

General Subfund

Department Description

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.

General Subfund

General Subfund Fund Table (00100)

The City's financial policies do not require a fund balance to be maintained in the General Subfund (GSF). Instead, the City funds the Emergency Subfund to the legal maximum each year and maintains a variety of dedicated reserve funds. Thus, GSF balances usually are carried over and spent in the following year.

Amounts in \$1,000s	<u>2010 Revised</u>	<u>2011 Adopted</u>	<u>2012 Endorsed</u>
Beginning Fund Balance	8,775	368	4,233
Adjustment for carryforward	(11,199)		
Beginning Unreserved Fund Balance	(2,424)	368	4,233
 Revenues			
Property Taxes	250,828	253,655	256,952
Sales Tax	145,828	149,471	157,007
Business and Occupation Tax	159,246	166,636	176,711
Utility Tax	174,185	173,867	181,755
Other Taxes	11,095	10,629	10,990
Parking Meters	27,840	36,502	41,067
Court Fines and Forfeitures	29,913	34,148	34,170
Revenue from Other Public Entities	13,207	11,230	10,802
Service Charges & Reimbursements	51,027	35,903	36,633
Subfund Balance Transfers (ERF, RSA, J&C)	17,050	9,809	663
Licenses, Permits, Interest Income and Other	17,228	15,567	16,544
Total Revenues	897,447	897,416	923,295
 Expenditures			
Arts, Culture & Recreation	(146,507)	(140,805)	(146,291)
Health and Human Services	(52,519)	(51,963)	(52,122)
Neighborhoods & Development	(31,959)	(29,086)	(29,211)
Public Safety	(508,635)	(516,897)	(532,364)
Utilities and Transportation	(39,993)	(40,138)	(41,277)
Administration	(114,548)	(101,571)	(104,991)
Debt Service	(10,076)	(11,152)	(13,677)
General Fund Subfunds, Judgment & Claims	(1,319)	(1,941)	(1,791)
<i>Subtotal Above Expenditures</i>	(905,555)	(893,551)	(921,724)
Other Expenditure Adjustments	1,204		
2010 Mid-Year Reductions (net)	10,770		
First Quarter Supplemental (net)	(55)		
Second Quarter Supplemental (net)	(1,018)		
Total Expenditures	(894,655)	(893,551)	(921,724)
Ending Fund Balance	368	4,233	5,803
Reserves Against Fund Balance	(269)	(1,681)	(5,552)
Ending Unreserved Fund Balance	100	2,552	251

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General Subfund Revenue – In \$1,000s

Summit Code	Revenue	2009 Actual	2010 Adopted	2010 Revised	2011 Adopted	2012 Endorsed
411100	Property Tax	208,386	213,355	214,388	218,491	221,869
411100	Property Tax-Medic One Levy	37,157	36,802	36,440	35,164	35,083
413100	Retail Sales Tax	136,632	136,383	133,934	137,118	143,695
413600	Use Tax - Brokered Natural Gas	2,173	2,156	1,870	1,919	2,273
413700	Retail Sales Tax - Criminal Justice	11,710	12,069	11,894	12,353	13,313
416100	Business & Occupation Tax (100%)	160,985	164,415	159,246	166,636	176,711
416200	Admission Tax	5,588	5,515	6,359	5,759	5,920
416430	Utilities Business Tax - Natural Gas (100%)	14,048	12,217	11,106	10,426	10,986
416450	Utilities Business Tax - Solid Waste (100%)	777	889	800	850	900
416460	Utilities Business Tax - Cable Television (100%)	15,040	15,367	15,263	15,628	16,097
416470	Utilities Business Tax - Telephone (100%)	34,613	33,163	33,976	32,868	33,150
416480	Utilities Business Tax - Steam (100%)	1,665	1,477	1,072	1,103	1,179
418200	Leasehold Excise Tax	4,405	4,054	4,054	4,200	4,400
418500	Gambling Tax	508	505	500	500	500
418600	Pleasure Boat Tax	169	170	182	170	170
	Total External Taxes	633,857	638,538	631,083	643,185	666,246
516410	Utilities Business Tax - City Light (100%)	33,749	39,452	39,313	41,414	42,976
516420	Utilities Business Tax - City Water (100%)	27,062	30,408	29,840	23,989	26,592
516440	Utilities Business Tax - Drainage/Waste Water (100%)	28,861	28,912	29,020	33,049	34,479
516450	Utilities Business Tax - City SWU (100%)	10,672	13,301	11,926	12,621	13,123
	Total Interfund Taxes	100,345	112,073	110,099	111,073	117,170
421600	Professional & Occupational Licenses (100%)	935	822	900	-	-
421790	Amusement Licenses (100%)	89	83	90	-	-
421920	Business License Fees (100%)	4,951	5,167	5,351	5,068	5,068
422190	Emergency Alarm Fees	1,869	2,038	2,038	2,162	2,109
422300	Animal Licenses (100%)	781	1,111	1,000	-	-
422450	Vehicle Overload Permits	239	230	230	230	230
422490	Street Use Permits	697	450	450	450	450
422920	Fire Permits	3,567	3,545	3,504	4,089	4,089
422940	Meter Hood Service	1,342	1,273	1,273	1,408	1,408
422990	Gun Permits and Other	21	20	20	20	20
422990	Other Non Business Licenses	18	21	21	16	16
	Total Licenses	14,507	14,760	14,877	13,443	13,390
431010	Federal Grants - Other	2,859	250	250	-	-
433010	Federal Indirect Grants - Other	7,829	-	-	-	-
434010	State Grants - Other	280	-	-	-	-
	Total Federal and State Grants	10,968	250	250	-	-
436129	Trial Court Improvement Account	141	150	150	150	150
436610	Criminal Justice Assistance (High Impact)	1,657	1,575	1,695	1,745	1,745
436621	Criminal Justice Assistance (Population)	724	820	725	725	725
436694	Liquor Excise Tax	2,929	2,925	2,970	3,000	3,000
436695	Liquor Board Profits	4,079	4,935	4,926	4,500	4,500

