

Base Level Comparison - GENERAL FUND		FY 27	
		Revenues	Operating Expenses
Base level from adjusted budget FY 26		\$ 12,116,342	13,266,606
<i>Revenue Increases / (Decreases)</i>			
	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
	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
		187,550	
<i>Departments</i>			
	City Manager		43,000 Increase in payroll related costs, HR under CM
	City Manager		7,300 Increase from Arizona Property
	Finance	(140,600)	FY 25 a portion of the Cannabis audits completed
	Finance	(119,300)	Decrease in payroll related costs and professional services
	Mayor / Council / Clerk		15,000 Increase in payroll, election and legal costs
	Planning / Zoning		16,500 Increase in payroll related costs
	Engineering	(29,800)	Decrease from professional services and payroll related costs
	Community Promotions		10,100 Increase in advertising and economic develop consulting

Base Level Comparison - GENERAL FUND		FY 27		
		Revenues	Operating Expenses	
	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		24,400	Increase in payroll related costs, converted PT to permanent
	Building & Safety		(43,000)	Decrease in payroll related costs
	Code Enforcement		(47,900)	Decrease in legal expense
	Public Works		(336,700)	Capital purchase, Storm repairs, completed in FY 25, offset increase in payroll related costs and sidewalks
	Sanitation		(400)	No Change
	Aquatics		(42,700)	Increase pool chemicals offset decrease in payroll related costs, completed capital purchase in FY 25
	Parks / Buildings / Grounds		(28,000)	Decrease in payroll related costs and insurance
	Jack Smith Park		(11,700)	Decrease in payroll related costs offset purchase of AED
	Recreation		28,600	Increase in payroll related costs, offset by utilities decrease
	Transfers to Golf		(408,000)	Decrease in Golf subsidy
	Transfers to Other		80,824	Increase in Cemetery subsidy
	FY 27 adjusted proposed budget-06/09/26	12,303,892	12,457,830	
	Increase / (decrease) from adjusted budget	187,550	(808,776)	

CAPITAL IMPROVEMENT PLAN				
FY 2027 - FY 2031				
		(in priority order as identified by dept. managers)	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 sy	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
<u>CEMETERY</u>				
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	
<u>GOLF COURSE MAINTENANCE</u>				
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	2025	FY 2026	FY 2027	Percent	Comments
	Actuals	Actuals	Revised	Proposed	Change	
	Budget	Budget	Budget	Budget		
<u>REVENUES</u>						
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
<u>EXPENDITURES</u>						
Aquatics	\$ 223,721	\$ 245,119	\$ 338,004	\$ 295,329	-12.6%	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	\$ 166,027	\$ 157,036	-5.4%	Decrease in payroll related costs offset by purchase AED machine
Recreation	\$ 421,195	\$ 391,478	\$ 463,161	\$ 492,737	6.4%	Increase in payroll related costs
Aq., Rec, JSP & Pks. Exp.	\$ 1,432,133	\$ 1,546,328	\$ 1,946,768	\$ 1,924,474		
Golf	\$ 1,091,830	\$ 1,284,596	\$ 1,628,627	\$ 1,216,920	-25.3%	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 2026	FY 2027		
		FY 2024	FY 2025	Revised	Requested	
		Actuals	Actuals	Budget	Budget	
Golf Revenues						
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	\$ 879,723	\$ 471,120	Facility 19th Hole completed in FY 26
Total Golf Revenues	\$	863,493	\$ 1,468,841	\$ 1,602,663	\$ 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	\$ 558,223	\$ 124,312	Facility 19th Hole completed in FY 26
Total Golf Expenditures	\$	1,456,742	\$ 1,284,596	\$ 1,628,627	\$ 1,216,920	
				Revenue		
				Projected Cash	less	Projected Ending Cash
				6/30/2026	Expenditures	06/30/27
				\$ 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
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.

