

Interfund Transfers



The Interfund Transfers Summary provides a brief explanation of each budgeted transfer in and transfer out adopted for the next fiscal year.

Residual Equity Transfers

Nonrecurring or nonroutine transfers of equity between funds. For example:

- Contribution of capital financing to establish an operation.
- Subsequent return of all or part of such a contribution.
- Transfers of residual balances of discontinued funds to the General Fund or a debt service fund.

Operating Transfers

All other interfund transfers. For example:

- Authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
- Transfers of tax or other general purpose revenues from the General Fund to a special revenue (Library) fund, debt service fund, or capital projects fund.
- Operating subsidy transfers from the General Fund to special revenue, enterprise, or internal service funds.

Interfund Transfers vs Revenues and Expenditures

Transfers represent the movement of cash assets between City funds and operations. They are transactions which must be recorded, but should not be confused with revenues and expenditures. For example, property taxes are properly recorded as revenues in the General Fund. However, part of the property taxes revenue is then transferred to the Library Fund as general support.

Interfund Transfers



	From	Transfers In				To	Transfers Out			
	Fund	Operating	Health Ins	ERS	Total	Fund	Operating	Health Ins	ERS	Total
General Fund										
Tax Increment Surplus	371	360,000	0	0	360,000		0	0	0	0
Administration Group										
City-County Health		0	0	0	0	219	250,000	0	0	250,000
City Band		0	0	0	0	219	4,500	0	0	4,500
Humane Society - Animal Shelter		0	0	0	0	219	110,000	0	0	110,000
Fiscal Service Charges		0	0	0	0	219	948	0	0	948
Public Technology Inc. Membership		0	0	0	0	219	5,000	0	0	5,000
City Education Program #920201		0	0	0	0	219	2,500	0	0	2,500
Community Development Department										
Sign Code Enforcement		0	0	0	0	281	15,000	0	0	15,000
Hazard Removal Fund										
Hazard Removal Support		0	0	0	0	451	40,000	0	0	40,000
Library Fund										
General - 7 Mills Tax Support		0	0	0	0	251	745,000	0	0	745,000
Tax Increment		0	0	0	0	251	included	0	0	0
GF Art Council		0	0	0	0	251	8,764	0	0	8,764
Fiscal Services Department										
Mapping Specialist		0	0	0	0	617	9,290	0	0	9,290
Web Master		0	0	0	0	617	21,950	0	0	21,950
Health Insurance Recovery		0	0	0	0	613	0	173,475	0	173,475
Park & Recreation Department										
Park & Rec Special Revenue Fund										
Riverfest		0	0	0	0	261	30,000	0	0	30,000
Natural Resources Fund										
Parks		0	0	0	0	267	240,313	0	0	240,313
Natural Resource		0	0	0	0	267	Included	0	0	0
Swim Pools Fund										
Swim Pools Support		0	0	0	0	563	510,500	0	0	510,500
PY Swimming Pool Deficit		0	0	0	0	563	Included	0	0	0
Recreation Fund										
Ice Breaker Sponsorship		0	0	0	0	564	5,000	0	0	5,000
Recreation Program Support		0	0	0	0	564	83,760	0	0	83,760
Recreation Center Support		0	0	0	0	564	30,000	0	0	30,000
PY Recreation Fund Deficit		0	0	0	0	564	70,612	0	0	70,612
Civic Center Events Fund										
Events Operating Support		0	0	0	0	571	200,000	0	0	200,000
Planning Department										
Planning Operations Support		0	0	0	0	213	137,511	0	0	137,511
Public Works Department										
Engineering Fund										
Engineering Support		0	0	0	0	638	172,000	0	0	172,000
Fund Totals		360,000	0	0	360,000		2,692,648	173,475	0	2,866,123
Special Revenue Funds										
Planning Fund										
Planning Operations Support	100	137,511	0	0	137,511		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	6,471	0	6,471
Fund Totals		137,511	0	0	137,511		0	6,471	0	6,471
Support & Innovation Fund										
City-County Health	100	250,000	0	0	250,000		0	0	0	0
City Band	100	4,500	0	0	4,500		0	0	0	0
Humane Society - Animal Shelter	100	110,000	0	0	110,000		0	0	0	0
Fiscal Service Charges	100	948	0	0	948		0	0	0	0
Public Technology Inc. Membership	100	5,000	0	0	5,000		0	0	0	0
City Education Program #920201	100	2,500	0	0	2,500		0	0	0	0
Fund Totals		372,948	0	0	372,948		0	0	0	0
911 Special Revenue Fund										
Mapping Specialist		0	0	0	0	617	9,290	0	0	9,290
Safety Services Fund		0	0	0	0	522	237,190	0	0	237,190
Fund Totals		0	0	0	0		246,480	0	0	246,480
Street District Fund										
Equip. Revolving Reserve Adj.	631	0	0	88,480	88,480		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	18,789	0	18,789
Fund Totals		0	0	88,480	88,480		0	18,789	0	18,789

