CITY OF COEUR D'ALENE
FINANCIAL PLAN, FISCAL YEAR 2026-27
ALL CITY FUNDS

	REVENUES					EXPENDITURES					
GENERAL FUND	BEGINNING BALANCE	PROPERTY TAXES	TRANSFERS IN	OTHER INCOME	TOTAL REVENUES	WAGES/ BENEFITS	SERVICES/ SUPPLIES	CAPITAL OUTLAY	TRANSFERS OUT	TOTAL EXPENDS	ENDING BALANCE
Mayor/Council						$ 278,626	$ 8,700	$ -	$ -	$ 287,326	
Administration						252,970	2,800	-	-	255,770	
Finance Department						964,831	1,110,551	-	-	2,075,382	
Municipal Services						1,993,424	1,110,219	11,000	-	3,114,643	
Human Resources						424,561	117,700	-	-	542,261	
Legal Department						1,567,093	74,100	-	-	1,641,193	
Planning Dept						821,197	90,400	-	-	911,597	
Building Maintenance						804,185	295,450	175,000	-	1,274,635	
Police Department						19,279,767	2,234,450	300,000	-	21,814,217	
Police Grants						591,369	-	-	-	591,369	
Fire Department						14,473,720	1,377,885	-	-	15,851,605	
Streets/Engineering						4,089,767	3,432,706	90,000	-	7,612,473	
Parks Department						2,236,396	894,850	200,000	-	3,331,246	
Recreation Dept.						646,116	160,000	40,000	-	846,116	
Building Inspection						1,259,439	202,728	34,000	-	1,496,167	
General Government	-	29,304,795	3,623,340	25,867,638	58,795,773	-	11,885	-	215,000	226,885	
TOTALS	$ -	$ 29,304,795	$ 3,623,340	$ 25,867,638	$ 58,795,773	$ 49,683,460	$ 11,124,424	$ 850,000	$ 215,000	$ 61,872,884	$ (3,077,111)
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	-	-	-	-	-	-	-	-	-	-	-
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	$ 12,303,128	$ 2,218,608	$ 1,745,981	$ 2,974,894	$ 19,242,611	$ 2,178,645	$ 783,977	$ 12,711,970	$ 1,820,981	$ 17,495,573	$ 1,747,038
ENTERPRISE:											
Street Lighting Fund	$ -	$ -	$ -	$ 844,333	$ 844,333	$ -	$ 826,700	$ -	$ 17,634	$ 844,334	$ -
Water Fund	40,000	-	5,001,000	13,691,327	18,732,327	3,472,895	5,400,616	7,316,633	819,017	17,009,161	1,723,166
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	$ 15,245,020	$ -	$ 11,486,400	$ 43,331,723	$ 70,063,143	$ 7,132,339	$ 25,474,996	$ 20,567,903	$ 15,109,739	$ 68,284,977	$ 1,778,166
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	1,439,000	4,057,176	-	-	1,479,000	-	1,479,000	2,578,176
DEBT SERVICE FUNDS	-	1,962,750	-	-	1,962,750	-	1,962,750		-	1,962,750	-
GRAND TOTAL	$ 29,895,524	$ 33,638,153	$ 17,145,721	$ 77,176,499	$ 157,855,898	$ 58,994,443	$ 43,080,592	$ 35,608,873	$ 17,145,720	$ 154,829,629	$ 3,026,269

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

FUND/DEPARTMENT		2022-23 ACTUAL		2023-24 ACTUAL		2024-25 BUDGET		2026-26 BUDGET		2026-27 BUDGET
GENERAL FUND:										
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		1,641,193
Planning		737,579		816,908		820,717		814,379		911,597
Building Maintenance		643,681		797,194		764,779		928,991		1,274,635
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		15,851,605
Streets / Engineering / Garage		6,481,604		9,159,631		6,679,213		7,015,993		7,612,473
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		846,116
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
TOTAL GENERAL FUND	$	53,967,754	$	59,090,239	$	60,832,976	$	58,714,062	$	61,872,884
SPECIAL REVENUE FUNDS:										
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		-
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
TOTAL SPECIAL FUNDS	$	5,160,589	$	4,357,752	$	5,680,243	$	20,937,543	$	17,495,573
ENTERPRISE FUNDS	$	43,588,799	$	50,003,973	$	62,385,414	$	64,451,602	$	68,284,977
FIDUCIARY FUNDS		3,265,886		3,578,061		3,737,200		3,611,200	$	3,734,445
CAPITAL PROJECTS		1,934,785		1,712,577		5,866,000		2,440,000	$	1,479,000
DEBT SERVICE FUNDS		880,082		876,307		877,308		1,791,067	$	1,962,750
TOTAL CITY	$	108,797,895	$	119,618,908	$	139,379,141	$	151,945,475	$	154,829,629

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

FUND/DEPARTMENT	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2024-25 BUDGET	2025-26 BUDGET
ENTERPRISE FUNDS:					
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
Total Enterprise	43,588,799	50,003,973	62,385,414	64,451,602	68,284,977
FIDUCIARY FUNDS:					
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
Total Trust & Agency Funds	3,265,886	3,578,061	3,737,200	3,611,200	3,734,445
CAPITAL PROJECTS FUNDS:					
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
Total Capital Projects Funds	1,934,785	1,712,577	5,866,000	2,440,000	1,479,000
DEBT SERVICE FUNDS:					
GO Bonds	880,082	876,307	877,308	1,791,067	1,962,750
Total Debt Service Funds	$ 880,082	$ 876,307	$ 877,308	$ 1,791,067	$ 1,962,750

GENERAL FUND

CITY OF COEUR D'ALENE
FINANCIAL PLAN
FY 2026-2027
INCOME STATEMENT

FUND NAME: General Fund **FUND NUMBER: 001**

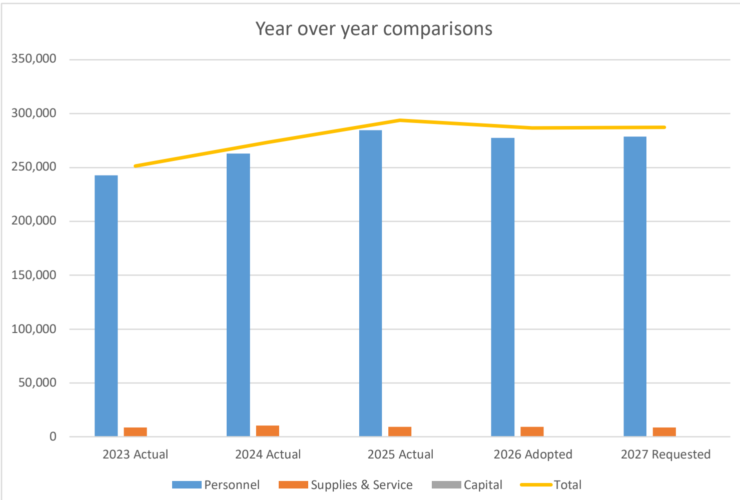
ESTIMATED BEGINNING GENERAL FUND FUND BALANCE, OCTOBER 1, 2026:		**$0**
REVENUES:		
Taxes	29,304,795	
Licenses, Permits	7,810,500	
Intergovernmental Receipts	16,298,537	
Charges for Services	391,100	
Fines/Forfeitures	377,700	
Interest	750,000	
Miscellaneous	239,800	
Interfund Transfers	3,623,340	58,795,772
TOTAL FUNDS AVAILABLE		**$58,795,772**
EXPENDITURES:		
Wages/Benefits	$49,683,460	
Services/Supplies	11,124,424	
Capital Outlay	850,000	
Interfund Transfers	215,000	
		$61,872,884
ESTIMATED YEAR-END GENERAL FUND FUND BALANCE, SEPTEMBER 30, 2027:		**($3,077,110)**

