CITY OF NEEDLES

General Fund Summary: Proposed Revised Budget

FY 2024

General Fund Revenues	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2024 Proposed Revised Budget	Percent Change	Comments
General Government	$ 11,351,438	$ 11,396,231	$ 11,375,451	$ 12,235,991	7.6%	See attached base level comparison
Aquatics	$ 11,280	$ 9,956	$ 9,350	$ 12,330	31.9%	Add'l pool property rentals
Jack Smith Park Marina	$ 270,533	$ 258,493	$ 243,000	$ 243,000	0.0%	
Recreation	$ 43,821	$ 42,379	$ 45,000	$ 45,000	0.0%	
Total Revenues	**$ 11,677,072**	**$ 11,707,059**	**$ 11,672,801**	**$ 12,536,321**		
General Fund Expenditures						
City Attorney	$ 69,727	$ 70,033	$ 80,000	$ 180,000	125.0%	$100K increase in litigation
City Manager	$ 201,967	$ 211,098	$ 230,592	$ 232,732	0.9%	
Finance	$ 505,642	$ 716,214	$ 1,170,288	$ 1,645,288	40.6%	$475K increase in legal fees
Mayor / Council / Clerk	$ 162,771	$ 271,018	$ 329,339	$ 341,339	3.6%	$12K increase in travel per diem for Council
Planning / Zoning	$ 203,026	$ 265,077	$ 409,601	$ 406,601	-0.7%	
Engineering	$ 185,760	$ 306,441	$ 439,483	$ 443,083	0.8%	
Community Promotions	$ 47,631	$ 41,555	$ 106,045	$ 106,045	0.0%	
Senior Center	$ 46,271	$ 48,625	$ 62,202	$ 75,337	21.1%	Employee hours increase and now benefits
Police	$ 3,203,035	$ 3,532,173	$ 3,759,034	$ 3,777,034	0.5%	
Animal Shelter/Control	$ 186,015	$ 219,211	$ 261,130	$ 261,130	0.0%	
Building & Safety	$ 445,397	$ 341,823	$ 488,742	$ 477,671	-2.3%	Decrease travel,training,software,bank fees
Code Enforcement	$ 605,292	$ 702,720	$ 806,188	$ 756,188	-6.2%	$50K decrease in expected legal fees
Public Works	$ 600,192	$ 696,475	$ 837,519	$ 841,519	0.5%	
Sanitation	$ 136,704	$ 167,153	$ 177,467	$ 177,467	0.0%	
Aquatics	$ 151,243	$ 152,908	$ 246,913	$ 246,913	0.0%	
Parks/Bldgs/Grounds	$ 513,970	$ 601,361	$ 760,504	$ 760,504	0.0%	
Jack Smith Park Marina	$ 130,040	$ 99,123	$ 115,646	$ 115,646	0.0%	
Recreation	$ 298,014	$ 423,816	$ 469,622	$ 469,622	0.0%	
Transfer to Other Funds	$ 5,327,026	$ 3,401,896	$ 323,001	$ 323,001	0.0%	
Total Expenditures	**$ 13,019,723**	**$ 12,268,720**	**$ 11,073,316**	**$ 11,637,120**		
			Uncommitted Cash Balance 06/30/23	**NET CHANGE**	**Projected Cash Balance 06/30/23**	
			$ 2,697,222	**$ 899,201**	$ 3,596,423	
Less budgeted General Fund capital street and bridge projects FY 24				$ 2,392,000	**$1,204,423**	10.3%

