

General Subfund



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.

General Subfund

General Subfund Fund Table (00100)

Amounts in \$1,000s	2012 Revised	2013 Adopted	2014 Endorsed
Beginning Fund Balance	29,513	28,241	26,410
Technical Adjustment	(5,910)		
Beginning Unreserved Fund Balance	23,603	28,241	26,410
 Revenues			
Property Taxes	258,942	261,000	269,727
Sales Tax	164,823	170,587	177,002
Business and Occupation Tax	181,605	188,827	199,462
Utility Tax	171,402	177,841	186,055
Other Taxes	13,950	13,877	15,555
Parking Meters	35,267	35,606	35,949
Court Fines and Forfeitures	31,866	32,873	35,003
Revenue from Other Public Entities	9,033	8,669	8,669
Service Charges & Reimbursements	38,340	38,484	39,427
Subfund Balance Transfers (ERF, RSA, J&C)	9,807	2,457	712
Licenses, Permits, Interest Income and Other	16,717	16,572	19,678
Total Revenues	931,751	946,792	987,240
 Expenditures			
Arts, Culture & Recreation	(143,884)	(146,240)	(154,250)
Health and Human Services	(54,352)	(59,176)	(61,834)
Neighborhoods & Development	(26,390)	(29,009)	(30,029)
Public Safety	(521,931)	(537,033)	(550,218)
Utilities and Transportation	(38,841)	(37,840)	(40,143)
Administration	(115,447)	(120,186)	(119,620)
Debt Service	(13,092)	(13,946)	(18,035)
General Fund Subfunds, Judg. & Claims	(4,026)	(5,191)	(6,371)
<i>Subtotal Above Expenditures</i>	<i>(917,962)</i>	<i>(948,622)</i>	<i>(980,498)</i>
Mid-Year Reductions	5,897		
First Quarter Supplemental	(1,155)		
Second Quarter Supplemental	(15)		
Third Quarter Supplemental	(2,427)		
Net Other Expenditure Adjustments	(11,451)		
Total Expenditures	(927,114)	(948,622)	(980,498)
Ending Fund Balance	28,241	26,410	33,152
Other Reserves	(5,946)	(17,307)	(33,093)
Ending Unreserved Fund Balance	22,295	9,103	59

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2013 and 2014 Estimated Revenues for the General Subfund (00100)

Amounts in \$1,000s

Summit Code	Revenue	2011 Actuals	2012 Adopted	2013 Adopted	2014 Endorsed
411100	Property Tax	218,732	223,269	226,440	230,540
411100	Property Tax-Medic One Levy	35,507	34,355	34,560	39,187
	Property Taxes Total	254,239	257,624	261,000	269,727
413100	Retail Sales Tax	144,752	144,924	157,257	163,046
413700	Retail Sales Tax - Criminal Justice	12,303	12,457	13,330	13,956
	Sales Tax Total	157,055	157,381	170,587	177,002
416100	Business & Occupation Tax (100%)	168,781	175,344	188,827	199,462
	Business And Occupation Tax Total	168,781	175,344	188,827	199,462
416460	Utilities Business Tax - Cable Television (100%)	16,124	16,383	16,524	16,924
516410	Utilities Business Tax - City Light (100%)	40,517	42,565	43,933	46,531
516450	Utilities Business Tax - City SWU (100%)	12,279	12,502	13,268	13,795
516420	Utilities Business Tax - City Water (100%)	23,280	25,705	26,981	29,148
516440	Utilities Business Tax - Drainage/Waste Water (100%)	32,449	34,077	36,624	37,237
416430	Utilities Business Tax - Natural Gas (100%)	13,295	11,728	11,324	12,317
416450	Utilities Business Tax - Solid Waste (100%)	1,072	900	1,075	1,075
416480	Utilities Business Tax - Steam (100%)	1,406	1,292	1,186	1,347
416470	Utilities Business Tax - Telephone (100%)	27,967	29,721	26,926	27,680
	Utility Tax Total	168,389	174,873	177,841	186,054
416200	Admission Tax	5,859	5,302	6,111	6,301
418500	Gambling Tax	434	450	450	450
418200	Leasehold Excise Tax	4,644	4,200	4,500	4,500
436694	Liquor Excise Tax	2,968	2,898	1,056	2,113
418600	Pleasure Boat Tax	112	170	140	160
413600	Use Tax - Brokered Natural Gas	1,527	2,202	1,620	2,032
	Other Taxes Total	15,544	15,222	13,877	15,556
422940	Meter Hood Service	1,191	1,350	1,350	1,350
462300	Parking Meters	30,123	32,174	34,256	34,599
	Parking Meters Total	31,314	33,524	35,606	35,949
455900	Court Fines & Forfeitures (100%)	31,389	36,080	32,873	35,003
	Court Fines And Forfeitures Total	31,389	36,080	32,873	35,003

