City of Coeur d'Alene
Cash and Investments
2/28/2026

Description		Balance
U.S. Bank		
Checking Account	$	94,563
Checking Account		94,138
Checking Account		1,195,553
Investment Account - Police Retirement		478,193
Investment Account - Cemetery Perpetual Care Fund		1,319,578
Idaho State Investment Pool		
State Investment Pool Account		63,684,524
State Investment Pool Account - Bond Proceeds		9,488,192
Spokane Teacher's Credit Union		
Certificate of Deposit		7,926,342
Numerica Credit Union		
Certificate of Deposit		10,828,343
Money Market		17,217,888
Cash on Hand		
Treasurer's Change Fund		1,350
Total	$	112,328,665

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

Katherine Ebner

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

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

FUND NAME	BALANCE 1/31/26	RECEIPTS	DISBURSEMENTS	BALANCE 2/28/26	2/28/2025
General-Designated	$ 3,430,718	$ 1,610	$ 60,570	3,371,758	$ 2,291,728
General-Undesignated	18,874,213	8,819,152	11,912,927	15,780,438	18,643,759
Special Revenue:					
Library	601,705	121,341	175,174	547,871	442,308
CDBG	(8,266)	-	8,902	(17,168)	(16,215)
Cemetery	(61,933)	17,840	32,431	(76,524)	72,483
Parks Capital Improvements	1,913,686	11,669	15,511	1,909,844	1,182,640
Impact Fees	9,580,745	94,323	-	9,675,068	7,377,095
Annexation Fees	1,047,240	3,033	-	1,050,273	12,089
American Recovery Plan	-	-	-	-	1,857,213
Cemetery P/C	1,345,228	6,760	-	1,351,987	1,266,124
Jewett House	165,182	3,340	9,691	158,831	113,787
Street Trees / Reforestation	140,143	3,199	9,513	133,830	175,485
Public Art Fund	34,109	97	1,409	32,797	70,061
Public Art Fund - ignite	443,121	1,277	-	444,399	414,284
Public Art Fund - Maintenance	188,883	547	36	189,394	183,110
Debt Service:					
2015 G.O. Bonds	814,330	94,285	-	908,615	652,363
Capital Projects:					
Street Projects	3,079,468	8,776	26,172	3,062,073	5,710,520
2025 Fire Department Bond	9,401,923	27,690	140,886	9,288,727	-
Riverstone Mill Site Project	-	-		-	-
Enterprise:					
Street Lights	78,348	66,598	75,577	69,369	70,090
Water	4,217,865	483,024	496,641	4,204,248	4,147,972
Water Capitalization Fees	8,375,751	128,492	-	8,504,242	6,546,258
Wastewater	25,273,126	1,367,822	890,464	25,750,484	21,615,982
Wastewater-Capital Reserve	6,696,000	-	-	6,696,000	6,696,000
WWTP Capitalization Fees	12,742,385	219,830	-	12,962,215	7,339,150
WW Property Mgmt	72,766	1,105	-	73,871	72,766
Sanitation	898,347	667,533	647,893	917,987	699,652
Public Parking	2,450,570	86,024	10,435	2,526,159	1,495,352
Drainage	869,880	434,777	82,140	1,222,518	1,161,962
Wastewater Debt Service	725,212	2,067	721,193	6,086	(69,442)
Fiduciary Funds:					
Kootenai County Solid Waste Billing	635,426	319,831	306,981	648,277	321,504
KCEMSS Impact Fees	10,684	2,202	2,904	9,981	11,341
Police Retirement	508,491	229,283	233,672	504,101	493,751
Sales Tax	2,609	3,265	2,608	3,265	4,801
BID	403,530	5,000	108	408,423	402,515
Homeless Trust Fund	1,485	486	962	1,009	543
City Employee - Fundraised for Events	8,146	71	-	8,218	-
GRAND TOTAL	$ 114,961,115	$ 13,232,348	$ 15,864,798	112,328,665	$ 91,459,029

