

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 Proposed
411100	Property Tax	225,158	226,440	230,540	223,255
411100	Property Tax-Medic One Levy	34,796	34,560	39,187	42,306
	Total Property Taxes	259,954	261,000	269,727	265,561
413100	Retail Sales Tax	155,656	157,257	163,046	171,579
413700	Retail Sales Tax - Criminal Justice	12,840	13,330	13,956	14,515
	Total Sales Tax	168,496	170,587	177,002	186,094
416100	Business & Occupation Tax (100%)	181,836	188,827	199,462	199,042
	Total Business and Occupation Tax	181,836	188,827	199,462	199,042
416430	Utilities Business Tax - Natural Gas (100%)	12,113	11,324	12,317	12,789
416450	Utilities Business Tax - Solid Waste (100%)	944	1,075	1,075	975
416460	Utilities Business Tax - Cable Television (100%)	16,051	16,524	16,924	16,793
416470	Utilities Business Tax - Telephone (100%)	27,334	26,926	27,680	27,341
416480	Utilities Business Tax - Steam (100%)	1,304	1,186	1,347	1,448

516410	Utilities Business Tax - City Light (100%)	41,608	43,933	46,531	46,575
516420	Utilities Business Tax - City Water (100%)	25,943	26,981	29,148	29,967
516440	Utilities Business Tax - Drainage/Waste Water (100%)	35,505	36,624	37,237	39,256
516450	Utilities Business Tax - City SWU (100%)	12,275	13,268	13,795	13,701
	Total Utility Tax	173,077	177,841	186,055	188,845
413600	Use Tax - Brokered Natural Gas	1,185	1,620	2,032	1,761
416200	Admission Tax	7,068	6,111	6,301	7,062
418200	Leasehold Excise Tax	4,201	4,500	4,500	4,300
418500	Gambling Tax	495	450	450	425
418600	Pleasure Boat Tax	160	140	160	120
436694	Liquor Excise Tax	1,534	1,056	2,113	1,056
	Total Other Taxes	14,643	13,877	15,555	14,724
422940	Meter Hood Service	2,204	1,350	1,350	1,650
462300	Parking Meters	34,415	34,256	34,599	35,758
	Total Parking Meters	36,619	35,606	35,949	37,408
455900	Court Fines & Forfeitures (100%)	32,031	32,873	35,003	34,471
	Total Court Fines and Forfeitures	32,031	32,873	35,003	34,471
431010	FEDERAL GRANTS - DIRECT	934	0	0	0
431010	Federal Grants - Other	1,541	238	238	238
431190	ARRA FED GRNT DIR - PASSTHROUGH	0	60	60	60
433010	FEDERAL GRANTS - INDIRECT	6,774	0	0	0
433010	Federal Indirect Grants - Other	6,922	0	0	0
436129	Trial Court Improvement Account	158	150	150	150
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
436695	Liquor Board Profits	6,106	5,369	5,369	5,369
437010	Interlocal Agreement - Sound Transit	0	0	0	0
439090	Benaroya Hall - Concession Payment	0	382	382	382
443870	RESOURCE RECOVERY REVENUES	126	0	0	0
	Total Revenue from Other Public Entities	25,199	8,669	8,669	8,834

422450	Vehicle Overload Permits	12	8	8	8
422940	Meter Hood Service	75	75	75	75
437010	Interlocal Agreement - Sound Transit	1,054	388	402	419
441610	Copy Charges	113	118	118	118
441950	Legal Services	35	34	34	34
441960	Automated Fingerprint Information System (AFIS)	3,700	3,901	4,063	4,051
441960	Fire Special Events Services	794	727	727	758
441960	Personnel Services	1,200	1,167	1,177	1,297
441990	Hearing Examiner Fees	2	3	3	3
441990	OTHER GENERAL GOVTL SVC FEES-M	299	0	0	0
441990	Other Service Charges - General Government	265	360	360	79
441990	Vehicle Towing Revenues	217	215	215	215
442100	LAW ENFORCEMENT SERVICE FEES	177	0	0	0
442100	Law Enforcement Services	3,680	3,005	2,957	2,655
442100	Traffic Control Services	-28	267	267	269
442330	Adult Probation and Parole (100%)	382	350	350	350
442500	E-911 Reimbursements & Cellular Tax Revenue	2,997	2,802	2,827	2,804
443979	SUNDRY RECOVERIES	2	0	0	0
447400	Special Events Recovery	0	550	550	550
447500	EXHIBIT ADMISSION CHARGES	0	0	0	0
447550	Athletic facility fees	6	0	0	0
457300	Municipal Court Cost Recoveries (100%)	520	533	533	533
457400	Confiscated Funds	353	633	633	225
541960	IF PERSONNEL SERVICE CHARGES	1	0	0	0
541990	Interfund Revenue to City Budget Office	3	0	0	0
541990	Interfund Revenue to Executive Administration	0	1,444	1,487	1,691
541990	Interfund Revenue to Personnel	6,491	6,487	6,695	7,040
541990	Miscellaneous Interfund Revenue	15,890	15,418	15,948	15,950
	Total Service Charges & Reimbursements	38,238	38,484	39,427	39,123
541990	IF OTHR GEN GOVTL SVC CHRGs-MI	913	0	0	0

