

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

(in Thousands)

Summit Code	Revenue	2016 Actuals	2017 Adopted	2017 Revised	2018 Endorsed	2018 Proposed
411100	Property Tax	237,941	244,284	245,507	255,019	257,490
411100	Property Tax-Medic One Levy	45,794	46,648	48,194	47,814	49,881
413100	Retail Sales Tax	218,986	225,849	229,366	230,979	239,736
413600	Use Tax - Brokered Natural Gas	1,308	1,257	1,373	1,401	1,333
413700	Retail Sales Tax - Criminal Justice	18,263	19,091	19,060	19,768	20,045
416100	Business & Occupation Tax (100%)	234,908	253,059	252,236	266,653	268,004
416200	Admission Tax	10,328	9,207	10,346	9,415	10,465
416430	Utilities Business Tax - Natural Gas (100%)	9,501	10,571	11,227	11,281	11,213
416450	Utilities Business Tax - Solid Waste (100%)	981	1,375	1,100	1,400	1,250
416457	Tonnage Tax (100%)	7,183	6,332	7,363	6,400	7,547
416460	Utilities Business Tax - Cable Television (100%)	18,299	18,773	18,230	19,350	18,752
416470	Utilities Business Tax - Telephone (100%)	23,140	22,254	20,865	22,412	21,094
416480	Utilities Business Tax - Steam (100%)	1,146	1,173	1,216	1,257	1,274
418200	Leasehold Excise Tax	5,788	5,200	5,500	4,800	5,500
418500	Gambling Tax	446	425	425	425	425

General Subfund

Summit Code	Revenue	2016 Actuals	2017 Adopted	2017 Revised	2018 Endorsed	2018 Proposed
	Sugar Sweetened Beverage Tax	-	-	-	-	14,820
418600	Pleasure Boat Tax	129	120	120	120	120
	Total External Taxes	834,143	865,619	872,128	898,494	928,947
516410	Utilities Business Tax - City Light (100%)	48,298	52,965	53,875	54,839	55,101
516420	Utilities Business Tax - City Water (100%)	31,347	31,572	31,907	32,920	32,966
516440	Utilities Business Tax - Drainage/Waste Water (100%)	44,616	46,036	46,091	47,269	49,603
516450	Utilities Business Tax - City SWU (100%)	15,060	18,505	18,687	19,822	20,135
	Total Interfund Taxes	139,321	149,078	150,561	154,850	157,805
421920	Business License Fees (100%)	11,013	13,751	13,751	15,444	15,444
422190	Emergency Alarm Fees	3,621	3,100	3,100	3,100	3,100
422450	Vehicle Overload Permits	256	248	248	248	248
422490	Street Use Permits	907	875	875	825	825
422920	Fire Permits	5,340	6,419	6,151	6,526	6,297
422940	Meter Hood Service	4,176	3,760	3,770	3,645	3,655
422990	Gun Permits and Other	35	27	35	27	35
422990	Other Non Business Licenses	3,105	2,446	3,622	2,446	3,636
	Total Licenses	28,452	30,626	31,551	32,261	33,239
431010	Federal Grants - Other	7,704	216	246	216	246
433010	Federal Indirect Grants - Other	3,891	-	-	-	-
434010	State Grants - Other	196	-	-	-	-
	Total Federal and State Grants	11,791	216	246	216	246
436064	Marijuana Excise Tax	379	943	400	1,281	400
436129	Trial Court Improvement Account	165	150	165	150	165
436610	Criminal Justice Assistance (High Impact)	1,886	2,450	2,000	2,450	2,000
436621	Criminal Justice Assistance (Population)	1,599	825	1,550	825	1,550
436694	Liquor Excise Tax	3,160	2,940	3,150	2,940	3,150
436695	Liquor Board Profits	5,706	5,450	5,750	5,450	5,750
	Total State Entitlements/Impact Programs	12,895	12,758	13,015	13,096	13,015

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Summit Code	Revenue	2016 Actuals	2017 Adopted	2017 Revised	2018 Endorsed	2018 Proposed
439090	Benaroya Hall - Concession Payment	540	620	620	700	700
	Total Grants from Private Sources	540	620	620	700	700
441610	Copy Charges	46	75	48	75	48
441950	Legal Services	26	34	34	34	34
441960	Automated Fingerprint Information System (AFIS)	2,591	3,780	3,456	3,780	3,456
441960	Fire Special Events Services	1,224	1,094	1,105	1,117	1,127
441960	Personnel Services	224	540	657	554	669
441990	Hearing Examiner Fees	14	3	3	3	3
441990	Other Service Charges - General Government	709	426	383	533	647
441990	Vehicle Towing Revenues	681	500	500	500	500
442100	Law Enforcement Services	6,045	4,134	3,851	4,134	3,832
442100	Traffic Control Services	(34)	439	225	439	238
442330	Adult Probation and Parole (100%)	297	350	350	350	350
442500	E-911 Reimbursements & Cellular Tax Revenue	4,989	3,748	4,187	3,748	4,197
447400	Special Events Recovery	-	-	-	-	-
	Total External Service Charges	16,810	15,122	14,798	15,266	15,100
455900	Court Fines & Forfeitures (100%)	28,222	28,875	25,878	29,625	27,885
457300	Municipal Court Cost Recoveries (100%)	427	578	377	578	377
457400	Confiscated Funds	442	238	220	238	220
	Total Fines and Forfeitures	29,091	29,691	26,475	30,441	28,482
461110	Interest on Investments	2,320	3,040	4,323	4,323	6,124
462300	Parking Meters	37,977	43,011	39,861	45,662	40,973
469990	Other Miscellaneous Revenue	7,362	2,843	3,301	2,703	2,387
	Total Miscellaneous Revenues	47,660	48,894	47,485	52,687	49,485
541990	Interfund Revenue to City Budget Office	2,088	1,862	1,862	1,909	1,909
541990	Interfund Revenue to Personnel	7,587	8,040	8,087	8,306	8,337
541990	Miscellaneous Interfund Revenue	18,869	21,426	20,995	21,889	21,456
	Total Interfund Charges	28,544	31,329	30,944	32,105	31,702

