



**City of Coeur d'Alene  
Cash and Investments  
5/31/2026**

| Description                                       |    | Balance               |
|---------------------------------------------------|----|-----------------------|
| <b>U.S. Bank</b>                                  |    |                       |
| Checking Account                                  | \$ | 104,520               |
| Checking Account                                  |    | 94,138                |
| Checking Account                                  |    | 2,566,443             |
| Investment Account - Police Retirement            |    | 455,872               |
| Investment Account - Cemetery Perpetual Care Fund |    | 1,341,493             |
| <b>Idaho State Investment Pool</b>                |    |                       |
| State Investment Pool Account                     |    | 59,730,331            |
| State Investment Pool Account - Bond Proceeds     |    | 9,579,374             |
| <b>Spokane Teacher's Credit Union</b>             |    |                       |
| Certificate of Deposit                            |    | 4,542,939             |
| <b>Numerica Credit Union</b>                      |    |                       |
| Certificate of Deposit                            |    | 14,389,152            |
| Money Market                                      |    | 17,381,440            |
| <b>Cash on Hand</b>                               |    |                       |
| Treasurer's Change Fund                           |    | 1,350                 |
| <b>Total</b>                                      |    | <b>\$ 110,187,052</b> |

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

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



**CITY OF COEUR D'ALENE**  
**Treasurer's Report of Cash and Investment Transactions**

| FUND NAME                             | BALANCE<br>4/30/26    | RECEIPTS            | DISBURSEMENTS        | BALANCE<br>5/31/26    | 5/31/2025            |
|---------------------------------------|-----------------------|---------------------|----------------------|-----------------------|----------------------|
| <u>General-Designated</u>             | \$ 3,371,758          | \$ 242,096          | \$ 116,535           | 3,497,320             | \$ 4,425,934         |
| <u>General-Undesignated</u>           | 13,834,313            | 3,738,356           | 6,996,567            | 10,576,102            | 10,698,402           |
| <u>Special Revenue:</u>               | -                     |                     |                      | -                     |                      |
| Library                               | 207,908               | 35,405              | 153,891              | 89,421                | (64,899)             |
| CDBG                                  | (8,941)               | 2,125               | 11,099               | (17,915)              | (21,228)             |
| Cemetery                              | (135,960)             | 32,263              | 38,710               | (142,407)             | 34,373               |
| Parks Capital Improvements            | 1,991,633             | 17,057              | 47,276               | 1,961,414             | 1,356,453            |
| Impact Fees                           | 10,126,670            | 177,066             | -                    | 10,303,736            | 8,385,167            |
| Annexation Fees                       | 1,054,457             | 2,951               | -                    | 1,057,409             | 1,019,466            |
| American Recovery Plan                | -                     | -                   | -                    | -                     | 1,857,213            |
| Cemetery P/C                          | 1,366,374             | 9,508               | 2,670                | 1,373,212             | 1,291,740            |
| Jewett House                          | 150,002               | 8,425               | 8,931                | 149,496               | 136,981              |
| Street Trees / Reforestation          | 111,154               | 4,811               | 21,444               | 94,521                | 181,163              |
| Public Art Fund                       | 32,193                | -                   | -                    | -                     | 68,542               |
| Public Art Fund - ignite              | 446,105               | 1,249               | -                    | 447,354               | 419,172              |
