

CITY OF NEEDLES						
General Fund Summary						
FY 2026 / 2027						
	2024	2025	2026	2027	Percent	Comments
	Actuals	Actuals	Revised Budget	Requested Budget	Change	
General Fund Revenues						
General Government	\$ 13,180,528	\$ 13,011,884	\$ 11,853,542	\$ 11,976,305	1.0% }---	See
Aquatics	\$ 17,705	\$ 17,868	\$ 11,500	\$ 10,900	-5.2% }---	next
Jack Smith Park	\$ 250,016	\$ 276,009	\$ 248,700	\$ 264,000	6.2% }---	page for
Recreation	\$ 55,498	\$ 53,788	\$ 52,000	\$ 52,500	1.0% }---	details
Total General Fund Revenues	\$ 13,503,747	\$ 13,359,549	\$ 12,165,742	\$ 12,303,705		
General Fund Expenditures						
City Attorney	\$ 82,315	\$ 66,703	\$ 80,000	\$ 80,000	0.0% }---	
City Manager	\$ 238,949	\$ 226,556	\$ 302,105	\$ 352,125	16.6% }---	
Finance	\$ 1,242,871	\$ 819,237	\$ 1,564,808	\$ 1,361,907	-13.0% }---	
Mayor / Council / Clerk	\$ 298,533	\$ 303,896	\$ 316,626	\$ 311,480	-1.6% }---	
Planning / Zoning	\$ 164,923	\$ 192,484	\$ 247,192	\$ 263,912	6.8% }---	
Engineering	\$ 361,785	\$ 313,574	\$ 300,133	\$ 270,309	-9.9% }---	See
Community Promotions	\$ 42,025	\$ 81,045	\$ 106,875	\$ 116,925	9.4% }---	
Senior Center	\$ 67,830	\$ 80,107	\$ 85,440	\$ 119,896	40.3% }---	next
Police	\$ 3,753,813	\$ 3,826,839	\$ 4,347,164	\$ 4,486,390	3.2% }---	
Animal Shelter / Control	\$ 302,129	\$ 357,904	\$ 315,527	\$ 379,523	20.3% }---	page
Building & Safety	\$ 297,700	\$ 300,074	\$ 446,270	\$ 404,930	-9.3% }---	
Code Enforcement	\$ 643,962	\$ 566,757	\$ 627,914	\$ 583,439	-7.1% }---	for
Public Works	\$ 720,207	\$ 904,786	\$ 1,124,189	\$ 870,339	-22.6% }---	
Sanitation	\$ 175,962	\$ 136,937	\$ 176,555	\$ 214,202	21.3% }---	details
Aquatics	\$ 221,716	\$ 245,119	\$ 340,644	\$ 295,329	-13.3% }---	
Parks / Buildings / Grounds	\$ 691,148	\$ 810,302	\$ 979,576	\$ 960,372	-2.0% }---	
Jack Smith Park	\$ 96,068	\$ 99,429	\$ 170,027	\$ 157,036	-7.6% }---	
Recreation	\$ 421,191	\$ 391,478	\$ 467,161	\$ 492,737	5.5% }---	
Transfer to Other Funds	\$ 2,739,641	\$ 2,725,804	\$ 1,060,039	\$ 736,944	-30.5% }---	
Total Expenditures	\$ 12,562,768	\$ 12,449,031	\$ 13,058,245	\$ 12,457,795		
			Projected Cash	NET CHANGE IN	Projected Cash	
			06/30/26	FY 27	reserve 06/30/27	
		Projected Cash	\$ 4,301,743	\$ (154,090)	\$ 4,147,653	
		Less proposed General Fund capital street projects FY 27	\$ 1,500,000	2,647,653	21.3%	
		Fund 210-SB1 Funds - project FY 27	\$ 548,000			
		Fund 214-Measure I-street projects FY 27	\$ 446,220			
			\$ 2,494,220			