Interfund Transfers



	From Fund	Transfers In				To Fund	Transfers Out			
		Operating	Health Ins	ERS	Total		Operating	Health Ins	ERS	Total
Library Fund										
General - 7 Mills Tax Support	100	745,000	0	0	745,000					
Tax Increment included			0	0	0		0	0	0	0
GF Art Council	100	8,764	0	0	8,764					
Health Insurance Recovery		0	0	0	0	613	0	12,285	0	12,285
Fund Totals		753,764	0	0	753,764		0	12,285	0	12,285
Park & Recreation Special Revenue Fund										
Riverfest	100	30,000	0	0	30,000					
Fund Totals		30,000	0	0	30,000		0	0	0	0
Lewis & Clark Signature Event Fund										
Health Insurance Recovery		0	0	0	0	613	0	430	0	430
Fund Totals		0	0	0	0		0	430	0	430
Natural Resources Fund										
Parks / Natural Resources	100	240,313	0	0	240,313					
Natural Resource Included	100		0	0	0		0	0	0	0
Health Insurance Recovery		0	0	0	0	613	0	5,620	0	5,620
Fund Totals		240,313	0	0	240,313		0	5,620	0	5,620
Portage Meadows Fund										
Health Insurance Recovery		0	0	0	0	613	0	130	0	130
Fund Totals		0	0	0	0		0	130	0	130
Housing Authority Fund										
Health Insurance Recovery		0	0	0	0	613	0	13,446	0	13,446
Fund Totals		0	0	0	0		0	13,446	0	13,446
Federal Block Grants Fund										
Health Insurance Recovery		0	0	0	0	613	0	1,955	0	1,955
Fund Totals		0	0	0	0		0	1,955	0	1,955
Federal Home Grant Fund										
Health Insurance Recovery		0	0	0	0	613	0	303	0	303
Fund Totals		0	0	0	0		0	303	0	303
Community Development Fund										
Health Insurance Recovery		0	0	0	0	613	0	2,192	0	2,192
Fund Totals		0	0	0	0		0	2,192	0	2,192
Permits Fund										
Sign Code Enforcement	100	15,000	0	0	15,000					
Health Insurance Recovery		0	0	0	0	613	0	5,746	0	5,746
Fund Totals		15,000	0	0	15,000		0	5,746	0	5,746
Licenses Fund										
Health Insurance Recovery		0	0	0	0	613	0	692	0	692
Fund Totals		0	0	0	0		0	692	0	692
Debt Service Funds										
Tax Increment Bond Fund										
Tax Increment Surplus		0	0	0	0	100	360,000	0	0	360,000
Fund Totals		0	0	0	0		360,000	0	0	360,000
Capital Project Funds										
Hazard Removal Fund										
Hazard Removal Support	100	40,000	0	0	40,000					
Fund Totals		40,000	0	0	40,000		0	0	0	0
Enterprise Funds										
Water Fund										
Health Insurance Recovery		0	0	0	0	613	0	22,960	0	22,960
Fund Totals		0	0	0	0		0	22,960	0	22,960
Sewer Fund										
Health Insurance Recovery		0	0	0	0	613	0	9,017	0	9,017
Fund Totals		0	0	0	0		0	9,017	0	9,017
Storm Drain Fund										
Health Insurance Recovery		0	0	0	0	613	0	144	0	144
Fund Totals		0	0	0	0		0	144	0	144
Sanitation Fund										
Health Insurance Recovery		0	0	0	0	613	0	13,490	0	13,490
Fund Totals		0	0	0	0		0	13,490	0	13,490
Safety Services Fund										
911 State Shared Revenue	221	237,190	0	0	237,190					
Health Insurance Recovery		0	0	0	0	613	0	11,927	0	11,927
Fund Totals		237,190	0	0	237,190		0	11,927	0	11,927

