

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

2016 Proposed Revenues – in \$1,000s

Summit Code	Revenue	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
411100	Property Tax	226,037	227,838	227,901	235,803	236,821
411100	Property Tax-Medic One Levy	42,709	43,450	43,776	44,537	44,871
413100	Retail Sales Tax	182,924	189,477	200,427	195,912	209,451
413600	Use Tax - Brokered Natural Gas	1,712	1,542	1,270	1,340	1,036
413700	Retail Sales Tax - Criminal Justice	15,098	15,423	16,188	16,118	16,879
416100	Business & Occupation Tax	206,313	216,680	221,048	228,850	231,199
416200	Admission Tax	8,116	8,428	8,352	8,688	8,594
416430	Utilities Business Tax - Natural Gas	11,028	12,365	10,504	11,954	10,970
416450	Utilities Business Tax - Solid Waste	924	1,000	950	1,000	975
416457	Tonnage Tax	-	-	-	-	6,017
416460	Utilities Business Tax - Cable Television	17,076	17,540	17,869	17,847	18,428

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Summit Code	Revenue	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
416470	Utilities Business Tax – Telephone	25,364	25,246	21,878	26,187	23,847
416480	Utilities Business Tax – Steam	1,177	1,402	1,090	1,375	1,134
418200	Leasehold Excise Tax	4,001	4,200	4,200	4,200	4,200
418500	Gambling Tax	395	425	425	425	425
418600	Pleasure Boat Tax	132	120	120	120	120
	Total External Taxes	743,006	765,137	775,998	794,356	814,966
516410	Utilities Business Tax - City Light	45,303	48,923	46,435	51,506	51,655
516420	Utilities Business Tax - City Water	30,657	29,704	32,159	31,016	31,053
516440	Utilities Business Tax - Drainage/Waste Water	40,266	40,619	41,705	42,838	43,090
516450	Utilities Business Tax - City SWU	13,683	14,296	14,256	14,835	14,743
	Total Interfund Taxes	129,909	133,542	134,556	140,195	140,541
421920	Business License Fees	7,016	6,600	7,000	6,600	7,000
422190	Emergency Alarm Fees	2,809	2,109	2,800	2,109	2,800
422450	Vehicle Overload Permits	254	248	248	248	248
422490	Street Use Permits	949	775	875	775	840
422920	Fire Permits	4,971	4,706	5,264	4,706	5,200
422940	Meter Hood Service	3,107	2,275	3,419	2,275	3,620
422990	Gun Permits and Other	28	30	30	30	30
422990	Other Non-Business Licenses	1,240	31	658	31	835
	Total Licenses	20,373	16,774	20,294	16,774	20,573
431010	Federal Grants - Other	4,031	1,466	1,466	216	216
433010	Federal Indirect Grants - Other	13,743	-	-	-	500
434010	State Grants - Other	409	-	-	-	-

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Summit Code	Revenue	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
	Total Federal and State Grants	18,182	1,466	1,466	216	716
436129	Trial Court Improvement Account	160	150	150	150	150
436610	Criminal Justice Assistance (High Impact)	2,116	1,700	2,100	1,700	2,100
436621	Criminal Justice Assistance (Population)	1,024	1,100	1,025	1,100	1,025
436694	Liquor Excise Tax	1,081	1,550	1,739	1,550	2,800
436695	Liquor Board Profits	5,568	5,565	5,520	5,565	5,450
436696	Marijuana Excise Tax	-	-	300	-	700
	Total State Entitlements/Impact Programs	9,948	10,065	10,834	10,065	12,225
439090	Benaroya Hall - Concession Payment	408	456	456	456	540
	Total Grants from Private Sources	408	456	456	456	540
441610	Copy Charges	82	117	103	117	102
441950	Legal Services	34	34	34	34	34
441960	Automated Fingerprint Information System	3,797	4,126	3,694	4,249	4,000
441960	Fire Special Events Services	1,134	728	990	728	990
441960	Personnel Services	349	928	542	928	586
441990	Hearing Examiner Fees	2	3	3	3	3
441990	Other Service Charges - General Government	662	95	92	95	95
441990	Vehicle Towing Revenues	255	215	379	215	250
442100	Law Enforcement Services	5,410	2,953	3,008	2,953	3,212
442100	Traffic Control Services	(34)	385	534	385	534
442330	Adult Probation and Parole	354	350	350	350	350
442500	E-911 Reimbursements & Cellular Tax	7,039	2,316	3,723	3,316	4,676
447400	Special Events Recovery	-	550	-	550	-

