791    | 2,260,215    | 1,325,934    | 1,500,000           | 12,594                  | 1,625,000      | 001-018-4311-6901 |     |
| Lease Payments               | 103,706      | 112,488      | 78,607       | -                   | 78,607                  | 78,606         | 001-018-4311-6910 |     |
| CdA Lake Drive               | 31,608       | -            | -            | 30,000              | -                       | 30,000         | 001-018-4311-6911 |     |
| Total Services & Supplies    | 2,628,458    | 3,418,616    | 2,652,870    | 3,104,350           | 689,760                 | 3,307,706      |                   |     |
| Street Dept Remodel          | 54,491       | 1,239,832    | -            | -                   | -                       | -              | 001-018-4311-7200 |     |
| Equipment Used/Surplus       | 26,657       | 58,978       | 95,540       | 90,000              | -                       | 90,000         | 001-018-4311-7505 |     |
| Vehicle Replacement          | 267,945      | 158,229      | -            | -                   | -                       | -              | 001-018-4311-7510 |     |
| Backhoe - Used               | -            | -            | -            | 50,000              | 42,000                  | -              | 001-018-4311-7521 |     |
| Dump Truck                   | 240,756      | 5,376        | -            | -                   | -                       | -              | 001-018-4311-7525 |     |
| Loader                       | -            | 722,732      | -            | -                   | -                       | -              | 001-018-4311-7670 |     |
| Brine/Salt Storage Bldg      | -            | -            | 184,570      | -                   | 20,150                  | -              | 001-018-4311-7685 |     |
| Crack Sealer                 | 87,550       | -            | -            | -                   | -                       | -              | 001-018-4311-7690 |     |
| Total Capital Outlay         | 677,399      | 2,185,147    | 280,110      | 140,000             | 62,150                  | 90,000         |                   |     |
| Total Expenses               | \$ 6,481,604 | \$ 9,104,344 | \$ 6,479,965 | \$ 7,015,993        | \$ 2,473,570            | \$ 7,487,473   |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Parks Department

Parks Department Budget Summary



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          | 2,292,543           | 2,236,396      | -56,147                              | -2%      |
| Supplies & Service | 796,350             | 894,850        | 98,500                               | 12%      |
| Capital            | 170,000             | 200,000        | 30,000                               |          |
| Total              | 3,258,893           | 3,331,246      | 72,353                               | 2%       |
| FTE                | 25.50               | 25.50          | -                                    |          |

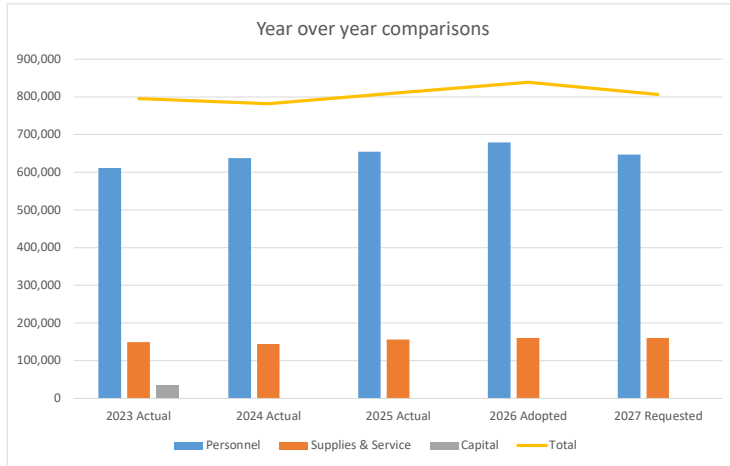
Line Item Detail

| Description                  | 2023 Actual  | 2024 Actual  | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE   |
|------------------------------|--------------|--------------|--------------|---------------------|-------------------------|----------------|-------------------|-------|
| Wages                        | \$ 1,093,340 | \$ 1,185,084 | \$ 1,066,865 | \$ 1,305,380        | \$ 520,198              | \$ 1,253,586   | 001-024-4381-1000 | 19.50 |
| Sick Leave Repurchase        | 1,815        | -            | -            | 8,034               | -                       | -              | 001-024-4381-1006 |       |
| Over Time                    | 42,164       | 32,739       | 41,986       | 45,000              | 9,367                   | -              | 001-024-4381-1200 |       |
| Part Time                    | 175,736      | 162,424      | 223,502      | 215,042             | 71,636                  | 246,363        | 001-024-4381-1300 | 6.00  |
| Cell Phone Allowance         | 5,737        | 6,144        | 5,993        | 5,270               | 2,503                   | -              | 001-024-4381-1500 |       |
| Reimbursements to Payroll    | (17,785)     | (21,411)     | (20,758)     | (15,000)            | (1,800)                 | (15,000)       | 001-024-4381-1600 |       |
| FICA                         | 99,221       | 104,651      | 100,425      | 119,755             | 45,381                  | 114,746        | 001-024-4381-2100 |       |
| PERS                         | 131,198      | 129,598      | 135,897      | 161,505             | 60,735                  | 173,266        | 001-024-4381-2200 |       |
| Workmens Comp                | 35,352       | 47,056       | 41,997       | 47,523              | 21,365                  | 42,574         | 001-024-4381-2400 |       |
| Health Insurance             | 202,770      | 194,786      | 218,186      | 294,749             | 100,153                 | 308,249        | 001-024-4381-2500 |       |
| Dental Insurance             | 17,319       | 15,984       | 16,085       | 21,150              | 6,852                   | 18,614         | 001-024-4381-2501 |       |
| Health Reimbursement Account | 82,671       | 82,028       | 82,072       | 65,620              | 34,985                  | 80,985         | 001-024-4381-2520 |       |
| Life & Disability Insurance  | 10,127       | 11,162       | 11,543       | 13,515              | 4,223                   | 13,012         | 001-024-4381-2600 |       |
| Unempl Insurance             | 3,507        | 5,939        | 1,234        | 5,000               | -                       | -              | 001-024-4381-2800 |       |
| Total Payroll Expenses       | 1,883,174    | 1,956,184    | 1,925,029    | 2,292,543           | 875,598                 | 2,236,396      |                   |       |

| Description                    | 2023 Actual  | 2024 Actual  | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------|--------------|--------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| R/M BID                        | 9,986        | 12,314       | 21,055       | 10,500              | 2,713                   | 15,000         | 001-024-4381-3050 |     |
| Office Supplies                | 3,632        | 2,568        | 4,106        | 4,050               | 1,902                   | 4,100          | 001-024-4381-3100 |     |
| Operating Supplies             | 47,338       | 74,714       | 46,508       | 70,000              | 16,582                  | 71,000         | 001-024-4381-3200 |     |
| Minor Equipment                | 34,499       | 29,660       | 36,306       | 38,500              | 8,574                   | 38,550         | 001-024-4381-3400 |     |
| Fuels/Lubes                    | 65,301       | 47,734       | 51,266       | 52,000              | 17,182                  | 60,000         | 001-024-4381-3500 |     |
| Official Representation        | 207          | 514          | 171          | 700                 | 497                     | -              | 001-024-4381-4100 |     |
| Professional Services          | 9,704        | 3,764        | 9,655        | 10,000              | 3,504                   | 10,000         | 001-024-4381-4200 |     |
| Dues/Subscriptions             | 1,080        | 1,250        | 1,085        | 1,500               | 3,053                   | 3,700          | 001-024-4381-4800 |     |
| Travel / Training              | 3,027        | 7,335        | 8,606        | 7,100               | 5,349                   | 9,000          | 001-024-4381-4902 |     |
| Janitorial Supplies            | 34,216       | 31,596       | 38,088       | 35,000              | 436                     | 36,000         | 001-024-4381-5000 |     |
| Communications                 | 6,402        | 4,582        | 5,282        | 6,000               | 1,637                   | 6,000          | 001-024-4381-5101 |     |
| Utilities - Water              | 140,586      | 118,219      | 150,578      | 120,000             | 15,943                  | 130,000        | 001-024-4381-5200 |     |
| Utilities - Sewer              | 10,840       | 17,404       | 20,136       | 11,500              | 4,764                   | 20,000         | 001-024-4381-5202 |     |
| Utilities - Portable Restrooms | 63,461       | 69,533       | 123,810      | 65,000              | 26,227                  | 100,000        | 001-024-4381-5204 |     |
| Utilities - Electric / Gas     | 129,154      | 143,781      | 133,318      | 122,000             | 44,519                  | 130,000        | 001-024-4381-5206 |     |
| Solid Waste                    | 51,985       | 52,932       | 65,325       | 51,000              | 20,001                  | 65,000         | 001-024-4381-5210 |     |
| Equip Rental                   | 9,319        | 12,978       | 17,022       | 15,000              | 5,445                   | 15,000         | 001-024-4381-5700 |     |
| R/M Grounds                    | 93,843       | 74,035       | 96,915       | 80,000              | 15,237                  | 85,000         | 001-024-4381-5900 |     |
| R/M Building                   | 25,253       | 7,613        | 20,773       | 20,000              | 13,345                  | 20,000         | 001-024-4381-6000 |     |
| R/M Auto                       | 32,642       | 16,697       | 24,922       | 35,500              | 23,900                  | 35,500         | 001-024-4381-6100 |     |
| R/M Other Equipment            | 39,362       | 44,716       | 36,626       | 41,000              | 27,283                  | 41,000         | 001-024-4381-6200 |     |
| Tree Maintenance               | 7,553        | 11,708       | 3,650        | -                   | -                       | -              | 001-024-4381-6301 |     |
| Centennial Trail               | 10,000       | 10,000       | -            | -                   | -                       | -              | 001-024-4381-6304 |     |
| Trail Maint & Supplies         | 5,121        | 5,521        | -            | -                   | -                       | -              | 001-024-4381-6305 |     |
| Total Services & Supplies      | 834,512      | 801,168      | 915,204      | 796,350             | 258,091                 | 894,850        |                   |     |
| Riverstone 2" Cap Fee          | -            | 18,026       | -            | -                   | -                       | -              | 001-024-4381-7210 |     |
| Riverstone Lighting            | -            | -            | -            | 20,000              | 18,000                  | 50,000         | 001-024-4381-7211 |     |
| Irrigation Meters              | -            | 8,296        | -            | -                   | -                       | -              | 001-024-4381-7220 |     |
| Turf Vehicle                   | 19,175       | 39,988       | -            | -                   | -                       | -              | 001-024-4381-7505 |     |
| Used Equipment                 | -            | -            | -            | 150,000             | 109,100                 | 150,000        | 001-024-4381-7507 |     |
| Trailer                        | 21,358       | -            | -            | -                   | -                       | -              | 001-024-4381-7509 |     |
| Pickup                         | -            | -            | 40,776       | -                   | -                       | -              | 001-024-4381-7520 |     |
| Backhoe                        | 79,414       | -            | -            | -                   | -                       | -              | 001-024-4381-7521 |     |
| Mulcher Mower                  | 17,052       | 28,931       | 18,500       | -                   | -                       | -              | 001-024-4381-7610 |     |
| Spreader                       | 6,050        | -            | -            | -                   | -                       | -              | 001-024-4381-7633 |     |
| Sweeper                        | 39,996       | -            | -            | -                   | -                       | -              | 001-024-4381-7634 |     |
| Total Capital Outlay           | 183,046      | 95,241       | 59,276       | 170,000             | 127,100                 | 200,000        |                   |     |
| Total Expenses                 | \$ 2,900,732 | \$ 2,852,593 | \$ 2,899,510 | \$ 3,258,893        | \$ 1,260,789            | \$ 3,331,246   |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Recreation Department**

**Recreation Department Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change   |
|--------------------|---------------------|----------------|--------------------------------------|------------|
| Personnel          | 678,589             | 646,116        | -32,473                              | -5%        |
| Supplies & Service | 160,250             | 160,000        | -250                                 | 0%         |
| Capital            | 0                   | 0              | 0                                    |            |
| <b>Total</b>       | <b>838,839</b>      | <b>806,116</b> | <b>-32,723</b>                       | <b>-4%</b> |
| FTE                | 8.0                 | 8.0            | -                                    |            |

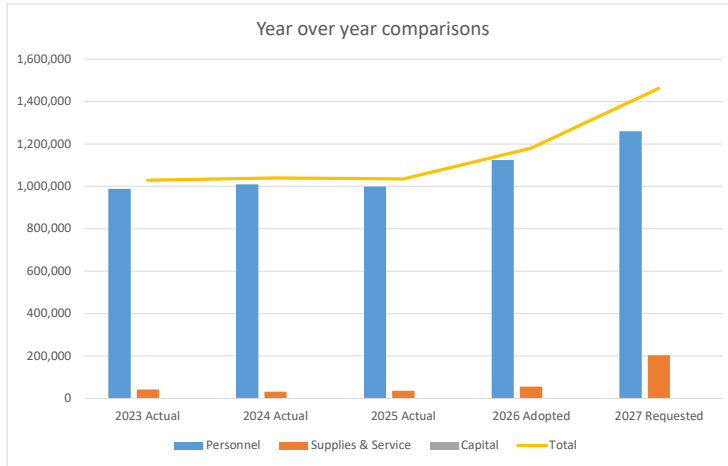
**Line Item Detail**

| Description                   | 2023 Actual    | 2024 Actual    | 2025 Actual    | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|-------------------------------|----------------|----------------|----------------|---------------------|-------------------------|----------------|-------------------|-----|
| Wages                         | \$ 340,404     | \$ 370,639     | \$ 355,562     | \$ 360,564          | \$ 189,525              | \$ 321,901     | 001-026-4391-1000 | 4.5 |
| Sick Leave Repurchase         | 1,694          | -              | -              | -                   | -                       | -              | 001-026-4391-1006 |     |
| Overtime                      | 4,474          | 5,272          | 4,846          | 5,000               | 600                     | -              | 001-026-4391-1200 |     |
| Part Time                     | 105,472        | 98,518         | 117,273        | 121,887             | 43,322                  | 121,000        | 001-026-4391-1300 | 3.5 |
| Cell Phone Allowance          | 1,620          | 1,840          | 2,100          | -                   | 963                     | 2,000          | 001-026-4391-1500 |     |
| FICA                          | 34,237         | 35,914         | 36,114         | 37,290              | 17,591                  | 33,882         | 001-026-4391-2100 |     |
| PERS                          | 40,907         | 39,065         | 40,950         | 43,721              | 19,377                  | 38,499         | 001-026-4391-2200 |     |
| Workmens Comp                 | 5,741          | 7,662          | 7,021          | 6,361               | 2,860                   | 4,662          | 001-026-4391-2400 |     |
| Health Insurance              | 45,346         | 48,694         | 65,204         | 77,760              | 35,717                  | 96,058         | 001-026-4391-2500 |     |
| Dental Insurance              | 4,388          | 4,314          | 4,966          | 5,453               | 2,687                   | 8,040          | 001-026-4391-2501 |     |
| Health Reimbursement Account  | 24,122         | 22,730         | 17,503         | 16,900              | 8,689                   | 16,900         | 001-026-4391-2520 |     |
| Life & Disability Insurance   | 2,635          | 2,623          | 3,086          | 3,653               | 1,247                   | 3,174          | 001-026-4391-2600 |     |
| <b>Total Payroll Expenses</b> | <b>611,039</b> | <b>637,272</b> | <b>654,626</b> | <b>678,589</b>      | <b>322,578</b>          | <b>646,116</b> |                   |     |

| Description                 | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|-----------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Office Supplies             | 1,999       | 803         | 464         | 800                 | 14                      | 500            | 001-026-4391-3100 |     |
| Operating Supplies          | 9,375       | 10,687      | 17,390      | 11,500              | 1,965                   | 11,500         | 001-026-4391-3200 |     |
| Minor Equipment             | 2,228       | 1,105       | 50          | 2,500               | -                       | 2,500          | 001-026-4391-3400 |     |
| Fuels/Lubes                 | 2,190       | 1,685       | 1,983       | 2,000               | 505                     | 2,500          | 001-026-4391-3500 |     |
| Advertising & Printing      | 458         | 399         | 351         | 500                 | 120                     | 500            | 001-026-4391-4400 |     |
| Dues/Subscriptions          | 534         | -           | 100         | -                   | -                       | -              | 001-026-4391-4800 |     |
| Travel/Training             | 808         | 2,700       | 1,778       | 4,000               | 826                     | 4,000          | 001-026-4391-4902 |     |
| Utilities                   | 14,003      | 16,596      | 14,044      | 19,500              | 3,986                   | 17,500         | 001-026-4391-5200 |     |
| Bldg & Equip Rental         | 10,026      | 9,223       | 11,243      | 11,000              | 2,170                   | 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        | 4,860       | 1,899       | 1,964       | 5,000               | 184                     | 5,000          | 001-026-4391-5900 |     |
| R/M Auto                    | 630         | 518         | 1,528       | 1,000               | 433                     | 2,000          | 001-026-4391-6100 |     |
| R/M Other (Minor Equipment) | 133         | 134         | 89          | 1,500               | -                       | 1,500          | 001-026-4391-6200 |     |
| Professional Services       | 32,957      | 33,362      | 46,198      | 35,450              | 7,710                   | 36,000         | 001-026-4391-6300 |     |
| Misc Services & Sponsors    | 23,832      | 19,771      | 13,389      | 20,000              | 6,327                   | 20,000         | 001-026-4391-6900 |     |
| Special Needs Recreation    | 15,500      | 15,500      | 15,500      | 15,500              | 15,500                  | 15,500         | 001-026-4391-6901 |     |
| Total Services & Supplies   | 149,532     | 144,383     | 156,071     | 160,250             | 39,740                  | 160,000        |                   |     |
| Pickup                      | 35,000      | -           | -           | -                   | -                       | -              | 001-026-4391-7520 |     |
| Total Capital Outlay        | 35,000      | -           | -           | -                   | -                       | -              |                   |     |
| Total Expenses              | \$ 795,572  | \$ 781,654  | \$ 810,697  | \$ 838,839          | \$ 362,318              | \$ 806,116     |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Building Inspection**

**Building Inspection Budget Summary**



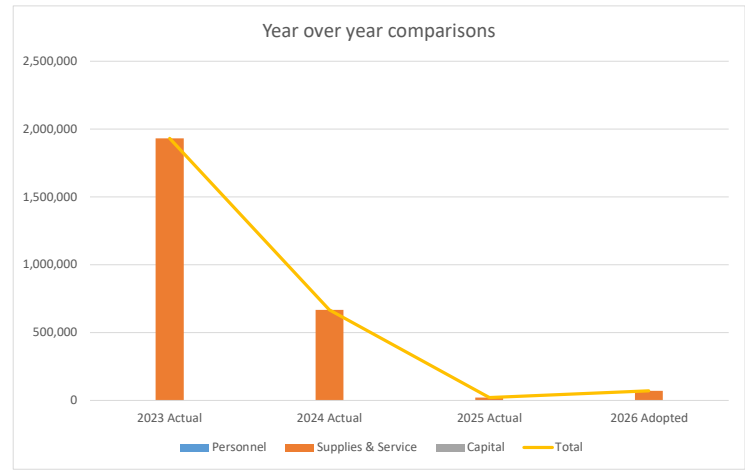
|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change   |
|--------------------|---------------------|------------------|--------------------------------------|------------|
| Personnel          | 1,124,512           | 1,259,439        | 134,927                              | 12%        |
| Supplies & Service | 55,536              | 202,728          | 147,192                              | 265%       |
| Capital            | 0                   | 34,000           | 34,000                               |            |
| <b>Total</b>       | <b>1,180,048</b>    | <b>1,496,167</b> | <b>316,119</b>                       | <b>27%</b> |
| FTE                | 10.00               | 11.00            | 1.00                                 | 10%        |

**Line Item Detail**

| Description                          | 2023 Actual         | 2024 Actual         | 2025 Actual         | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested      | Account           | FTE   |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|-------------------|-------|
| Wages                                | \$ 675,903          | \$ 701,887          | \$ 680,222          | \$ 754,066          | \$ 384,057              | \$ 828,884          | 001-030-4245-1000 | 11.00 |
| Sick Leave Repurchase                | -                   | -                   | -                   | 6,760               | -                       | -                   | 001-030-4245-1006 |       |
| Over Time                            | 5,892               | 6,262               | 2,002               | 1,500               | 321                     | -                   | 001-030-4245-1200 |       |
| Reimbursements to Payroll            | (20)                | -                   | -                   | -                   | -                       | -                   | 001-030-4245-1600 |       |
| FICA                                 | 50,701              | 52,963              | 50,734              | 57,801              | 27,761                  | 63,410              | 001-030-4245-2100 |       |
| PERS                                 | 80,017              | 78,218              | 80,970              | 90,366              | 40,155                  | 99,135              | 001-030-4245-2200 |       |
| Workmens Comp                        | 6,659               | 8,864               | 7,912               | 9,250               | 4,158                   | 10,581              | 001-030-4245-2400 |       |
| Health Insurance                     | 100,189             | 96,370              | 106,894             | 133,262             | 57,509                  | 185,504             | 001-030-4245-2500 |       |
| Dental Insurance                     | 9,105               | 8,265               | 9,397               | 11,719              | 4,933                   | 13,236              | 001-030-4245-2501 |       |
| Health Reimbursement Account         | 52,778              | 50,876              | 54,041              | 52,576              | 27,031                  | 50,657              | 001-030-4245-2520 |       |
| Life & Disability Insurance          | 6,065               | 5,954               | 6,384               | 7,212               | 2,633                   | 8,033               | 001-030-4245-2600 |       |
| <b>Total Payroll Expenses</b>        | <b>987,289</b>      | <b>1,009,659</b>    | <b>998,555</b>      | <b>1,124,512</b>    | <b>548,558</b>          | <b>1,259,439</b>    |                   |       |
| Office Supplies                      | 2,133               | 7,241               | 1,981               | 3,500               | 2,707                   | 5,414               | 001-030-4245-3100 |       |
| Minor Equipment                      | 769                 | 1,457               | 782                 | 9,500               | 229                     | 17,220              | 001-030-4245-3400 |       |
| Motor Fuels                          | 6,665               | 4,476               | 4,773               | 5,000               | 1,633                   | 5,000               | 001-030-4245-3500 |       |
| Official Representation              | 979                 | 682                 | 668                 | 1,536               | 203                     | 1,548               | 001-030-4245-4100 |       |
| Professional Services                | 16,400              | -                   | 10,500              | -                   | -                       | -                   | 001-030-4245-4200 |       |
| Permitting Software                  | -                   | -                   | -                   | -                   | -                       | 127,200             | 001-030-4245-4201 |       |
| Dues/Subscriptions                   | 1,361               | 3,330               | 5,539               | 9,500               | 4,536                   | 15,855              | 001-030-4245-4800 |       |
| Building Code                        | 3,025               | 1,650               | 1,139               | 7,700               | 473                     | 7,562               | 001-030-4245-4900 |       |
| Travel / Training                    | 2,575               | 6,660               | 2,151               | 8,000               | 5,941                   | 11,409              | 001-030-4245-4902 |       |
| Communications                       | 3,550               | 4,431               | 6,763               | 6,300               | 2,155                   | 7,020               | 001-030-4245-5101 |       |
| R/M Office Equipment                 | 763                 | 61                  | 371                 | 500                 | -                       | 500                 | 001-030-4245-5800 |       |
| R/M Auto                             | 3,737               | 474                 | 1,323               | 4,000               | 75                      | 4,000               | 001-030-4245-6100 |       |
| <b>Total Services &amp; Supplies</b> | <b>41,955</b>       | <b>30,462</b>       | <b>35,990</b>       | <b>55,536</b>       | <b>17,952</b>           | <b>202,728</b>      |                   |       |
| Vehicles                             | 58,358              | -                   | -                   | -                   | -                       | 34,000              | 001-030-4245-7520 |       |
| <b>Total Capital Outlay</b>          | <b>58,358</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>                | <b>34,000</b>       |                   |       |
| <b>Total Expenses</b>                | <b>\$ 1,087,602</b> | <b>\$ 1,040,121</b> | <b>\$ 1,034,546</b> | <b>\$ 1,180,048</b> | <b>\$ 566,510</b>       | <b>\$ 1,496,167</b> |                   |       |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
General Government

General Government Budget Summary



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          | 0                   | 0              | 0                                    |          |
| Supplies & Service | 70,810              | 226,885        | 156,075                              | 220%     |
| Capital            | 0                   | 0              | 0                                    |          |
| Total              | 70,810              | 226,885        | 156,075                              | 220%     |
| FTE                | 0                   | 0              | 0                                    |          |

Line Item Detail

| Description                    | 2023 Actual  | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------|--------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Life & Disability              | \$ (112)     | \$ (36)     | \$ (36)     | \$ -                | \$ 35                   | \$ -           | 001-011-4191-2600 |     |
| SA Aquifer to K County         | 759          | 740         | 709         | 800                 | 851                     | 875            | 001-011-4191-4255 |     |
| Transfers To Cem And P/C Funds | 20,000       | 20,000      | 20,000      | 20,000              | -                       | 175,000        | 001-011-4191-6994 |     |
| Trf To Capital Projects        | 1,893,000    | 645,000     | -           | 40,000              | -                       | 40,000         | 001-011-4191-6999 |     |
| Interest Expense               | 17,513       | -           | -           | 10,010              | -                       | 11,010         | 001-011-4191-8200 |     |
| Total Services and Supplies    | 1,931,159    | 665,704     | 20,673      | 70,810              | 886                     | 226,885        |                   |     |
| Total Expenses                 | \$ 1,931,159 | \$ 665,704  | \$ 20,673   | \$ 70,810           | \$ 886                  | \$ 226,885     |                   |     |

