

# General Subfund

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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.

## General Subfund

### General Subfund Fund Table (00100)

Amounts in \$1,000s	<u>2012 Revised</u>	<u>2013 Proposed</u>	<u>2014 Proposed</u>
Beginning Fund Balance	29,513	26,018	20,791
Technical Adjustment	(5,910)		
<b>Beginning Unreserved Fund Balance</b>	<b>23,603</b>	<b>26,018</b>	<b>20,791</b>
<b><u>Revenues</u></b>			
Property Taxes	258,942	260,501	270,033
Sales Tax	164,823	170,587	177,002
Business and Occupation Tax	181,605	188,668	199,462
Utility Tax	170,680	177,723	185,891
Other Taxes	13,950	13,877	15,555
Parking Meters	34,494	34,825	35,494
Court Fines and Forfeitures	32,263	33,711	34,699
Revenue from Other Public Entities	9,033	8,669	8,669
Service Charges & Reimbursements	38,340	38,484	39,427
Subfund Balance Transfers (ERF, RSA, J&C)	9,807	2,174	637
Licenses, Permits, Interest Income and Other	16,717	16,572	19,528
<b>Total Revenues</b>	<b>930,654</b>	<b>945,790</b>	<b>986,398</b>
<b><u>Expenditures</u></b>			
Arts, Culture & Recreation	(143,884)	(146,505)	(154,564)
Health and Human Services	(54,352)	(57,469)	(59,533)
Neighborhoods & Development	(26,390)	(28,753)	(29,697)
Public Safety	(521,931)	(542,046)	(548,766)
Utilities and Transportation	(38,841)	(39,808)	(40,239)
Administration	(115,447)	(117,537)	(119,188)
Debt Service	(13,092)	(13,694)	(16,773)
General Fund Subfunds, Judgment & Claims	(4,026)	(5,206)	(6,373)
<i>Subtotal Above Expenditures</i>	<i>(917,962)</i>	<i>(951,018)</i>	<i>(975,133)</i>
Mid-Year Reductions	5,897		
First Quarter Supplemental	(1,155)		
Second Quarter Supplemental	(15)		
Third Quarter Supplemental	(2,427)		
Net Other Expenditure Adjustments	(12,576)		
<b>Total Expenditures</b>	<b>(928,239)</b>	<b>(951,018)</b>	<b>(975,133)</b>
Ending Fund Balance	26,018	20,791	32,056
Other Reserves	(4,821)	(16,183)	(31,968)
<b>Ending Unreserved Fund Balance</b>	<b>21,197</b>	<b>4,608</b>	<b>88</b>

## General Subfund

### 2013-2014 Proposed Revenues for the General Subfund (00100)

Amounts in \$1,000s

Summit Code	Revenue	2011 Actuals	2012 Adopted	2013 Proposed	2014 Proposed
411100	Property Tax	218,732	223,269	226,267	230,846
	Property Tax-Medic One Levy	35,507	34,355	34,234	39,187
	<b>Property Taxes Total</b>	<b>254,240</b>	<b>257,624</b>	<b>260,501</b>	<b>270,033</b>
413100	Retail Sales Tax	144,752	144,924	157,257	163,046
413700	Retail Sales Tax - Criminal Justice	12,303	12,457	13,330	13,956
	<b>Sales Tax Total</b>	<b>157,054</b>	<b>157,381</b>	<b>170,587</b>	<b>177,002</b>
416100	Business & Occupation Tax (100%)	168,781	175,344	188,668	199,462
	<b>Business And Occupation Tax Total</b>	<b>168,781</b>	<b>175,344</b>	<b>188,668</b>	<b>199,462</b>
416430	Utilities Business Tax - Natural Gas (100%)	13,295	11,728	11,324	12,317
416450	Utilities Business Tax - Solid Waste (100%)	1,072	900	1,075	1,075
416460	Utilities Business Tax - Cable Television (100%)	16,124	16,383	16,524	16,924
416470	Utilities Business Tax - Telephone (100%)	27,967	29,721	26,926	27,680
416480	Utilities Business Tax - Steam (100%)	1,406	1,292	1,186	1,347
516410	Utilities Business Tax - City Light (100%)	40,517	42,565	43,918	46,603
516420	Utilities Business Tax - City Water (100%)	23,280	25,705	26,981	29,148
516440	Utilities Business Tax - Drainage/Waste Water (100%)	32,449	34,077	36,696	37,384
516450	Utilities Business Tax - City SWU (100%)	12,279	12,502	13,093	13,412
	<b>Utility Tax Total</b>	<b>168,388</b>	<b>174,872</b>	<b>177,723</b>	<b>185,891</b>
413600	Use Tax - Brokered Natural Gas	1,527	2,202	1,620	2,032
416200	Admission Tax	5,859	5,302	6,111	6,301
418200	Leasehold Excise Tax	4,644	4,200	4,500	4,500
418500	Gambling Tax	434	450	450	450
418600	Pleasure Boat Tax	112	170	140	160
436694	Liquor Excise Tax	2,968	2,898	1,056	2,113
	<b>Other Taxes Total</b>	<b>15,545</b>	<b>15,222</b>	<b>13,877</b>	<b>15,555</b>

