

AB 6839 Exhibit 1 | City of Mercer Island Funds by Type and Purpose

Fund #	Description	Purpose
General Purpose Funds		
001	General Fund	Largest operating fund that accounts for most of the City's general-purpose revenues and government services. It does not include utility-related revenue, and has some restricted revenues tied to criminal justice funding and third-party grants.
010	Self-Insurance Fund	Accounts for payments of deductibles and insurance claims not covered under the City's property insurance policy through the Washington Cities Insurance Authority (WCIA). Expenditures for physical loss to property would be reimbursed through insurance recoveries.
Special Revenue Funds		
110	Street Fund	Accounts for revenues restricted to expenditures for transportation system improvements. Fuel taxes are restricted to transportation. REET-2 can be used for streets, parks, or utilities, but not facilities, technology, or government equipment.
130	Contingency Fund	Accounts for resources to address significant unanticipated situations to general government operations including a revenue shortfall, a non-recurring expenditure, and an increase in service delivery costs. The target funding threshold is 12.5% of General Fund expenditures.
140	1% For the Arts Fund	Accounts for the 1% contribution from Capital Improvement Program (CIP) projects, excluding utilities, technology, and equipment restricted to the acquisition, installation, repair and maintenance of public art. No part of the funds pay for administrative staffing expenses.
160	Youth and Family Services (YFS) Fund	Accounts for revenues and expenditures related to the YFS Department including thrift shop operations, individual and family Counseling, senior services, emergency assistance, and the school-based services program. YFS is largely supported by the General Fund, donations, grants, and the MIYFS Foundation.
180	Development Services Fund	Accounts for revenues and expenditures restricted to land use, development engineering, and development permitting.
Debt Service Funds		
210	Bond Redemption (Voted)	Accounts for voter approved property tax levies dedicated to paying the debt service (e.g., principal and interest) on unlimited tax general obligation (UTGO) bonds.
220	Bond Redemption (Non-Voted)	Accounts for revenues dedicated to paying the debt service on non-voted limited tax general obligation (LTGO) bonds.
Capital Project Funds		
320	Capital Improvement Fund	Accounts for revenues that can be spent on parks, open spaces, and facility-related capital projects.
330	Technology and Equipment Fund	Accounts for capital investments in technology software, furnishings, and equipment.
350	Municipal Facility Replacement Fund	Accounts for resources accumulated to address short- and long-term municipal facility needs in the wake of closing City Hall in April 2023.

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Enterprise Funds		
410	Water Fund	Accounts for the administration, operations, maintenance, and capital investment related to water services to the City's residential, commercial, and public customers. Fees for water services are restricted to the utility's operations and capital improvements.
420	Sewer Fund	Accounts for the administration, operation, maintenance, and capital investment related to sewer services to the City's residential, commercial, and public customers. Fees for sewer services are restricted to the utility's operations and capital improvements.
430	Storm Water Fund	Accounts for the administration, operations, maintenance, and capital investment related to stormwater management services to the City's residential, commercial, and public customers. Fees for storm water services are restricted to the utility's operations and capital improvements.
Internal Service Funds		
510	Equipment Rental Fund	Accounts for the cost of maintaining, operating, and replacing 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 system.
520	Computer Equipment Fund	Accounts for the cost of operating, maintaining, and replacing City owned computer-related hardware and equipment (e.g., servers, networks, PCs, laptops, printers, and phones). Computer equipment is funded through internal user charges developed for each type of technology-related device.
Trust Fund		
610	Firefighters Pension Fund	Accounts for pension benefits available to 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. The Firefighters Pension Fund retains the responsibility for all benefits payable to eligible members or their survivors.