

# 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

2017 Adopted and 2018 Endorsed

Summit Code	Revenue	2015 Actuals	2016 Adopted	2016 Revised	2017 Adopted	2018 Endorsed
411100	Property Tax	229,567	236,821	237,040	244,284	255,019
411100	Property Tax-Medic One Levy	43,477	44,871	45,510	46,648	47,814
413100	Retail Sales Tax	203,116	211,972	219,774	225,849	230,979
413600	Use Tax - Brokered Natural Gas	1,799	1,036	1,183	1,257	1,401
413700	Retail Sales Tax - Criminal Justice	16,732	17,600	18,215	19,091	19,768
416100	Business & Occupation Tax (100%)	221,300	229,498	235,447	253,059	266,653
416200	Admission Tax	8,793	8,594	9,004	9,207	9,415
416430	Utilities Business Tax - Natural Gas (100%)	10,339	10,970	9,664	10,571	11,281
416450	Utilities Business Tax - Solid Waste (100%)	1,194	975	1,100	1,375	1,400
416457	Tonnage Tax (100%)	-	6,017	6,109	6,332	6,400
416460	Utilities Business Tax - Cable Television (100%)	17,827	18,428	18,272	18,773	19,350
416470	Utilities Business Tax - Telephone (100%)	19,407	23,847	22,448	22,254	22,412
416480	Utilities Business Tax - Steam (100%)	1,168	1,134	1,082	1,173	1,257
418200	Leasehold Excise Tax	6,608	4,200	5,200	5,200	4,800
418500	Gambling Tax	430	425	425	425	425
418600	Pleasure Boat Tax	134	120	120	120	120
	<b>Total External Taxes</b>	<b>781,890</b>	<b>816,508</b>	<b>830,592</b>	<b>865,619</b>	<b>898,494</b>
516410	Utilities Business Tax - City Light	45,779	51,655	49,452	52,965	54,839

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	(100%)					
516420	Utilities Business Tax - City Water (100%)	32,133	31,053	30,694	31,572	32,920
516440	Utilities Business Tax - Drainage/Waste Water (100%)	42,876	43,090	43,648	46,036	47,269
516450	Utilities Business Tax - City SWU (100%)	14,149	14,743	14,749	18,505	19,822
	<b>Total Interfund Taxes</b>	<b>134,937</b>	<b>140,541</b>	<b>138,543</b>	<b>149,078</b>	<b>154,850</b>
421920	Business License Fees (100%)	6,838	7,000	10,449	13,751	15,444
422190	Emergency Alarm Fees	3,106	2,800	3,100	3,100	3,100
422450	Vehicle Overload Permits	268	248	248	248	248
422490	Street Use Permits	960	840	925	875	825
422920	Fire Permits	5,354	5,200	5,191	6,419	6,526
422940	Meter Hood Service	3,916	3,970	3,770	3,760	3,645
422990	Gun Permits and Other	26	30	27	27	27
422990	Other Non Business Licenses	2,295	835	1,945	2,446	2,446
	<b>Total Licenses</b>	<b>22,763</b>	<b>20,923</b>	<b>25,655</b>	<b>30,626</b>	<b>32,261</b>
431010	Federal Grants - Other	6,306	216	216	216	216
433010	Federal Indirect Grants - Other	4,400	-	-	-	-
434010	State Grants - Other	(126)	-	-	-	-
	<b>Total Federal and State Grants</b>	<b>10,579</b>	<b>216</b>	<b>216</b>	<b>216</b>	<b>216</b>
436064	Marijuana Excise Tax	192	700	700	943	1,281
436129	Trial Court Improvement Account	152	150	150	150	150
436610	Criminal Justice Assistance (High Impact)	2,530	2,100	2,400	2,450	2,450
436621	Criminal Justice Assistance (Population)	835	1,025	825	825	825
436694	Liquor Excise Tax	2,127	2,800	2,865	2,940	2,940
436695	Liquor Board Profits	5,612	5,450	5,350	5,450	5,450
	<b>Total State Entitlements/Impact Programs</b>	<b>11,448</b>	<b>12,225</b>	<b>12,290</b>	<b>12,758</b>	<b>13,096</b>
439090	Benaroya Hall - Concession Payment	430	540	540	620	700
	<b>Total Grants from Private Sources</b>	<b>430</b>	<b>540</b>	<b>540</b>	<b>620</b>	<b>700</b>
441610	Copy Charges	67	102	75	75	75
441950	Legal Services	31	34	34	34	34
441960	Automated Fingerprint Information System (AFIS)	3,763	4,000	3,780	3,780	3,780
441960	Fire Special Events Services	1,191	990	1,060	1,094	1,117
441960	Personnel Services	266	586	504	540	554
441990	Hearing Examiner Fees	5	3	3	3	3
441990	Other Service Charges - General Government	774	95	290	426	533
441990	Vehicle Towing Revenues	513	250	500	500	500
442100	Law Enforcement Services	7,027	3,212	3,723	4,134	4,134
442100	Traffic Control Services	0	534	412	439	439