Base Level Comparison - GENERAL FUND		FY 27	
	Revenues	Operating Expenses	
Base level from adjusted budget FY 26	\$ 12,165,742	13,058,245	
<u>Revenue Increases / (Decreases)</u>			
Documentary tax	(4,000)		Anticipated decrease
Sales tax	(50,000)		Anticipated decrease
Short Term Rental	10,000		Increase in sales
Utility users tax	63,000		Increase in sales
Gas Franchise	4,000		Anticipated increase
Cable Franchise Fees	(1,400)		Anticipated decrease
Sanitation Franchise/Billing fees	(53,000)		Decrease due to calculation as % of billed (26k*2)
Interest Earnings (LAIF)	80,000		Increase due to market conditions
County transfer	(50,000)		Homeless Program
Intergovernmental Transfers	226,600		Increase due to Fair Share Allocation
Gas Tax	(4,600)		Transfer from Gas Tax
Transfers from Transit	(2,100)		Transit transfers DAR, NAT
Other revenues/misc	(7,600)		Decrease as unpredictable
Credit Card fees	(2,000)		Decrease in credit card usage/fees
Licenses and Permits	(5,000)		Decrease in activity projected
Senior Center	1,200		Increase in activity projected
Planning	(6,000)		Decrease in activity projected
Engineering	(18,500)		Decrease in encroachment
Building & Safety	(17,000)		Decrease in activity projected
Code Enforcement	(39,500)		Decrease in City Code Fines
Animal Control	(1,250)		Decrease adoption fees
Aquatics	(600)		Decrease in pool rental
Jack Smith Park	15,300		Increase in launch passes
Recreation	500		Increase in concessions
	138,050		
<u>Departments</u>			
City Manager		43,000	Increase in payroll related costs, HR under CM
City Manager		7,300	Increase from Arizona Property
Finance		(184,100)	FY 25 a portion of the Cannabis audits completed
Mayor / Council / Clerk		(16,000)	Decrease from subscriptions - Voting software purchased in FY 26

Base Level Comparison - GENERAL FUND		FY 27	
	Revenues	Operating Expenses	
Planning / Zoning		15,000	Professional Services related to General Plan Update
Engineering		(24,000)	Decrease from professional services
Community Promotions		10,100	Increase in advertising and economic develop consulting
Senior Center		34,400	Increase in utilities and insurance, duct cleaning and fridge maint
Police (Sheriff contract)		139,200	Incr from Sheriff contract , dec from capital project completion
Animal Shelter / Control		64,000	Increase in payroll related costs, converted PT to permanent, Bath room capital project
Building & Safety		(43,000)	Decrease in payroll related costs
Code Enforcement		(48,000)	Decrease in legal expense
Public Works		(236,000)	Capital purchase, Storm repairs, completed in FY 25, offset increase in payroll related costs and sidewalks
Sanitation		(400)	No Change
Aquatics		(34,000)	Increase pool chemicals offset decrease in payroll related costs, completed capital purchase in FY 25
Parks / Buildings / Grounds		200	No Change
Jack Smith Park		(13,000)	Decrease in payroll related costs offset purchase of AED
Recreation		24,000	Increase in payroll related costs
Transfers to Golf		(420,000)	Decrease in Golf subsidy
Transfers to Other		80,824	Increase in Cemetery subsidy
FY 27 adjusted proposed budget-06/09/26	12,303,792	12,457,769	
Increase / (decrease) from adjusted budget	138,050	(600,476)	