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431190	ARRA Fed Grnt Dir -Passthrough	1,125	-	60	60
433110	ARRA Federal Grant Indirect	250	-	-	-
436610	Criminal Justice Assistance (High Impact)	1,512	1,745	1,745	1,745
436621	Criminal Justice Assistance (Population)	944	725	725	725
431010	Federal Grants - Direct	2,163	-	-	-
433010	Federal Grants - Indirect	5,148	-	-	-
431010	Federal Grants - Other	1,725	512	238	238
433010	Federal Indirect Grants - Other	14,044	-	-	-
448630	Intergovrnmtl - King Co. E-911	311	-	-	-
437010	Interlocal Agreement - Sound Transit	(42)	682	-	-
437010	Interlocal Grants	(6)	-	-	-
436695	Liquor Board Profits	4,242	4,347	5,369	5,369
443870	Resource Recovery Revenues	945	-	-	-
434010	State Grants	160	-	-	-
436129	Trial Court Improvement Account	157	150	150	150
439090	Benaroya Hall - Concession Payment	-	-	382	382
Revenue From Other Public Entities Total		32,678	8,161	8,669	8,669
442330	Adult Probation And Parole (100%)	239	160	350	350
447550	Athletic Facility Fees	5	-	-	-
441960	Automated Fingerprint Information System (AFIS)	3,341	3,878	3,901	4,063
457400	Confiscated Funds	403	633	633	633
441610	Copy Charges	112	118	118	118
442500	E-911 Reimbursements & Cellular Tax Revenue	2,616	2,501	2,802	2,827
442500	Emergency Service Fees	6	-	-	-
441960	Fire Special Events Services	1,055	590	727	727
441990	Hearing Examiner Fees	2	3	3	3
544590	IF Misc - Other Revenues	642	-	-	-
541960	IF Personnel Service Charges	72	-	-	-
541990	Interfund Revenue To Executive Administration	-	856	1,444	1,487
541990	Interfund Revenue To Personnel	6,178	6,827	6,487	6,695
437010	Interlocal Agreement - Sound Transit	2,111	-	388	402
442100	Law Enforcement Service Fees	650	-	-	-
442100	Law Enforcement Services	3,932	2,937	3,005	2,957
441950	Legal Services	42	34	34	34
422940	Meter Hood Service	99	-	75	75
541990	Miscellaneous Interfund Revenue	15,257	14,530	15,418	15,948
457300	Municipal Court Cost Recoveries (100%)	845	977	533	533
441900	Other Charges-General Governme	1	-	-	-
441990	Other General Govtl Svc Fees-M	44	-	-	-
441990	Other Service Charges - General Government	490	270	360	360
441960	Personnel Services	893	1,061	1,167	1,177
441930	Private Reimbursements	85	-	-	-

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447400	Special Events Recovery	561	550	550	550
443979	Sundry Recoveries	21	-	-	-
442100	Traffic Control Services	(41)	267	267	267
422450	Vehicle Overload Permits	8	-	8	8
441990	Vehicle Towing Revenues	284	350	215	215
Service Charges & Reimbursements Total		39,953	36,542	38,485	39,429
541990	IF - Othr Gen Govtl Svc Chrsgs-MI	1,151	-	-	-
587116	Oper Tr In-Fr Cumulative Rsv S	8,500	-	-	-
587118	Oper Tr In-Fr Emergency Sfund	100	-	725	45
587165	Oper Tr In-Nm - FD 165	158	-	-	-
587900	Transfer From - 2000 Parks Levy	-	-	-	-
587900	Transfer From - 2008 LTGO Bond Fund	58	-	-	-
587900	Transfer From - 2010 LTGO Bond Fund	10	-	-	-
587001	Transfer From - Cumulative Reserve Subfund- Unrestricted Subaccount	4	-	-	-
587900	Transfer From - Dearborn Trust Fund	10	10	-	-
587344	Transfer From - Fire Facilities Levy	90	168	126	127
587900	Transfer From - Municipal Jail Subfund	-	1,000	-	-
587900	Transfer From - Other Funds	-	-	30	-
587900	Transfer From - Planning And Development Fund	-	20	-	-
587900	Transfer From - Revenue Stabilization Subfund	-	-	-	-
587900	Transfer From - Seattle Center	-	-	-	-
587900	Transfer From - Transportation Fund	-	8,100	-	-
587400	Transfer From - Utilities For Council Oversight	132	509	494	510
587900	Transfer From - FAS Operating Fund	-	-	1,083	30
Other Funds - Fund Balance Transfers Total		10,213	9,807	2,458	712
421920	Business License Fees (100%)	5,113	4,950	5,200	5,200
422190	Emergency Alarm Fees	2,069	2,109	2,109	2,109
457400	Evidence Confiscations	53	-	-	-
422920	Fire Permits	3,418	3,838	4,507	4,568
485400	Gain(Loss)-Disposition Fixed A	3	-	-	-
422990	Gun Permits And Other	26	20	26	26
422923	Hazardous Material Storage Per	4	-	-	-
569990	IF Other Miscellaneous Revenue	3	-	-	-
569551	IF WC Contrib-Pension Payouts	63	-	-	-
463000	Insurance Premiums & Recoveries	95	-	-	-
461110	Interest On Investments	1,349	1,288	1,864	2,381
444590	Miscellaneous - Other Revenues	17	-	153	178
469400	Other Judgments & Settlements	6	-	-	-
469990	Other Miscellaneous Revenue	2,184	2,130	1,695	4,194
469990	Other Miscellaneous Revenues	259	-	56	58
422990	Other Non Business Licenses	38	16	32	34
439090	Other Private Contrib & Donatn	198	-	-	-
422800	Penalties On Non-Business Lice	10	-	-	-

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469930	Program Income-Miscellaneous	68	-	-	-
422490	Street Use Permits	809	600	700	700
429895	Uncollectible Licenses/Permits	(12)	-	-	-
461320	Unreald Gns/Losses-Inv GASB31	(1)	-	-	-
422115	Use Permits	650	-	-	-
422450	Vehicle Overload Permits	225	230	230	230
461300	GASB31 Gains/Losses	168	-	-	-
Other Total		16,815	15,181	16,572	19,678
General Subfund Total		926,370	919,739	946,795	987,241