## General Subfund

Summit Code	Revenue	2011 Actuals	2012 Adopted	2013 Proposed	2014 Proposed
422940	Meter Hood Service	1,191	1,350	1,350	1,350
462300	Parking Meters	30,123	32,174	33,475	34,144
	<b>Parking Meters Total</b>	<b>31,314</b>	<b>33,524</b>	<b>34,825</b>	<b>35,494</b>
455900	Court Fines & Forfeitures (100%)	31,389	36,080	33,711	34,699
	<b>Court Fines And Forfeitures Total</b>	<b>31,389</b>	<b>36,080</b>	<b>33,711</b>	<b>34,699</b>
431010	Federal Grants - Direct	2,163	0	0	0
	Federal Grants - Other	1,725	512	238	238
431190	ARRA Fed Grnt Dir -Passthrough	1,125	0	60	60
433010	Federal Grants - Indirect	5,148	0	0	0
	Federal Indirect Grants - Other	14,044	0	0	0
433110	ARRA Federal Grant Indirect	250	0	0	0
434010	State Grants	160	0	0	0
436129	Trial Court Improvement Account	157	150	150	150
436610	Criminal Justice Assistance (High Impact)	1,512	1,745	1,745	1,745
436621	Criminal Justice Assistance (Population)	944	725	725	725
436695	Liquor Board Profits	4,242	4,347	5,369	5,369
437010	Interlocal Agreement - Sound Transit	(42)	682	0	0
	Interlocal Grants	(6)	0	0	0
	Benaroya Hall - Concession				
439090	Payment	0	0	382	382
443870	Resource Recovery Revenues	945	0	0	0
448630	Intergovrnmtl - King Co. E-911	311	0	0	0
	<b>Revenue From Other Public Entities Total</b>	<b>32,679</b>	<b>8,161</b>	<b>8,669</b>	<b>8,669</b>
422450	Vehicle Overload Permits	8	0	8	8
422940	Meter Hood Service	99	0	75	75
	Interlocal Agreement - Sound				
437010	Transit	2,111	0	388	402
441610	Copy Charges	112	118	118	118
441900	Other Charges-General Gvmt	1	0	0	0
441930	Private Reimbursements	85	0	0	0
441950	Legal Services	42	34	34	34
	Automated Fingerprint Information				
441960	System (Afis)	3,341	3,878	3,901	4,063
	Fire Special Events Services	1,055	590	727	727
	Personnel Services	893	1,061	1,167	1,177
441990	Hearing Examiner Fees	2	3	3	3

