

**2021-2022 Biennial Budget**

# **Section B**

**Recap by Fund**



**Adopted Budget**

# Section B. Recap By Fund

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# SUMMARY

## Comparative Actual and Budgeted Revenues Summary for All Funds 2019–2022

Fund No.	Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
001	General Fund	\$ 32,411,525	\$ 31,200,233	\$ 31,011,781	\$ 32,295,187
037	Self Insurance Fund	-	10,000	60,000	10,000
061	Youth Service Endowment Fund	7,373	3,500	5,000	5,000
<b>Subtotal General Purpose Funds</b>		<b>\$ 32,418,898</b>	<b>\$ 31,213,733</b>	<b>\$ 31,076,781</b>	<b>\$ 32,310,187</b>
104	Street Fund	\$ 2,991,222	\$ 3,987,471	\$ 3,781,817	\$ 4,143,618
130	Contingency Fund	1,245,336	978,474	260,300	261,800
140	1% For the Arts Fund	18,403	31,465	17,000	17,000
160	Youth and Family Services Fund	3,106,656	2,559,293	2,193,182	2,142,962
<b>Subtotal Special Revenue Funds</b>		<b>\$ 7,361,617</b>	<b>\$ 7,556,703</b>	<b>\$ 6,252,299</b>	<b>\$ 6,565,380</b>
208	Bond Redemptiion (Voted)	\$ -	\$ -	\$ -	\$ -
239	Bond Redemption (Non-Voted)	841,800	839,700	847,200	234,100
<b>Subtotal Debt Service Funds</b>		<b>\$ 841,800</b>	<b>\$ 839,700</b>	<b>\$ 847,200</b>	<b>\$ 234,100</b>
342	Town Center Parking Facilities	\$ 2,454,262	\$ 358,875	\$ -	\$ -
343	Capital Improvement Fund	2,687,898	4,798,011	3,590,573	4,228,583
345	Technology and Equipment Fund	436,951	575,894	362,500	360,500
350	Capital Reserve Fund	-	-	-	-
<b>Subtotal Capital Funds</b>		<b>\$ 5,579,111</b>	<b>\$ 5,732,780</b>	<b>\$ 3,953,073</b>	<b>\$ 4,589,083</b>
402	Water Fund	\$ 9,008,728	\$ 13,792,687	\$ 12,317,373	\$ 17,010,992
426	Sewer Fund	9,996,145	12,589,523	10,950,027	13,486,100
432	Storm Water Fund	2,176,149	3,826,029	2,756,580	2,987,833
<b>Subtotal Enterprise Funds</b>		<b>\$ 21,181,022</b>	<b>\$ 30,208,239</b>	<b>\$ 26,023,980</b>	<b>\$ 33,484,925</b>
503	Equipment Rental Fund	\$ 1,875,508	\$ 1,957,252	\$ 2,737,510	\$ 2,225,162
520	Computer Equipment Fund	1,048,819	1,351,560	1,247,342	1,358,313
<b>Subtotal Internal Service Funds</b>		<b>\$ 2,924,327</b>	<b>\$ 3,308,812</b>	<b>\$ 3,984,852</b>	<b>\$ 3,583,475</b>
606	Firefighters Pension Fund	\$ 84,671	\$ 94,000	\$ 173,310	\$ 174,210
<b>Subtotal Trust Funds</b>		<b>\$ 84,671</b>	<b>\$ 94,000</b>	<b>\$ 173,310</b>	<b>\$ 174,210</b>
<b>TOTAL REVENUES</b>		<b>\$ 70,391,446</b>	<b>\$ 78,953,967</b>	<b>\$ 72,311,495</b>	<b>\$ 80,941,359</b>

# Recap by Fund

## Comparative Actual and Budgeted Expenditures Summary for All Funds 2019–2022

Fund No.	Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
001	General Fund	\$ 31,250,600	\$ 30,527,539	\$ 30,533,485	\$ 31,987,897
037	Self Insurance Fund	-	10,000	60,000	10,000
061	Youth Service Endowment Fund	3,500	3,500	5,000	5,000
<b>Subtotal General Purpose Funds</b>		<b>\$31,254,100</b>	<b>\$30,541,039</b>	<b>\$30,598,485</b>	<b>\$32,002,897</b>
104	Street Fund	\$ 2,991,222	\$ 3,987,471	\$ 3,366,531	\$ 4,045,768
130	Contingency Fund	1,245,336	657,900	-	-
140	1% For the Arts Fund	14,056	29,465	15,000	15,000
160	Youth and Family Services Fund	2,968,982	2,557,498	2,178,182	2,127,962
<b>Subtotal Special Revenue Funds</b>		<b>\$ 7,219,596</b>	<b>\$ 7,232,334</b>	<b>\$ 5,559,713</b>	<b>\$ 6,188,730</b>
208	Bond Redemption (Voted)	\$ -	\$ -	\$ -	\$ -
239	Bond Redemption (Non-Voted)	841,800	839,700	847,200	234,100
<b>Subtotal Debt Service Funds</b>		<b>\$ 841,800</b>	<b>\$ 839,700</b>	<b>\$ 847,200</b>	<b>\$ 234,100</b>
342	Town Center Parking Facilities	\$ 2,454,262	\$ 358,875	\$ -	\$ -
343	Capital Improvement Fund	1,820,976	4,699,223	3,590,573	4,228,583
345	Technology and Equipment Fund	340,874	575,894	287,560	234,500
350	Capital Reserve Fund	-	-	-	-
<b>Subtotal Capital Project Funds</b>		<b>\$ 4,616,112</b>	<b>\$ 5,633,992</b>	<b>\$ 3,878,133</b>	<b>\$ 4,463,083</b>
402	Water Fund	\$ 6,656,937	\$ 13,792,687	\$ 12,317,373	\$ 17,010,992
426	Sewer Fund	9,456,944	12,589,523	10,950,027	11,543,961
432	Storm Water Fund	1,844,400	3,826,029	2,756,580	2,987,833
<b>Subtotal Enterprise Funds</b>		<b>\$17,958,282</b>	<b>\$30,208,238</b>	<b>\$26,023,980</b>	<b>\$31,542,786</b>
503	Equipment Rental Fund	\$ 1,353,945	\$ 1,957,252	\$ 2,043,931	\$ 1,647,322
520	Computer Equipment Fund	915,580	1,178,788	1,060,228	1,171,434
<b>Subtotal Internal Service Funds</b>		<b>\$ 2,269,525</b>	<b>\$ 3,136,040</b>	<b>\$ 3,104,159</b>	<b>\$ 2,818,756</b>
606	Firefighters Pension Fund	\$ 84,671	\$ 94,000	\$ 83,000	\$ 87,000
<b>Subtotal Trust Funds</b>		<b>\$ 84,671</b>	<b>\$ 94,000</b>	<b>\$ 83,000</b>	<b>\$ 87,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$64,244,086</b>	<b>\$77,685,343</b>	<b>\$70,094,669</b>	<b>\$77,337,352</b>

# GENERAL PURPOSE FUNDS

## GENERAL FUND – 001

The General Fund is the City's largest fund and accounts for most of the City's "general purpose" revenues and "general government" (non-utility) operations.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 707,105	\$ 925,214	\$ 1,548,074	30.8%	67.3%
Property Tax	12,522,800	12,805,091	12,982,811	13,215,386	1.4%	1.8%
Sales Tax	5,257,123	4,791,670	4,791,670	5,031,210	0.0%	5.0%
Business & Utility Taxes	4,864,885	4,846,612	5,243,140	5,213,950	8.2%	-0.6%
State Shared Revenues	1,221,234	1,944,419	1,181,024	1,185,880	-39.3%	0.4%
Utility & CIP Overhead	668,759	751,222	792,835	806,724	5.5%	1.8%
EMS Revenues	1,413,502	1,419,644	1,575,537	1,599,400	11.0%	1.5%
Licenses and Permits	3,158,809	2,677,862	2,800,750	2,900,700	4.6%	3.6%
General Government	421,848	223,200	218,200	218,700	-2.2%	0.2%
Recreation Programs	1,745,534	385,300	163,400	293,063	-57.6%	79.4%
District Court Fines	263,083	214,604	262,600	257,400	22.4%	-2.0%
Interest	266,029	25,604	24,600	24,700	-3.9%	0.4%
Interfund Transfers In	607,920	407,900	50,000	-	-87.7%	-100.0%
<b>Total Budgeted Revenues</b>	<b>\$ 32,411,525</b>	<b>\$ 31,200,233</b>	<b>\$ 31,011,781</b>	<b>\$ 32,295,187</b>	<b>-0.6%</b>	<b>4.1%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	5,797,932	6,251,752	5,999,231	4,929,453	-4.0%	-17.8%
<b>TOTAL REVENUES</b>	<b>\$ 38,209,457</b>	<b>\$ 37,451,985</b>	<b>\$ 37,011,012</b>	<b>\$ 37,224,640</b>	<b>-1.2%</b>	<b>0.6%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Administrative Services	\$ -	-	478,523	489,438	N/A	2.3%
City Attorney's Office	702,650	\$ 783,496	\$ 743,450	\$ 758,528	-5.1%	2.0%
City Council	51,210	55,808	47,375	37,875	-15.1%	-20.1%
City Manager's Office	1,122,978	1,060,148	963,104	904,734	-9.2%	-6.1%
Community Planning & Developmen	3,330,313	3,030,294	3,066,731	3,231,337	1.2%	5.4%
Finance	900,095	939,982	944,767	1,058,817	0.5%	12.1%
Fire and EMS	6,892,086	6,795,497	6,988,873	7,200,781	2.8%	3.0%
Human Resources	628,577	626,364	747,009	583,410	19.3%	-21.9%
Information & Geographic Services	132,730	129,248	157,849	163,517	22.1%	3.6%
Municipal Court	437,031	466,457	473,078	484,370	1.4%	2.4%
Non-Departmental	2,576,734	4,289,453	3,248,546	4,002,322	-24.3%	23.2%
Parks and Recreation	5,426,560	3,313,259	727,553	431,311	-78.0%	-40.7%
Police	7,319,429	7,425,687	7,382,410	7,947,376	-0.6%	7.7%
Public Works	1,730,206	1,611,847	4,564,217	4,694,081	183.2%	2.8%
<b>Total Budgeted Expenditures</b>	<b>\$ 31,250,600</b>	<b>\$ 30,527,540</b>	<b>\$ 30,533,485</b>	<b>\$ 31,987,897</b>	<b>0.0%</b>	<b>4.8%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	6,958,857	6,924,445	6,477,527	5,236,743	-6.5%	-19.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,209,457</b>	<b>\$ 37,451,985</b>	<b>\$ 37,011,012</b>	<b>\$ 37,224,640</b>	<b>-1.2%</b>	<b>0.6%</b>

