

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

2014 Estimated Revenues - in \$1,000s

Summit Code	Source	2012 Actuals	2013 Adopted	2014 Endorsed	2014 Adopted
411100	Property Tax	225,158	226,440	230,540	224,586
411100	Property Tax-Medic One Levy	34,796	34,560	39,187	42,505
	Property Taxes Total	259,954	261,000	269,727	267,091
413100	Retail Sales Tax	155,656	157,257	163,046	171,764
413700	Retail Sales Tax - Criminal Justice	12,840	13,330	13,956	14,533
	Sales Tax Total	168,496	170,587	177,002	186,297
416100	Business & Occupation Tax (100%)	181,822	188,827	199,462	199,089
	Business and Occupation Tax Total	181,822	188,827	199,462	199,089
416460	Utilities Business Tax - Cable Television (100%)	16,051	16,524	16,924	16,793
516410	Utilities Business Tax - City Light (100%)	41,567	43,933	46,531	46,594
516450	Utilities Business Tax - City SWU (100%)	12,250	13,268	13,795	13,701
516420	Utilities Business Tax - City Water (100%)	25,938	26,981	29,148	29,967
516440	Utilities Business Tax - Drainage/Waste Water (100%)	35,375	36,624	37,237	39,256
416430	Utilities Business Tax - Natural Gas (100%)	12,113	11,324	12,317	12,789

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416450	Utilities Business Tax - Solid Waste (100%)	944	1,075	1,075	975
416480	Utilities Business Tax - Steam (100%)	1,304	1,186	1,347	1,448
416470	Utilities Business Tax - Telephone (100%)	27,334	26,926	27,680	27,341
	Utility Tax Total	172,874	177,841	186,055	188,865
416200	Admission Tax	7,068	6,111	6,301	7,062
418500	Gambling Tax	495	450	450	425
418200	Leasehold Excise Tax	4,201	4,500	4,500	4,300
436694	Liquor Excise Tax	1,534	1,056	2,113	1,056
418600	Pleasure Boat Tax	160	140	160	120
413600	Use Tax - Brokered Natural Gas	1,185	1,620	2,032	1,761
	Other Taxes Total	14,643	13,877	15,555	14,724
422940	Meter Hood Service	2,206	1,350	1,350	1,650
462300	Parking Meters	34,415	34,256	34,599	36,389
	Parking Meters Total	36,621	35,606	35,949	38,039
455900	Court Fines & Forfeitures (100%)	32,031	32,873	35,003	34,471
	Court Fines and Forfeitures Total	32,031	32,873	35,003	34,471
436610	Criminal Justice Assistance (High Impact)	1,578	1,745	1,745	1,560
436621	Criminal Justice Assistance (Population)	1,060	725	725	1,075
431010	Federal Grants - Other	3,338	298	298	1,728
433010	Federal Indirect Grants - Other	19,994	0	0	0
437010	Interlocal Agreement - Sound Transit	827	0	0	0
436695	Liquor Board Profits	6,106	5,369	5,369	5,369
434010	State Grants - Other	97	0	0	0
436129	Trial Court Improvement Account	158	150	150	150
439090	Benaroya Hall - Concession Payment	0	382	382	382
	Revenue from Other Public Entities Total	33,157	8,669	8,669	10,264
442330	Adult Probation and Parole (100%)	382	350	350	350
441960	Automated Fingerprint Information System (AFIS)	3,737	3,901	4,063	4,051
457400	Confiscated Funds	389	633	633	225
441610	Copy Charges	113	118	118	118
442500	E-911 Reimbursements & Cellular Tax Revenue	2,997	2,802	2,827	2,804
441960	Fire Special Events Services	794	727	727	758
441990	Hearing Examiner Fees	2	3	3	3
541990	Interfund Revenue to Personnel	5,772	6,487	6,695	7,040