# SPECIAL REVENUE FUNDS

PROPOSED BUDGET  
NOT YET ADOPTED

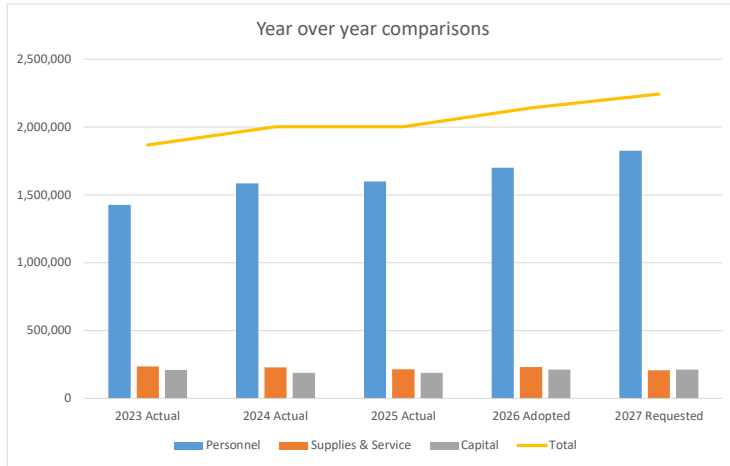
**CITY OF COEUR D'ALENE**  
**FINANCIAL SUMMARY, FISCAL YEAR 2026-2027**  
**SPECIAL REVENUE FUNDS**

| SPECIAL<br>REVENUE<br>FUNDS | REVENUES             |                     |                     |                     |                      | EXPENDITURES        |                       |                      |                     |                      | ENDING<br>BALANCE   |
|-----------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|----------------------|---------------------|----------------------|---------------------|
|                             | BEGINNING<br>BALANCE | PROPERTY<br>TAXES   | TRFS<br>IN          | OTHER<br>INCOME     | TOTAL<br>REVENUES    | WAGES/<br>BENEFITS  | SERVICES/<br>SUPPLIES | CAPITAL<br>OUTLAY    | TRFS<br>OUT         | TOTAL<br>EXPENDS     |                     |
| Library Fund                | \$ -                 | \$ 2,218,608        | \$ -                | \$ 66,530           | \$ 2,285,138         | \$ 1,825,039        | \$ 206,500            | \$ 210,000           | \$ -                | \$ 2,241,539         | \$ 43,599           |
| 2025 Bond Expenditures      | 10,110,628           | -                   | -                   | 75,000              | 10,185,628           | -                   | -                     | 9,921,970            | -                   | 9,921,970            | 263,658             |
| CDBG *                      | -                    | -                   | -                   | 277,561             | 277,561              | 119,384             | 158,177               | -                    | -                   | 277,561              | -                   |
| Impact Fees Fund            | -                    | -                   | -                   | 1,750,000           | 1,750,000            | -                   | -                     | -                    | 1,750,000           | 1,750,000            | -                   |
| Parks Capital Imp.          | 746,500              | -                   | 1,500,000           | 351,000             | 2,597,500            | -                   | 147,500               | 2,450,000            | -                   | 2,597,500            | -                   |
| Annexation Fees             | 477,408              | -                   | -                   | -                   | 477,408              | -                   | -                     | -                    | 477,408             | 477,408              | -                   |
| Cemetery Fund               | -                    | -                   | 190,000             | 284,303             | 474,303              | 229,722             | 108,600               | 80,000               | 55,981              | 474,303              | -                   |
| Cemetery Perpetual Care     | 1,370,000            | -                   | 55,981              | 13,000              | 1,438,981            | -                   | 4,700                 | -                    | 15,000              | 19,700               | 1,419,281           |
| Jewett House                | -                    | -                   | -                   | 60,000              | 60,000               | 4,500               | 35,000                | -                    | -                   | 39,500               | 20,500              |
| Reforestation               | -                    | -                   | -                   | 77,500              | 77,500               | -                   | 77,500                | -                    | -                   | 77,500               | -                   |
| Public Art Fund             | 76,000               | -                   | -                   | 20,000              | 96,000               | -                   | 46,000                | 50,000               | -                   | 96,000               | -                   |
| <b>TOTALS:</b>              | <b>\$ 12,780,536</b> | <b>\$ 2,218,608</b> | <b>\$ 1,745,981</b> | <b>\$ 2,974,894</b> | <b>\$ 19,720,019</b> | <b>\$ 2,178,645</b> | <b>\$ 783,977</b>     | <b>\$ 12,711,970</b> | <b>\$ 2,298,389</b> | <b>\$ 17,972,981</b> | <b>\$ 1,747,038</b> |

\* - Community Development Block Grant

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Library**

**Library Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|------------------|--------------------------------------|-----------|
| Personnel          | 1,699,077           | 1,825,039        | 125,962                              | 7%        |
| Supplies & Service | 231,000             | 206,500          | -24,500                              | -11%      |
| Capital            | 210,000             | 210,000          | 0                                    |           |
| <b>Total</b>       | <b>2,140,077</b>    | <b>2,241,539</b> | <b>101,462</b>                       | <b>5%</b> |
| FTE                | 23.50               | 22.50            | (1.00)                               | -4%       |

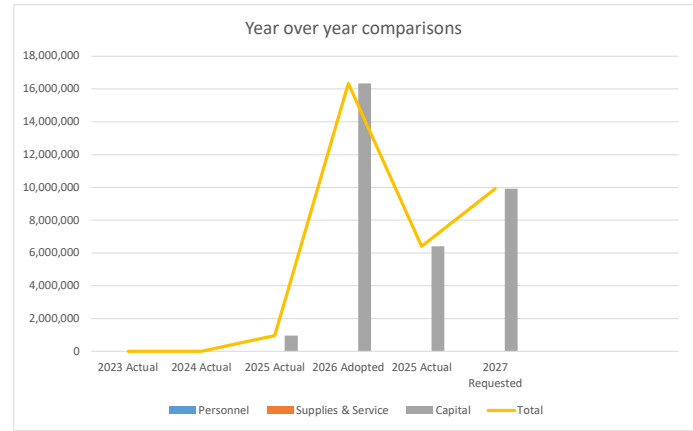
**Line Item Detail**

| Description                   | 2023 Actual      | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE   |
|-------------------------------|------------------|------------------|------------------|---------------------|-------------------------|------------------|-------------------|-------|
| Property Tax - Current Year   | \$ 1,765,331     | \$ 1,804,829     | \$ 1,977,532     | \$ 2,054,267        | \$ 1,245,162            | \$ 2,218,608     | 003-000-3110-0000 |       |
| Property Tax - Prior Year     | 19,101           | 10,550           | 18,175           | -                   | 12,432                  | -                | 003-000-3120-0000 |       |
| State Grant                   | 12,107           | 11,858           | 5,000            | -                   | -                       | -                | 003-000-3310-0000 |       |
| Federal Grant                 | -                | 38,620           | -                | -                   | -                       | -                | 003-000-3320-0000 |       |
| Printing & Photocopy          | 2,407            | 2,396            | 3,669            | 2,500               | 1,564                   | 2,500            | 003-000-3410-5000 |       |
| Non Resident Fees             | 327              | 225              | 525              | 150                 | 12,620                  | 14,500           | 003-000-3560-0100 |       |
| Inter-Library Loans           | 50               | -                | -                | -                   | -                       | -                | 003-000-3560-0200 |       |
| Library Fines                 | 99               | 116              | 64               | -                   | 30                      | 30               | 003-000-3610-2000 |       |
| Interest                      | 13,987           | 8,800            | 6,964            | 1,000               | 3,305                   | 1,500            | 003-000-3710-0000 |       |
| Private Donations             | 11,397           | 10,449           | -                | -                   | -                       | -                | 003-000-3760-0100 |       |
| Sale of Books-Lost or Damaged | 2,630            | 3,308            | 3,557            | 3,000               | 963                     | 3,000            | 003-000-3790-3100 |       |
| Other Revenue                 | 5,895            | 8,919            | 5,844            | 45,000              | 1,455                   | 45,000           | 003-000-3790-4000 |       |
| Beginning Cash                | -                | -                | -                | 34,159              | -                       | -                | 003-000-3990-0000 |       |
| <b>Total Revenue</b>          | <b>1,833,330</b> | <b>1,900,070</b> | <b>2,021,330</b> | <b>2,140,076</b>    | <b>1,277,530</b>        | <b>2,285,138</b> |                   |       |
| Wages                         | 733,078          | 832,196          | 847,882          | 801,259             | 365,317                 | 930,320          | 003-028-4611-1000 | 15.00 |
| Sick Leave Repurchase         | 39               | 399              | 99               | 1,895               | 428                     | -                | 003-028-4611-1006 |       |
| Part Time                     | 288,521          | 320,482          | 321,454          | 322,000             | 161,367                 | 372,419          | 003-028-4611-1300 | 7.50  |
| Cell Phone Allowance          | -                | 200              | 840              | 770                 | 385                     | -                | 003-028-4611-1500 |       |
| Reimbursements to payroll     | (65)             | -                | -                | -                   | -                       | -                | 003-028-4611-1600 |       |
| FICA                          | 77,133           | 87,214           | 88,833           | 85,929              | 40,004                  | 99,659           | 003-028-4611-2100 |       |
| PERS                          | 118,792          | 127,969          | 132,651          | 134,298             | 62,038                  | 157,269          | 003-028-4611-2200 |       |
| Workmens Compensation         | 1,322            | 1,766            | 1,636            | 1,617               | 726                     | 1,954            | 003-028-4611-2400 |       |
| Health Insurance              | 120,918          | 119,496          | 109,381          | 218,162             | 50,432                  | 154,717          | 003-028-4611-2500 |       |
| Dental Insurance              | 10,815           | 9,930            | 10,029           | 21,125              | 4,109                   | 9,809            | 003-028-4611-2501 |       |
| Health Reimbursement Account  | 66,873           | 77,830           | 77,161           | 100,172             | 29,475                  | 89,320           | 003-028-4611-2520 |       |
| Life & Disability Insurance   | 7,670            | 8,273            | 8,736            | 11,850              | 3,328                   | 9,572            | 003-028-4611-2600 |       |
| <b>Total Payroll Expenses</b> | <b>1,425,097</b> | <b>1,585,756</b> | <b>1,598,702</b> | <b>1,699,077</b>    | <b>717,610</b>          | <b>1,825,039</b> |                   |       |

| Description                                 | 2023 Actual        | 2024 Actual         | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|---------------------------------------------|--------------------|---------------------|------------------|---------------------|-------------------------|------------------|-------------------|-----|
| Office Supplies                             | 46,804             | 43,127              | 48,539           | 45,000              | 17,023                  | 40,000           | 003-028-4611-3100 |     |
| Postage and Courier Fees                    | 16,757             | 17,512              | 19,619           | 20,000              | 4,026                   | 10,000           | 003-028-4611-3101 |     |
| Computer Maintenance                        | 12,273             | 14,714              | 10,500           | 15,000              | 11,087                  | 15,000           | 003-028-4611-3102 |     |
| Periodicals                                 | 4,556              | 4,485               | 4,950            | -                   | -                       | -                | 003-028-4611-3200 |     |
| Promotional Supplies                        | 639                | 439                 | -                | -                   | -                       | -                | 003-028-4611-3400 |     |
| Grant Related Expenditures                  | 3,165              | 7,777               | -                | -                   | -                       | -                | 003-028-4611-4650 |     |
| Dues / Subscriptions                        | 51,198             | 48,760              | 53,308           | 61,000              | 48,004                  | 56,000           | 003-028-4611-4800 |     |
| Training                                    | 5,492              | 4,091               | 3,828            | 5,000               | 5,266                   | 5,000            | 003-028-4611-4902 |     |
| Utilities                                   | 77,171             | 78,785              | 69,042           | 80,000              | 27,958                  | 77,000           | 003-028-4611-5200 |     |
| R/M Office Equipment                        | -                  | -                   | 56               | -                   | -                       | -                | 003-028-4611-5800 |     |
| Children's Area Rmodel non-cap              | 5,695              | 1,180               | -                | -                   | -                       | -                | 003-028-4611-6200 |     |
| Photocopies                                 | 9,765              | 7,341               | 4,918            | 5,000               | 1,622                   | 3,500            | 003-028-4611-6900 |     |
| <b>Total Services &amp; Supplies</b>        | <b>233,515</b>     | <b>228,210</b>      | <b>214,760</b>   | <b>231,000</b>      | <b>114,985</b>          | <b>206,500</b>   |                   |     |
| Children's Area Remodel                     | 15,081             | -                   | -                | -                   | -                       | -                | 003-028-4611-7200 |     |
| Materials/Books/eBooks/AV                   | 193,557            | 188,257             | 188,203          | 210,000             | 77,513                  | 210,000          | 003-028-4611-7701 |     |
| <b>Total Capital Outlay</b>                 | <b>208,639</b>     | <b>188,257</b>      | <b>188,203</b>   | <b>210,000</b>      | <b>77,513</b>           | <b>210,000</b>   |                   |     |
| <b>Total Expenses</b>                       | <b>1,867,251</b>   | <b>2,002,222</b>    | <b>2,001,665</b> | <b>2,140,077</b>    | <b>910,108</b>          | <b>2,241,539</b> |                   |     |
| <b>Total Revenues over (under) expenses</b> | <b>\$ (33,920)</b> | <b>\$ (102,153)</b> | <b>\$ 19,666</b> | <b>\$ -</b>         | <b>\$ 367,423</b>       | <b>\$ 43,599</b> |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
2025 Fire Dept Bond Expenditures

2025 Fire Dept Bond Expenditures Budget Summary



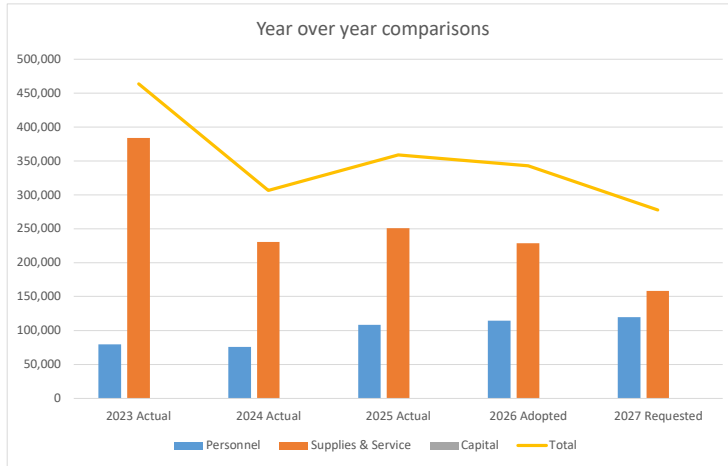
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service |                     |                |                                      |          |
| Capital            | 16,336,161          | 9,921,970      | -6,414,191                           |          |
| Total              | 16,336,161          | 9,921,970      | -6,414,191                           | -39%     |
| FTE                |                     |                |                                      | 0.0      |

Line Item Detail

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual   | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|---------------|---------------------|-------------------------|----------------|-------------------|-----|
| Proceeds from GO Bond Sale           | -           | -           | 16,400,000    | -                   | 2,815                   | -              | 016-000-3400-2400 |     |
| Interest Earnings                    | -           | -           | 76,704        | -                   | 185,626                 | 75,000         | 016-000-3710-0000 |     |
| Miscellaneous Revenues               | -           | -           | -             | -                   | 217                     | -              | 016-000-3790-0000 |     |
| Beginning Cash                       | -           | -           | -             | 16,336,161          | 16,336,161              | 10,110,628     | 016-000-3990-0000 |     |
| Total Revenue                        | -           | -           | 16,476,704    | 16,336,161          | 16,524,819              | 10,185,628     |                   |     |
| Rescue Pumpers                       | -           | -           | -             | 4,549,220           | 4,240,072               | 309,148        | 016-010-4231-7501 |     |
| Platform Aerial                      | -           | -           | -             | 2,196,941           | 1,981,350               | 215,591        | 016-010-4231-7502 |     |
| Heavy Rescue                         | -           | -           | -             | 1,650,000           | -                       | 1,650,000      | 016-010-4231-7503 |     |
| Spartan Pumper                       | -           | -           | 963,333       | 1,100,000           | 46,043                  | 1,053,957      | 016-010-4231-7504 |     |
| BC Unit                              | -           | -           | -             | 125,000             | 82,649                  | 42,351         | 016-010-4231-7505 |     |
| Staff Vehicles                       | -           | -           | -             | 180,000             | -                       | 180,000        | 016-010-4231-7506 |     |
| Utility Vehicles                     | -           | -           | -             | 200,000             | -                       | 200,000        | 016-010-4231-7507 |     |
| UTV                                  | -           | -           | -             | 35,000              | 31,542                  | 3,458          | 016-010-4231-7508 |     |
| Station 2 Rebuild                    | -           | -           | -             | 5,000,000           | -                       | 5,000,000      | 016-010-4231-7509 |     |
| Training Prop St. 2                  | -           | -           | -             | 400,000             | 32,535                  | 367,465        | 016-010-4231-7510 |     |
| Station 1 Remodel/Roof               | -           | -           | -             | 400,000             | -                       | 400,000        | 016-010-4231-7511 |     |
| Station 3 Pole Building              | -           | -           | -             | 450,000             | -                       | 450,000        | 016-010-4231-7512 |     |
| Station crew re-housing cost         | -           | -           | -             | 50,000              | -                       | 50,000         | 016-010-4231-7513 |     |
| Total Capital Outlay                 | -           | -           | 963,333       | 16,336,161          | 6,414,191               | 9,921,970      |                   |     |
| Total Revenues over (under) expenses | \$ -        | \$ -        | \$ 15,513,371 | \$ -                | \$ 10,110,628           | \$ 263,658     |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Community Development Block Grant (HUD)**

**Community Development Block Grant (HUD) Budget Summary**



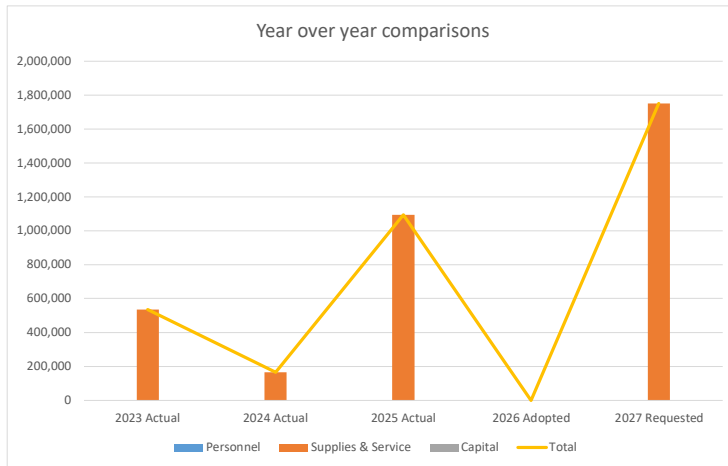
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change    |
|--------------------|---------------------|----------------|--------------------------------------|-------------|
| Personnel          | 114,379             | 119,384        | 5,005                                | 4%          |
| Supplies & Service | 228,592             | 158,177        | -70,415                              | -31%        |
| Capital            |                     |                |                                      |             |
| <b>Total</b>       | <b>342,971</b>      | <b>277,561</b> | <b>-65,410</b>                       | <b>-19%</b> |
| FTE                | 1.0                 | 1.0            | 0.0                                  | 0%          |

**Line Item Detail**

| Description                                 | 2023 Actual    | 2024 Actual    | 2025 Actual    | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE  |
|---------------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|----------------|-------------------|------|
| Prior Year Revenue                          | \$ 463,465     | \$ 306,142     | \$ 358,822     | \$ 290,998          | \$ -                    | \$ 4,865       | 005-000-3310-0000 |      |
| Plan year                                   | -              | -              | -              | -                   | 97,045                  | 272,696        | 005-000-3310-0000 |      |
| <b>Total Revenue</b>                        | <b>463,465</b> | <b>306,142</b> | <b>358,822</b> | <b>290,998</b>      | <b>97,045</b>           | <b>277,561</b> |                   |      |
| Wages                                       | 56,020         | 50,238         | 71,483         | 75,741              | 35,612                  | 79,117         | 005-046-4159-1000 | 1.00 |
| FICA                                        | 4,077          | 3,739          | 5,322          | 5,794               | 2,654                   | 6,052          | 005-046-4159-2100 |      |
| PERS                                        | 6,574          | 5,729          | 8,549          | 9,356               | 4,259                   | 9,773          | 005-046-4159-2200 |      |
| Workmans Compensation                       | -              | -              | -              | 109                 | 48                      | 119            | 005-046-4159-2400 |      |
| Health Insurance                            | 8,992          | 12,249         | 17,290         | 17,698              | 8,330                   | 18,576         | 005-046-4159-2500 |      |
| Dental Insurance                            | 805            | 683            | 950            | 943                 | 463                     | 984            | 005-046-4159-2501 |      |
| Health Reimbursement Account                | 2,980          | 2,985          | 3,980          | 3,980               | 1,741                   | 3,980          | 005-046-4159-2520 |      |
| Life & Disability Insurance                 | 190            | 139            | 599            | 758                 | 294                     | 783            | 005-046-4159-2600 |      |
| <b>Total Payroll Expenses</b>               | <b>79,637</b>  | <b>75,762</b>  | <b>108,173</b> | <b>114,379</b>      | <b>53,401</b>           | <b>119,384</b> |                   |      |
| CDBG Administration                         | 273            | 2,998          | 533            | 3,000               | 149                     | 639            | 005-046-4159-4230 |      |
| CDBG Projects                               | 351,386        | 227,382        | 250,115        | 225,592             | 69,687                  | 157,538        | 005-046-4159-4235 |      |
| COVID-19 CARES Act                          | 32,169         | -              | -              | -                   | -                       | -              | 005-046-4159-4240 |      |
| <b>Total Services &amp; Supplies</b>        | <b>383,827</b> | <b>230,380</b> | <b>250,648</b> | <b>228,592</b>      | <b>69,836</b>           | <b>158,177</b> |                   |      |
| <b>Total Expenses</b>                       | <b>463,465</b> | <b>306,142</b> | <b>358,821</b> | <b>342,971</b>      | <b>123,238</b>          | <b>277,561</b> |                   |      |
| <b>Total Revenues over (under) expenses</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>         | <b>\$ (26,193)</b>      | <b>\$ 0</b>    |                   |      |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Impact Fee Fund**

**Impact Fee Fund Budget Summary**



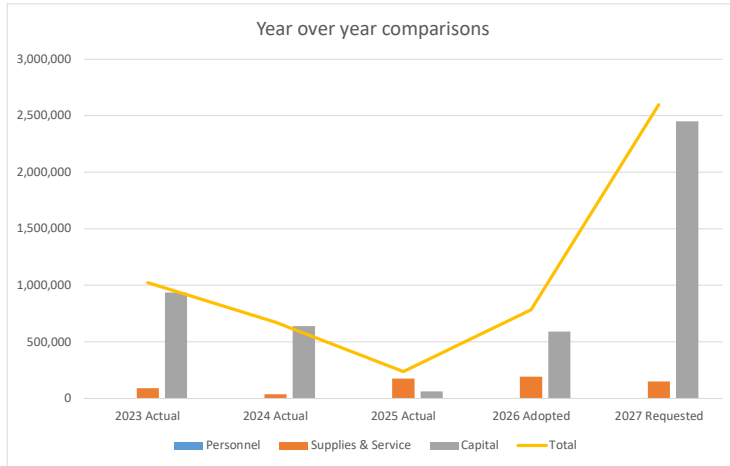
|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change   |
|--------------------|---------------------|------------------|--------------------------------------|------------|
| Personnel          |                     |                  |                                      |            |
| Supplies & Service | 1,093,000           | 1,750,000        | 657,000                              | 60%        |
| Capital            |                     |                  |                                      |            |
| <b>Total</b>       | <b>1,093,000</b>    | <b>1,750,000</b> | <b>657,000</b>                       | <b>60%</b> |
| FTE                | 0.0                 | 0.0              | 0.0                                  |            |

**Line Item Detail**

| Description                                 | 2023 Actual       | 2024 Actual         | 2025 Actual         | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|---------------------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------|------------------|-------------------|-----|
| Interest Income                             | \$ 262,488        | \$ 328,467          | \$ 355,020          | \$ 165,000          | \$ 141,262              | \$ 165,000       | 021-000-3710-0000 |     |
| Impact Fees Collected                       | 396,122           | 850,367             | 2,443,879           | 800,000             | 915,527                 | 800,000          | 021-000-3720-7200 |     |
| Beginning Cash                              | -                 | -                   | -                   | -                   | -                       | 785,000          | 021-000-3990-0000 |     |
| <b>Total Revenue</b>                        | <b>658,611</b>    | <b>1,178,834</b>    | <b>2,798,899</b>    | <b>965,000</b>      | <b>1,056,789</b>        | <b>1,750,000</b> |                   |     |
| Professional Services                       | 119,510           | 28,190              | -                   | -                   | -                       | -                | 021-111-4527-4200 |     |
| Transfer To Parks                           | -                 | -                   | 475,000             | -                   | -                       | 1,500,000        | 021-111-4527-6997 |     |
| Trf To Traffic Improvements                 | 111,516           | 136,293             | 140,000             | -                   | -                       | 250,000          | 021-111-4527-6998 |     |
| Trf To Public Safety                        | 303,851           | -                   | 478,000             | -                   | -                       | -                | 021-111-4527-6999 |     |
| <b>Total Services &amp; Supplies</b>        | <b>534,877</b>    | <b>164,483</b>      | <b>1,093,000</b>    | <b>-</b>            | <b>-</b>                | <b>1,750,000</b> |                   |     |
| <b>Total Revenues over (under) expenses</b> | <b>\$ 123,734</b> | <b>\$ 1,014,351</b> | <b>\$ 1,705,899</b> | <b>\$ 965,000</b>   | <b>\$ 1,056,789</b>     | <b>\$ -</b>      |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Parks Capital Improvement**