FY27 Projected General Fund Revenues

Account	Description	2027 Requested	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
001-000-3110-0000	Prop Tax - Current Year	$ 29,304,795	$ 23,495,746	$ 24,431,983	$ 25,498,428	$ 27,134,507
001-000-3120-0000	Prop Tax - Prior Years	112,000	247,574	141,960	245,218	112,000
001-000-3160-0000	Utility Franchise Cable	424,200	451,088	414,078	364,831	420,000
001-000-3160-1100	Utility Franchise - Gas	1,130,000	1,103,518	1,131,485	864,432	1,130,000
001-000-3160-1400	Utility Franchise Electric	2,700,000	2,410,263	2,727,229	2,717,507	2,700,000
001-000-3190-1000	Pen & Int on Property Tax	70,000		-	350,261	70,000
001-000-3210-1100	Business Licenses	160,000	136,992	131,847	157,819	132,000
001-000-3210-1300	CPACE Program Admin Fees				21,000	-
001-000-3210-1200	Short Term Rental permits	120,000	177,609	119,758	109,125	120,000
001-000-3220-1100	Buildg & Inspection Permits	2,375,000	1,567,452	1,884,334	2,443,628	1,900,000
001-000-3220-1200	Mechanical Inspection Permits	237,500	112,773	159,356	188,994	160,000
001-000-3220-1250	Stormwater Review	35,000	28,170	30,060	34,830	30,000
001-000-3220-1300	Business Permits	22,000	26,924	21,429	22,980	22,000
001-000-3220-1600	Plumbing Inspection Fees	402,500	210,785	250,365	444,629	250,000
001-000-3220-1800	Electrical Permits	12,000	85,489	63,659	11,203	77,000
001-000-3220-1850	Sign Permits	15,000	18,733	16,309	22,218	15,000
001-000-3220-1900	Encroachment Permits	50,000	31,400	32,031	66,500	31,000
001-000-3310-0000	State Grant	161,453	170,530	276,048	292,530	90,000
001-000-3320-0000	Federal Grant	145,000	2,678,684	38,771	916,878	145,000
001-000-3330-0000	FEMA Reimbursements	-	355,490	-	-	-
001-000-3340-0000	National Opioid Settlements	131,035		362,835	159,137	100,000
001-000-3350-1000	State Liquor Tax	1,232,318	1,436,322	1,376,953	1,317,526	1,300,000
001-000-3350-2000	Highway User Tax	3,543,847	3,833,944	4,073,505	4,776,477	4,709,427
001-000-3350-3000	State Revenue Sharing (Sales Tax)	6,753,979	6,362,186	6,410,734	6,474,841	6,648,691
001-000-3350-4000	District Court Traffic Fines	240,000	313,001	241,921	218,345	240,000
001-000-3380-1000	Highway District (Thru County)	500,000	700,130	502,481	301,510	500,000
001-000-3380-3100	Kootenai County EMSS	3,059,801	2,024,593	2,156,418	2,341,797	2,563,104
001-000-3380-5100	Other Income (Thru County)	40,000	124,517	62,154	63,033	40,000
001-000-3380-5300	Reimb - Cost of Prosecution	16,000	14,535	12,919	7,124	16,000
001-000-3400-2100	Proceeds from Capital Lease	-		722,732	-	-
001-000-3410-1000	Annexation & Zoning Fees	40,000	29,818	67,211	117,210	40,000
001-000-3410-1200	Project Review Fee	15,000	14,350	11,056	11,550	15,000
001-000-3410-5000	Printing & Photocopy Charges	1,000	4,491	3,479	6,594	1,000
001-000-3410-7000	Fees for document prep	-		-	-	-
001-000-3420-1000	Special Police Services	26,000	26,468	20,816	18,721	26,000
001-000-3420-1340	Ordinance Violations	14,000	12,551	9,427	4,796	14,000
001-000-3420-1500	Police - Unclaimed Property	2,800	1,439	659	1,362	2,800
001-000-3420-2000	VIN Inspections	2,300	285	330	280	2,300
001-000-3420-3000	School Resource Officer	715,104	625,433	663,210	677,348	681,051
001-000-3430-0000	Residential Parking Permits	1,500	1,570	1,360	1,565	1,500
001-000-3430-1000	Street Division Services	112,617	100,060	103,060	106,152	109,337
001-000-3430-1200	Fire Department Permits	70,000	54,024	66,382	95,051	70,000
001-000-3430-1300	Fire Department Services	12,000	15,104	10,372	14,960	12,000
001-000-3430-2000	Reimbursement for Street Wear	521,008	476,217	495,218	534,720	505,833
001-000-3430-3022	Billing Services	15,600	15,666	15,600	14,600	15,600
001-000-3430-3100	Late Fee on Utility Bills	50,000	66,114	77,268	62,226	50,000
001-000-3500-1000	Recreation	335,000	289,575	302,859	331,609	290,000
001-000-3610-9200	Restitutions	3,000	4,893	5,581	9,024	3,000
001-000-3610-9300	NSF Check Fees	700	760	1,580	2,040	700
001-000-3710-0000	Interest Earnings	750,000	847,125	938,884	695,877	750,000
001-000-3720-3000	Rents & Royalties	-		1,950	1,400	-
001-000-3740-7400	Surplus Asset Sale	25,000	28,810	60,282	31,097	25,000
001-000-3790-0000	Miscellaneous Revenues	100,000	103,905	2,905,283	1,107,739	100,000
001-000-3790-2100	Cash Over & Short	-	383	200	1,458	-
001-000-3790-3200	Maps and Books	-		7	-	-
001-000-3791-1000	Donations	-		-	-	-
001-000-3791-1200	CDA TV Donations & Sponsors	-		-	-	-
001-000-3990-0000	Beginning Cash			-	-	1,847,182
001-000-3991-0100	Interfund Overhead Transfer	2,438,439	2,076,552	2,226,939	2,293,747	2,368,371
001-000-3991-6902	Interfund Overhd Trf - Operations Tecl	122,044		-	-	118,987
001-000-3999-0000	Transfer in from Parking Fund	410,000	210,000	192,400	443,128	410,000
001-000-3999-0000	Transfer in from ARPA Funds	-		3,665,121		-
001-000-3999-0000	Transfer in from Sanitation Fund	19,232	17,133	17,600		-
001-000-3999-0021	Transfer from Impact Fees	-	303,851	-	478,000	-
001-000-3999-0024	Trf from Annexation Fee Fund	-	355,000	520,000	580,000	580,000
001-000-3999-0072	Trf in Parks Capital Improvements	-		-	-	-
022-000-3620-0022	Program Income - Drug Task Force	-		7,482	-	-
022-000-3990-0000	Beginning Cash - Drug Task Force	-		-	-	-
	Total General Fund Revenue	**$ 58,795,772**	**$ 53,800,027**	**$ 60,184,970**	**$ 58,075,054**	**$ 58,695,390**

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

Mayor and City Council Budget Summary



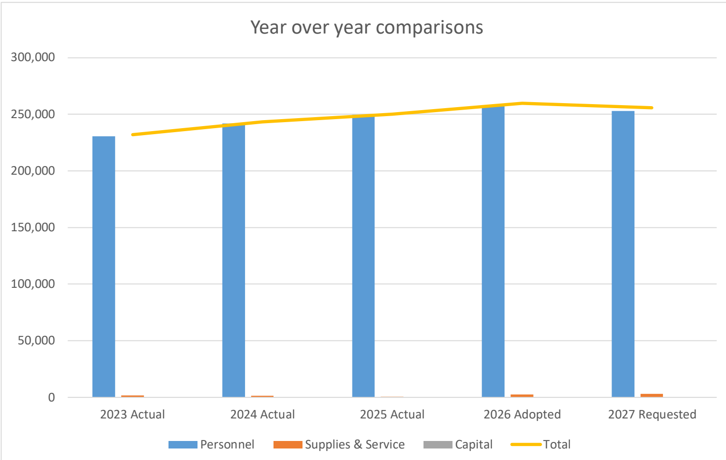
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	277,659	278,626	967	0%
Supplies & Service	9,150	8,700	-450	-5%
Capital	0	0	0	0%
Total	**286,809**	**287,326**	**517**	**0%**
FTE	7.00	7.00	-	0%

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	
Total Payroll Expenses	242,792	262,837	284,504	277,659	130,531	278,626		
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	
Total Services & Supplies	8,597	10,537	9,318	9,150	4,579	8,700		
Total Expenses	$ 251,389	$ 273,374	$ 293,822	$ 286,809	$ 135,111	$ 287,326		

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

City Administration Budget Summary



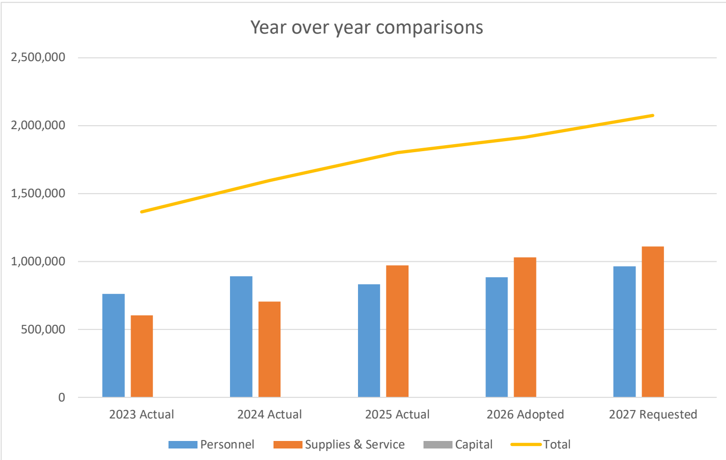
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	257,089	252,970	-4,119	-2%
Supplies & Service	2,590	2,800	210	8%
Capital	0	0	0	
Total	**259,679**	**255,770**	**-3,909**	**-2%**
FTE	1.00	1.00	-	-

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	$ 190,026	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	
Total Payroll Expenses	230,508	241,848	249,629	257,089	237,130	252,970		
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	
Total Services & Supplies	1,605	1,298	483	2,590	66	2,800		
Total Expenses	$ 232,113	$ 243,146	$ 250,112	$ 259,679	$ 237,196	$ 255,770		

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

Finance Budget Summary



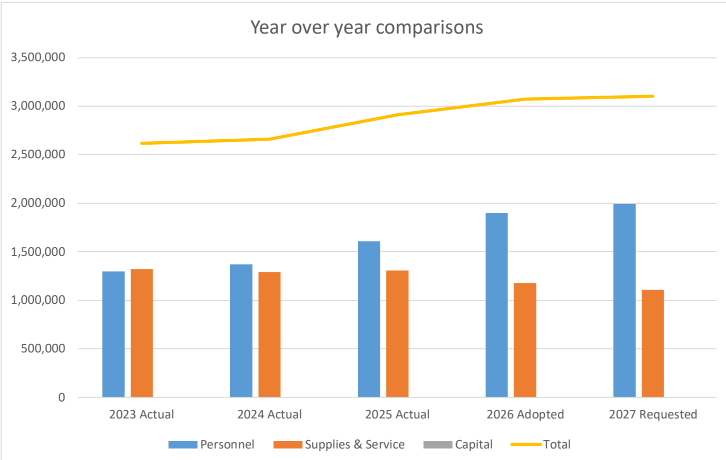
	2026 Adopted Budget	2027 Requested	Change	% Change
Personnel	882,574	964,831	82,257	9%
Supplies & Service	1,031,103	1,110,551	79,448	8%
Capital	0	0	0	
Total	**1,913,677**	**2,075,382**	**161,705**	**8%**
FTE	8.00	8.00	-	0%

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	
Total Payroll Expenses	760,875	892,308	832,699	882,574	414,766	964,831		
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	
Total Services & Supplies	603,387	704,067	969,441	1,031,103	1,020,435	1,110,551		
Total Expenses	$ 1,364,262	$ 1,596,374	$ 1,802,140	$ 1,913,677	$ 1,435,201	$ 2,075,382		

