CITY OF NEEDLES

DRAFT

General Fund Summary

FY 2024 / 2025

	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Requested Budget	Percent Change	Comments
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	$ 80,551	6.9%	}--- 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**	**$ 11,291,355**		
			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	$ 1,501,142	$ 3,362,428	
Less proposed General Fund capital street projects FY 25				$ 2,138,000	**1,224,428.00**	10.8%

Base Level Comparison - GENERAL FUND	FY 25		
			DRAFT
	Revenues	Operating Expenses	
Base level from adjusted budget FY 24	12,536,321	11,659,055	
Revenue Increases / (Decreases)			
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		
Departments			
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		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 liablity
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	
Recreation		32,100	Increase in salary and associated p/r costs

Base Level Comparison - GENERAL FUND	FY 25		
			DRAFT
	Revenues	Operating Expenses	
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.1	12,792,497	11,291,355	
Increase / (decrease) from adjusted budget	256,176	(367,700)	

OPTIONS LIST:		DRAFT
FY 25		
GENERAL	100,000	SENIOR CENTER - Termites-Roof
FUND	10,000	CEMETERY - Pet and/or human/pet burial section
	110,000	Total for GENERAL FUND

		CITY OF NEEDLES			
		Cemetery		DRAFT	
		FY 2024 / 2025			
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Requested 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 Ending Cash**
	Projected Cash Balance at		**06/30/24**	**CHANGE**	**06/30/25**
		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 traack 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
CEMETERY			
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	
GOLF COURSE MAINTENANCE			
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

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Special Revenue Funds

FY 2024 / 2025

FUND	Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Requested Budget	
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	

CITY OF NEEDLES

Sanitation

FY 2024 / 2025

DRAFT

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Requested 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

Golf Course

FY 2024 / 2025

DRAFT

Golf Revenues	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Requested Budget	
Revenues	$ 485,825	$ 579,623	$ 669,717	$ 1,390,906	Grant revenue of $699,812 expected in FY25. Cart and property leases up $10,000
Surcharges for G.C. improvements	$ 17,652	$ 21,806	$ 24,088	$ 24,088	
Transfer From General Fund	$ 3,632,095	$ 326,784	$ 195,253	$ 365,240	Expenditures exceed revenues for FY 25
Total Golf Revenues	**$ 4,135,572**	**$ 928,213**	**$ 889,058**	**$ 1,780,234**	
Golf Expenditures					
Golf Maintenance	$ 609,182	$ 575,991	$ 659,256	$ 666,182	Increase in seed and water and a decrease in chemicals
Golf Maintenance Capital	$ 37,132	$ 37,132	$ 850,291	$ 710,000	Rollover grant project from FY24
Golf Pro Shop	$ 329,872	$ 331,628	$ 373,605	$ 373,428	
Golf Pro Shop Capital	$ 17,322	$ 51,169	$ 49,080	$ 53,500	FY24 budget did not include prop tax on lease
Total Golf Expenditures	**$ 993,508**	**$ 995,920**	**$ 1,932,232**	**$ 1,803,110**	
			Projected Cash 06/30/24	**Revenue less Expenditures**	**Projected Ending Cash 06/30/25**
			$ 22,876	**$ (22,876)**	**$ (0)**

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:

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

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CITY OF NEEDLES
Internal Service Funds
FY 2024 / 2025

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Requested 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

FY 2024 / 2025

DRAFT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised Budget	FY 2025 Requested 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.

	CITY OF NEEDLES				
	Successor Agency to the RDA (SARDA)				DRAFT
	FY 2024 / 2025				
	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised Budget	FY 2025 Requested 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 Actual	**FY 2023 Actual**	**FY 2024 Revised Budget**	**FY 2025 Requested 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 06/30/24	**NET CHANGE**	**Projected Ending Cash 06/30/25**
			$ 511,230	$ (220,295)	$ 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 06/30/24	**NET CHANGE**	**Projected Operating Cash 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	Revenues	FY 2025 Operating Expenses
WATER		
Base level from adjusted budget FY 24	3,056,300	2,178,797
Increases		
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
Decreases		
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
Increases		
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
Decreases		
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
Increases		
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
Decreases		
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)

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WATER
Operating Budget
FY 2025

	2022 Actuals	2023 Actuals	FY 2024 Revised Budget	FY 2025 Proposed Budget	
Utility Revenues					
Water Revenues	$ 2,851,802	$ 2,591,407	$ 3,056,300	$ 3,085,300	0.9%
Total Water Revenues	$ 2,851,802	$ 2,591,407	$ 3,056,300	**$ 3,085,300**	
Utility Expenditures					
Operating Expenses	$ 1,703,846	$ 1,743,400	$ 2,178,797	$ 2,223,778	2.1%
Transfer to Water Asset Repl. Fund	$ 100,000	$ 298,845	$ 259,305	$ 229,700	-11.4%
Total Water Expenditures	$ 1,803,846	$ 2,042,245	$ 2,438,102	**$ 2,453,478**	
	$ 1,047,956	$ 549,162	$ 618,198	**$ 631,822**	**NET CHANGE**

			<u>% of total utility revenue budget:</u>	
Utility User Tax		$ 75,179	15.6%	
			<u>Bond ratio:</u>	
Bank & Trustee Charges		$ 7,084	22%	
Bond Payments 2016 issue		$ 310,159	22%	
Purchase Payment		$ 146,615	22%	
			<u>Water only</u>	
Electric fund repayment		$ 92,785	100%	
	Allocable costs	**$ 631,822**		
				$ (0)

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WASTEWATER
Operating Budget
FY 2025

DRAFT

	2022 Actuals	2023 Actuals	FY 2024 Revised Budget	FY 2025 Proposed Budget	
Utility Revenues					
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**
			% of total utility revenue budget:		
Utility User Tax		$ 53,943	11.2%		
			Bond ratio:		
Bank & Trustee Charges		$ 9,982	31%		
Bond Payments 2016 issue		$ 449,875	31%		
Purchase Payment		$ 206,594	31%		
			Wastewater only		
Electric fund repayment		$ 93,672	100%		
	Allocable costs	**$ 814,066**			
				$ (0)	

DRAFT		ELECTRIC			
		Operating Budget			DRAFT
		FY 2025			
	2022	2023	FY 2024	FY 2025	
	Actuals	Actuals	Revised	Proposed	
Utility Revenues			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**
			% of total utility revenue budget:		
Utility User Tax		$ 353,799	73.3%		
			Bond ratio:		
Bank & Trustee Charges		$ 15,134	47%		
Bond Payments 2016		$ 682,351	47%		
Purchase Payment		$ 313,223	47%		
	Allocable costs	**$ 1,364,507**			
				$ 0	

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ALL AMERICAN CANAL
Operating Budget
FY 2025

	2022 Actuals	2023 Actuals	FY 2024 Revised Budget	FY 2025 Proposed Budget	
Utility Revenues					
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			
	(in priority order as identified by dept. managers)	Cost 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	