**Parks Capital Improvement Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change    |
|--------------------|---------------------|------------------|--------------------------------------|-------------|
| Personnel          |                     |                  |                                      |             |
| Supplies & Service | 191,100             | 147,500          | -43,600                              | -23%        |
| Capital            | 590,000             | 2,450,000        | 1,860,000                            | 315%        |
| <b>Total</b>       | <b>781,100</b>      | <b>2,597,500</b> | <b>1,816,400</b>                     | <b>233%</b> |
| FTE                | 0.0                 | 0.0              | 0.0                                  |             |

**Line Item Detail**

| Description                          | 2023 Actual    | 2024 Actual    | 2025 Actual    | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|--------------------------------------|----------------|----------------|----------------|---------------------|-------------------------|------------------|-------------------|-----|
| State Grant                          | \$ 209,938     | \$ 369,062     | \$ -           | \$ -                | \$ -                    | \$ -             | 072-000-3310-0000 |     |
| Interest Income                      | 97,252         | 68,079         | 56,453         | -                   | 28,710                  | 40,000           | 072-000-3710-0000 |     |
| Concessions                          | 32,528         | 28,558         | 30,398         | 30,000              | 33,333                  | 40,000           | 072-000-3720-2000 |     |
| Dock Rental                          | 152,545        | 109,282        | 132,067        | 160,000             | 68,748                  | 160,000          | 072-000-3720-2100 |     |
| Miscellaneous Parks Revenues         | 100,636        | 91,492         | 98,479         | 95,000              | 49,272                  | 100,000          | 072-000-3720-2200 |     |
| Transfer from Parking Fund           | 200,000        | 200,000        | -              | -                   | -                       | -                | 072-000-3720-2300 |     |
| Boat Launch Fees                     | 6,267          | 6,713          | 10,280         | -                   | 2,828                   | 10,000           | 072-000-3720-2400 |     |
| Mooring Dock Fees                    | 26,322         | -              | 65,336         | -                   | -                       | -                | 072-000-3720-2500 |     |
| ignite - Contributions               | (140,705)      | -              | -              | -                   | -                       | -                | 072-000-3720-4000 |     |
| Trail Revenues                       | 982            | 1,615          | 1,848          | -                   | 895                     | 1,000            | 072-000-3720-5000 |     |
| Donations                            | -              | 28,962         | 11,145         | -                   | -                       | -                | 072-000-3791-1000 |     |
| Beginning Cash                       | -              | -              | -              | 496,100             | -                       | -                | 072-000-3990-0000 |     |
| Trf from Impact Fees                 | -              | -              | 475,000        | -                   | -                       | 1,500,000        | 072-000-3999-0021 |     |
| Beginning Cash                       | -              | -              | -              | -                   | -                       | 746,500          | 072-000-3999-0000 |     |
| <b>Total Revenue</b>                 | <b>685,765</b> | <b>903,763</b> | <b>881,005</b> | <b>781,100</b>      | <b>183,784</b>          | <b>2,597,500</b> |                   |     |
| McEuen Park                          | 13,361         | -              | -              | -                   | -                       | -                | 072-100-4485-6645 |     |
| Canfield Mtn Trails - misc exp       | 3,562          | -              | -              | -                   | -                       | -                | 072-100-4485-6910 |     |
| Person Park                          | 932            | -              | -              | -                   | -                       | -                | 072-100-4485-6928 |     |
| Waterfront Improvements              | 40,008         | 1,747          | 41,610         | 55,000              | 14,797                  | 35,000           | 072-100-4485-6930 |     |
| Designer                             | -              | 4,690          | -              | 7,500               | -                       | -                | 072-100-4485-6940 |     |
| Infrastructure                       | 16,986         | 18,815         | 61,653         | 55,000              | 38,744                  | 55,000           | 072-100-4485-6950 |     |
| Parks Foundation                     | 5,000          | -              | 5,000          | 5,000               | 5,000                   | 5,000            | 072-100-4485-6955 |     |
| 2022 Children's Ped Safety Grn       | 3,841          | -              | -              | -                   | -                       | -                | 072-100-4485-6961 |     |
| Trail - misc expenses                | -              | (400)          | 36,357         | 37,600              | 5,932                   | 20,000           | 072-100-4485-6972 |     |
| Centennial Trail                     | -              | -              | 25,000         | 25,000              | 25,000                  | 25,000           | 072-100-4485-6973 |     |
| Tubbs Hill - misc expenses           | 5,591          | 10,486         | 5,558          | 6,000               | (3,575)                 | 7,500            | 072-100-4485-6990 |     |
| <b>Total Services &amp; Supplies</b> | <b>89,281</b>  | <b>35,338</b>  | <b>175,178</b> | <b>191,100</b>      | <b>85,898</b>           | <b>147,500</b>   |                   |     |
| Ramsey Dog Park                      | -              | -              | -              | 40,000              | -                       | -                | 072-100-4485-7201 |     |
| Independence Point Comm Dock         | -              | -              | -              | 300,000             | -                       | 750,000          | 072-100-4485-7640 |     |
| Playgrounds                          | -              | -              | 49,882         | -                   | -                       | -                | 072-100-4485-7643 |     |
| Ramsey Tennis Courts Resurfaci       | -              | 67,094         | -              | -                   | -                       | -                | 072-100-4485-7803 |     |
| Sunset Park                          | -              | -              | -              | 50,000              | -                       | -                | 072-100-4485-7902 |     |
| Johnson Mill River Park              | -              | -              | -              | 90,000              | -                       | -                | 072-100-4485-7903 |     |
| Skateboard Park                      | -              | 18,203         | -              | -                   | -                       | -                | 072-100-4485-7915 |     |

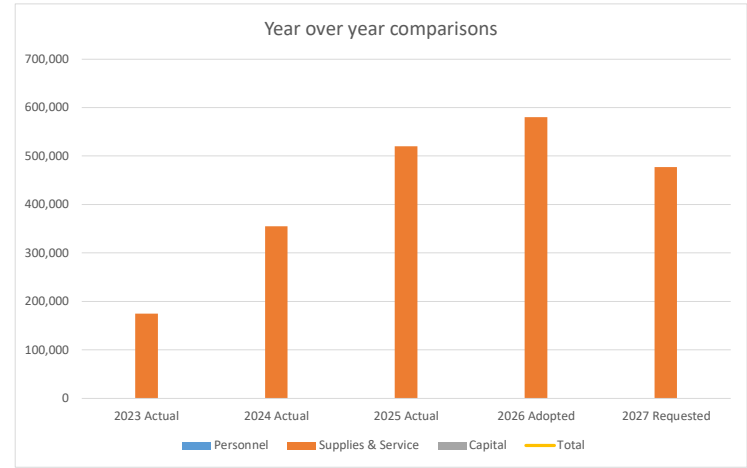
| Description                    | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| 3rd St Mooring Dock Grant      | -           | 483,824     | -           | -                   | -                       | -              | 072-100-4485-7920 |     |
| Waterfront Improvements        | -           | 21,605      | -           | -                   | -                       | -              | 072-100-4485-7930 |     |
| North Pines Swings             | -           | -           | -           | 15,000              | -                       | -              | 072-100-4485-7935 |     |
| Northshire Parking Lot Overlay | -           | 7,254       | -           | -                   | -                       | -              | 072-100-4485-7947 |     |
| 2022 Children's Ped Safety Grn | 206,097     | 40,643      | 11,145      | -                   | -                       | -              | 072-100-4485-7960 |     |
| Veterans Memorial              | -           | -           | -           | 25,000              | -                       | -              | 072-100-4485-7970 |     |
| City Park Bandshell Roof/Stage | -           | -           | -           | 70,000              | -                       | -              | 072-100-4485-7975 |     |
| Roofing & Shop Improvements    | -           | -           | -           | -                   | -                       | 150,000        | 072-100-4485-7976 |     |
| Restroom Facility Refurbishing | -           | -           | -           | -                   | -                       | 20,000         | 072-100-4485-7977 |     |
| Atlas ADA Ramp Renovation      | -           | -           | -           | -                   | -                       | 30,000         | 072-100-4485-7978 |     |
| Aspen Trails Park - Architerra | -           | -           | -           | -                   | -                       | 1,500,000      | 072-100-4485-7979 |     |
| Museum Site Improvement Proj   | 728,962     | -           | -           | -                   | -                       | -              | 072-100-4485-7980 |     |
|                                |             |             |             |                     |                         |                |                   |     |
| Total Capital Outlay           | 935,060     | 638,622     | 61,027      | 590,000             | -                       | 2,450,000      |                   |     |
|                                |             |             |             |                     |                         |                |                   |     |
| Total Expenses                 | 1,024,341   | 673,960     | 236,205     | 781,100             | 85,898                  | 2,597,500      |                   |     |
|                                |             |             |             |                     |                         |                |                   |     |
| Total Revenues over (under)    |             |             |             |                     |                         |                |                   |     |

CITY OF COEUR D'ALENE, IDAHO  
FINANCIAL PLAN, FISCAL YEAR 2026-27  
CAPITAL IMPROVEMENT PLAN (CIP)  
PROJECTED 2027-2029  
PARKS CAPITAL IMPROVEMENTS

|                                             | 2026-2027          | 2027-2028          | 2028-2029        |
|---------------------------------------------|--------------------|--------------------|------------------|
| <b>FUND BALANCE FORWARD</b>                 | <b>\$1,803,800</b> | <b>\$1,077,300</b> | <b>\$0</b>       |
| <b>ANTICIPATED REVENUES:</b>                |                    |                    |                  |
| Miscellaneous Park Revenues                 | \$85,000           | \$90,000           | \$95,000         |
| Grant Revenue                               | 1,000              |                    |                  |
| ignite cda                                  |                    |                    |                  |
| Impact Fees                                 | 1,500,000          |                    |                  |
| Concessions, Dock Rental                    | 200,000            | 163,000            | 165,000          |
| Boat Launch - Mooring Fees                  | 44,000             | 34,000             | 36,000           |
| Trail Revenues                              | 1,000              | 1,000              | 1,000            |
| Interest Income                             | 40,000             | 75,000             | 75,000           |
| Transfer from Parking Revenues              | 0                  | 527,400            | 210,000          |
| <b>Total Revenues</b>                       | <b>\$1,871,000</b> | <b>\$890,400</b>   | <b>\$582,000</b> |
| <b>Total Available Revenues</b>             | <b>\$3,674,800</b> | <b>\$1,967,700</b> | <b>\$582,000</b> |
| <b>ANTICIPATED EXPENDITURES:</b>            |                    |                    |                  |
| Waterfront                                  | \$35,000           | \$15,000           | \$15,000         |
| Designer                                    |                    | 7,500              | 7,500            |
| Infrastructure                              | 55,000             | 15,000             | 15,000           |
| Parks Foundation                            | 5,000              | 5,000              | 5,000            |
| Miscellaneous Tubbs Hill                    | 7,500              | 6,000              | 6,000            |
| Trails                                      | 20,000             | 37,600             | 37,600           |
| Centennial Trail                            | 25,000             | 25,000             | 25,000           |
| Independence Point Commercial Dock          | 750,000            |                    |                  |
| Aspen Trails Park - Architerra              |                    | 1,500,000          |                  |
| ITD 40 Acre Site                            |                    |                    |                  |
| 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 | 30,000             |                    |                  |
| Roofing & Shop Improvements                 | 150,000            |                    |                  |
| Restroom Facility Refurbishing              | 20,000             |                    |                  |
| <b>Total Expenditures</b>                   | <b>\$2,597,500</b> | <b>\$2,111,100</b> | <b>\$582,000</b> |
| <b>YEAR-END BALANCE</b>                     | <b>\$1,077,300</b> | <b>(\$143,400)</b> | <b>\$0</b>       |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Annexation Fees Fund

Annexation Fees Fund Budget Summary



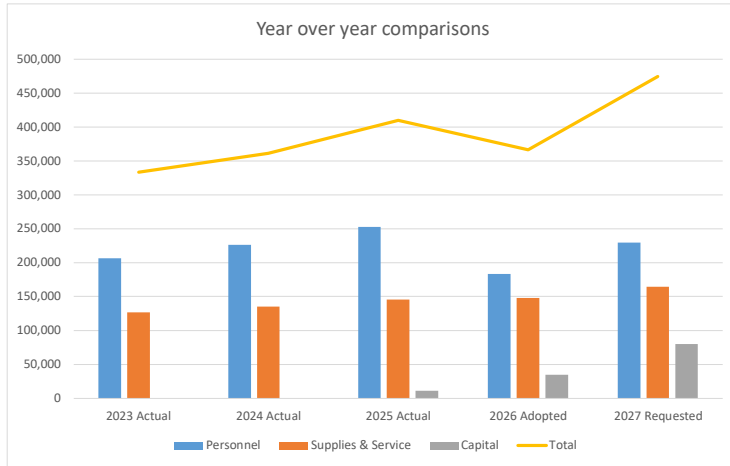
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service | 580,000             | 477,408        | -102,592                             | -18%     |
| Capital            |                     |                |                                      |          |
| Total              | 580,000             | 477,408        | -102,592                             | -18%     |
| FTE                |                     |                |                                      |          |

Line Item Detail

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| Interest Income                      | \$ 1,335    | \$ 28,616   | \$ 33,194    | \$ -                | \$ -                    | \$ -           | 024-000-3710-0000 |     |
| Annexation Fees Collected            | 568,210     | 1,000,000   | -            | -                   | -                       | -              | 024-000-3720-7200 |     |
| Beginning Cash                       | -           | -           | -            | 580,000             | -                       | 477,408        | 024-000-3990-0000 |     |
| Total Revenue                        | 569,545     | 1,028,616   | 33,194       | 580,000             | -                       | 477,408        |                   |     |
| Transfers out                        | 175,000     | 355,000     | 520,000      | 580,000             | -                       | 477,408        | 024-113-4525-6999 |     |
| Total Services & Supplies            | 175,000     | 355,000     | 520,000      | 580,000             | -                       | 477,408        |                   |     |
| Total Revenues over (under) expenses | \$ 394,545  | \$ 673,616  | \$ (486,806) | \$ -                | \$ -                    | \$ -           |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Cemetery Fund**

**Cemetery Fund Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change   |
|--------------------|---------------------|----------------|--------------------------------------|------------|
| Personnel          | 183,493             | 229,722        |                                      |            |
| Supplies & Service | 147,927             | 164,581        | 16,654                               | 11%        |
| Capital            | 35,000              | 80,000         | 45,000                               | 129%       |
| <b>Total</b>       | <b>366,420</b>      | <b>474,303</b> | <b>107,883</b>                       | <b>29%</b> |
| FTE                | 2.0                 | 2.0            | 0.0                                  |            |

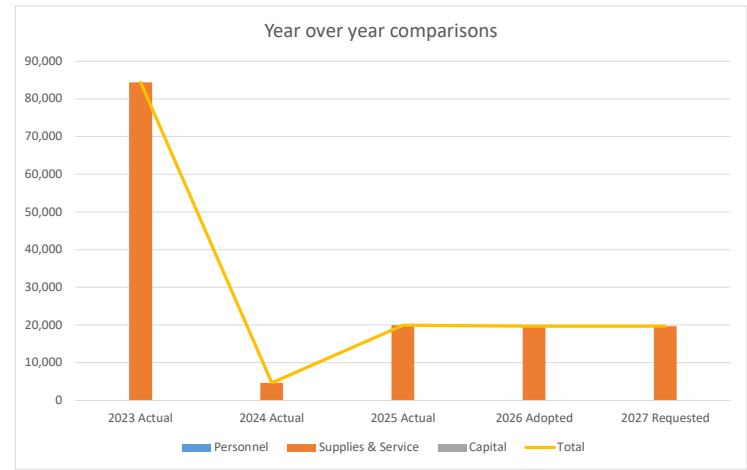
**Line Item Detail**

| Description                   | 2023 Actual    | 2024 Actual    | 2025 Actual    | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE  |
|-------------------------------|----------------|----------------|----------------|---------------------|-------------------------|----------------|-------------------|------|
| Federal Grant                 | \$ -           | \$ 5,942       | \$ -           | \$ -                | \$ -                    | \$ -           | 033-000-3320-0000 |      |
| Lot And Niche Sales           | 128,025        | 172,758        | 169,800        | 172,758             | 63,950                  | 186,603        | 033-000-3540-1000 |      |
| Opening & Closing             | 56,910         | 61,350         | 53,025         | 61,350              | 23,800                  | 55,000         | 033-000-3540-2000 |      |
| Liner Sales                   | 15,958         | 12,770         | 14,491         | 12,770              | 6,350                   | 15,000         | 033-000-3540-4000 |      |
| Interest                      | 10,748         | 8,154          | 2,692          | 4,468               | -                       | 2,700          | 033-000-3710-0000 |      |
| Miscellaneous Revenue         | 16,225         | 19,933         | 25,545         | 10,590              | 6,255                   | 25,000         | 033-000-3790-0000 |      |
| Beginning Cash                | -              | -              | -              | 89,485              | -                       | -              | 033-000-3990-0000 |      |
| Transfer from General Fund    |                |                |                |                     |                         | 175,000        | 033-000-3791-0000 |      |
| Interest From P/C Care Fund   | 80,040         | -              | 15,000         | 15,000              | 15,000                  | 15,000         | 033-000-3996-0046 |      |
| <b>Total Revenue</b>          | <b>307,906</b> | <b>280,907</b> | <b>280,553</b> | <b>366,421</b>      | <b>115,355</b>          | <b>474,303</b> |                   |      |
| Wages                         | 106,462        | 121,917        | 140,819        | 115,312             | 86,868                  | 140,740        | 033-015-4421-1000 | 2.00 |
| Overtime                      | 11,572         | 12,655         | 18,607         | -                   | 1,562                   | 10,000         | 033-015-4421-1200 |      |
| Payroll Reimbursement         | -              | -              | -              | -                   | -                       | -              | 033-015-4421-1001 |      |
| Part Time                     | 19,026         | 6,098          | -              | -                   | -                       | -              | 033-015-4421-1300 |      |
| Cell Phone Allowance          | 736            | 840            | 945            | 770                 | 550                     | 1,100          | 033-015-4421-1500 |      |
| FICA                          | 10,179         | 10,434         | 11,886         | 8,821               | 6,625                   | 10,767         | 033-015-4421-2100 |      |
| PERS                          | 13,868         | 15,375         | 19,180         | 13,791              | 10,642                  | 16,833         | 033-015-4421-2200 |      |
| Workmens Comp                 | 4,857          | 6,473          | 5,855          | 4,652               | 2,092                   | 4,870          | 033-015-4421-2400 |      |
| Health Insurance              | 28,281         | 38,081         | 38,537         | 20,106              | 17,782                  | 22,512         | 033-015-4421-2500 |      |
| Dental Insurance              | 2,653          | 3,941          | 4,366          | 2,948               | 2,423                   | 4,101          | 033-015-4421-2501 |      |
| Health Reimbursement Account  | 7,787          | 9,256          | 11,182         | 15,848              | 7,825                   | 17,365         | 033-015-4421-2520 |      |
| Life & Disability Insurance   | 1,060          | 1,242          | 1,528          | 1,245               | 786                     | 1,436          | 033-015-4421-2600 |      |
| <b>Total Payroll Expenses</b> | <b>206,479</b> | <b>226,310</b> | <b>252,907</b> | <b>183,493</b>      | <b>137,154</b>          | <b>229,722</b> |                   |      |

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Office Supplies                      | 201         | 73          | 104         | -                   | 33                      | -              | 033-015-4421-3100 |     |
| Operating Supplies                   | 9,358       | 4,293       | 4,317       | 5,000               | 3,110                   | 5,000          | 033-015-4421-3200 |     |
| Items For Resale                     | 10,897      | 13,509      | 9,380       | 13,500              | 5,001                   | 13,500         | 033-015-4421-3300 |     |
| Minor Equipment                      | 3,933       | 4,141       | 3,962       | 5,000               | 1,200                   | 5,000          | 033-015-4421-3400 |     |
| Fuels/Lubes                          | 8,770       | 7,118       | 6,795       | 10,000              | 1,970                   | 8,500          | 033-015-4421-3500 |     |
| Utilities - Water                    | 15,560      | 16,182      | 20,706      | 15,500              | 695                     | 18,000         | 033-015-4421-5200 |     |
| Solid Waste                          | 6,549       | 5,595       | 5,512       | 9,000               | 5,040                   | 9,000          | 033-015-4421-5201 |     |
| Utilities - Sewer                    | 1,012       | 1,014       | 920         | 1,100               | 402                     | 1,100          | 033-015-4421-5202 |     |
| Utilities - Electric                 | 14,182      | 14,882      | 15,006      | 15,500              | 5,472                   | 15,500         | 033-015-4421-5206 |     |
| R/M Grounds                          | 9,291       | 6,519       | 6,472       | 5,000               | 1,142                   | 6,500          | 033-015-4421-5900 |     |
| R/M Other                            | 6,106       | 2,743       | 3,820       | 6,500               | 5,512                   | 6,500          | 033-015-4421-6200 |     |
| Contracted Tree Service              | 2,550       | 7,109       | 14,425      | 10,000              | 10,000                  | 20,000         | 033-015-4421-6301 |     |
| 30% Of Lots To P/C Trusts            | 38,408      | 51,827      | 54,250      | 51,827              | 15,465                  | 55,981         | 033-015-4421-6991 |     |
| Total Services & Supplies            | 126,816     | 135,003     | 145,671     | 147,927             | 55,043                  | 164,581        |                   |     |
| Niche Wall                           | -           | -           | 11,099      | 25,000              | -                       | 80,000         | 033-015-4421-7220 |     |
| Casket Lowering Device               | -           | -           | -           | 10,000              | 4,664                   | -              | 033-015-4421-7650 |     |
| Total Capital Outlay                 | -           | -           | 11,099      | 35,000              | 4,664                   | 80,000         |                   |     |
| Total Expenses                       | 126,816     | 135,003     | 156,771     | 182,927             | 59,707                  | 474,303        |                   |     |
| Total Revenues over (under) expenses | \$ 181,090  | \$ 145,904  | \$ 123,782  | \$ 183,494          | \$ 55,648               | \$ 0           |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Cemetery Perpetual Care Fund

Cemetery Perpetual Care Fund Budget Summary



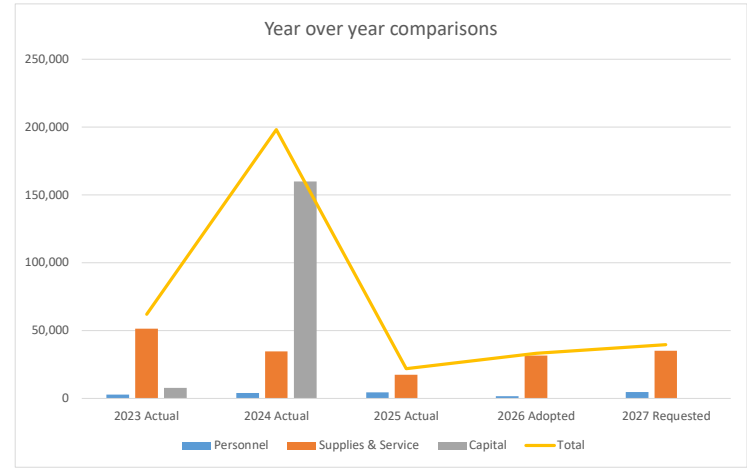
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service | 19,700              | 19,700         | 0                                    |          |
| Capital            |                     |                |                                      |          |
| Total              | 19,700              | 19,700         | 0                                    |          |
| FTE                |                     |                |                                      | 0.0      |

Line Item Detail

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Interest                             | \$ 23,794   | \$ 28,298   | \$ 31,633   | \$ 12,500           | \$ 16,687               | \$ 13,000      | 046-000-3710-0000 |     |
| Unrealized Gains (Losses)            | 11,598      | 49,885      | 19,031      | -                   | (2,342)                 | -              | 046-000-3710-1000 |     |
| Beginning Cash                       | -           | -           | -           | 1,250,000           | -                       | 1,370,000      | 046-000-3990-0000 |     |
| 30% Of Lot Sales From Cem Fund       | 38,408      | 51,827      | 54,250      | 51,827              | 15,465                  | 55,981         | 046-000-3991-0033 |     |
| Transfer From Gen Fund               | 20,000      | 20,000      | 20,000      | 20,000              | -                       | -              | 046-000-3991-0200 |     |
| Total Revenue                        | 93,799      | 150,010     | 124,914     | 1,334,327           | 29,810                  | 1,438,981      |                   |     |
| Trustee Fees                         | 4,360       | 4,639       | 4,912       | 4,700               | 2,142                   | 4,700          | 046-032-4423-4200 |     |
| Trf Int Rec'D(Frm Trst To Cem)       | 80,040      | -           | 15,000      | 15,000              | 15,000                  | 15,000         | 046-032-4423-6996 |     |
| Total Services & Supplies            | 84,400      | 4,639       | 19,912      | 19,700              | 17,142                  | 19,700         |                   |     |
| Total Revenues over (under) expenses | \$ 9,399    | \$ 145,371  | \$ 105,002  | \$ 1,314,627        | \$ 12,669               | \$ 1,419,281   |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Jewett House Fund