CAPITAL IMPROVEMENT PLAN			
FY 2027 - FY 2031			
<i>(in priority order as identified by dept. managers)</i>		Cost Estimate	Funding Source
ADMIN FACILITY			
1.	Remodel/expansion	1,500,000	*
ANIMAL SHELTER			
1.	Bathroom/Euthanasia room	150,000	Donations
AQUATICS			
1.	Pool Feeder	30,000	*
2.	Re-plaster main pool/replace deck	650,000	*
3.	Seam dismantle and repair on slide	75,000	*
Either/or 4.	Replace microprocessor for automatic main pool filter (new sys	40,000	*
Either/or 5.	Install valves & gauges for manual filter operation	20,000	*
COUNCIL/MAYOR/CLERK			
1.	Laserfiche (\$16,057 +3% reoccurring costs Yr 3)	35,874	*
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.	Walking Trail along "J" Street, Lillyhill	24,000	*
2.	Aquatics Center improvements	5,200,000	Extreme Heat
3.	OHV - Parking, Staging, CA State Parks	1,000,000	*
4.	Jack Smith Park playground ground cover+shade structure	150,000	Grant Funding
5.	Jack Smith Park - Pickleball Courts	350,000	Prop 4 Funding
6.	Duke Watkins Pump Track Expansion E-bikes	1,500,000	Prop 4 Funding
7.	Bleacher shade structures for Franz Flowers	150,000	*
8.	Duke Watkins pump track turf installation	100,000	*
9.	200 tons of rock to landscape grounds near pool/park	6,500	*
10.	New parking lot behind Nikki Bunch / Franz fields (28k sf)	105,000	*
11.	Marilyn Hodstadt Mathews walking trail extension	250,000	Park grant
12.	Fleet - Lease 2 pickup trucks-annual cost	24,000	Park grant
13.	Duke Watkins Mulch In-Fill (Wood/Rubber)	60,000	
14.	PARKS -Truck w/ Utility Boxes (60 month lease \$1005. month)	71,600	
15.	Portable Cooling Center (Mister) - General Use	35,000	
PUBLIC WORKS			
1.	New dump truck	75,000	*
2.	New water truck	500,000	*
3.	Shade structures for equipment	150,000	*
4.	North K Railroad underpass flood prevention	200,000	*
5.	City yard rehab. / asphalt repave	180,000	*
6.	General Plan - Angled Parking Downtown	1,500,000	*
General Fund Total (estimate)		14,261,974	

CAPITAL IMPROVEMENT PLAN

FY 2027 - FY 2031

<i>(in priority order as identified by dept. managers)</i>		Cost Estimate	Funding Source
CEMETERY			
1.	New irrigation system within Cemetery & future site	400,000	*
2.	Solar shade cover at maintenance yard	100,000	grant funded ?
3.	Pioneer Cemetery security & hillside stabilization	125,000	*
4.	Pet and/or human/pet burial section	10,000	*
5.	Automated cemetery records (incl. cost of data input)	15,000	*
6.	Standalone onsite columbarium (cremains only)	25,000	*
7.	Install new well on grounds for irrigation	850,000	*
8.	Use of reclaimed water (in lieu of new well)	1,200,000	*
Cemetery Total (estimate)		2,725,000	
GOLF COURSE MAINTENANCE			
1.	Gator	12,500	*
2.	Fairway Mower	32,500	*
3.	Spray Rig	30,000	*
4.	Tractor	35,000	*
5.	DG Maintenance Yard	50,000	*
Golf Total (estimate)		160,000	
Grand Total		17,146,974	
* Pending funding			