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442100	Law Enforcement Services	4,144	3,015	2,967	2,665
441950	Legal Services	35	34	34	34
422940	Meter Hood Service	73	75	75	75
541990	Miscellaneous Interfund Revenue	14,820	15,418	15,948	15,950
457300	Municipal Court Cost Recoveries (100%)	520	533	533	533
469990	Other Miscellaneous Revenue	0	0	0	0
441990	Other Service Charges - General Government	625	360	360	79
441960	Personnel Services	1,269	1,167	1,177	1,297
447400	Special Events Recovery	0	550	550	550
442100	Traffic Control Services	-28	267	267	269
422450	Vehicle Overload Permits	8	8	8	8
441990	Vehicle Towing Revenues	217	215	215	215
541990	Interfund Revenue to City Budget Office	878	1,444	1,487	1,691
Service Charges & Reimbursements Total		36,747	38,106	39,036	38,714
587900	Transfer from - Dearborn Trust Fund	10	0	0	0
587900	Transfer from - Emergency Subfund	0	725	45	0
587344	Transfer from - Fire Facilities Levy	79	126	127	0
587900	Transfer from - Municipal Jail Subfund	1,000	0	0	1,500
587900	Transfer from - Planning and Development Fund	0	0	0	0
587400	Transfer from - Utilities for Council Oversight	324	494	510	510
587900	Transfer from - FAS Operating Fund	0	1,083	30	30
587900	Transfer from - Transportation Subfund	8,100	0	0	0
587900	Transfer from - DOIT	0	0	0	938
587900	Transfer from - School Zone Camera Fund	0	30	0	1,515
Other Funds - Fund Balance Transfers Total		9,513	2,457	712	4,493
421920	Business License Fees (100%)	5,178	5,200	5,200	5,250
422190	Emergency Alarm Fees	2,486	2,109	2,109	2,109
422920	Fire Permits	4,312	4,507	4,568	4,630
422990	Gun Permits and Other	33	26	26	32
461110	Interest on Investments	1,545	1,864	2,381	1,837
469990	Other Miscellaneous Revenue	3,118	2,282	4,822	5,357
422990	Other Non Business Licenses	49	32	34	34
421600	Professional & Occupational Licenses (100%)	0	0	0	0

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422490	Street Use Permits	774	700	700	775
587344	Transfer from - Fire Facilities Levy	90	0	0	0
422450	Vehicle Overload Permits	563	230	230	663
461300	GASB31 GAINS/LOSSES	300	0	0	0
Other Total		92,639	16,950	20,070	20,687
Total Revenues		964,307	946,792	987,240	1,002,734

General Subfund Fund Table (00100)

Amounts in \$1,000s	<u>2013 Revised</u>	<u>2014 Endorsed</u>	<u>2014 Adopted</u>
Beginning Fund Balance	56,116	26,410	30,251
Technical Adjustment	(15,385)		
Beginning Unreserved Fund Balance	40,730	26,410	30,251
<u>Revenues</u>			
Property Taxes	251,365	269,727	267,091
Sales Tax	177,785	177,002	186,297
Business and Occupation Tax	185,414	199,462	199,089
Utility Tax	180,121	186,055	188,865
Other Taxes	14,296	15,555	14,724
Parking Meters	38,599	35,949	38,039
Court Fines and Forfeitures	39,033	35,003	34,471
Revenue from Other Public Entities	9,023	8,669	10,264
Service Charges & Reimbursements	37,127	39,427	38,714
Subfund Balance Transfers (ERF, RSA, J&C)	3,624	712	4,493
Licenses, Permits, Interest Income and Other	17,187	19,678	20,687
Total Revenues	953,574	987,240	1,002,734
<u>Expenditures</u>			
Arts, Culture & Recreation	(146,240)	(154,250)	(156,042)
Health and Human Services	(59,176)	(61,834)	(66,562)
Neighborhoods & Development	(29,009)	(30,029)	(33,799)
Public Safety	(537,033)	(550,218)	(577,117)
Utilities and Transportation	(37,840)	(40,143)	(42,649)
Administration	(120,186)	(119,620)	(120,661)
Debt Service	(13,946)	(18,035)	(16,999)

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General Fund Subfunds, Judgment & Claims	(5,191)	(6,371)	(10,072)
<i>Subtotal Above Expenditures</i>	<i>(948,622)</i>	<i>(980,498)</i>	<i>(1,023,901)</i>
50% Unanticipated Balance Sweep to ESF	(4,655)		
Carryforward Supplemental	(2,511)		
First Quarter Supplemental	(5,062)		
Second Quarter Supplemental	393		
Third Quarter Supplemental	35		
Stand Alone Supplementals / Other	(3,632)		
Total Expenditures	(964,054)	(980,498)	(1,023,901)
Ending Fund Balance	30,251	33,152	9,084
Reserve for Future Year Funding Needs			
Other Reserves	(2,087)	(33,093)	(8,785)
Ending Unreserved Fund Balance	28,164	59	299