

		CITY OF NEEDLES					DRAFT
		General Fund Summary					
			FY 2024 / 2025				
			2024	2025			Comments
	2022	2023	Revised	Requested	Percent		
	Actuals	Actuals	Budget	Budget	Change		
General Fund Revenues							
General Government	\$ 11,304,661	\$ 11,396,231	\$ 12,235,991	\$ 12,487,797	2.1%	}---	See
Aquatics	\$ 11,280	\$ 9,956	\$ 12,330	\$ 10,500	-14.8%	}---	next
Jack Smith Park	\$ 270,533	\$ 258,493	\$ 243,000	\$ 248,700	2.3%	}---	page for
Recreation	\$ 43,821	\$ 42,379	\$ 45,000	\$ 45,500	1.1%	}---	details
Total General Fund Revenues	\$ 11,630,295	\$ 11,707,059	\$ 12,536,321	\$ 12,792,497			
General Fund Expenditures							
City Attorney	\$ 69,727	\$ 70,033	\$ 180,000	\$ 90,000	-50.0%	}---	
City Manager	\$ 201,967	\$ 211,098	\$ 232,732	\$ 230,155	-1.1%	}---	
Finance	\$ 505,642	\$ 716,214	\$ 1,652,223	\$ 1,239,772	-25.0%	}---	
Mayor / Council / Clerk	\$ 162,771	\$ 271,018	\$ 341,339	\$ 357,148	4.6%	}---	
Planning / Zoning	\$ 203,026	\$ 265,077	\$ 406,601	\$ 326,356	-19.7%	}---	
Engineering	\$ 185,760	\$ 306,441	\$ 443,083	\$ 415,588	-6.2%	}---	See
Community Promotions	\$ 47,631	\$ 41,555	\$ 106,045	\$ 103,690	-2.2%	}---	
Senior Center	\$ 46,271	\$ 48,625	\$ 75,337	\$ 180,551	139.7%	}---	next
Police	\$ 3,203,035	\$ 3,532,173	\$ 3,777,034	\$ 3,862,529	2.3%	}---	
Animal Shelter / Control	\$ 186,015	\$ 219,211	\$ 261,130	\$ 283,098	8.4%	}---	page
Building & Safety	\$ 445,397	\$ 341,823	\$ 477,671	\$ 407,500	-14.7%	}---	
Code Enforcement	\$ 605,292	\$ 702,720	\$ 756,188	\$ 809,183	7.0%	}---	for
Public Works	\$ 600,192	\$ 696,475	\$ 841,519	\$ 744,745	-11.5%	}---	
Sanitation	\$ 136,704	\$ 167,153	\$ 177,467	\$ 143,822	-19.0%	}---	details
Aquatics	\$ 151,243	\$ 152,908	\$ 261,913	\$ 249,282	-4.8%	}---	
Parks / Buildings / Grounds	\$ 513,970	\$ 601,361	\$ 760,504	\$ 829,419	9.1%	}---	
Jack Smith Park Marina	\$ 130,040	\$ 99,123	\$ 115,646	\$ 115,992	0.3%	}---	
Recreation	\$ 306,966	\$ 423,816	\$ 469,622	\$ 422,094	-10.1%	}---	
Transfer to Other Funds	\$ 5,327,026	\$ 3,401,896	\$ 323,001	\$ 580,431	79.7%	}---	
Total Expenditures	\$ 13,028,675	\$ 12,268,720	\$ 11,659,055	\$ 11,391,355			
			Projected Cash 06/30/24	NET CHANGE IN FY 25	Projected Cash reserve 06/30/25		
Projected Cash from mid-year budget (less additional appropriations by Council)			\$ 1,861,286	\$ 1,401,142	\$ 3,262,428		
Less proposed General Fund capital street projects FY 25			\$ 2,100,000	1,162,428.00	10.2%		

Base Level Comparison - GENERAL FUND		FY 25		DRAFT
		Revenues	Operating Expenses	
Base level from adjusted budget FY 24		12,536,321	11,659,055	
<u>Revenue Increases / (Decreases)</u>				
	Documentary transfer tax	(9,000)		FY 24 under-realized; adjust
	Dispensary business tax	300,000		Anticipated increase partly due to pymts relating to notes
	Cultivation business tax	900,000		Anticipated increase partly due to pymts relating to notes
	Utility users tax	8,037		Increased due to COLA increase to base rates
	Planning	10,000		Increase in site plan development review revenues
	Code Enforcement	(45,000)		Abatement line collections in FY 24 were higher than expected
	Code Enforcement	20,000		Increase in Cannabis compliance
	State Mandated Cost Reimb	(52,493)		FY 24 was recovery of fees from many past years
	FEMA	(5,006)		FEMA funds not anticipated
	Court Fines	(5,000)		FY 24 under-realized; adjust
	Interest Earnings	(5,000)		Anticipated decrease
	Property Rentals	15,000		Additional activity expected
	Transfer from Grant Reimb	(986,000)		FY 24 had transfer back to general fund of bridge money from grant
	Misc-Animal Control	(5,000)		Grant received in FY 24
	General Gov't Services	109,938		Increase in Fair Share Allocation
	Jack Smith Park	5,700		Increase in launch passes
		256,176		
<u>Departments</u>				
	City Attorney		(90,000)	Lower due to case closed in FY 24
	City Manager		(2,577)	Decrease in payroll costs
	Finance		15,465	Increase in salary and associated p/r costs
	Finance		(375,000)	Decrease in legal fees, some matters closed
	Finance		(60,336)	FY 24 Financial audits had carryover amounts
	Finance		(16,580)	Decrease in allocable internal service costs
	Finance		24,000	Anticipated unemployment expense
	Mayor / Council / Clerk		7,809	Increase in salary and associated p/r costs
	Mayor / Council / Clerk		8,000	Increase in SBCOG membership
	Planning / Zoning		(3,201)	Decrease in Advertising & payroll costs
	Planning / Zoning		(31,500)	Decrease in General Plan update
	Planning / Zoning		(45,544)	Decrease in Engineering & Professional Services

Base Level Comparison - GENERAL FUND		FY 25		DRAFT
		Revenues	Operating Expenses	
	Engineering		(15,714)	Salary & benefits lower due to changes in personnel
	Engineering		(11,781)	Decrease in Engineering Services
	Community Promotions		(2,355)	Switch from Code Red to GoGov
	Senior Center		100,000	Roof repairs due to termites
	Senior Center		4,072	Increase in salary and associated p/r costs
	Senior Center		1,142	Increase in utilities and insurance
	Police (Sheriff contract)		80,206	Increase in contract for base level continuation
	Police (Sheriff contract)		5,289	Increase in PERS unfunded liability
	Animal Shelter / Control		13,486	Increase in payroll due to grant funded position
	Animal Shelter / Control		8,482	Other increases in salary and associated p/r costs
	Building & Safety		(50,171)	Salary & benefits lower due to changes in personnel
	Building & Safety		(20,000)	Decrease in Consulting Services
	Code Enforcement		50,000	Increase in legal fees. FY 24 budget had been reduced at mid-year
	Code Enforcement		2,995	Anticipated Unemployment expense
	Public Works		29,602	Increase in salary and associated p/r costs
	Public Works		(13,626)	Decrease in Equipment Maint-project completed in FY 24
	Public Works		(52,750)	Decrease in allocable internal service costs
	Public Works		(60,000)	Signs project completed
	Sanitation		(33,645)	Decrease in allocable internal service costs
	Aquatics		(12,631)	Decrease in Plant/Equip Maint
	Parks / Buildings / Grounds		17,355	Increase in salary and associated p/r costs
	Parks / Buildings / Grounds		20,000	Splash pad maint & chemicals
	Parks / Buildings / Grounds		6,050	Increase in insurance
	Parks / Buildings / Grounds		23,210	Increase in utilities due to new parks and restrooms
			2,300	Increase in seed and maint
	Jack Smith Park Marina		346	

Base Level Comparison - GENERAL FUND			FY 25		DRAFT
			Revenues	Operating Expenses	
		Recreation		32,100	Increase in salary and associated p/r costs
		Recreation		(79,628)	Capital projects completed in FY 24
		Transfers to Golf		169,987	Increase in Golf subsidy
		Transfers to Other		87,443	Increase in Cemetery subsidy
		FY 25 draft budget v.2	12,792,497	11,391,355	
		Increase / (decrease) from adjusted budget	256,176	(267,700)	

	CITY OF NEEDLES				
		Cemetery		DRAFT	
		FY 2024 / 2025			
			FY 2024	FY 2025	
	FY 2022	FY 2023	Revised	Requested	
	Actuals	Actuals	Budget	Budget	
Cemetery Revenues					
Cemetery Revenues	\$ 38,195	\$ 34,331	\$ 27,450	\$ 21,675	
Transfer from General Fund	\$ 183,096	\$ 180,216	\$ 127,748	\$ 215,191	
Total Cemetery Revenues	\$ 221,291	\$ 214,547	\$ 155,198	\$ 236,866	
Cemetery Expenditures					
Cemetery O & M	\$ 135,865	\$ 163,810	\$ 233,022	\$ 236,866	Increase in payroll costs, water, and tree trimming and decrease in Pioneer cemetery costs
Capital Projects	\$ 47,240	\$ -	\$ 25,000	\$ -	Mower was budgeted in FY 24
Total Cemetery Expenditures	\$ 183,105	\$ 163,810	\$ 258,022	\$ 236,866	
			Projected Cash	NET	Projected
	Projected Cash Balance at		06/30/24	CHANGE	Ending Cash
		O&M	\$ 56,512	\$ -	\$ 56,512
		Endowment	\$ 254,980		\$ 254,980

CAPITAL IMPROVEMENT PLAN			DRAFT	
FY 2025 - FY 2030				
	(in priority order as identified by dept. managers)	Cost Estimate	Funding Source	
ADMIN FACILITY				
1.	3rd Street kitchen & bathroom ADA remodel	200,000	?	
ANIMAL SHELTER				
1.	Build additional storage	5,000-10,000	?	
2.	Shelter building add restrooms	20,000	?	
AQUATICS				
1.	Re-plaster main pool	150,000	?	
2.	Seam dismantle and repair on slide	50,000	?	
Either/or 3.	Replace microprocessor for automatic main pool filter (new system)	20,000	?	
Either/or 4.	Install valves & gauges for manual filter operation	10,000	?	
JACK SMITH PARK MARINA				
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	?	
PARKS / BUILDINGS / GROUNDS				
* 1.	Duke Watkins Park improvements	3,965,400	CA Dept. of Parks & Recreation	
2.	Fleet - Lease 2 pickup trucks	100,000	?	
3.	Jack Smith Park playground ground covering	15,000	Park grant	
4.	Bleacher shade structures for Franz Flowers and Ed Perry	150,000	Legacy Foundation	
5.	Duke Watkins pump track turf installation	100,000	?	
6.	200 tons of rock to landscape grounds near pool/park	6,500	?	
7.	New parking lot behind Nikki Bunch / Franz fields (28k sf)	105,000	?	
8.	Marilyn Hodstadt Mathews walking trail extension	250,000	Park grant	
9.	Aquatics Center improvements	5,200,000	Park grant	
PUBLIC WORKS				
1.	New asphalt truck	250,000	?	
2.	Skid Steer	65,000	?	
3.	New dump truck	75,000	?	
4.	Shade structures for equipment	150,000	?	
5.	North K Railroad underpass flood prevention	200,000	?	
6.	Fourth Year Paving Replacement - FY 24	2,966,776	?	
7.	City yard rehab. / asphalt repave	180,000	?	
General Fund Total (estimate)		14,368,676		

CAPITAL IMPROVEMENT PLAN				DRAFT
FY 2025 - FY 2030				
		(in priority order as identified by dept. managers)	Cost Estimate	Funding Source
		<u>CEMETERY</u>		
	1.	New irrigation system within Cemetery & future site	400,000	?
	2.	Pet and/or human/pet burial section	10,000	?
	3.	Solar shade cover at maintenance yard	100,000	?
	4.	Pioneer Cemetery security & hillside stabilization	125,000	?
	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	?
		Cemetery Total (estimate)	2,725,000	
		<u>GOLF COURSE MAINTENANCE</u>		
	1.	Greens mower	15,000	?
	2.	Approach mower	15,000	?
	3.	Pro Gator (topdress, etc.)	15,000	?
	4.	Pave Golf Maintenance yard	122,800	?
	5.	Level & pave cart path	50,000	?
		Golf Total (estimate)	217,800	
		Grand Total	17,311,476	
		* Pending funding		