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

Municipal Services Budget Summary



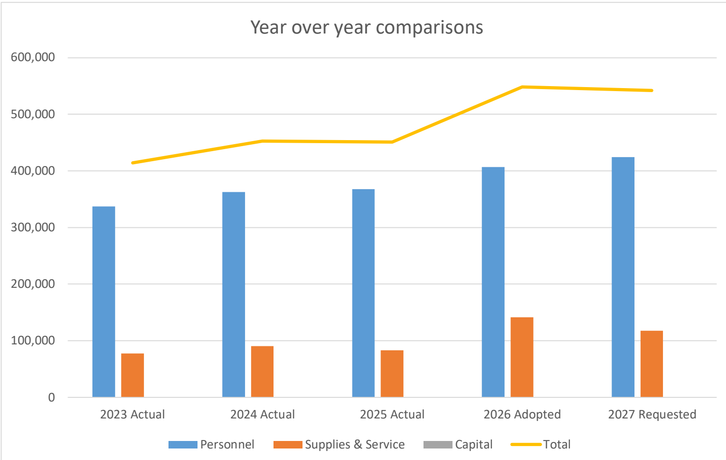
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	1,897,474	1,993,424	95,950	5.06%
Supplies & Service	1,176,287	1,110,219	-66,068	-5.62%
Capital	0	11,000	11,000	
Total	**3,073,761**	**3,114,643**	**40,882**	**1.33%**
FTE	15.00	15.00	-	0%

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	
Total Payroll Expenses	1,297,141	1,369,936	1,606,902	1,897,474	855,834	1,993,424		

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		

Human Resources Budget Summary



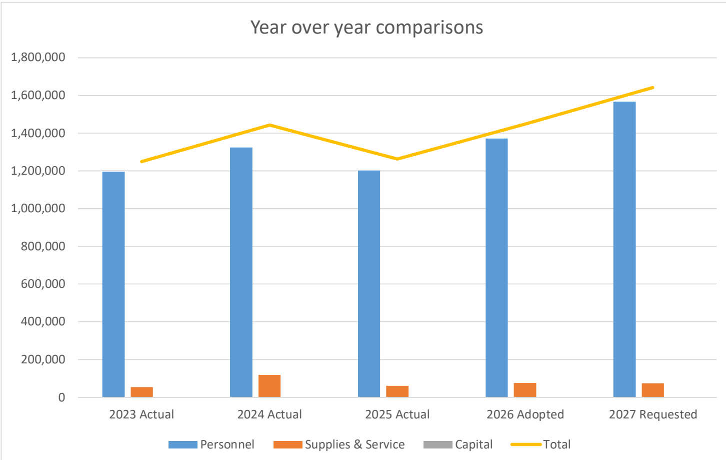
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	406,714	424,561	17,847	4.4%
Supplies & Service	141,405	117,700	-23,705	-16.8%
Capital	0	0	0	
Total	**548,119**	**542,261**	**-5,858**	**-1.1%**
FTE	3.00	3.00	-	0.0%

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	
Total Payroll Expenses	336,996	362,833	367,767	406,714	192,085	424,561		
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	
Total Services & Supplies	77,449	90,010	83,191	141,405	69,343	117,700		
Total Expenses	$ 414,445	$ 452,843	$ 450,958	$ 548,119	$ 261,428	$ 542,261		

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

Legal Budget Summary



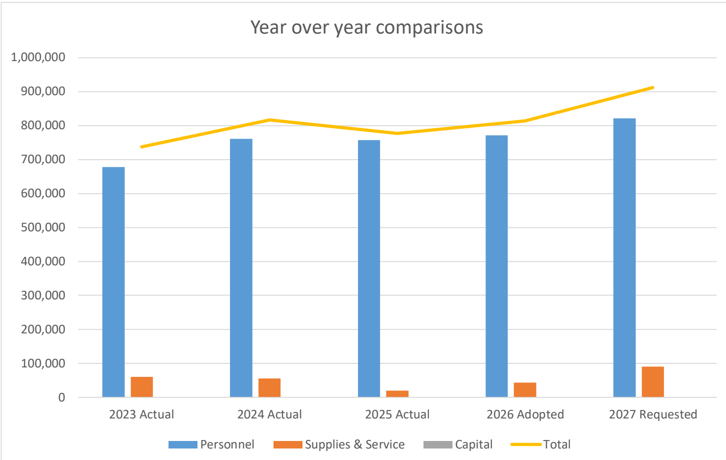
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	1,371,251	1,567,093	195,842	14.3%
Supplies & Service	76,000	74,100	-1,900	-2.5%
Capital	0	0	0	
Total	**1,447,251**	**1,641,193**	**193,942**	**13.4%**
FTE	10.0	10.5	0.5	5%

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	$ 1,078,121	001-006-4161-1000	10.5
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	82,476	001-006-4161-2100	
PERS	97,359	101,302	96,563	113,835	48,793	128,943	001-006-4161-2200	
Workmens Compensation	1,031	1,381	1,307	1,446	650	1,689	001-006-4161-2400	
Health Insurance	139,202	134,706	119,499	147,934	63,882	193,930	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	52,637	001-006-4161-2520	
Life & Disability Insurance	6,692	7,124	7,177	8,038	2,732	8,607	001-006-4161-2600	
Total Payroll Expenses	1,194,829	1,323,818	1,202,035	1,371,251	592,269	1,567,093		
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	
Total Services & Supplies	54,204	119,406	60,291	76,000	25,344	74,100		
Total Expenses	$ 1,249,033	$ 1,443,224	$ 1,262,326	$ 1,447,251	$ 617,613	$ 1,641,193		

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

Planning Budget Summary



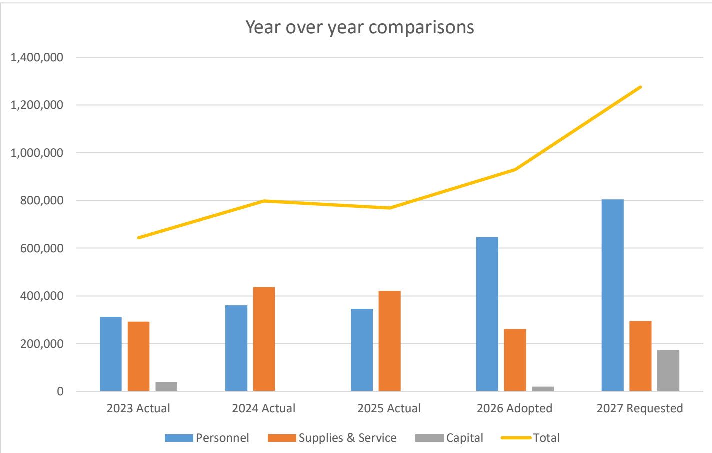
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	771,180	821,197	50,017	6.5%
Supplies & Service	43,200	90,400	47,200	109.3%
Capital	0	0	0	
Total	**814,380**	**911,597**	**97,217**	**11.9%**
FTE	6.00	6.00	-	0%

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)	-	-	-	-	-	5,000	001-007-4170-100__	
FICA	36,341	38,006	39,008	40,717	18,454	43,225	001-007-4170-2100	
PERS	55,000	58,668	60,126	63,656	29,970	67,960	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	100,326	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	
Total Payroll Expenses	677,901	761,643	757,298	771,180	364,252	821,197		
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	
Total Services & Supplies	59,678	55,265	19,341	43,200	18,676	90,400		
Total Expenses	$ 737,579	$ 816,908	$ 776,639	$ 814,380	$ 382,928	$ 911,597		

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

Building Maintenance Budget Summary



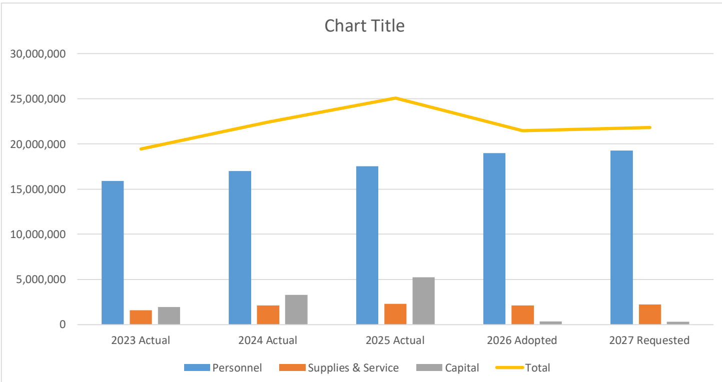
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	647,043	804,185	157,142	24.3%
Supplies & Service	261,950	295,450	33,500	12.8%
Capital	20,000	175,000	155,000	775.0%
Total	**928,993**	**1,274,635**	**345,642**	**37.2%**
FTE	8.00	9.00	1.00	13%

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	$ 511,646	001-008-4198-1000	9.0
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	39,141	001-008-4198-2100	
PERS	24,064	26,729	25,777	46,966	17,686	61,193	001-008-4198-2200	
Workmens Comp	5,418	7,284	7,155	12,954	5,824	17,703	001-008-4198-2400	
Health Insurance	44,856	54,439	50,631	128,868	26,556	95,176	001-008-4198-2500	
Dental Insurance	3,341	4,122	3,887	10,228	2,426	7,394	001-008-4198-2501	
Health Reimbursement Account	12,673	12,589	10,870	21,060	6,511	61,035	001-008-4198-2520	
Life & Disability Insurance	1,902	2,319	2,251	4,237	1,226	5,432	001-008-4198-2600	
Total Payroll Expenses	312,596	360,818	346,000	647,043	229,981	804,185		
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	
Total Services & Supplies	292,307	436,375	421,564	261,950	125,592	295,450		

