



Base Level Comparison - GENERAL FUND		FY 27		
		Revenues	Operating Expenses	
	Engineering		(24,000)	Decrease from professional services
	Community Promotions		10,100	Increase in advertising and economic develop consulting
	Senior Center		34,400	Increase in utilities and insurance, duct cleaning and fridge maint
	Police (Sheriff contract)		139,200	Incr from Sheriff contract , dec from capital project completion
	Animal Shelter / Control		64,000	Increase in payroll related costs, converted PT to permanent, Bath room capital project
	Building & Safety		(43,000)	Decrease in payroll related costs
	Code Enforcement		(48,000)	Decrease in legal expense
	Public Works		(236,000)	Capital purchase, Storm repairs, completed in FY 25, offset increase in payroll related costs and sidewalks
	Sanitation		(400)	No Change
	Aquatics		(34,000)	Increase pool chemicals offset decrease in payroll related costs, completed capital purchase in FY 25
	Parks / Buildings / Grounds		200	No Change
	Jack Smith Park		(13,000)	Decrease in payroll related costs offset purchase of AED
	Recreation		24,000	Increase in payroll related costs
	Transfers to Golf		(420,000)	Decrease in Golf subsidy
	Transfers to Other		80,824	Increase in Cemetery subsidy
	FY 27 adjusted proposed budget-06/09/26	12,302,592	12,447,769	
	Increase / (decrease) from adjusted budget	136,850	(610,476)	

Base Level Comparison - GENERAL FUND		FY 27	
		Revenues	Operating Expenses
Base level from adjusted budget FY 26		\$ 12,165,742	13,058,245
<u>Revenue Increases / (Decreases)</u>			
Documentary tax	(4,000)		Anticipated decrease
Sales tax	(50,000)		Anticipated decrease
Short Term Rental	10,000		Increase in sales
Utility users tax	63,000		Increase in sales
Gas Franchise	4,000		Anticipated increase
Cable Franchise Fees	(1,000)		Anticipated decrease
Sanitation Franchise/Billing fees	(53,000)		Decrease due to calculation as % of billed (26k*2)
Interest Earnings (LAIF)	80,000		Increase due to market conditions
County transfer	(50,000)		Homeless Program
Intergovernmental Transfers	226,000		Increase due to Fair Share Allocation
Gas Tax	(4,000)		Transfer from Gas Tax
Transfers from Transit	(4,000)		Transit transfers DAR, NAT
Other revenues/misc	(7,500)		Decrease as unpredictable
Credit Card fees	(2,000)		Decrease in credit card usage/fees
Licenses and Permits	(5,000)		Decrease in activity projected
Senior Center	1,200		Increase in activity projected
Planning	(5,500)		Decrease in activity projected
Engineering	(18,500)		Decrease in encroachment
Building & Safety	(17,000)		Decrease in activity projected
Code Enforcement	(39,500)		Decrease in City Code Fines
Animal Control	(1,250)		Decrease adoption fees
Aquatics	(600)		Decrease in pool rental
Jack Smith Park	15,000		Increase in launch passes
Recreation	500		Increase in concessions
	136,850		
<u>Departments</u>			
City Manager		33,000	Increase in payroll related costs, HR under CM
City Manager		7,300	Increase from Arizona Property
Finance		(184,100)	FY 25 a portion of the Cannabis audits completed
Mayor / Council / Clerk		(16,000)	Decrease from subscriptions - Voting software purchased in FY 26
Planning / Zoning		15,000	Professional Services related to General Plan Update

OPTIONS LIST:	GENERAL FUND
FY 27	
71,600	PARKS -Truck w/ Utility Boxes (60 month lease \$1005. monthly - Box upfront \$11,300)
35,874	LASERFICHE 1ST YEAR \$35,874, \$16,057 2ND YEAR
15,000	Planning - General Plan
<b>122,474</b>	<b>Total for GENERAL FUND</b>