CITY OF NEEDLES						DRAFT
Special Revenue Funds						
FY 2024 / 2025						
				FY 2024	FY 2025	
		FY 2022	FY 2023	Revised	Requested	
		Actuals	Actuals	Budget	Budget	
FUND	Description					
205	CDBG	\$ 35,137	\$ 7,896	\$ 74,559	\$ 107,900	Curb, Gutter, Sidewalk (Flip Mendez Parkway)
208	Caltrans Grants	\$ 122,529	\$ 1,397,947	\$ 1,010,090	\$ 1,020,588	Street grant carryover from FY 24
210	Special Gas Tax	\$ 132,220	\$ 129,840	\$ 139,167	\$ 138,360	new projections
210	RMRA - SB1 Funds	\$ 105,613	\$ 108,861	\$ 119,462	\$ 118,032	Remaining projects on SB1 project list
213	Dept. of Housing & Community Develop.	\$ -	\$ 160,000	\$ 225,000	\$ 19,500	LEAP program carryover from FY 24
214	Measure I - Local (SBCTA)	\$ 1,540	\$ -	\$ 450,000	\$ 650,000	new projections and carryover from Fy 24
225	COPS - AB 3229 Supplemental	\$ 231,949	\$ 202,480	\$ 395,464	\$ 299,354	new projections
227	Hazard Mitigation	\$ -	\$ -	\$ 132,285	\$ 100,000	carryover from FY 24 for Hazard Mitigation Plan
233	Jack Smith Park Marina	\$ 47,868	\$ 25,486	\$ 181,116	\$ -	Project completed in FY 24
238	State Recreation Grants	\$ 65,850	\$ 973,014	\$ 2,926,186	\$ 1,285,000	Duke Watkins park playground and park improvements-carryover from FY 24
239	CA Conservation Recycling Grant	\$ 68,486	\$ 4,831	\$ 25,436	\$ 25,436	Grant to assist the City in becoming compliant with SB 1383 - reduce organic waste-carryover from FY 24
243	Active Transportation Prog.	\$ -	\$ -	\$ 57,000	\$ 719,730	\$349K Schools & Senior sidewalk program & \$371K Active Transportation Plan Study
Totals		\$ 811,192	\$ 3,010,355	\$ 5,735,765	\$ 4,483,900	

v.1-050324

		CITY OF NEEDLES			DRAFT
		Sanitation			
		FY 2024 / 2025			
			FY 2024	FY 2025	
	FY 2022	FY 2023	Revised	Requested	
	Actuals	Actuals	Budget	Budget	
Sanitation Revenues	\$ 1,549,566	\$ 1,627,012	\$ 1,563,015	\$ 1,563,015	no change
Sanitation Expenditures	\$ 1,392,614	\$ 1,515,737	\$ 1,563,015	\$ 1,563,015	no change

		CITY OF NEEDLES			DRAFT
		Golf Course			
		FY 2024 / 2025			



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>
<i>Utility Business Office</i>	The operation of billing and collecting utility payments, banking, and General Fund and Golf Course cash deposits.
<i>Management Info. Systems</i>	Computer operations and maintenance, WIFI, website, cloud and network services.
<i>Central Purchasing</i>	Purchasing of general supplies for City Hall and all City and NPUA departments.
<i>Fleet Maintenance</i>	Maintaining all City-owned and NPUA-owned vehicles, trucks, and heavy equipment.
<i>Vehicle Replacement Fund</i>	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.

v.1-050524

		CITY OF NEEDLES			<i>DRAFT</i>
		Internal Service Funds			
		FY 2024 / 2025			
			FY 2024	FY 2025	
	FY 2022	FY 2023	Revised	Requested	
	Actuals	Actuals	Budget	Budget	
Utility Business Office	\$ 336,692	\$ 387,742	\$ 476,825	\$ 477,260	
Management Info. Systems	\$ 248,023	\$ 270,299	\$ 273,100	\$ 283,500	Increase in computer service costs
Central Purchasing	\$ 180,617	\$ 185,782	\$ 279,960	\$ 254,550	Decrease due to Capital projects (IT room and vault room) completed in FY 24
Fleet Maintenance	\$ 137,880	\$ 167,829	\$ 198,195	\$ 207,790	Increase in salary and benefits
Vehicle Replacement Fund	\$ 177,798	\$ 76,950	\$ 96,610	\$ 98,500	Increase for year for Code Enf \$1,890

	CITY OF NEEDLES				
	Transit Funds			DRAFT	
	FY 2024 / 2025				
			FY 2024	FY 2025	
	FY 2022	FY 2023	Revised	Requested	
	Actual	Actual	Budget	Budget	
Dial-A-Ride					
Revenues	\$ 77,800	\$ 201,765	\$ 453,450	\$ 451,529	
Expenditures	\$ 75,746	\$ 115,137	\$ 453,450	\$ 451,529	
Dial-A-Ride Medical Transport					
Revenues	\$ 39,719	\$ 19,570	\$ 22,320	\$ 50,948	
Expenditures	\$ 25,727	\$ 18,586	\$ 22,320	\$ 50,948	
Needles Area Transit (NAT)					
Revenues	\$ 499,365	\$ 508,048	\$ 808,479	\$ 477,395	
Expenditures	\$ 494,220	\$ 500,910	\$ 808,479	\$ 477,395	
Changes are contractual and grant driven; revenue neutral funds.					

v.1-050923

	CITY OF NEEDLES				
Successor Agency to the RDA (SARDA)					DRAFT
		FY 2024 / 2025			
			FY 2024	FY 2025	
	FY 2022	FY 2023	Revised	Requested	
	Actual	Actual	Budget	Budget	
Fund 270 - Operations					
Revenues	\$ 86,936	\$ -	\$ -	\$ -	
Expenditures	\$ 14,713	\$ 234,276	\$ 20,000	\$ 20,000	RDA Wind down continues
Fund 470 - Low to Mod Income Housing Fund					
Revenues	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 3,578	\$ 161,387	\$ 100,954	\$ 40,000	Needles Beautification Program carryover from FY 24

	CITY OF NEEDLES				
Housing Authority of the City of Needles					DRAFT
		FY 2024 / 2025			
	FY 2022	FY 2023	FY 2024	FY 2025	
	Actual	Actual	Revised	Requested	
			Budget	Budget	
Operations					
Revenues	\$ 536,892	\$ 412,249	\$ 695,954	\$ 687,672	HUD subsidy award decrease
Expenditures	\$ 482,677	\$ 522,635	\$ 873,653	\$ 907,967	Pay increases per contract & associated p/r costs
Capital Improvements Plan					
Revenues		\$ 243,865	\$ 442,790	\$ 340,000	HUD awards-Window and door project completed in FY 24
Expenditures		\$ 109,354	\$ 449,000	\$ 340,000	
			Projected Cash	NET	Projected
			06/30/24	CHANGE	Ending Cash
			\$ 511,230	\$ (220,295)	06/30/25
				\$	290,935

DRAFT	NEEDLES PUBLIC UTILITY AUTHORITY				
	Operating Budget				DRAFT
		FY 2025			
			FY 2024	FY 2025	
	2022	2023	Revised	Proposed	
Revenues	Actuals	Actuals	Budget	Budget	
Interest	\$ 11,940	\$ 66,860	\$ 98,000	\$ 105,000	7.1%
Land Sales	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditures					
Arbitrage Computations	\$ 8,400	\$ 2,950	\$ 5,450	\$ 5,500	
Bank Charges net of CC Conv Fee	\$ 25,086	\$ 41,356	\$ 65,000	\$ 20,000	-69.2%
Bond Payments	\$ 1,443,000	\$ 1,443,000	\$ 1,442,385	\$ 1,442,386	0.0%
Trustee fees	\$ 5,375	\$ 6,130	\$ 6,700	\$ 6,700	0.0%
Purchase Payment	\$ 685,300	\$ 666,436	\$ 666,432	\$ 666,432	0.0%
Utility User Tax	\$ 319,323	\$ 343,007	\$ 474,884	\$ 482,921	1.7%
Total NPUA Expenditures	\$ 2,486,484	\$ 2,502,879	\$ 2,660,851	\$ 2,623,939	
			Projected Operating Cash		Projected Operating Cash
			06/30/24	NET CHANGE	06/30/25
				\$ (2,518,939)	NPUA
				\$ 631,822	Water
				\$ 814,066	Wastewater
				\$ 1,364,507	Electric
				\$ -	All Amer. Canal
			\$ 2,235,868		\$ 2,527,324
	Rate Stabilization Fund		\$ 700,000		\$ 700,000
	PCA Balancing Fund		\$ 700,000		\$ 700,000
Projected ending balances 06/30/24:					
Water Asset Replacement Fund	\$ -	NPUA	\$ 902,313	City side	
Wastewater Asset Replacement Fund	\$ -	NPUA	\$ 274,883	City side	
Electric Asset Replacement Fund	\$ 2,872,924	NPUA	\$ 333,734	City side	3,206,658
					Electric ↑ ARF total

Base Level Comparison		FY 2025	
		Revenues	Operating Expenses
WATER			
	Base level from adjusted budget FY 24	3,056,300	2,178,797
	<u>Increases</u>		
	Increase in rates - 2% COLA to base	29,000	
	Salaries lowered at mid-year due to vacant positions		70,951
	Pay increases per contract, & associated p/r costs		58,030
	Increase in hydrant, well, and reservoir maint		41,000
	Increase in engineering and professional services		20,000
	Increase in chlorine and chemical costs		5,000
	<u>Decreases</u>		
	Decrease in legal fees (RBV)		(80,000)
	Decrease in allocable internal service costs		(70,000)
	FY 25 draft budget v.1	3,085,300	2,223,778
	Increase / (decrease)	29,000	44,981
WASTEWATER			
	Base level from adjusted budget FY 24	2,168,342	1,337,175
	<u>Increases</u>		
	Increase in rates - 2% COLA to base	45,500	
	Pay increases per contract, & associated p/r costs		24,433
	Increase in professional/consulting services		20,000
	<u>Decreases</u>		
	Decrease in allocable internal service costs		(52,267)
	FY 25 draft budget v.1	2,213,842	1,329,341
	Increase / (decrease)	45,500	(7,834)
ELECTRIC			
	Base level from adjusted budget FY 24	14,468,000	12,778,862
	<u>Increases</u>		
	Increase in rates - 2% COLA to base	247,000	
	Increase in damage claims	5,000	
	Increase in AB32 Surcharge RPS/C&T		1,114,500
	Street light improvements		100,000
	Pay increases per contract, & associated p/r costs		67,115
	<u>Decreases</u>		
	Decrease in transformer sales	(200,000)	
	Decrease in Power Purchase		(1,362,500)
	Decrease in allocable internal service costs		(94,492)
	FY 25 draft budget v.1	14,520,000	12,603,485
	Increase / (decrease)	52,000	(175,377)

[illegible]

DRAFT			WASTEWATER		
			Operating Budget		DRAFT
			FY 2025		
			FY 2024	FY 2025	
	2022	2023	Revised	Proposed	
Utility Revenues	Actuals	Actuals	Budget	Budget	
Wastewater Revenues	\$ 2,153,601	\$ 2,013,371	\$ 2,168,342	\$ 2,213,842	2.1%
Total Wastewater Revenues	\$ 2,153,601	\$ 2,013,371	\$ 2,168,342	\$ 2,213,842	
Utility Expenditures					
Operating Expenses	\$ 1,226,329	\$ 1,207,733	\$ 1,337,175	\$ 1,329,341	-0.6%
Transfer to WW Asset Repl. Fund	\$ 79,398	\$ 28,650	\$ 35,677	\$ 70,435	97.4%
Total Wastewater Expenditures	\$ 1,305,727	\$ 1,236,383	\$ 1,372,852	\$ 1,399,776	
	\$ 847,874	\$ 776,988	\$ 795,490	\$ 814,066	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax		\$ 53,943	11.2%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 9,982	31%		
Bond Payments 2016 issue		\$ 449,875	31%		
Purchase Payment		\$ 206,594	31%		
			<u>Wastewater only</u>		
Electric fund repayment		\$ 93,672	100%		
	Allocable costs	\$ 814,066			
				\$ (0)	

