

# CITY OF ANTHONY

## 2025 Transfer List:

<b>FUNDS TRANSFERRING TO:</b>		<b>TRANSFER AMOUNT:</b>	<b>PURPOSE OF TRANSFER:</b>
<b>FROM:</b>			
General Fund	Capital Improvement – Municipal Hall	\$195.00	Hall Rental Fees (20% is txfd to Cap. Imp.)
General Fund	Capital Improvement – Police Dept.	\$1,430.81	City retains 75% of monthly court costs collected. Half of the 75% is txfd to Cap Imp Police.
General Fund	Mun. Equip. Replacement – Police Dept.	\$3,608.81	City retains \$18 of every \$20 paid for VIN inspection, this is txfd to Mun Eqp. Police. Also, the other half of the 75% court costs listed above is also txfd here.
General Fund	Mun. Equipment Fire Reserve Fund	\$7,128.00	Twnsp 2,3,4 pay the city annually for rural fire services. 30% of these payments are txfd to Mun. Eqp. Fire Reserve.
General Fund	Capital Improvement – Street	\$222,544.23	Txfr'ing sales tax money from Street to Cap. Imp. to build for street repairs and CCLIP match. Also, txfr'ing Connecting Links.
General Fund	Economic Development Fund	\$28,631.78	2024 ROZ, Demo & Dividend Budgeted
General Fund	Mun. Equipment-Street	\$30,000.00	Street sweeper replacement
General Fund	Capital Improvement-General Admin	\$40,000.00	Future Bond Expenses
General Fund	Mun-Equipment-Police	\$12,000	2025 Budgeted Transfer
General Fund	Capital Improvement Mun. Hall	\$750	Donations
General Fund	Mun Equipment-Fire Dept	\$5825.00	Donations
General Fund	Capital Improvement-Tree Board	\$28,841.75	Building for Gator & tree board
General Fund	Economic Development Fund	\$41,718.78	Building for marketing
General Fund	Capital Improvement-Mun. Hall	\$330,000	Building for Municipal Hall Repair
Electric Utility Fund	Capital Improvement-City Building	\$26,162.98	Replenish City Building Remodel as Budgeted
Electric Utility Fund	General Fund	\$153,360.06	Money generated by our customers for our electric utility (City's franchise fee). 100% is txfr'd to General Fund.
Electric Utility Fund	Equipment Replacement – Electric Dept.	\$127,092.00	AEC money, rec'd monthly in the Electric Fund, txfd to Electric Equipment Replacement fund.
Electric Utility Fund	Capital Improvement – Tree Trimming	\$50,000.00	\$50,000 pr year to build for 3 yr tree trimming
Electric Utility Fund	Electric/equip Replacement	\$100,000.00	Mun Equipment Dist as budgeted
Electric Utility Fund	Electric/Equip Replacement	\$128,000.00	Mun Equipment Prod as budgeted

Electric Utility Fund	Capital Improvement-Elec Dist Dept	\$213,000.00	Elect Dist Capital Projects as budgeted
Electric Utility Fund	Capital Improvement-Elec Prod Dept	\$103,000.00	Elect Prod Capital Projects as budgeted
Sewer Utility Fund	General Fund	\$29,250.00	Franchise Fee - Budgeted txfr amount from Sewer to General.
Sewer Utility Fund	WWTF Loan Fund	\$171,794.76	Txfr'ing money from Sewer to the WWTF Loan fund to build for payment.
Sewer Utility Fund	Wastewater Lagoon Cleaning Reserve	\$10,800.00	Budgeted txfr from Sewer to Lagoon Cleaning Reserve to build for these costs.
Sewer Utility Fund	Lake Maint. & Improvement Capital	\$5,000.00	Repayment for West Lake Community Sewer System
Sewer Utility Fund	Capital Improvement-Sewer	\$20,000.00	Capital Improvement Sewer fund as budgeted
Sewer Utility Fund	Sewer Equipment Replacement	\$20,000.00	Equipment Replacement Sewer as budgeted
Sewer Utility Fund	Sewer Equipment Replacement	\$8,724.42	#61 -Wrecked DewEze Insurance check
Water Utility Fund	General Fund	\$39,150.00	Franchise Fee - Budgeted txfr amount from Water to General.
Water Utility Fund	Capital Improvement - Lake Maint & Imp Fund & Lake Board	\$8,538.00	Per Resolution and Lease agreement, a portion of camping and boating fees, and a portion of the lake lease payments gets transferred to capital improvement.
Water Utility Fund	2013 USDA RD Revenue Bonds	\$199,101.36	Txfr'ing money from Water to the 2013 USDA RD fund to build for loan payment.
Water Utility Fund	Water/Equipment Replacement	\$134,000.00	Mun Equipment Fund as budgeted
Water Utility Fund	Capital Improvement-Water Dept	\$140,000.00	Capital Improvement as budgeted
Recreation Fund	Capital Improvement - Pool	\$25,389.81	To build for Pool Repairs.
Recreation Fund	General Obligation Bond - Pool	\$11,027.96	This is the "PI" charge on the utility bills, it automatically goes into the Rec Fund. Each month we txfr from Rec to the GO Bond-Pool fund to accumulate for the Bond Payment. Any amount collected that month in the "PI" that exceeds the txfr amount for the bond payment, is txfd from Rec to Cap. Imp. Pool Renovation to build for repairs (line item above).
Transient Guest Tax	Transient Guest Tax Approved	\$3,488.50	Monies approved by the Commission for Transient Guest applications are moved to this account for future payment.
Capital Impro-Airport	Airport	\$91,969.17	Local Match