Base Level Comparison - GENERAL FUND	FY 24		Mid-year Revisions
	Revenues	Operating Expenses	
Base level from revised budget FY 24	11,672,801	11,073,316	
Revenue Increases / (Decreases)			
Transfer Revenue	986,000		Tfr back to GF for Cal-Trans reimbursements for bridge
Cannabis Taxes	(700,000)		Decrease in sales
Property Taxes	500,000		Increase in values
Various Bldg&Safety Fees	(80,000)		Decrease in plan check and bldg permit activity
Abatement Liens	50,000		More cases being closed by receiver
Various Planning Fees	42,734		Increase in Site Plan review and Parcel Map activity
Interest Income	31,000		Interest rates are higher so larger rate of return
Property Rentals	30,000		Large back payment received for sign property rental
City Code Fines	10,000		Increase in collections
Short Term Rental Inspection Fee	(6,214)		Lower amount of short term rental properties
	863,520		
Departments			
City Attorney		100,000	Increase in litigation
City Manager		2,140	Increase in training, telephone and dues
Finance		475,000	Increase in legal fees
Mayor/Council/Clerk		12,000	Increase due to Council travel
Planning		(27,000)	Reduction in salaries
Planning		24,000	Unemployment claim
Engineering		3,600	Software subscription for bidding purposes
Senior Center		9,535	Employee hours increased and now elligible for benefits
		3,600	Increase in Electricity
Police		18,000	Service & Supplies-was on contract to be billed qtrly
Building & Safety		(11,071)	Decrease in travel,trainings, software and bank fees
Code Enforcement		(50,000)	Decrease in expected legal fees
Public Works		4,000	Increase for Firetruck repairs
FY 24 mid-year budget revisions	12,536,321	11,637,120	
Increase / (decrease) from revised budget	863,520	563,804	

CITY OF NEEDLES
Cemetery Summary
FY 2024
Proposed Revised Budget

Cemetery Revenues	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Original Budget	FY 2024 Proposed Revised Budget	
Cemetery Revenues	$ 38,195	$ 34,331	$ 22,450	$ 27,450	Increase in services $5k
Transfer from Gen Fund	$ 183,096	$ 180,216	$ 127,748	$ 127,748	
Total Cemetery Revenues	**$ 221,291**	**$ 214,547**	**$ 150,198**	**$ 155,198**	
Cemetery Expenditures					
Cemetery O & M	$ 183,105	$ 163,810	$ 258,022	$ 258,022	
Total Cemetery Expenditures	**$ 183,105**	**$ 163,810**	**$ 258,022**	**$ 258,022**	

	Actual Cash Balance at: 06/30/23	REVENUE LESS EXPENDITURE	Projected Cash at 06/30/24
O&M	$ 159,336	$ (102,824)	$ 56,512
Restricted endowment fund	$ 254,980		$ 254,980

CITY OF NEEDLES
Special Revenue Funds
FY 2024
Proposed Revised Budget

FUND	Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2024 Proposed Revised Budget	
205	CDBG	$ 35,137	$ 7,896	$ 74,559	$ 74,559	*no change*
208	Caltrans Grants	$ 203,605	$ 1,397,947	$ 1,173,000	$ 953,000	*part related to Water so funded by Water asset replacement*
210	Special Gas Tax / SB1	$ 132,220	$ 129,840	$ 139,167	$ 139,167	*no change*
210	RMRA - SB1 Funds	$ 105,613	$ 108,861	$ 119,462	$ 119,462	*no change*
213	Dept. of Housing & Community Develop.	$ -	$ -	$ 225,000	$ 225,000	*no change*
214	Measure I - Local (SANBAG)	$ 230,854	$ 221,959	$ 240,000	$ 240,000	*no change*
225	COPS - AB 3229 Supplemental	$ 203,831	$ 202,480	$ 272,973	$ 395,464	*add'l funding-increase $122K*
227	Hazard Mitigation	$ -	$ -	$ 132,285	$ 132,285	*no change*
233	Jack Smith Park Grant	$ 47,868	$ 25,486	$ 181,116	$ 181,116	*no change*
238	State Recreation Grants	$ -	$ -	$ 3,899,640	$ 3,899,640	*no change*
239	CA. Conservation Recycling Grant	$ 100,927	$ 5,000	$ 30,526	$ 30,526	*no change*
243	Active Transportation Program (sidewalks)	$ -	$ -	$ 1,565,000	$ 57,000	*remainder will move to FY25*
	Totals	$ 1,060,055	$ 2,099,469	$ 8,052,728	$ 6,447,219	

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CITY OF NEEDLES Sanitation FY 2024 Proposed Revised Budget				NO CHANGE
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Original Budget	FY 2024 Proposed Revised Budget
Sanitation Revenues	$ 1,549,566	$ 1,627,012	$ 1,563,015	$ 1,563,015
Sanitation Expenditures	$ 1,418,201	$ 1,515,737	$ 1,563,015	$ 1,563,015