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	
Library Lighting Controller Upgrade	-	-	-	-	-	15,000	001-008-4198-7248	
Police Dept Boilers	-	-	-	-	-	70,000	001-008-4198-7249	
Fire Pole Bldg Fire Suppression	-	-	-	-	-	10,000	001-008-4198-7250	
Street Department Gates (upgrade/	-	-	-	-	-	20,000	001-008-4198-7240	
City Hall Server Room Fire Pro	-	-	-	20,000	-	-	001-008-4198-7240	
Street Dept Flooring/Lighting	38,777	-	-	-	-	-	001-008-4198-7245	
Total Capital Outlay	38,777	-	-	20,000	-	175,000		
Total Expenses	$ 643,681	$ 797,194	$ 767,564	$ 928,993	$ 355,574	$ 1,274,635		

Polie 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%
Total	**21,465,565**	**21,814,217**	**348,652**	**1.6%**
FTE	126.34	126.34	-	-

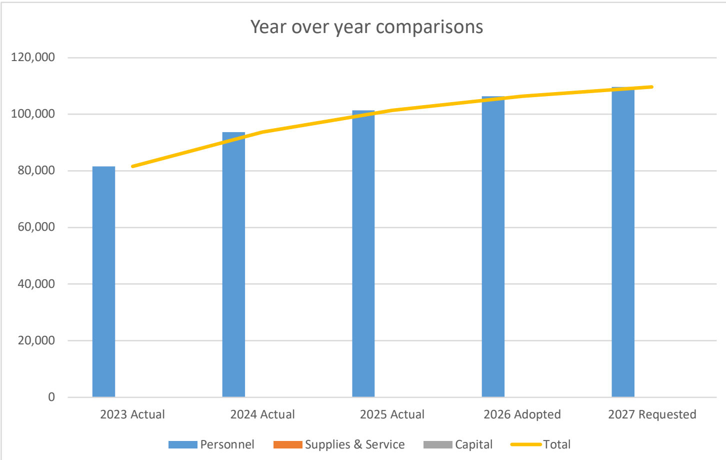
Line Item Detail

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 Mobilizatn OT/Impaired	1,005	-	3,914	-	-	-	001-009-4211-1203	
OT Traffic Mobilizatn-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	
Total Payroll Expenses	15,914,441	17,002,599	17,541,821	18,993,740	8,712,076	19,279,767		

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	
Total	**567,458**	**591,369**	**23,911**	**4%**
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	
Total Payroll Expenses	81,539	93,720	101,446	106,389	53,156	109,625		
Total Expenses	$ 81,539	$ 93,720	$ 101,446	$ 106,389	$ 53,156	$ 109,625		

Internet Crimes Against Children Grant

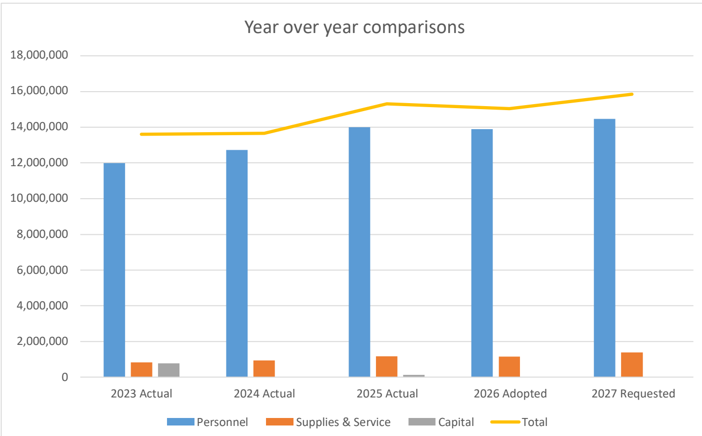
Description	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 - 6 Months Actuals	2027 Requested	Account	FTE
Wages	$ -	$ 34,824	$ 97,624	$ 105,888	$ 48,874	$ 105,893	001-012-4270-1000	1.00
Holiday Pay	-	-	-	-	735	-	001-012-4270-1005	
Sick Leave Repurchase	-	-	1,808	-	1,137	-	001-012-4270-1006	
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	
Total Payroll Expenses	-	47,553	147,239	149,148	71,029	160,767		
Total Expenses	$ -	$ 47,553	$ 147,239	$ 149,148	$ 71,029	$ 160,767		

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	14,473,720	589,268	4%
Supplies & Service	1,159,340	1,377,885	218,545	19%
Capital	0	0	0	
Total	**15,043,792**	**15,851,605**	**807,813**	**5%**
FTE	75.00	79.00	4.00	5%

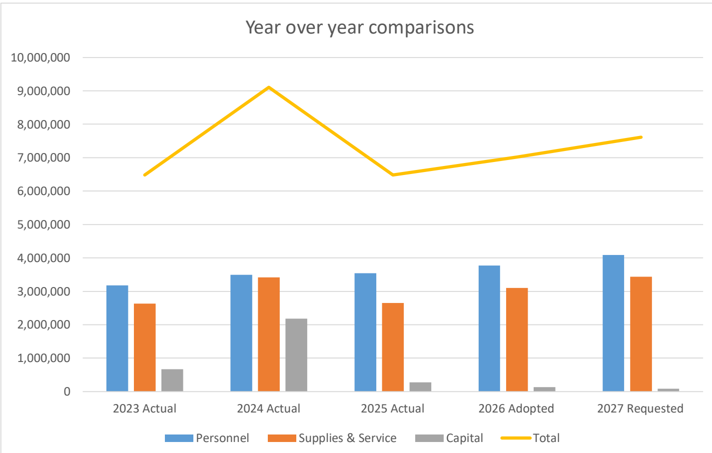
Line Item Detail

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	$ 8,592,745	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	156,186	001-010-4231-2100	
PERS	1,066,648	1,223,950	1,407,312	1,372,062	711,721	1,376,514	001-010-4231-2200	
PERS - 6.2%	542,799	531,468	591,912	597,322	307,675	599,270	001-010-4231-2210	
Workmens Compensation	216,255	288,834	266,694	377,809	169,853	393,706	001-010-4231-2400	
Health Insurance	963,936	1,065,248	1,080,921	1,181,473	521,312	1,367,868	001-010-4231-2500	
Dental Insurance	89,228	94,689	95,507	101,618	46,597	103,544	001-010-4231-2501	
Health Reimbursement Account	400,359	422,333	411,174	470,888	181,928	529,404	001-010-4231-2520	
Life & Disability Insurance	54,981	60,288	64,273	67,166	25,212	68,982	001-010-4231-2600	
Total Payroll Expenses	11,990,786	12,730,549	13,997,748	13,884,452	7,271,716	14,473,720		

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	$ 15,851,605		

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	3,432,706	328,356	11%
Capital	140,000	90,000	-50,000	-36%
Total	**7,015,993**	**7,612,473**	**596,480**	**9%**
FTE	38.92	38.92	0.00	0%

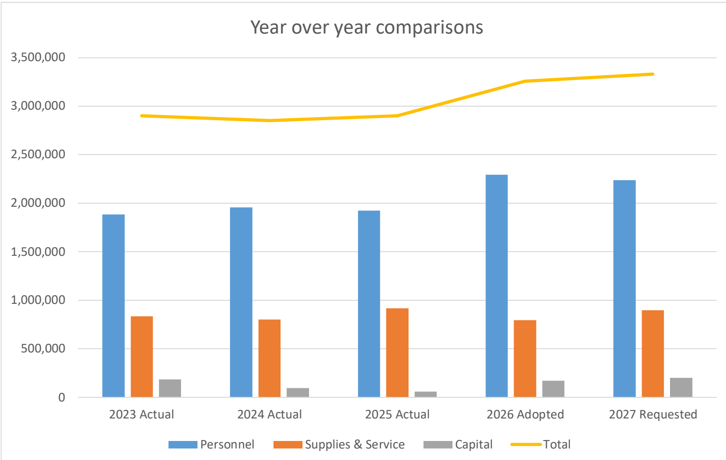
Line Item Detail

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	
Total Payroll Expenses	3,175,747	3,500,582	3,546,984	3,771,643	1,721,660	4,089,767		

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	1,750,000	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	3,432,706		
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	$ 7,612,473		

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	-	-

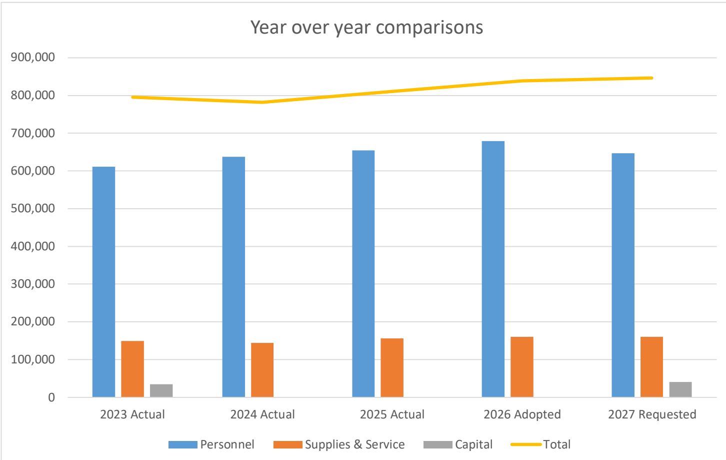
Line Item Detail

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	40,000	40,000	
Total	**838,839**	**846,116**	**7,277**	**1%**
FTE	8.0	8.0	-	