## General Subfund

Summit Code	Revenue	2011 Actuals	2012 Adopted	2013 Proposed	2014 Proposed
	Other General Govtl Svc Fees-M	44	0	0	0
	Vehicle Towing Revenues	284	350	215	215
442100	Law Enforcement Service Fees	650	0	0	0
	Law Enforcement Services	3,932	2,937	3,005	2,957
	Traffic Control Services	(41)	267	267	267
442330	Adult Probation And Parole (100%)	239	160	350	350
	E-911 Reimbursements & Cellular				
442500	Tax Revenue	2,616	2,501	2,802	2,827
	Emergency Service Fees	6	0	0	0
443979	Sundry Recoveries	21	0	0	0
447400	Special Events Recovery	561	550	550	550
447550	Athletic Facility Fees	5	0	0	0
	Municipal Court Cost Recoveries				
457300	(100%)	845	977	533	533
457400	Confiscated Funds	403	633	633	633
541960	If Personnel Service Charges	72	0	0	0
	Interfund Revenue To Executive				
541990	Administration	0	856	1,444	1,487
	Interfund Revenue To Personnel	6,178	6,827	6,487	6,695
	Miscellaneous Interfund Revenue	15,257	14,530	15,418	15,948
544590	If Misc - Other Revenues	642	0	0	0
	<b>Service Charges &amp; Reimbursements Total</b>	<b>39,953</b>	<b>36,542</b>	<b>38,484</b>	<b>39,427</b>
541990	If Othr Gen Govtl Svc Chrgs-Mi	1,151	0	0	0
	Transfer From - Cumulative				
	Reserve Subfund-Unrestricted				
587001	Subaccount	4	0	0	0
587116	Oper Tr In-Fr Cumulative Rsv S	8,500	0	0	0
587118	Oper Tr In-Fr Emergency Sfund	100	0	565	0
587165	Oper Tr In-Nm - Fd 165	158	0	0	0
587344	Transfer From - Fire Facilities Levy	90	168	126	127
	Transfer From - Utilities For Council				
587400	Oversight	132	509	494	510
	Transfer From - 2008 LTGO Bond				
	Fund	58	0	0	0
	Transfer From - 2010 LTGO Bond				
	Fund	10	0	0	0
	Transfer From - Dearborn Trust				
	Fund	10	10	0	0
	Transfer From - Municipal Jail				
	Subfund	0	1,000	0	0
	Transfer From - Planning And				
	Development Fund	0	20	0	0

## General Subfund

Summit Code	Revenue	2011 Actuals	2012 Adopted	2013 Proposed	2014 Proposed
	Transfer From - Transportation Fund	0	8,100	0	0
	Transfer From - FAS Operating Fund	0	0	990	0
<b>Other Funds - Fund Balance Transfers Total</b>		<b>10,214</b>	<b>9,807</b>	<b>2,174</b>	<b>637</b>
421920	Business License Fees (100%)	5,113	4,950	5,200	5,200
422115	Use Permits	650	0	0	0
422190	Emergency Alarm Fees	2,069	2,109	2,109	2,109
422450	Vehicle Overload Permits	225	230	230	230
422490	Street Use Permits	809	600	700	700
422920	Fire Permits	3,418	3,838	4,507	4,568
422990	Gun Permits And Other	26	20	26	26
	Other Non Business Licenses	38	16	32	34
439090	Other Private Contrib. & Donate	198	0	0	0
444590	Miscellaneous - Other Revenues	17	0	153	178
457400	Evidence Confiscations	53	0	0	0
461110	Interest On Investments	1,349	1,288	1,864	2,381
463000	Insurance Premiums & Recoveries	95	0	0	0
469930	Program Income-Miscellaneous	68	0	0	0
469990	Other Miscellaneous Revenue	2,443	2,130	1,751	4,102
569551	If WC Contrib-Pension Payouts	63	0	0	0
	Miscellaneous Revenue	15	0	0	0
461300	GASB Gains/Losses	168	0	0	0
<b>Other Total</b>		<b>16,816</b>	<b>15,181</b>	<b>16,572</b>	<b>19,528</b>
<b>General Subfund Total</b>		<b>926,374</b>	<b>919,738</b>	<b>945,790</b>	<b>986,398</b>