CITY OF NEEDLES
Recreation Division
FY 2026 / 2027

	2024 Actuals	2025 Actuals	FY 2026 Revised Budget	FY 2027 Proposed Budget	Percent Change	Comments
REVENUES						
Aquatics	\$ 17,705	\$ 5,190	\$ 11,500	\$ 10,900	-5.2%	Decrease in Pool rentals
Jack Smith Park	\$ 250,016	\$ 276,009	\$ 248,700	\$ 264,000	6.2%	Increase in Launch Passes
Recreation	\$ 55,497	\$ 53,788	\$ 52,000	\$ 52,500	1.0%	no change
Aquatics, JSP & Rec Rev.	\$ 323,218	\$ 334,987	\$ 312,200	\$ 327,400		
Golf	\$ 650,044	\$ 718,587	\$ 722,940	\$ 745,800	3.2%	Increase in Green Fees Sales
Golf Grant Revenue	\$ 324,685	\$ 375,127	\$ -	\$ -		Grant revenue in FY 25
EXPENDITURES						
Aquatics	\$ 223,721	\$ 245,119	\$ 340,644	\$ 295,329	-13.3%	Decrease in payroll related costs offset by increase in pool chemicals
Parks/Buildings/Grounds	\$ 691,148	\$ 810,302	\$ 979,576	\$ 979,372	0.0%	no change
Jack Smith Park	\$ 96,069	\$ 99,429	\$ 170,027	\$ 157,036	-7.6%	Decrease in payroll related costs offset by purchase AED machine
Recreation	\$ 421,195	\$ 391,478	\$ 321,406	\$ 492,737	53.3%	Increase in payroll related costs
Aq., Rec, JSP & Pks. Exp.	\$ 1,432,133	\$ 1,546,328	\$ 1,811,653	\$ 1,924,474		
Golf	\$ 1,091,830	\$ 1,284,596	\$ 1,623,943	\$ 1,216,920	-25.1%	Incr in Prof Services, insurance, utilities and maint and increase in mgmt agreement due to contracted incentive. Decrease due to grant exp of \$710,000 in FY 25

CITY OF NEEDLES					
Golf Course					
FY 2026 / 2027					
	FY 2024	FY 2025	FY 2026	FY 2027	
	Actuals	Actuals	Revised	Requested	
Golf Revenues	Actuals	Actuals	Budget	Budget	
Revenues	\$ 646,546	\$ 1,080,746	\$ 698,852	\$ 721,800	Increase in green fees - projected
Surcharges for G.C. improvements	\$ 21,695	\$ 22,851	\$ 24,088	\$ 24,000	
Transfer From General Fund	\$ 195,252	\$ 365,244	\$ 875,039	\$ 471,120	Facility 19th Hole completed in FY 26
Total Golf Revenues	\$ 863,493	\$ 1,468,841	\$ 1,597,979	\$ 1,216,920	
Golf Expenditures					
Golf Maintenance	\$ 648,620	\$ 700,085	\$ 665,673	\$ 702,955	Incr in Prof Services and insurance
Golf Maintenance Capital	\$ 411,054	\$ 102,776	\$ -	\$ -	
Golf Pro Shop	\$ 342,753	\$ 423,329	\$ 404,731	\$ 389,653	Increase in insurance, decrease in utilities due to 19th hole paying percentage of electric and water
Golf Pro Shop Capital	\$ 54,315	\$ 58,406	\$ 553,539	\$ 124,312	Facility 19th Hole completed in FY 26
Total Golf Expenditures	\$ 1,456,742	\$ 1,284,596	\$ 1,623,943	\$ 1,216,920	
			Projected Cash	Revenue	Projected Ending Cash
			6/30/2026	less	06/30/27
				Expenditures	
			\$ 701	\$ -	\$ 701

CITY OF NEEDLES						
Development Division						
FY 2026 / 2027						
			FY 2026	FY 2027		Comments
	2024	2025	Revised	Proposed	Percent	
	Actuals	Actuals	Budget	Budget	Change	
<u>REVENUE</u>						
Planning / Zoning	\$ 86,228	\$ 50,048	\$ 62,550	\$ 56,550	-9.6%	
Engineering	\$ 45,709	\$ 32,243	\$ 54,500	\$ 36,000	-33.9%	
Building & Safety	\$ 150,332	\$ 181,976	\$ 115,000	\$ 98,000	-14.8%	
Code Enforcement	\$ 439,280	\$ 373,330	\$ 367,900	\$ 328,400	-10.7%	
Total Group Revenue	\$ 721,550	\$ 637,597	\$ 599,950	\$ 518,950		
<u>EXPENDITURES</u>						
Planning / Zoning	\$ 166,746	\$ 192,484	\$ 247,192	\$ 263,912	6.8%	
Engineering	\$ 343,398	\$ 313,574	\$ 300,133	\$ 270,309	-9.9%	
Building & Safety	\$ 297,191	\$ 300,074	\$ 446,270	\$ 404,930	-9.3%	
Code Enforcement	\$ 470,509	\$ 566,757	\$ 627,914	\$ 583,439	-7.1%	
Total Group Expenditures	\$ 1,277,845	\$ 1,372,889	\$ 1,621,509	\$ 1,522,590		