## Recap by Fund

### General Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 16,851,429	\$ 16,467,436	\$ 15,649,294	\$ 16,087,304	-5.0%	2.8%
Benefits	6,041,314	6,140,882	5,925,203	6,228,587	-3.5%	5.1%
Contractual Services	1,818,962	1,756,969	2,164,750	2,149,748	23.2%	-0.7%
Other Services and Charges	5,664,766	5,810,052	5,416,451	5,511,396	-6.8%	1.8%
Interfund Transfers	874,128	352,200	1,377,787	2,010,862	291.2%	45.9%
<b>Total Budgeted Expenditures</b>	<b>\$ 31,250,600</b>	<b>\$ 30,527,540</b>	<b>\$ 30,533,485</b>	<b>\$ 31,987,897</b>	<b>0.0%</b>	<b>4.8%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	6,958,857	6,924,445	6,477,527	5,236,743	-6.5%	-19.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,209,457</b>	<b>\$ 37,451,985</b>	<b>\$ 37,011,012</b>	<b>\$ 37,224,640</b>	<b>-1.2%</b>	<b>0.6%</b>

### General Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 5,797,932	\$ 6,958,857	\$ 6,924,445	\$ 6,477,527
Plus Revenues	32,411,525	30,493,128	30,086,567	30,747,113
Less Expenditures	(31,250,600)	(30,527,540)	(30,533,485)	(31,987,897)
<b>Ending Fund Balance</b>	<b>\$ 6,958,857</b>	<b>\$ 6,924,445</b>	<b>\$ 6,477,527</b>	<b>\$ 5,236,743</b>
<b>Consisting of:</b>				
Compensated Absence Reserve	1,051,055	751,055	751,055	751,055
LEOFF1 Long Term Care Reserve	1,635,403	1,723,865	2,012,665	2,301,465
Inventory of Supplies	120,857	120,857	120,857	120,857
JAG Reserve	79,437	79,437	79,437	79,437
Petty Cash	2,550	2,550	2,550	2,550
Customer Deposits/Deferred Revenue	533,872	533,872	533,872	533,872
DSG Technology reserve	90,333	90,333	90,333	90,333
Reserved for MICEC & Recreation	-	800,000	800,000	800,000
Reserved for Thrift Shop Re-Start	-	100,000	100,000	100,000
Appropriated for Expenditures Next Year	407,105	925,214	1,548,074	-
Unassigned	3,038,245	1,797,262	438,684	457,174
<b>Ending Fund Balance</b>	<b>\$ 6,958,857</b>	<b>\$ 6,924,445</b>	<b>\$ 6,477,527</b>	<b>\$ 5,236,743</b>

## SELF-INSURANCE CLAIM RESERVE – 037

The Self-Insurance Claim Reserve Fund accounts for payments of deductibles (\$5,000 per claim) and insurance claims not covered under the City's property insurance policy through the Washington Cities Insurance Authority (WCIA). Mercer Island Municipal Code section 4.40.130 sets the minimum balance of this fund at \$40,000. Any expenditures from this fund for physical loss to property would be reimbursed to the fund through insurance recoveries.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ -	\$ 50,000	\$ -	N/A	-100.0%
General Govt / Grants / Fines	-	-	-	-	N/A	N/A
Insurance Recoveries	-	10,000	10,000	10,000	0.0%	0.0%
<b>Total Budgeted Revenues</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 60,000</b>	<b>\$ 10,000</b>	<b>500.0%</b>	<b>-83.3%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	109,750	109,750	59,750	59,750	-45.6%	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 109,750</b>	<b>\$ 119,750</b>	<b>\$ 119,750</b>	<b>\$ 69,750</b>	<b>0.0%</b>	<b>-41.8%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Repairs & Maintenance	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	0.0%
Interfund Transfer	-	-	50,000	-	N/A	-100.0%
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 60,000</b>	<b>\$ 10,000</b>	<b>500.0%</b>	<b>-83.3%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	109,750	109,750	59,750	59,750	-45.6%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 109,750</b>	<b>\$ 119,750</b>	<b>\$ 119,750</b>	<b>\$ 69,750</b>	<b>0.0%</b>	<b>-41.8%</b>

### Self-Insurance Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 109,750	\$ 109,750	\$ 109,750	\$ 59,750
Plus Revenues	-	10,000	10,000	10,000
Less Expenditures	-	(10,000)	(60,000)	(10,000)
<b>Ending Fund Balance</b>	<b>\$ 109,750</b>	<b>\$ 109,750</b>	<b>\$ 59,750</b>	<b>\$ 59,750</b>
<b>Consisting of:</b>				
Self Insurance Reserve	109,750	109,750	59,750	59,750
<b>Ending Fund Balance</b>	<b>\$ 109,750</b>	<b>\$ 109,750</b>	<b>\$ 59,750</b>	<b>\$ 59,750</b>

# Recap by Fund

## YOUTH SERVICES ENDOWMENT – 061

The City established the Youth Services Endowment Fund as a long-term funding mechanism for the programs of the Youth and Family Services Department. The donated funds remain invested as principal and cannot be used for ongoing operations. Interest earnings from this permanent endowment fund are used to support Youth and Family Services operations, which are accounted for in the Youth and Family Services Fund.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Interest	7,373	3,500	5,000	5,000	42.9%	0.0%
<b>Total Budgeted Revenues</b>	<b>\$ 7,373</b>	<b>\$ 3,500</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>42.9%</b>	<b>0.0%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	286,651	290,524	290,524	290,524	0.0%	0.0%
<b>TOTAL REVENUES</b>	<b>\$294,024</b>	<b>\$294,024</b>	<b>\$295,524</b>	<b>\$295,524</b>	<b>0.5%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Interfund Transfer - YFS Fund	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000	42.9%	0.0%
<b>Total Budgeted Expenditures</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>42.9%</b>	<b>0.0%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	290,524	290,524	290,524	290,524	0.0%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$294,024</b>	<b>\$294,024</b>	<b>\$295,524</b>	<b>\$295,524</b>	<b>0.5%</b>	<b>0.0%</b>

### Youth Services Endowment Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 286,651	\$ 290,524	\$ 290,524	\$ 290,524
Plus Revenues	7,373	3,500	5,000	5,000
Less Expenditures	(3,500)	(3,500)	(5,000)	(5,000)
<b>Ending Fund Balance</b>	<b>\$ 290,524</b>	<b>\$ 290,524</b>	<b>\$ 290,524</b>	<b>\$ 290,524</b>
<b>Consisting of:</b>				
Non-spendable Endowment Principal	285,856	285,856	285,856	285,856
Unreserved	4,668	4,668	4,668	4,668
<b>Ending Fund Balance</b>	<b>\$ 290,524</b>	<b>\$ 290,524</b>	<b>\$ 290,524</b>	<b>\$ 290,524</b>



# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City of Mercer Island has four Special Revenue Funds: City Street Fund, Contingency Fund, 1% for the Arts Fund, and Youth & Family Services Fund.