| Public Art Fund - Maintenance         | 190,362               | 533                 | 28                   | 190,866               | 184,717              |
| <u>Debt Service:</u>                  |                       |                     |                      |                       |                      |
| 2015 G.O. Bonds                       | 939,962               | 19,228              | -                    | 959,190               | 683,919              |
| <u>Capital Projects:</u>              |                       |                     |                      |                       |                      |
| Street Projects                       | 3,120,168             | 8,733               | 151,241              | 2,977,660             | 4,251,731            |
| 2025 Fire Department Bond             | 9,152,306             | 30,680              | 6,243                | 9,176,743             | -                    |
| Riverstone Mill Site Project          | -                     | -                   | -                    | -                     |                      |
| <u>Enterprise:</u>                    |                       |                     |                      |                       |                      |
| Street Lights                         | 57,195                | 68,896              | 18,331               | 107,760               | 71,005               |
| Water                                 | 6,020,703             | 440,843             | 692,434              | 5,769,112             | 3,291,509            |
| Water Capitalization Fees             | 6,924,325             | 199,256             | -                    | 7,123,582             | 7,023,743            |
| Wastewater                            | 28,669,881            | 1,482,015           | 568,498              | 29,583,399            | 22,176,285           |
| Wastewater-Capital Reserve            | 6,696,000             | -                   | -                    | 6,696,000             | 6,696,000            |
| WWTP Capitalization Fees              | 11,604,510            | 239,456             | 201,379              | 11,642,587            | 10,015,084           |
| WW Property Mgmt                      | 77,544                | 217                 | -                    | 77,761                | 72,766               |
| Sanitation                            | 979,570               | 959,299             | 895,254              | 1,043,615             | 756,313              |
| Public Parking                        | 2,575,569             | 72,494              | 9,645                | 2,638,417             | 1,468,328            |
| Drainage                              | 1,181,223             | 94,920              | 55,836               | 1,220,307             | 1,109,734            |
| Wastewater Debt Service               | 321,887               | 901                 | -                    | 322,788               | 1,021,766            |
| <u>Fiduciary Funds:</u>               |                       |                     |                      |                       |                      |
| Kootenai County Solid Waste Billing   | 302,830               | 322,391             | 303,114              | 322,107               | 314,966              |
| KCEMSS Impact Fees                    | 12,893                | 3,927               | 12,893               | 3,927                 | 4,414                |
| Police Retirement                     | 483,376               | 14,825              | 25,372               | 472,829               | 464,206              |
| Sales Tax                             | 4,475                 | 3,789               | 4,475                | 3,789                 | 4,249                |
| BID                                   | 418,301               | 5,801               | -                    | 424,102               | 417,802              |
| Homeless Trust Fund                   | 491                   | 499                 | 491                  | 499                   | 462                  |
| City Employee - Fundraised for Events | 8,133                 | 23                  | -                    | 8,156                 | -                    |
| <b>GRAND TOTAL</b>                    | <b>\$ 112,289,370</b> | <b>\$ 8,240,039</b> | <b>\$ 10,342,357</b> | <b>110,154,859.23</b> | <b>\$ 89,817,479</b> |