Jewett House Fund Budget Summary



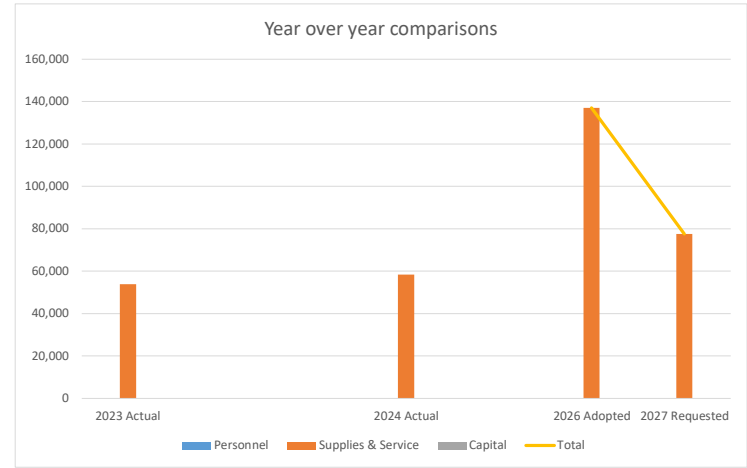
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          | 1,615               | 4,500          |                                      |          |
| Supplies & Service | 31,500              | 35,000         | 3,500                                | 11%      |
| Capital            | 0                   | 0              | 0                                    |          |
| Total              | 33,115              | 39,500         | 6,385                                | 19%      |
| FTE                |                     |                | 0.0                                  |          |

Line Item Detail

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Interest                             | 6,879       | 5,677       | 5,651       | -                   | 2,461                   |                | 057-000-3710-0000 |     |
| Donations                            | 1,000       | -           | -           | -                   | -                       |                | 057-000-3780-0000 |     |
| Miscellaneous Revenue                | 53,476      | 135,636     | 57,334      | 60,000              | 5,411                   | 60,000         | 057-000-3790-0000 |     |
| Total Revenue                        | 61,355      | 141,313     | 62,985      | 60,000              | 7,872                   | 60,000         |                   |     |
| Wages                                | 2,640       | 3,657       | 4,013       | 1,500               | -                       | 4,500          | 057-057-4521-1000 |     |
| FICA                                 | 202         | 280         | 307         | 115                 | -                       | -              | 057-057-4521-2100 |     |
| Total Payroll Expenses               | 2,842       | 3,937       | 4,319       | 1,615               | -                       | 4,500          |                   |     |
| Operating Supplies                   | 1,036       | 799         | 1,335       | -                   | -                       | 1,500          | 057-057-4521-3200 |     |
| Communications                       | 1,719       | 1,434       | 874         | 1,500               | 154                     | 1,500          | 057-057-4521-5101 |     |
| Utilities                            | 11,484      | 16,131      | 12,068      | 15,000              | 3,707                   | 15,000         | 057-057-4521-5200 |     |
| Repair and Maintenance               | 34,666      | 14,972      | 2,978       | 13,000              | 16,028                  | 16,000         | 057-057-4521-5900 |     |
| Misc                                 | 2,393       | 1,144       | 196         | 2,000               | 367                     | 1,000          | 057-057-4521-6200 |     |
| Total Services & Supplies            | 51,298      | 34,480      | 17,451      | 31,500              | 20,257                  | 35,000         |                   |     |
| Garage Replacement                   | 7,672       | 159,693     | -           | -                   | -                       | -              | 057-057-4521-7200 |     |
| Total Capital Outlay                 | 7,672       | 159,693     | -           | -                   | -                       | -              |                   |     |
| Total Expenses                       | 58,970      | 194,173     | 17,451      | 31,500              | 20,257                  | 39,500         |                   |     |
| Total Revenues over (under) expenses | \$ 2,385    | \$ (52,860) | \$ 45,535   | \$ 28,500           | \$ (12,384)             | \$ 20,500      |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Reforestation Fund

Reforestation Fund Budget Summary



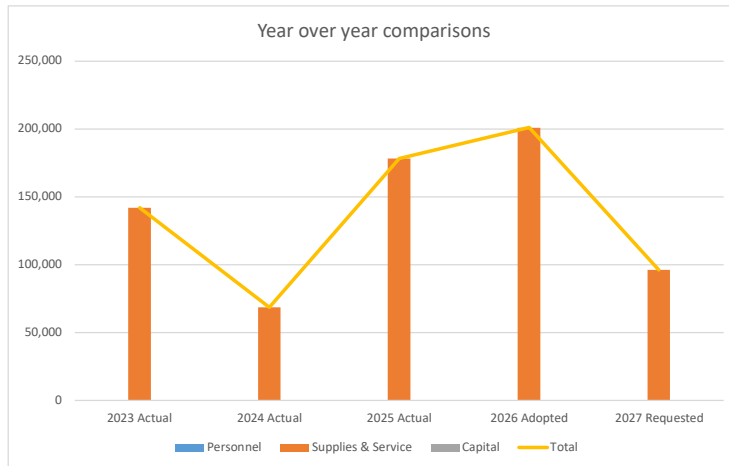
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service | 137,000             | 77,500         | -59,500                              | -43%     |
| Capital            |                     |                |                                      |          |
| Total              | 137,000             | 77,500         | -59,500                              | -43%     |
| FTE                |                     |                |                                      | 0.0      |

Line Item Detail

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Interest income                      | 7,085       | 9,175       | 7,763       | 3,000               | 2,346                   | 2,500          | 065-000-3710-0000 |     |
| Street Trees Revenue                 | 38,400      | 47,400      | 50,975      | 51,500              | 17,100                  |                | 065-000-3780-0000 |     |
| Reforestation Revenues               | -           | 534         | 2,750       | 2,500               | 2,800                   |                | 065-000-3795-0000 |     |
| Beginning Cash                       | -           | -           | -           | 80,000              | -                       | 75,000         | 065-000-3990-0000 |     |
| Total Services & Supplies            | 45,485      | 57,110      | 61,488      | 137,000             | 22,246                  | 77,500         |                   |     |
| Trees and Planting                   | 35,053      | 21,848      | 48,927      | 56,000              | 40,310                  | 45,000         | 065-029-4158-6301 |     |
| Street Tree Reimbursements           | 18,776      | 24,993      | 21,073      | 72,000              | 8,800                   | 25,000         | 065-029-4158-6317 |     |
| Reforestation Expenses               | -           | 11,545      | 3,802       | 9,000               | -                       | 7,500          | 065-029-4158-6320 |     |
| Total Services & Supplies            | 53,829      | 58,385      | 73,801      | 137,000             | 49,110                  | 77,500         |                   |     |
| Total Revenues over (under) expenses | \$ (8,344)  | \$ (1,276)  | \$ (12,313) | \$ -                | \$ (26,865)             | \$ -           |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Public Art Funds**

**Public Art Funds Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change    |
|--------------------|---------------------|----------------|--------------------------------------|-------------|
| Personnel          |                     |                |                                      |             |
| Supplies & Service | 201,000             | 96,000         | -105,000                             | -52%        |
| Capital            |                     |                |                                      |             |
| <b>Total</b>       | <b>201,000</b>      | <b>96,000</b>  | <b>-105,000</b>                      | <b>-52%</b> |
| FTE                | 2.0                 | 2.0            | 0.0                                  |             |

**Line Item Detail**

**Public Art Funds - General**

| Description                                 | 2023 Actual   | 2024 Actual      | 2025 Actual        | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|---------------------------------------------|---------------|------------------|--------------------|---------------------|-------------------------|----------------|-------------------|
| Interest Income                             | \$ 2,987      | \$ 2,301         | \$ 2,778           | \$ 1,000            | \$ 648                  | \$ 1,000       | 074-000-3710-0000 |
| Pymt From General Fund                      | -             | 69,093           | 57,250             | 15,000              | -                       | -              | 074-000-3760-0001 |
| Trf From Wastewater                         | 13,342        | 27,241           | -                  | -                   | -                       | -              | 074-000-3760-0031 |
| Donations                                   | 74,878        | -                | -                  | -                   | 1,929                   | 10,000         | 074-000-3791-1000 |
| Donations - Navy Nurse                      | -             | -                | -                  | -                   | 1,600                   | -              | 074-000-3791-1001 |
| <b>Total Revenue</b>                        | <b>91,208</b> | <b>98,634</b>    | <b>60,028</b>      | <b>16,000</b>       | <b>4,176</b>            | <b>11,000</b>  |                   |
| Professional Services                       | 5,590         | 1,008            | 3,030              | 2,500               | -                       | -              | 074-038-4389-4200 |
| Education and Training                      | 303           | -                | -                  | 500                 | -                       | -              | 074-038-4389-4902 |
| Art                                         | 20,389        | 9,763            | 8,142              | 4,000               | -                       | 2,000          | 074-038-4389-6000 |
| Community Arts Partnerships                 | 1,200         | 7,140            | 12,585             | 4,000               | 2,358                   | 4,000          | 074-038-4389-6300 |
| Mayor's Arts Awards                         | 3,320         | 4,919            | 4,363              | 5,000               | 5,785                   | 5,000          | 074-038-4389-6318 |
| Transfers out                               | -             | -                | 46,782             | -                   | -                       | -              | 074-038-4389-6999 |
| Art                                         | 60,000        | 42,500           | 18,750             | -                   | 26,875                  | -              | 074-038-4389-7100 |
| <b>Total Services &amp; Supplies</b>        | <b>90,802</b> | <b>65,330</b>    | <b>93,653</b>      | <b>16,000</b>       | <b>35,017</b>           | <b>11,000</b>  |                   |
| <b>Total Revenues over (under) expenses</b> | <b>\$ 406</b> | <b>\$ 33,304</b> | <b>\$ (33,625)</b> | <b>\$ -</b>         | <b>\$ (30,841)</b>      | <b>\$ -</b>    |                   |

## ignite Art Funds

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|
| Interest Income                      | \$ 20,516   | \$ 23,115   | \$ 19,115   | \$ 4,000            | \$ 6,703                | \$ 6,000       | 076-000-3710-0000 |
| Miscellaneous Revenues               | 15,776      | -           | 17,997      | -                   | -                       | -              | 076-000-3790-0000 |
| Beginning Cash                       | -           | -           | -           | 151,000             | -                       | 49,000         | 076-000-3990-0000 |
| Trf From Urban Renewal Agency        | -           | 17,251      | -           | -                   | -                       | -              | 076-000-3999-0068 |
| Total Revenue                        | 36,292      | 40,366      | 37,112      | 155,000             | 6,703                   | 55,000         |                   |
| Professional Services                | -           | -           | -           | 5,000               | -                       | 5,000          | 076-039-4395-4200 |
| Art - Lake District                  | 50,646      | -           | -           | -                   | -                       | -              | 076-039-4395-6000 |
| Art - River District                 | -           | 2,000       | 3,000       | -                   | -                       | -              | 076-039-4395-6100 |
| Transfers Out                        | -           | -           | 57,250      | -                   | -                       | -              | 076-039-4395-6999 |
| Art - River District                 | -           | -           | 22,350      | 150,000             | 2,000                   | 50,000         | 076-039-4395-7110 |
| Total Services & Supplies            | 50,646      | 2,000       | 82,600      | 155,000             | 2,000                   | 55,000         |                   |
| Total Revenues over (under) expenses | \$ (14,354) | \$ 38,366   | \$ (45,488) | \$ -                | \$ 4,703                | \$ -           |                   |

## Public Art Fund - Maintenance

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|
| Interest Income                      | \$ 5,815    | \$ 6,667    | \$ 7,729    | \$ 1,000            | \$ 2,858                | \$ 3,000       | 077-000-3710-0000 |
| Trf from Arts Commission             | -           | -           | 46,782      | -                   | -                       | -              | 077-000-3760-0071 |
| Beginning Cash                       | -           | -           | -           | 29,000              | -                       | 27,000         | 077-000-3990-0000 |
| Total Revenue                        | 5,815       | 6,667       | 54,511      | 30,000              | 2,858                   | 30,000         |                   |
| Art Maintenance                      | 421         | 1,166       | 1,906       | 30,000              | 150                     | 30,000         | 077-035-4396-6100 |
| Total Services & Supplies            | 421         | 1,166       | 1,906       | 30,000              | 150                     | 30,000         |                   |
| Total Revenues over (under) expenses | \$ 5,394    | \$ 5,501    | \$ 52,605   | \$ -                | \$ 2,708                | \$ -           |                   |

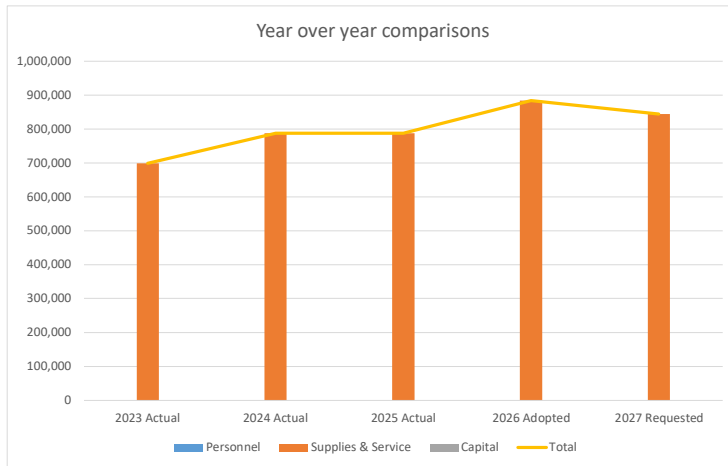
# ENTERPRISE FUNDS

**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    | \$ -                 | \$ -                 | \$ 844,333           | \$ 844,333           | \$ -                | \$ 826,700           | \$ -                 | \$ 17,634            | \$ 844,334           | \$ -             |
| Water Fund       | 3,277,834            | 5,001,000            | 8,730,327            | 17,009,161           | 3,472,895           | 5,400,616            | 7,316,633            | 819,017              | 17,009,161           | -                |
| Wastewater       | 4,096,920            | 6,485,400            | 18,368,914           | 28,951,234           | 3,394,761           | 11,999,942           | 12,511,270           | 1,045,263            | 28,951,235           | -                |
| Water Cap Fee    | 4,376,000            | -                    | 625,000              | 5,001,000            | -                   | -                    | -                    | 5,001,000            | 5,001,000            | -                |
| WWTP Cap Fees    | 4,975,800            | -                    | 1,509,600            | 6,485,400            | -                   | -                    | -                    | 6,485,400            | 6,485,400            | -                |
| Sanitation Fund  | 169,192              | -                    | 5,595,164            | 5,764,356            | -                   | 4,975,538            | -                    | 788,817              | 5,764,356            | -                |
| Public Parking   | 333,424              | -                    | 1,584,626            | 1,918,050            | -                   | 1,042,200            | 150,000              | 725,850              | 1,918,050            | -                |
| Drainage         | 1,253,684            | -                    | 1,112,758            | 2,366,442            | 264,683             | 1,230,000            | 590,000              | 226,759              | 2,311,442            | 54,999           |
| <b>TOTALS</b>    | <b>\$ 18,482,854</b> | <b>\$ 11,486,400</b> | <b>\$ 38,370,722</b> | <b>\$ 68,339,976</b> | <b>\$ 7,132,339</b> | <b>\$ 25,474,996</b> | <b>\$ 20,567,903</b> | <b>\$ 15,109,739</b> | <b>\$ 68,284,977</b> | <b>\$ 54,999</b> |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Street Lighting Utility**

**Street Lighting Utility Budget Summary**



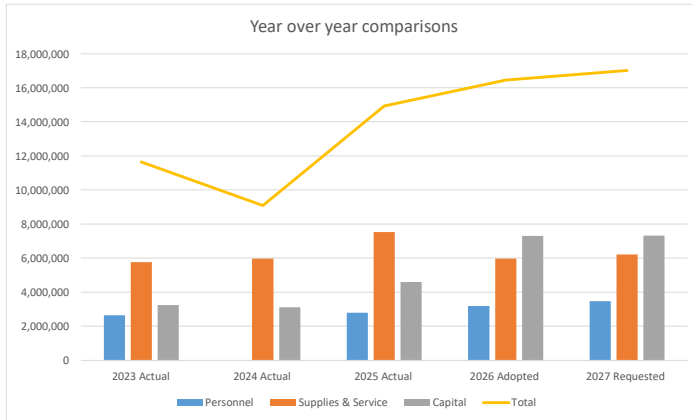
|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change   |
|--------------------|---------------------|----------------|--------------------------------------|------------|
| Personnel          |                     |                |                                      |            |
| Supplies & Service | 883,820             | 844,334        | -39,486                              | -4%        |
| Capital            |                     |                |                                      |            |
| <b>Total</b>       | <b>883,820</b>      | <b>844,334</b> | <b>-39,486</b>                       | <b>-4%</b> |
| FTE                |                     |                | 0.0                                  |            |

**Line Item Detail**

| Description                                 | 2023 Actual      | 2024 Actual        | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|---------------------------------------------|------------------|--------------------|------------------|---------------------|-------------------------|----------------|-------------------|-----|
| Service Charges                             | \$ 711,868       | \$ 717,022         | \$ 814,185       | \$ 761,000          | \$ 412,423              | \$ 841,333     | 004-000-3430-3000 |     |
| Interest                                    | 5,292            | 4,979              | 3,288            | 2,500               | 1,524                   | 3,000          | 004-000-3710-0000 |     |
| Beginning Cash                              | -                | -                  | -                | 120,320             | -                       | -              | 004-000-3990-0000 |     |
| <b>Total Revenue</b>                        | <b>717,159</b>   | <b>722,001</b>     | <b>817,473</b>   | <b>883,820</b>      | <b>413,947</b>          | <b>844,333</b> |                   |     |
| Utility Bill Processng/Postage              | -                | 5,878              | 33,822           | 30,000              | 14,822                  | 35,000         | 004-013-4318-3120 |     |
| Annual Operation                            | 696,130          | 768,370            | 751,868          | 780,000             | 271,952                 | 740,000        | 004-013-4318-5200 |     |
| Repair & Maint                              | 2,232            | 13,522             | 1,442            | 50,000              | 4,780                   | 45,000         | 004-013-4318-6200 |     |
| Bad Debt Expense                            | 26               | 282                | 245              | 100                 | -                       | 100            | 004-013-4318-6305 |     |
| Depreciation Expense                        | -                | -                  | -                | 6,600               | -                       | 6,600          | 004-013-4318-6502 |     |
| Interfund Overhead Transfer                 | -                | -                  | -                | 5,820               | -                       | 5,995          | 004-013-4318-6995 |     |
| Interfund Tfr - Ops Tech                    | -                | -                  | -                | 11,300              | -                       | 11,639         | 004-013-4318-6996 |     |
| <b>Total Services &amp; Supplies</b>        | <b>698,387</b>   | <b>788,052</b>     | <b>787,378</b>   | <b>883,820</b>      | <b>291,554</b>          | <b>844,334</b> |                   |     |
| <b>Total Revenues over (under) expenses</b> | <b>\$ 18,772</b> | <b>\$ (66,050)</b> | <b>\$ 30,096</b> | <b>\$ -</b>         | <b>\$ 122,393</b>       | <b>\$ 0</b>    |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Water Operating Fund**

**Water Operating Fund Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested    | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|-------------------|--------------------------------------|-----------|
| Personnel          | 3,179,931           | 3,472,895         | 292,964                              | 9%        |
| Supplies & Service | 5,961,714           | 6,219,633         | 257,919                              | 4%        |
| Capital            | 7,309,590           | 7,316,633         | 7,043                                | 0%        |
| <b>Total</b>       | <b>16,451,235</b>   | <b>17,009,161</b> | <b>557,926</b>                       | <b>3%</b> |
| FTE                | 29.2                | 31.3              | 2.1                                  | 7%        |

**Line Item Detail**

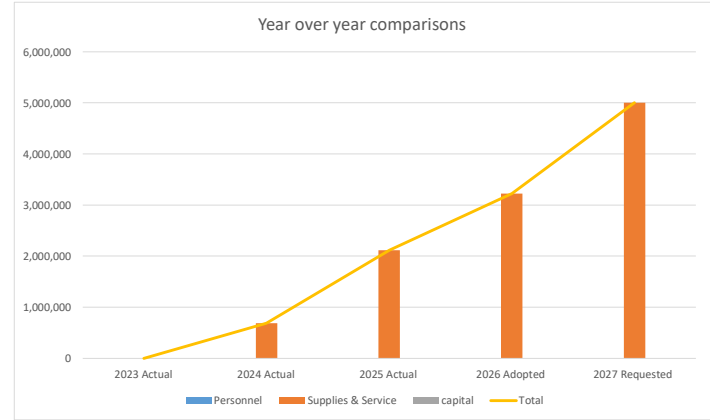
| Description                    | 2023 Actual      | 2024 Actual      | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE  |
|--------------------------------|------------------|------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|------|
| State Grant                    | \$ -             | \$ 138,024       | \$ -              | \$ -                | \$ -                    | \$ -              | 026-000-3310-0000 |      |
| Private Grant                  | -                | -                | -                 | -                   | -                       | 1,200             | 026-000-3310-0001 |      |
| Federal Grant                  | 106,770          | 98,627           | -                 | -                   | -                       | -                 | 026-000-3320-0000 |      |
| Fire Line                      | 71,977           | 74,244           | 78,369            | 68,453              | 42,537                  | 78,369            | 026-000-3460-1400 |      |
| Metered Sales - Residential    | 4,766,263        | 4,873,807        | 5,508,924         | 4,932,598           | 2,013,600               | 5,200,000         | 026-000-3460-2100 |      |
| Metered Sales - Commercial     | 740,433          | 737,826          | 765,479           | 766,273             | 357,666                 | 750,000           | 026-000-3460-2200 |      |
| Metered Sales-Public Authority | 115,624          | 110,587          | 119,212           | 119,659             | 43,557                  | 120,000           | 026-000-3460-2400 |      |
| Metered Sales - Multi-Family   | 349,342          | 354,092          | 375,124           | 361,533             | 182,421                 | 360,000           | 026-000-3460-2500 |      |
| Metered Sales-Mobile Home Park | 88,199           | 77,189           | 86,200            | 91,277              | 31,297                  | 85,000            | 026-000-3460-2600 |      |
| Armstrong Park surcharge       | 29,594           | 29,326           | 29,324            | 30,096              | 12,409                  | -                 | 026-000-3460-2700 |      |
| Irrigation Only                | 1,690,542        | 1,471,749        | 1,933,440         | 1,749,539           | 353,125                 | 1,800,000         | 026-000-3460-2800 |      |
| Tag Fee                        | 109,895          | 134,463          | 150,692           | 104,008             | 78,369                  | 120,000           | 026-000-3460-6100 |      |
| Fill Station Usage             | 16,437           | 18,117           | 17,470            | 17,355              | 9,943                   | 17,000            | 026-000-3460-6200 |      |
| Hook Up Fees                   | 104,403          | 78,884           | 80,721            | 100,139             | 21,271                  | 22,000            | 026-000-3460-7100 |      |
| Interest                       | 109,659          | 172,986          | 162,899           | 28,379              | 63,379                  | 126,758           | 026-000-3710-0000 |      |
| Sale of Surplus                | 1,620            | 27,322           | 2,435             | 15,000              | 3,011                   | 10,000            | 026-000-3730-0026 |      |
| Miscellaneous Revenue          | 52,418           | 52,057           | 51,075            | 49,000              | 23,337                  | 40,000            | 026-000-3790-0000 |      |
| Beginning Cash                 | -                | -                | -                 | 4,797,924           | -                       | 3,277,834         | 026-000-3990-0000 |      |
| Trf from Cap Fee Fund          | -                | 687,661          | 2,113,040         | 3,220,000           | -                       | 5,001,000         | 026-000-3994-0034 |      |
| <b>Total Revenue</b>           | <b>8,353,176</b> | <b>9,136,962</b> | <b>11,474,405</b> | <b>16,451,233</b>   | <b>3,235,923</b>        | <b>17,009,161</b> |                   |      |
| Wages                          | 1,539,431        | 1,663,591        | 1,718,021         | 1,927,343           | 878,004                 | 2,050,960         | 026-021-4341-1000 | 28.0 |
| Sick Leave Repurchase          | 4,276            | -                | -                 | 8,466               | -                       | -                 | 026-021-4341-1006 |      |
| Overtime                       | 41,828           | 51,273           | 57,925            | 46,350              | 27,999                  | 48,000            | 026-021-4341-1200 |      |
| Part Time                      | 37,877           | 10,716           | 28,045            | 88,367              | -                       | 130,119           | 026-021-4341-1300 | 3.34 |
| Reimbursements to Payroll      | (4,103)          | (777)            | (2,338)           | -                   | (6,138)                 | -                 | 026-021-4341-1600 |      |
| FICA                           | 120,383          | 127,208          | 133,706           | 157,748             | 67,295                  | 166,853           | 026-021-4341-2100 |      |
| PERS                           | (57)             | (2,306)          | 209,983           | 236,054             | 108,317                 | 245,295           | 026-021-4341-2200 |      |
| Workmans Compensation          | 39,078           | 52,171           | 47,965            | 56,144              | 25,241                  | 59,602            | 026-021-4341-2400 |      |
| Health Insurance               | 353,072          | 398,819          | 403,478           | 480,081             | 201,859                 | 586,325           | 026-021-4341-2500 |      |
| Dental Insurance               | 29,574           | 35,270           | 36,238            | 41,924              | 17,249                  | 39,282            | 026-021-4341-2501 |      |
| Health Reimbursement Account   | 115,630          | 112,458          | 122,513           | 118,236             | 60,223                  | 126,250           | 026-021-4341-2520 |      |
| Life & Disability Insurance    | 14,398           | 16,244           | 17,795            | 19,218              | 7,504                   | 20,210            | 026-021-4341-2600 |      |
| Unemployment Insurance         | -                | 1,227            | 912               | -                   | -                       | -                 | 026-021-4341-2800 |      |
| Vacation, Sick Leave, Comp     | (16,573)         | 21,200           | 20,839            | -                   | -                       | -                 | 026-021-4341-2900 |      |
| Pension expense                | 364,313          | 364,863          | -                 | -                   | -                       | -                 | 026-021-4341-2910 |      |
| <b>Total Payroll Expenses</b>  | <b>2,639,126</b> |                  | <b>2,795,082</b>  | <b>3,179,931</b>    | <b>1,387,553</b>        | <b>3,472,895</b>  |                   |      |