CITY OF NEEDLES

NO CHANGE

Golf Summary

FY 2024

Proposed Revised Budget

Golf Revenues	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2024 Proposed Revised Budget	
Revenues	$ 485,825	$ 579,623	$ 669,717	$ 669,717	
Surcharges for G.C. improvements	$ 17,652	$ 21,806	$ 24,088	$ 24,088	
Transfer from General Fund	$ 3,632,095	$ 326,784	$ 195,253	$ 195,253	
Total Golf Revenues	**$ 4,135,572**	**$ 928,213**	**$ 889,058**	**$ 889,058**	
Golf Expenditures					
Golf Maint.-Oper. & Maint.	$ 609,182	$ 571,047	$ 659,256	$ 659,256	
Golf Maint. Capital	$ 37,132	$ 42,076	$ 57,000	$ 57,000	
Golf Pro Shop-Oper. & Maint.	$ 329,869	$ 331,628	$ 373,605	$ 373,605	
Golf Pro Shop Capital	$ 17,325	$ 51,169	$ 49,080	$ 49,080	
Total Golf Expenditures	**$ 993,508**	**$ 995,920**	**$ 1,138,941**	**$ 1,138,941**	
			Actual Cash Balance 06/30/23	**Revenue less Expense**	**Projected Cash at 06/30/24**
			$ 140,421	**$ (249,883)**	**$ (109,462)**

	CITY OF NEEDLES Internal Service Funds FY 2024 Proposed Revised Budget				
	FY 2022 Actuals	**FY 2023 Actuals**	**FY 2024 Revised Budget**	**FY 2024 Proposed Revised Budget**	
Utility Business Office	$ 336,692	$ 387,742	$ 496,825	$ 476,825	*Salaries $20K lower*
Management Info. Systems	$ 248,023	$ 270,299	$ 273,100	$ 273,100	*no change*
Central Purchasing	$ 180,617	$ 342,995	$ 269,960	$ 279,960	*Telephone $10K higher*
Fleet Maintenance	$ 137,880	$ 167,829	$ 198,195	$ 198,195	*no change*
Vehicle Replacement Fund	$ 177,798	$ 76,950	$ 96,950	$ 96,950	*no change*

	CITY OF NEEDLES Transit Funds FY 2024 Proposed Revised Budget				***NO CHANGE***	
	FY 2022 Actual	**FY 2023 Actual**	**FY 2024 Original Budget**	**FY 2024 Proposed Revised Budget**		
Dial-A-Ride						
Revenues	$ 77,800	$ 201,765	$ 453,450	$ 453,450	*no change*	
Expenditures	$ 75,746	$ 200,475	$ 453,450	$ 453,450	*no change*	
Dial-A-Ride Medical Transport						
Revenues	$ 39,719	$ 19,570	$ 22,320	$ 22,320	*no change*	
Expenditures	$ 25,727	$ 18,586	$ 22,320	$ 22,320	*no change*	
Needles Area Transit (NAT)						
Revenues	$ 499,365	$ 508,048	$ 808,479	$ 808,479	*no change*	
Expenditures	$ 494,220	$ 500,910	$ 808,479	$ 808,479	*no change*	
					$ 1,284,249	

	CITY OF NEEDLES				
	Housing Authority of the City of Needles				
	FY 2023 / 2024				
	Proposed Revised Budget				
	FY 2022 Actual	FY 2023 Actual	FY 2024 Original Budget	FY 2024 Proposed Revised Budget	
Operations					
Revenues	$ 536,892	$ 412,249	$ 617,000	$ 695,954	increase in HUD subsidies
Expenditures	$ 482,677	$ 522,635	$ 873,653	$ 873,653	
Capital Improvements Plan					
Revenues		$ 243,865	$ 560,790	$ 442,790	part of HUD subsidy rec'd in FY23
Expenditures		$ 109,354	$ 560,790	$ 449,000	decrease in Capital projects
			Actual Cash Balance 06/30/23	**NET CHANGE**	**Projected Ending Cash 06/30/24**
			$ 695,139	$ (183,909)	$ 511,230