## STREET FUND – 104

The Street Fund is a restricted fund that accounts for revenues and expenditures for street maintenance, preservation, and construction. Major sources of revenue include Real Estate Excise Tax (REET), Fuel Tax, and Federal and State Grants. The Transportation Improvement Plan (TIP) determines the annual expenditures for street and pedestrian facility improvements. For additional detail on the TIP see the Capital Improvement section of the budget.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ 269,917	\$ 816,917	\$ -	\$ -	-100.0%	N/A
Real Estate Excise Tax	1,601,198	1,658,554	1,700,017	1,742,518	2.5%	2.5%
Motor Vehicle Fuel Tax	513,342	476,000	440,800	429,400	-7.4%	-2.6%
General Govt / Grants / Fines	293,752	661,000	666,000	949,700	0.8%	42.6%
Vehicle Excise Tax	313,013	375,000	375,000	375,000	0.0%	0.0%
Interfund Transfers In	-	-	600,000	647,000	N/A	7.8%
<b>Total Budgeted Revenues</b>	<b>\$2,991,222</b>	<b>\$ 3,987,471</b>	<b>\$ 3,781,817</b>	<b>\$ 4,143,618</b>	<b>-5.2%</b>	<b>9.6%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	3,749,933	2,933,016	2,933,017	3,348,303	0.0%	14.2%
<b>TOTAL REVENUES</b>	<b>\$6,741,155</b>	<b>\$ 6,920,487</b>	<b>\$ 6,714,834</b>	<b>\$ 7,491,921</b>	<b>-3.0%</b>	<b>11.6%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Street and Right of Way Maintenance	\$ 305,442	\$ 514,550	\$ 451,041	\$ 457,584	-12.3%	1.5%
Transportation Project Management	211,316	221,548	280,490	286,480	26.6%	2.1%
Transportation Improvement Program	2,429,986	3,210,852	2,635,000	3,223,704	-17.9%	22.3%
Interfund Transfer	44,479	40,521	-	78,000	-100.0%	N/A
<b>Total Budgeted Expenditures</b>	<b>\$2,991,222</b>	<b>\$ 3,987,471</b>	<b>\$ 3,366,531</b>	<b>\$ 4,045,768</b>	<b>-15.6%</b>	<b>20.2%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	3,749,933	2,933,017	3,348,303	3,446,153	14.2%	2.9%
<b>TOTAL EXPENDITURES</b>	<b>\$6,741,155</b>	<b>\$ 6,920,487</b>	<b>\$ 6,714,834</b>	<b>\$ 7,491,921</b>	<b>-3.0%</b>	<b>11.6%</b>

## Recap by Fund

### Street Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 115,869	\$ 216,755	\$ 190,500	\$ 194,287	-12.1%	2.0%
Benefits	70,012	81,192	74,219	76,945	-8.6%	3.7%
Other Services and Charges	119,560	216,603	186,322	186,352	-14%	0.0%
Capital Program	2,641,301	3,432,400	2,915,490	3,510,184	-15.1%	20.4%
Interfund Transfers	44,479	40,521	-	78,000	-100.0%	N/A
<b>Total Budgeted Expenditures</b>	<b>\$ 2,991,222</b>	<b>\$ 3,987,471</b>	<b>\$ 3,366,531</b>	<b>\$ 4,045,768</b>	<b>-15.6%</b>	<b>20.2%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	3,749,933	2,933,017	3,348,303	3,446,153	14.2%	2.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,741,155</b>	<b>\$ 6,920,487</b>	<b>\$ 6,714,834</b>	<b>\$ 7,491,921</b>	<b>-3.0%</b>	<b>11.6%</b>

### Street Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 4,019,850	\$ 3,749,933	\$ 2,933,017	\$ 3,348,303
Plus Revenues	2,721,305	3,170,554	3,781,817	4,143,618
Less Expenditures	(2,991,222)	(3,987,471)	(3,366,531)	(4,045,768)
<b>Ending Fund Balance</b>	<b>\$3,749,933</b>	<b>\$2,933,017</b>	<b>\$3,348,303</b>	<b>\$3,446,153</b>
<b>Consisting of:</b>				
Town Center street (north) reserve	99,684	99,684	99,684	99,684
Appropriated for Expenditures Next Year	816,917	-	-	-
Working Capital Reserve	200,000	200,000	200,000	200,000
Transportation Impact Fees	250,748	312,748	714,748	736,748
Unreserved	2,382,584	2,320,585	2,333,871	2,409,721
<b>Ending Fund Balance</b>	<b>\$3,749,933</b>	<b>\$2,933,017</b>	<b>\$3,348,303</b>	<b>\$3,446,153</b>

## CONTINGENCY FUND – 130

The Contingency Fund accounts for resources that can only be used to address one of the following unanticipated situations in the General Fund or other general government operating fund: 1) a significant revenue shortfall; 2) a significant, non-recurring, expenditure; and 3) a significant increase in service delivery costs. As part of the 2019-2020 budget process, the City Council increased the target funding level from 10% to 12.5% (which equals 1.5 months) of General Fund budgeted expenditures, capped by state law at 37.5 cents per \$1,000 of the City's total assessed valuation.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ 896,932	\$ 657,900	\$ -	\$ -	-100.0%	N/A
Interest	348,404	320,574	260,300	261,800	-18.8%	0.6%
<b>Total Budgeted Revenues</b>	<b>\$1,245,336</b>	<b>\$ 978,474</b>	<b>\$ 260,300</b>	<b>\$ 261,800</b>	<b>-73.4%</b>	<b>0.6%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	4,129,165	3,471,265	3,791,839	4,052,139	9.2%	6.9%
<b>TOTAL REVENUES</b>	<b>\$5,374,501</b>	<b>\$4,449,739</b>	<b>\$4,052,139</b>	<b>\$4,313,939</b>	<b>-8.9%</b>	<b>6.5%</b>
<b>EXPENDITURE</b>						
<b>Budgeted</b>						
Interfund Transfers - General Fund	\$ 1,245,336	\$ 657,900	\$ -	\$ -	-100.0%	N/A
<b>Total Budgeted Expenditures</b>	<b>\$1,245,336</b>	<b>\$ 657,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Ending Fund Balance	4,129,165	3,791,839	4,052,139	4,313,939	6.9%	6.5%
<b>TOTAL EXPENDITURES</b>	<b>\$5,374,501</b>	<b>\$4,449,739</b>	<b>\$4,052,139</b>	<b>\$4,313,939</b>	<b>-8.9%</b>	<b>6.5%</b>

### Contingency Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 5,026,097	\$ 4,129,165	\$ 3,791,839	\$ 4,052,139
Plus Revenues	348,404	320,574	260,300	261,800
Less Expenditures	(1,245,336)	(657,900)	-	-
<b>Ending Fund Balance</b>	<b>\$4,129,165</b>	<b>\$ 3,791,839</b>	<b>\$ 4,052,139</b>	<b>\$ 4,313,939</b>
<b>Consisting of:</b>				
Reserve at 12.5% of General Fund Expenditures	3,906,325	3,815,943	3,816,686	3,998,487
Contingency Reserve (Under)/Over Policy	222,840	(24,104)	235,453	315,452
<b>Ending Fund Balance</b>	<b>\$4,129,165</b>	<b>\$ 3,791,839</b>	<b>\$ 4,052,139</b>	<b>\$ 4,313,939</b>

## Recap by Fund

### 1% FOR THE ARTS FUND – 140

The 1% For the Arts Fund accounts for the 1% contribution from Capital Improvement Program (CIP) projects, excluding utilities, technology, and equipment. As stated in MICC 4.40.200 funds accumulated in the 1% for Arts Fund are restricted to 1) the selection, acquisition and installation or display of original works of visual art; 2) repairs and maintenance of public art acquired with 1%-for-the-arts funds; and 3) other project-specific expenses of selection and acquisition; provided, that no part of the funds shall be used to pay administrative staffing expenses of the program.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 14,465	\$ -	\$ -	-100.0%	N/A
One Percent for Arts	18,403	17,000	17,000	17,000	0.0%	0.0%
<b>Total Budgeted Revenues</b>	<b>\$ 18,403</b>	<b>\$ 31,465</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>-46.0%</b>	<b>0.0%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	173,234	163,116	165,116	167,116	1.2%	1.2%
<b>TOTAL REVENUES</b>	<b>\$191,637</b>	<b>\$194,581</b>	<b>\$ 182,116</b>	<b>\$184,116</b>	<b>-6.4%</b>	<b>1.1%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Public Art Maintenance	\$ 14,056	\$ 29,465	\$ 15,000	\$ 15,000	-49.1%	0.0%
<b>Total Budgeted Expenditures</b>	<b>\$ 14,056</b>	<b>\$ 29,465</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>-49.1%</b>	<b>0.0%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	177,581	165,116	167,116	169,116	1.2%	1.2%
<b>TOTAL EXPENDITURES</b>	<b>\$191,637</b>	<b>\$194,581</b>	<b>\$ 182,116</b>	<b>\$184,116</b>	<b>-6.4%</b>	<b>1.1%</b>

### 1% for the Arts Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 173,234	\$ 177,581	\$ 165,116	\$ 167,116
Plus Revenues	18,403	17,000	17,000	17,000
Less Expenditures	(14,056)	(29,465)	(15,000)	(15,000)
<b>Ending Fund Balance</b>	<b>\$ 177,581</b>	<b>\$ 165,116</b>	<b>\$ 167,116</b>	<b>\$ 169,116</b>
<b>Consisting of:</b>				
Funding for Expenditures Next Year	14,465	-	-	-
Art in public places reserve	163,116	165,116	167,116	169,116
<b>Ending Fund Balance</b>	<b>\$ 177,581</b>	<b>\$ 165,116</b>	<b>\$ 167,116</b>	<b>\$ 169,116</b>