| Description                          | 2023 Actual      | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|--------------------------------------|------------------|------------------|------------------|---------------------|-------------------------|------------------|-------------------|-----|
| Bad Debt Expense                     | 200              | 7,655            | 2,709            | 2,000               | 201                     | 2,000            | 026-021-4340-6305 |     |
| Depreciation                         | 3,047,605        | 3,242,211        | 4,758,148        | 3,200,000           | -                       | 3,200,000        | 026-021-4340-6502 |     |
| Utility Bill Processng/Postage       | -                | 5,878            | 36,181           | 27,500              | 16,044                  | 27,500           | 026-021-4341-3120 |     |
| Office Supplies & Postage            | 29,676           | 34,495           | 6,031            | 18,000              | 3,158                   | 20,000           | 026-021-4341-3121 |     |
| Computers                            | 10,758           | 25,206           | 12,837           | 6,000               | 1,090                   | 19,394           | 026-021-4341-3125 |     |
| Office and Shop Maintenance          | 27,512           | 26,171           | 23,894           | 22,000              | 10,696                  | 24,000           | 026-021-4341-3232 |     |
| Small Tools & Equipment              | 43,233           | 39,034           | 39,872           | 38,000              | 11,967                  | 47,000           | 026-021-4341-3430 |     |
| Transportation Cost - Fuels          | 68,882           | 46,374           | 56,142           | 65,000              | 18,170                  | 65,000           | 026-021-4341-3521 |     |
| Annual Maint-computer software       | 671              | 19,894           | 2,193            | 7,000               | 2,420                   | 5,000            | 026-021-4341-4220 |     |
| Outside Professional Services        | 181,319          | 142,460          | 117,250          | 75,000              | 81,082                  | 95,000           | 026-021-4341-4223 |     |
| Water Rate Study                     | -                | 17,569           | 23,858           | -                   | 4,745                   | -                | 026-021-4341-4225 |     |
| Insurance Claims - Settlements       | 321              | -                | -                | 3,000               | -                       | 3,000            | 026-021-4341-4601 |     |
| Travel/Meetings                      | 29,211           | 19,113           | 11,393           | 25,000              | 29,046                  | 32,000           | 026-021-4341-4721 |     |
| Dues/Subscriptions                   | 35,631           | 9,779            | 6,122            | 8,000               | 4,445                   | 7,000            | 026-021-4341-4821 |     |
| Communications                       | 26,277           | 25,081           | 19,903           | 25,000              | 6,030                   | 25,000           | 026-021-4341-5101 |     |
| Comm Serv - Telemetering             | 98,734           | 83,717           | 71,821           | 52,000              | 37,938                  | 74,000           | 026-021-4341-5121 |     |
| Utilities (Non Pumping)              | 27,401           | 29,296           | 28,766           | 22,000              | 11,361                  | 30,000           | 026-021-4341-5200 |     |
| Solid Waste Fees                     | 6,478            | 1,591            | 910              | 7,000               | 602                     | 6,000            | 026-021-4341-5210 |     |
| R/M - Equipment                      | 34,508           | 30,785           | 30,252           | 44,000              | 7,692                   | 40,000           | 026-021-4341-5840 |     |
| R/M Vehicles                         | 48,668           | 14,365           | 20,556           | 32,000              | 10,952                  | 30,000           | 026-021-4341-6121 |     |
| Fill Station Program                 | 6,244            | 10,507           | 8,367            | 10,000              | (732)                   | 10,000           | 026-021-4341-6525 |     |
| Loader Lease Payments                | 5,983            | 7,096            | -                | 26,200              | -                       | 26,200           | 026-021-4341-6910 |     |
| Other (Uniforms,Boots,Etc)           | 7,938            | 3,351            | 4,659            | 7,500               | 2,548                   | 6,000            | 026-021-4341-6930 |     |
| Safety Materials and Equipment       | 5,459            | 7,311            | 4,099            | 6,500               | 1,028                   | 6,500            | 026-021-4341-6931 |     |
| Interfund Overhead Transfer          | 635,122          | 739,176          | 761,351          | 784,192             | 196,048                 | 807,717          | 026-021-4341-6992 |     |
| Trf - Engineering Support            | -                | -                | -                | 11,300              | -                       | 11,300           | 026-021-4341-6994 |     |
| Maintenance Facilities               | 28,176           | 12,538           | 46,894           | 50,000              | 12,435                  | 89,500           | 026-021-4342-3211 |     |
| Maint Pumping Statn/Reservoirs       | 158,172          | 113,344          | 164,350          | 135,000             | 34,066                  | 170,000          | 026-021-4343-3231 |     |
| Public Drinking Water Assessmt       | 57,822           | 60,522           | 60,522           | 60,522              | 60,522                  | 60,522           | 026-021-4343-4344 |     |
| Power Purchased for Pumping          | 937,627          | 1,017,644        | 1,066,296        | 950,000             | 164,124                 | 1,007,000        | 026-021-4343-5223 |     |
| Chemicals                            | 15,671           | 7,777            | 14,159           | 15,500              | 109                     | 15,500           | 026-021-4344-3241 |     |
| Laboratory                           | 29,470           | 26,810           | 42,385           | 40,000              | 19,450                  | 59,000           | 026-021-4344-6342 |     |
| Maint T/D Mains - Material           | 11,320           | 11,093           | 8,714            | 20,000              | 3,963                   | 20,000           | 026-021-4345-3273 |     |
| Maint Services -Material             | 13,677           | 406              | 432              | 8,500               | (525)                   | 8,500            | 026-021-4345-3275 |     |
| Maint Meters - Material              | 30,381           | 60,777           | 55,538           | 85,000              | 33,800                  | 95,000           | 026-021-4345-3276 |     |
| Maint Hydrants - Material            | 5,648            | 10,620           | 2,430            | 6,000               | 755                     | 6,000            | 026-021-4345-3277 |     |
| Cross Connection Program             | 13,375           | 14,257           | 1,405            | 12,000              | -                       | 9,000            | 026-021-4345-4245 |     |
| Conservation / Education             | 8,047            | 8,550            | 9,362            | 15,000              | 1,098                   | 15,000           | 026-021-4345-4250 |     |
| Equipment Rental                     | 67,983           | 8,885            | 6,732            | 40,000              | 17,653                  | 45,000           | 026-021-4345-5566 |     |
| Projects/non capital items           | -                | 30,224           | 7,710            | -                   | -                       | -                | 026-021-4347-6900 |     |
| <b>Total Services &amp; Supplies</b> | <b>5,755,199</b> | <b>5,971,563</b> | <b>7,534,242</b> | <b>5,961,714</b>    | <b>803,980</b>          | <b>6,219,633</b> |                   |     |

| Description                          | 2023 Actual    | 2024 Actual | 2025 Actual    | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|----------------|-------------|----------------|---------------------|-------------------------|----------------|-------------------|-----|
| Admin Server Upgrades                | 88,045         | -           | -              | -                   | -                       | -              | 026-021-4347-7400 |     |
| Handheld Reader                      | 9,868          | 19,685      | 15,030         | -                   | -                       | -              | 026-021-4347-7401 |     |
| Ground Penetrating Radar-Mapng       | 20,000         | -           | -              | -                   | -                       | -              | 026-021-4347-7402 |     |
| Heavy Equipment                      | -              | -           | -              | 169,590             | 107,263                 | 240,000        | 026-021-4347-7501 |     |
| Cold Storage Addition                | -              | 36,112      | 24,945         | -                   | -                       | -              | 026-021-4347-7506 |     |
| Backup Power for Wells               | 254,576        | 30,224      | -              | -                   | -                       | -              | 026-021-4347-7512 |     |
| Pick Up Trucks                       | 191,195        | -           | 139,981        | -                   | -                       | 113,633        | 026-021-4347-7513 |     |
| Forklift                             | 19,500         | -           | -              | -                   | -                       | -              | 026-021-4347-7514 |     |
| Telemetry/Security Upgrades          | 18,724         | 127,903     | -              | -                   | -                       | 8,000          | 026-021-4347-7522 |     |
| Fill Station Program                 | 1,310          | 10,507      | -              | -                   | -                       | 19,000         | 026-021-4347-7525 |     |
| Jet-Vac Truck Hydroexcavator         | -              | -           | 620,882        | -                   | -                       | -              | 026-021-4347-7532 |     |
| Water Comprehensive Plan Updat       | 101,188        | 96,934      | -              | -                   | -                       | -              | 026-021-4347-7538 |     |
| Low Zone Test Well                   | 40,655         | 46,101      | 3,088          | 55,000              | -                       | -              | 026-021-4347-7550 |     |
| New / Replace Meters                 | 158,905        | 392,546     | 624,505        | 350,000             | 41,729                  | 350,000        | 026-021-4347-7606 |     |
| New / Replace Fire Hydrants          | -              | 276         | -              | -                   | -                       | -              | 026-021-4347-7610 |     |
| New / Replace Mains                  | 1,054,919      | 1,116,912   | 800,772        | 950,000             | 249,853                 | 1,200,000      | 026-021-4347-7616 |     |
| Trails/Atlas Transmission Main       | 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         | 178,181        | 82,802      | 135,618        | 200,000             | 1,346                   | 200,000        | 026-021-4347-7935 |     |
| Motor Replacement-Energy Efficient   | 22,305         | -           | -              | -                   | -                       | -              | 026-021-4347-7936 |     |
| Onsite Chlorine Generation           | 108,975        | 101,075     | 124,725        | 125,000             | 122,575                 | 130,000        | 026-021-4347-7937 |     |
| Northeast Storage Tank               | 277,183        | 964,216     | 2,006,355      | 5,000,000           | 69,450                  | 5,000,000      | 026-021-4347-7940 |     |
| I-90 Project                         | 88,010         | 4,099       | 103,597        | 460,000             | 4,170                   | -              | 026-021-4347-7945 |     |
| Mars Test Bench upgrades             | -              | -           | -              | -                   | -                       | 56,000         | 026-021-4347-7946 |     |
| Total Capital Outlay                 | 3,245,382      | 3,115,780   | 4,599,498      | 7,309,590           | 596,386                 | 7,316,633      |                   |     |
| Total Expenses                       | 11,639,707     | 9,087,343   | 14,928,822     | 16,451,235          | 2,787,919               | 17,009,161     |                   |     |
| Total Revenues over (under) expenses | \$ (3,286,532) | \$ 49,619   | \$ (3,454,417) | \$ -                | \$ 448,005              | \$ -           |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Water Capitalization Fee Fund

Water Capitalization Fee Fund Budget Summary



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service | 3,220,000           | 5,001,000      | 1,781,000                            | 55%      |
| Capital            |                     |                |                                      |          |
| Total              | 3,220,000           | 5,001,000      | 1,781,000                            | 55%      |
| FTE                |                     |                | 0.0                                  |          |

Line Item Detail

| Description                          | 2023 Actual  | 2024 Actual | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|--------------|-------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| Capitalization Fees                  | \$ 775,463   | \$ 961,765  | \$ 1,658,641 | \$ 600,000          | \$ 715,161              | \$ 600,000     | 034-000-3470-2300 |     |
| Interest Income                      | 261,288      | 307,647     | 306,752      | 100,000             | 125,279                 | 25,000         | 034-000-3710-0000 |     |
| Beginning Cash                       | -            | -           | -            | 2,520,000           | -                       | 4,376,000      | 034-000-3990-0000 |     |
| Total Revenue                        | 1,036,751    | 1,269,412   | 1,965,393    | 3,220,000           | 840,440                 | 5,001,000      |                   |     |
| Trf To Water Operating Fund          | -            | 687,661     | 2,113,040    | 3,220,000           | -                       | 5,001,000      | 034-040-4382-6999 |     |
| Total Services & Supplies            | -            | 687,661     | 2,113,040    | 3,220,000           | -                       | 5,001,000      |                   |     |
| Total Expenses                       | -            | 687,661     | 2,113,040    | 3,220,000           | -                       | 5,001,000      |                   |     |
| Total Revenues over (under) expenses | \$ 1,036,751 | \$ 581,751  | \$ (147,647) | \$ -                | \$ 840,440              | \$ -           |                   |     |

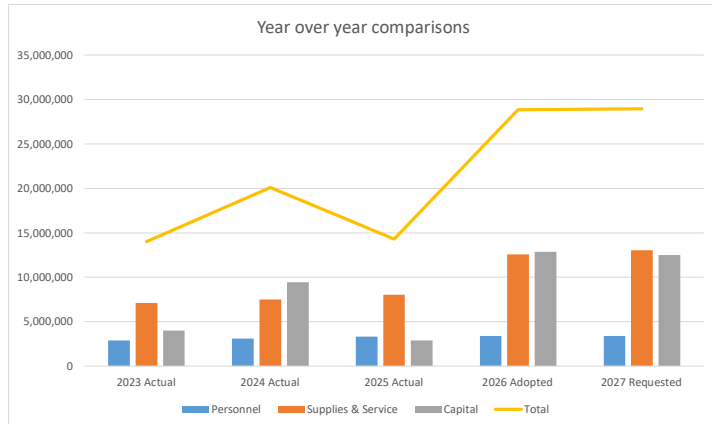
**CITY OF COEUR D'ALENE, IDAHO**  
**FINANCIAL PLAN, FISCAL YEAR 2026-27**  
**CAPITAL IMPROVEMENT PLAN (CIP)**  
**PROJECTED 2027-2031**

**Water**

|                                                         | 2026-2027          | 2027-2028          | 2028-2029          | 2029-2030          | 2030-2031          |
|---------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUND BALANCE FORWARD</b>                             |                    |                    |                    |                    |                    |
| <b>ANTICIPATED REVENUES:</b>                            |                    |                    |                    |                    |                    |
| Capitalization Fees                                     | 55,000             | 5,000,000          | 200,000            | 55,000             | 560,000            |
| User Fees                                               | 2,185,936          | 2,316,633          | 2,372,000          | 2,478,000          | 2,727,000          |
| <b>Total Revenues</b>                                   | <b>\$2,240,936</b> | <b>\$7,316,633</b> | <b>\$2,572,000</b> | <b>\$2,533,000</b> | <b>\$3,287,000</b> |
| <b>Total Available Revenues</b>                         | <b>\$2,240,936</b> | <b>\$7,316,633</b> | <b>\$2,572,000</b> | <b>\$2,533,000</b> | <b>\$3,287,000</b> |
| <b>ANTICIPATED EXPENDITURES:</b>                        |                    |                    |                    |                    |                    |
| <b>Equipment Replacements</b>                           |                    |                    |                    |                    |                    |
| Vehicle Replacement                                     |                    | \$113,633          | \$100,000          | \$150,000          |                    |
| Onsite Chlorine Generation                              | \$125,000          | \$130,000          | \$130,000          | \$135,000          | \$135,000          |
| Backhoe                                                 | \$148,382          |                    |                    |                    |                    |
| Dumptruck                                               |                    | \$240,000          |                    |                    |                    |
| New meters                                              | \$350,000          | \$350,000          | \$529,000          | \$485,000          | \$829,000          |
| New/replace Infrastructure                              | \$950,000          | \$1,200,000        | \$1,300,000        | \$1,300,000        | \$1,300,000        |
| New/replace Meter/hyd/services line work                |                    |                    |                    | \$200,000          | \$200,000          |
| Telemetry/security upgrades                             |                    | \$8,000            | \$8,000            | \$8,000            | \$8,000            |
| Bi-annual Well Rehab Project                            | \$152,554          | \$200,000          | \$200,000          | \$200,000          | \$200,000          |
| Fill stashon                                            |                    | \$19,000           |                    |                    |                    |
| Mars test bench upgrades                                |                    | \$56,000           |                    |                    |                    |
| Additional Storage                                      |                    | \$5,000,000        |                    |                    |                    |
| Transmission Main Upgrades                              | \$460,000          |                    |                    |                    |                    |
| Low zone test well                                      | \$55,000           |                    |                    |                    |                    |
| SCADA upgrades                                          |                    |                    | \$55,000           |                    | \$55,000           |
| Comp plan rate study update                             |                    |                    | \$50,000           |                    |                    |
| Recoating Prairie Standpipe & Tubbs Hill Tank           |                    |                    | \$200,000          |                    |                    |
| Water rights                                            |                    |                    |                    | \$55,000           |                    |
| New well                                                |                    |                    |                    |                    | \$560,000          |
| <b>Replacements; Other Improvements &amp; Additions</b> |                    |                    |                    |                    |                    |
| <b>Total Expenditures</b>                               | <b>\$2,240,936</b> | <b>\$7,316,633</b> | <b>\$2,572,000</b> | <b>\$2,533,000</b> | <b>\$3,287,000</b> |
| <b>YEAR END BALANCE</b>                                 | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Wastewater Operating Fund**

**Wastewater Operating Fund Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested    | Change (Negative is budget decrease) | % Change    |
|--------------------|---------------------|-------------------|--------------------------------------|-------------|
| Personnel          | 3,387,820           | 3,394,761         | 6,941                                | 0%          |
| Supplies & Service | 12,576,560          | 13,045,204        | 468,644                              | 4%          |
| Capital            | 12,871,000          | 12,511,271        | -359,729                             | -3%         |
| <b>Total</b>       | <b>28,835,380</b>   | <b>28,951,235</b> | <b>115,855</b>                       | <b>0.4%</b> |
| FTE                | 29.9                | 28.9              | -1.0                                 |             |

**Line Item Detail**

| Description                    | 2023 Actual       | 2024 Actual       | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested    | Account           | FTE |
|--------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|-------------------|-------------------|-----|
| Huetter Interceptor Fees       | \$ 15,600         | \$ 7,800          | \$ 53,950         | \$ 16,000           | \$ 8,450                | \$ 16,560         | 031-000-3220-1260 |     |
| Fairway Trunk Main Fees        | -                 | -                 | -                 | -                   | -                       | -                 | 031-000-3220-1261 |     |
| Riverside Interceptor Fees     | -                 | -                 | -                 | -                   | -                       | -                 | 031-000-3220-1262 |     |
| Fernan Commercial              | 5,117             | 4,771             | 6,753             | 5,000               | 3,202                   | 5,175             | 031-000-3470-0500 |     |
| Fernan Residential             | 36,183            | 39,728            | 42,973            | 35,000              | 25,372                  | 45,000            | 031-000-3470-0600 |     |
| Service Charges - Commercial   | 3,879,275         | 4,004,044         | 4,567,080         | 4,120,000           | 1,957,904               | 4,264,200         | 031-000-3470-1000 |     |
| Commercial High - SWCH         | 1,379,917         | 1,333,947         | 1,450,615         | 1,425,000           | 668,325                 | 1,474,875         | 031-000-3470-1200 |     |
| Commercial Medium - SWCM       | 514,609           | 529,547           | 348,352           | 535,000             | 123,355                 | 553,725           | 031-000-3470-1300 |     |
| Duplex - One Meter - SERMF     | 688,224           | 650,095           | 706,331           | 700,000             | 380,357                 | 700,000           | 031-000-3470-1400 |     |
| ADU - One Meter SERADU         | 45,220            | 113,938           | 146,817           | 100,000             | 85,122                  | 150,000           | 031-000-3470-1410 |     |
| Residential - SFD - SERS       | 7,119,060         | 7,324,990         | 7,760,664         | 8,029,916           | 3,999,782               | 8,233,289         | 031-000-3470-1500 |     |
| Residential Low - SERSL        | 1,059,790         | 1,377,411         | 1,482,006         | 1,432,775           | 754,267                 | 1,482,922         | 031-000-3470-1600 |     |
| Summer Sewer Adj - SSADJ       | 38,350            | 38,060            | 35,351            | 39,000              | 8,051                   | 40,365            | 031-000-3470-1700 |     |
| Hook-Up Fees                   | -                 | -                 | 50                | -                   | -                       | -                 | 031-000-3470-2100 |     |
| Testing                        | -                 | -                 | 17,200            | -                   | 5,000                   | -                 | 031-000-3470-4100 |     |
| Interest                       | 1,045,085         | 1,610,677         | 1,263,337         | 680,000             | 498,542                 | 997,084           | 031-000-3710-0000 |     |
| Sale of surplus property       | 3,392             | 16,735            | -                 | -                   | -                       | -                 | 031-000-3730-0031 |     |
| Compost Facility Revenues      | 6,480             | 9,910             | 7,858             | 7,000               | 1,000                   | 7,245             | 031-000-3750-0000 |     |
| Miscellaneous Revenue          | 42,427            | 35,870            | 26,782            | 35,000              | 5,070                   | 36,225            | 031-000-3790-0000 |     |
| Beginning Cash                 | -                 | -                 | -                 | 6,325,689           | -                       | 4,096,920         | 031-000-3990-0000 |     |
| Trf From Capitalization Fees   | -                 | 2,307,673         | 2,307,673         | 5,000,000           | -                       | 6,485,400         | 031-000-3992-0031 |     |
| Transfer from Mill River Surch | -                 | -                 | -                 | 350,000             | -                       | 362,250           | 031-000-3999-0002 |     |
| <b>Total Revenue</b>           | <b>15,878,730</b> | <b>19,405,196</b> | <b>20,223,793</b> | <b>28,835,380</b>   | <b>8,523,802</b>        | <b>28,951,235</b> |                   |     |