	CITY OF NEEDLES				***NO CHANGE***
	Successor Agency to the RDA (SARDA)				
	FY 2024				
	Proposed Revised Budget				
	FY 2022 Actual	**FY 2023 Actual**	**FY 2024 Original Budget**	**FY 2024 Proposed Revised Budget**	
Fund 270 - Operations					
Revenues	$ 86,936	$ -	$ -	$ -	
Expenditures	$ 171,204	$ 234,276	$ 20,000	$ 20,000	
Fund 470 - Low to Mod Income Housing Fund					
Expenditures	$ 3,578	$ 161,387	$ 100,954	$ 100,954	

NEEDLES PUBLIC UTILITY AUTHORITY

Operating Budget

FY 2024

	2022 Actuals	2023 Actuals	FY 2024 Original Budget	FY 2024 Proposed Revised Budget		
Revenues						
Interest	$ 11,940	$ 66,860	$ 13,000	$ 98,000	653.8%	Increase due to higher interest rates
Land Sales	$ -	$ -	$ -	$ -	0.0%	
Expenditures						
Arbitrage Computations	$ 8,400	$ 2,950	$ 5,450	$ 5,450	0.0%	
Bank Charges	$ 25,086	$ 41,356	$ 44,000	$ 65,000	47.7%	Increased PayPal activity
Bond Payments	$ 1,443,000	$ 1,442,385	$ 1,442,385	$ 1,442,385	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 Users Tax	$ 319,322	$ 343,007	$ 474,884	$ 474,884	0.0%	
Total NPUA Expenditures	$ 2,486,483	$ 2,502,264	$ 2,639,851	**$ 2,660,851**		

			Actual Operating Cash 06/30/23	NET CHANGE		Projected Operating Cash 06/30/23
				$ (2,562,851)	NPUA	
				$ 618,675	Water	
				$ 795,967	Wastewater	
				$ 1,334,666	Electric	
				$ -	All Amer. Canal	
			$ 2,049,411			**$ 2,235,868**
Rate Stabilization Fund			**$ 699,972**			**$ 699,972**
PCA Balancing Fund			**700,000**			**$ 700,000**
Projected ending balances 06/30/24						
Water Asset Replacement Fund	$ -	NPUA	$ 1,016,400	City side		
Wastewater Asset Replacement Fund	$ -	NPUA	$ 266,901	City side		
Electric Asset Replacement Fund	$ 2,874,006	NPUA	$ 269,913	City side		3,143,919
						Electric ↑ ARF total

Base Level Comparison	*DRAFT*	FY 2024
	Revenues	Operating Expenses
WATER		
Base level from revised budget FY 24	3,056,300	2,163,271
Increases		
Increase in legal fees		130,000
Decreases		
Decrease in Salaries		(70,951)
Decrease in Well Maint		(30,000)
Decrease in Engineering/Other Professional Services		(14,000)
FY 24 mid-year budget revisions	3,056,300	2,178,320
Increase / (decrease)	-	15,049
WASTEWATER		
Base level from revised budget FY 24	2,168,342	1,314,194
Increases		
Increase in Plant Maint/Repairs		22,504
Decreases		
FY 24 mid-year budget revisions	2,168,342	1,336,698
Increase / (decrease)	-	22,504
ELECTRIC		
Base level from revised budget FY 24	14,468,000	12,745,883
Increases		
Increase in Purchased inventory		32,368
Decreases		
FY 24 mid-year budget revisions	14,468,000	12,778,251
Increase / (decrease)	-	32,368

		WATER			
		Operating Budget			
		FY 2024			
			FY 2024	**FY 2024**	
	2022	**2023**	**Revised**	**Requested**	
Utility Revenues	**Actuals**	**Actuals**	**Budget**	**Budget**	
Water Revenues	$ 2,851,802	$ 2,591,407	$ 3,056,300	$ 3,056,300	0.0%
Total Water Revenues	$ 2,851,802	$ 2,591,407	$ 3,056,300	**$ 3,056,300**	
Utility Expenditures					
Operating Expenses	$ 1,703,846	$ 1,743,400	$ 2,163,271	$ 2,178,320	0.7%
Transfer to Water Asset Repl. Fund	$ 100,008	$ 298,848	$ 259,305	$ 259,305	0.0%
Total Water Expenditures	$ 1,803,854	$ 2,042,248	$ 2,422,576	**$ 2,437,625**	
	$ 1,047,948	$ 549,159	$ 633,724	**$ 618,675**	**NET CHANGE**
			% of total utility revenue budget:		
Utility User Tax		$ 73,703	15.5%		
			Bond ratio:		
Bank & Trustee Charges		$ 16,973	22%		
Bond Payments 2016 issue		$ 310,159	22%		
Purchase Payment		$ 146,615	22%		
Interest Income		$ (21,560)	22%		
			Water only		
Electric fund repayment		$ 92,785	100%		
	Allocable costs	**$ 618,675**			
				$ (0)	