<b>CAPITAL IMPROVEMENT PLAN</b>				
FY 2027 - FY 2031				
	(in priority order as identified by dept. managers)	Cost Estimate	Funding Source	
<b>ADMIN FACILITY</b>				
1.	Remodel/expansion	1,500,000	*	
<b>ANIMAL SHELTER</b>				
1.	Bathroom/Euthanasia room	150,000	Donations	
<b>AQUATICS</b>				
1.	Pool Feeder	30,000	*	
2.	Re-plaster main pool/replace deck	650,000	*	
3.	Seam dismantle and repair on slide	75,000	*	
Either/or 4.	Replace microprocessor for automatic main pool filter (new sys	40,000	*	
Either/or 5.	Install valves & gauges for manual filter operation	20,000	*	
<b>COUNCIL/MAYOR/CLERK</b>				
1.	Laserfiche (\$16,057 +3% reoccurring costs Yr 3)	35,874	*	
<b>JACK SMITH PARK MARINA</b>				
1.	Bollards / cable along south side of River Rd. (Dike Rd.)	110,000	*	
2.	Improvements to restrooms on no. side of parking lot	20,000	*	
<b>PARKS / BUILDINGS / GROUNDS</b>				
1.	Walking Trail along "J" Street, Lillyhill	24,000	*	
2.	Aquatics Center improvements	5,200,000	Extreme Heat	
3.	OHV - Parking, Staging, CA State Parks	1,000,000	*	
4.	Jack Smith Park playground ground cover+shade structure	150,000	Grant Funding	
5.	Jack Smith Park - Pickleball Courts	350,000	Prop 4 Funding	
6.	Duke Watkins Pump Track Expansion E-bikes	1,500,000	Prop 4 Funding	
7.	Bleacher shade structures for Franz Flowers	150,000	*	
8.	Duke Watkins pump track turf installation	100,000	*	
9.	200 tons of rock to landscape grounds near pool/park	6,500	*	
10.	New parking lot behind Nikki Bunch / Franz fields (28k sf)	105,000	*	
11.	Marilyn Hodstadt Mathews walking trail extension	250,000	Park grant	
12.	Fleet - Lease 2 pickup trucks-annual cost	24,000	Park grant	
13.	Duke Watkins Mulch In-Fill (Wood/Rubber)	60,000		
<b>PUBLIC WORKS</b>				
1.	New dump truck	75,000	*	
2.	New water truck	500,000	*	
3.	Shade structures for equipment	150,000	*	
4.	North K Railroad underpass flood prevention	200,000	*	
5.	City yard rehab. / asphalt repave	180,000	*	
<b>General Fund Total (estimate)</b>		<b>12,655,374</b>		

<b>CAPITAL IMPROVEMENT PLAN</b>				
FY 2027 - FY 2031				
		<i>(in priority order as identified by dept. managers)</i>	Cost Estimate	Funding Source
<b>CEMETERY</b>				
1.	New irrigation system within Cemetery & future site		400,000	*
2.	Solar shade cover at maintenance yard		100,000	grant funded ?
3.	Pioneer Cemetery security & hillside stabilization		125,000	*
4.	Pet and/or human/pet burial section		10,000	*
5.	Automated cemetery records (incl. cost of data input)		15,000	*
6.	Standalone onsite columbarium (cremains only)		25,000	*
7.	Install new well on grounds for irrigation		850,000	*
8.	Use of reclaimed water (in lieu of new well)		1,200,000	*
	<b>Cemetery Total (estimate)</b>		<b>2,725,000</b>	
<b>GOLF COURSE MAINTENANCE</b>				
1.	Gator		12,500	*
2.	Fairway Mower		32,500	*
3.	Spray Rig		30,000	*
4.	Tractor		35,000	*
5.	DG Maintenance Yard		50,000	*
	<b>Golf Total (estimate)</b>		<b>160,000</b>	
	<b>Grand Total</b>		<b>15,540,374</b>	
	* Pending funding			

**CITY OF NEEDLES**  
**Special Revenue Funds**  
**FY 2026 / 2027**

FUND	Description	FY 2024	FY 2025	FY 2026	FY 2027	
		Actuals	Actuals	Revised Budget	Requested Budget	
102	Clean CA Grant	\$ 583,425	\$ 1,474,943	\$ -	\$ -	Project completed in FY 25 (Marina Park First Beach)
102	River Road/River Street	\$ -	\$ -	\$ -	\$ 325,000	
205	CDBG	\$ 7,896	\$ 182,881	\$ 7,900	\$ -	Project completed in FY 25 (Flip Mendez Parkway)
206	Cemetary	\$ 198,035	\$ 250,292	\$ 277,124	\$ 302,574	Increase in payroll costs, water, and insurance and decrease in capital costs
208	Caltrans Grants	\$ 73,255	\$ 1,027,753	\$ -	\$ 169,355	Clean California
210	Special Gas Tax	\$ -	\$ -	\$ -	\$ 408,646	HUTA and Prior Year Savings
210	RMRA - SB1 Funds	\$ 139,164	\$ 138,360	\$ 143,684	\$ 139,000	Streets SB1
213	Dept. of Housing & Community Develop.	\$ 34,780	\$ 457,410	\$ -	\$ -	Projects completed in FY 25-LEAP program and PIP
214	Measure I - Local (SBCTA)	\$ -	\$ -	\$ 800,000	\$ 446,220	new projections and carryover from prior yrs accumulation
225	COPS - AB 3229 Supplemental	\$ 224,076	\$ 304,181	\$ 351,264	\$ 187,338	new projections
227	Hazard Mitigation	\$ 5,108	\$ 47,330	\$ 15,000	\$ -	carryover from FY 25 for Hazard Mitigation Plan
233	Jack Smith Park Grant	\$ 170,078	\$ -	\$ -	\$ -	Project completed in FY 24
238	State Recreation Grants	\$ 1,605,963	\$ 1,341,801	\$ -	\$ -	Project completed in FY 25
239	CA Conservation Recycling Grant	\$ 17,914	\$ 15,117	\$ 5,000	\$ 5,000	add'l for Emergency Response mgmt
239	Emergency Management Program Grant	\$ -	\$ -	\$ 13,227	\$ 13,227	
243	Active Transportation Prog.	\$ -	\$ 35,771	\$ 533,560	\$ 1,450,000	\$292K ATP safe sidewalks design/right of way acquisition prog & \$267K ATP study, \$1,300K Construction phase
<b>Totals</b>		<b>\$ 3,059,694</b>	<b>\$ 5,275,839</b>	<b>\$ 2,146,759</b>	<b>\$ 3,446,360</b>	