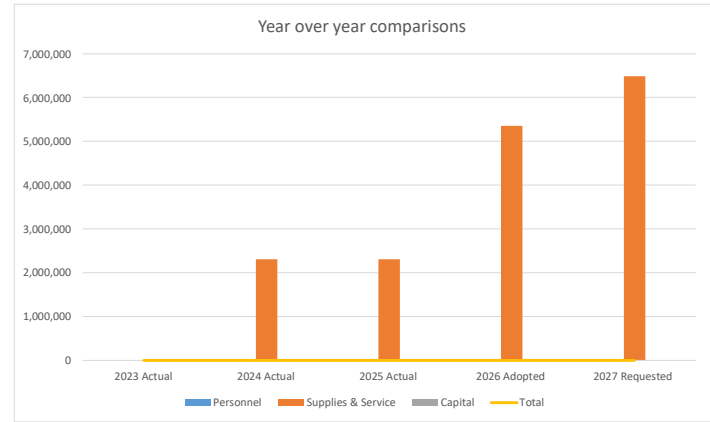
| Description                  | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE   |
|------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-------|
| Wages                        | 471,649     | 512,049     | 566,688     | 597,187             | 359,931                 | 520,552        | 031-022-4351-1000 | 5.00  |
| Sick Leave Repurchase        | 325         | -           | -           | -                   | -                       | -              | 031-022-4351-1006 |       |
| Overtime                     | -           | 115         | -           | -                   | -                       | -              | 031-022-4351-1200 |       |
| Part-Time/Temporary          | 20,565      | 19,440      | 22,720      | 33,592              | 3,358                   | 34,901         | 031-022-4351-1300 | 0.85  |
| Cell Phone Allowance         | 2,400       | 2,400       | 2,400       | -                   | 1,000                   | -              | 031-022-4351-1500 |       |
| Reimbursements to Payroll    | -           | -           | (29)        | -                   | -                       | -              | 031-022-4351-1600 |       |
| FICA                         | 36,796      | 39,541      | 43,937      | 48,255              | 23,447                  | 42,492         | 031-022-4351-2100 |       |
| PERS                         | 55,730      | 58,367      | 68,063      | 71,424              | 31,748                  | 66,569         | 031-022-4351-2200 |       |
| Workmens Comp                | 6,063       | 7,997       | 7,198       | 7,766               | 3,492                   | 7,090          | 031-022-4351-2400 |       |
| Health Insurance             | 60,636      | 64,263      | 82,260      | 87,851              | 37,537                  | 78,940         | 031-022-4351-2500 |       |
| Dental Insurance             | 7,003       | 7,241       | 8,631       | 8,892               | 4,031                   | 7,986          | 031-022-4351-2501 |       |
| Health Reimbursement Account | 24,884      | 26,253      | 31,812      | 30,768              | 15,225                  | 28,305         | 031-022-4351-2520 |       |
| Life & Disability Insurance  | 4,299       | 4,994       | 5,556       | 5,046               | 2,121                   | 4,262          | 031-022-4351-2600 |       |
| Unempl Insurance             | 1,364       | 830         | -           | -                   | -                       | -              | 031-022-4351-2800 |       |
| Vacation, Sick Leave, Comp   | -           | 26,242      | 46,262      | -                   | -                       | -              | 031-022-4351-2900 |       |
| Wages/Colltn                 | 494,082     | 505,680     | 533,478     | 566,255             | 260,593                 | 600,141        | 031-022-4352-1000 | 8.00  |
| Overtime/Colltn              | 41,423      | 61,163      | 58,929      | -                   | 33,453                  | -              | 031-022-4352-1200 |       |
| Cell Phone Allowance         | 2,153       | 3,011       | 1,950       | -                   | 275                     | -              | 031-022-4352-1500 |       |
| FICA                         | 40,630      | 43,046      | 44,650      | 43,319              | 22,137                  | 45,911         | 031-022-4352-2100 |       |
| PERS                         | 60,086      | 63,974      | 70,885      | 67,724              | 34,939                  | 71,777         | 031-022-4352-2200 |       |
| Workmens Comp                | 11,258      | 14,787      | 13,505      | 12,883              | 5,792                   | 14,223         | 031-022-4352-2400 |       |
| Health Insurance             | 82,736      | 87,988      | 101,247     | 105,549             | 46,349                  | 118,569        | 031-022-4352-2500 |       |
| Dental Insurance             | 6,466       | 7,204       | 8,819       | 9,010               | 4,014                   | 9,679          | 031-022-4352-2501 |       |
| Health Reimbursement Account | 41,668      | 36,947      | 56,712      | 46,616              | 27,315                  | 47,670         | 031-022-4352-2520 |       |
| Life & Disability Insurance  | 4,664       | 4,363       | 5,443       | 5,759               | 2,151                   | 5,987          | 031-022-4352-2600 |       |
| Wages/Compost                | 141,005     | 123,039     | 127,014     | 137,809             | 64,309                  | 147,254        | 031-022-4353-1000 | 2.00  |
| Overtime/Compost             | 8,814       | 5,190       | 3,593       | -                   | 2,518                   | -              | 031-022-4353-1200 |       |
| Cell Phone Allowance         | 95          | -           | -           | -                   | -                       | -              | 031-022-4353-1500 |       |
| FICA                         | 11,397      | 9,640       | 9,638       | 10,542              | 4,925                   | 11,265         | 031-022-4353-2100 |       |
| PERS                         | 14,802      | 14,541      | 15,621      | 16,482              | 7,992                   | 17,612         | 031-022-4353-2200 |       |
| Workmens Comp                | 2,515       | 3,304       | 2,448       | 3,135               | 1,411                   | 3,490          | 031-022-4353-2400 |       |
| Health Insurance             | 21,080      | 22,382      | 25,048      | 23,380              | 11,051                  | 26,603         | 031-022-4353-2500 |       |
| Dental Insurance             | 1,572       | 2,196       | 1,760       | 1,687               | 779                     | 1,750          | 031-022-4353-2501 |       |
| Health Reimbursement Account | 4,810       | 6,548       | 6,960       | 5,960               | 3,065                   | 6,960          | 031-022-4353-2520 |       |
| Life & Disability Insurance  | 982         | 1,191       | 1,328       | 1,413               | 546                     | 1,484          | 031-022-4353-2600 |       |
| Wages/Plant                  | 764,302     | 852,412     | 863,614     | 933,347             | 426,636                 | 937,530        | 031-022-4354-1000 | 13.00 |
| Overtime/Plant               | 25,838      | 29,843      | 33,014      | -                   | 19,678                  | -              | 031-022-4354-1200 |       |
| Cell Phone Allowance         | 4,313       | 4,628       | 4,388       | -                   | 1,650                   | -              | 031-022-4354-1500 |       |
| FICA                         | 59,004      | 65,389      | 66,601      | 71,401              | 33,342                  | 71,721         | 031-022-4354-2100 |       |
| PERS                         | 92,891      | 97,961      | 106,816     | 111,628             | 53,577                  | 112,129        | 031-022-4354-2200 |       |
| Workmens Comp                | 15,073      | 20,343      | 17,950      | 21,236              | 9,547                   | 22,219         | 031-022-4354-2400 |       |
| Health Insurance             | 186,653     | 205,573     | 206,540     | 224,509             | 98,020                  | 242,533        | 031-022-4354-2500 |       |
| Dental Insurance             | 16,431      | 18,171      | 17,752      | 18,259              | 8,640                   | 18,634         | 031-022-4354-2501 |       |
| Health Reimbursement Account | 40,723      | 39,975      | 37,593      | 49,740              | 14,760                  | 59,145         | 031-022-4354-2520 |       |
| Life & Disability Insurance  | 6,971       | 7,943       | 8,960       | 9,396               | 3,565                   | 9,376          | 031-022-4354-2600 |       |
| Total Payroll Expenses       | 2,896,150   | 3,128,164   | 3,337,751   | 3,387,820           | 1,684,918               | 3,394,761      |                   |       |

| Description                    | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Office Supplies                | 27,651      | 35,087      | 13,487      | 14,000              | 7,247                   | 14,000         | 031-022-4351-3100 |     |
| Utility Bill Processng/Postage | -           | 5,878       | 33,935      | 36,000              | 14,964                  | 40,000         | 031-022-4351-3120 |     |
| Minor Equip                    | -           | -           | 140,965     | -                   | -                       | -              | 031-022-4351-3400 |     |
| Fuels/Lubes                    | 470         | 307         | 266         | 500                 | 54                      | 500            | 031-022-4351-3500 |     |
| Professional Services          | 90,284      | 223,480     | 170,647     | 225,000             | 29,275                  | 225,000        | 031-022-4351-4200 |     |
| Annual Maint-computer software | 45,784      | 49,340      | 55,953      | 65,000              | 34,649                  | 65,000         | 031-022-4351-4220 |     |
| Travel/Meetings                | 12,871      | -           | -           | -                   | 65                      | -              | 031-022-4351-4700 |     |
| Dues/Subscriptions             | 3,769       | 2,933       | 4,301       | 4,000               | 3,536                   | 4,000          | 031-022-4351-4800 |     |
| Training                       | 9,896       | 19,639      | 13,511      | 22,000              | 12,978                  | 20,000         | 031-022-4351-4900 |     |
| Public Education               | 2,339       | 5,271       | 9,420       | 5,000               | 5,112                   | 5,000          | 031-022-4351-4901 |     |
| Communications                 | 22,034      | 16,339      | 22,904      | 22,000              | 7,991                   | 22,000         | 031-022-4351-5100 |     |
| R/M Buildings                  | -           | -           | -           | -                   | 7                       | -              | 031-022-4351-6000 |     |
| R/M Auto                       | 799         | 308         | 35          | 1,000               | 70                      | 1,000          | 031-022-4351-6100 |     |
| Bad Debt Expense               | 655         | 3,160       | 4,433       | 3,000               | 179                     | -              | 031-022-4351-6305 |     |
| Public Art Fee                 | -           | 27,241      | -           | -                   | -                       | -              | 031-022-4351-6317 |     |
| Depreciation                   | -           | -           | -           | 4,600,000           | -                       | 4,781,500      | 031-022-4351-6502 |     |
| Trf to DS 2021A Revenue Bonds  | 874,600     | 874,600     | 2,868,400   | 2,868,400           | -                       | 2,870,600      | 031-022-4351-6988 |     |
| Trf to DS 2021B Revenue Bonds  | 1,994,000   | 1,963,500   | -           | -                   | -                       | -              | 031-022-4351-6989 |     |
| Trf to DS for 2013 DEQ Bonds   | 644,841     | 644,841     | 964,933     | 644,841             | -                       | 644,840        | 031-022-4351-6991 |     |
| Interfund Overhead Transfer    | 851,148     | 876,682     | 902,982     | 930,071             | 232,518                 | 957,973        | 031-022-4351-6995 |     |
| Interfund Trsf - Ops Tech      | -           | -           | -           | 84,748              | -                       | 87,290         | 031-022-4351-6998 |     |
| Operating Supplies/Collection  | 7,692       | 13,868      | 5,314       | 25,000              | 1,399                   | 25,000         | 031-022-4352-3201 |     |
| Collection Odor Control        | 17,675      | 26,971      | 43,484      | 115,000             | -                       | 60,000         | 031-022-4352-3300 |     |
| Fuels/Collection               | 21,478      | 16,560      | 18,231      | 20,000              | 7,153                   | 26,000         | 031-022-4352-3500 |     |
| Professional Services          | -           | -           | 1,475       | -                   | -                       | -              | 031-022-4352-4200 |     |
| Utilities/Collection           | 29,048      | 30,436      | 26,962      | 30,000              | 14,101                  | 34,000         | 031-022-4352-5200 |     |
| R/M Building/Collection        | -           | -           | 1,225       | 3,000               | -                       | 3,000          | 031-022-4352-6000 |     |
| R/M Auto/Collection            | 10,863      | 13,847      | 11,733      | 20,000              | 4,393                   | 18,000         | 031-022-4352-6100 |     |
| R/M Other/Collection           | 23,210      | 18,077      | 24,123      | 25,000              | 9,840                   | 25,000         | 031-022-4352-6200 |     |
| Operating Supplies, Compost    | 3,481       | 38,479      | 69,880      | 60,000              | 20,026                  | 70,000         | 031-022-4353-3201 |     |
| Lab Reports For Compost        | 2,285       | 2,648       | 2,265       | 3,000               | 631                     | 3,000          | 031-022-4353-3202 |     |
| Fuels, Compost                 | 13,233      | 11,741      | 10,096      | 12,000              | 4,901                   | 15,000         | 031-022-4353-3500 |     |
| Utilities, Compost             | 34,373      | 40,063      | 35,239      | 30,000              | 9,570                   | 40,000         | 031-022-4353-5200 |     |
| R/M Grounds, Compost           | 1,103       | 5,013       | 3,398       | 3,000               | 2,173                   | 3,500          | 031-022-4353-5900 |     |
| R/M Buildings, Compost         | 1,466       | 787         | 281         | 3,000               | 646                     | 3,000          | 031-022-4353-6000 |     |
| R/M Auto, Compost              | 7,907       | 2,834       | 12,307      | 6,000               | 828                     | 20,000         | 031-022-4353-6100 |     |
| R/M Other, Compost             | 10,578      | 9,631       | 25,396      | 25,000              | 3,849                   | 25,000         | 031-022-4353-6200 |     |
| Office Supplies/Plant          | -           | -           | 55          | -                   | -                       | -              | 031-022-4354-3100 |     |
| Operating Supplies-Plant Chemi | 1,412,031   | 1,534,959   | 1,580,486   | 1,650,000           | 587,776                 | 1,750,000      | 031-022-4354-3201 |     |
| Lab Supplies - Plant           | 35,647      | 30,142      | 29,127      | 37,000              | 10,259                  | 38,000         | 031-022-4354-3202 |     |
| Pretreatment                   | 39,050      | 39,915      | 31,010      | 35,000              | 12,912                  | 35,000         | 031-022-4354-3203 |     |
| Surface Water Tests            | 12,632      | 11,920      | 16,946      | 20,000              | 10,200                  | 28,000         | 031-022-4354-3205 |     |
| Fuels - Plant                  | 10,894      | 7,072       | 8,776       | 10,000              | 3,641                   | 12,000         | 031-022-4354-3500 |     |
| Contract Services              | 4,228       | 4,637       | 5,746       | 5,000               | 2,248                   | 8,000          | 031-022-4354-5000 |     |
| Utilities - Plant              | 533,161     | 635,903     | 542,039     | 600,000             | 270,638                 | 750,000        | 031-022-4354-5200 |     |
| Solid Waste Fees               | 6,426       | 1,796       | 134         | -                   | 21                      | 1,000          | 031-022-4354-5201 |     |
| Rental Equip/Plant             | 2,751       | 3,282       | 3,208       | 4,000               | 1,235                   | 4,000          | 031-022-4354-5700 |     |
| R/M Grounds/Plant              | 12,239      | 23,558      | 11,108      | 15,000              | 642                     | 15,000         | 031-022-4354-5900 |     |
| R/M Bldgs -Plant               | 4,642       | 31,278      | 58,307      | 10,000              | 4,208                   | 10,000         | 031-022-4354-6000 |     |
| R/M Auto                       | 6,508       | 3,393       | 3,428       | 10,000              | 4,054                   | 10,000         | 031-022-4354-6100 |     |
| R/M Other/Plant                | 215,810     | 180,041     | 232,029     | 250,000             | 76,187                  | 250,000        | 031-022-4354-6200 |     |
| Loader Lease Payments          | 14,669      | 5,539       | -           | -                   | -                       | -              | 031-022-4354-6910 |     |
| Protective Clothing            | 8,099       | 7,875       | 7,829       | 8,000               | 4,447                   | 8,000          | 031-022-4354-6930 |     |
| Safety                         | 9,908       | 19,567      | 17,017      | 17,000              | 1,442                   | 17,000         | 031-022-4354-6940 |     |
| Total Services & Supplies      | 7,094,225   | 7,520,435   | 8,044,822   | 12,576,560          | 1,418,064               | 13,045,204     |                   |     |

| Description                          | 2023 Actual  | 2024 Actual  | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|--------------|--------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| Capital Replacement Fund             | -            | -            | -            | 1,230,000           | -                       | 1,259,871      | 031-022-4351-7200 |     |
| AWTF Facility Plan                   | 10,983       | -            | -            | 376,000             | -                       | 980,000        | 031-022-4351-7305 |     |
| Rate Study                           | 71,408       | 2,410        | -            | -                   | -                       | 200,000        | 031-022-4351-7306 |     |
| Collections Building                 | 288,462      | -            | -            | -                   | -                       | -              | 031-022-4352-7310 |     |
| Sewer Replacement/Collection         | 1,037,505    | 947,373      | 282,764      | 900,000             | 221,615                 | 1,226,000      | 031-022-4352-7901 |     |
| Gis / Sewer Planning                 | 66,825       | 1,386        | -            | -                   | -                       | -              | 031-022-4352-7902 |     |
| Compost Facility Improvements        | -            | 38,564       | 406,607      | -                   | -                       | -              | 031-022-4353-7310 |     |
| Operatns Center Planning/Design      | 911,531      | 932,750      | -            | -                   | -                       | -              | 031-022-4354-7300 |     |
| Plant Security System Upgrade        | -            | 5,461        | -            | 20,000              | 6,982                   | -              | 031-022-4354-7915 |     |
| Outfall Maintenance Planning         | 31,346       | 15,121       | 150,581      | 1,100,000           | 7,287                   | -              | 031-022-4354-7925 |     |
| TMF Membrane Expansion w/design      | -            | -            | -            | 7,300,000           | 50,170                  | 6,485,400      | 031-022-4354-7936 |     |
| Solids Handling Improvements         | 461,152      | 6,086,108    | 1,626,067    | -                   | -                       | -              | 031-022-4354-7998 |     |
| Equipment Replacements               | 407,409      | 532,972      | 108,501      | 625,000             | 258,359                 | 600,000        | 031-058-4351-7210 |     |
| SCADA and Control Systems            | 291,747      | 42,887       | 235,725      | 800,000             | 463,095                 | 750,000        | 031-058-4351-7416 |     |
| Vehicle Replacement                  | 26,544       | -            | 83,600       | 520,000             | -                       | 1,010,000      | 031-058-4351-7500 |     |
| Jet Truck                            | -            | 260,557      | -            | -                   | -                       | -              | 031-058-4352-7515 |     |
| CCTV Van                             | -            | 316,021      | -            | -                   | -                       | -              | 031-058-4352-7520 |     |
| Collection Service Truck #442        | -            | 76,736       | -            | -                   | -                       | -              | 031-058-4352-7605 |     |
| Lab Vehicle                          | 30,554       | -            | -            | -                   | -                       | -              | 031-058-4354-7411 |     |
| Lab Sample Vehicle                   | -            | 28,291       | -            | -                   | -                       | -              | 031-058-4354-7415 |     |
| Telehandler                          | -            | 159,023      | -            | -                   | -                       | -              | 031-058-4354-7541 |     |
| Dump Truck                           | 180,536      | -            | -            | -                   | -                       | -              | 031-058-4354-7545 |     |
| Dump Trailer                         | -            | 11,009       | -            | -                   | -                       | -              | 031-058-4354-7546 |     |
| Trickling Filter Feed Pump           | 201,564      | -            | -            | -                   | -                       | -              | 031-058-4354-7669 |     |
| Total Capital Outlay                 | 4,017,566    | 9,456,671    | 2,893,843    | 12,871,000          | 1,007,507               | 12,511,271     |                   |     |
| Total Expenses                       | 14,007,941   | 20,105,271   | 14,276,416   | 28,835,380          | 4,110,489               | 28,951,235     |                   |     |
| Total Revenues over (under) expenses | \$ 1,870,789 | \$ (700,075) | \$ 5,947,378 | \$ -                | \$ 4,413,312            | \$ -           |                   |     |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
Wastewater Capitalization Fees Fund

Wastewater Capitalization Fees Fund Budget Summary



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service | 5,350,000           | 6,485,400      | 1,135,400                            | 21%      |
| Capital            |                     |                |                                      |          |
| Total              | 5,350,000           | 6,485,400      | 1,135,400                            | 21%      |
| FTE                |                     |                | 0.0                                  |          |

Line Item Detail

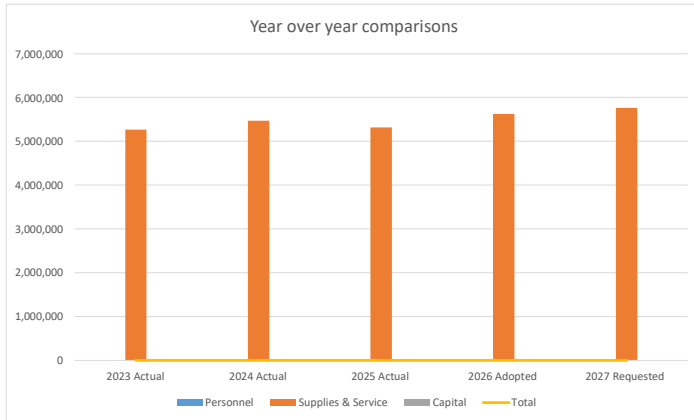
| Description                          | 2023 Actual  | 2024 Actual  | 2025 Actual  | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|--------------|--------------|--------------|---------------------|-------------------------|----------------|-------------------|-----|
| Capitalization Fees                  | \$ 1,338,317 | \$ 2,936,896 | \$ 5,906,067 | \$ 1,100,000        | \$ 1,543,107            | \$ 1,100,000   | 036-000-3470-2300 |     |
| Cap Fees - outdoor seating           | 13,300       | 37,634       | 31,844       | -                   | 21,230                  | 31,000         | 036-000-3470-2340 |     |
| Cap Fees - Mill River                | 14,234       | 10,800       | 22,148       | -                   | 3,600                   | 3,600          | 036-000-3470-2350 |     |
| Interest Income                      | 307,065      | 316,785      | 473,224      | 125,000             | 188,104                 | 375,000        | 036-000-3710-0000 |     |
| Beginning Cash                       | -            | -            | -            | 4,125,000           | -                       | 4,975,800      | 036-000-3990-0000 |     |
| Total Revenue                        | 1,672,916    | 3,302,115    | 6,433,283    | 5,350,000           | 1,756,042               | 6,485,400      |                   |     |
| Trf To Wastewatr Fund                | -            | 2,307,673    | 2,307,673    | 5,350,000           | -                       | 6,485,400      | 036-055-4380-6999 |     |
| Total Services & Supplies            | -            | 2,307,673    | 2,307,673    | 5,350,000           | -                       | 6,485,400      |                   |     |
| Total Expenses                       | -            | 2,307,673    | 2,307,673    | 5,350,000           | -                       | 6,485,400      |                   |     |
| Total Revenues over (under) expenses | \$ 1,672,916 | \$ 994,442   | \$ 4,125,610 | \$ -                | \$ 1,756,042            | \$ -           |                   |     |

CITY OF COEUR D'ALENE, IDAHO  
 FINANCIAL PLAN, FISCAL YEAR 2026-27  
 CAPITAL IMPROVEMENT PLAN (CIP)  
 PROJECTED 2027-2031  
 WATEWATER

|                           | 2026-2027    | 2027-2028  | 2028-2029 | 2029-2030 | 2030-31   |
|---------------------------|--------------|------------|-----------|-----------|-----------|
| FUND BALANCE FORWARD      | \$11,050,175 | \$0        | \$0       | \$106,727 | \$0       |
| ANTICIPATED REVENUES:     |              |            |           |           |           |
| Capitalization Fees       | -            | 2,000,000  | 2,000,000 | 2,000,000 | 2,000,000 |
| User Fees                 | -            | 9,720,439  |           | 5,640,428 | 4,032,955 |
| Total Revenues            | -            | 11,720,439 | 2,000,000 | 7,640,428 | 6,032,955 |
| Total Available Revenues  | 11,050,175   | 11,720,439 | 2,000,000 | 7,747,155 | 6,032,955 |
| ANTICIPATED EXPENDITURES: |              |            |           |           |           |
| Equipment Replacements    | 600,000      | 625,000    | 689,643   | 707,574   | 725,971   |
| Replacements; Other       | 2,704,904    | 9,802,811  | 1,203,630 | 2,158,683 | 2,514,790 |
| Improvements & Additions  | 7,745,271    | 1,292,628  |           | 4,880,898 | 2,792,194 |
| Total Expenditures        | 11,050,175   | 11,720,439 | 1,893,273 | 7,747,155 | 6,032,955 |
| YEAR END BALANCE          | -            | -          | 106,727   | -         | -         |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Sanitation Utility**

**Sanitation Utility Budget Summary**



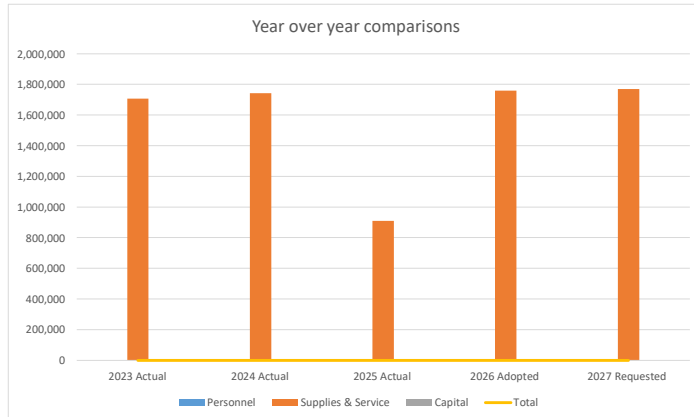
|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|------------------|--------------------------------------|-----------|
| Personnel          |                     |                  |                                      |           |
| Supplies & Service | 5,625,199           | 5,764,356        | 139,157                              | 2%        |
| Capital            |                     |                  |                                      |           |
| Total              | <u>5,625,199</u>    | <u>5,764,356</u> | <u>139,157</u>                       | <u>2%</u> |
| FTE                | 2.0                 | 2.0              | 0.0                                  |           |

**Line Item Detail**

| Description                                 | 2023 Actual         | 2024 Actual         | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|---------------------------------------------|---------------------|---------------------|------------------|---------------------|-------------------------|------------------|-------------------|-----|
| Garbage & Refuse Collection                 | \$ 4,743,876        | \$ 4,934,676        | \$ 5,311,539     | \$ 5,156,550        | \$ 2,787,582            | \$ 5,575,164     | 032-000-3450-1100 |     |
| Interest                                    | 67,565              | 49,757              | 33,353           | 25,000              | 13,105                  | 20,000           | 032-000-3710-0000 |     |
| Beginning Cash                              | -                   | -                   | -                | 443,649             | -                       | 169,192          | 032-000-3990-0000 |     |
| <b>Total Revenue</b>                        | <b>4,811,442</b>    | <b>4,984,433</b>    | <b>5,344,892</b> | <b>5,625,199</b>    | <b>2,800,687</b>        | <b>5,764,356</b> |                   |     |
| Utility Bill Processng/Postage              | -                   | 5,878               | 33,823           | 32,960              | 14,826                  | 33,000           | 032-014-4330-3120 |     |
| Garbage Collection                          | 4,238,889           | 4,498,010           | 4,278,485        | 4,589,843           | 1,786,945               | 4,727,538        | 032-014-4330-6301 |     |
| Alley Maintenance                           | 17,133              | 17,600              | 18,128           | 18,672              | -                       | 19,232           | 032-014-4330-6302 |     |
| Recycling                                   | 306,852             | 219,759             | 211,862          | 235,000             | 97,048                  | 215,000          | 032-014-4330-6304 |     |
| Street Sweeping                             | 100,060             | 103,060             | 106,152          | 109,337             | -                       | 112,617          | 032-014-4330-6305 |     |
| Bad Debt Expense                            | 67                  | 1,131               | 2,901            | 600                 | -                       | -                | 032-014-4330-6306 |     |
| Interfund Overhead Transfer                 | 121,672             | 125,322             | 129,082          | 132,954             | 33,239                  | 135,960          | 032-014-4330-6995 |     |
| Trf To General For Street Wear              | 476,217             | 495,218             | 534,720          | 505,833             | 232,760                 | 521,008          | 032-014-4330-6997 |     |
| <b>Total Services &amp; Supplies</b>        | <b>5,260,890</b>    | <b>5,465,978</b>    | <b>5,315,154</b> | <b>5,625,199</b>    | <b>2,164,817</b>        | <b>5,764,356</b> |                   |     |
| <b>Total Expenses</b>                       | <b>5,260,890</b>    | <b>5,465,978</b>    | <b>5,315,154</b> | <b>5,625,199</b>    | <b>2,164,817</b>        | <b>5,764,356</b> |                   |     |
| <b>Total Revenues over (under) expenses</b> | <b>\$ (449,448)</b> | <b>\$ (481,544)</b> | <b>\$ 29,738</b> | <b>\$ -</b>         | <b>\$ 635,870</b>       | <b>\$ 0</b>      |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Public Parking**