DRAFT		ELECTRIC			
		Operating Budget			DRAFT
		FY 2025			
			FY 2024	FY 2025	
	2022	2023	Revised	Proposed	
Utility Revenues	Actuals	Actuals	Budget	Budget	
Electric Revenues	\$ 11,749,901	\$ 11,139,098	\$ 14,468,000	\$ 14,520,000	0.4%
Total Electric Revenues	\$ 11,749,901	\$ 11,139,098	\$ 14,468,000	\$ 14,520,000	
Utility Expenditures					
Operating Expenses	\$ 10,050,119	\$ 10,758,375	\$ 12,778,862	\$ 12,603,485	-1.4%
Transfer to Electric Asset Repl. Fund	\$ 499,133	\$ 508,113	\$ 355,083	\$ 552,008	55.5%
Total Electric Expenditures	\$ 10,549,252	\$ 11,266,488	\$ 13,133,945	\$ 13,155,493	
	\$ 1,200,649	\$ (127,390)	\$ 1,334,055	\$ 1,364,507	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax		\$ 353,799	73.3%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 15,134	47%		
Bond Payments 2016		\$ 682,351	47%		
Purchase Payment		\$ 313,223	47%		
	Allocable costs	\$ 1,364,507			
				\$ 0	

DRAFT	ALL AMERICAN CANAL				
	Operating Budget				
	FY 2025				
			FY 2024	FY 2025	
	2022	2023	Revised	Proposed	
Utility Revenues	Actuals	Actuals	Budget	Budget	
AAC Revenues	\$ 975,500	\$ 1,002,373	\$ 1,041,800	\$ 1,041,800	0.0%
Total AAC Revenues	\$ 975,500	\$ 1,002,373	\$ 1,041,800	\$ 1,041,800	
Utility Expenditures					
Operating Expenses	\$ 887,459	\$ 952,114	\$ 1,041,800	\$ 1,041,800	0.0%
Total AAC Expenditures	\$ 887,459	\$ 952,114	\$ 1,041,800	\$ 1,041,800	
	\$ 88,041	\$ 50,259	\$ -	\$ -	NET
					CHANGE
				\$ -	

CAPITAL IMPROVEMENT PLAN - NPUA						DRAFT
FY 2025 - FY 2030						
					Cost	
(in priority order as identified by dept. managers)					Estimate	Funding Source
WATER DEPT.						
	1.	Well No. 11 Treatment			7,449,918	State Water Resources Control Board
	2.	Golf course maintenance yard main distribution manifold			1,079,133	State Water Resources Control Board
	3.	Replace Deteriorating Pipe in Monterey & Arizona Avenues			546,770	State Water Resources Control Board
	4.	Replace Deteriorating Pipe in River Road			639,860	State Water Resources Control Board
	5.	AMI-automated metering infrastructure			1,203,097	BOR / Coronavirus Local Fiscal Recovery Funds / Asset replacement
	6.	Jet Vac / Trailer			150,000	Asset replacement funds
	7.	Construct 1.5 Million Gallon Water Reservoir			2,380,000	State Water Resources Control Board
	8.	Main replacement in the Vista Street area & new services			1,300,000	Asset replacement funds
	9.	Replace Deteriorating Pipe in Chestnut Street			195,165	Asset replacement funds
	10.	Replace Deteriorating Pipe in Chesney's Subdivision (Housing)			416,637	Asset replacement funds
	11.	Replace Deteriorating Pipe in Coronado Street area			1,381,668	Asset replacement funds
	12.	Replace Deteriorating Pipe in Casa Linda Street area			530,589	Asset replacement funds
	13.	Main replacement at Verde Shores under the pond and Chesney development (Fire line into Verde Shores)			400,000	Asset replacement funds
	14.	Fire hydrant replacements			15,000	Asset replacement funds
	15.	Extension into North Needles			8,400,000	DIF / Privately funded
		Water Department Total (estimate)			26,087,837	
WASTEWATER DEPT.						
	1.	Bazoobuth lift station pump replacement			32,000	Asset replacement funds
	2.	Railroad crossing at Bazoobuth lift station			170,000	Asset replacement funds
	3.	Upsize effluent pump			20,000	Asset replacement funds
	4.	Mini excavator & tilt trailer			120,000	Asset replacement funds
	5.	Jet Vac / Trailer			150,000	Asset replacement funds
	6.	Plant grit separator			300,000	Asset replacement funds
	7.	Upsize deficient sewer lines on 15 blocks of Front St.			1,484,724	Asset replacement funds
	8.	Upsize deficient sewer lines from T St. to Front St.			885,145	Asset replacement funds
	9.	North Needles sewer line extension (engineering only)			72,000	Privately funded
	10.	Manhole rehab program (ongoing)			150,000	Asset replacement funds
	11.	North Needles sewer line extension			3,500,000	DIF / Privately funded
	12.	Manhole replacement and upsize project			1,660,920	Asset replacement funds
		Wastewater Department Total (estimate)			8,512,789	
ELECTRIC DEPT.						
	1.	AMI-automated metering infrastructure			2,200,000	Asset replacement funds
	2.	California Ave Pole Yard Equipment Steel Building			250,000	Asset replacement funds
	3.	Construction of South Hwy 95 Substation (cemetery site)			3,200,000	Developer funded
	4.	Upgrade power lines feeding Park Moabi			3,000,000	Developer funded
	5.	Wire trailer			30,000	Asset replacement funds
	6.	Mohave line rehabilitation			4,500,000	Developer funded
	7.	Eagle Pass to Cemetery site			2,000,000	Developer funded
	8.	Cure Farms substation (behind Needles Town Center)			1,100,000	Developer funded
	9.	230kv line			30,000,000	Developer funded
	10.	Street light LED phase out program			30,000	Asset replacement funds
	11.	Double bucket truck 80 ft			360,000	Asset replacement / Vehicle replacement
		Electric Department Total (estimate)			46,670,000	

CITY OF NEEDLES			FY 25	
Listing of Authorized Positions by Department				
			Department Name	Job Title
<u>S/PT</u>	<u>P/T</u>	<u>F/T</u>		
		1	<u>City Manager</u>	City Manager
		0		Secretary to City Manager
		1		Community Services Manager
		1	<u>City Clerk</u>	City Clerk
		1		Assistant City Clerk
		0	<u>Finance</u>	Director of Finance
		1		Senior Accountant
		1		Human Resource Specialist
		0		Finance Assistant
		1		Senior Account Clerk
		0		Account Clerk III
		1		Account Clerk I
	1			Project Finance Clerk
		0	<u>Planning</u>	Assistant City Manager
		0		Director of Development Services
		1		City Planner
		0		Associate Planner
		1	<u>Engineering</u>	Projects Manager
		1		Engineering Tech II
		0	<u>Building & Safety</u>	Building Official
		1		Building Inspector
		1		Building Permit Technician
	0			File Clerk
		1	<u>Code Enforcement</u>	Senior Code Enforcement Officer
		2		Code Enforcement Officer
		1	<u>Public Works</u>	Director of Public Works
		1		Equipment Operator IV
		0		Equipment Operator I
		0		MCW II
		4		MCW I

CITY OF NEEDLES			FY 25	
Listing of Authorized Positions by Department				
			Department Name	Job Title
S/PT	P/T	F/T		
		1	<u>Fleet Maintenance</u>	Mechanic
		0		Mechanic's Assistant
		1	<u>Animal Control</u>	Senior Animal Control Officer
	1			Animal Control Officer
0				Animal Control Officer (grant funded)
		1		Animal Control Assistant
		1	<u>Senior Center</u>	Senior Center Aide
			<u>Recreation /Jack Smith / Aquatics</u>	
				Recreation:
		1		Recreation Services Manager
		1		Recreation Coordinator
	1			Recreation Leader
	0			Recreation Aide II
3	3			Recreation Aide
3				Jack Smith Park:
				Jack Smith Park Attendant
		1		MCW III
		0		MCW II
				Aquatics:
	1	1		Pool Tech
1				Head Guard
1				Lifeguard Shift Leader II
1				Lifeguard Shift Leader I
2				Lifeguard III
4				Lifeguard II
2				Lifeguard I
		0	<u>Parks/Building/Grounds/Cemetery</u>	Grounds Supervisor
		1		MCW III
		3		MCW I
		1		Golf Mechanic

CITY OF NEEDLES			FY 25	
Listing of Authorized Positions by Department				
			Department Name	Job Title
<u>S/PT</u>	<u>P/T</u>	<u>F/T</u>		
		1	<u>Utilities Services</u>	Utilities Manager
		0		Assistant Utilities Manager
		1		Materials Coordinator / Serviceperson
		1	<u>Customer Service</u>	Business Office Manager
		1		Customer Service Rep II
		2		Customer Service Rep I
		1		WW Operator I/Meter Tech
		0		Meter Technician I
		1	<u>Electric</u>	Line Crew Supervisor
		2,0		Powerline Technician
		3		Powerline Technician (Apprentice)
		0		Electric Service Planner
		1	<u>Water</u>	Chief Water Plant Operator
		1		Water Foreperson
		0		Assistant Water Foreperson
		0		Senior Water Operator
		2		Associate Water Operator
		1		Water Operator-in-training
		0	<u>Wastewater</u>	Chief Plant Operator
		1		WW Tech II
		0		WW Tech I
		0		WW Tech Operator-in-Training
			Housing Authority	
		1		Housing Authority Manager
		1		Housing Specialist
		2		MCWI
			Note: 0 means position(s) is(are) authorized, but under-filled and/or unappropriated.	
Position Totals (filled):				
S/PT	P/T	F/T		
17	7	58		

2024 / 2025 BUDGET

PROGRAM NAME	TITLE	580 EL	502 WA	503 WW	4730 SANI	506 AAC	508 CS	511 FM	1020 CM	1025 FN	1030 CC	1035 PL	1040 EN	1070 SC	2020 AC	2025 BS	2030 CE	3010 PW	5770 AQ	5772 PK	5774 REC	206 CEM	5761 GM	5773 JSP	Total
City Manager	City Manager	33%	19%	8%		5%			35%																100%
City Manager	Assistant City Manager											25%	25%			25%	25%								100%
City Manager	Community Services Manager	15%	15%	15%					47%													8%			100%
Senior Center	Senior Center Aide													100%											100%
City Clerk	City Clerk	10%	10%	10%							70%														100%
City Clerk	Asst City Clerk										100%														100%
Finance	Director of Finance	17%	17%	16%					50%																100%
Finance	Human Resources Spec.								100%																100%
Finance	Sr Accountant	10%	10%	10%					70%																100%
Finance	Sr Account Clerk								100%																100%
Finance	Account Clerk I								100%																100%
Finance	Project Finance Clerk								100%																100%
Business Office	Business Office Manager						100%																		100%
Business Office	Cust. Service Rep II						100%																		100%
Business Office	Cust. Service Rep I						100%																		100%
Business Office	WW Operator / Meter Tech			20%			80%																		100%
Planning	City Planner	4%	3%	3%								85%					5%								100%
Engineering	Projects Manager												100%												100%
Engineering	Engineering Tech. II	20%	20%	10%									50%												100%
Bldg & Safety	Building Official															100%									100%
Bldg & Safety	Building Permit Tech.															100%									100%
Bldg & Safety	Senior Code Enf. Officer																100%								100%
Bldg & Safety	Code Enf. Officer																100%								100%
Bldg & Safety	File Clerk											25%	25%			25%	25%								100%
Public Works	Director of Public Works							30%										30%		30%		10%			100%
Public Works	Equipment Operator IV				20%													80%							100%
Public Works	MCW I																	100%							100%
Fleet Maint	Mechanic							100%																	100%
Animal Shelter	Sr. Animal Control Officer														100%										100%
Animal Shelter	Animal Control Officer														100%										100%
Animal Shelter	Animal Control Asst.														100%										100%
Electric	Assistant Utilities Manager	30%	15%	5%	10%	40%																			100%
Electric	Line Crew Supervisor	100%																							100%
Electric	Powerline Tech.	100%																							100%
Electric	Powerline Tech. - Appr.	100%																							100%
Electric	Materials Crd./Svcman	85%	15%																						100%
Wastewater	Wastewater Tech. I I			100%																					100%
Water	Chief Water Plant Op.		100%																						100%
Water	Water Foreperson		100%																						100%
Water	Assistant Water Foreperson		100%																						100%
Water	Associate Water Op.		100%																						100%
Water	Water Op In Traning		100%																						100%
Parks	Golf Mechanic																			100%					100%
Parks	Parks / MCW I																			80%		20%			100%
Parks	Parks / MCW I																			50%		50%			100%
Aquatic	Pool Tech (p/t)																		100%						100%
Aquatic	Pool Tech (f/t)																		50%	50%					100%