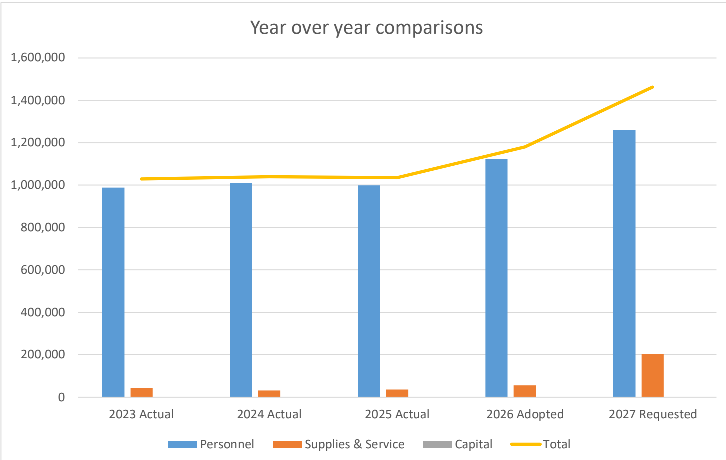
Line Item Detail

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	
Total Payroll Expenses	611,039	637,272	654,626	678,589	322,578	646,116		

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	-	-	-	-	40,000	001-026-4391-7520	
Total Capital Outlay	35,000	-	-	-	-	40,000		
Total Expenses	$ 795,572	$ 781,654	$ 810,697	$ 838,839	$ 362,318	$ 846,116		

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

Building Inspection Budget Summary



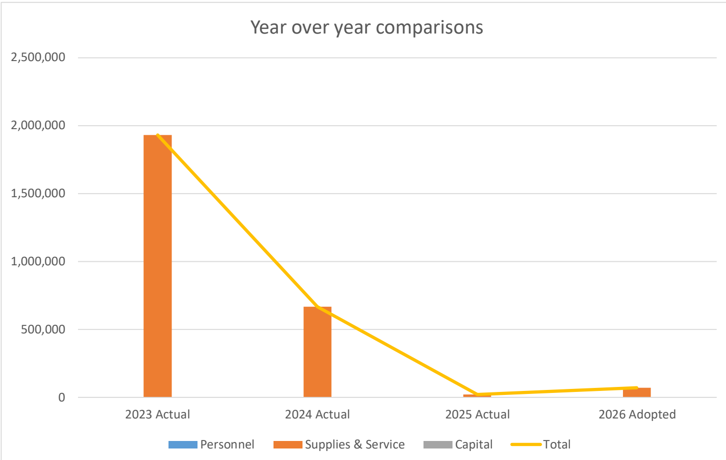
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	1,124,512	1,259,439	134,927	12%
Supplies & Service	55,536	202,728	147,192	265%
Capital	0	34,000	34,000	
Total	**1,180,048**	**1,496,167**	**316,119**	**27%**
FTE	10.00	11.00	1.00	10%

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	
Total Payroll Expenses	987,289	1,009,659	998,555	1,124,512	548,558	1,259,439		
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	
Total Services & Supplies	41,955	30,462	35,990	55,536	17,952	202,728		
Vehicles	58,358	-	-	-	-	34,000	001-030-4245-7520	
Total Capital Outlay	58,358	-	-	-	-	34,000		
Total Expenses	$ 1,087,602	$ 1,040,121	$ 1,034,546	$ 1,180,048	$ 566,510	$ 1,496,167		

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

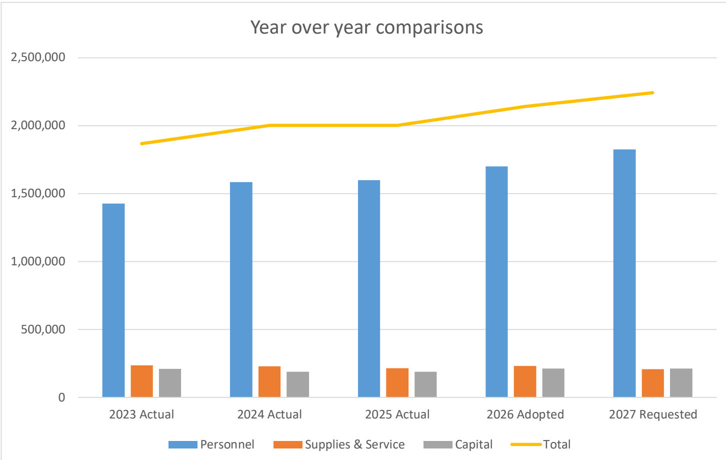
CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2026-2027
SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS	REVENUES					EXPENDITURES					ENDING BALANCE
	BEGINNING BALANCE	PROPERTY TAXES	TRFS IN	OTHER INCOME	TOTAL REVENUES	WAGES/ BENEFITS	SERVICES/ SUPPLIES	CAPITAL OUTLAY	TRFS OUT	TOTAL EXPENDS	
Library Fund	$ -	$ 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	-	-	-	-	-	-	-	-	-	-	-
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:	$ 12,303,128	$ 2,218,608	$ 1,745,981	$ 2,974,894	$ 19,242,611	$ 2,178,645	$ 783,977	$ 12,711,970	$ 1,820,981	$ 17,495,573	$ 1,747,038

* - 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	
Total	**2,140,077**	**2,241,539**	**101,462**	**5%**
FTE	23.50	22.50	(1.00)	-4%

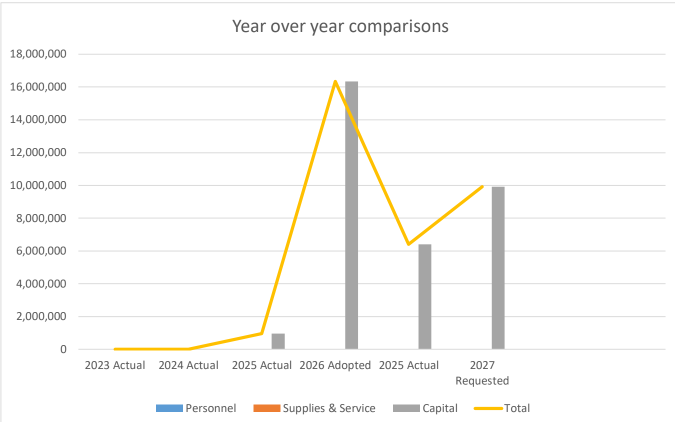
Line Item Detail

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	
Total Revenue	1,833,330	1,900,070	2,021,330	2,140,076	1,277,530	2,285,138		
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	
Total Payroll Expenses	1,425,097	1,585,756	1,598,702	1,699,077	717,610	1,825,039		

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	
Total Services & Supplies	233,515	228,210	214,760	231,000	114,985	206,500		
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	
Total Capital Outlay	208,639	188,257	188,203	210,000	77,513	210,000		
Total Expenses	1,867,251	2,002,222	2,001,665	2,140,077	910,108	2,241,539		
Total Revenues over (under) expenses	$ (33,920)	$ (102,153)	$ 19,666	$ -	$ 367,423	$ 43,599		

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

2025 Fire Dept Bond Expenditures Budget Summary



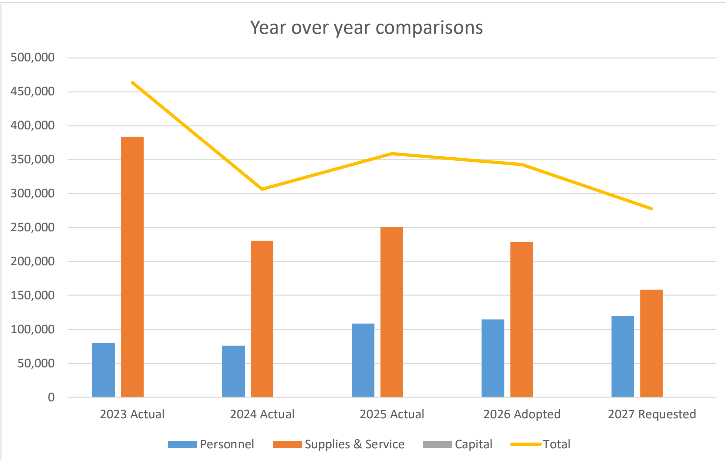
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service				
Capital	16,336,161	9,921,970	-6,414,191	
Total	**16,336,161**	**9,921,970**	**-6,414,191**	**-39%**
FTE			0.0	

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



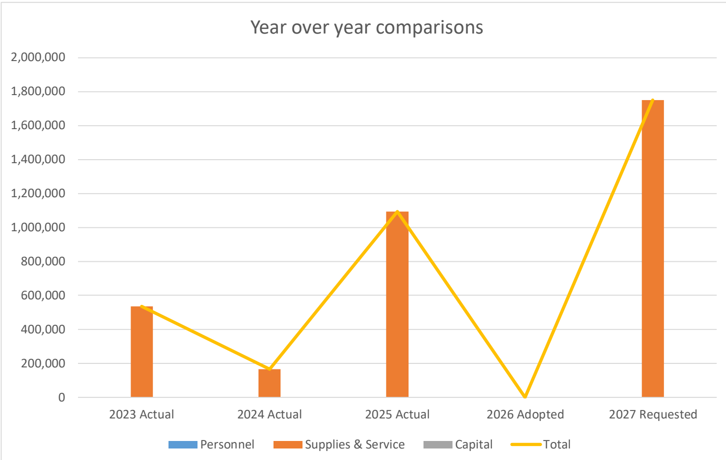
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	114,379	119,384	5,005	4%
Supplies & Service	228,592	158,177	-70,415	-31%
Capital				
Total	**342,971**	**277,561**	**-65,410**	**-19%**
FTE	1.0	1.0	0.0	0%

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	
Total Revenue	463,465	306,142	358,822	290,998	97,045	277,561		
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	
Total Payroll Expenses	79,637	75,762	108,173	114,379	53,401	119,384		
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	
Total Services & Supplies	383,827	230,380	250,648	228,592	69,836	158,177		
Total Expenses	463,465	306,142	358,821	342,971	123,238	277,561		
Total Revenues over (under) expenses	$ -	$ -	$ -	$ -	$ (26,193)	$ 0		