## YOUTH & FAMILY SERVICES FUND – 160

The Youth & Family Services Fund was created to account for all revenues and expenditures directly related to the Youth & Family Services (YFS) Department. These programs include the Thrift Shop operations, Individual & Family Counseling, Senior Services, Emergency Assistance, and the School-Based Services program. YFS is largely supported by Thrift Shop sales, donations, grants, and the MIYFS Foundation.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 506,478	\$ 1,795	\$ -	-99.6%	-100.0%
Federal, State & Local Grants	41,126	38,000	38,000	38,000	0.0%	0.0%
School Counselor Program Support	60,000	60,000	60,000	60,000	0.0%	0.0%
Thrift Shop	1,978,074	450,000	310,000	310,000	-31.1%	0.0%
Program Fees & Donations	199,138	261,000	91,100	91,100	-65.1%	0.0%
Emergency Assistance Program Support	72,789	132,373	208,500	118,500	57.5%	-43.2%
MIYFS Foundation Support	361,197	450,739	1,012,400	300,000	124.6%	-70.4%
Healthy Youth Initiative Grants	36,832	407,203	348,600	348,600	-14.4%	0.0%
YFS Endowment Contribution	3,500	3,500	5,000	5,000	42.9%	0.0%
One Time Funding (General Fund)	354,000	-	117,787	871,762	N/A	640.1%
Interfund Transfer - Contingency Fund	-	250,000	-	-	-100.0%	N/A
<b>Total Budgeted Revenues</b>	<b>\$ 3,106,656</b>	<b>\$ 2,559,293</b>	<b>\$ 2,193,182</b>	<b>\$ 2,142,962</b>	<b>-14.3%</b>	<b>-2.3%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	468,848	100,044	100,044	115,044	0.0%	15.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,575,504</b>	<b>\$ 2,659,337</b>	<b>\$ 2,293,226</b>	<b>\$ 2,258,006</b>	<b>-13.8%</b>	<b>-1.5%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
YFS Administration	\$ 688,317	\$ 423,888	\$ 293,936	\$ 300,103	-30.7%	2.1%
Thrift Shop	851,630	476,849	301,014	306,890	-36.9%	2.0%
School Counselor Program	636,004	573,520	561,567	577,191	-2.1%	2.8%
Senior Outreach	95,428	105,871	53,980	55,379	-49.0%	2.6%
VOICE Program	96,199	14,737	-	-	-100.0%	N/A
Jobline	26,698	25,276	-	-	-100.0%	N/A
Family Counseling	316,829	313,031	320,716	328,988	2.5%	2.6%
Emergency Assistance & Food Pantry	141,604	208,498	298,369	210,811	43.1%	-29.3%
Healthy Youth Initiative Grants	107,843	415,828	348,600	348,600	-16.2%	0.0%
Interfund Transfers - CIP	8,431	-	-	-	N/A	N/A
<b>Total Budgeted Expenditures</b>	<b>\$ 2,968,982</b>	<b>\$ 2,557,498</b>	<b>\$ 2,178,182</b>	<b>\$ 2,127,962</b>	<b>-14.8%</b>	<b>-2.3%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	606,522	101,839	115,044	130,044	13.0%	13.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,575,504</b>	<b>\$ 2,659,337</b>	<b>\$ 2,293,226</b>	<b>\$ 2,258,006</b>	<b>-13.8%</b>	<b>-1.5%</b>

## Recap by Fund

### YFS Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	19-20	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 1,799,085	\$ 1,187,062	\$ 1,031,571	\$ 1,052,425	-13.1%	2.0%
Benefits	724,923	575,065	553,000	576,500	-3.8%	4.2%
Contractual Services	154,425	478,010	164,427	157,252	-65.6%	-4.4%
Other Services and Charges	282,118	317,361	429,184	341,785	35.2%	-20.4%
Interfund Transfers	8,431	-	-	-	N/A	N/A
<b>Total Budgeted Expenditures</b>	<b>\$2,968,982</b>	<b>\$2,557,498</b>	<b>\$2,178,182</b>	<b>\$2,127,962</b>	<b>-14.8%</b>	<b>-2.3%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	606,522	101,839	115,044	130,044	13.0%	13.0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,575,504</b>	<b>\$2,659,337</b>	<b>\$2,293,226</b>	<b>\$2,258,006</b>	<b>-13.8%</b>	<b>-1.5%</b>

### YFS Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 468,848	\$ 606,522	\$ 101,839	\$ 115,044
Plus Revenues	3,106,656	2,052,815	2,191,387	2,142,962
Less Expenditures	(2,968,982)	(2,557,498)	(2,178,182)	(2,127,962)
<b>Ending Fund Balance</b>	<b>\$ 606,522</b>	<b>\$ 101,839</b>	<b>\$ 115,044</b>	<b>\$ 130,044</b>
<b>Consisting of:</b>				
Emergency Assistance & Food Pantry	100,044	100,044	115,044	130,044
Working Capital Reserve	-	-	-	-
Unreserved	506,478	1,795	0	0
<b>Ending Fund Balance</b>	<b>\$ 606,522</b>	<b>\$ 101,839</b>	<b>\$ 115,044</b>	<b>\$ 130,044</b>

## DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for the payment of principal and interest on general obligation bonds. General obligation bonds are those for which the full faith and credit of the City are pledged. They are payable from property taxes. The City of Mercer Island has two Debt Service Funds: Bond Redemption Fund – Voted, and Bond Redemption Fund – Non-Voted.

### BOND REDEMPTION FUND (VOTED) – 208

This fund accounts for “excess” (i.e. voted bond) property tax levies that are dedicated to paying the debt service (i.e. principal and interest) on unlimited tax general obligation (UTGO) bonds. The City currently has no outstanding UTGO Bonds.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Property Tax - Lid Lift	-	-	-	-	N/A	N/A
<b>Total Budgeted Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	18,943	18,943	18,943	18,943	0.0%	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>0.0%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Principal - Voted	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Interest - Voted	-	-	-	-	N/A	N/A
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Ending Fund Balance	18,943	18,943	18,943	18,943	0.0%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>0.0%</b>	<b>0.0%</b>

## Recap by Fund

### Bond Redemption Fund (Voted): Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
Beginning Fund Balance	\$ 18,943	\$ 18,943	\$ 18,943	\$ 18,943
Plus Revenues	-	-	-	-
Less Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>
<b>Consisting of:</b>				
Funding for Expenditures Next Year	-	-	-	-
Debt Service Reserve	18,943	18,943	18,943	18,943
<b>Ending Fund Balance</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>	<b>\$ 18,943</b>



## BOND REDEMPTION FUND (NON-VOTED) – 239

This fund accounts for revenues that are dedicated to paying the debt service (i.e. principal and interest) on limited (i.e. non-voted) general obligation (LTGO) bonds. The City currently has three outstanding LTGO bonds outstanding.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUE</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Property Tax-Lid Lift	615,500	613,900	617,100	-	0.5%	-100.0%
Interfund Transfer In	226,300	225,800	230,100	234,100	1.9%	1.7%
<b>Total Budgeted Revenues</b>	<b>\$ 841,800</b>	<b>\$ 839,700</b>	<b>\$ 847,200</b>	<b>\$ 234,100</b>	<b>0.9%</b>	<b>-72.4%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	5,038	5,038	5,038	5,038	0.0%	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 846,838</b>	<b>\$ 844,738</b>	<b>\$ 852,238</b>	<b>\$ 239,138</b>	<b>0.9%</b>	<b>-71.9%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Debt Payments						
MICEC Building	\$ 138,100	\$ 135,600	\$ 138,100	\$ 140,500	1.8%	1.7%
South Mercer Playfields	88,200	90,200	92,000	93,600	2.0%	1.7%
Fire Station 92	615,500	613,900	617,100	-	0.5%	-100.0%
<b>Total Budgeted Expenditures</b>	<b>\$ 841,800</b>	<b>\$ 839,700</b>	<b>\$ 847,200</b>	<b>\$ 234,100</b>	<b>0.9%</b>	<b>-72.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	5,038	5,038	5,038	5,038	0.0%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 846,838</b>	<b>\$ 844,738</b>	<b>\$ 852,238</b>	<b>\$ 239,138</b>	<b>0.9%</b>	<b>-71.9%</b>

### Bond Redemption Fund (Non-voted): Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 5,038	\$ 5,038	\$ 5,038	\$ 5,038
Plus Revenues	841,800	839,700	847,200	234,100
Less Expenditures	(841,800)	(839,700)	(847,200)	(234,100)
<b>Ending Fund Balance</b>	<b>\$ 5,038</b>	<b>\$ 5,038</b>	<b>\$ 5,038</b>	<b>\$ 5,038</b>
<b>Consisting of:</b>				
Debt Service Reserve	5,038	5,038	5,038	5,038
<b>Ending Fund Balance</b>	<b>\$ 5,038</b>	<b>\$ 5,038</b>	<b>\$ 5,038</b>	<b>\$ 5,038</b>

# CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources to be used for the acquisition or construction of capital facilities other than those financed by enterprise or internal service funds. The City of Mercer Island has four Capital Project Funds: Town Center Parking Facilities Fund, Capital Improvement Fund, Technology & Equipment Fund, and Capital Reserve Fund.