587118	OPER TR IN-FR EMERGENCY SFUND	0	725	45	45
587344	Transfer from - Fire Facilities Levy	8,102	126	127	0
587400	Transfer from - Utilities for Council Oversight	324	494	510	510
587900	Transfer from - Dearborn Trust Fund	16	0	0	0
587900	Transfer from - DOIT	0	0	0	893
587900	Transfer from - Emergency Subfund	1	0	0	0
587900	Transfer from - FAS Operating Fund	61	1,083	30	30
587900	Transfer from - Municipal Jail Subfund	1,000	0	0	0
587900	Transfer from - Other Funds	12	30	0	1,515
587900	Transfer from - Planning and Development Fund	15	0	0	0
	Total Other Funds - Fund Balance Transfers	10,443	2,457	712	2,993
421600	Professional & Occupational Licenses (100%)	0	0	0	0
421920	Business License Fees (100%)	5,178	5,200	5,200	5,250
422115	USE PERMITS	662	0	0	0
422190	Emergency Alarm Fees	2,486	2,109	2,109	2,109
422450	Vehicle Overload Permits	223	230	230	663
422490	Street Use Permits	774	700	700	775
422800	PENALTIES ON NON- BUSINESS LICE	8	0	0	0
422920	Fire Permits	3,662	4,507	4,568	4,630
422990	Gun Permits and Other	33	26	26	32
422990	Other Non Business Licenses	70	32	34	34
444590	MISCELLANEOUS - OTHER REVENUES	0	153	178	284
457400	EVIDENCE CONFISCATIONS	37	0	0	0
461110	Interest on Investments	1,544	1,864	2,381	1,837
461300	GASB31 GAINS/LOSSES	314	0	0	0
461320	UNREALD GNS/LOSSES- INV GASB31	5	0	0	0
463000	INSURANCE PREMIUMS & RECOVERIE	51	0	0	0
469400	OTHER JUDGMENTS & SETTLEMENTS	1	0	0	0
469900	0	32	0	0	0

469990	Other Miscellaneous Revenue	8,541	1,695	4,194	4,786
469990	OTHER MISCELLANEOUS REVENUES	16	56	58	58
569990	IF OTHER MISCELLANEOUS REVENUE	1	0	0	0
587344	Transfer from - Fire Facilities Levy	136	0	0	0
587900	Transfer from - Transportation Subfund	1	0	0	0
	Total Other	23,772	16,572	19,678	20,458
Total Revenues		964,307	946,792	987,240	997,553

General Subfund Fund Table (00100)

Amounts in \$1,000s	<u>2013 Revised</u>	<u>2014 Endorsed</u>	<u>2014 Proposed</u>
Beginning Fund Balance	56,116	26,410	30,317
Technical Adjustment	(15,385)		
Beginning Unreserved Fund Balance	40,730	26,410	30,317
<u>Revenues</u>			
Property Taxes	251,365	269,727	265,561
Sales Tax	177,785	177,002	186,094
Business and Occupation Tax	187,264	199,462	199,042
Utility Tax	180,229	186,055	188,845
Other Taxes	14,296	15,555	14,724
Parking Meters	37,254	35,949	37,408
Court Fines and Forfeitures	39,033	35,003	34,471
Revenue from Other Public Entities	8,834	8,669	8,834
Service Charges & Reimbursements	37,506	39,427	39,123
Subfund Balance Transfers (ERF, RSA, J&C)	2,594	712	2,993
Licenses, Permits, Interest Income and Other	16,997	19,678	20,458
Total Revenues	953,156	987,240	997,553
<u>Expenditures</u>			
Arts, Culture & Recreation	(146,240)	(154,250)	(150,194)
Health and Human Services	(59,176)	(61,834)	(67,439)
Neighborhoods & Development	(29,009)	(30,029)	(32,801)
Public Safety	(537,033)	(550,218)	(573,726)
Utilities and Transportation	(37,840)	(40,143)	(41,638)

Administration	(120,186)	(119,620)	(122,257)
Debt Service	(13,946)	(18,035)	(16,999)
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>(1,015,126)</i>
50% Unanticipated Balance Sweep to ESF	(4,655)		
Carryforward Supplemental	(2,511)		
First Quarter Supplemental	(4,343)		
Second Quarter Supplemental	523		
Third Quarter Supplemental	(840)		
Stand Alone Supplementals / Other	(3,121)		
Total Expenditures	(963,570)	(980,498)	(1,015,126)
Ending Fund Balance	30,317	33,152	12,745
Reserve for Future Year Funding Needs			(3,700)
Other Reserves	(2,338)	(33,093)	(9,036)
Ending Unreserved Fund Balance	27,979	59	8