Interfund Transfers



	From Fund	Transfers In				To Fund	Transfers Out			
		Operating	Health Ins	ERS	Total		Operating	Health Ins	ERS	Total
Parking Fund										
	Health Insurance Recovery	0	0	0	0	613	0	540	0	540
	Fund Totals	0	0	0	0		0	540	0	540
Golf Courses Fund										
	Facilities Access	564	4,600	0	0	4,600	0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	9,786	0	9,786
	Fund Totals	4,600	0	0	4,600		0	9,786	0	9,786
Swim Pools Fund										
	Swim Pool Support	100	510,500	0	0	510,500	0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	3,861	0	3,861
	Fund Totals	510,500	0	0	510,500		0	3,861	0	3,861
Recreation Fund										
	Icebreaker Sponsorship	100	5,000	0	0	5,000	0	0	0	0
	Recreation Program Support	100	83,760	0	0	83,760	0	0	0	0
	Recreation Center Support	100	30,000	0	0	30,000	0	0	0	0
	PY Recreation Fund Deficit	100	70,612	0	0	70,612	0	0	0	0
	Facilities Access	0	0	0	0	561	4,600	0	0	4,600
	Health Insurance Recovery	0	0	0	0	613	0	2,134	0	2,134
	Fund Totals	189,372	0	0	189,372		4,600	2,134	0	6,734
Civic Center Events Fund										
	Civic Center Support	100	200,000	0	0	200,000	0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	2,959	0	2,959
	Fund Totals	200,000	0	0	200,000		0	2,959	0	2,959
Internal Service Funds										
Administrative Services Fund										
	Health Insurance Recovery	0	0	0	0	613	0	3,156	0	3,156
	Fund Totals	0	0	0	0		0	3,156	0	3,156
Central Communications Fund										
	Health Insurance Recovery	0	0	0	0	613	0	726	0	726
	Fund Totals	0	0	0	0		0	726	0	726
Health and Benefits Fund										
	Health Insurance Recovery	Var	0	369,518	0	369,518	0	0	0	0
	Fund Totals	0	369,518	0	369,518		0	0	0	0
Insurance & Safety Fund										
	Health Insurance Recovery	0	0	0	0	613	0	948	0	948
	Fund Totals	0	0	0	0		0	948	0	948
Fiscal Services Fund										
	Health Insurance Recovery	0	0	0	0	613	0	12,632	0	12,632
	Fund Totals	0	0	0	0		0	12,632	0	12,632
Information Tech Fund										
	Mapping Specialist (1/2 Salary)	100	9,290	0	0	9,290	0	0	0	0
	Mapping Specialist (1/2 Salary)	221	9,290	0	0	9,290	0	0	0	0
	Web Master	100	21,950	0	0	21,950	0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	4,824	0	4,824
	Fund Totals	40,530	0	0	40,530		0	4,824	0	4,824
Central Garage Fund										
	Equip. Reserve Adj.	0	0	0	0	Var	0	0	88,480	88,480
	Health Insurance Recovery	0	0	0	0	613	0	10,045	0	10,045
	Fund Totals	0	0	0	0		0	10,045	88,480	98,525
Engineering Fund										
	Engineering Support	100	172,000	0	0	172,000	0	0	0	0
	Health Insurance Recovery	0	0	0	0	613	0	11,342	0	11,342
	Fund Totals	172,000	0	0	172,000		0	11,342	0	11,342
Public Works Fund										
	Health Insurance Recovery	0	0	0	0	613	0	2,775	0	2,775
	Fund Totals	0	0	0	0		0	2,775	0	2,775
Park & Rec Admin Fund										
	Health Insurance Recovery	0	0	0	0	613	0	2,889	0	2,889
	Fund Totals	0	0	0	0		0	2,889	0	2,889
Civic Center Facility Services Fund										
	Health Insurance Recovery	0	0	0	0	613	0	1,829	0	1,829
	Fund Totals	0	0	0	0		0	1,829	0	1,829
Total all budgeted funds										
		3,303,728	369,518	88,480	3,761,726		3,303,728	369,518	88,480	3,761,726