

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

2017-2018 Proposed Revenues – in \$1,000s

Summit Code	Revenue	2015 Actuals	2016 Adopted	2016 Revised	2017 Proposed	2018 Proposed
411100	Property Tax	229,567	236,821	236,540	244,284	255,019
411100	Property Tax-Medic One Levy	43,477	44,871	45,510	46,648	47,814
413100	Retail Sales Tax	203,116	211,972	218,567	224,435	229,085
413600	Use Tax - Brokered Natural Gas	1,799	1,036	1,183	1,257	1,401
413700	Retail Sales Tax - Criminal Justice	16,732	17,600	18,215	19,091	19,768
416100	Business & Occupation Tax (100%)	221,300	229,498	235,531	249,331	261,894
416200	Admission Tax	8,793	8,594	9,004	9,207	9,415
416430	Utilities Business Tax - Natural Gas (100%)	10,339	10,970	9,664	10,571	11,281
416450	Utilities Business Tax - Solid Waste (100%)	1,194	975	1,100	1,375	1,400
416457	Tonnage Tax (100%)	-	6,017	6,109	6,332	6,400
416460	Utilities Business Tax - Cable Television (100%)	17,827	18,428	18,272	18,773	19,350
416470	Utilities Business Tax - Telephone (100%)	19,407	23,847	22,448	22,254	22,412
416480	Utilities Business Tax - Steam (100%)	1,168	1,134	1,082	1,173	1,257
418200	Leasehold Excise Tax	6,608	4,200	5,200	5,200	4,800
418500	Gambling Tax	430	425	425	425	425
418600	Pleasure Boat Tax	134	120	120	120	120

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Summit Code	Revenue	2015 Actuals	2016 Adopted	2016 Revised	2017 Proposed	2018 Proposed
	Total External Taxes	781,890	816,508	828,971	860,477	891,840
516410	Utilities Business Tax - City Light (100%)	45,779	51,655	49,351	54,241	56,427
516420	Utilities Business Tax - City Water (100%)	32,133	31,053	30,694	31,572	32,920
516440	Utilities Business Tax - Drainage/Waste Water (100%)	42,876	43,090	43,648	46,036	47,269
516450	Utilities Business Tax - City SWU (100%)	14,149	14,743	14,749	18,505	19,822
	Total Interfund Taxes	134,937	140,541	138,442	150,355	156,438
421920	Business License Fees (100%)	6,838	7,000	10,449	13,751	15,444
422190	Emergency Alarm Fees	3,106	2,800	3,100	3,100	3,100
422450	Vehicle Overload Permits	268	248	248	248	248
422490	Street Use Permits	960	840	925	875	825
422920	Fire Permits	5,354	5,200	5,191	6,419	6,526
422940	Meter Hood Service	3,916	3,970	3,620	3,620	3,620
422990	Gun Permits and Other	26	30	27	27	27
422990	Other Non Business Licenses	2,295	835	1,945	2,446	2,446
	Total Licenses	22,763	20,923	25,505	30,486	32,236
431010	Federal Grants - Other	6,306	216	216	216	216
433010	Federal Indirect Grants - Other	4,400	-	-	-	-
434010	State Grants - Other	(126)	-	-	-	-
	Total Federal and State Grants	10,579	216	216	216	216
436064	Marijuana Excise Tax	192	700	700	943	1,281
436129	Trial Court Improvement Account	152	150	150	150	150
436610	Criminal Justice Assistance (High Impact)	2,530	2,100	2,400	2,450	2,450
436621	Criminal Justice Assistance (Population)	835	1,025	825	825	825
436694	Liquor Excise Tax	2,127	2,800	2,865	2,940	2,940
436695	Liquor Board Profits	5,612	5,450	5,350	5,450	5,450
	Total State Entitlements/Impact Programs	11,448	12,225	12,290	12,758	13,096
439090	Benaroya Hall - Concession Payment	430	540	540	620	700
	Total Grants from Private Sources	430	540	540	620	700
441610	Copy Charges	67	102	75	75	75
441950	Legal Services	31	34	34	34	34