2024 / 2025 BUDGET

PROGRAM NAME	TITLE	580 EL	502 WA	503 WW	4730 SANI	506 AAC	508 CS	511 FM	1020 CM	1025 FN	1030 CC	1035 PL	1040 EN	1070 SC	2020 AC	2025 BS	2030 CE	3010 PW	5770 AQ	5772 PK	5774 REC	206 CEM	5761 GM	5773 JSP	Total
Aquatic	Head Lifeguard																		100%						100%
Aquatic	Lifeguard Shift Leader II																		100%						100%
Aquatic	Lifeguard Shift Leader I																		100%						100%
Aquatic	Lifeguard III																		100%						100%
Aquatic	Lifeguard II																		100%						100%
Aquatic	Lifeguard I																		100%						100%
Recreation	Rec. Services Manager																				90%			10%	100%
Recreation	Rec. Coordinator																				100%				100%
Recreation	Recreation Leader																				100%				100%
Recreation	Recreation Aide																				100%				100%
JSP	JSP Attendant																							100%	100%
JSP	MCW III																			40%		20%		40%	100%

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
	<u>CITY MANAGER 101-1020</u>						
	City Manager	35%	\$ 71,019	\$ 5,433	\$ 10,748	\$ 5,454	\$ 92,654
	Community Services Manager	47%	\$ 45,100	\$ 3,450	\$ 13,889	\$ 5,340	\$ 67,779
	Vacation / Old Sick Buyout	100%	\$ 3,583	\$ 274	\$ -	\$ -	\$ 3,857
	CalPERS Benefit Replacement Fund	100%	\$ -	\$ -	\$ -	\$ 2,650	\$ 2,650
	Dept. Overtime		\$ 200	\$ 15	\$ -	\$ -	\$ 215
	TOTAL		\$ 119,902	\$ 9,172	\$ 24,637	\$ 13,444	\$ 167,155

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS 2024 / 2025							

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
<u>MAYOR / COUNCIL / CLERK 101-1030</u>						
City Clerk	70%	\$ 71,310	\$ 5,455	\$ 16,417	\$ 8,443	\$ 101,625
Assistant City Clerk	100%	\$ 52,832	\$ 4,042	\$ 22,054	\$ 4,057	\$ 82,985
Vacation / Old Sick Buyout	100%	\$ 4,424	\$ 338	\$ -	\$ -	\$ 4,762
Dept. Overtime		\$ 6,188	\$ 473	\$ -	\$ -	\$ 6,661
TOTAL		\$ 134,755	\$ 10,308	\$ 38,471	\$ 12,500	\$ 196,034

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
							TOTAL
							DEPT.
							BENEFITS
							& SALARY
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	
	PLANNING 101-1035						
	City Planner	85%	\$ 81,564	\$ 6,240	\$ 24,823	\$ 6,264	\$ 118,891
	Director of Development Services	25%	\$ 28,979	\$ 2,217	\$ 7,658	\$ 2,226	\$ 41,080
	File Clerk (temp)	25%	\$ 3,996	\$ 306	\$ -	\$ -	\$ 4,302
	Dept. Overtime		\$ 3,333	\$ 255	\$ -	\$ -	\$ 3,588
	TOTAL		\$ 117,872	\$ 9,018	\$ 32,481	\$ 8,490	\$ 167,861

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
ENGINEERING 101-1040						
Projects Manager	100%	\$ 148,683	\$ 11,374	\$ 17,993	\$ 11,419	\$ 189,469
Engineering Tech. II	50%	\$ 33,872	\$ 2,591	\$ 11,398	\$ 4,010	\$ 51,871
Director of Development Services	25%	\$ 28,979	\$ 2,217	\$ 7,658	\$ 2,226	\$ 41,080
File Clerk (temp)	25%	\$ 3,996	\$ 306	\$ -	\$ -	\$ 4,302
Vacation Buyout	100%	\$ 2,480	\$ 190	\$ -	\$ -	\$ 2,670
Dept. Overtime		\$ 2,602	\$ 199	\$ -	\$ -	\$ 2,801
TOTAL		\$220,612	\$ 16,877	\$ 37,049	\$ 17,655	\$292,193

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS						
2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
<u>SENIOR CENTER 101-1070</u>						
Senior Center Aide (f/t 30)	100%	\$ 25,397	\$ 1,943	\$ 11,097	\$ 1,802	\$ 40,239
TOTAL		\$ 25,397	\$ 1,943	\$ 11,097	\$ 1,802	\$ 40,239

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS 2024 / 2025							
							TOTAL DEPT. BENEFITS & SALARY
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	
	<u>BUILDING & SAFETY 101-2025</u>						
	Building Inspector	100%	\$ 106,006	\$ 8,109	\$ 28,641	\$ 8,141	\$ 150,897
	Building Permit Technician	100%	\$ 68,428	\$ 5,235	\$ 8,808	\$ 5,255	\$ 87,726
	Director of Development Services	25%	\$ 28,979	\$ 2,217	\$ 7,658	\$ 2,226	\$ 41,080
	File Clerk (temp)	25%	\$ 3,996	\$ 306	\$ -	\$ -	\$ 4,302
	Vacation Buyout	100%	\$ 2,926	\$ 224	\$ -	\$ -	\$ 3,150
	Dept. Overtime		\$ 1,496	\$ 114	\$ -	\$ -	\$ 1,610
	TOTAL		\$211,831	\$ 16,205	\$ 45,107	\$ 15,622	\$ 288,765

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS 2024 / 2025							
							TOTAL DEPT. BENEFITS & SALARY
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	
	<u>CODE ENFORCEMENT 101-2030</u>						
	Senior Code Enforcement Officer	100%	\$ 95,015	\$ 7,269	\$ 30,241	\$ 7,297	\$ 139,822
	Code Enforcement Officer	100%	\$ 74,834	\$ 5,725	\$ 22,884	\$ 5,747	\$ 109,190
	Code Enforcement Officer	100%	\$ 74,834	\$ 5,725	\$ 29,330	\$ 5,747	\$ 115,636
	City Planner	5%	\$ 4,798	\$ 367	\$ 1,460	\$ 368	\$ 6,993
	Director of Development Services	25%	\$ 28,979	\$ 2,217	\$ 7,658	\$ 2,226	\$ 41,080
	File Clerk (temp)	25%	\$ 3,996	\$ 306	\$ -	\$ -	\$ 4,302
	Vacation Buyout	100%	\$ 4,660	\$ 356	\$ -	\$ -	\$ 5,016
	Dept. Overtime		\$ 37,000	\$ 2,831	\$ -	\$ -	\$ 39,831
	TOTAL		\$324,116	\$ 24,796	\$ 91,573	\$ 21,385	\$ 461,870

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
<u>PUBLIC WORKS 101-3010</u>							
	Director of Public Works	30%	\$ 36,192	\$ 2,769	\$ 8,938	\$ 4,285	\$ 52,184
	Equipment Operator IV	80%	\$ 58,102	\$ 4,445	\$ 18,190	\$ 4,462	\$ 85,199
	MCW I	100%	\$ 57,781	\$ 4,420	\$ 743	\$ 4,438	\$ 67,382
	MCW I	100%	\$ 57,781	\$ 4,420	\$ 11,354	\$ 4,438	\$ 77,993
	MCW I	100%	\$ 57,781	\$ 4,420	\$ 16,383	\$ 4,438	\$ 83,022
	MCW II	100%	\$ 60,716	\$ 4,645	\$ 11,450	\$ 4,438	\$ 81,249
	Higher Classification Pay		\$ 1,711	\$ 131	\$ -	\$ -	\$ 1,842
	Dept. Overtime		\$ 33,457	\$ 2,559	\$ -	\$ -	\$ 36,016
	Vacation Buyout	100%	\$ 7,435	\$ 569	\$ -	\$ -	\$ 8,004
	TOTAL		\$370,956	\$ 28,378	\$ 67,058	\$ 26,499	\$ 492,891

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
SANITATION 101-4730						
Utility Manager	10%	\$ 19,055	\$ 1,458	\$ 365	\$ 1,463	\$ 22,341
Equipment Operator IV	20%	\$ 14,525	\$ 1,111	\$ 4,547	\$ 1,116	\$ 21,299
Dept. Overtime		\$ 2,767	\$ 212	\$ -	\$ -	\$ 2,979
Higher Classification Pay	20%	\$ 423	\$ 32	\$ -	\$ -	\$ 455
TOTAL		\$ 36,770	\$ 2,813	\$ 4,912	\$ 2,579	\$ 47,074

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
							TOTAL DEPT. BENEFITS & SALARY
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	
	<u>AQUATICS 101-5770 (p/t)</u>						
	Pool Technician (p/t)	100%	\$ 27,437	\$ 2,099	\$ -	\$ 3,249	\$ 32,785
	Pool Technician	50%	\$ 28,891	\$ 2,210	\$ 303	\$ 2,219	\$ 33,623
	Head Lifeguard	100%	\$ 8,420	\$ 644	\$ -	\$ -	\$ 9,064
	Lifeguard Shift Leader II	100%	\$ 8,259	\$ 632	\$ -	\$ -	\$ 8,891
	Lifeguard Shift Leader I	100%	\$ 8,138	\$ 623	\$ -	\$ -	\$ 8,761
	Lifeguard III	100%	\$ 7,411	\$ 567	\$ -	\$ -	\$ 7,978
	Lifeguard III	100%	\$ 7,411	\$ 567	\$ -	\$ -	\$ 7,978
	Lifeguard II	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	Lifeguard II	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	Lifeguard II	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	Lifeguard II	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	Lifeguard II	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	Lifeguard I	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	Lifeguard I	100%	\$ 7,340	\$ 562	\$ -	\$ -	\$ 7,902
	TOTAL		\$140,007	\$ 10,714	\$ 303	\$ 5,468	\$ 156,492

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS 2024 / 2025							
							TOTAL DEPT. BENEFITS & SALARY
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	
<u>PARKS / BUILDINGS / GROUNDS 101-5772</u>							
	Golf Mechanic	100%	\$ 61,315	\$ 4,691	\$ 22,719	\$ 7,260	\$ 95,985
	Director of Public Works	30%	\$ 36,192	\$ 2,769	\$ 8,938	\$ 4,285	\$ 52,184
	MCW I	50%	\$ 28,891	\$ 2,210	\$ 11,338	\$ 2,219	\$ 44,658
	MCW I	80%	\$ 46,225	\$ 3,536	\$ 23,363	\$ 5,473	\$ 78,597
	MCW I	80%	\$ 46,225	\$ 3,536	\$ 9,160	\$ 3,550	\$ 62,471
	MCW III	40%	\$ 25,529	\$ 1,953	\$ 9,100	\$ 3,023	\$ 39,605
	Pool Technician	50%	\$ 28,891	\$ 2,210	\$ 303	\$ 2,219	\$ 33,623
	Shift Differential		\$ 693	\$ 53	\$ -	\$ -	\$ 746
	Dept. Overtime		\$ 7,275	\$ 557	\$ -	\$ -	\$ 7,832
	Vacation Buyout	100%	\$ 5,100	\$ 390	\$ -	\$ -	\$ 5,490
	Retiree (FY 2022)	100%			\$ 14,058		\$ 14,058
	TOTAL		\$286,336	\$ 21,905	\$ 98,979	\$ 28,029	\$ 435,249

