

# General Fund

## Department Overview

The 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 Fund. The General Fund 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 Fund. Instead, the City reserves resources for unanticipated expenses or revenue shortfalls associated with general government in the Emergency Fund and in the Revenue Stabilization Fund. As a result of this practice, General Fund balances usually are spent in their entirety either in the current or next fiscal years.

## Revenue Overview

### 2019 Estimated Revenues (in thousands)

Summit Code	Source	2018 Adopted	2019 Proposed	2020 Proposed
311010	Property Tax	260,938	266,490	276,997
311010	Property Tax-Medic One Levy	49,881	52,187	71,212
313010	Retail Sales Tax	239,736	262,806	268,078
313030	Use Tax - Brokered Natural Gas	1,333	1,479	1,516
313040	Retail Sales Tax - Criminal Justice	20,045	22,058	22,500
316010	Business & Occupation Tax (100%)	268,004	285,067	294,592
316020	Admission Tax	10,465	11,302	11,661
316070	Utilities Business Tax - Natural Gas (100%)	11,213	11,789	12,114
316080	Utilities Business Tax - Solid Waste (100%)	1,250	1,650	1,800
316100	Utilities Business Tax - Cable Television (100%)	18,752	16,131	15,630
316110	Utilities Business Tax - Telephone (100%)	21,094	20,133	19,482
316120	Utilities Business Tax - Steam (100%)	1,274	1,350	1,390
316180	Tonnage Tax (100%)	7,547	6,439	6,634
316999	Short-term Rental Tax	-	10,500	10,500
317040	Leasehold Excise Tax	5,500	5,250	5,250
317060	Gambling Tax	425	425	425
318100	Sweetened Beverage Tax	14,820	21,386	21,921
335030	Pleasure Boat Tax	120	125	125
	<b>Total External Taxes</b>	<b>932,395</b>	<b>996,567</b>	<b>1,041,826</b>
316130	Utilities Business Tax - City Light (100%)	54,724	58,010	60,148
316140	Utilities Business Tax - City Water (100%)	32,966	33,925	35,043
316150	Utilities Business Tax - Drainage/Waste Water (100%)	49,603	51,115	55,420
316160	Utilities Business Tax - City SWU (100%)	20,135	20,622	21,502
	<b>Total Interfund Taxes</b>	<b>157,428</b>	<b>163,672</b>	<b>172,113</b>
321010	Professional & Occupational Licenses (100%)	3,162	5,600	5,964
321100	Business License Fees (100%)	15,444	17,439	17,857

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321900	Marijuana License Fees	-	-	-
322030	Fire Permits & Fees	6,297	7,406	7,234
322040	Street Use Permits	825	2,225	2,175
322170	Vehicle Overload Permits	248	280	260
322200	Other Licenses, Permits & Fees	3,135	1,147	1,147
322260	Meter Hood Service	3,655	3,985	3,585
322900	Other Non Business Licenses	3,636	1,373	1,371
	<b>Total Licenses</b>	<b>36,402</b>	<b>39,454</b>	<b>39,593</b>
331110	Federal Grants - Other	246	188	188
331110	Federal Grants - CDBG	2,271	2,459	1,934
333000	Federal Indirect Grants - Other	-	-	-
334010	State Grants - Other	4,619	3,924	3,928
	<b>Total Federal and State Grants</b>	<b>7,137</b>	<b>6,572</b>	<b>6,051</b>
		-	-	-
335010	Marijuana Excise Tax	400	1,500	1,500
335060	Trial Court Improvement Account	165	165	165
335070	Criminal Justice Assistance	3,650	3,715	3,715
335140	Liquor Excise Tax	3,150	3,650	3,750
335150	Liquor Board Profits	5,750	5,950	5,950
	<b>Total State Entitlements/Impact Programs</b>	<b>13,115</b>	<b>14,980</b>	<b>15,080</b>
337010	Interlocal Agreement	-	-	-
341060	Copy Charges	48	76	76
341180	Legal Services	34	15	15
	Automated Fingerprint Information System (AFIS)			
341190		3,456	4,504	4,504
341190	Fire Special Events Services	1,127	1,320	1,303
341190	Personnel Services	672	1,103	1,092
341220	Animal Shelter Licenses & Fees	2,027	2,400	2,375
341220	Other Service Charges - General Government	647	1,028	1,093
341220	Vehicle Towing Revenues	500	650	650
342010	Law Enforcement Services	4,070	6,951	6,986
342050	Adult Probation and Parole (100%)	350	300	300
342120	E-911 Reimbursements & Cellular Tax Revenue	4,197	3,489	3,497
342160	Emergency Alarm Fees	-	100	100
	<b>Total External Service Charges</b>	<b>17,128</b>	<b>21,936</b>	<b>21,991</b>
342040	Court Fines (100%)	27,885	25,864	25,793
350080	Municipal Court Cost Recoveries (100%)	597	300	300
	<b>Total Court Fines</b>	<b>28,482</b>	<b>26,164</b>	<b>26,093</b>
360010	Interest on Investments	6,124	8,607	9,362
360130	Other Interest Earnings	-	250	250
360290	Parking Meters	40,412	41,133	41,014
360900	Other Miscellaneous Revenue	3,407	4,732	4,813
	<b>Total Miscellaneous Revenues</b>	<b>49,943</b>	<b>54,722</b>	<b>55,439</b>
341900	Interfund Revenue to City Budget Office	1,909	1,883	1,874
341900	Interfund Revenue to HR	8,337	17,039	17,307

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341900	Miscellaneous Interfund Revenue	20,952	24,034	23,870
	<b>Total Interfund Charges</b>	<b>31,198</b>	<b>42,956</b>	<b>43,051</b>
341900	Transfer from - Utilities for Council Oversight	576	600	600
397010	Transfer from - Other Fund	7,216	17,957	2,891
	<b>Total Operating Transfers</b>	<b>7,792</b>	<b>18,557</b>	<b>3,491</b>
	<b>Total General Fund Revenues</b>	<b>1,281,020</b>	<b>1,385,580</b>	<b>1,424,728</b>
	Property Sale	-		4,300
	King County Proceeds	1,000		
	Interfund Loans	9,492		
	<b>Other Resources</b>	<b>10,492</b>	-	<b>4,300</b>
	<b>Total General Fund Resources</b>	<b>1,291,512</b>	<b>1,385,580</b>	<b>1,429,028</b>