## TOWN CENTER PARKING FACILITIES FUND – 342

The Town Center Parking Facilities Fund accounts for revenues and expenditures associated with purchasing or constructing parking facilities in the Town Center. The projects planned for 2019 through 2022 are described in detail in the Capital Improvement Program.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ 1,325,110	\$ 358,875	\$ -	\$ -	-100.0%	N/A
General Govt / Grants / Fines	480,736	-	-	-	N/A	N/A
Interfund Transfers	648,416	-	-	-	N/A	N/A
<b>Total Budgeted Revenues</b>	<b>\$2,454,262</b>	<b>\$ 358,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	850,612	491,737	491,737	491,737	0.0%	0.0%
<b>TOTAL REVENUES</b>	<b>\$3,304,874</b>	<b>\$ 850,612</b>	<b>\$ 491,737</b>	<b>\$ 491,737</b>	<b>-42.2%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Town Center Parking	\$ 2,454,262	\$ 358,875	\$ -	\$ -	-100.0%	N/A
<b>Total Budgeted Expenditures</b>	<b>\$2,454,262</b>	<b>\$ 358,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Ending Fund Balance	850,612	491,737	491,737	491,737	0.0%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,304,874</b>	<b>\$ 850,612</b>	<b>\$ 491,737</b>	<b>\$ 491,737</b>	<b>-42.2%</b>	<b>0.0%</b>

## Recap by Fund

### Town Center Parking Facilities Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
Beginning Fund Balance	\$ 2,175,722	\$ 850,612	\$ 491,737	\$ 491,737
Plus Revenues	1,129,152	-	-	-
Less Expenditures	(2,454,262)	(358,875)	-	-
<b>Ending Fund Balance</b>	<b>\$ 850,612</b>	<b>\$ 491,737</b>	<b>\$ 491,737</b>	<b>\$ 491,737</b>
<b>Consisting of:</b>				
Funding for Expenditures Next Year	358,875	-	-	-
Unreserved	491,737	491,737	491,737	491,737
<b>Ending Fund Balance</b>	<b>\$ 850,612</b>	<b>\$ 491,737</b>	<b>\$ 491,737</b>	<b>\$ 491,737</b>

## CAPITAL IMPROVEMENT FUND – 343

The Capital Improvement Fund accounts for revenues that can only be spent on the following types of general government capital projects: parks, open spaces, and buildings. The projects planned for 2021 and 2022 are described in detail in the Capital Improvement Program.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUE</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 2,094,278	\$ 296,674	\$ 602,739	-85.8%	103.2%
Property Tax	359,912	252,000	366,550	369,400	45.5%	0.8%
Real Estate Excise Tax	1,957,325	2,027,121	2,077,799	2,129,744	2.5%	2.5%
General Govt / Grants / Fines	320,576	360,112	653,550	1,077,900	81.5%	64.9%
Interfund Transfer - Various	50,085	64,500	196,000	48,800	203.9%	-75.1%
<b>Total Budgeted Revenues</b>	<b>\$ 2,687,898</b>	<b>\$ 4,798,011</b>	<b>\$ 3,590,573</b>	<b>\$ 4,228,583</b>	<b>-25.2%</b>	<b>17.8%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	3,619,044	2,391,688	2,193,802	1,591,063	-8.3%	-27.5%
<b>TOTAL REVENUES</b>	<b>\$ 6,306,942</b>	<b>\$ 7,189,699</b>	<b>\$ 5,784,375</b>	<b>\$ 5,819,646</b>	<b>-19.5%</b>	<b>0.6%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Capital Improvement Program	\$ 1,466,878	\$ 4,372,478	\$ 3,202,650	\$ 3,833,850	-26.8%	19.7%
Project Management Expenses	215,998	191,145	249,823	254,233	30.7%	1.8%
Debt Service CCMV	138,100	135,600	138,100	140,500	1.8%	1.7%
Interfund Transfers Out	-	-	-	-	N/A	N/A
<b>Total Budgeted Expenditures</b>	<b>\$ 1,820,976</b>	<b>\$ 4,699,223</b>	<b>\$ 3,590,573</b>	<b>\$ 4,228,583</b>	<b>-23.6%</b>	<b>17.8%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	4,485,966	2,490,476	2,193,802	1,591,063	-11.9%	-27.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,306,942</b>	<b>\$ 7,189,699</b>	<b>\$ 5,784,375</b>	<b>\$ 5,819,646</b>	<b>-19.5%</b>	<b>0.6%</b>

## Recap by Fund

### Capital Improvement Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
Beginning Fund Balance	\$ 3,619,044	\$ 4,485,966	\$ 2,490,476	\$ 2,193,802
Plus Revenues	2,687,898	2,703,733	3,293,899	3,625,844
Less Expenditures	(1,820,976)	(4,699,223)	(3,590,573)	(4,228,583)
<b>Ending Fund Balance</b>	<b>\$4,485,966</b>	<b>\$2,490,476</b>	<b>\$2,193,802</b>	<b>\$1,591,063</b>
<b>Consisting of:</b>				
RCO Property sale proceeds	28,400	28,400	28,400	28,400
Freeman Landing Reserve	329,891	329,891	329,891	329,891
King Count Parks Levy reserve	72,531	21,497	-	-
Parks Impact Fee reserve	150,306	181,518	202,218	222,918
All Weather Field Repl Reserve	1,158,546	359,546	359,546	359,546
Working Capital Reserve	250,000	250,000	250,000	250,000
Unreserved	2,496,292	1,319,624	1,023,747	400,308
<b>Ending Fund Balance</b>	<b>\$4,485,966</b>	<b>\$2,490,476</b>	<b>\$2,193,802</b>	<b>\$1,591,063</b>

## TECHNOLOGY & EQUIPMENT FUND – 345

The Technology & Equipment Fund accounts for general government capital investments in technology software, furnishings, and equipment. An interfund transfer from the General Fund is the main revenue source for this fund. Other funds may contribute resources for specific projects when shared by multiple operating departments. The projects planned for 2019 through 2022 are described in detail in the Capital Improvement Program.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 323,394	\$ -	\$ -	-100.0%	N/A
Contributions / Grants / Misc	14,041	2,500	2,500	2,500	0.0%	0.0%
Interfund Transfers	422,910	250,000	360,000	358,000	44.0%	-0.6%
<b>Total Budgeted Revenues</b>	<b>\$ 436,951</b>	<b>\$ 575,894</b>	<b>\$ 362,500</b>	<b>\$ 360,500</b>	<b>-37.1%</b>	<b>-0.6%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	505,807	278,490	278,490	353,430	0.0%	26.9%
<b>TOTAL REVENUES</b>	<b>\$ 942,758</b>	<b>\$ 854,384</b>	<b>\$ 640,990</b>	<b>\$ 713,930</b>	<b>-25.0%</b>	<b>11.4%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Technology Improvements	\$ 195,379	\$ 325,128	\$ 228,060	\$ 173,000	-29.9%	-24.1%
Fire Equipment	62,364	88,700	39,000	41,000	-56.0%	5.1%
Police Equipment	46,290	86,907	-	-	-100.0%	N/A
MICEC Equipment	36,841	75,159	20,500	20,500	-72.7%	0.0%
<b>Total Budgeted Expenditures</b>	<b>\$ 340,874</b>	<b>\$ 575,894</b>	<b>\$ 287,560</b>	<b>\$ 234,500</b>	<b>-50.1%</b>	<b>-18.5%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	601,884	278,490	353,430	479,430	26.9%	35.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 942,758</b>	<b>\$ 854,384</b>	<b>\$ 640,990</b>	<b>\$ 713,930</b>	<b>-25.0%</b>	<b>11.4%</b>

## Recap by Fund

### Technology & Equipment Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
Beginning Fund Balance	\$ 505,807	\$ 601,884	\$ 278,490	\$ 353,430
Plus Revenues	436,951	252,500	362,500	360,500
Less Expenditures	(340,874)	(575,894)	(287,560)	(234,500)
<b>Ending Fund Balance</b>	<b>\$ 601,884</b>	<b>\$ 278,490</b>	<b>\$ 353,430</b>	<b>\$ 479,430</b>
<b>Consisting of:</b>				
Federal and State seizure funds	64,681	41,345	41,345	41,345
MICEC Equipment Replacement Reserve	130,867	55,708	53,208	50,708
Police In-car Cameral Replacement Reserve	60,000	60,000	72,000	84,000
Funding for Expenditures Next Year	323,394	-	-	-
Working Capital Reserve	50,000	50,000	50,000	50,000
Unreserved	(27,058)	71,437	136,877	253,377
<b>Ending Fund Balance</b>	<b>\$ 601,884</b>	<b>\$ 278,490</b>	<b>\$ 353,430</b>	<b>\$ 479,430</b>

## CAPITAL RESERVE FUND – 350

The Capital Reserve Fund accounts for resources that are accumulated for any of the following purposes: 1) to fund future Capital Facilities Plan projects; 2) to cover unanticipated capital project costs; or, 3) to establish a real estate excise tax (REET) contingency reserve in order to provide “bridge” funding when there is a downturn in the real estate market.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	N/A	N/A
Interfund Transfer	-	-	-	-	N/A	N/A
<b>Total Budgeted Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	169,999	169,999	169,999	169,999	0.0%	0.0%
<b>TOTAL REVENUES</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$ 169,999</b>	<b>0.0%</b>	<b>0.0%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Capital Project Funding	\$ -	\$ -	\$ -	\$ -	N/A	N/A
<b>Total Budgeted Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>
<b>Not Budgeted</b>						
Ending Fund Balance	169,999	169,999	169,999	169,999	0.0%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$169,999</b>	<b>\$ 169,999</b>	<b>0.0%</b>	<b>0.0%</b>

### Capital Reserve Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 169,999	\$ 169,999	\$ 169,999	\$ 169,999
Plus Revenues	-	-	-	-
Less Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 169,999</b>	<b>\$ 169,999</b>	<b>\$ 169,999</b>	<b>\$ 169,999</b>
<b>Consisting of:</b>				
Unreserved	169,999	169,999	169,999	169,999
<b>Ending Fund Balance</b>	<b>\$ 169,999</b>	<b>\$ 169,999</b>	<b>\$ 169,999</b>	<b>\$ 169,999</b>



# ENTERPRISE FUNDS

Enterprise Funds account for government activities that are financed and operated in a manner similar to private business. Costs of providing services to the community are primarily financed by user fees. The City of Mercer Island has three Enterprise Funds: Water Fund, Sewer Fund, and Stormwater Fund.