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

*Katharine Ebner*

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



CITY OF COEUR D'ALENE  
BUDGET STATUS REPORT  
EIGHT MONTHS ENDED  
May 31, 2026

| FUND OR DEPARTMENT   | TYPE OF EXPENDITURE | ORIGINAL BUDGET | SPENT THROUGH | PERCENT EXPENDED |
|----------------------|---------------------|-----------------|---------------|------------------|
| Mayor/Council        | Personnel Services  | \$ 277,659      | \$ 184,902    | 67%              |
|                      | Services/Supplies   | 9,150           | 5,136         | 56%              |
| Administration       | Personnel Services  | 257,089         | 273,198       | 106%             |
|                      | Services/Supplies   | 2,590           | 1,143         | 44%              |
| Finance              | Personnel Services  | 882,574         | 587,432       | 67%              |
|                      | Services/Supplies   | 1,031,103       | 1,029,098     | 100%             |
| Municipal Services   | Personnel Services  | 1,897,474       | 1,215,463     | 64%              |
|                      | Services/Supplies   | 1,176,287       | 816,767       | 69%              |
|                      | Capital Outlay      |                 | -             |                  |
| Human Resources      | Personnel Services  | 406,714         | 269,618       | 66%              |
|                      | Services/Supplies   | 141,405         | 90,345        | 64%              |
| Legal                | Personnel Services  | 1,371,251       | 851,071       | 62%              |
|                      | Services/Supplies   | 76,000          | 34,173        | 45%              |
| Planning             | Personnel Services  | 771,180         | 512,109       | 66%              |
|                      | Services/Supplies   | 43,200          | 26,155        | 61%              |
|                      | Capital Outlay      | -               |               |                  |
| Building Maintenance | Personnel Services  | 647,043         | 343,959       | 53%              |
|                      | Services/Supplies   | 261,950         | 173,885       | 66%              |
|                      | Capital Outlay      | 20,000          | 3,725         | 19%              |
| Police               | Personnel Services  | 18,993,740      | 12,005,502    | 63%              |
|                      | Services/Supplies   | 2,121,325       | 1,264,842     | 60%              |
|                      | Capital Outlay      | 350,500         | 650,739       | 186%             |
| Fire                 | Personnel Services  | 13,884,452      | 9,867,921     | 71%              |
|                      | Services/Supplies   | 1,159,340       | 566,645       | 49%              |
|                      | Capital Outlay      | -               | 30,248        |                  |
| General Government   | Services/Supplies   | 70,810          | 1,034         | 1%               |
|                      | Capital Outlay      |                 | -             |                  |
| Police Grants        | Personnel Services  | 567,458         | 351,182       | 62%              |
|                      | Services/Supplies   | -               | 2,050         |                  |
|                      | Capital Outlay      | -               | 42,775        |                  |
| Streets              | Personnel Services  | 3,771,643       | 2,415,162     | 64%              |
|                      | Services/Supplies   | 3,104,350       | 849,675       | 27%              |
|                      | Capital Outlay      | 140,000         | 67,250        | 48%              |

| FUND OR DEPARTMENT                    | TYPE OF EXPENDITURE | ORIGINAL BUDGET | SPENT THROUGH | PERCENT EXPENDED |
|---------------------------------------|---------------------|-----------------|---------------|------------------|
| Parks                                 | Personnel Services  | 2,292,543       | 1,355,554     | 59%              |
|                                       | Services/Supplies   | 796,350         | 417,569       | 52%              |
|                                       | Capital Outlay      | 170,000         | 144,776       | 85%              |
| Recreation                            | Personnel Services  | 678,589         | 412,249       | 61%              |
|                                       | Services/Supplies   | 160,250         | 72,327        | 45%              |
| Building Inspection                   | Personnel Services  | 1,124,512       | 744,437       | 66%              |
|                                       | Services/Supplies   | 55,536          | 28,637        | 52%              |
|                                       | Capital Outlay      | -               | -             |                  |
| Total General Fund                    |                     | 58,714,062      | 37,708,751    | 64%              |
| Library                               | Personnel Services  | 1,699,077       | 1,017,890     | 60%              |
|                                       | Services/Supplies   | 231,000         | 144,897       | 63%              |
|                                       | Capital Outlay      | 210,000         | 121,695       | 58%              |
| CDBG                                  | Personnel Services  | 114,379         | 75,585        | 66%              |
|                                       | Services/Supplies   | 228,592         | 76,994        | 34%              |
| Cemetery                              | Personnel Services  | 183,493         | 196,231       | 107%             |
|                                       | Services/Supplies   | 147,927         | 87,845        | 59%              |
|                                       | Capital Outlay      | 35,000          | 4,664         | 13%              |
| Impact Fees                           | Services/Supplies   | -               | -             |                  |
| Annexation Fees                       | Services/Supplies   | 580,000         | -             | 0%               |
| Parks Capital Improvements            | Capital Outlay      | 781,100         | 185,142       | 24%              |
| Cemetery Perpetual Care               | Services/Supplies   | 19,700          | 18,453        | 94%              |
| Jewett House                          | Services/Supplies   | 33,115          | 43,385        | 131%             |
| Street Trees                          | Services/Supplies   | 137,000         | 99,858        | 73%              |
| Public Art Fund                       | Services/Supplies   | 201,000         | 37,265        | 19%              |
| Total Special Revenue Funds           |                     | 4,601,383       | 2,109,904     | 46%              |
| Debt Service Fund                     |                     | 1,791,067       | 310,817       | 17%              |
| 2025 Fire Bond Expenditures           | Capital Outlay      | 16,336,161      | 6,616,043     | 40%              |
| Atlas - Kathleen to Newbrook          | Capital Outlay      | -               | -             |                  |
| Traffic Calming                       | Capital Outlay      | 40,000          | -             | 0%               |
| Public Transit Sidewalk Accessibility | Capital Outlay      | -               | -             |                  |
| Ramsey Road Rehabilitation            | Capital Outlay      | -               | -             |                  |
| 15th Street                           | Capital Outlay      | 2,300,000       | 20,099        | 1%               |
| LHTAC Pedestrian Safety               | Capital Outlay      | -               | -             |                  |
| Atlas Waterfront Project              | Capital Outlay      | -               | -             |                  |