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Summit Code	Revenue	2015 Actuals	2016 Adopted	2016 Revised	2017 Proposed	2018 Proposed
441960	Automated Fingerprint Information System (AFIS)	3,763	4,000	3,780	3,780	3,780
441960	Fire Special Events Services	1,191	990	1,060	1,094	1,117
441960	Personnel Services	266	586	504	540	554
441990	Hearing Examiner Fees	5	3	3	3	3
441990	Other Service Charges - General Government	774	95	290	426	533
441990	Vehicle Towing Revenues	513	250	500	500	500
442100	Law Enforcement Services	7,027	3,212	3,723	4,134	4,134
442100	Traffic Control Services	0	534	412	439	439
442330	Adult Probation and Parole (100%)	322	350	350	350	350
442500	E-911 Reimbursements & Cellular Tax Revenue	5,889	4,508	3,738	3,748	3,748
447400	Special Events Recovery	-	-	-	-	-
	Total External Service Charges	19,849	14,663	14,470	15,122	15,266
455900	Court Fines & Forfeitures (100%)	28,387	29,153	28,625	28,875	29,625
457300	Municipal Court Cost Recoveries (100%)	645	578	578	578	578
457400	Confiscated Funds	383	225	278	238	238
	Total Fines and Forfeitures	29,414	29,956	29,481	29,691	30,441
461110	Interest on Investments	2,604	2,916	2,762	3,040	4,323
462300	Parking Meters	37,761	39,585	38,814	42,377	44,864
469990	Other Miscellaneous Revenue	5,936	3,415	5,045	2,843	2,703
	Total Miscellaneous Revenues	46,300	45,915	46,621	48,260	51,889
541990	Interfund Revenue to City Budget Office	1,810	1,909	1,909	1,862	1,909
541990	Interfund Revenue to Personnel	7,852	8,163	7,511	8,040	8,306
541990	Miscellaneous Interfund Revenue	18,677	17,883	17,943	21,426	21,889
	Total Interfund Charges	28,340	27,955	27,363	31,329	32,105
587400	Transfer from - Utilities for Council Oversight	372	541	541	559	576
587900	Transfer from - Municipal Jail Subfund	194	-	-	-	-
587900	Transfer from - Transportation Subfund	-	-	4,200	612	630
587900	Transfer from - School Zone Camera Fund	-	1,586	3,171	1,586	1,586
587900	Transfer from - Seattle IT	-	-	3,400	1,950	1,007
587900	Transfer from - Cumulative Reserve Subfund	-	700	700	618	637

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Summit Code	Revenue	2015 Actuals	2016 Adopted	2016 Revised	2017 Proposed	2018 Proposed
587900	Transfer from - Arts & Cultural Affairs	-	45	45	177	181
587900	Transfer from - FAS	-	-	10,000	-	-
	Total Operating Transfers	566	2,872	22,057	5,502	4,616
	Total General Subfund	1,086,517	1,112,314	1,145,955	1,184,816	1,228,844

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General Subfund Fund Table (Fund 00100)

In \$1,000s

	2016 Revised	2017 Proposed	2018 Proposed
Beginning Fund Balance	63,481	64,680	57,582
Technical Adjustment	-	-	-
Beginning Unreserved Fund Balance	63,481	64,680	57,582
REVENUES			
Property Tax	282,050	290,932	302,833
Sales Tax	236,783	243,526	248,853
Business and Occupation Tax	235,531	249,331	261,894
Utility Tax	191,007	204,501	212,138
Other Taxes	24,906	25,482	25,501
Parking Meters	42,434	45,997	48,484
Court Fines and Forfeitures	28,625	28,875	29,625
Revenue from Other Public Entities	10,181	10,654	11,072
Service Charges & Reimbursements	47,982	50,358	51,138
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	22,057	5,502	4,616
Licenses, Permits, Interest Income and Other	24,399	29,658	32,690
General Fund Revenues	1,145,955	1,184,816	1,228,844
Resources from Bond Proceeds	4,487	4,326	2,014
Total Resources	1,150,442	1,189,141	1,230,858
Expenditures			
Arts, Culture & Recreation	(169,756)	(178,227)	(182,935)
Health and Human Services	(87,293)	(97,775)	(93,776)
Public Safety	(610,777)	(653,020)	(666,957)
Utilities and Transportation	(52,144)	(55,432)	(53,935)
Administration	(130,278)	(157,265)	(161,562)
Debt service	(10,469)	(15,718)	(16,811)
GF Subfunds	(10,072)	(4,476)	(3,390)
Subtotal Above Expenditures	(1,105,719)	(1,196,239)	(1,213,409)
First Quarter Supplemental	(2,566)		
Second Quarter Supplemental	(4,597)		
Third Quarter Supplemental	(1,810)		
Other Adjustments	(34,552)	-	540
Total Expenditures	(1,149,243)	(1,196,239)	(1,212,869)
Ending Fund Balance	64,680	57,582	75,571
End of year carry forward reserves	(10,915)	(9,665)	(9,665)
Planning Reserve	(15,148)	(35,816)	(64,706)
Ending Unreserved Fund Balance	38,617	12,101	1,200