## WATER FUND – 402

The Water Fund, which encompasses the City's water utility, accounts for all activities (i.e. administration, operations, maintenance, and capital investment) related to the provision of water services to the City's residential, commercial, and public customers.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 5,729,597	\$ 3,425,473	\$ 4,160,992	-40.2%	21.5%
Sales to Customers	8,630,779	7,861,790	8,706,800	9,163,900	10.7%	5.2%
Proceeds of Debt Issuance	-	-	-	3,500,000	N/A	N/A
Interest Earnings	348,754	174,000	156,100	157,100	-10.3%	0.6%
Other Services and Charges	29,195	27,300	29,000	29,000	6.2%	0.0%
<b>Total Budgeted Revenues</b>	<b>\$ 9,008,728</b>	<b>\$ 13,792,687</b>	<b>\$ 12,317,373</b>	<b>\$ 17,010,992</b>	<b>-10.7%</b>	<b>38.1%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	12,927,431	9,549,625	6,124,152	1,963,160	-35.9%	-67.9%
<b>TOTAL REVENUES</b>	<b>\$ 21,936,159</b>	<b>\$ 23,342,312</b>	<b>\$ 18,441,525</b>	<b>\$ 18,974,152</b>	<b>-21.0%</b>	<b>2.9%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Maintenance and Operations	\$ 2,553,200	\$ 2,969,797	\$ 2,988,961	\$ 3,175,536	0.6%	6.2%
Water Purchased for Resale	1,922,076	2,110,162	2,300,000	2,415,000	9.0%	5.0%
Debt Service	108,195	107,150	109,875	415,958	2.5%	278.6%
City Administration	176,732	196,059	245,616	250,261	25.3%	1.9%
Water System Improvements (CIP)	1,758,676	8,282,571	6,092,000	10,302,000	-26.4%	69.1%
CIP Project Overhead	100,194	101,148	185,671	191,737	83.6%	3.3%
Interfund Transfer - CIP	37,865	25,800	395,250	260,500	1432.0%	-34.1%
<b>Total Budgeted Expenditures</b>	<b>\$ 6,656,937</b>	<b>\$ 13,792,687</b>	<b>\$ 12,317,373</b>	<b>\$ 17,010,992</b>	<b>-10.7%</b>	<b>38.1%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	15,279,222	9,549,625	6,124,152	1,963,160	-35.9%	-67.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,936,159</b>	<b>\$ 23,342,312</b>	<b>\$ 18,441,525</b>	<b>\$ 18,974,152</b>	<b>-21.0%</b>	<b>2.9%</b>

## Recap by Fund

### Water Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 874,911	\$ 998,740	\$ 1,086,259	\$ 1,150,290	8.8%	5.9%
Benefits	409,276	412,475	474,593	502,832	15.1%	6.0%
Water Purchased for Resale	1,922,076	2,110,162	2,300,000	2,415,000	9.0%	5.0%
Other Services and Charges	1,553,939	1,861,791	1,783,600	2,188,633	-4.2%	22.7%
Water System Improvements (CIP)	1,758,676	8,282,571	6,092,000	10,302,000	-26.4%	69.1%
CIP Project Overhead	100,194	101,148	185,671	191,737	83.6%	3.3%
Interfund Transfer - CIP	37,865	25,800	395,250	260,500	1432.0%	-34.1%
<b>Total Budgeted Expenditures</b>	<b>\$ 6,656,937</b>	<b>\$13,792,687</b>	<b>\$12,317,373</b>	<b>\$17,010,992</b>	<b>-10.7%</b>	<b>38.1%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	15,279,222	9,549,625	6,124,152	1,963,160	-35.9%	-67.9%
<b>TOTAL EXPENDITURES</b>	<b>\$21,936,159</b>	<b>\$23,342,312</b>	<b>\$18,441,525</b>	<b>\$18,974,152</b>	<b>-21.0%</b>	<b>2.9%</b>

### Water Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Working Capital Balance	\$ 12,927,431	\$ 15,279,222	\$ 9,549,625	\$ 6,124,152
Plus Revenues	9,008,728	8,063,090	8,891,900	12,850,000
Less Expenditures	(6,656,937)	(13,792,687)	(12,317,373)	(17,010,992)
<b>Ending Working Capital Balance</b>	<b>\$15,279,222</b>	<b>\$ 9,549,625</b>	<b>\$ 6,124,152</b>	<b>\$ 1,963,160</b>
<b>Consisting of:</b>				
Fiscal Policy Reserves	788,495	788,495	759,889	783,804
Capital Funding Reserve	402,957	402,957	471,754	584,969
Funding for Expenditures Next Year	5,729,597	3,425,473	4,160,992	-
Unreserved	8,358,173	4,932,700	731,517	594,387
<b>Ending Working Capital Balance</b>	<b>\$15,279,222</b>	<b>\$ 9,549,625</b>	<b>\$ 6,124,152</b>	<b>\$ 1,963,160</b>

## SEWER FUND – 426

The Sewer Fund, which encompasses the City’s sewer utility, accounts for all activities (i.e. administration, operation, maintenance, and capital investment) related to the provision of sewer services to the City’s residential, commercial, and public customers.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 2,448,351	\$ 408,927	\$ -	-83.3%	-100.0%
Sales to Customers	9,845,534	10,069,991	10,478,100	10,922,700	4.1%	4.2%
Proceeds of Debt Issuance	-	-	-	2,500,000	N/A	N/A
Interest Earnings	150,611	71,181	63,000	63,400	-11.5%	0.6%
<b>Total Budgeted Revenues</b>	<b>\$ 9,996,145</b>	<b>\$ 12,589,523</b>	<b>\$ 10,950,027</b>	<b>\$ 13,486,100</b>	<b>-13.0%</b>	<b>23.2%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	5,527,588	3,618,438	3,209,512	3,209,512	-11.3%	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 15,523,733</b>	<b>\$ 16,207,961</b>	<b>\$ 14,159,539</b>	<b>\$ 16,695,612</b>	<b>-12.6%</b>	<b>17.9%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
King County Sewer Treatment	\$ 4,797,727	\$ 4,828,462	\$ 5,083,506	\$ 5,312,086	5.3%	4.5%
Maintenance and Operations	1,829,283	2,172,211	2,206,819	2,357,346	1.6%	6.8%
Debt Service	1,036,538	1,337,720	1,047,070	1,256,361	-21.7%	20.0%
City Admin Charges	137,983	154,254	241,192	245,858	56.4%	1.9%
Sewer System Improvements (CIP)	1,352,576	4,030,114	2,075,000	2,175,000	-48.5%	4.8%
CIP Project Overhead	37,624	40,962	141,440	146,310	245.3%	3.4%
Interfund Transfer - CIP	265,213	25,800	155,000	51,000	500.8%	-67.1%
<b>Total Budgeted Expenditures</b>	<b>\$ 9,456,944</b>	<b>\$ 12,589,523</b>	<b>\$ 10,950,027</b>	<b>\$ 11,543,961</b>	<b>-13.0%</b>	<b>5.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	6,066,789	3,618,439	3,209,512	5,151,651	-11.3%	60.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,523,733</b>	<b>\$ 16,207,961</b>	<b>\$ 14,159,539</b>	<b>\$ 16,695,612</b>	<b>-12.6%</b>	<b>17.9%</b>

## Recap by Fund

### Sewer Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 712,369	\$ 883,590	\$ 902,118	\$ 966,586	2.1%	7.1%
Benefits	347,533	372,537	392,662	418,520	5.4%	6.6%
King County Sewer Treatment	4,797,727	4,828,462	5,083,506	5,312,086	5.3%	4.5%
Debt Sevice	1,036,538	1,337,720	1,047,070	1,256,361	-21.7%	20.0%
Other Services and Charges	907,364	1,070,338	1,153,231	1,218,098	7.7%	5.6%
Capital Program	1,390,200	4,071,076	2,216,440	2,321,310	-45.6%	4.7%
Interfund Transfers	265,213	25,800	155,000	51,000	500.8%	-67.1%
<b>Total Budgeted Expenditures</b>	<b>\$ 9,456,944</b>	<b>\$12,589,523</b>	<b>\$10,950,027</b>	<b>\$11,543,961</b>	<b>-13.0%</b>	<b>5.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	6,066,789	3,618,439	3,209,512	5,151,651	-11.3%	60.5%
<b>TOTAL EXPENDITURES</b>	<b>\$15,523,733</b>	<b>\$16,207,961</b>	<b>\$14,159,539</b>	<b>\$16,695,612</b>	<b>-12.6%</b>	<b>17.9%</b>