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

Impact Fee Fund Budget Summary



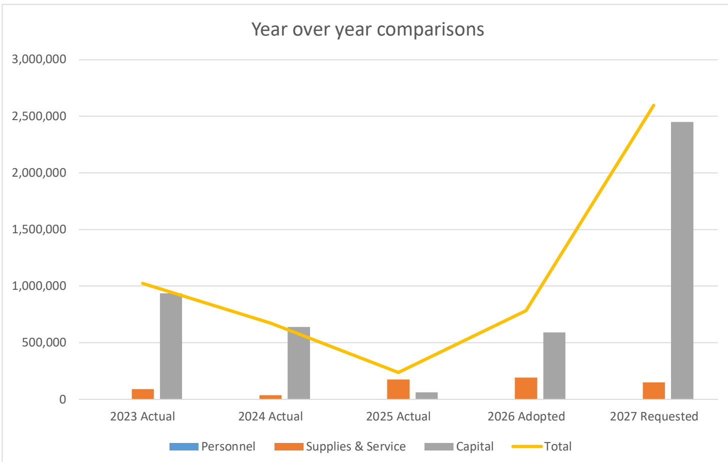
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	1,093,000	1,750,000	657,000	60%
Capital				
Total	**1,093,000**	**1,750,000**	**657,000**	**60%**
FTE	0.0	0.0	0.0	

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	
Total Revenue	658,611	1,178,834	2,798,899	965,000	1,056,789	1,750,000		
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	
Total Services & Supplies	534,877	164,483	1,093,000	-	-	1,750,000		
Total Revenues over (under) expenses	$ 123,734	$ 1,014,351	$ 1,705,899	$ 965,000	$ 1,056,789	$ -		

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%
Total	**781,100**	**2,597,500**	**1,816,400**	**233%**
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	
Total Revenue	685,765	903,763	881,005	781,100	183,784	2,597,500		
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	
Total Services & Supplies	89,281	35,338	175,178	191,100	85,898	147,500		
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	

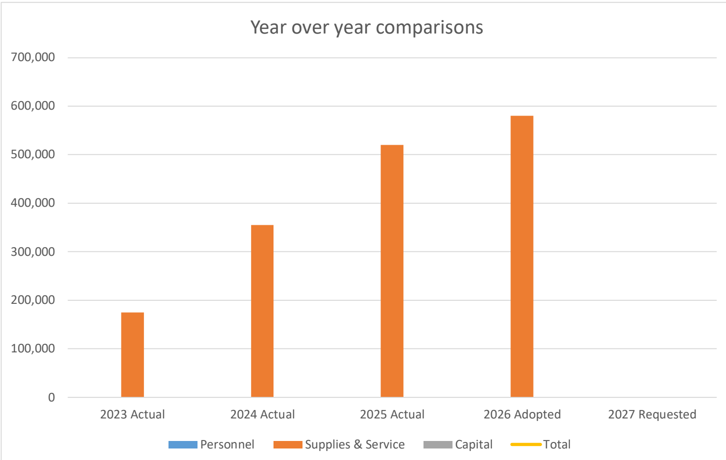
Description	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 - 6 Months Actuals	2027 Requested	Account	FTE
3rd St Mooring Dock Grant	-	483,824	-	-	-	-	072-100-4485-7920	
Waterfront Improvements	-	21,605	-	-	-	-	072-100-4485-7930	
North Pines Swings	-	-	-	15,000	-	-	072-100-4485-7935	
Northshire 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
FUND BALANCE FORWARD	**$1,803,800**	**$1,077,300**	**$0**
ANTICIPATED REVENUES:			
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
Total Revenues	$1,871,000	$890,400	$582,000
Total Available Revenues	$3,674,800	$1,967,700	$582,000
ANTICIPATED EXPENDITURES:			
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		
Total Expenditures	$2,597,500	$2,111,100	$582,000
YEAR-END BALANCE	$1,077,300	($143,400)	$0

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

Annexation Fees Fund Budget Summary



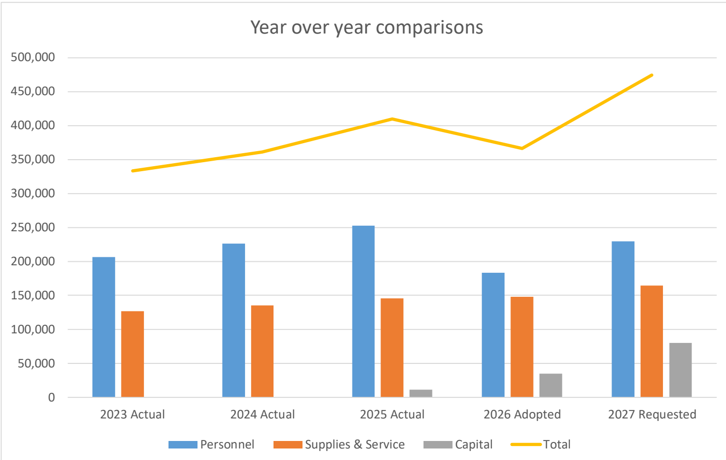
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	520,000	0	-520,000	-100%
Capital				
Total	**520,000**	**0**	**-520,000**	**-100%**
FTE				

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	-	-	024-000-3990-0000	
Total Revenue	569,545	1,028,616	33,194	580,000	-	-		
Transfers out	175,000	355,000	520,000	580,000	-	-	024-113-4525-6999	
Total Services & Supplies	175,000	355,000	520,000	580,000	-	-		
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%
Total	**366,420**	**474,303**	**107,883**	**29%**
FTE	2.0	2.0	0.0	

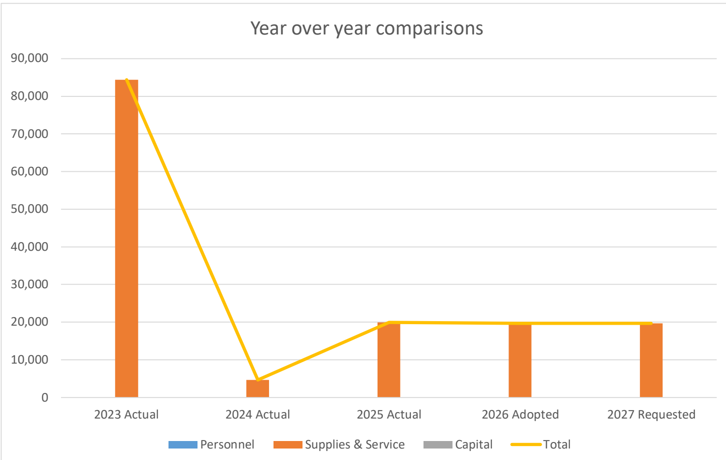
Line Item Detail

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	
Total Revenue	307,906	280,907	280,553	366,421	115,355	474,303		
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	
Total Payroll Expenses	206,479	226,310	252,907	183,493	137,154	229,722		

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



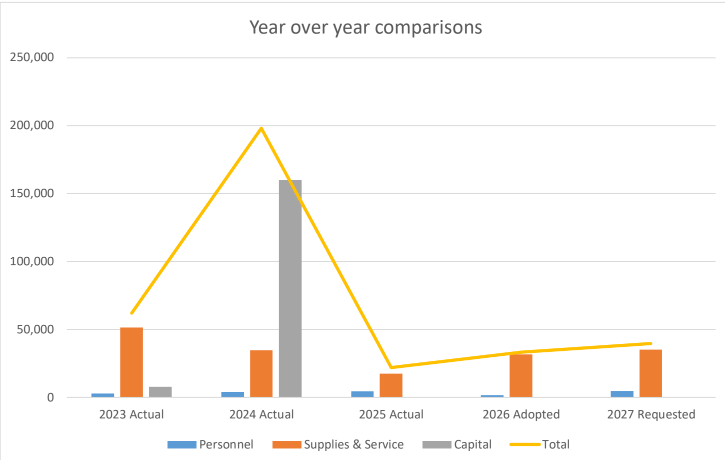
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	19,700	19,700	0	
Capital				
Total	**19,700**	**19,700**	**0**	
FTE			0.0	

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



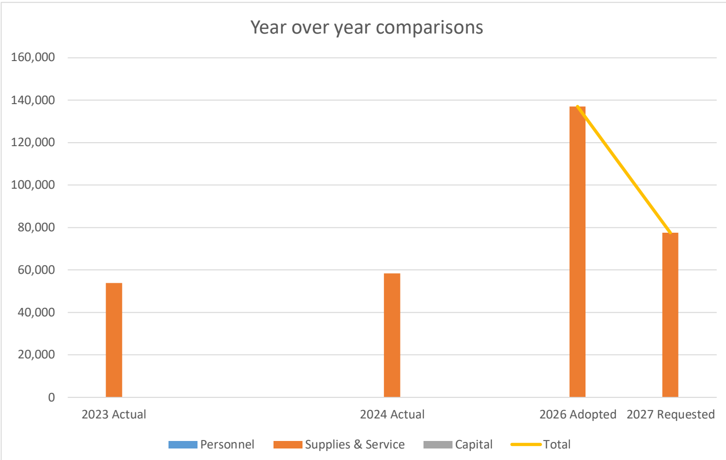
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel	1,615	4,500		
Supplies & Service	31,500	35,000	3,500	11%
Capital	0	0	0	
Total	**33,115**	**39,500**	**6,385**	**19%**
FTE			0.0	