[illegible]

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
RECREATION 101-5774						
Recreation Services Manager	90%	\$ 86,362	\$ 6,607	\$ 20,075	\$ 10,225	\$ 123,269
Recreation Coordinator	100%	\$ 52,832	\$ 4,042	\$ 29,171	\$ 4,057	\$ 90,102
Recreation Leader (perm p/t)	100%	\$ 24,764	\$ 1,894	\$ -	\$ 1,902	\$ 28,560
Recreation Aide (p/t)	100%	\$ 8,737	\$ 668	\$ -	\$ -	\$ 9,405
Recreation Aide (p/t)	100%	\$ 8,737	\$ 668	\$ -	\$ -	\$ 9,405
Recreation Aide (p/t)	100%	\$ 8,737	\$ 668	\$ -	\$ -	\$ 9,405
Recreation Aide (p/t)	100%	\$ 8,737	\$ 668	\$ -	\$ -	\$ 9,405
Recreation Aide (p/t)	100%	\$ 8,737	\$ 668	\$ -	\$ -	\$ 9,405
Recreation Aide (p/t)	100%	\$ 8,737	\$ 668	\$ -	\$ -	\$ 9,405
Overtime		\$ 2,678	\$ 205			\$ 2,883
Vacation Buyout	100%	\$ 4,394	\$ 336	\$ -	\$ -	\$ 4,730
TOTAL		\$223,452	\$ 17,092	\$ 49,246	\$ 16,184	\$ 305,974

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS 2024 / 2025							
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
<u>CEMETERY 206-5771</u>							
	Community Services Manager	8%	\$ 7,677	\$ 587	\$ 2,364	\$ 909	\$ 11,537
	Director of Public Works	10%	\$ 12,064	\$ 923	\$ 2,979	\$ 1,428	\$ 17,394
	MCW I	20%	\$ 11,556	\$ 884	\$ 2,290	\$ 888	\$ 15,618
	MCW I	20%	\$ 11,556	\$ 884	\$ 5,841	\$ 1,368	\$ 19,649
	MCW I	50%	\$ 28,891	\$ 2,210	\$ 11,338	\$ 2,219	\$ 44,658
	MCW III	20%	\$ 12,764	\$ 976	\$ 4,550	\$ 1,511	\$ 19,801
	Shift Differential		\$ 693	\$ 53	\$ -	\$ -	\$ 746
	Dept. Overtime		\$ 2,478	\$ 190	\$ -	\$ -	\$ 2,668
	TOTAL		\$ 87,679	\$ 6,707	\$ 29,362	\$ 8,323	\$ 132,071

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
WATER 502-4710							
	Chief Water Plant Operator	100%	\$ 111,405	\$ 8,522	\$ 23,904	\$ 8,556	\$ 152,387
	Water Foreperson	100%	\$ 106,006	\$ 8,109	\$ 2,445	\$ 12,551	\$ 129,111
	Associate Water Operator	100%	\$ 72,627	\$ 5,556	\$ 11,633	\$ 5,578	\$ 95,394
	Associate Water Operator	100%	\$ 72,627	\$ 5,556	\$ 925	\$ 5,578	\$ 84,686
	Water Operator In Training	100%	\$ 59,516	\$ 4,553	\$ 29,172	\$ 4,571	\$ 97,812
	Assistant Water Foreperson	100%	\$ 86,017	\$ 6,580	\$ 29,204	\$ 6,606	\$ 128,407
	Materials Coordinator / Serviceperson	15%	\$ 8,246	\$ 631	\$ 1,665	\$ 633	\$ 11,175
	City Manager	19%	\$ 38,553	\$ 2,949	\$ 5,835	\$ 2,961	\$ 50,298
	Community Services Manager	15%	\$ 14,394	\$ 1,101	\$ 4,433	\$ 1,704	\$ 21,632
	City Clerk	10%	\$ 10,187	\$ 779	\$ 2,345	\$ 1,206	\$ 14,517
	City Planner	3%	\$ 2,879	\$ 220	\$ 876	\$ 221	\$ 4,196
	Engineering Tech. II	20%	\$ 13,549	\$ 1,036	\$ 4,559	\$ 1,604	\$ 20,748
	Director of Finance	17%	\$ 27,370	\$ 2,094	\$ 5,207	\$ 2,102	\$ 36,773
	Utility Manager	15%	\$ 28,583	\$ 2,187	\$ 547	\$ 2,195	\$ 33,512
	Senior Accountant	10%	\$ 9,887	\$ 756	\$ 2,301	\$ 759	\$ 13,703
	Dept. Overtime		\$ 54,236	\$ 4,149	\$ -	\$ -	\$ 58,385
	Higher Classification Pay		\$ 1,022	\$ 78	\$ -	\$ 121	\$ 1,221
	Dept. On Call		\$ 31,787	\$ 2,432	\$ -	\$ -	\$ 34,219
	Vacation Buyout	100%	\$ 9,487	\$ 726	\$ -	\$ -	\$ 10,213
	TOTAL		\$ 758,378	\$ 58,014	\$ 125,051	\$ 56,946	\$ 998,389

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS 2024 / 2025							
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
	WASTEWATER 503-4720						
	Wastewater Tech. II	100%	\$ 74,084	\$ 5,667	\$ 22,370	\$ 5,690	\$ 107,811
	WW Oper I/Meter Tech	20%	\$ 14,097	\$ 1,078	\$ 4,508	\$ 1,083	\$ 20,766
	City Manager	8%	\$ 16,233	\$ 1,242	\$ 2,457	\$ 1,247	\$ 21,179
	Community Services Manager	15%	\$ 14,394	\$ 1,101	\$ 4,433	\$ 1,704	\$ 21,632
	City Clerk	10%	\$ 10,187	\$ 779	\$ 2,345	\$ 1,206	\$ 14,517
	City Planner	3%	\$ 2,879	\$ 220	\$ 876	\$ 221	\$ 4,196
	Engineering Tech. II	10%	\$ 6,774	\$ 518	\$ 2,280	\$ 802	\$ 10,374
	Director of Finance	16%	\$ 25,760	\$ 1,971	\$ 4,901	\$ 1,978	\$ 34,610
	Utility Manager	5%	\$ 9,528	\$ 729	\$ 182	\$ 732	\$ 11,171
	Senior Accountant	10%	\$ 9,887	\$ 756	\$ 2,301	\$ 759	\$ 13,703
	Vacation Buyout	100%	\$ 1,452	\$ 111	\$ -	\$ -	\$ 1,563
	Dept. On Call		\$ 9,405	\$ 719	\$ -	\$ -	\$ 10,124
	Dept. Overtime		\$ 8,788	\$ 672	\$ -	\$ -	\$ 9,460
	TOTAL		\$203,468	\$ 15,563	\$ 46,653	\$ 15,422	\$ 281,106

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS						
2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
<u>ALL AMERICAN CANAL 506-4713</u>						
Utility Manager	40%	\$ 76,220	\$ 5,831	\$ 1,458	\$ 5,854	\$ 89,363
City Manager	5%	\$ 10,146	\$ 776	\$ 1,535	\$ 779	\$ 13,236
TOTAL		\$ 86,366	\$ 6,607	\$ 2,993	\$ 6,633	\$ 102,599

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
GOLF PRO SHOP 507-5762						
Retiree (FY 2017)	100%	\$ -	\$ -	\$ 14,058	\$ -	\$ 14,058
TOTAL		\$ -	\$ -	\$ 14,058	\$ -	\$ 14,058

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
UTILITY BUSINESS OFFICE 508-4810						
Business Office Manager	100%	\$ 74,834	\$ 5,725	\$ 11,823	\$ 8,860	\$ 101,242
Customer Service Rep. I	100%	\$ 46,876	\$ 3,586	\$ 512	\$ 3,600	\$ 54,574
Customer Service Rep. I	100%	\$ 46,876	\$ 3,586	\$ 8,536	\$ 3,600	\$ 62,598
Customer Service Rep. II	100%	\$ 57,781	\$ 4,420	\$ 11,459	\$ 4,438	\$ 78,098
WW Operator I/Meter Tech	80%	\$ 56,388	\$ 4,314	\$ 18,030	\$ 4,331	\$ 83,063
Higher Classification Pay		\$ 108	\$ 8	\$ -	\$ -	\$ 116
Vacation Buyout	100%	\$ 2,497	\$ 191	\$ -	\$ -	\$ 2,688
Dept. Overtime		\$ 2,676	\$ 205	\$ -	\$ -	\$ 2,881
TOTAL		\$288,036	\$ 22,035	\$ 50,360	\$ 24,829	\$ 385,260

CITY OF NEEDLES						
DEPARTMENT SALARIES & BENEFITS 2024 / 2025						
TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
FLEET MAINTENANCE 511-3020						
Director of Public Works	30%	\$ 36,192	\$ 2,769	\$ 8,938	\$ 4,285	\$ 52,184
Mechanic	100%	\$ 80,233	\$ 6,138	\$ 11,678	\$ 6,162	\$ 104,211
Vacation Buyout	100%	\$ 1,736	\$ 133			\$ 1,869
Dept. Overtime		\$ 2,444	\$ 187	\$ -	\$ -	\$ 2,631
TOTAL		\$ 120,605	\$ 9,227	\$ 20,616	\$ 10,447	\$ 160,895

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	TOTAL DEPT. BENEFITS & SALARY
HOUSING 575-5555							
	Housing Manager	100%	\$ 86,874	\$ 6,646	\$ 29,594	\$ 6,672	\$ 129,786
	Housing Specialist	100%	\$ 65,750	\$ 5,030	\$ 17,203	\$ 5,050	\$ 93,033
	MCWI	100%	\$ 57,781	\$ 4,420	\$ 17,150	\$ 4,438	\$ 83,789
	MCWI	100%	\$ 57,781	\$ 4,420	\$ 11,303	\$ 4,438	\$ 77,942
	Dept. Overtime		\$ 10,000	\$ 765	\$ -	\$ -	\$ 10,765
	Dept. On Call		\$ 20,949	\$ 1,603	\$ -	\$ -	\$ 22,552
	TOTAL		\$ 299,135	\$ 22,884	\$ 75,250	\$ 20,598	\$ 417,867

CITY OF NEEDLES							
DEPARTMENT SALARIES & BENEFITS							
2024 / 2025							
							TOTAL
	TITLE	DEPT. %	DEPT. SALARY	SS MCARE	MEDICAL	PERS	DEPT. BENEFITS & SALARY
<u>ELECTRIC 580-4750</u>							
	Line Crew Supervisor	100%	\$ 140,070	\$ 10,715	\$ 30,629	\$ 16,584	\$ 197,998
	Powerline Technician	100%	\$ 109,220	\$ 8,355	\$ 29,739	\$ 12,932	\$ 160,246
	Powerline Technician	100%	\$ 109,220	\$ 8,355	\$ 29,739	\$ 12,932	\$ 160,246
	Powerline Technician	100%	\$ 109,220	\$ 8,355	\$ 29,541	\$ 8,388	\$ 155,504
	Powerline Technician - Apprentice	100%	\$ 82,654	\$ 6,323	\$ 2,328	\$ 6,348	\$ 97,653
	Powerline Technician - Apprentice	100%	\$ 82,654	\$ 6,323	\$ 22,979	\$ 6,348	\$ 118,304
	Powerline Technician - Apprentice	100%	\$ 82,654	\$ 6,323	\$ 29,330	\$ 6,348	\$ 124,655
	Materials Coordinator / Serviceperson	85%	\$ 46,728	\$ 3,575	\$ 9,432	\$ 3,589	\$ 63,324
	City Manager	33%	\$ 66,960	\$ 5,122	\$ 10,134	\$ 5,143	\$ 87,359
	Community Services Manager	15%	\$ 14,394	\$ 1,101	\$ 4,433	\$ 1,704	\$ 21,632
	City Planner	4%	\$ 3,838	\$ 294	\$ 1,168	\$ 295	\$ 5,595
	Engineering Tech. II	20%	\$ 13,549	\$ 1,036	\$ 4,559	\$ 1,604	\$ 20,748
	Director of Finance	17%	\$ 27,370	\$ 2,094	\$ 5,207	\$ 2,102	\$ 36,773
	City Clerk	10%	\$ 10,187	\$ 779	\$ 2,345	\$ 1,208	\$ 14,519
	Utility Manager	30%	\$ 57,165	\$ 4,373	\$ 1,094	\$ 4,390	\$ 67,022
	Senior Accountant	10%	\$ 9,887	\$ 756	\$ 2,301	\$ 759	\$ 13,703
	Higher Classification Pay		\$ 416	\$ 32	\$ -	\$ 49	\$ 497
	Dept. Overtime		\$ 67,070	\$ 5,131	\$ -	\$ -	\$ 72,201
	Dept. On Call		\$ 42,824	\$ 3,276	\$ -	\$ -	\$ 46,100
	Vacation/Old Sick Buyout	100%	\$ 16,405	\$ 1,255	\$ -	\$ -	\$ 17,660
	TOTAL		\$ 1,092,485	\$ 83,573	\$ 214,958	\$ 90,723	\$ 1,481,739

City of Needles

COMPREHENSIVE FINANCIAL MANAGEMENT POLICIES OVERVIEW

Binding City Policy

Policy

The City of Needles is accountable to the community for the use of public dollars. Municipal resources will be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs. Financial management policies serve as the blueprint to achieve the fiscal stability required to meet the City's goals and objectives.