### Sewer Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Working Capital Balance	\$ 5,527,588	\$ 6,066,789	\$ 3,618,439	\$ 3,209,512
Plus Revenues	9,996,145	10,141,172	10,541,100	13,486,100
Less Expenditures	(9,456,944)	(12,589,523)	(10,950,027)	(11,543,961)
<b>Ending Working Capital Balance</b>	<b>\$6,066,789</b>	<b>\$3,618,439</b>	<b>\$3,209,512</b>	<b>\$5,151,651</b>
<b>Consisting of:</b>				
Fiscal Policy Reserves	205,162	205,162	197,971	205,653
Capital Funding Reserve	1,050,670	1,050,670	1,096,515	1,143,745
Funding for Expenditures Next Year	2,448,351	408,927	-	-
Unreserved	2,362,606	1,953,680	1,915,026	3,802,253
<b>Ending Working Capital Balance</b>	<b>\$6,066,789</b>	<b>\$3,618,439</b>	<b>\$3,209,512</b>	<b>\$5,151,651</b>

## STORM WATER FUND – 432

The Stormwater Fund, which encompasses the City’s stormwater utility, accounts for all activities (i.e. administration, operations, maintenance, and capital investment) related to the provision of storm and surface water management services to the City’s residential, commercial, and public customers.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 1,619,944	\$ 495,180	\$ 609,133	-69.4%	23.0%
Sales to Customers	1,978,400	2,015,485	2,126,300	2,243,300	5.5%	5.5%
Permitting Fee-in-lieu	34,307	90,000	90,000	90,000	0.0%	0.0%
Grant	43,343	50,000	-	-	-100.0%	N/A
Interest Earnings	120,098	50,600	45,100	45,400	-10.9%	0.7%
<b>Total Budgeted Revenues</b>	<b>\$ 2,176,149</b>	<b>\$ 3,826,029</b>	<b>\$ 2,756,580</b>	<b>\$ 2,987,833</b>	<b>-28.0%</b>	<b>8.4%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	4,483,273	3,195,077	2,699,897	2,090,764	-15.5%	-22.6%
<b>TOTAL REVENUES</b>	<b>\$ 6,659,422</b>	<b>\$ 7,021,106</b>	<b>\$ 5,456,477</b>	<b>\$ 5,078,597</b>	<b>-22.3%</b>	<b>-6.9%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Maintenance and Operations	\$ 1,158,355	\$ 1,384,324	\$ 1,318,417	\$ 1,370,744	-4.8%	4.0%
Insurance	13,635	14,248	10,800	11,740	-24.2%	8.7%
City Admin Charges	104,235	116,466	88,091	89,567	-24.4%	1.7%
Stormwater System Improvements (CIP)	406,842	2,203,268	924,785	959,471	-58.0%	3.8%
CIP Project Overhead	76,973	94,823	147,487	152,511	55.5%	3.4%
Interfund Transfer - CIP	84,361	12,900	267,000	403,800	1969.8%	51.2%
<b>Total Budgeted Expenditures</b>	<b>\$ 1,844,400</b>	<b>\$ 3,826,029</b>	<b>\$ 2,756,580</b>	<b>\$ 2,987,833</b>	<b>-28.0%</b>	<b>8.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	4,815,021	3,195,077	2,699,897	2,090,764	-15.5%	-22.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,659,422</b>	<b>\$ 7,021,106</b>	<b>\$ 5,456,477</b>	<b>\$ 5,078,597</b>	<b>-22.3%</b>	<b>-6.9%</b>

## Recap by Fund

### Storm Water Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 515,907	\$ 496,665	\$ 520,954	\$ 551,514	4.9%	5.9%
Benefits	218,655	197,201	212,940	224,857	8.0%	5.6%
Contractual Services	223,970	436,790	343,640	348,990	-21.3%	1.6%
Other Services and Charges	317,694	384,382	339,774	346,690	-11.6%	2.0%
Capital Program	483,815	2,298,091	1,072,272	1,111,982	-53.3%	3.7%
Interfund Transfers	84,361	12,900	267,000	403,800	1969.8%	51.2%
<b>Total Budgeted Expenditures</b>	<b>\$ 1,844,400</b>	<b>\$ 3,826,029</b>	<b>\$ 2,756,580</b>	<b>\$ 2,987,833</b>	<b>-28.0%</b>	<b>8.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	4,815,021	3,195,077	2,699,897	2,090,764	-15.5%	-22.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,659,422</b>	<b>\$ 7,021,106</b>	<b>\$ 5,456,477</b>	<b>\$ 5,078,597</b>	<b>-22.3%</b>	<b>-6.9%</b>

### Storm Water Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Working Capital Balance	\$ 4,483,273	\$ 4,815,021	\$ 3,195,077	\$ 2,699,897
Plus Revenues	2,176,149	2,206,085	2,261,400	2,378,700
Less Expenditures	(1,844,400)	(3,826,029)	(2,756,580)	(2,987,833)
<b>Ending Working Capital Balance</b>	<b>\$ 4,815,021</b>	<b>\$ 3,195,077</b>	<b>\$ 2,699,897</b>	<b>\$ 2,090,764</b>
<b>Consisting of:</b>				
Fiscal Policy Reserves	124,698	124,698	111,714	113,621
Basin Improvement Reserves	52,896	142,896	232,896	322,896
Funding for Expenditures Next Year	1,619,944	495,180	609,133	-
Unreserved	3,017,483	2,432,303	1,746,154	1,654,247
<b>Ending Working Capital Balance</b>	<b>\$ 4,815,021</b>	<b>\$ 3,195,077</b>	<b>\$ 2,699,897</b>	<b>\$ 2,090,764</b>

# INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing, on a cost-reimbursement basis, of goods and services provided by one department of the City to another department. The City of Mercer Island has two Internal Service Funds: Equipment Rental Fund and Computer Equipment Fund.

## EQUIPMENT RENTAL FUND – 503

The Equipment Rental Fund accounts for the cost of maintaining, operating, and replacing all City owned vehicles, heavy equipment, and radios. This equipment is funded through internal user charges developed for each class of vehicle, heavy equipment, and radio.

Maintenance and operating costs primarily include fuel, parts, insurance, mechanic services, and administrative support. A vehicle replacement reserve within the Fund accumulates the resources needed to replace a vehicle when its useful life has been reached.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	\$ 893,656	\$ 985,854	\$ 732,536	10.3%	-25.7%
Property Taxes	227,304	237,331	239,239	164,959	0.8%	-31.0%
Vehicle Maintenance & Operations	480,500	203,300	545,267	545,267	168.2%	0.0%
Vehicle Replacement Contributions	537,176	537,175	560,000	560,000	4.2%	0.0%
Radio Replacement Contributions	24,833	-	-	-	N/A	N/A
Insurance Proceeds (Fuel Cleanup)	142,847	-	100,000	75,000	N/A	-25.0%
Sale of Assets	41,272	52,000	56,500	30,000	8.7%	-46.9%
Fire Emergency Response Recovery	22,341	29,000	37,100	38,000	27.9%	2.4%
Investment Interest	10,952	4,790	4,300	4,400	-10.2%	2.3%
Interfund Transfer	388,282	-	209,250	75,000	N/A	-64.2%
<b>Total Budgeted Revenues</b>	<b>\$ 1,875,508</b>	<b>\$ 1,957,252</b>	<b>\$ 2,737,510</b>	<b>\$ 2,225,162</b>	<b>39.9%</b>	<b>-18.7%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	3,667,408	3,295,315	2,309,461	2,270,504	-29.9%	-1.7%
<b>TOTAL REVENUES</b>	<b>\$ 5,542,916</b>	<b>\$ 5,252,567</b>	<b>\$ 5,046,971</b>	<b>\$ 4,495,666</b>	<b>-3.9%</b>	<b>-10.9%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Fleet Services	\$ 546,339	\$ 544,923	\$ 548,005	\$ 554,714	0.6%	1.2%
Pollution Remediation (Fuel Cleanup)	254,260	514,340	300,000	150,000	-41.7%	-50.0%
Transfer to Technology	-	-	80,000	-	N/A	-100.0%
Lease Payments-Fire Fleet	206,721	210,072	210,072	210,072	0.0%	0.0%
Vehicle Replacements	346,624	687,917	905,854	732,536	31.7%	-19.1%
<b>Total Budgeted Expenditures</b>	<b>\$ 1,353,945</b>	<b>\$ 1,957,252</b>	<b>\$ 2,043,931</b>	<b>\$ 1,647,322</b>	<b>4.4%</b>	<b>-19.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	4,188,971	3,295,315	3,003,040	2,848,344	-8.9%	-5.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,542,916</b>	<b>\$ 5,252,567</b>	<b>\$ 5,046,971</b>	<b>\$ 4,495,666</b>	<b>-3.9%</b>	<b>-10.9%</b>