	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	\$ 480,907	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	\$ 492,966	\$ 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	Cemetery	\$ 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				
	Successor Agency to the RDA (SARDA)				
		FY 2026 / 2027			
				FY 2026	FY 2027
	FY 2024	FY 2025	FY 2026	FY 2027	
	Actual	Actual	Revised	Requested	
			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				
	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					
Housing Authority of the City of Needles					
FY 2026 / 2027					
	FY 2024	FY 2025	FY 2026	FY 2027	
	Actual	Actual	Revised	Requested	
			Budget	Budget	
Operations					
Revenues	\$ 763,494	\$ 876,416	\$ 896,550	\$ 881,682	Decrease HUD / SEC 8 HUD SUBSIDY DEPOSIT
Expenditures	\$ 852,439	\$ 1,092,607	\$ 1,097,023	\$ 1,106,315	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	NET	Ending Fund Balance
			Fund Balance	CHANGE	06/30/27
			06/30/26		
			\$ 420,013	\$ (224,633)	\$ 195,380

NEEDLES PUBLIC UTILITY AUTHORITY					
Operating Budget					
FY 2027					
	2024	FY 2025	FY 2026	FY 2027	
	Actuals	Actuals	Revised	Proposed	
Revenues			Budget	Budget	
Interest	\$ 142,214	\$ 164,784	\$ 175,000	\$ 150,000	-14.3%
Misc	\$ 246	\$ -	\$ -	\$ -	0.0%
Expenditures					
Arbitrage Computations	\$ 2,950	\$ 3,200	\$ 4,000	\$ 4,000	0.0%
Bank Charges net of CC Conv Fee	\$ 6,677	\$ (5,348)	\$ -	\$ -	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	\$ 1,954,930	\$ 1,988,507	\$ 1,988,507	
			Projected	NET	Projected
			Operating	CHANGE	Operating Cash
			Cash		06/30/27
			06/30/26		
				\$ (1,838,507)	NPUA
				\$ 539,856	Water
				\$ 727,394	Wastewater
				\$ 954,877	Electric
				\$ -	All Amer. Canal
			\$ 4,292,710		\$ 4,676,330
			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			FY 2027
		Revenues	Operating Expenses
WATER			
	Base level from adjusted budget FY 26	3,398,300	2,524,154
<u><i>Increases</i></u>			
	Increase in payroll related costs		43,453
	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><i>Decreases</i></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	2,634,840
	Increase / (decrease)	(60,000)	110,686
WASTEWATER			
	Base level from adjusted budget FY 26	2,323,842	1,439,966
<u><i>Increases</i></u>			
	Increase in rates - 5% COLA	100,000	
	Increase in payroll related costs		7,665
	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><i>Decreases</i></u>			
	Decrease in legal services		(24,000)
	Decrease in regulatory costs		(2,800)
	FY 27 Adjusted Proposed Budget-06/10/25	2,423,842	1,490,331
	Increase / (decrease)	100,000	50,365
ELECTRIC			
	Base level from adjusted budget FY 26	14,466,000	12,900,934
<u><i>Increases</i></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><i>Decreases</i></u>			
	Decrease in base usage charge	(400,000)	
	Decrease in connection, establishment, poles fees	(24,000)	
	Decrease in payroll related costs		(75,733)
	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	13,097,401
	Increase / (decrease)	(219,000)	196,467

CAPITAL IMPROVEMENT PLAN - NPUA					
FY 2027 - FY 2031					
			(in priority order as identified by dept. managers)	Cost Estimate	Funding Source
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

CAPITAL IMPROVEMENT PLAN - NPUA						
<i>FY 2027 - FY 2031</i>						
			<i>(in priority order as identified by dept. managers)</i>	Cost Estimate	Funding Source	
	8.	Influent and Backflush Valve		20,000	Asset replacement funds	
	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	\$ 2,634,840	4.4%
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	\$ 2,798,444	
	\$ 763,186	\$ 937,601	\$ 614,673	\$ 539,856	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax			16.7%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 2,354	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	\$ 530,256			

	WASTEWATER				
	Operating Budget				
	FY 2027				
			FY 2026	FY 2027	
	2024	FY 2025	Revised	Proposed	
Utility Revenues	Actuals	Actuals	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	\$ 1,490,331	3.5%
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	\$ 1,696,448	
	\$ 951,666	\$ 913,493	\$ 726,168	\$ 727,394	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax			12.1%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 3,317	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	\$ 712,844			

	ELECTRIC				
	Operating Budget				
	FY 2027				
			FY 2026	FY 2027	
	2024	FY 2025	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	\$ 13,097,401	1.5%
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	\$ 13,292,123	
	\$ 3,237,646	\$ 3,254,898	\$ 565,329	\$ 954,877	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax			71.2%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 5,029	47%		
Bond Payments 2016		\$ 682,350	47%		
Purchase Payment		\$ 251,648	47%		
	Allocable costs	\$ 939,027			

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

	ALL AMERICAN CANAL				
	Operating Budget				
		FY 2027			
	2024	FY 2025	FY 2026	FY 2027	
Utility Revenues	Actuals	Actuals	Revised Budget	Proposed 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
				\$ -	