CITY OF NEEDLES				
Cemetery				
FY 2026 / 2027				
	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Actuals	Revised	Requested
			Budget	Budget
<b>Cemetery Revenues</b>				
Cemetery Revenues	\$ 46,319	\$ 47,837	\$ 31,750	\$ 36,750
Transfer from General Fund	\$ 127,752	\$ 215,196	\$ 185,000	\$ 265,824
				Increase in payroll costs, water, and insurance and decrease in capital costs
<b>Total Cemetery Revenues</b>	<b>\$ 174,071</b>	<b>\$ 263,033</b>	<b>\$ 216,750</b>	<b>\$ 302,574</b>
<b>Cemetery Expenditures</b>				
Cemetery O & M	\$ 198,035	\$ 231,184	\$ 277,124	\$ 302,574
				Increase in payroll costs, water, and insurance and decrease in capital costs
Capital Projects	\$ -	\$ 19,108	\$ -	\$ -
<b>Total Cemetery Expenditures</b>	<b>\$ 198,035</b>	<b>\$ 250,292</b>	<b>\$ 277,124</b>	<b>\$ 302,574</b>
<b>Projected Fund Balance at</b>			<b>06/30/26</b>	<b>NET</b>
				<b>CHANGE</b>
				<b>Projected</b>
				<b>Ending Fund Balance</b>
				<b>06/30/27</b>
	O&M	\$ 53,167	\$ -	\$ 53,167
	Endowment	\$ 262,467		\$ 262,467

	CITY OF NEEDLES				
	Successor Agency to the RDA (SARDA)				
	FY 2026 / 2027				
			FY 2026	FY 2027	
	FY 2024	FY 2025	Revised	Requested	
	Actual	Actual	Budget	Budget	
<b>Fund 270 - Operations</b>					
Revenues	\$ 96,589	\$ -	\$ -	\$ -	
Expenditures	\$ 185,551	\$ -	\$ -	\$ -	
<b>Fund 470 - Low to Mod Income Housing Fund</b>					
Revenues	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 32,090	\$ 56,476	\$ 56,726	\$ -	Close out Program

	CITY OF NEEDLES				
	Sanitation				
	FY 2026 / 2027				
			FY 2026	FY 2027	
	FY 2024	FY 2025	Revised	Requested	
	Actuals	Actuals	Budget	Budget	
<b>Sanitation Revenues</b>	\$ 1,776,084	\$ 1,778,919	\$ 1,852,015	\$ 1,827,016	COLA increase
<b>Sanitation Expenditures</b>	\$ 1,523,476	\$ 1,735,341	\$ 1,898,015	\$ 1,827,016	Decrease contract and franchise/billing fees





**CITY OF NEEDLES  
FINANCE DEPARTMENT  
817 THIRD STREET  
NEEDLES, CA 92363**

**Question:** What is an **INTERNAL SERVICE FUND**?

**Explanation:** There are certain activities that effect the entire City, but are charged to an Internal Service Fund.

The Internal Service Funds are as follows:

<u>NAME OF FUND:</u>	<u>PURPOSE OF FUND:</u>
<b><i>Utility Business Office</i></b>	The operation of billing and collecting utility payments, banking, and General Fund and Golf Course cash deposits.
<b><i>Management Info. Systems</i></b>	Computer operations and maintenance, WIFI, website, cloud and network services.
<b><i>Central Purchasing</i></b>	Purchasing of general supplies for City Hall and all City and NPUA departments.
<b><i>Fleet Maintenance</i></b>	Maintaining all City-owned and NPUA-owned vehicles, trucks, and heavy equipment.
<b><i>Vehicle Replacement Fund</i></b>	Based on the existing fleet of vehicles, a "savings account" is increased each year to use for future replacement of vehicles. It is based on an average life of six years per vehicle.