CITY OF NEEDLES					
Internal Service Funds - Expenses					
FY 2026 / 2027					
			FY 2026	FY 2027	
	FY 2024	FY 2025	Revised	Requested	
	Actuals	Actuals	Budget	Budget	
Utility Business Office	\$ 417,007	\$ 429,921	\$ 508,992	\$ 473,107	Decrease in payroll related costs
Management Info. Systems	\$ 270,368	\$ 300,493	\$ 358,200	\$ 305,100	Completed File Server added in FY 26
Central Purchasing	\$ 232,810	\$ 206,346	\$ 484,266	\$ 394,750	Increase for awning work at City Hall-est'd \$100,000 over FY 26 & Lattice/Wall FY 27
Fleet Maintenance	\$ 230,930	\$ 255,889	\$ 330,508	\$ 337,960	Increase in payroll related costs and proper allocation of repair and maint costs
Vehicle Replacement Fund	\$ 96,956	\$ 85,028	\$ 93,340	\$ 113,340	No Change

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

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

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

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

CITY OF NEEDLES					
Housing Authority of the City of Needles					
FY 2026 / 2027					
	FY 2024	FY 2025	FY 2026	FY 2027	
	Actual	Actual	Revised Budget	Requested Budget	
Operations					
Revenues	\$ 763,494	\$ 876,416	\$ 896,550	\$ 881,682	Decrease HUD / SEC 8 HUD SUBSIDY DEPOSIT
Expenditures	\$ 852,439	\$ 1,092,607	\$ 1,104,623	\$ 1,118,565	Increase Salaries and Legal Fees
Capital Improvements Plan					
Revenues	\$ 376,334	\$ 352,228	\$ 169,500	\$ 174,000	Increase per HUD Capital Funding
Expenditures	\$ 19,228	\$ -	\$ 331,568	\$ 174,000	Increase per HUD Capital Funding
Projected					
			Projected Fund Balance	NET	Ending Fund Balance
			06/30/26	CHANGE	06/30/27
			\$ 420,013	\$ (236,883)	\$ 183,130

NEEDLES PUBLIC UTILITY AUTHORITY					
Operating Budget					
FY 2027					
	2024	FY 2025	FY 2026	FY 2027	
	Actuals	Actuals	Revised Budget	Proposed Budget	
Revenues					
Interest	\$ 142,214	\$ 164,784	\$ 175,000	\$ 150,000	-14.3%
Misc	\$ 28	\$ 246	\$ -	\$ 55,000	0.0%
Expenditures					
Arbitrage Computations	\$ 2,950	\$ 3,200	\$ 4,000	\$ 4,000	0.0%
Bank Charges net of CC Conv Fee	\$ 6,677	\$ 46,734	\$ 55,000	\$ 55,000	0.0%
Bond Payments	\$ 1,442,385	\$ 1,442,385	\$ 1,442,386	\$ 1,442,386	0.0%
Trustee fees	\$ 6,130	\$ 5,980	\$ 6,700	\$ 6,700	0.0%
Purchase Payment	\$ 518,640	\$ 508,713	\$ 535,421	\$ 535,421	0.0%
Total NPUA Expenditures	\$ 1,976,782	\$ 2,007,012	\$ 2,043,507	\$ 2,043,507	
			Projected Operating Cash	NET	Projected Operating Cash
			06/30/26	CHANGE	06/30/27
				\$ (1,838,507)	NPUA
				\$ 542,356	Water
				\$ 729,894	Wastewater
				\$ 964,877	Electric
				\$ -	All Amer. Canal
			\$ 4,292,710		\$ 4,691,330
			Rate Stabilization Fund	\$ 699,972	\$ 699,972
			PCA Balancing Fund	\$ 700,000	\$ 700,000
Projected ending balances 06/30/26:					
Water Asset Replacement Fund	\$ 259,473	NPUA	\$ (703,151)	City side	
Wastewater Asset Replacement Fund	\$ 157,708	NPUA	\$ 276,462	City side	
Electric Asset Replacement Fund	\$ 3,875,529	NPUA	\$ 998,498	City side	4,874,027
					Electric ↑ ARF total