City Goals and Objectives

The City's goals and objectives provide the foundation for the City's financial management policies. The City Council recently adopted goals for 2015. One of its top priority goals is the City's fiscal stability. This policy implements that goal. These policies will be developed, implemented and maintained to ensure that the City is financially able to meet its immediate and long-term service objectives.

In addition, the City as an institution has multiple partners, including community members, taxpayers, businesses, employees, affiliated agencies, and other government agencies. As a major institutional, economic and service force in the region, it is important that the City promotes strong relationships with its partners by adopting clear and comprehensive financial policies.

Financial Policy Objectives

The objectives for comprehensive financial management policies are to:

1. Guide the Mayor and City Council and City management policy decisions that have significant fiscal impact.
2. Support planning for long-term needs.
3. Maintain and protect City assets and infrastructure.
4. Set forth operating principles that minimize the financial risk in providing City services.
5. Optimize the efficiency and effectiveness of services to reduce costs and improve service quality.
6. Employ balanced and fair revenue policies that provide adequate funding for desired programs.
7. Maintain financial stability and sufficient financial capacity for present and future needs by implementing operating capital and reserve goals.
8. Promote sound financial management by providing accurate and timely information on the City's financial condition.
9. Maintain and enhance the City's credit ratings and prevent default on any municipal financial obligations.
10. Ensure the legal use of financial resources through an effective system of internal controls.
11. Promote cooperation and coordination within the City, with other governments and with the private sector in the financing and delivery of services.

Affiliated Agencies

A number of agencies have been created through voter, City Council action, intergovernmental agreements, and state laws. These agencies are affiliated with the City and should be managed with the same financial standards as City agencies. To protect the City's fiscal status and avoid an adverse effect on the City, affiliated agencies will be accountable for financial compliance and reporting standards as described in the City's financial management policies. The City may audit financial records or performance data to ensure funds are spent in accordance with Mayor and City Council directions and policies. Affiliated agencies include, but are not limited to, agencies created by voter or City Council action, agencies with leadership appointed by the Mayor and City Council and agencies that receive funds from the City. Affiliated Agencies also include the Needles Public Utilities Authority with which the City has a management agreement to conduct operations of the utilities Joint Powers Authority.

Responsibility

The City Manager will issue, oversee and administer the City's comprehensive financial management policies. The City Manager will engage competent financial personnel to assist in the planning, implementation, and monitoring of the City's finances. The City Manager will review, develop and implement these policies. The City Manager will develop and implement guidelines and procedures consistent with these policies. The City Manager will oversee the process to review and update these policies every two years and will issue definitions. City directors and managers will ensure that their organizations comply with these policies and procedures, and will issue department specific procedures, as needed, that are consistent with these policies.

BUDGET

Binding City Policy

Policy

The City will develop and implement a budget process that will:

- Make prudent use of public resources.
- Include financial forecast information to ensure that the City is planning adequately for current and future needs.
- Involve community members, elected officials, employees and other key stakeholders.
- Provide performance measurement data to assist in assessing program effectiveness.
- Comply with State of California Local Budget Law.

The City Manager will develop and present a proposed City budget to the Mayor and City Council for consideration and adoption. The City Manager's proposed budget will identify major financial and service issues, identify funding requirements and sources of funds, provide supplemental information on programs and service areas, include budget and performance details for all City organizations and relate recommendations to the City's vision and goals.

The City Manager will issue guidelines and rules for the preparation and review of the department budget requests to the City Council, including a proposed annual budget process and calendar. The proposed process and calendar will support community participation and Council deliberations. These will be published in the finance section of the City website.

Budget Monitoring

The City Manager will maintain a system for financial monitoring and control of the City's budget during the fiscal year. This system will provide the Mayor and City Council with information on revenue, expenditures and performance at both the department and fund level. The system will include provisions for amending the budget during the year in order to comply with State of California budgetary statutes and to address unanticipated needs or emergencies. The City Manager will coordinate the process for budget adjustments requiring Council approval.

The City Manager will periodically publish General Fund financial status reports on the revenues and expenditures to date, and the estimated year-end balance. At least two times a year, the City Manager will review all City financial operations, report to the Mayor and City Council on financial results and recommend financial management actions necessary to meet the adopted budget's financial planning goals.

For the mid-year budget monitoring process, General Fund discretionary revenue that exceeds budgeted beginning balance (adjusted) will be added to the General Fund contingency, except for funds allocated to infrastructure maintenance or replacement. Funds that had been reserved to pay for General Fund encumbrances but are not needed for this purpose will also be added to the General Fund

contingency. These funds will be included as a resource in the annual budget process for the upcoming fiscal year.

Review of Council Actions

The City Manager will review ordinances and significant administrative decisions submitted for Mayor and City Council actions. The objective of these reviews will be to ensure compliance with the City's budget direction and to identify financial and service issues for the Council. The City Manager will establish and issue procedures and forms to submit fiscal impact statements for proposed Mayor and City Council actions.

Operating Policies

1. **Balanced Budget.** In each fund, resources shall be equal to or exceed requirements. Each City fund budget must identify ongoing resources that at least match expected ongoing requirements. One-time cash transfers and non-recurring ending balances may either be applied to reserves or used to fund one-time expenditures; they will not be used to fund ongoing programs, except as provided in section 2 below.

2. **One-time Funds.** One-time funds are General Fund resources designed to be used for projects and purchases that are usually non-recurring or ongoing, and can be accomplished within the fiscal year. One-time funds will not be programmed for ongoing operations such as wage increases or permanent personnel positions. Examples of one-time revenues include, but are not limited to sales of municipal assets, legal settlements, sales of city-owned land/real estate, and auction revenues.

3. **General Discretionary Revenues.** Unless otherwise stated explicitly by the Mayor and City Council, the City will not dedicate discretionary revenues for specific purposes in the General Fund. This will preserve the ability of the Mayor and City Council to determine the best use of available revenues to meet changing service requirements.

4. **Surplus Revenue and Fund Balances.** From time to time additional revenue (grants or surplus beginning fund balances) will be available to departments or funds. The City will budget only the amount of revenue that is needed to fund projected expenditures within the fiscal year. Anticipated resources not needed to fund fiscal year spending or unforeseen contingencies shall be budgeted as an unappropriated balance or reserves. The City will not increase accruals and non-cash enhancements to revenues as a means to influence fund balances at year-end.

5. **Efficiency and Effectiveness.** The City will optimize the efficiency and effectiveness of its services to reduce costs and improve service quality. The City will coordinate its service delivery with other applicable public and private service providers.

6. **Self-supporting/Full Cost Recovery Basis.** City operations will be run on a self-supporting basis where doing so will increase efficiency in service delivery or recover the cost of providing the service by a user fee or charge.

7. **Contingencies.** The City, when possible, will budget a contingency account for each operating fund adequate to address reasonable but unforeseen requirements within the fiscal year.

Current Appropriation Level

The City Manager will calculate a Cost Allocation amount for each General Fund department each year. The calculation will be for the following fiscal year and will be completed and distributed to all General Fund departments in time for the departments to use their allocation to prepare their budget requests for the coming fiscal year.

The calculation will be based on the prior year's ongoing funding level from discretionary money in the General Fund and General Fund overhead, where applicable. Adjustments will be made to include any inflation factors, changes due to Mayor and City Council-adopted policy, Mayor and City Council-approved contracts and Mayor and City Council-adopted ordinances directing the City Manager to revise a department's Cost Allocation.

Fund Management

Creation of new funds or elimination of existing funds shall be done by the City Council. A review and report by the City Manager will be required prior to Council action. The City Manager will conduct an annual review to assess if each fund is needed.

Each fund in the City will have a statement of purpose, adopted by the City Council that contains several required elements; internal service funds have additional required elements.

Funds That Receive General Fund Support

For funds that receive General Fund support in addition to fees and charges or other dedicated revenues, a rationale for the General Fund support will be included, along with a means for determining the level of that support or conditions under which the support should be eliminated.

Enterprise Funds

For enterprise funds, the required level of debt service coverage for the fund and a description of the relationship between operating and construction funds will be included.

Responsibility

The City Manager will coordinate the overall preparation and administration of the City's budget. As an independent assessment of the quality of the City's budget presentation, the City will annually seek to prepare the Budget in compliance with the criteria included in distinguished budget presentation from the Government Finance Officers Association.

FINANCIAL PLANNING

Binding City Policy

Policy

The City of Needles will prepare long-range financial plans to guide the Mayor and City Council in adopting the City budget and to assist Council in ensuring the delivery of needed services through all types of economic cycles. The financial plans will help the Mayor and City Council and community evaluate the impact of financial needs of all programs within the regional and local economic conditions. The plans will also assist in coordinating funding needs among enterprise, special revenue and General Fund functions and needs.

Financial planning and budgeting will be based on the following principles:

- Revenue estimates will be prepared on a conservative basis to minimize the possibility that economic fluctuations could jeopardize ongoing service delivery during the fiscal year.
- Expenditure estimates will anticipate needs that are reasonably predictable.
- Operating capital of 60 days based on annual revenue.
- Reserves, including contingency funds, equal to no less than 10% of annual revenues.
- Forecasts will rely on a City set of basic economic assumptions that will be established, updated and distributed by the City Manager. The forecasts will also identify other assumptions used in their preparation and associated risks. Examples of risks can include rates, legislation and legal rulings that affect City liability, pension obligations, health benefit plans, as well as regional economic trends that affect City revenues. The City will constantly test both its financial planning methodology and use of planning tools in order to provide timely and accurate information that is widely disseminated throughout the City.

Financial Plans and Forecasts

- The City Manager will prepare an annual City financial assessment report. This report will include a comprehensive overview of the City's financial condition.
- Five-year financial plans will be prepared annually for the General Fund, General Fund department, major enterprise funds, special revenue funds and internal service funds. Plans will be based on current service levels and funding sources, as well as anticipated changes to service levels and funding. If appropriate, the plans will identify additional resources needed to continue current service levels or identified service adjustments.
- General Fund departments will forecast and monitor their own revenues and expenditures. The City Manager will assist departments in developing appropriate systems, will retain fiscal oversight responsibility for the General Fund and will publish regular General Fund status reports on revenues and expenditures.
- Enterprise and special revenue fund forecasts will identify any impact on rates. The forecasts will discuss how standards for debt service coverage and operating reserves are established and maintained. Departments that manage enterprise, special revenue and internal service funds will prepare and coordinate with the

City Manager on the presentation of regular status reports on revenues and expenditures.

