

General Subfund

Department Overview

The General Subfund of the City's General Fund is the primary operating fund of the City. Appropriations and expenses for many of the services most commonly associated with the City, such as police and fire, are accounted for in the General Subfund. The Subfund is supported primarily by property, sales, business, and utility taxes.

The City's financial policies do not require a fund balance to be maintained in the General Subfund. Instead, the City reserves resources for unanticipated expenses or revenue shortfalls associated with general government in the Emergency Subfund of the General Fund and in the Revenue Stabilization Account of the Cumulative Reserve Subfund. As a result of this practice, General Subfund balances usually are spent in their entirety either in the current or next fiscal years.

Revenue Overview

2015-2016 Estimated Revenues - in \$1,000s

Summit Code	Source	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
411100	Property Tax	217,774	224,586	224,285	227,328	234,171
411100	Property Tax-Medic One Levy	34,908	42,505	42,391	43,450	44,537
	Property Taxes Total	252,682	267,091	266,676	270,778	278,708
413100	Retail Sales Tax	165,945	171,764	177,074	185,241	193,602
413700	Retail Sales Tax- Criminal Justice	13,871	14,533	14,664	15,423	16,118
	Sales Tax Total	179,816	186,297	191,738	200,664	209,720
416100	Business & Occupation Tax (100%)	189,721	199,089	206,258	216,680	228,850
	Business & Occupation Tax Total	189,721	199,089	206,258	216,680	228,850
416460	Utilities Business Tax - Cable Television (100%)	16,625	16,793	17,220	17,540	17,847

General Subfund

516410	Utilities Business Tax - City Light (100%)	42,544	46,594	46,054	48,923	51,506
516450	Utilities Business Tax - City SWU (100%)	13,418	13,701	13,481	14,296	14,835
516420	Utilities Business Tax - City Water (100%)	28,776	29,967	29,909	29,704	31,016
516440	Utilities Business Tax - Drainage/Waste Water (100%)	38,852	39,256	39,368	40,619	42,838
416430	Utilities Business Tax - Natural Gas (100%)	11,423	12,789	11,744	12,365	11,954
416450	Utilities Business Tax - Solid Waste (100%)	930	975	1,000	1,000	1,000
416480	Utilities Business Tax - Steam (100%)	1,221	1,448	1,290	1,402	1,375
416470	Utilities Business Tax - Telephone (100%)	27,123	27,341	24,963	26,010	26,202
	Utility Tax Total	180,914	188,865	185,029	191,859	198,572
416200	Admission Tax	7,938	7,062	8,177	8,428	8,688
418500	Gambling Tax	414	425	425	425	425
418200	Leasehold Excise Tax	5,205	4,300	4,500	4,500	4,500
436694	Liquor Excise Tax	828	1,056	981	1,550	1,550
418600	Pleasure Boat Tax	120	120	120	120	120
413600	Use Tax - Brokered Natural Gas	1,355	1,761	2,124	1,542	1,340
	Other Taxes Total	15,861	14,724	16,326	16,566	16,623
422940	Meter Hood Service	2,431	1,725	2,275	2,275	2,275
462300	Parking Meters	37,165	36,389	36,772	37,531	37,907
	Parking Meters Total	39,596	38,114	39,047	39,806	40,182
455900	Court Fines & Forfeitures (100%)	38,703	34,471	31,620	33,135	32,847
	Court Fines & Forfeitures Total	38,703	34,471	31,620	33,135	32,847
436610	Criminal Justice Assistance (High Impact)	1,727	1,560	1,700	1,700	1,700
436621	Criminal Justice Assistance (Population)	1,143	1,075	1,100	1,100	1,100
431010	Federal Grants - Other	3,050	1,728	1,467	216	216
433010	Federal Indirect Grants - Other	26,975	-	-	-	-
436695	Liquor Board Profits	5,542	5,369	5,565	5,565	5,565
434010	State Grants - Other	462	-	-	-	-
436129	Trial Court Improvement Account	160	150	150	150	150
439090	Benaroya Hall - Concession Payment	382	382	382	456	456