Base Level Comparison		Revenues	FY 2027 Operating Expenses
WATER			
Base level from adjusted budget FY 26		3,398,300	2,524,154
<u>Increases</u>			
Increase in payroll related costs			43,400
Increase legal fees			17,000
Increase other professional fees			11,900
Increase inventory			10,800
Increase in repairs & maint/Well #11			10,000
Increase in internal & fair share allocations			7,700
Increase in asset replacement			40,400
<u>Decreases</u>			
Decrease Excess Usage Charge		(60,000)	
Decrease in central costs			(10,300)
Decrease in Public education			(14,667)
Decrease in audit fees			(5,600)
FY 27 Adjusted Proposed Budget-06/10/25		3,338,300	2,634,787
Increase / (decrease)		(60,000)	110,633
WASTEWATER			
Base level from adjusted budget FY 26		2,323,842	1,439,966
<u>Increases</u>			
Increase in rates - 5% COLA		100,000	
Increase in payroll related costs			5,200
Increase in allocable internal service costs			44,800
Increase in repairs & maint and supplies			11,800
Increase in professional/consulting services			11,300
Increase in insurance			1,600
<u>Decreases</u>			
Decrease in legal services			(24,000)
Decrease in regulatory costs			(2,800)
FY 27 Adjusted Proposed Budget-06/10/25		2,423,842	1,487,866
Increase / (decrease)		100,000	47,900
ELECTRIC			
Base level from adjusted budget FY 26		14,466,000	12,900,934
<u>Increases</u>			
Increase in transformers sales and misc revenue		205,000	
Increase in utilities			15,500
Increase in supplies			98,000
Increase in insurance & phone			18,400
Increase in professional/consulting services			121,500
Increase in power and plant			92,800
<u>Decreases</u>			
Decrease in base usage charge		(400,000)	
Decrease in connection, establishment, poles fees		(24,000)	
Decrease in payroll related costs			(75,700)
Decrease in professional services			(9,500)
Decrease in dues membership			(10,000)
Decrease in repairs & maint			(54,500)
FY 27 Adjusted Proposed Budget-06/10/25		14,247,000	13,097,434
Increase / (decrease)		(219,000)	196,500