		WASTEWATER			
		Operating Budget			
		FY 2024			
			FY 2024	**FY 2024**	
	2022	**2023**	**Revised**	**Requested**	
Utility Revenues	**Actuals**	**Actuals**	**Budget**	**Budget**	
Wastewater Revenues	$ 2,153,601	$ 2,013,371	$ 2,168,342	$ 2,168,342	0.0%
Total Wastewater Revenues	$ 2,153,601	$ 2,013,371	$ 2,168,342	**$ 2,168,342**	
Utility Expenditures					
Operating Expenses	$ 1,226,329	$ 1,207,733	$ 1,314,194	$ 1,336,698	1.7%
Transfer to WW Asset Repl. Fund	$ 79,404	$ 28,656	$ 35,677	$ 35,677	0.0%
Total Wastewater Expenditures	$ 1,305,733	$ 1,236,389	$ 1,349,871	**$ 1,372,375**	
	$ 847,868	$ 776,982	$ 818,471	**$ 795,967**	**NET CHANGE**
			% of total utility revenue budget:		
Utility User Tax		$ 52,289	11.0%		
			Bond ratio:		
Bank & Trustee Charges		$ 23,917	31%		
Bond Payments 2016 issue		$ 449,875	31%		
Purchase Payment		$ 206,594	31%		
Interest Income		$ (30,380)	31%		
			Wastewater only		
Electric fund repayment		$ 93,672	100%		
	Allocable costs	**$ 795,967**			
				$ 0	

		ELECTRIC			
		Operating Budget			
		FY 2024			
			FY 2024	**FY 2024**	
	2022	**2023**	**Revised**	**Requested**	
Utility Revenues	**Actuals**	**Actuals**	**Budget**	**Budget**	
Electric Revenues	$ 11,749,901	$ 11,139,098	$ 14,468,000	$ 14,468,000	0.0%
Total Electric Revenues	$ 11,749,901	$ 11,139,098	$ 14,468,000	**$ 14,468,000**	
Utility Expenditures					
Operating Expenses	$ 10,050,119	$ 10,758,375	$ 12,745,883	$ 12,778,251	0.3%
Transfer to Electric Asset Repl. Fund	$ 499,140	$ 508,116	$ 355,083	$ 355,083	0.0%
Total Electric Expenditures	$ 10,549,259	$ 11,266,491	$ 13,100,966	**$ 13,133,334**	
	$ 1,200,642	$ (127,393)	$ 1,367,034	**$ 1,334,666**	**NET CHANGE**

			% of total utility revenue budget:		
Utility User Tax		$ 348,892	73.5%		
			Bond ratio:		
Bank & Trustee Charges		$ 36,261	47%		
Bond Payments 2016		$ 682,351	47%		
Purchase Payment		$ 313,223	47%		
Interest Income		$ (46,060)	47%		
	Allocable costs	**$ 1,334,666**			
				$ (0)	

	ALL AMERICAN CANAL								
	Operating Budget								
	FY 2024								
					FY 2024		**FY 2024**		
	2022		**2023**		**Original**		**Requested**		
Utility Revenues	**Actuals**		**Actuals**		**Budget**		**Budget**		
AAC Revenues	$	887,459	$	952,114	$	1,041,800	$	1,041,800	0.0%
Total AAC Revenues	$	887,459	$	952,114	$	1,041,800	**$**	**1,041,800**	
Utility Expenditures									
Operating Expenses	$	975,500	$	1,002,373	$	1,041,800	$	1,041,800	0.0%
Total AAC Expenditures	$	975,500	$	1,002,373	$	1,041,800	**$**	**1,041,800**	
	$	(88,041)	$	(50,259)	$	-	**$**	**-**	**NET CHANGE**
							$	**-**	