Capital Plans

- Each department that has major capital assets will develop and maintain five-year capital improvement plans.
- The City will annually prepare a Citywide five-year Capital Improvement Plan that includes prioritized department needs for capital replacement, additions and major maintenance. The plan will include estimated project costs and operating costs and will identify funding sources.
- The City will annually adopt a Capital Improvement List that will include estimated resources and capital expenditures based on the first year of the current Capital Improvement Plan.
- The City will adopt a Capital Financing Policy that will limit the amount of General Fund revenues to 5% of annual revenues to be allocated towards debt service.

Operation and Maintenance

- The City will preserve its current physical assets and plan in an orderly manner for future capital investments, including the operating and maintenance costs associated with new or additional capital improvements or major equipment.
- The City will identify and include full costs of future maintenance needs and operating costs of new capital improvements and equipment prior to funding as part of the Capital Budget.
- In general, all assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs. A high priority should be placed on maintenance where deferring maintenance will result in greater costs to restore or replace neglected facilities.
- Each department with major capital assets will maintain accurate information on the condition and lifespan of its major assets to assist in long-term planning. Each department with major capital assets will develop replacement cost data for major assets to assist in City asset management and investment decisions.
- Maintenance and operations of major capital assets should be given priority over acquisition of new assets, unless an analysis indicates a net benefit or the funding source to acquire or develop a new asset cannot be used for operations and maintenance.
- Factors that reduce operating and maintenance costs, such as upgrades, remodels and/or technological advances, will be considered when reviewing operation and maintenance requests. Priority may be given to projects that do not require operation and maintenance adjustments or that reduce those costs.
- The budget will provide sufficient funding for adequate operations, maintenance, scheduled replacement and enhancements of capital assets and equipment. Whenever departments identify that there is a significant discrepancy between the need to maintain or modernize City infrastructure or facilities and the funds available for such improvements, the Department Director along with City Manager will present a strategy for meeting these needs to the Council.
- Departments will identify operating and maintenance costs at the time a capital project or asset is planned or requested.

Responsibility

The City Manager will coordinate the presentation of the City's financial plans; department directors will prepare department plans. The City Manager will develop and issue the list of departments and funds required to submit financial and capital improvement plans, define the required elements for the plans and determine the membership of the Asset Managers Group.

REVENUE

Binding City Policy

Policy

The City will maximize and diversify its revenue base to raise sufficient revenue to support essential City services and to maintain services during periods of declining economic activity. City services providing private benefits should be paid for by fees and charges as much as possible to maximize flexibility in the use of City general revenue sources to meet the cost for services of broader public benefit. The City's overall revenue structure will be designed to recapture some of the financial benefits resulting from City economic and community development investments. Revenue collection efforts that produce positive net income for City service delivery will be the highest budget priority.

Departments that primarily or exclusively operate with non-General Fund revenue will minimize reliance on General Fund support for discrete programs that are not supported with fees.

Cost Recovery

Charges for services that benefit specific users should recover full costs, including all direct costs, General Fund overhead, loss of interest and depreciation on capital plant and equipment. Department overhead rates and General Fund overhead allocations will be established annually by the City Manager.

The City may subsidize the services funded primarily by user fees based on other City objectives such as remaining competitive within the region. However, all such services will be presumed to be 100 percent cost reimbursable unless the City Manager makes a specific exception.

Additional Resources

The City will use and obtain resources according to the following principles:

1. The City will use as efficiently as possible the resources that it already collects.
2. The City will collect as efficiently as possible the resources to which it is already entitled.
3. The City will seek new resources, consistent with its financial policies and City goals.
4. The City will strive to keep a total revenue mix that encourages growth and keeps Needles competitive in the Tri-State Region.
5. The City will enforce its authority to collect revenue due the City, including litigation if necessary.

Grants

The City will avoid using grants to meet ongoing service delivery needs. Prior to a grant application submittal, or acceptance if an application is not required, all grants will be reviewed by the City Manager to ensure compliance with state, federal and City regulations. The City will budget expenditures for grant-funded programs only after receipt of the grant award or letter of commitment and only for the amount of the grant award to be expended within the fiscal year.

Unfunded Mandates

The City will oppose state or federal actions that mandate expenditures that the Mayor and City Council considers unnecessary and are unfunded. The City will pursue intergovernmental funding to support the incremental cost of such mandates.

Department-generated Revenues

City services that benefit a specific user and whose quantity, quality, and/or number of units may be specified should be paid for by fees and charges. All department charging fees are required to complete fee studies based upon cost-of-service principles. These studies are to be updated at a minimum of every two years and provided to Mayor and City Council and the City Manager in the requested budget submission. During intervening years fees will be adjusted by the CPI for the previous 12 months. Departments that provide utility services will update their fee studies in their annual rate adjustments.

The fee studies and structures will take into account:

- The degree to which a service provides a general benefit in addition to the private benefit provided to a specific business, property or individual.
- The economic impact of new or expanded fees, especially in comparison with other governments within the Needles Valley.
- The true or comprehensive cost of providing a service, including the cost of fee collection and administration.
- The impact of imposing or increasing fees on economically at-risk populations and on businesses.
- The overall achievement of City goals.

All fee revenues are dedicated to the department that generates them.

Revenue Projections, Surpluses and Shortfalls

- Revenue Projections. Departments shall conservatively estimate department-generated revenue.
- Revenue Surpluses. Departments shall retain all excess department-generated revenue. Surpluses above the budgeted revenue estimate will be used to reduce any General Fund subsidy available to the department for appropriation through the budget monitoring process. Any additional appropriations will be used for activities that support the function or program generating the additional fees.
- Revenue Shortfalls. Overall department revenue shortfall requiring additional discretionary General Fund resources will result in a department current appropriation level reduction. The reduction shall be equal to discretionary resources above budget amounts and will be made in the following fiscal year and only for that fiscal year. In the event of a current fiscal year projected total revenue shortfall, the department is required to document other offsetting revenues or reduce its budget within the regular budget monitoring process. Additional General Fund discretionary appropriation will not be

transferred to cover revenue shortfalls without Mayor and City Council authorization.

Responsibilities

The City Manager will oversee compliance of this policy with the participation of all revenue-producing departments and will issue roles and responsibilities for the departments.

Fiscal Stability Objectives

The budget document allocates City resources such as personnel, materials, and equipment in tangible ways to achieve the general goals of the community. It is prudent, therefore, for the City to have in place adopted fiscal policies to guide the city administration and City Council through the budget decision-making process. These policies are:

Operational Efficiencies

- ✓ To implement internal operating efficiencies wherever possible.
- ✓ To utilize private contractors when the same or higher level of service can be obtained at lower total cost.
- ✓ To staff each department according to adopted service levels, and to utilize consultants and temporary help instead of hiring staff for special projects or peak workload periods.
- ✓ To develop agreements with the other public agencies including the school district to combine certain operations and provide program assistance where appropriate.
- ✓ To enter into joint operating arrangements with other agencies so as to provide services more cost effectively.

Voter Approved Revenues

- ✓ To utilize revenues derived from the Utility Users Tax (UUT), Transient Occupancy Tax (TOT), and marijuana business tax to fund programs and services important to the community.
- ✓ To establish the appropriate rates and assessments to best manage and operate the City's enterprise operations and capital maintenance needs.

Reserves

- ✓ To set a goal equal to 10% of the General Fund operating expenses in a reserve account by annually committing the funds necessary to achieve this objective.

Infrastructure

- ✓ To provide sufficient routine maintenance each year to avoid a deferred maintenance backlog.

Employee Development

- ✓ To attract and retain competent employees by providing a professional work environment, safe working conditions, adequate training opportunities, and competitive salaries as finances may allow.

Economic Development

- ✓ To aggressively pursue new developments and businesses that add to the City's economic base, particularly those that generate sales tax and property tax revenue.
- ✓ To promote a mix of businesses that contributes to a balanced community.
- ✓ To develop programs to enhance and retain existing business.
- ✓ To charge the Successor Agency to the Redevelopment Agency its fair share of the cost of City support services.

New Services

- ✓ To add new services only when a need has been identified and a sustainable funding source developed for at least 5 years.
- ✓ To allocate CDBG funds and other discretionary grants to programs with the greatest benefit to the community.
- ✓ To require agreements for specific services and monitor effectiveness on an ongoing basis.

Construction of New Facilities

- ✓ To plan for new facilities only if construction and maintenance costs will not adversely impact the operating budget.

Fiscal Management

- ✓ To generate additional revenue by marketing City services to other agencies on a contract basis. And, to charge the true cost to provide those services so as to benefit both the City and other agencies.
- ✓ To maximize revenues by utilizing grants from other agencies for primarily capital projects to the fullest extent possible.
- ✓ To charge fees for services that reflect the true cost of providing such services and to review fee schedules on a regular basis.
- ✓ To fully account for the cost of enterprise operations to avoid any subsidy by the General Fund, and to charge Enterprise Funds their fair share of the cost of City support services.
- ✓ To maintain accurate accounting records to keep the City Manager and City Council informed of the financial condition of the City at all times.
- ✓ To file a quarterly report of investments that adhere to both state law and City policy, and which follow reasonable and prudent guidelines for investment of the City's idle cash.
- ✓ To prepare and maintain a rolling 5-Year financial forecast for all major funds including: General Fund, Enterprise and Special Funds, and Recreation.

CITY OF NEEDLES

SUBJECT: MOTOR FLEET

PURPOSE: To establish guidelines for the acquisition and use of City vehicles

General Policy: The City of Needles and Affiliated Agencies has an inventory of a variety of cars, vans, buses, heavy duty trucks, mini pick-ups, and specialized rolling stock such as a boom-truck and street sweepers. It is the City's policy to keep the vehicles clean and in good repair, not only for the safety and comfort of the employees and other passengers, but also so their appearance reflects well on the City. At all times, City owned vehicles should be operated in accordance with the vehicle code.

Fleet maintenance and the budget are the responsibility of the Fleet Department manager under the general direction of the City Manager. The motor fleet operates as an internal service fund. Beginning in FY 21, the City has entered in a master lease agreement with Enterprise for vehicle replacement for the Electric, Water, Wastewater, Utility Business Office, Code Enforcement and Public Works departments.

Provisions (the following may still apply for other departments that are still not part of the master lease agreement):

A. Replacement Schedule

1. A replacement schedule will be developed and updated annually using the following guidelines.
 - a. City pool cars, will be considered for replacement every six years or 70,000 miles, whichever comes first.
 - b. Mini trucks, motorcycles, heavy duty vehicles, such as water storage trucks and dump trucks, and specialized rolling stock will be considered for replacement every seven to ten years.
2. The mileage and repair experience for each vehicle is reviewed each year and taken into account when the replacement schedule is updated.

B. Purchasing

1. The City will purchase a common make of vehicle (i.e., General Motors Co., Ford Motor Co., etc.) whenever possible because of the greater variety in the companies' product lines and the large number of dealers for customer support. The availability of parts, and the standardized shop equipment and tools necessary for maintenance and repairs will increase efficiency and reduce vehicle downtime.
2. Needles vendors will be given the opportunity to submit bids for vehicle purchases. Staff will take into local vendor preference, account sales tax return, and maintenance support to the City when analyzing the bids' purchasing value.

3. When appropriate, staff will include state and county cooperative purchasing programs in their analysis of best purchasing value.
4. Priority will be given to vehicles with better fuel efficiency and low emissions in accordance with Air Quality Management District regulations.

C. Vehicle Identification

1. City vehicles will be painted white.
2. All City vehicles will have an approved City logo.
3. Every City vehicle will be assigned an identification number.

D. Funding

1. The City's policy is to acquire vehicles by outright purchase whenever possible. A lease purchase may be appropriate in some instances, especially for new vehicles to the inventory, if there are insufficient funds for outright purchase.
2. Certain departments have the use of specific vehicles. These departments will pay into the Motor Fleet Fund an amount equal to the cost of maintaining and operating those vehicles. Funds collected for replacement versus those for operating and maintaining will be accounted for separately. Programs with special purpose vehicles which will not be replaced will not pay into the replacement fund for them. An example of a special purpose vehicle is one obtained through a grant for a specific program.