CAPITAL IMPROVEMENT PLAN - NPUA				
FY 2027 - FY 2031				
			Cost Estimate	Funding Source
		(in priority order as identified by dept. managers)		
WATER DEPT.				
1.	X-Ray Locator Reliable 12 Feet		15,000	Asset replacement funds
2.	Water Service Replacements (Pavement Management Plan) Phase 5B		500,000	BOR Water Smart/Asset Replacement
3.	Water Service Replacements (Pavement Management Plan) Phase 6A		500,000	BOR Water Smart/Asset Replacement
4.	Water Service Replacements (Pavement Management Plan) Phase 6B		500,000	BOR Water Smart/Asset Replacement
5.	Water Service Replacements (Pavement Management Plan) Phase 7A		500,000	BOR Water Smart/Asset Replacement
6.	Construct 1.5 Million Gallon Water Reservoir		2,380,000	State Water Resources Control Board
7.	Main replacement in the Vista Street area & new services		1,300,000	Asset replacement funds
8.	Replace Deteriorating Pipe in Chestnut Street		195,165	Asset replacement funds
9.	Replace Deteriorating Pipe in Chesney's Subdivision (Housing)		416,637	Asset replacement funds
10.	Replace Deteriorating Pipe in Coronado Street area		1,381,668	Asset replacement funds
11.	Replace Deteriorating Pipe in Casa Linda Street area		530,589	Asset replacement funds
12.	Main replacement at Verde Shores under the pond and Chesney development (Fire line into Verde Shores)		400,000	Asset replacement funds
13.	Fire hydrant replacements		15,000	Asset replacement funds
14.	Well #15 Steel Building		300,000	Asset replacement funds
15.	Extension into North Needles		8,400,000	DIF / Privately funded
	Water Department Total (estimate)		17,334,059	
WASTEWATER DEPT.				
1.	Replace 18" Gravity Line at Wastewater Plant Sleeve		300,000	Asset replacement funds
2.	Manhole rehab program (ongoing)		150,000	Asset replacement funds
3.	Railroad crossing at Bazoobuth lift station		170,000	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.	Sludge/Filtrate Pump		20,000	Asset replacement funds
8.	Influent and Backflush Valve		20,000	Asset replacement funds

CAPITAL IMPROVEMENT PLAN - NPUA				
FY 2027 - FY 2031				
	(in priority order as identified by dept. managers)	Cost Estimate	Funding Source	
9.	Manhole replacement and upsize project	1,660,920	Asset replacement funds	
10.	Upsize deficient sewer lines on 15 blocks of Front St.	1,484,724	Asset replacement funds	
11.	Upsize deficient sewer lines from T St. to Front St.	885,145	Asset replacement funds	
12.	North Needles sewer line extension (engineering only)	72,000	Privately funded	
13.	North Needles sewer line extension	3,500,000	DIF / Privately funded	
14.	Hydrostop Valve Tapping Equipment	120,000	DIF / Privately funded	
	Wastewater Department Total (estimate)	8,952,789		
ELECTRIC DEPT.				
1.	Substation SCADA (Eagle Pass / Yoney)	250,000	Asset replacement funds	
2.	Wire trailer	50,000	Asset replacement funds	
3.	Wastewater Plant Road Solar Farm (2-3 MW)	3,000,000	Asset replacement funds/DOE Grant	
4.	Construction of South Hwy 95 Substation (cemetery site)	3,200,000	Developer funded	
5.	Upgrade power lines feeding Park Moabi	3,000,000	Developer funded	
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.	Double bucket truck 80 ft	360,000	Asset replacement / Vehicle replacement	
10.	Substation Metering	500,000	Asset replacement funds	
11.	230kv line	30,000,000	Developer funded	
	Electric Department Total (estimate)	47,960,000		

	WATER				
	Operating Budget				
	FY 2027				
			FY 2026	FY 2027	
	2024	FY 2025	Revised	Proposed	
Utility Revenues	Actuals	Actuals	Budget	Budget	
Water Revenues	\$ 2,858,162	\$ 2,985,505	\$ 3,398,300	\$ 3,338,300	-1.8%
Total Water Revenues	\$ 2,858,162	\$ 2,985,505	\$ 3,398,300	\$ 3,338,300	
Utility Expenditures					
Operating Expenses	\$ 1,835,668	\$ 1,818,200	\$ 2,524,154	\$ 2,632,340	4.3%
Transfer to Water Asset Repl. Fund	\$ 259,308	\$ 229,704	\$ 259,473	\$ 163,604	-36.9%
Total Water Expenditures	\$ 2,094,976	\$ 2,047,904	\$ 2,783,627	\$ 2,795,944	
	\$ 763,186	\$ 937,601	\$ 614,673	\$ 542,356	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax			16.7%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 14,454	22%		
Bond Payments 2016 issue		\$ 317,324	22%		
Purchase Payment		\$ 117,793	22%		
			<u>Water only</u>		
Electric fund repayment		\$ 92,785	100%		
	Allocable costs	\$ 542,356			