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



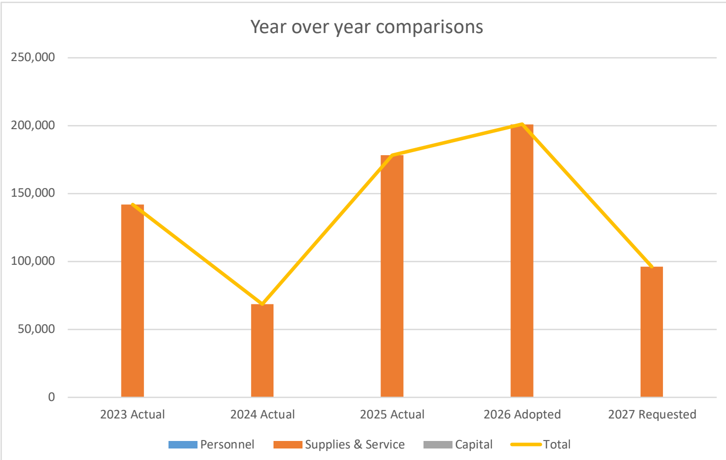
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	137,000	77,500	-59,500	-43%
Capital				
Total	**137,000**	**77,500**	**-59,500**	**-43%**
FTE			0.0	

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				
Total	**201,000**	**96,000**	**-105,000**	**-52%**
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
Total Revenue	91,208	98,634	60,028	16,000	4,176	11,000	
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
Total Services & Supplies	90,802	65,330	93,653	16,000	35,017	11,000	
Total Revenues over (under) expenses	$ 406	$ 33,304	$ (33,625)	$ -	$ (30,841)	$ -	

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	$ -	

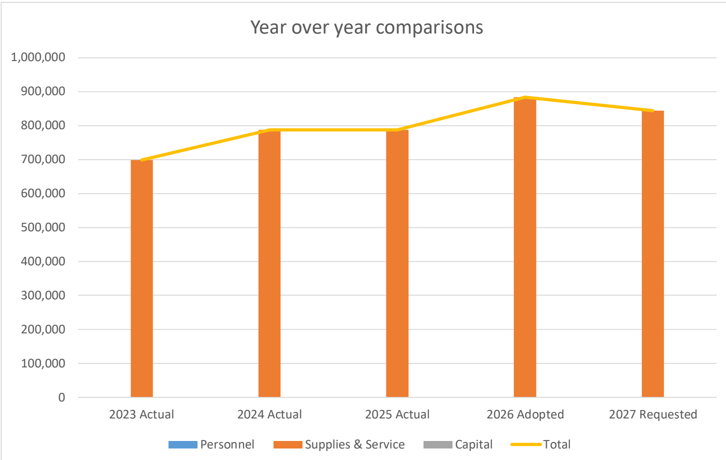
E N T E R P R I S E
F U N D S

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	40,000	5,001,000	13,691,327	18,732,327	3,472,895	5,400,616	7,316,633	819,017	17,009,161	1,723,166
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
TOTALS	$ 15,245,020	$ 11,486,400	$ 43,331,722	$ 70,063,142	$ 7,132,339	$ 25,474,996	$ 20,567,903	$ 15,109,739	$ 68,284,977	$ 1,778,165

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

Street Lighting Utility Budget Summary



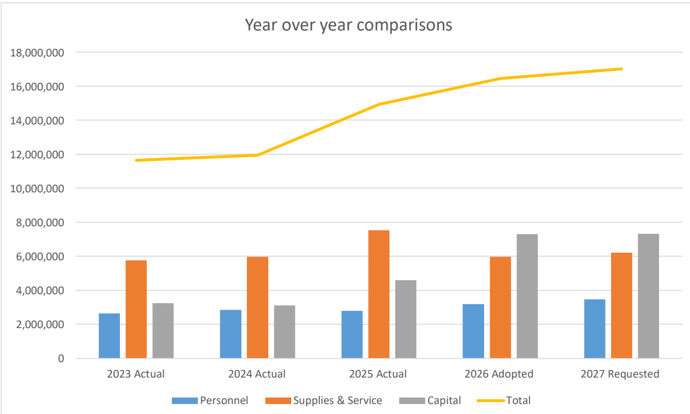
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	883,820	844,334	-39,486	-4%
Capital				
Total	**883,820**	**844,334**	**-39,486**	**-4%**
FTE			0.0	

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	
Total Revenue	717,159	722,001	817,473	883,820	413,947	844,333		
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	
Total Services & Supplies	698,387	788,052	787,378	883,820	291,554	844,334		
Total Revenues over (under) expenses	$ 18,772	$ (66,050)	$ 30,096	$ -	$ 122,393	$ 0		

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%
Total	**16,451,235**	**17,009,161**	**557,926**	**3%**
FTE	29.2	31.3	2.1	7%

Line Item Detail

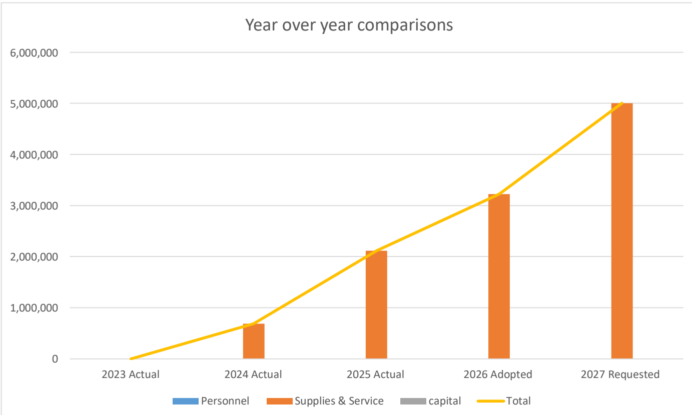
Description	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 - 6 Months Actuals	2027 Requested	Account	FTE
State Grant	$ -	$ 138,024	$ -	$ -	$ -	$ -	026-000-3310-0000	
Private Grant	-	-	-	-	-	1,200	026-000-3310-0001	
Federal Grant	106,770	98,627	-	-	-	-	026-000-3320-0000	
Fire Line	71,977	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	
Total Revenue	8,353,176	9,136,962	11,474,405	16,451,233	3,235,923	17,009,161		
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	
Total Payroll Expenses	2,639,126	2,851,959	2,795,082	3,179,931	1,387,553	3,472,895		

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	
Total Services & Supplies	5,755,199	5,971,563	7,534,242	5,961,714	803,980	6,219,633		

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	11,939,302	14,928,822	16,451,235	2,787,919	17,009,161		
Total Revenues over (under) expenses	$ (3,286,532)	$ (2,802,340)	$ (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

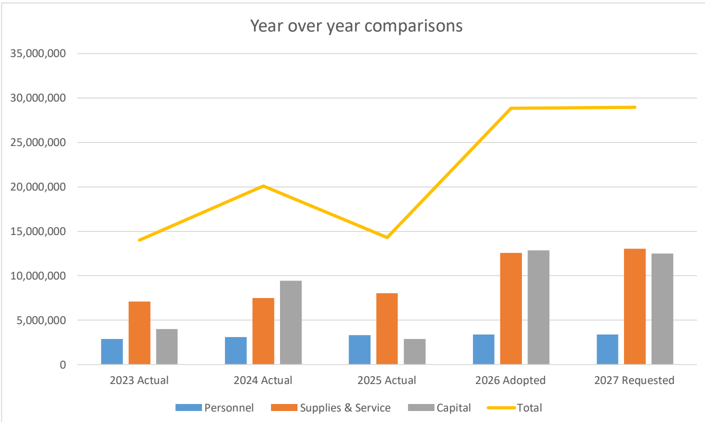
Description	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 - 6 Months Actuals	2027 Requested	Account	FTE
Capitalization Fees	$ 775,463	$ 961,765	$ 1,658,641	$ 600,000	$ 715,161	$ 600,000	034-000-3470-2300	
Interest Income	261,288	307,647	306,752	100,000	125,279	25,000	034-000-3710-0000	
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
FUND BALANCE FORWARD					
ANTICIPATED REVENUES:					
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
Total Revenues	$2,240,936	$7,316,633	$2,572,000	$2,533,000	$3,287,000
Total Available Revenues	$2,240,936	$7,316,633	$2,572,000	$2,533,000	$3,287,000
ANTICIPATED EXPENDITURES:					
Equipment Replacements					
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
Replacements; Other					
Improvements & Additions					
Total Expenditures	$2,240,936	$7,316,633	$2,572,000	$2,533,000	$3,287,000
YEAR END BALANCE	$0	$0	$0	$0	$0

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%
Total	**28,835,380**	**28,951,235**	**115,855**	**0.4%**
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	
Total Revenue	15,878,730	19,405,196	20,223,793	28,835,380	8,523,802	28,951,235		

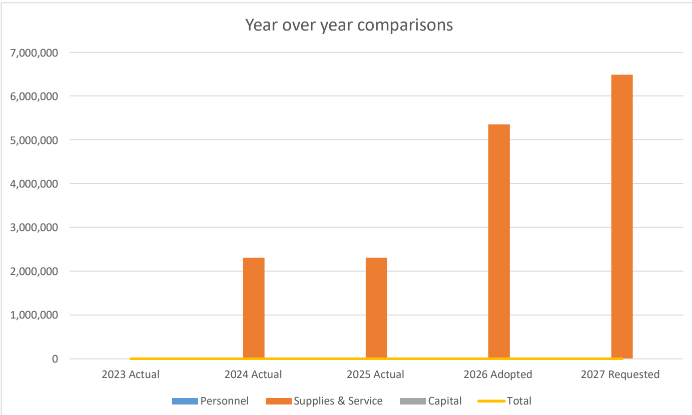
Description	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 - 6 Months Actuals	2027 Requested	Account	FTE
Wages	471,649	512,049	566,688	597,187	359,931	520,552	031-022-4351-1000	5.00
Sick Leave Repurchase	325	-	-	-	-	-	031-022-4351-1006	
Overtime	-	115	-	-	-	-	031-022-4351-1200	
Part-Time/Temporary	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/Desgn	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/desig	-	-	-	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