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Summit Code	Revenue	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
	Total External Service Charges	19,084	12,798	13,453	13,921	14,832
455900	Court Fines & Forfeitures	29,531	30,188	25,838	29,900	29,153
457300	Municipal Court Cost Recoveries	657	533	621	533	578
457400	Confiscated Funds	339	225	226	225	225
	Total Fines and Forfeitures	30,526	30,946	26,685	30,658	29,956
461110	Interest on Investments	1,855	2,154	1,656	4,638	2,916
462300	Parking Meters	36,774	37,531	37,535	37,907	39,585
469990	Other Miscellaneous Revenue	4,800	2,617	2,842	3,143	3,415
	Total Miscellaneous Revenues	43,429	42,301	42,032	45,688	45,915
541990	Interfund Revenue to City Budget Office	1,817	1,851	1,851	1,909	1,909
541990	Interfund Revenue to Personnel	6,741	7,889	7,889	8,163	8,163
541990	Miscellaneous Interfund Revenue	16,346	16,701	17,384	17,200	17,883
	Total Interfund Charges	24,904	26,441	27,124	27,272	27,955
587400	Transfer from - Utilities for Council Oversight	245	584	584	592	541
587900	Transfer from - Arts & Cultural Affairs	-	45	45	45	45
587900	Transfer from - Municipal Jail Subfund	1,500	129	129	-	-
587900	Transfer from - Cumulative Reserve Subfund	30	400	400	-	600
587900	Transfer from - DOIT	523	-	-	-	-
587900	Transfer from - School Zone Camera Fund	1,076	1,586	1,586	1,586	1,586
587900	Transfer from - Parks District	-	317	317	-	-
	Total Operating Transfers	3,374	3,061	3,061	2,223	2,772
	Total General Subfund	1,043,143	1,042,986	1,055,958	1,081,823	1,110,991

General Subfund

General Subfund Fund Table (Fund 00100)

In \$1,000s

	2015 Revised	2016 Endorsed	2016 Proposed
Beginning Fund Balance	53,588	31,446	55,315
Technical Adjustment	-	-	-
Beginning Unreserved Fund Balance	53,588	31,446	55,315
Revenues			
Property Tax	271,677	280,340	281,692
Sales Tax	216,614	212,030	226,330
Business and Occupation Tax	221,048	228,850	231,199
Utility Tax	186,847	198,558	195,895
Other Taxes	16,106	16,323	23,192
Parking Meters	40,954	40,182	43,205
Court Fines and Forfeitures	25,838	29,900	29,153
Revenue from Other Public Entities	11,017	9,187	10,681
Service Charges & Reimbursements	44,514	45,343	47,252
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	3,061	2,223	2,772
Licenses, Permits, Interest Income and Other	18,282	18,889	19,621
General Fund Revenues	1,055,958	1,081,825	1,110,991
Resources from Bond Proceeds	-	-	4,487
Total Resources	1,055,958	1,081,825	1,115,478
Expenditures			
Arts, Culture & Recreation	(161,779)	(166,304)	(170,007)
Health and Human Services	(79,123)	(66,943)	(83,664)
Neighborhoods & Development	(26,314)	(27,397)	(32,183)
Public Safety	(594,755)	(605,577)	(610,040)
Utilities and Transportation	(42,489)	(46,833)	(52,124)
Administration	(121,242)	(136,712)	(128,041)
Debt service	(14,625)	(17,581)	(16,460)
GF Subfunds	(7,787)	(4,221)	(7,372)
Subtotal Above Expenditures	(1,048,113)	(1,071,568)	(1,099,891)
First Quarter Supplemental	(2,962)	-	-
Second Quarter Supplemental	(632)	-	-
Third Quarter Supplemental	(8,390)	-	-
Fourth Quarter Supplemental	(1,850)	-	-
Other Adjustments	7,717	-	-
Total Expenditures	(1,054,230)	(1,071,568)	(1,099,891)
Ending Fund Balance	55,315	41,703	70,902
End of year carry forward reserves	(12,988)	-	(12,988)
Planning Reserve	(21,075)	(41,580)	(57,898)
Ending Unreserved Fund Balance	21,250	123	14