E. Assignment of Vehicles

1. The City Manager designates positions and functions to which pool cars are assigned. To the maximum extent, vehicles shall be assigned to department pools rather than individuals through written authorization from the City Manager, which will include provisions and restrictions of vehicle use. Other vehicles, such as heavy duty pick-up trucks are assigned for use during the work shift by department managers.
2. A department head may revoke the assignment of a department pool vehicle at any time.
3. City owned vehicles shall be parked at the City yard facility overnight and on weekends when not in use for conducting City Business.
4. Individual 24-hour assignments shall be made by the City Manager only when one or more of the following conditions apply:
 - Assignee oversees operations on a 24 hour basis and/or multiple locations

- Assignee is subject to frequent emergency call-outs
- Assignee has contractual requirements for 24-hour use of City vehicles

5. **Under no circumstances are City owned vehicles to be used for personal business.**

F. Maintenance

1. All city vehicles, except those assigned to a specific employee on a 24-hour basis and pool cars, i.e., those available for use by many employees during the work day, will be parked at the City Yard except when in use.
2. The employee using a City vehicle is responsible for putting fuel in it. Vehicles should not be returned with less than one-half tank of fuel.
3. All City owned vehicles are maintained by the Fleet Maintenance Department's Motor Fleet staff. Employees using other City vehicles must arrange with garage employees for maintenance and repair. They are encouraged to use the car wash, frequently enough to keep the vehicles looking neat and clean.
4. Preventative maintenance will be performed according to the manufacturer's maintenance schedule. The maintenance is correlated with mileage and shall be programmed into the City's fleet maintenance system so the vehicle user and garage mechanics are alerted when it is time for maintenance to be performed.
5. City mechanics perform repairs and maintenance on City vehicles except:
 - a. When, because of workloads, the job cannot be done in a timely manner;
 - b. When the job requires expensive or specialized equipment;
 - c. When City staff does not have the necessary skills; or
 - d. When the repair involves a hazardous substance (e.g., freon) or equipment.

G. Tax Impacts/Reporting

1. Some employees are assigned to City vehicles on a 24-hour basis but are generally allowed to use them only for City-related work purposes. Any authorized use of the vehicle for other than work purposes, such as the commute between home and the work site, is a taxable benefit to the employee at a rate of \$1.50/day each way. The Finance Department will provide information to each employee who is affected regarding how to calculate the tax due, and it will distribute the form to be completed and returned to the Internal Revenue Service. Employees using a City vehicle for commute in excess of 15 miles will be charged the then current IRS mileage reimbursement rate for the excess mileage on the City vehicle.

H. Disposing of Vehicles

1. When, according to the replacement schedule, a vehicle is to be removed from the City's inventory, the motor fleet supervisor will consult with the director of the department to which the vehicle is assigned. A decision will be made taking into account mileage, maintenance, history, and utility. Likewise, other vehicles being considered for removal from the inventory will jointly be considered by the Public Works Director and the director of the affected department.
2. Disposal of vehicles shall be the responsibility of the Fleet Maintenance Manager who will coordinate the bidding, auction, private sale, or trade-in in accordance with the City's Purchasing Rules and Regulations.

I. Reporting of Accidents and Damage

1. Any accident or damage to a City vehicle shall be reported immediately to the supervisor. A report shall be filed on City prescribed forms.

CITY OF NEEDLES

CASH MANAGEMENT POLICY AND PROCEDURES

SCOPE

This policy applies to all funds of the City of Needles.

OBJECTIVE

The purpose of cash management policy is to ensure adequate cash is available to pay the bills as they come due and invest the temporarily idle cash in accordance with the Investment Policy.

PROCEDURES

- Finance reviews the daily cash flow needs of the City.
- Finance will ensure that there are adequate funds in the checking account(s) to meet the daily needs.
- Cash inflows include, but are not limited to, funds from fees, taxes, grants, investment income, and investment maturities.
- Cash outflows include, but are not limited to, payment of accounts payable invoices, payroll, payment of other obligations of the City, and investments of idle funds.
- In anticipating and planning of cash flows special attention should be paid to non-recurring large payments for capital projects and debt obligations.
- All investments of funds are governed by the Investment Policy.

The improper handling of City funds is subject to disciplinary action up to and including dismissal.

In addition to the policies above, a new policy for cash handling positions was adopted in FY 21 for a background check to be completed on any new hires that will have cash handling duties.

CITY OF NEEDLES

SUBJECT: PETTY CASH FUNDS

PURPOSE: To establish a policy for the request, approval, and use of petty cash funds

General Policy: The City has established several petty cash funds and operating drawers to provide reimbursements to employees who incur expenses while on City business or when purchasing minor items for the City. Under no circumstances are these funds and drawers to be used for anything but City or Utility purposes. Expenses for overnight travel or conference registration fees shall not be reimbursed through petty cash. Petty cash funds have also been established at various City facilities and shall be utilized by the departments and divisions located at these facilities.

Provisions:

A. Petty Cash Funds

The following table presents the established funds, the authorized amounts, reimbursement limits, and assigned custodians.

<u>Location</u>	<u>Authorized Amount</u>	<u>Reimbursement Limit</u>	<u>Assigned Custodian</u>
City Hall	\$2,200	\$100	Finance Department
Rec. Center	\$ 500	\$ 25	Recreation Manager
Aquatics	\$ 100	\$ 25	Recreation Manager

Cash drawers are maintained where there is cash business being conducted.

Operating cash drawers are as follows:

Rec. Center	\$150
Jack Smith Park	\$400
Aquatics	\$ 50
Animal Shelter	\$ 60
Golf Course	\$200

Utility Office (3 drawers):

Drawer #1	\$200
Drawer #2	\$200
Drawer #3	\$200

B. Cash Limit

Employees may request reimbursement for expenses incurred or to purchase minor items for the City up to an established reimbursement limit of \$100. These petty cash reimbursement limits may be waived, however, on approval by the City Manager due to time urgency where no other payment method is available.

Petty Cash Reimbursement:

1. Requests for reimbursement for petty cash expenditures shall be submitted to the custodian. An approved petty cash voucher will be completed by the Finance Department when funds are disbursed.
2. The party receiving the funds shall sign the voucher in the space provided as evidence of the reimbursement. The custodian shall date and initial the voucher as further evidence that the monies were properly dispersed.
3. Employees are encouraged to accumulate their out-of-pocket expenditures and submit a demand for reimbursement through normal warrant processing. When the exact amount of out-of-pocket expenditures is known in advance, a demand or a request for an advanced check shall be used.

D. Replenishment of Petty Cash Fund

When the petty cash fund is substantially depleted, a demand is to be prepared and submitted to the City Manager for replenishment. All petty cash vouchers and receipts equaling the amount requested are to be attached to the demand.

An accounts payable warrant shall be issued to the custodian who will then cash the warrant and place the proceeds in the petty cash fund. At all times, the total petty cash on hand plus the amount of signed receipts or petty cash vouchers at any one time must equal the total amount of petty cash authorized.

E. Security

Petty cash funds represent City assets in the form of currency and coin. To guard against the misappropriation of such funds, strict security shall be enforced. All petty cash shall be maintained under lock with access limited to the fund custodian and/or a specified designee. It is the department manager's responsibility to ensure that appropriate security measures are enforced.

F. Audit of Petty Cash Funds

All petty cash funds will be audited annually by a representative from the Finance Department, and on an unannounced date at the location of the fund or drawer. The money will be counted and reconciled to the amount recorded on the General Ledger and be reported to the auditors as part of the annual cash summary.

CITY OF NEEDLES

FIXED ASSETS INVENTORY POLICY AND PROCEDURES

SCOPE

This policy applies to all funds of the City of Needles.

OBJECTIVE

The purpose of this policy is to establish a set of standard policies and procedures required to implement an effective fixed asset system. The fixed asset system shall be maintained in accordance with generally accepted accounting principles and in compliance with governmental auditing practices. The Finance Department is tasked with the responsibility and authority for developing, maintaining, and administering the City's fixed asset policies and procedures as stated herein.

DEFINITION

Fixed Assets are defined as tangible property having a value greater than or equal to five thousand dollars.

FIXED ASSET CLASSIFICATIONS

In addition to the consideration given up to acquire a fixed asset, ancillary costs associated with preparing the property for its intended use shall be capitalized.

Land: This account includes the cost of land itself and the cost of preparing land for its intended uses. Examples of ancillary costs include title search costs, attorneys' fees, liens assumed, taxes assumed, grading costs, and land improvements with an indefinite life.

Buildings: This account includes the cost of construction, purchase or improvement of buildings and attorneys' fees, architects' fees, and inspection and building permits. All costs incurred starting with excavation to completion of the building are considered part of the building costs.

Improvements (Other Than Buildings): This account is used for permanent (non-detachable) improvements that add value to land (i.e., fences, retaining walls, etc.).

Equipment: This account includes office equipment, machinery, furniture and fixtures, furnishings, and similar fixed assets. The cost of such assets includes the purchase price, freight charges, installation costs, and setup costs.

Construction in Progress: This account is used for capturing amounts expended on uncompleted buildings, pipelines, or other capital construction projects. When the project is complete, the cumulative costs are then transferred to the appropriate fixed asset accounts.

Infrastructure: Infrastructure is defined, for purposes of financial reporting, as any fixed asset that is immovable and of value only to the City. Examples include roads, sidewalks, bridges, and streetlights.

TAGGING

The supply of bar coded asset tags shall be maintained by the Finance Department. Items shipped directly to the departments shall be tagged with the cooperation of the departments.

The receiving departments shall have the responsibility of recording the asset tag number, location, person responsible, manufacturer, model and serial number and submitting this information to Finance.

PHYSICAL INVENTORY

The objectives of a physical inventory are to ensure that the fixed assets recorded in the system physically exist; to detect whether unrecorded or improperly recorded transactions have occurred, and to identify any excess, defective, or obsolete assets on hand.

A complete physical inventory of all the City's fixed assets shall be conducted at least once every 5 years. More frequent inventories may be performed of assets that are susceptible to errors or other irregularities, such as annual parts and materials inventories that are conducted by the utility departments.

TRANSFERS AND DISPOSITIONS

Transfers are defined as any movement of an asset (including vehicles) by virtue of change in location, either by department, building, floor, or room. All items sold, traded-in, scrapped, abandoned or in any way removed from service during the current fiscal year are classified as disposals.

Property shall not be transferred, turned-in or disposed of without prior approval of the proper Department Manager and the City Manager. The operating departments shall be responsible to initiate transfer/disposition processing.

RESPONSIBILITIES OF THE FINANCE DEPARTMENT

The Finance Department has the responsibility of ensuring that the fixed asset policies and procedures as stated within these regulations are following generally accepted accounting principles and audit dictates. The Senior Accountant is tasked with maintaining the City's fixed asset records, tables, programs, and documentation. The Senior Accountant must work in close cooperation with

each of the departments in order to be informed of all additions, transfers, and disposals of any assets which are included in the fixed asset system.

RESPONSIBILITIES OF OPERATING DEPARTMENTS

The operating departments shall be held accountable for the property issued to or purchased by their respective departments. In addition, each of the operating departments shall be responsible for maintaining accurate information of their fixed assets in the fixed asset system.

Each of the departments must designate a department steward for the property in their department. This individual may or may not use the assets daily. This person will become the contact person for that department's fixed assets; for questions regarding availability, condition, and usage of the assets, as well as the contact during the physical inventory process. The steward must ensure that departmental fixed assets are kept up-to-date in the fixed asset system and notify Finance of any corrections that need to be made.

At the end of each fiscal year, the Senior Accountant will provide the current listing of fixed assets to the department stewards. It is required that an inventory of the listed property be conducted by the department steward, and any discrepancies be resolved. The department steward will sign the listing verifying the property on hand in their department. This process should be completed, and the listing signed with noted changes and returned to the Senior Accountant within 10 business days.