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Summit Code	Revenue	2016 Actuals	2017 Adopted	2017 Revised	2018 Endorsed	2018 Proposed
587400	Transfer from - Utilities for Council Oversight	339	559	559	576	576
587900	Transfer from - Municipal Jail Subfund	-	-	-	-	-
587900	Transfer from - Transportation Subfund	5,700	612	507	630	869
587900	Transfer from - School Zone Camera Fund	4,038	1,586	2,238	1,586	2,238
587900	Transfer from - Cumulative Reserve Subfund	680	618	506	637	506
587900	Transfer from - Arts & Cultural Affairs	-	177	177	181	281
587900	Transfer from - Seattle IT	5,200	1,660	1,660	1,007	1,007
587900	Transfer from - FAS	10,000	-	-	-	-
587900	Transfer from - OPCD	1,029	-	-	-	-
587900	Transfer from - SRI	2,955	-	4,326	2,014	1,950
587900	Transfer from - Unemployment Insurance Fund	-	-	733	-	367
	Total Operating Transfers	29,940	5,212	10,705	6,630	7,792
	Total General Subfund	1,179,188	1,189,165	1,198,529	1,236,746	1,266,514
	Bond Proceeds	-	29,000	29,000	-	-
	Interfund Loans	-	6,500	16,000	-	-
	Revenue from 2017 Supplementals	-	-	7,396	-	-
	King County Proceeds	-	-	-	-	1,000
	Other Resources	-	35,500	52,396	0	1,000
	Total General Fund Resources	1,179,188	1,224,665	1,250,925	1,236,746	1,267,514

General Subfund

General Subfund Fund Table (Fund 00100)

(in Thousands)

	2017 Revised	2018 Endorsed	2018 Proposed
Beginning Fund Balance	78,384	58,164	43,138
Beginning Unreserved Fund Balance	78,384	58,164	43,138
REVENUES			
Property Tax	293,701	302,833	307,371
Sales Tax	248,426	250,747	259,781
Business and Occupation Tax	252,236	266,653	268,004
Utility Tax	203,198	210,550	211,387
Other Taxes	28,277	25,501	43,359
Parking Meters	43,631	49,307	44,628
Court Fines and Forfeitures	25,878	29,625	27,885
Revenue from Other Public Entities	10,111	11,072	10,111
Service Charges & Reimbursements	50,408	51,138	50,635
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	6,379	4,616	5,842
Licenses, Permits, Interest Income and Other	31,956	32,690	35,561
SRI Bondable Reimbursements	4,326	2,014	1,950
General Fund Revenues	1,198,528	1,236,746	1,266,514
Resources from Interfund Loan Proceeds	29,000	-	-
Resources from Bond Proceeds	16,000	-	-
King County Proceeds	-	-	1,000
Supplementals	7,396	-	-
Total Resources	1,250,925	1,236,746	1,267,514
Expenditures			
Arts, Culture & Recreation	(178,375)	(182,971)	(186,062)
Health and Human Services	(101,803)	(97,276)	(110,657)
Neighborhoods & Development	(71,659)	(34,921)	(35,137)
Public Safety	(653,315)	(668,973)	(679,577)
Utilities and Transportation	(52,400)	(51,158)	(50,447)
Administration	(158,005)	(163,251)	(173,447)
Debt service	(15,880)	(18,874)	(17,699)
GF Subfunds	(4,476)	(3,390)	(5,393)
GF Supported Capital Projects	-	(352)	-
Subtotal Above Expenditures	(1,235,913)	(1,221,166)	(1,258,419)
Prior Year CarryFowards	(15,168)	(9,665)	-
Supplementals	(35,090)	-	-
Other Adjustments		540	
Total Expenditures	(1,286,171)	(1,230,291)	(1,258,419)
Ending Fund Balance	43,138	64,619	52,233
Misc. Administrative Reserves	(1,988)	-	(1,988)
Planning Reserve	(25,486)	(64,606)	(50,245)
Ending Unreserved Fund Balance	15,664	13	0