

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

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

CITY OF NEEDLES						
Development Division						
FY 2026 / 2027						
			FY 2026	FY 2027		Comments
	2024	2025	Revised	Proposed	Percent	
	Actuals	Actuals	Budget	Budget	Change	
REVENUE						
Planning / Zoning	\$ 86,228	\$ 50,048	\$ 62,550	\$ 56,550	-9.6%	Dec in Subdiv/Parcel Map & Envirmt Fees
Engineering	\$ 45,709	\$ 32,243	\$ 54,500	\$ 36,000	-33.9%	Dec Enchroach Permit
Building & Safety	\$ 150,332	\$ 181,976	\$ 115,000	\$ 98,000	-14.8%	Dec Plan Ck & Bldg Pmt
Code Enforcement	\$ 439,280	\$ 373,330	\$ 367,900	\$ 328,400	-10.7%	Dec Code Fine, STR & MJ Comp
Total Group Revenue	\$ 721,550	\$ 637,597	\$ 599,950	\$ 518,950		
EXPENDITURES						
Planning / Zoning	\$ 166,746	\$ 192,484	\$ 247,192	\$ 262,348	6.1%	Inc payroll & related costs and central admin shared costs
Engineering	\$ 343,398	\$ 313,574	\$ 300,133	\$ 276,181	-8.0%	Dec payroll & related costs and central admin shared costs
Building & Safety	\$ 297,191	\$ 300,074	\$ 446,270	\$ 403,365	-9.6%	Dec payroll & related costs and central admin shared costs
Code Enforcement	\$ 470,509	\$ 566,757	\$ 627,914	\$ 579,708	-7.7%	Dec in legal fees
Total Group Expenditures	\$ 1,277,845	\$ 1,372,889	\$ 1,621,509	\$ 1,521,602		