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

Katharine Ebner

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

CITY OF COEUR D'ALENE

BUDGET STATUS REPORT

FIVE MONTHS ENDED

February 28, 2026

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	ORIGINAL BUDGET	SPENT THROUGH	PERCENT EXPENDED
Mayor/Council	Personnel Services	277,659	106,093	38%
	Services/Supplies	9,150	3,133	34%
Administration	Personnel Services	257,089	198,535	77%
	Services/Supplies	2,590	66	3%
Finance	Personnel Services	882,574	344,601	39%
	Services/Supplies	1,031,103	541,629	53%
Municipal Services	Personnel Services	1,897,474	708,680	37%
	Services/Supplies	1,176,287	651,737	55%
	Capital Outlay		-	
Human Resources	Personnel Services	406,714	160,681	40%
	Services/Supplies	141,405	55,456	39%
Legal	Personnel Services	1,371,251	481,375	35%
	Services/Supplies	76,000	23,702	31%
Planning	Personnel Services	771,180	304,278	39%
	Services/Supplies	43,200	18,048	42%
	Capital Outlay	-		
Building Maintenance	Personnel Services	647,043	176,122	27%
	Services/Supplies	261,950	110,014	42%
	Capital Outlay	20,000		0%
Police	Personnel Services	18,993,740	7,390,688	39%
	Services/Supplies	2,121,325	598,516	28%
	Capital Outlay	350,500	521,162	149%
Fire	Personnel Services	13,884,452	6,226,021	45%
	Services/Supplies	1,159,340	335,157	29%
	Capital Outlay	-	24,740	
General Government	Services/Supplies	70,810	886	1%
	Capital Outlay			
Police Grants	Personnel Services	567,458	225,020	40%
	Services/Supplies	-	-	
	Capital Outlay	-	42,775	
Streets	Personnel Services	3,771,643	1,449,841	38%
	Services/Supplies	3,104,350	554,135	18%
	Capital Outlay	140,000	62,150	44%

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	ORIGINAL BUDGET	SPENT THROUGH	PERCENT EXPENDED
Parks	Personnel Services	2,292,543	702,244	31%
	Services/Supplies	796,350	212,050	27%
	Capital Outlay	170,000	85,700	50%
Recreation	Personnel Services	678,589	243,507	36%
	Services/Supplies	160,250	37,841	24%
Building Inspection	Personnel Services	1,124,512	468,671	42%
	Services/Supplies	55,536	15,178	27%
	Capital Outlay	-	-	
Total General Fund		58,714,062	23,080,434	39%
Library	Personnel Services	1,699,077	595,675	35%
	Services/Supplies	231,000	104,507	45%
	Capital Outlay	210,000	62,752	30%
CDBG	Personnel Services	114,379	44,377	39%
	Services/Supplies	228,592	60,086	26%
Cemetery	Personnel Services	183,493	113,865	62%
	Services/Supplies	147,927	40,712	28%
	Capital Outlay	35,000	-	0%
Impact Fees	Services/Supplies	-	-	
Annexation Fees	Services/Supplies	580,000	-	0%
Parks Capital Improvements	Capital Outlay	781,100	87,039	11%
Cemetery Perpetual Care	Services/Supplies	19,700	16,707	85%
Jewett House	Services/Supplies	33,115	18,517	56%
Street Trees	Services/Supplies	137,000	48,110	35%
Public Art Fund	Services/Supplies	201,000	36,273	18%
		4,601,383	1,228,620	27%
Debt Service Fund		1,791,067	310,817	17%
2025 Fire Bond Expenditures	Capital Outlay	16,336,161	6,412,801	
Atlas - Kathleen to Newbrook	Capital Outlay	-		
Traffic Calming	Capital Outlay	40,000	-	0%
Public Transit Sidewalk Accessibility	Capital Outlay	-	-	
Ramsey Road Rehabilitation	Capital Outlay	-		
15th Street	Capital Outlay	2,300,000	14,151	1%
LHTAC Pedestrian Safety	Capital Outlay	-	-	
Atlas Waterfront Project	Capital Outlay	-	-	

FUND OR DEPARTMENT	TYPE OF EXPENDITURE	ORIGINAL BUDGET	SPENT THROUGH	PERCENT EXPENDED
Wilbur / Ramsey Project	Capital Outlay	-	62,312	
Government Way	Capital Outlay	100,000	1,590	2%
LaCrosse Ave. Improvements	Capital Outlay	-		
		2,440,000	78,053	3%
Street Lights	Services/Supplies	883,820	271,558	31%
Water	Personnel Services	3,179,931	1,150,765	36%
	Services/Supplies	5,961,714	704,471	12%
	Capital Outlay	7,309,590	490,272	7%
Water Capitalization Fees	Services/Supplies	3,220,000	-	0%
Wastewater	Personnel Services	3,387,820	1,423,928	42%
	Services/Supplies	8,978,571	1,193,897	13%
	Capital Outlay	10,926,000	208,317	2%
	Debt Service	5,542,989	1,046,484	19%
WW Capitalization	Services/Supplies	5,350,000	-	0%
WW Property Management	Services/Supplies	-		
Sanitation	Services/Supplies	5,625,199	1,742,374	31%
Public Parking	Services/Supplies	1,759,020	120,530	7%
	Capital Outlay	75,000		0%
Drainage	Personnel Services	253,798	103,088	41%
	Services/Supplies	1,358,154	202,894	15%
	Capital Outlay	640,000	184,148	29%
Total Enterprise Funds		64,451,606	8,842,726	14%
Kootenai County Solid Waste		3,270,000	970,982	30%
KCEMSS Impact Fees		55,000	11,538	21%
Police Retirement		149,000	63,697	43%
Business Improvement District		131,200	100,000	76%
Homeless Trust Fund		6,000	2,538	42%
City Employee - Fundraised for Events		-	80	
Total Fiduciary Funds		3,611,200	1,148,835	32%
TOTALS:		151,945,479	41,102,286	27%

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

Katharine Ebner

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