## Recap by Fund

### Equipment Rental Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 104,367	\$ 105,624	\$ 98,006	\$ 100,057	-7.2%	2.1%
Benefits	51,173	47,063	44,925	46,754	-4.5%	4.1%
Contractual Services	111,235	103,836	106,000	106,000	2.1%	0.0%
Debt Service Payments	206,721	210,072	210,072	210,072	0.0%	0.0%
Other Services and Charges	279,565	288,400	299,074	301,903	3.7%	0.9%
Capital Program	600,884	1,202,257	1,285,854	882,536	7.0%	-31.4%
<b>Total Budgeted Expenditures</b>	<b>\$1,353,945</b>	<b>\$1,957,252</b>	<b>\$2,043,931</b>	<b>\$1,647,322</b>	<b>4.4%</b>	<b>-19.4%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	4,188,971	3,295,315	3,003,040	2,848,344	-8.9%	-5.2%
<b>TOTAL EXPENDITURES</b>	<b>\$5,542,916</b>	<b>\$5,252,567</b>	<b>\$5,046,971</b>	<b>\$4,495,666</b>	<b>-3.9%</b>	<b>-10.9%</b>

### Equipment Rental Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 3,667,408	\$ 4,188,971	\$ 3,295,315	\$ 3,003,040
Plus Revenues	1,875,508	1,063,596	1,751,656	1,492,626
Less Expenditures	(1,353,945)	(1,957,252)	(2,043,931)	(1,647,322)
<b>Ending Fund Balance</b>	<b>\$4,188,971</b>	<b>\$3,295,315</b>	<b>\$3,003,040</b>	<b>\$2,848,344</b>
<b>Consisting of:</b>				
Operating Reserve	100,000	100,000	100,000	100,000
800 MHz Radio Replacement	398,442	398,442	318,442	318,442
Fire Apparatus Sinking Fund	531,335	558,594	587,761	542,648
Vehicle Replacements Next Year	687,917	905,854	732,536	531,307
Vehicle Replacement Reserve	2,471,277	1,332,425	1,264,301	1,355,947
<b>Ending Fund Balance</b>	<b>\$4,188,971</b>	<b>\$3,295,315</b>	<b>\$3,003,040</b>	<b>\$2,848,344</b>



## COMPUTER EQUIPMENT FUND – 520

The Computer Equipment Fund accounts for the cost of operating, maintaining, and replacing all City owned computer-related hardware and equipment (servers, networks, PCs, laptops, printers, and phones). Computer equipment is funded through internal user charges developed for each type of technology-related device. The computer replacement reserve within the Fund accumulates the resources needed to replace a computer when its useful life has been reached.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ -	292,317	112,850	200,100	-61.4%	77.3%
Computer Support and Replacement	1,048,819	1,059,243	1,134,492	1,158,213	7.1%	2.1%
Interfund Transfers	-	-	-	-	N/A	N/A
<b>Total Budgeted Revenues</b>	<b>\$1,048,819</b>	<b>\$1,351,560</b>	<b>\$1,247,342</b>	<b>\$1,358,313</b>	<b>-7.7%</b>	<b>8.9%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	369,079	210,001	269,923	256,937	28.5%	-4.8%
<b>TOTAL REVENUES</b>	<b>\$1,417,898</b>	<b>\$1,561,561</b>	<b>\$1,517,265</b>	<b>\$1,615,250</b>	<b>-2.8%</b>	<b>6.5%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Network Administration	\$ 768,897	\$ 886,471	\$ 947,378	\$ 971,334	6.9%	2.5%
Capital Replacement - Computers	146,682	292,317	112,850	200,100	-61.4%	77.3%
<b>Total Budgeted Expenditures</b>	<b>\$ 915,580</b>	<b>\$1,178,788</b>	<b>\$1,060,228</b>	<b>\$1,171,434</b>	<b>-10.1%</b>	<b>10.5%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	502,318	382,773	457,037	443,816	19.4%	-2.9%
<b>TOTAL EXPENDITURES</b>	<b>\$1,417,898</b>	<b>\$1,561,561</b>	<b>\$1,517,265</b>	<b>\$1,615,250</b>	<b>-2.8%</b>	<b>6.5%</b>

## Recap by Fund

### Computer Equipment Fund: Expenditure Summary

Presented in the table below are expenditures by category for 2019-2022.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Salaries and Wages	\$ 351,962	\$ 427,692	\$ 446,989	\$ 455,810	4.5%	2.0%
Benefits	148,643	150,349	170,214	176,359	13.2%	3.6%
Contractual Services	190,597	207,780	234,300	241,675	12.8%	3.1%
Other Services and Charges	77,696	100,650	95,875	97,490	-4.7%	1.7%
Capital Program	146,682	292,317	112,850	200,100	-61.4%	77.3%
<b>Total Budgeted Expenditures</b>	<b>\$ 915,580</b>	<b>\$ 1,178,788</b>	<b>\$ 1,060,228</b>	<b>\$ 1,171,434</b>	<b>-10.1%</b>	<b>10.5%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	502,318	382,773	457,037	443,816	19.4%	-2.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,417,898</b>	<b>\$ 1,561,561</b>	<b>\$ 1,517,265</b>	<b>\$ 1,615,250</b>	<b>-2.8%</b>	<b>6.5%</b>

### Computer Equipment Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019	2020	2021	2022
	Actual	Forecast	Budget	Budget
Beginning Fund Balance	\$ 369,079	\$ 502,318	\$ 382,773	\$ 457,037
Plus Revenues	1,048,819	1,059,243	1,134,492	1,158,213
Less Expenditures	(915,580)	(1,178,788)	(1,060,228)	(1,171,434)
<b>Ending Fund Balance</b>	<b>\$ 502,318</b>	<b>\$ 382,773</b>	<b>\$ 457,037</b>	<b>\$ 443,816</b>
<b>Consisting of:</b>				
Computer Replacements Next Year	292,317	112,850	200,100	200,100
Computer Replacement Reserve	210,001	269,923	256,937	243,716
<b>Ending Fund Balance</b>	<b>\$ 502,318</b>	<b>\$ 382,773</b>	<b>\$ 457,037</b>	<b>\$ 443,816</b>

# TRUST FUNDS

Trust Funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments. The City of Mercer Island has one Trust Fund, the Firefighters Pension Fund.

## FIREFIGHTERS PENSION FUND – 606

The Firefighters Pension Fund accounts for pension benefits available to all firefighters hired on or before March 1, 1970. On that date the Washington Law Enforcement Officers' and Firefighters' System (the LEOFF Retirement Plan) was established. Each city maintaining a Firefighters Pension Fund retained responsibility for all benefits payable to eligible members (or their survivors). Cities with a Firefighters' Pension Fund receive state-shared fire insurance premium taxes.

Description	2019	2020	2021	2022	Percent Change	
	Actual	Forecast	Budget	Budget	20-21	21-22
<b>REVENUES</b>						
<b>Budgeted</b>						
Beginning Fund Balance	\$ 2,546	\$ 22,178	\$ -	\$ -	-100.0%	N/A
Property Tax	26,410	26,410	26,410	26,410	0.0%	0.0%
Insurance Premium Tax	33,226	32,756	36,400	37,300	11.1%	2.5%
Interest	22,489	12,656	10,500	10,500	-17.0%	0.0%
Transfer In - from General Fund	-	-	100,000	100,000	N/A	0.0%
<b>Total Budgeted Revenues</b>	<b>\$ 84,671</b>	<b>\$ 94,000</b>	<b>\$ 173,310</b>	<b>\$ 174,210</b>	<b>84.4%</b>	<b>0.5%</b>
<b>Not Budgeted</b>						
Beginning Fund Balance (Reserved)	878,983	856,805	856,805	947,115	0.0%	10.5%
<b>TOTAL REVENUES</b>	<b>\$ 963,654</b>	<b>\$ 950,805</b>	<b>\$ 1,030,115</b>	<b>\$ 1,121,325</b>	<b>8.3%</b>	<b>8.9%</b>
<b>EXPENDITURES</b>						
<b>Budgeted</b>						
Retirement Benefits	\$ 84,671	\$ 94,000	\$ 83,000	\$ 87,000	-11.7%	4.8%
<b>Total Budgeted Expenditures</b>	<b>\$ 84,671</b>	<b>\$ 94,000</b>	<b>\$ 83,000</b>	<b>\$ 87,000</b>	<b>-11.7%</b>	<b>4.8%</b>
<b>Not Budgeted</b>						
Ending Fund Balance	878,983	856,805	947,115	1,034,325	10.5%	9.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 963,654</b>	<b>\$ 950,805</b>	<b>\$ 1,030,115</b>	<b>\$ 1,121,325</b>	<b>8.3%</b>	<b>8.9%</b>

## Recap by Fund

### Firefighters Pension Fund: Fund Balance

Fund balance consists of the following restricted and unrestricted amounts.

Description	2019 Actual	2020 Forecast	2021 Budget	2022 Budget
Beginning Fund Balance	\$ 881,529	\$ 878,983	\$ 856,805	\$ 947,115
Plus Revenues	82,125	71,822	173,310	174,210
Less Expenditures	(84,671)	(94,000)	(83,000)	(87,000)
<b>Ending Fund Balance</b>	<b>\$ 878,983</b>	<b>\$ 856,805</b>	<b>\$ 947,115</b>	<b>\$ 1,034,325</b>
<b>Consisting of:</b>				
Funding for Expenditures Next Year	22,178	-	-	-
Pension Reserve	856,805	856,805	947,115	1,034,325
<b>Ending Fund Balance</b>	<b>\$ 878,983</b>	<b>\$ 856,805</b>	<b>\$ 947,115</b>	<b>\$ 1,034,325</b>