**Public Parking Budget Summary**



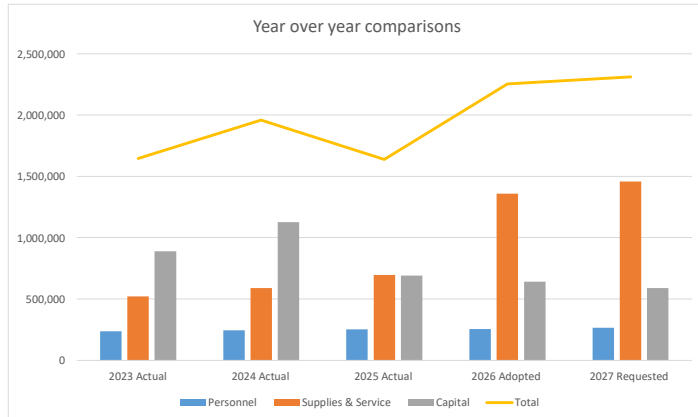
|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|------------------|--------------------------------------|-----------|
| Personnel          |                     |                  |                                      |           |
| Supplies & Service | 1,759,020           | 1,768,050        | 9,030                                | 1%        |
| Capital            |                     |                  |                                      |           |
| Total              | <u>1,759,020</u>    | <u>1,768,050</u> | <u>9,030</u>                         | <u>1%</u> |
| FTE                | 2.0                 | 2.0              | 0.0                                  |           |

**Line Item Detail**

| Description                          | 2023 Actual         | 2024 Actual         | 2025 Actual       | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|-------------------------|------------------|-------------------|-----|
| Improper Parking Fines               | \$ 53,580           | \$ 67,702           | \$ 79,251         | \$ 55,000           | \$ 31,554               | \$ 80,000        | 070-000-3610-1200 |     |
| Interest Income                      | 36,437              | 52,525              | 69,296            | 17,500              | 34,813                  | 69,626           | 070-000-3710-0000 |     |
| Quarterly Rent                       | 400,247             | 473,412             | 582,408           | 475,000             | 45,000                  | 580,000          | 070-000-3720-0020 |     |
| McEuen Contract                      | 423,834             | 551,364             | 735,412           | 430,000             | 250,351                 | 740,000          | 070-000-3720-0030 |     |
| CdA Parking Garage Fees              | 75,557              | 75,796              | 106,146           | 76,000              | 42,274                  | 100,000          | 070-000-3720-0040 |     |
| Rent - 4th Street                    | 21,310              | 16,738              | 20,355            | 15,000              | 11,116                  | 15,000           | 070-000-3720-3000 |     |
| Miscellaneous Revenue                | 40,000              | -                   | -                 | -                   | -                       | -                | 070-000-3790-0000 |     |
| Beginning Cash                       | -                   | -                   | -                 | 765,520             | -                       | 333,424          | 070-000-3990-0000 |     |
| Total Revenue                        | <u>1,050,965</u>    | <u>1,237,537</u>    | <u>1,592,867</u>  | <u>1,834,020</u>    | <u>415,109</u>          | <u>1,918,050</u> |                   |     |
| Professional Services                | 11,456              | 2,386               | 13,428            | 15,000              | 1,341                   | 15,000           | 070-096-4434-4200 |     |
| Diamnd Prkng Enforcmnt Cntrct        | 43,200              | 43,895              | 43,200            | 43,200              | 21,600                  | 43,200           | 070-096-4434-5010 |     |
| Downtown Association Contract        | 42,000              | 52,000              | 57,750            | 52,000              | 17,500                  | 52,000           | 070-096-4434-6200 |     |
| Parking Services                     | -                   | 15,750              | -                 | -                   | -                       | -                | 070-096-4434-6215 |     |
| CdA Parking Garage Expenses          | 37,012              | 35,030              | 58,482            | 37,000              | 12,616                  | 37,000           | 070-096-4434-6225 |     |
| R/M Parking Lots                     | 12,789              | 16,911              | 19,070            | 15,000              | 2,790                   | 15,000           | 070-096-4434-6300 |     |
| Depreciation Expense                 | 876,829             | 881,433             | -                 | 880,000             | -                       | 880,000          | 070-096-4434-6502 |     |
| Interfund Overhead Transfer          | 272,464             | 283,729             | 292,241           | 301,000             | 75,250                  | 310,030          | 070-096-4434-6995 |     |
| Interfund Trfr - Ops Tech            | -                   | -                   | -                 | 5,820               | -                       | 5,820            | 070-096-4434-6996 |     |
| Transfers Out                        | 410,000             | 410,000             | 425,000           | 410,000             | -                       | 410,000          | 070-096-4434-6999 |     |
| Total Services & Supplies            | <u>1,705,750</u>    | <u>1,741,134</u>    | <u>909,172</u>    | <u>1,759,020</u>    | <u>131,097</u>          | <u>1,768,050</u> |                   |     |
| Capital Improvements                 | -                   | -                   | -                 | 75,000              | -                       | 150,000          | 070-096-4434-7300 |     |
| Total Capital Outlay                 | <u>-</u>            | <u>-</u>            | <u>-</u>          | <u>75,000</u>       | <u>-</u>                | <u>150,000</u>   |                   |     |
| Total Expenses                       | <u>1,705,750</u>    | <u>1,741,134</u>    | <u>909,172</u>    | <u>1,759,020</u>    | <u>131,097</u>          | <u>1,918,050</u> |                   |     |
| Total Revenues over (under) expenses | <u>\$ (654,785)</u> | <u>\$ (503,597)</u> | <u>\$ 683,696</u> | <u>\$ 75,000</u>    | <u>\$ 284,012</u>       | <u>\$ 0</u>      |                   |     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Drainage Utility**

**Drainage Utility Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          | 253,798             | 264,683        | 10,885                               | 4%       |
| Supplies & Service | 1,358,154           | 1,456,759      | 98,605                               | 7%       |
| Capital            | 640,000             | 590,000        | -50,000                              | -8%      |
| Total              | 2,251,952           | 2,311,442      | 59,490                               | 3%       |
| FTE                | 2.0                 | 2.0            | 0.0                                  |          |

**Line Item Detail**

| Description                    | 2023 Actual      | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|--------------------------------|------------------|------------------|------------------|---------------------|-------------------------|------------------|-------------------|-----|
| State Grant                    | \$ 168,928       | \$ 953,683       | \$ 20,925        | \$ -                | \$ 345,912              | \$ -             | 038-000-3310-0000 |     |
| Service Chargs-Commercial Z1   | 307,117          | 296,746          | 306,593          | 317,240             | 152,523                 | 305,047          | 038-000-3470-1000 |     |
| Services Chargs-Commercial Z2  | 48,951           | 46,735           | 48,398           | 50,985              | 24,029                  | 48,058           | 038-000-3470-1100 |     |
| Service Charges-Residential Z1 | 289,093          | 280,265          | 291,298          | 297,670             | 146,279                 | 292,558          | 038-000-3470-1500 |     |
| Service Charges-Residential Z2 | 427,797          | 417,294          | 436,358          | 440,840             | 220,016                 | 440,032          | 038-000-3470-1600 |     |
| Interest Income                | 55,434           | 63,108           | 49,134           | 20,000              | 13,292                  | 26,584           | 038-000-3710-0000 |     |
| Miscellaneous Revenue          | 1,641            | 1,237            | 2,709            | 1,500               | 239                     | 478              | 038-000-3790-0000 |     |
| Beginning Cash                 | -                | -                | -                | 1,123,716           | -                       | 1,253,684        | 038-000-3990-0000 |     |
| <b>Total Revenue</b>           | <b>1,298,961</b> | <b>2,059,069</b> | <b>1,155,416</b> | <b>2,251,951</b>    | <b>902,291</b>          | <b>2,366,442</b> |                   |     |
| Wages                          | 154,714          | 168,183          | 167,864          | 173,021             | 81,822                  | 179,780          | 038-047-4160-1000 | 2.0 |
| Sick Leave Repurchase          | 1,664            | -                | -                | -                   | -                       | -                | 038-047-4160-1006 |     |
| Overtime                       | 1,349            | -                | -                | -                   | -                       | -                | 038-047-4160-1200 |     |
| Cell Phone Allowance           | 480              | 480              | 480              | -                   | 220                     | 600              | 038-047-4160-1500 |     |
| FICA                           | 11,570           | 12,360           | 12,228           | 13,236              | 5,964                   | 13,753           | 038-047-4160-2100 |     |
| PERS                           | 18,594           | 19,132           | 20,134           | 20,693              | 9,812                   | 22,207           | 038-047-4160-2200 |     |
| Workmens Compensation          | 3,926            | 5,215            | 4,565            | 5,007               | 2,255                   | 5,419            | 038-047-4160-2400 |     |
| Health Insurance               | 33,811           | 31,728           | 30,504           | 31,243              | 14,710                  | 31,261           | 038-047-4160-2500 |     |
| Dental Insurance               | 2,424            | 2,160            | 1,978            | 1,968               | 945                     | 2,008            | 038-047-4160-2501 |     |
| Health Reimbursement Account   | 5,960            | 9,216            | 9,558            | 6,960               | 6,521                   | 7,960            | 038-047-4160-2520 |     |
| Life & Disability Insurance    | 1,423            | 1,583            | 1,709            | 1,670               | 674                     | 1,693            | 038-047-4160-2600 |     |
| Vacation, Sick Leave, Comp     | -                | (5,152)          | 3,407            | -                   | -                       | -                | 038-047-4160-2900 |     |
| <b>Total Payroll Expenses</b>  | <b>235,916</b>   | <b>244,906</b>   | <b>252,426</b>   | <b>253,798</b>      | <b>122,923</b>          | <b>264,683</b>   |                   |     |

| Description                                 | 2023 Actual         | 2024 Actual      | 2025 Actual         | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           | FTE |
|---------------------------------------------|---------------------|------------------|---------------------|---------------------|-------------------------|------------------|-------------------|-----|
| Office Supplies                             | 16,314              | 21,731           | (362)               | 10,000              | -                       | 10,000           | 038-047-4160-3100 |     |
| Drainage Building and Office Utilities      | -                   | -                | -                   | -                   | -                       | 10,000           | 038-047-4160-3110 |     |
| Utility Bill Processng/Postage              | -                   | 5,878            | 33,823              | 34,000              | 14,826                  | 34,000           | 038-047-4160-3120 |     |
| Operating Supplies                          | 9,478               | 6,338            | 12,567              | 15,000              | 11,796                  | 15,000           | 038-047-4160-3200 |     |
| Minor Equipment                             | 9,967               | 9,662            | 16,593              | 25,000              | 505                     | 25,000           | 038-047-4160-3400 |     |
| Motor Fuels                                 | 14,248              | 26,193           | 26,117              | 30,000              | 11,481                  | 40,000           | 038-047-4160-3500 |     |
| Professional Services                       | 1,825               | -                | 32,785              | 15,000              | -                       | 15,000           | 038-047-4160-4200 |     |
| Public Education                            | 532                 | 345              | 880                 | 2,000               | -                       | 2,000            | 038-047-4160-4901 |     |
| Travel / Training                           | 6,395               | 3,054            | 6,435               | 7,000               | 450                     | 7,000            | 038-047-4160-4902 |     |
| Disposal Fees                               | 16,514              | 18,660           | 20,000              | 35,000              | 200                     | 45,000           | 038-047-4160-5210 |     |
| Flood Works Maintenance                     | 1,355               | 6,827            | 3,200               | 20,000              | 17,757                  | 20,000           | 038-047-4160-6150 |     |
| R/M Equipment                               | 24,068              | 38,421           | 74,734              | 50,000              | 43,523                  | 75,000           | 038-047-4160-6200 |     |
| Swale Maintenance                           | 73,078              | 52,643           | 58,003              | 80,000              | 21,971                  | 80,000           | 038-047-4160-6201 |     |
| Aggregate                                   | -                   | -                | -                   | -                   | -                       | 15,000           | 038-047-4160-6202 |     |
| Drywell Maintenance                         | 5,427               | 2,640            | 5,551               | 6,000               | 11,311                  | 6,000            | 038-047-4160-6203 |     |
| Catch Basin Replacement                     | 36,396              | 22,081           | 22,049              | 30,000              | 3,236                   | 30,000           | 038-047-4160-6205 |     |
| Mainline Video                              | 1,415               | 123              | -                   | 25,000              | -                       | 25,000           | 038-047-4160-6301 |     |
| Catch Basin Cleaning                        | 11,825              | 30,725           | 21,017              | 50,000              | 11,207                  | 50,000           | 038-047-4160-6302 |     |
| Street Sweeping                             | 82,247              | 125,353          | 111,848             | 150,000             | 57,886                  | 175,000          | 038-047-4160-6303 |     |
| Main Jetting / Cleaning                     | 4,151               | 6,685            | 6,630               | 25,000              | 3,067                   | 25,000           | 038-047-4160-6304 |     |
| Bad Debt Expense                            | 11                  | 446              | 246                 | -                   | 40                      | -                | 038-047-4160-6305 |     |
| Illicit Discharge Elimination               | 1,312               | -                | 655                 | 3,000               | -                       | 3,000            | 038-047-4160-6306 |     |
| Emergency Response / Repair                 | 5,966               | 6,904            | 33,805              | 10,000              | 2,616                   | 10,000           | 038-047-4160-6307 |     |
| Outfall Monitoring                          | 1,714               | 967              | 1,200               | 6,000               | 415                     | 3,000            | 038-047-4160-6310 |     |
| Depreciation Expense                        | -                   | -                | -                   | 510,000             | -                       | 510,000          | 038-047-4160-6502 |     |
| Interfund Overhead Transfer                 | 196,146             | 202,030          | 208,091             | 214,334             | 53,584                  | 220,764          | 038-047-4160-6995 |     |
| Interfund Tsfr - Ops Tech                   | -                   | -                | -                   | 5,820               | -                       | 5,995            | 038-047-4160-6996 |     |
| <b>Total Services &amp; Supplies</b>        | <b>520,384</b>      | <b>587,707</b>   | <b>695,866</b>      | <b>1,358,154</b>    | <b>265,871</b>          | <b>1,456,759</b> |                   |     |
| Skidsteer                                   | -                   | -                | -                   | -                   | -                       | 120,000          | 038-047-4160-7504 |     |
| Powerlift Coupler                           | -                   | 20,000           | -                   | -                   | -                       | -                | 038-047-4160-7505 |     |
| Service Truck                               | -                   | 47,508           | -                   | -                   | -                       | -                | 038-047-4160-7510 |     |
| Sweeper                                     | 347,773             | -                | 370,819             | -                   | -                       | -                | 038-047-4160-7535 |     |
| Collection System Replacement               | 91,497              | 46,977           | -                   | 200,000             | 16,921                  | 200,000          | 038-047-4160-7601 |     |
| Excavator                                   | -                   | -                | -                   | 170,000             | 167,227                 | -                | 038-047-4160-7603 |     |
| E Sherman Drainage Proj                     | -                   | 27,245           | 276,452             | -                   | -                       | -                | 038-047-4160-7606 |     |
| Phosphorous Reduction                       | 392,705             | 956,765          | -                   | -                   | -                       | -                | 038-047-4160-7607 |     |
| DEQ/Ponderosa Drainage Sprtn                | -                   | 28,155           | 5,446               | -                   | -                       | -                | 038-047-4160-7612 |     |
| Retention Sediment Pond                     | 57,614              | 328              | -                   | 120,000             | -                       | 120,000          | 038-047-4160-7625 |     |
| Swale Reconstruction                        | -                   | -                | 37,292              | 150,000             | -                       | 150,000          | 038-047-4160-7635 |     |
| <b>Total Capital Outlay</b>                 | <b>889,588</b>      | <b>1,126,977</b> | <b>690,009</b>      | <b>640,000</b>      | <b>184,148</b>          | <b>590,000</b>   |                   |     |
| <b>Total Expenses</b>                       | <b>1,645,888</b>    | <b>1,959,589</b> | <b>1,638,301</b>    | <b>2,251,952</b>    | <b>572,942</b>          | <b>2,311,442</b> |                   |     |
| <b>Total Revenues over (under) expenses</b> | <b>\$ (346,928)</b> | <b>\$ 99,480</b> | <b>\$ (482,885)</b> | <b>\$ (1)</b>       | <b>\$ 329,349</b>       | <b>\$ 55,000</b> |                   |     |

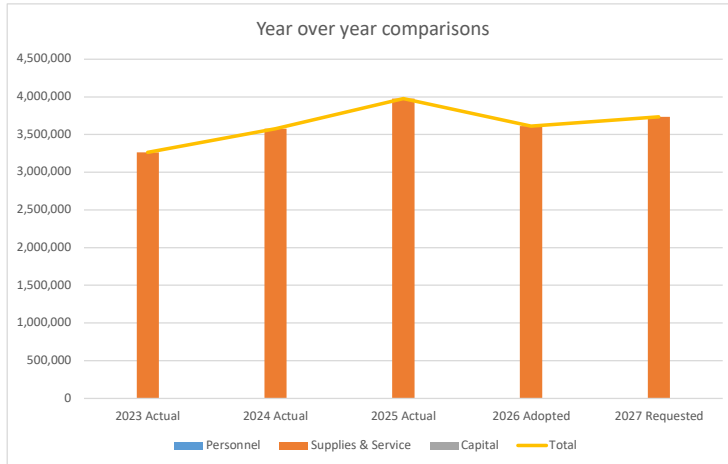
# FIDUCIARY FUNDS

**CITY OF COEUR D'ALENE  
FINANCIAL SUMMARY, FISCAL YEAR 2026-2027  
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               | \$152,000        | \$2,145            | \$154,145          | \$154,145          |               | \$154,145          | \$0            |
| Kootenai County Solid Waste     |                   |                  | 3,368,100          | 3,368,100          | 3,368,100          |               | 3,368,100          | -              |
| Homeless Donations              |                   |                  | 6,000              | 6,000              | 6,000              |               | 6,000              | -              |
| Kootenai County EMS Impact Fees |                   |                  | 75,000             | 75,000             | 75,000             |               | 75,000             | -              |
| Downtown Association            | 19,200            |                  | 112,000            | 131,200            | 131,200            |               | 131,200            | -              |
| <b>TOTALS</b>                   | <b>\$19,200</b>   | <b>\$152,000</b> | <b>\$3,563,245</b> | <b>\$3,734,445</b> | <b>\$3,734,445</b> | <b>\$0</b>    | <b>\$3,734,445</b> | <b>\$0</b>     |

**CITY OF COEUR D'ALENE**  
**BUDGET - 2026-27**  
**Fiduciary Funds**

**Fiduciary Funds Budget Summary**



|                    | 2026 Adopted Budget | 2027 Requested   | Change (Negative is budget decrease) | % Change  |
|--------------------|---------------------|------------------|--------------------------------------|-----------|
| Personnel          |                     |                  |                                      |           |
| Supplies & Service | 3,611,200           | 3,734,445        | 123,245                              | 3%        |
| Capital            |                     |                  |                                      |           |
| <b>Total</b>       | <b>3,611,200</b>    | <b>3,734,445</b> | <b>123,245</b>                       | <b>3%</b> |
| FTE                |                     |                  | 0.0                                  |           |

**Line Item Detail**

**Police Retirement Fund**

| Description                                 | 2023 Actual      | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|---------------------------------------------|------------------|------------------|------------------|---------------------|-------------------------|----------------|-------------------|
| Prop Taxes - Current Yr                     | \$ 150,556       | \$ 144,839       | \$ 144,761       | \$ -                | \$ 88,493               | \$ 152,000     | 045-000-3110-0000 |
| Prop Taxes - Prior Yrs                      | -                | 793              | 1,418            | 146,000             | 929                     | -              | 045-000-3120-0000 |
| Interest                                    | 10,361           | 10,256           | 9,967            | 3,000               | 1,520                   | 2,145          | 045-000-3710-0000 |
| Unrealized Gains (Losses)                   | 3,402            | 14,281           | 4,135            | -                   | 1,431                   | -              | 045-000-3710-1000 |
| <b>Total Revenue</b>                        | <b>164,319</b>   | <b>170,169</b>   | <b>160,281</b>   | <b>149,000</b>      | <b>92,373</b>           | <b>154,145</b> |                   |
| Police Retirement Pensions                  | 137,171          | 143,344          | 146,927          | 147,000             | 76,035                  | 152,145        | 045-033-4223-2900 |
| Trustee Fees                                | 1,571            | 1,452            | 1,226            | 2,000               | 418                     | 2,000          | 045-033-4223-4200 |
| <b>Total Services &amp; Supplies</b>        | <b>138,742</b>   | <b>144,796</b>   | <b>148,154</b>   | <b>149,000</b>      | <b>76,453</b>           | <b>154,145</b> |                   |
| <b>Total Revenues over (under) expenses</b> | <b>\$ 25,576</b> | <b>\$ 25,374</b> | <b>\$ 12,127</b> | <b>\$ -</b>         | <b>\$ 15,919</b>        | <b>\$ -</b>    |                   |

**Kootenai County Solid Waste**

| Description                                 | 2023 Actual       | 2024 Actual      | 2025 Actual      | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested   | Account           |
|---------------------------------------------|-------------------|------------------|------------------|---------------------|-------------------------|------------------|-------------------|
| K Cnty Solid Waste Billings                 | \$ 3,113,683      | \$ 3,261,598     | \$ 3,704,286     | \$ 3,270,000        | \$ 1,908,001            | \$ 3,368,100     | 030-000-3450-1100 |
| <b>Total Revenue</b>                        | <b>3,113,683</b>  | <b>3,261,598</b> | <b>3,704,286</b> | <b>3,270,000</b>    | <b>1,908,001</b>        | <b>3,368,100</b> |                   |
| Payments to Kootenai Cnty                   | 3,117,103         | 3,256,053        | 3,653,595        | 3,270,000           | 1,619,259               | 3,368,100        | 030-027-4431-4200 |
| <b>Total Services &amp; Supplies</b>        | <b>3,117,103</b>  | <b>3,256,053</b> | <b>3,653,595</b> | <b>3,270,000</b>    | <b>1,619,259</b>        | <b>3,368,100</b> |                   |
| <b>Total Revenues over (under) expenses</b> | <b>\$ (3,420)</b> | <b>\$ 5,544</b>  | <b>\$ 50,691</b> | <b>\$ -</b>         | <b>\$ 288,742</b>       | <b>\$ -</b>      |                   |

## Homeless Donations

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|
| Homeless - Donations                 | \$ 7,560    | \$ 5,895    | \$ 5,938    | \$ 6,000            | \$ 3,660                | \$ 6,000       | 073-000-3460-0000 |
| Total Revenue                        | 7,560       | 5,895       | 5,938       | 6,000               | 3,660                   | 6,000          |                   |
| Payments To Homeless                 | 7,560       | 5,895       | 5,467       | 6,000               | 3,548                   | 6,000          | 073-036-4390-4200 |
| Total Services & Supplies            | 7,560       | 5,895       | 5,467       | 6,000               | 3,548                   | 6,000          |                   |
| Total Revenues over (under) expenses | \$ -        | \$ -        | \$ 471      | \$ -                | \$ 111                  | \$ -           |                   |

## Downtown Association

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|
| Interest Income                      | \$ 15,927   | \$ 21,027   | \$ 18,354   | \$ 2,500            | \$ 6,068                | \$ 10,000      | 090-000-3710-0000 |
| Miscellaneous Revenues               | 42,000      | 52,000      | 57,750      | 52,000              | 17,500                  | 42,000         | 090-000-3790-0000 |
| BID Receipts                         | (6,103)     | 120,464     | (4,179)     | 130,000             | 60,399                  | 60,000         | 090-000-3800-0000 |
| Beginning Cash                       | -           | -           | -           | 53,300              | -                       | 19,200         | 090-000-3990-0000 |
| Total Revenue                        | 51,824      | 193,491     | 71,925      | 237,800             | 83,967                  | 131,200        |                   |
| Wages & Benefits                     | -           | 125,000     | 75,750      | 125,000             | 100,000                 | 125,000        | 090-117-4942-2000 |
| City Administration Fee              | 1,000       | 1,200       | -           | 1,200               | -                       | 1,200          | 090-117-4942-4200 |
| Miscellaneous                        | -           | -           | -           | 5,000               | -                       | 5,000          | 090-117-4942-6911 |
| Total Services & Supplies            | 1,000       | 126,200     | 75,750      | 131,200             | 100,000                 | 131,200        |                   |
| Total Revenues over (under) expenses | \$ 50,824   | \$ 67,291   | \$ (3,825)  | \$ 106,600          | \$ (16,033)             | \$ -           |                   |