As expenditures occur, they are charged to the appropriate Internal Service Fund.

A monthly allocation is made to all departments of the City and NPUA to cover the expenses of each Internal Service Fund. This allocation is based on the particular department's percentage of usage of that fund.

	CITY OF NEEDLES					
	Internal Service Funds - Expenses					
	FY 2026 / 2027					
			FY 2026	FY 2027		
	FY 2024	FY 2025	Revised	Requested		
	Actuals	Actuals	Budget	Budget		
Utility Business Office	\$ 417,007	\$ 429,921	\$ 508,992	\$ 473,107		Decrease in payroll related costs
Management Info. Systems	\$ 270,368	\$ 300,493	\$ 358,200	\$ 305,100		Completed File Server added in FY 26
Central Purchasing	\$ 232,810	\$ 206,346	\$ 484,266	\$ 394,750		Increase for awning work at City Hall-est'd \$100,000 over FY 26 & Lattice/Wall FY 27
Fleet Maintenance	\$ 230,930	\$ 255,889	\$ 330,508	\$ 337,960		Increase in payroll related costs and proper allocation of repair and maint costs
Vehicle Replacement Fund	\$ 96,956	\$ 85,028	\$ 93,340	\$ 93,340		No Change

CITY OF NEEDLES					
Transit Funds					
FY 2026 / 2027					
	FY 2024	FY 2025	FY 2026	FY 2027	
	Actual	Actual	Revised	Requested	
			Budget	Budget	
<b>Dial-A-Ride</b>					
Revenues	\$ 104,581	\$ 88,431	\$ 629,992	\$ 475,912	Decrease in Transit Asset Capital
Expenditures	\$ 119,693	\$ 109,329	\$ 629,992	\$ 475,912	Decrease in Transit Asset Capital
<b>Dial-A-Ride Medical Transport</b>					
Revenues	\$ 21,408	\$ 23,672	\$ -	\$ -	New Fund 522-Ft Mohave/Bullhead Shuttle
Expenditures	\$ 19,105	\$ 23,672	\$ -	\$ -	New Fund 522-Ft Mohave/Bullhead Shuttle
<b>Ft Mohave/Bullhead Shuttle</b>					
Revenues	\$ -	\$ -	\$ 281,084	\$ 56,545	New Fund 522-Ft Mohave/Bullhead Shuttle, replacing fund 521
Expenditures	\$ -	\$ -	\$ 55,211	\$ 56,545	New Fund 522-Ft Mohave/Bullhead Shuttle, replacing fund 521
<b>Needles Area Transit (NAT)</b>					
Revenues	\$ 694,181	\$ 434,257	\$ 524,907	\$ 729,843	Increase in Transit Asset Capital
Expenditures	\$ 516,584	\$ 548,959	\$ 524,907	\$ 729,843	Increase in Transit Asset Capital
Changes are contractual and grant driven; revenue neutral funds.					\$ 1,205,755

CITY OF NEEDLES					
Housing Authority of the City of Needles					
FY 2026 / 2027					
	FY 2024	FY 2025	FY 2026	FY 2027	
	Actual	Actual	Revised Budget	Requested Budget	
<b>Operations</b>					
Revenues	\$ 763,494	\$ 876,416	\$ 896,550	\$ 881,682	Decrease HUD / SEC 8 HUD SUBSIDY DEPOSIT
Expenditures	\$ 852,439	\$ 1,092,607	\$ 1,104,623	\$ 1,118,565	Increase Salaries and Legal Fees
<b>Capital Improvements Plan</b>					
Revenues	\$ 376,334	\$ 352,228	\$ 169,500	\$ 174,000	Increase per HUD Capital Funding
Expenditures	\$ 19,228	\$ -	\$ 331,568	\$ 174,000	Increase per HUD Capital Funding
			<b>Projected Fund Balance</b>	<b>NET</b>	<b>Projected Ending Fund Balance</b>
			<b>06/30/26</b>	<b>CHANGE</b>	<b>06/30/27</b>
			\$ 628,733	\$ (236,883)	\$ 391,850

CITY OF NEEDLES				
Successor Agency to the RDA (SARDA)				
FY 2026 / 2027				
	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Revised Budget	Requested Budget
<b>Fund 270 - Operations</b>				
Revenues	\$ 96,589	\$ -	\$ -	\$ -
Expenditures	\$ 185,551	\$ -	\$ -	\$ -
<b>Fund 470 - Low to Mod Income Housing Fund</b>				
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 32,090	\$ 56,476	\$ 56,726	\$ - Close out Program