General Subfund

Revenue from Other Public Entities Total		39,440	10,264	10,364	9,187	9,187
442330	Adult Probation and Parole (100%)	393	350	350	350	350
441960	Automated Fingerprint Information System(AFIS)	3,583	4,051	4,005	4,126	4,249
457400	Confiscated Funds	404	225	225	225	225
441610	Copy Charges	116	118	117	117	117
442500	E-911 Reimbursements & Cellular Tax Revenue	3,373	2,804	3,595	2,316	3,316
441960	Fire Special Events Services	1,041	758	743	728	728
441990	Hearing Examiner Fees	3	3	3	3	3
541990	Interfund Revenue to Personnel	5,515	7,040	7,040	7,889	8,163
442100	Law Enforcement Services	4,961	2,665	3,003	2,953	2,953
441950	Legal Services	32	34	34	34	34
541990	Miscellaneous Interfund Revenue	15,876	15,950	15,950	16,701	17,200
457300	Municipal Court Cost Recoveries (100%)	522	533	533	533	533
469990	Other Miscellaneous Revenue	2,909	5,357	3,745	2,617	3,143
441990	Other Service Charges - General Government	525	79	95	95	95
441960	Personnel Services	734	1,297	994	928	928
447400	Special Events Recovery	-	550	550	550	550
442100	Traffic Control Services	(1)	269	385	385	385
422450	Vehicle Overload Permits	326	671	248	248	248
441990	Vehicle Towing Revenues	206	215	215	215	215
Service Charges & Reimbursements Total		40,520	42,968	41,829	41,010	43,434
587900	Transfer from - Arts & Cultural Affairs	-	-	-	45	45
587900	Transfer from - Cumulative Reserve Subfund	-	-	30	400	-
587900	Transfer from - Dearborn Trust Fund	10	-	-	-	-
587900	Transfer from - DOIT	-	938	1,098	-	-
587900	Transfer from - FAS Operating Fund	-	30	30	-	-
587344	Transfer from - Fire Facilities Levy	-	-	-	-	-
587900	Transfer from - Municipal Jail Subfund	1,000	1,500	1,500	129	-
587900	Transfer from - School Zone Camera Fund	-	1,515	1,515	1,586	1,586
587400	Transfer from - Utilities for Council Oversight	269	510	510	510	510

General Subfund

Other Funds - Fund Balance Transfers Total		1,279	4,493	4,683	2,670	2,141
421920	Business License Fees (100%)	5,562	5,250	5,500	5,500	5,500
422190	Emergency Alarm Fees	2,663	2,109	2,109	2,109	2,109
422920	Fire Permits	4,458	4,630	4,574	4,706	4,706
422990	Gun Permits and Other	29	32	30	30	30
461110	Interest on Investments	1,537	1,837	1,478	2,154	4,638
	Interfund Revenue to City					
541990	Budget Office	1,535	1,691	1,691	1,851	1,909
422990	Other Non Business Licenses	765	34	32	31	31
422490	Street Use Permits	880	775	775	775	775
	Other Total	17,428	16,358	16,188	17,156	19,698

Total Revenues	995,959	1,002,734	1,009,760	1,039,510	1,079,961
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General Subfund Fund Table (00100)

Amounts in \$1,000s	<u>2014 Revised</u>	<u>2015 Proposed</u>	<u>2016 Proposed</u>
Beginning Fund Balance	57,719	33,112	39,312
Technical Adjustment	-	-	-
Beginning Unreserved Fund Balance	57,719	33,112	39,312
Revenues			
Property Taxes	266,676	270,778	278,708
Sales Tax	191,738	200,664	209,720
Business and Occupation Tax	206,258	216,680	228,850
Utility Tax	185,029	191,859	198,572
Other Taxes	16,326	16,566	16,623
Parking Meters	39,047	39,806	40,182
Court Fines and Forfeitures	31,620	33,135	32,847
Revenue from Other Public Entities	10,364	9,187	9,187
Service Charges & Reimbursements	43,520	42,861	45,343
Subfund Balance Transfers (ERF, RSA, J&C)	4,683	2,670	2,141

General Subfund

Licenses, Permits, Interest Income and Other	14,497	15,305	17,789
Total Revenues	1,009,760	1,039,510	1,079,961
Expenditures			
Arts, Culture & Recreation	(156,042)	(162,488)	(166,586)
Health and Human Services	(66,562)	(68,957)	(69,364)
Neighborhoods & Development	(33,799)	(25,926)	(27,671)
Public Safety	(577,117)	(596,849)	(604,985)
Utilities and Transportation	(42,649)	(44,458)	(46,908)
Administration	(120,661)	(127,363)	(130,518)
Debt Service	(16,334)	(14,625)	(17,581)
General Fund Subfunds, Judgment & Claims	(10,072)	(8,125)	(4,221)
<i>Subtotal Above Expenditures</i>	<i>(1,023,236)</i>	<i>(1,048,792)</i>	<i>(1,067,834)</i>
Expected Underexpenditure Savings	9,232	15,481	16,097
Carryforward Supplemental	(14,064)		
First Quarter Supplemental	(2,662)		
Second Quarter Supplemental	(3,277)		
Third Quarter Supplemental	120		
Stand Alone Supplementals / Other	(480)		
Total Expenditures	(1,034,366)	(1,033,311)	(1,051,736)
Ending Fund Balance	33,112	39,312	67,866
Other Reserves	(12,552)	(31,046)	(67,866)
Ending Unreserved Fund Balance	20,560	8,266	0