## Kootenai County EMS Impact Fees

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|
| EMS Impact Fees Collected            | \$ -        | \$ 45,117   | \$ 92,720   | \$ 55,000           | \$ 27,437               | \$ 75,000      | 017-000-3720-7200 |
|                                      | -           | 45,117      | 92,720      | 55,000              | 27,437                  | 75,000         |                   |
| Payments to EMS - Impact Fees        | -           | 45,117      | 92,720      | 55,000              | 19,318                  | 75,000         | 017-086-4213-4200 |
| Total Services & Supplies            | -           | 45,117      | 92,720      | 55,000              | 19,318                  | 75,000         |                   |
| Total Revenues over (under) expenses | \$ -        | \$ -        | \$ -        | \$ -                | \$ 8,118                | \$ -           |                   |

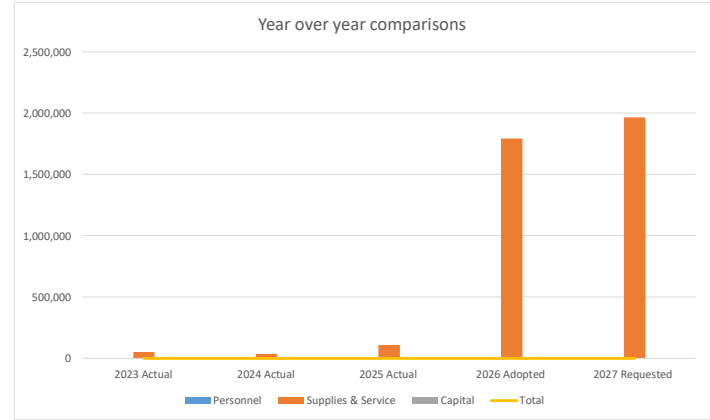
DEBT SERVICE  
FUND

**CITY OF COEUR D'ALENE**  
**FINANCIAL SUMMARY, FISCAL YEAR 2026-2027**  
**DEBT SERVICE FUNDS**

| DEBT SERVICE FUNDS            | REVENUES          |                |                | EXPENDITURES      |                    | ENDING BALANCE |
|-------------------------------|-------------------|----------------|----------------|-------------------|--------------------|----------------|
|                               | BEGINNING BALANCE | PROPERTY TAXES | TOTAL REVENUES | SERVICES/SUPPLIES | TOTAL EXPENDITURES |                |
| 2025 General Obligation Bonds |                   | \$ 1,962,750   | \$ 1,962,750   | \$ 1,962,750      | \$ 1,962,750       | \$ -           |
| TOTALS                        | \$ -              | \$ 1,962,750   | \$ 1,962,750   | \$ 1,962,750      | \$ 1,962,750       | \$ -           |

CITY OF COEUR D'ALENE  
BUDGET - 2026-27  
General Obligation Bonds - 2025 Issue

General Obligation Bonds - 2025 Issue Budget Summary



|                    | 2026 Adopted Budget | 2027 Requested | Change (Negative is budget decrease) | % Change |
|--------------------|---------------------|----------------|--------------------------------------|----------|
| Personnel          |                     |                |                                      |          |
| Supplies & Service | 1,791,067           | 1,962,750      | 171,683                              | 10%      |
| Capital            |                     |                |                                      |          |
| Total              | 1,791,067           | 1,962,750      | 171,683                              | 10%      |
| FTE                | 2.0                 | 2.0            | 0.0                                  |          |

Line Item Detail

| Description                          | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Adopted Budget | 2026 - 6 Months Actuals | 2027 Requested | Account           | FTE |
|--------------------------------------|-------------|-------------|-------------|---------------------|-------------------------|----------------|-------------------|-----|
| Prop Tax - Curr Year                 | \$ 871,670  | \$ 869,277  | \$ 869,875  | \$ 1,791,067        | \$ 1,085,629            | \$ 1,962,750   | 029-000-3110-0000 |     |
| Prop Tax - Prior Years               | 9,396       | 5,284       | 8,850       | -                   | 1,155                   | -              | 029-000-3120-0000 |     |
| Interest Income                      | 21,744      | 23,674      | 17,718      | -                   | 6,121                   | -              | 029-000-3710-0000 |     |
| Total Revenue                        | 902,811     | 898,235     | 896,443     | 1,791,067           | 1,092,904               | 1,962,750      |                   |     |
| Interest Expense                     | 51,852      | 34,873      | 73,278      | 1,105,000           | -                       | 348,875        | 029-049-4906-8201 |     |
| Principal                            | -           | -           | 35,398      | 686,067             | 310,817                 | 1,613,875      | 029-049-4906-8300 |     |
| Total Services & Supplies            | 51,852      | 34,873      | 108,675     | 1,791,067           | 310,817                 | 1,962,750      |                   |     |
| Total Expenses                       | 51,852      | 34,873      | 108,675     | 1,791,067           | 310,817                 | 1,962,750      |                   |     |
| Total Revenues over (under) expenses | \$ 850,959  | \$ 863,363  | \$ 787,767  | \$ -                | \$ 782,088              | \$ -           |                   |     |

# CAPITAL PROJECTS FUND

PROPOSED BUDGET  
NOT YET ADOPTED

**CITY OF COEUR D'ALENE  
FINANCIAL SUMMARY, FISCAL YEAR 2026-2027  
CAPITAL PROJECTS FUND**

| CAPITAL PROJECTS FUNDS               | REVENUES          |              |              |                | EXPENDITURES   |               | ENDING BALANCE |
|--------------------------------------|-------------------|--------------|--------------|----------------|----------------|---------------|----------------|
|                                      | BEGINNING BALANCE | TRANSFERS IN | OTHER INCOME | TOTAL REVENUES | CAPITAL OUTLAY | TOTAL EXPENDS |                |
| Traffic Calming                      |                   | \$ 40,000    |              | \$ 40,000      | \$ 40,000      | \$ 40,000     |                |
| 15th Street - Harrison to Best       | 2,328,176         |              |              | 2,328,176      | 2,328,176      | 2,328,176     | -              |
| Government Way Signal Improvements   |                   |              |              | -              | -              | -             | -              |
| Ramsey - Dalton to Prairie           |                   | 250,000      | 1,139,000    | 1,389,000      | 1,389,000      | 1,389,000     | -              |
| Prairie Ave / Courcelles Pkwy Signal |                   |              | 50,000       | 50,000         | 50,000         | 50,000        | -              |
| TOTALS                               | \$ 2,328,176      | \$ 290,000   | \$ 1,189,000 | \$ 3,807,176   | \$ 3,807,176   | \$ 3,807,176  | \$ -           |

**CITY OF COEUR D'ALENE**  
**FINANCIAL SUMMARY, FISCAL YEAR 2024-25**  
**CAPITAL IMPROVEMENTS PLAN**  
**PROJECTED 2027-2031**  
**STREETS**

|                                      | 2026-2027    | 2027-2028    | 2028-2029    | 2029-2030    | 2030-2031    |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| FUND BALANCE FORWARD                 | 2,328,176    | 2,328,176    | 2,328,176    | 2,328,176    | 2,328,176    |
| ANTICIPATED REVENUES:                |              |              |              |              |              |
| Transfers                            |              |              |              |              |              |
| General Fund                         | 40,000       | 40,000       | 40,000       | 40,000       | 40,000       |
| Impact Fees                          | 250,000      | 115,000      | 34,000       |              | 393,204      |
| Other Income                         |              |              |              |              |              |
| ITD Funds                            | 1,139,000    | -            | -            |              | 4,963,796    |
| LHTAC Funds                          | -            | 1,024,000    | 436,000      |              |              |
| Other                                | 50,000       | 300,000      | -            |              |              |
| Total Revenues                       | 1,479,000    | 1,479,000    | 510,000      | 40,000       | 5,397,000    |
| Total Available Funds                | 3,807,176    | 3,807,176    | 2,838,176    | 2,368,176    | 7,725,176    |
| ANTICIPATED EXPENDITURES:            |              |              |              |              |              |
| 15th Street - Harrison to Best       |              |              |              |              | 657,000      |
| Traffic Calming                      | 40,000       | 40,000       | 40,000       | 40,000       | 40,000       |
| Atlas Road - Seltice to Hanley       |              |              | 470,000      |              | 4,700,000    |
| Ramsey - Dalton to Prairie           | 1,389,000    |              |              |              |              |
| Ramsey Signal Improvement            |              | 1,139,000    |              |              |              |
| Government Way Signal Improvements   |              |              |              |              |              |
| Prairie Ave / Courcelles Pkwy Signal | 50,000       | 300,000      |              |              |              |
| Total Expenditures                   | 1,479,000    | 1,479,000    | 510,000      | 40,000       | 5,397,000    |
| YEAR END BALANCE                     | 2,328,175.96 | 2,328,175.96 | 2,328,175.96 | 2,328,175.96 | 2,328,175.96 |

**CITY OF COEUR D'ALENE  
FINANCIAL SUMMARY, FISCAL YEAR 2026-2027  
CAPITAL PROJECTS FUND**

|                                      | Traffic Calming<br>023-085-4493-7900 | 15th Street - Harrison to Best<br>023-043-4153-7900 | Government Way Signal Improvements<br>023-122-4496-7900 | Ramsey - Dalton to Prairie | Prairie Ave / Courcelles Pkwy Signal | Totals          |
|--------------------------------------|--------------------------------------|-----------------------------------------------------|---------------------------------------------------------|----------------------------|--------------------------------------|-----------------|
| Transfers                            |                                      |                                                     |                                                         |                            |                                      | 0               |
| Impact Fees                          |                                      |                                                     | 250,000                                                 |                            |                                      | 250,000         |
| General Fund                         | 40,000                               |                                                     |                                                         |                            |                                      | 40,000          |
| Other Income                         |                                      |                                                     |                                                         |                            |                                      | 0               |
| ITD Funds                            |                                      |                                                     | 1,139,000                                               |                            |                                      | 1,139,000       |
| Highway Users Fees                   |                                      |                                                     |                                                         | \$50,000                   |                                      | 50,000          |
| Beginning Balance                    |                                      | 2,328,176                                           |                                                         |                            |                                      | 2,328,176       |
| Total Revenue and Beginning Balances | 40,000                               | 2,328,176                                           | -                                                       | \$1,389,000                | \$50,000                             | 3,807,176       |
|                                      |                                      |                                                     |                                                         |                            |                                      | 0               |
| Expenditures                         | 40,000                               | -                                                   | -                                                       | \$1,389,000                | \$50,000                             | 1,479,000       |
| Net Revenues and Expenditures        | \$ -                                 | \$ -                                                | \$ -                                                    | \$ -                       | \$ -                                 | \$ 2,328,175.96 |

CITY OF COEUR D'ALENE  
STAFFING LEVEL, FY 2026-2027  
Compared with Prior 3 Years

| DEPARTMENT                  | 23-24 | 24-25 | 25-26 | 26-27 | CHANGE | TITLE                         | GRADE |
|-----------------------------|-------|-------|-------|-------|--------|-------------------------------|-------|
| MAYOR/COUNCIL               | 1.0   | 1.0   | 1.0   | 1.0   |        | MAYOR                         |       |
|                             | 6.0   | 6.0   | 6.0   | 6.0   |        | COUNCIL                       |       |
|                             | 7.0   | 7.0   | 7.0   | 7.0   | 0.00   | Total                         |       |
| ADMINISTRATION              | 1.0   | 1.0   | 1.0   | 1.0   |        | CITY ADMINISTRATOR            | 21    |
|                             | 0.0   | 0.0   | 0.0   | 0.0   |        | COMMUNICATIONS SPECIALIST     | 12    |
|                             | 0.0   | 0.0   | 0.0   | 0.0   |        | PROJECT COORDINATOR           | 15    |
|                             | 1.00  | 1.00  | 1.00  | 1.00  | 0.00   | Total                         |       |
| FINANCE                     | 1.0   | 1.0   | 1.0   | 1.0   |        | FINANCE DIRECTOR              | 19    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | ACCOUNTANT                    | 14    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | PAYROLL COORDINATOR           | 12    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | SR. ACCOUNTING SPECIALIST     | 10    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | LEAD UTILITY BILLING SPECLIST | 9     |
|                             | 3.00  | 3.00  | 3.00  | 3.00  |        | UTILITY BILLING SPECIALIST    | 8     |
|                             | 8.00  | 8.00  | 8.00  | 8.00  | 0.00   | Total                         |       |
| MUNICIPAL<br>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      | 17    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | IT DATABASE ADMINISTRATOR     | 17    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | NETWORK SPECIALIST            | 14    |
|                             | 0.0   | 1.0   | 1.0   | 1.0   |        | OPERATIONS TECHNICIAN         | 14    |
|                             | 0.0   | 1.0   | 1.0   | 1.0   |        | TV PRODUCTION COORDINATOR     | 14    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | IT PROGAMMER                  | 11    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | GIS COORDINATOR               | 12    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | EXECUTIVE ASSISTANT           | 12    |
|                             | 0.0   | 0.0   | 0.0   | 1.0   |        | IT TECHNICIAN II              | 12    |
|                             | 3.0   | 3.0   | 3.0   | 2.0   |        | IT TECHNICIAN I               | 11    |
|                             | 0.0   | 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     |
|                             | 0.0   | 0.0   | 0.0   | 0.0   |        | DEPARTMENT SPECIALIST         | 5     |
|                             | 13.00 | 15.00 | 15.00 | 15.00 | 0.00   | Total*                        |       |
| HUMAN<br>RESOURCES          | 1.0   | 1.0   | 1.0   | 1.0   |        | HUMAN RESOURCES DIRECTOR      | 18    |
|                             | 2.00  | 1.00  | 1.00  | 1.00  |        | HUMAN RESOURCE SPECIALIST     | 11    |
|                             |       | 1.00  | 1.00  | 1.00  |        | ADMIN ASSISTANT               | 10    |
|                             | 3.00  | 3.00  | 3.00  | 3.00  | 0.00   |                               |       |
| CITY ATTORNEY               | 1.0   | 1.0   | 1.0   | 1.0   |        | CITY ATT/LEGAL SERVICES DIR   | 20    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | CHIEF CRIMINAL DEP C ATTRNY   | 18    |
|                             | 0.0   | 0.0   | 0.0   | 0.0   |        | CHIEF CIVIL DEP CITY ATTRNY   | 18    |
|                             | 1.0   | 1.0   | 1.0   | 1.0   |        | DEPUTY CITY ATTORNEY          | 16    |
|                             | 2.0   | 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    |
|                             | 0.5   | 0.5   | 0.5   | 0.5   |        | PAR TIME - LEGAL ADVOCATE     |       |
|                             | 10.50 | 10.50 | 10.50 | 10.50 | 0.00   | Total                         |       |

CITY OF COEUR D'ALENE  
STAFFING LEVEL, FY 2026-2027  
Compared with Prior 3 Years

| DEPARTMENT      | 23-24  | 24-25  | 25-26  | 26-27  | 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    |
|                 | 1.0    | 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    |
|                 | 0.0    | 0.0    | 0.0    | 0.0    |        | PLANNING TECHNICIAN        | 9     |
|                 | 7.00   | 7.00   | 7.00   | 7.00   | 0.00   |                            |       |
| BUILDING MAINT. | 1.0    | 1.0    | 1.0    | 1.0    |        | MAINTENANCE SUPERINTENDENT | 14    |
|                 | 2.0    | 2.0    | 2.0    | 2.0    |        | BLDG MAINTENANCE WORKER    | 9     |
|                 | 0.0    | 0.0    | 1.0    | 1.0    |        | MAINTENANCE/CUSTODIAL      | 8     |
|                 | 1.0    | 1.0    | 3.0    | 4.0    |        | CUSTODIAN                  | 4     |
|                 | 0.00   | 0.0    | 0.0    | 0.0    |        | PART TIME - JANITORIAL     |       |
|                 | 4.00   | 4.00   | 7.00   | 8.00   | 1.00   | Total                      |       |
| POLICE          | 1.0    | 1.0    | 1.0    | 1.0    |        | POLICE CHIEF               | 20    |
|                 | 2.0    | 2.0    | 2.0    | 2.0    |        | POLICE CAPTAIN             | 19    |
|                 | 5.0    | 5.0    | 5.0    | 5.0    |        | POLICE LIEUTENANT          | LT    |
|                 | 14.0   | 15.0   | 15.0   | 15.0   |        | POLICE SERGEANT            | SGT   |
|                 | 1.0    | 1.0    | 1.0    | 1.0    |        | IT SYSTEMS ANALYST         | 15    |
|                 | 74.0   | 76.0   | 76.0   | 76.0   |        | POLICE OFFICER             | PO    |
|                 | 2.0    | 2.0    | 2.0    | 1.0    |        | 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    | 1.0    |        | 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    |
|                 | 1.0    | 2.0    | 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    |
|                 | 1.34   | 1.34   | 1.34   | 1.34   |        | PART TIME                  |       |
|                 | 122.84 | 126.84 | 126.84 | 126.84 | 0.00   | Total                      |       |

CITY OF COEUR D'ALENE  
STAFFING LEVEL, FY 2026-2027  
Compared with Prior 3 Years

| DEPARTMENT | 23-24 | 24-25 | 25-26 | 26-27 | CHANGE | TITLE                       | GRADE |
|------------|-------|-------|-------|-------|--------|-----------------------------|-------|
| FIRE       | 1.0   | 1.0   | 1.0   | 1.0   |        | FIRE CHIEF                  | 20    |
|            | 3.0   | 3.0   | 3.0   | 1.0   |        | ASSISTANT FIRE CHIEF        | 19    |
|            | 0.0   | 0.0   | 0.0   | 3.0   |        | DIVISION CHIEF              | DC    |
|            | 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   | 0.0   |        | EMS OFFICER                 | EMS   |
|            | 12.0  | 12.0  | 12.0  | 12.0  |        | FIRE ENGINEER               | ENG   |
|            | 36.0  | 36.0  | 38.0  | 41.0  |        | FIREFIGHTER                 | FF    |
|            | 2.0   | 2.0   | 2.0   | 3.0   |        | FIRE MARSHALLS              | INSP  |
|            | 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     |
|            | 73.00 | 73.00 | 75.00 | 79.00 | 4.00   | Total                       |       |
| STREETS    | 1.0   | 1.0   | 1.0   | 1.0   |        | STREETS/ENGINEERING DIRECTR | 18    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | CITY ENGINEER               | 17    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | ASST STREET SUPT            | 15    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | ENGINEERING PROJECT MGR     | 15    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | SHOP SUPERVISOR             | 13    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | FIELD SUPERVISOR            | 12    |
|            | 3.0   | 3.0   | 3.0   | 3.0   |        | PUBLIC WORKS INSPECTOR      | 12    |
|            | 4.0   | 4.0   | 4.0   | 4.0   |        | MECHANIC                    | 11    |
|            | 3.0   | 3.0   | 3.0   | 3.0   |        | LEAD WORKER                 | 11    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | ELECTRICIAN                 | 11    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | LEAD TRAFFIC TECH           | 11    |
|            | 14.0  | 14.0  | 14.0  | 15.00 |        | HEAVY EQUIP. OPERATOR       | 10    |
|            | 1.0   | 1.0   | 1.0   | 1.00  |        | ADMINISTRATIVE ASSISTANT    | 10    |
|            | 0.0   | 0.0   | 0.0   | 0.00  |        | ELECTRICIAN APPRENTICE      | 10    |
|            | 2.0   | 2.0   | 2.0   | 1.0   |        | STREET MAINTENANCE WORKER   | 8     |
|            | 2.92  | 2.92  | 2.92  | 2.9   |        | PART TIME                   |       |
|            | 37.92 | 37.92 | 37.92 | 37.92 | 0.00   | Total                       |       |
| PARKS      | 0.5   | 0.5   | 0.5   | 0.5   |        | PARKS DIRECTOR              | 18    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | PARK SUPERINTENDENT         | 15    |
|            | 5.0   | 4.0   | 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    |
|            | 0.0   | 0.0   | 0.0   | 0.0   |        | IRRIGATION TECHNICIAN       | 10    |
|            | 1.0   | 1.0   | 1.0   | 2.0   |        | ADMINISTRATIVE ASSISTANT    | 10    |
|            | 1.0   | 1.0   | 1.0   | 1.0   |        | TRAILS COORDINATOR          | 10    |
|            | 8.0   | 7.0   | 7.0   | 6.0   |        | MAINTENANCE WORKER II       | 9     |
|            | 0.0   | 2.0   | 2.0   | 3.0   |        | MAINTENANCE WORKER I        | 8     |
|            | 0.0   | 1.0   | 1.0   | 0.0   |        | DEPARTMENT SUPPORT          | 8     |
|            | 6.00  | 6.00  | 6.00  | 6.00  |        | PART TIME                   |       |
|            | 24.50 | 25.50 | 25.50 | 25.50 | 0.00   | Total                       |       |

CITY OF COEUR D'ALENE  
STAFFING LEVEL, FY 2026-2027  
Compared with Prior 3 Years

| DEPARTMENT             | 23-24 | 24-25 | 25-26 | 26-27 | CHANGE | TITLE                     | GRADE |
|------------------------|-------|-------|-------|-------|--------|---------------------------|-------|
| 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     |
|                        | 3.51  | 3.51  | 3.51  | 3.51  |        | PART TIME                 |       |
|                        | 8.01  | 8.01  | 8.01  | 8.01  | 0.00   | Total                     |       |
|                        |       |       |       |       |        |                           |       |
| BUILDING<br>INSPECTION | 1.0   | 1.0   | 1.0   | 1.0   |        | BUILDING OFFICIAL         | 17    |
|                        | 6.0   | 6.0   | 6.0   | 7.0   |        | BLDG INSP/PLANS EXAM      | 12    |
|                        | 1.0   | 1.0   | 0.0   | 0.0   |        | PERMIT COORDINATOR        | 10    |
|                        | 2.0   | 2.0   | 3.0   | 3.0   |        | PERMIT TECHNICIAN         | 8     |
|                        | 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   | 7.0   |        | REFERENCE CLERK           | 5     |
|                        | 1.0   | 1.0   | 1.0   | 1.0   |        | LIBRARY TECH              | 6     |
|                        | 9.50  | 9.50  | 9.50  | 7.5   |        | PART TIME                 |       |
|                        | 23.50 | 23.50 | 23.50 | 22.50 | -1.00  | 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  | 0.00  | 0.00  | 0.00  |        | PART TIME                 |       |
|                        | 2.63  | 2.00  | 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   | 3.0   |        | LEAD UTILITY OPERATOR     | 11    |
|                        | 2.0   | 2.0   | 2.0   | 2.0   |        | ADMINISTRATIVE ASSISTANT  | 10    |
|                        | 10.0  | 9.0   | 9.0   | 9.0   |        | SR UTILITY OPERATOR       | 10    |
|                        | 7.0   | 8.0   | 8.0   | 8.0   |        | UTILITY OPERATOR          | 9     |
|                        | 0.0   | 0.0   | 0.0   | 0.0   |        | ADMINISTRATIVE SUPPORT    | 5     |
|                        | 2.23  | 2.23  | 2.23  | 3.23  |        | PART TIME                 |       |
|                        | 29.23 | 29.23 | 29.23 | 31.23 | 2.00   | Total                     |       |
|                        |       |       |       |       |        |                           |       |

CITY OF COEUR D'ALENE  
STAFFING LEVEL, FY 2026-2027  
Compared with Prior 3 Years

| DEPARTMENT | 23-24  | 24-25  | 25-26  | 26-27  | CHANGE | TITLE                      | GRADE |
|------------|--------|--------|--------|--------|--------|----------------------------|-------|
| 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    | 0.0    |        | UTILITIES PROJECT MANAGER  | 15    |
|            | 0.0    | 0.0    | 0.0    | 1.0    |        | ASST PROJECT MANAGER       | 14    |
|            | 0.0    | 0.0    | 0.0    | 1.0    |        | ASST FIELD PROJECT MANAGER | 14    |
|            | 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    | 0.0    | 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    | 0.0    |        | FIELD INSPECTOR            | 12    |
|            | 0.0    | 0.0    | 0.0    | 0.0    |        | SCADA ELECTRO TECHNICIAN   | 12    |
|            | 1.0    | 1.0    | 1.0    | 1.0    |        | COMPOST FACILITY LEAD      | 11    |
|            | 3.0    | 3.0    | 3.0    | 3.0    |        | WSTWTR MAINT MECHANIC      | 11    |
|            | 1.0    | 1.0    | 1.0    | 2.0    |        | 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  | 10    |
|            | 2.0    | 3.0    | 3.0    | 2.0    |        | COLLECTION OPERATOR II     | 10    |
|            | 4.0    | 2.0    | 2.0    | 2.0    |        | WASTEWATER OPERATOR II     | 10    |
|            | 1.0    | 2.0    | 2.0    | 1.0    |        | ADMINISTRATIVE ASSISTANT   | 10    |
|            | 0.0    | 0.0    | 0.0    | 0.0    |        | WASTEWATER OPERATOR I      | 8     |
|            | 0.0    | 2.0    | 2.0    | 3.0    |        | WASTEWATER OPERATOR I      | 9     |
|            | 3.0    | 2.0    | 2.0    | 2.0    |        | COLLECTION OPERATOR I      | 9     |
|            | 0.85   | 0.85   | 0.85   | 0.9    |        | PART TIME                  |       |
|            | 29.85  | 29.85  | 29.85  | 29.85  | 0.00   | Total                      |       |
|            | 416.48 | 421.85 | 427.85 | 435.35 | 7.00   | TOTAL FTE PERSONNEL        |       |

\*Note: Municipal Services department FTEs were understated in FY25 - FY26 - addition of TV Production Coordinator was omitted this report.