## Transfer List Discussion

1. General Fund – The Final BASE Grant interest payment of \$41,718.78 is still sitting in general cash. I recommend we move that to Economic Development to pay for the KWCH marketing plan. It will still be imperative as we look at these financial strains upcoming (like insurance) that we are proactively working toward economic development (like at the airport and the housing) to sustain Anthony long term. This is funding we did not count on, produced by the Sunrise 2<sup>nd</sup> development, using it toward more housing and business development for our community is a proper use of the funds and lends to aid every department funding issue if we can increase economic opportunities. This transfer list has been prepared moving the \$41,718.78 to Eco Devo for this purpose but you can change it.
2. General Fund – The IRA Tree Grant reimbursed the general fund for the staff time and city equipment used to remove trees for the grant project. Due to this (since the city had to budget our salaries anyway) this created a small excess in general cash. I recommend this excess be transferred to capital tree board for future use. There will be additional expenses in the upcoming years to maintain these trees and replace the ones that do not make it. The tree board only gets \$3,000 per year to operate on and has to find other funding to do any projects. Therefore, transferring this excess (only if and when it happens at the end of the year in general) will help the tree board long term. Additionally, the tree board and the new lake trail is in need of a gator. Bill Moyer fully supports utilizing this first transfer (\$28K) to purchase the gator which the tree board and city staff performing trail maintenance (police and lake staff) will use. Then, at the end of the year in 2026, if there is an excess created in general cash again and the spending authority is available, we will transfer the funds again (potentially another \$28K) to Tree Board capital for the tree board to use for other future tree maintenance and project purposes. All uses of funds would have to be approved by the city commission like all capital projects and committees of the city. This 1<sup>st</sup> transfer to purchase the gator is in this transfer list.
3. General Fund – This is the budgeted transfer we discussed to keep building for the municipal hall repairs desperately needed to help reduce our insurance deductibles. Larry should be getting that bid out. This is a \$330K transfer to move into capital to help pay for it. We will be replacing electrical, plumbing, and more.

4. Electric Fund – All transfers are budgeted transfers. I reduced the AEC transfer by \$33K in order to maintain starting cash as budgeted for the 2026 Budget. These funds are used to purchase the materials the departments should need if they are completing their operational plans in 2026. These plans NEED TO BE COMPLETED by electric distribution and production in 2026 as they have gotten behind. Jerry's team had to work on grants but as I reported previously, grant work needs to be hired out so Jerry can be dedicated back to catching up past due maintenance. Power plant needs to start their department operation plan in 2026 and follow it as prepared and funded.
  
5. Airport – The transfer of \$91K from Capital Airport back to the Airport fund is to move the remaining match for the Turf Runway and Taxiway projects and now that we have officially started the THangar project, the match we have been building the last few years back to airport to start paying THangar bills. Please note, though we will officially have the \$117K for the THangar match requirement, after this project runs through the airport fund you can expect to see a reduction in fund cash going into 2027. I do not know the exact reduction yet since the match numbers are still up in the air with the BIL dollars through FAA but running a project this large through airport will reduce cash. All of the matches will be in the airport fund now and we will use it for the project. One additional note on the THangar project, toward the end of the project we may have to float up to \$160K through capital until we get the next year's BIL dollars back from FAA due to the changes FAA made on our project funding coding. Darin can explain this if you need a recap. Just know, this could happen until we get the next federal year's entitlement money to pay us back. All of these reasons are why I made sure I submitted the Build KS grant to help with at least a little bit of funding toward this project.

General Note to Remember: Extend a caution to the next city administrator to watch out for the interest revenue due to our aggressive investing. It has been great, but we do expect interest rates to continue to drop. I have never included interest on the budget side, but it is of course posted in the fund balances on the actual side so revenue numbers in many of the funds WILL DECREASE and should not be included in the budgets or projections. I have shared a caution with the commission on the last few budget cycles that the revenue we are receiving is great and has helped keep our revenues over expenses (when we decided to use it as part of our transfers) but it should never be counted on. It will exist in the prior year balances so be aware.

Airport - In 2026 budget to transfer 20K to capital to build match like normal. Side note: due to encumbrances and how they affect airport, may have to run the Thangar project out of capital and if so, what does that legally due to the investments (money not liquid) versus cash basis law when we sign agreements for that project? Does it maybe not count since it is a grant? Or does the investment count as cash since we can withdraw and therefore we can leave that much invested in the whole capital fund? Need to check with auditor. Caution that if you do not spend the whole project in that year and auditor encumbers it, that will tie up that fund for other projects.