

City of Yakima  
2018 Budget Amendment - Interfund Transfers  
December 2018

From Fund		To Fund		Expenditure	Revenue	Description
#	Name	#	Name	\$	\$	
				Dr (Cr)	Dr (Cr)	

**Increase expenditures due to additional revenue within the same fund:**

144 Cemetery		25,000		Increased storm and other operating costs
	144 Cemetery		(25,000)	Increased revenue from burial services
		25,000	(25,000)	
171 Capitol Theatre		5,000		Additional Small Tools & Equipment
	171 Capitol Theatre		(5,000)	Additional PFD Revenue
		5,000	(5,000)	
474 Water operating		40,000		
	474 Water operating		(40,000)	Increase Water Revenue
		40,000	(40,000)	
442 Stormwater Operating		326,000		
	442 Stormwater Operating		(26,000)	Additional utility tax revenue
	141 Streets		(300,000)	Transfer to Streets
		326,000	(326,000)	
392 Capital Improvement Reserve		74,000		Laser fiche system
	392 Capital Improvement Reserve		(31,000)	Additional GIS Revenue
	392 Cap Impr Reserve		(43,000)	Transfer in From General Fund to replenish fund balance
		74,000	(74,000)	
	421 Airport		(61,000)	Additional Revenue from sale of Land
			(28,000)	From fund balance
421 Airport		38,000		De-Icer System
421 Airport		6,000		Heater
421 Airport		15,000		Improvements to security system
421 Airport		30,000		Improvements to sewer system
		89,000	(89,000)	

**Transfer from General Fund to replenish Fund Balances**

001 General Fund		43,000		To replenish Capital Reserve fund balance
	392 Cap Impr Reserve		(43,000)	Transfer in From General Fund to replenish fund balance
001 General Fund		110,000		To replenish Law & Justice fund balance
	333 Law & Justice		(110,000)	Transfer in from GF to replenish fund balance
001 General Fund		144,000		For unexpected acquisition of equipment and street repair costs
	141 Streets		(144,000)	Transfer from General Fund for street repair costs and unexpected acquisition of equipment
		297,000	(297,000)	

**Transfer between funds to record project costs to correct fund**

141 Streets		38,000		One-time Interfund Transfer to Airport
	421 Airport		(38,000)	One-time Interfund Transfer from Streets
476 WW		850,000		Transfer to 323 for Lift/Mill site area sewer replacement
	323 Yakima RDA		(850,000)	Transfer from 476 for Lift/Mill site area towards \$1M match
		888,000	(888,000)	
		2,929,000	(2,929,000)	