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Summit Code	Revenue	2009 Actual	2010 Adopted	2010 Revised	2011 Adopted	2012 Endorsed
	Total State Entitlements/Impact Programs	9,530	10,405	10,466	10,120	10,120
437010	Interlocal Agreement - Sound Transit	516	2,491	2,491	1,110	682
437010	Interlocal Grant	(2)	-	-	-	-
	Total Interlocal Grants/Entitlements	514	2,491	2,491	1,110	682
441610	Copy Charges	122	297	120	119	119
441950	Legal Services	31	29	34	34	34
441960	Automated Fingerprint Information System (AFIS)	3,034	3,619	3,597	3,684	3,813
441960	Fire Special Events Services	956	709	634	661	661
441960	Personnel Services	1,162	1,144	996	1,084	1,090
441990	Hearing Examiner Fees	3	3	3	3	3
441990	Other Service Charges - General Government	493	552	365	334	338
441990	Vehicle Towing Revenues	360	350	350	350	350
442100	Law Enforcement Services	3,702	2,419	2,109	2,135	2,173
442100	Traffic Control Services	33	326	1,004	952	971
442330	Adult Probation and Parole (100%)	65	67	66	118	118
442490	Professional Inspection Fees	31	135	35	-	-
442500	E-911 Reimbursements & Cellular Tax Revenue	2,283	2,854	2,793	2,086	2,097
443930	Animal Control Fees and Forfeits	323	342	342	-	-
447400	Special Events Recovery	551	483	550	550	550
	Total External Service Charges	13,149	13,329	12,997	12,110	12,318
455900	Court Fines & Forfeitures (100%)	27,286	29,011	29,913	34,148	34,170
457300	Municipal Court Cost Recoveries (100%)	913	990	995	1,318	1,318
457400	Confiscated Funds	563	617	617	617	617
	Total Fines and Forfeitures	28,762	30,618	31,525	36,083	36,105
461110	Interest on Investments	3,267	2,818	1,539	1,539	2,576
462300	Parking Meters	25,222	28,614	26,567	35,094	39,659
469990	Other Miscellaneous Revenue	1,672	1,892	2,086	1,992	1,986
	Total Miscellaneous Revenues	30,161	33,324	30,192	38,625	44,221
541990	Interfund Revenue to Executive Administration	16,046	15,796	15,796	868	896
541990	Interfund Revenue to Personnel	6,796	6,853	6,853	6,012	6,149
541990	Miscellaneous Interfund Revenue	15,214	14,490	13,768	14,977	15,335
	Total Interfund Charges	38,056	37,139	36,417	21,858	22,380
587001	Transfer from - Cumulative Reserve Subfund-unrestricted subaccount	45	-	-	8,500	-
587315	Transfer from - Transportation Fund	125	125	125	-	-
587344	Transfer from - Fire Facilities Levy	226	-	150	164	168
587400	Transfer from - Utilities for Council Oversight	294	525	525	385	385
587504	Transfer from - 2000 Parks Levy	-	-	4,985	-	-
587612	Transfer from - Dearborn Trust Fund	10	10	10	10	10
587900	Transfer from - Revenue Stabilization Subfund	8,874	11,255	11,255	-	-
587900	Transfer from - Emergency Subfund	-	-	-	750	100

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Summit Code	Revenue	2009 Actual	2010 Adopted	2010 Revised	2011 Adopted	2012 Endorsed
587900	Transfer from - 2008 LTGO Bond Fund	15	-	-	-	-
587900	Transfer from - Seattle Center	-	-	-	-	-
587900	Transfer from - Fleets and Facilities	3,073	-	-	-	-
587900	Transfer from - Other Funds	973	-	-	-	-
	Total Operating Transfers	13,635	11,915	17,050	9,809	663
	Total General Subfund	893,483	904,841	897,447	897,416	923,295

Totals may not add due to rounding