| FUND OR DEPARTMENT                    | TYPE OF EXPENDITURE | ORIGINAL BUDGET | SPENT THROUGH | PERCENT EXPENDED |
|---------------------------------------|---------------------|-----------------|---------------|------------------|
| Wilbur / Ramsey Project               | Capital Outlay      | -               | 22,252        |                  |
| Government Way                        | Capital Outlay      | 100,000         | 152,830       | 153%             |
| LaCrosse Ave. Improvements            | Capital Outlay      | -               | -             |                  |
|                                       |                     | 2,440,000       | 195,181       | 8%               |
| Street Lights                         | Services/Supplies   | 883,820         | 445,876       | 50%              |
| Water                                 | Personnel Services  | 3,179,931       | 1,954,211     | 61%              |
|                                       | Services/Supplies   | 5,961,714       | 1,223,059     | 21%              |
|                                       | Capital Outlay      | 7,309,590       | 996,005       | 14%              |
| Water Capitalization Fees             | Services/Supplies   | 3,220,000       | -             | 0%               |
| Wastewater                            | Personnel Services  | 3,387,820       | 2,325,840     | 69%              |
|                                       | Services/Supplies   | 8,978,571       | 2,254,841     | 25%              |
|                                       | Capital Outlay      | 10,926,000      | 728,515       | 7%               |
|                                       | Debt Service        | 5,542,989       | 1,182,353     | 21%              |
| WW Capitalization                     | Services/Supplies   | 5,350,000       | -             | 0%               |
| WW Property Management                | Services/Supplies   | -               | -             |                  |
| Sanitation                            | Services/Supplies   | 5,625,199       | 3,116,481     | 55%              |
| Public Parking                        | Services/Supplies   | 1,759,020       | 230,715       | 13%              |
|                                       | Capital Outlay      | 75,000          | -             | 0%               |
| Drainage                              | Personnel Services  | 253,798         | 171,665       | 68%              |
|                                       | Services/Supplies   | 1,358,154       | 414,263       | 31%              |
|                                       | Capital Outlay      | 640,000         | 189,127       | 30%              |
| Total Enterprise Funds                |                     | 64,451,606      | 15,232,952    | 24%              |
| Kootenai County Solid Waste           |                     | 3,270,000       | 2,244,982     | 69%              |
| KCEMSS Impact Fees                    |                     | 55,000          | 32,211        | 59%              |
| Police Retirement                     |                     | 149,000         | 102,187       | 69%              |
| Business Improvement District         |                     | 131,200         | 100,000       | 76%              |
| Homeless Trust Fund                   |                     | 6,000           | 4,709         | 78%              |
| City Employee - Fundraised for Events |                     | -               | 216           |                  |
| Total Fiduciary Funds                 |                     | 3,611,200       | 2,484,304     | 69%              |
| TOTALS:                               |                     | \$ 151,945,479  | \$ 64,657,953 | 43%              |

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

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