WASTEWATER					
Operating Budget					
FY 2027					
	2024	FY 2025	FY 2026	FY 2027	
Utility Revenues	Actuals	Actuals	Revised	Proposed	
			Budget	Budget	
Wastewater Revenues	\$ 2,197,020	\$ 2,154,161	\$ 2,323,842	\$ 2,423,842	4.3%
Total Wastewater Revenues	\$ 2,197,020	\$ 2,154,161	\$ 2,323,842	\$ 2,423,842	
Utility Expenditures					
Operating Expenses	\$ 1,209,678	\$ 1,158,743	\$ 1,439,966	\$ 1,487,831	3.3%
Transfer to WW Asset Repl. Fund	\$ 35,676	\$ 81,925	\$ 157,708	\$ 206,117	30.7%
Total Wastewater Expenditures	\$ 1,245,354	\$ 1,240,668	\$ 1,597,674	\$ 1,693,948	
	\$ 951,666	\$ 913,493	\$ 726,168	\$ 729,894	NET CHANGE

			<u>% of total utility revenue budget:</u>		
Utility User Tax			12.1%		

			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 20,367	31%		
Bond Payments 2016 issue		\$ 449,875	31%		
Purchase Payment		\$ 165,981	31%		

			<u>Wastewater only</u>		
Electric fund repayment		\$ 93,672	100%		
Allocable costs		\$ 729,894			

ELECTRIC					
Operating Budget					
FY 2027					
	2024	FY 2025	FY 2026	FY 2027	
	Actuals	Actuals	Revised	Proposed	
Utility Revenues	Actuals	Actuals	Budget	Budget	
Electric Revenues	\$ 15,116,443	\$ 14,610,448	\$ 14,466,000	\$ 14,247,000	-1.5%
Total Electric Revenues	\$ 15,116,443	\$ 14,610,448	\$ 14,466,000	\$ 14,247,000	
Utility Expenditures					
Operating Expenses	\$ 11,523,717	\$ 10,803,550	\$ 12,900,934	\$ 13,087,401	1.4%
Transfer to Electric Asset Repl. Fund	\$ 355,080	\$ 552,000	\$ 999,737	\$ 194,722	-80.5%
Total Electric Expenditures	\$ 11,878,797	\$ 11,355,550	\$ 13,900,671	\$ 13,282,123	
	\$ 3,237,646	\$ 3,254,898	\$ 565,329	\$ 964,877	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax			71.2%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 30,879	47%		
Bond Payments 2016		\$ 682,350	47%		
Purchase Payment		\$ 251,648	47%		
	Allocable costs	\$ 964,877			

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

	ALL AMERICAN CANAL				
	Operating Budget				
	FY 2027				
			FY 2026	FY 2027	
	2024	FY 2025	Revised	Proposed	
Utility Revenues	Actuals	Actuals	Budget	Budget	
AAC Revenues	\$ 1,079,027	\$ 1,128,897	\$ 1,246,800	\$ 1,265,083	1.5%
Total AAC Revenues	\$ 1,079,027	\$ 1,128,897	\$ 1,246,800	\$ 1,265,083	
Utility Expenditures					
Operating Expenses	\$ 1,017,070	\$ 1,112,187	\$ 1,246,800	\$ 1,265,083	1.5%
Total AAC Expenditures	\$ 1,017,070	\$ 1,112,187	\$ 1,246,800	\$ 1,265,083	
	\$ 61,957	\$ 16,710	\$ -	\$ -	NET CHANGE
				\$ -	