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442330	Adult Probation and Parole (100%)	322	350	350	350	350
442500	E-911 Reimbursements & Cellular Tax Revenue	5,889	4,508	3,738	3,748	3,748
447400	Special Events Recovery	-	-	-	-	-
	<b>Total External Service Charges</b>	<b>19,849</b>	<b>14,663</b>	<b>14,470</b>	<b>15,122</b>	<b>15,266</b>
455900	Court Fines & Forfeitures (100%)	28,387	29,153	28,625	28,875	29,625
457300	Municipal Court Cost Recoveries (100%)	645	578	578	578	578
457400	Confiscated Funds	383	225	278	238	238
	<b>Total Fines and Forfeitures</b>	<b>29,414</b>	<b>29,956</b>	<b>29,481</b>	<b>29,691</b>	<b>30,441</b>
461110	Interest on Investments	2,604	2,916	2,762	3,040	4,323
462300	Parking Meters	37,761	39,585	38,814	43,011	45,662
469990	Other Miscellaneous Revenue	5,936	3,415	5,045	2,843	2,703
	<b>Total Miscellaneous Revenues</b>	<b>46,300</b>	<b>45,915</b>	<b>46,621</b>	<b>48,894</b>	<b>52,687</b>
541990	Interfund Revenue to City Budget Office	1,810	1,909	1,909	1,862	1,909
541990	Interfund Revenue to Personnel	7,852	8,163	7,511	8,040	8,306
541990	Miscellaneous Interfund Revenue	18,677	17,883	17,943	21,426	21,889
	<b>Total Interfund Charges</b>	<b>28,340</b>	<b>27,955</b>	<b>27,363</b>	<b>31,329</b>	<b>32,105</b>
587400	Transfer from - Utilities for Council Oversight	372	541	541	559	576
587900	Transfer from - Municipal Jail Subfund	194	-	-	-	-
587900	Transfer from - Transportation Subfund	-	-	4,200	612	630
587900	Transfer from - School Zone Camera Fund	-	1,586	3,171	1,586	1,586
587900	Transfer from - Seattle IT	-	-	3,400	1,660	1,007
587900	Transfer from - Cumulative Reserve Subfund	-	700	700	618	637
587900	Transfer from - Arts & Cultural Affairs	-	45	45	177	181
587900	Transfer from - FAS	-	-	10,000	-	-
	<b>Total Operating Transfers</b>	<b>566</b>	<b>2,872</b>	<b>22,057</b>	<b>5,212</b>	<b>4,616</b>
	<b>Total General Subfund</b>	<b>1,086,517</b>	<b>1,112,314</b>	<b>1,147,828</b>	<b>1,189,165</b>	<b>1,234,732</b>

## General Subfund

### General Subfund Fund Table (Fund 00100)

	2016 Revised	2017 Adopted	2018 Endorsed
Beginning Fund Balance	63,481	66,553	58,164
Technical Adjustment	-	-	-
Beginning Unreserved Fund Balance	63,481	66,553	58,164
<b>REVENUES</b>			
Property Tax	282,550	290,932	302,833
Sales Tax	237,989	244,940	250,747
Business and Occupation Tax	235,447	253,059	266,653
Utility Tax	191,108	203,225	210,550
Other Taxes	24,906	25,482	25,501
Parking Meters	42,584	46,771	49,307
Court Fines and Forfeitures	28,625	28,875	29,625
Revenue from Other Public Entities	10,181	10,654	11,072
Service Charges & Reimbursements	47,982	50,358	51,138
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	22,057	5,212	4,616
Licenses, Permits, Interest Income and Other	24,399	29,658	32,690
<b>General Fund Revenues</b>	<b>1,147,828</b>	<b>1,189,165</b>	<b>1,234,732</b>
Resources from Interfund Loan Proceeds		6,500	
Resources from Bond Proceeds	4,487	33,326	2,014
<b>Total Resources</b>	<b>1,152,315</b>	<b>1,228,991</b>	<b>1,236,746</b>
<b>Expenditures</b>			
Arts, Culture & Recreation	(169,556)	(178,375)	(182,971)
Health and Human Services	(87,293)	(101,803)	(97,276)
Neighborhoods & Development	(35,130)	(71,659)	(34,921)
Public Safety	(610,777)	(653,315)	(668,973)
Utilities and Transportation	(52,144)	(52,400)	(51,158)
Administration	(130,278)	(158,005)	(163,251)
Debt service	(10,469)	(16,997)	(18,874)
GF Subfunds	(10,072)	(4,476)	(3,390)
GF Supported Capital Projects	-	(350)	(352)
Subtotal Above Expenditures	(1,105,719)	(1,237,380)	(1,221,167)
First Quarter Supplemental	(2,566)		
Second Quarter Supplemental	(4,597)		
Third Quarter Supplemental	(1,810)		
Other Adjustments	(34,552)	-	540
<b>Total Expenditures</b>	<b>(1,149,243)</b>	<b>(1,237,380)</b>	<b>(1,220,627)</b>
Ending Fund Balance	66,553	58,164	74,283
End of year carry forward reserves	(10,915)	(9,665)	(9,665)
Planning Reserve	(15,148)	(35,816)	(64,606)
<b>Ending Unreserved Fund Balance</b>	<b>40,490</b>	<b>12,683</b>	<b>12</b>