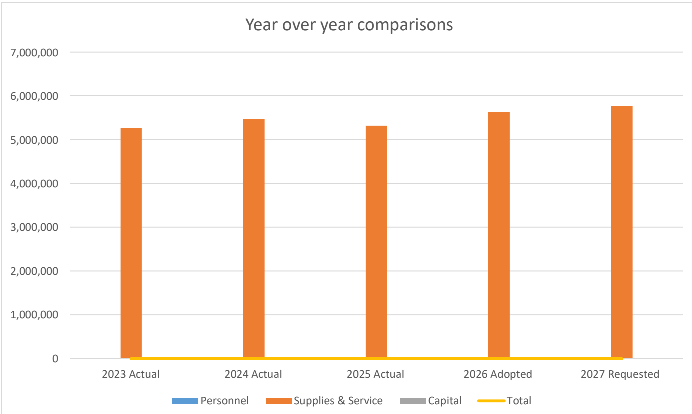
Description	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 - 6 Months Actuals	2027 Requested	Account	FTE
Capitalization Fees	$ 1,338,317	$ 2,936,896	$ 5,906,067	$ 1,100,000	$ 1,543,107	$ 1,100,000	036-000-3470-2300	
Cap Fees - outdoor seating	13,300	37,634	31,844	-	21,230	31,000	036-000-3470-2340	
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



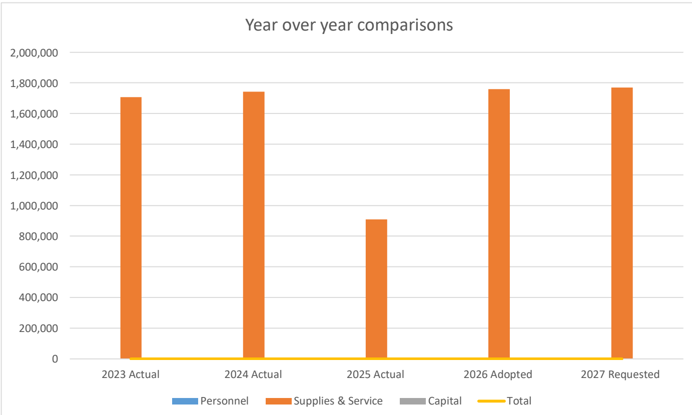
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	5,625,199	5,764,356	139,157	2%
Capital				
Total	**5,625,199**	**5,764,356**	**139,157**	**2%**
FTE	2.0	2.0	0.0	

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	
Total Revenue	4,811,442	4,984,433	5,344,892	5,625,199	2,800,687	5,764,356		
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	
Total Services & Supplies	5,260,890	5,465,978	5,315,154	5,625,199	2,164,817	5,764,356		
Total Expenses	5,260,890	5,465,978	5,315,154	5,625,199	2,164,817	5,764,356		
Total Revenues over (under) expenses	$ (449,448)	$ (481,544)	$ 29,738	$ -	$ 635,870	$ 0		

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

Public Parking Budget Summary



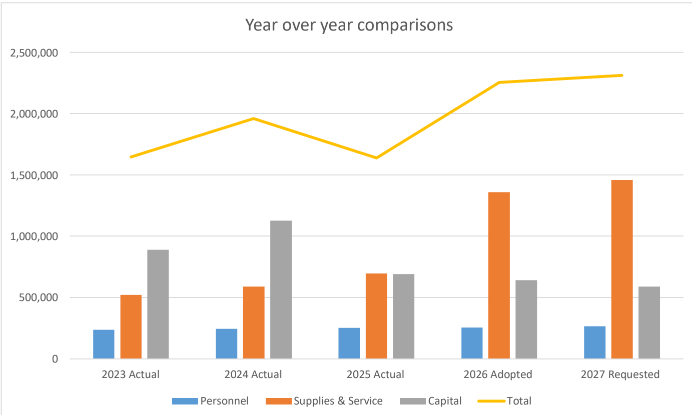
	2026 Adopted Budget	2027 Requested	Change (Negative is budget decrease)	% Change
Personnel				
Supplies & Service	1,759,020	1,768,050	9,030	1%
Capital				
Total	**1,759,020**	**1,768,050**	**9,030**	**1%**
FTE	2.0	2.0	0.0	

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	1,050,965	1,237,537	1,592,867	1,834,020	415,109	1,918,050		
Professional Services	11,456	2,386	13,428	15,000	1,341	15,000	070-096-4434-4200	
Diamnd Prkng Enforcmnt Contrct	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	1,705,750	1,741,134	909,172	1,759,020	131,097	1,768,050		
Capital Improvements	-	-	-	75,000	-	150,000	070-096-4434-7300	
Total Capital Outlay	-	-	-	75,000	-	150,000		
Total Expenses	1,705,750	1,741,134	909,172	1,759,020	131,097	1,918,050		
Total Revenues over (under) expenses	$ (654,785)	$ (503,597)	$ 683,696	$ 75,000	$ 284,012	$ 0		

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-Commericial 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	
Total Revenue	1,298,961	2,059,069	1,155,416	2,251,951	902,291	2,366,442		
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	
Total Payroll Expenses	235,916	244,906	252,426	253,798	122,923	264,683		

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	
Total Services & Supplies	520,384	587,707	695,866	1,358,154	265,871	1,456,759		
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	
Phosporous 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	
Total Capital Outlay	889,588	1,126,977	690,009	640,000	184,148	590,000		
Total Expenses	1,645,888	1,959,589	1,638,301	2,251,952	572,942	2,311,442		
Total Revenues over (under) expenses	$ (346,928)	$ 99,480	$ (482,885)	$ (1)	$ 329,349	$ 55,000		

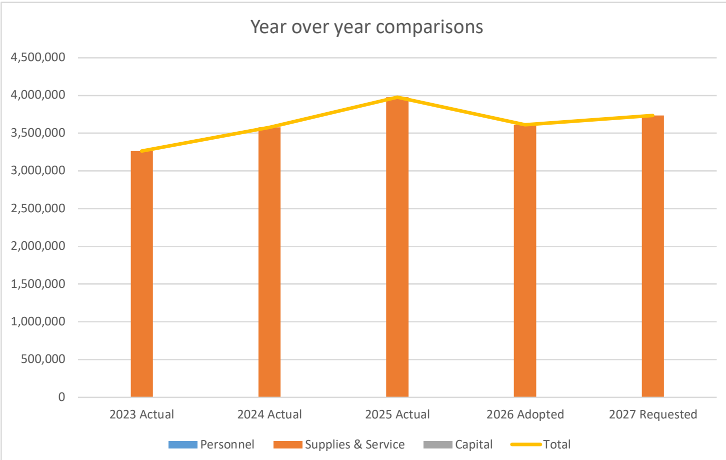
FIDUCIARY FUNDS

CITY OF COEUR D'ALENE
FINANCIAL SUMMARY, FISCAL YEAR 2026-2027
FIDUCIARY FUNDS

	REVENUES				EXPENDITURES			
FIDUCIARY FUNDS	BEGINNING BALANCE	PROPERTY TAXES	OTHER INCOME	TOTAL REVENUES	SERVICES/ SUPPLIES	TRANSFERS OUT	TOTAL EXPENDS	ENDING BALANCE
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	-
TOTALS	$19,200	$152,000	$3,563,245	$3,734,445	$3,734,445	$0	$3,734,445	$0

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				
Total	**3,611,200**	**3,734,445**	**123,245**	**3%**
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
Total Revenue	164,319	170,169	160,281	149,000	92,373	154,145	
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
Total Services & Supplies	138,742	144,796	148,154	149,000	76,453	154,145	
Total Revenues over (under) expenses	$ 25,576	$ 25,374	$ 12,127	$ -	$ 15,919	$ -	

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
Total Revenue	3,113,683	3,261,598	3,704,286	3,270,000	1,908,001	3,368,100	
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
Total Services & Supplies	3,117,103	3,256,053	3,653,595	3,270,000	1,619,259	3,368,100	
Total Revenues over (under) expenses	$ (3,420)	$ 5,544	$ 50,691	$ -	$ 288,742	$ -	

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	$ -	

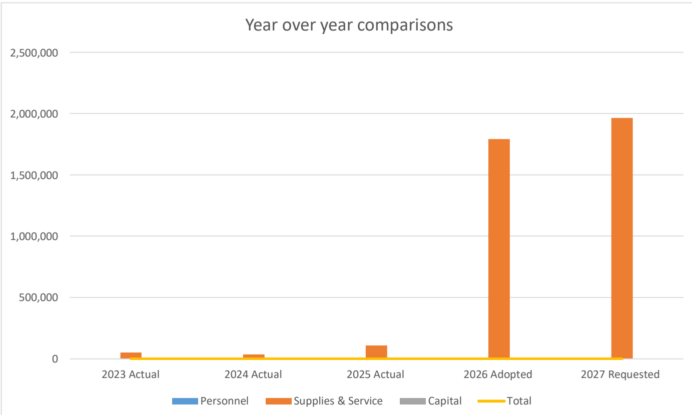
DEBT SERVICE FUND

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

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 023-085-4493-7900	15th Street - Harrison to Best 023-043-4153-7900	Government Way Signal Improvements 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	24-25	25-26	26-27	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			COMMUNICATIONS SPECIALIST	12
	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	1.0	1.0	1.0	1.0		CITY CLERK/MS DIRECTOR	18
SERVICES ADMIN	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	1.0	1.0	1.0	1.0		HUMAN RESOURCES DIRECTOR	18
RESOURCES	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	2.5		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	11.00	0.50	Total	

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

DEPARTMENT	24-25	25-26	26-27	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
	0.0	0.0	0.0	1.0		HVAC TECHNICIAN	11
	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	9.00	2.00	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	24-25	25-26	26-27	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	24-25	25-26	26-27	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 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 SUPERVISIOR	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	24-25	25-26	26-27	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	436.85	8.50	TOTAL FTE PERSONNEL	

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