

CITY OF NEEDLES

General Fund Summary: Proposed Revised Budget

		FY 2026					
		FY 2024	FY 2025	FY 2026	FY 2026	Percent	Comments
		Actuals	Actuals	Original	Proposed	Change	
				Budget	Revised Budget		
General Fund Revenues							
		\$ (780,802)					
General Government	\$	12,361,342	\$ 13,150,077	\$ 12,054,937	\$ 12,045,737	-0.1%	***see attached comparison worksheet
Aquatics	\$	15,701	\$ 12,858	\$ 11,500	\$ 11,500	0.0%	
Jack Smith Park Marina	\$	250,016	\$ 276,008	\$ 248,700	\$ 248,700	0.0%	
Recreation	\$	55,498	\$ 53,789	\$ 52,000	\$ 52,000	0.0%	
Total Revenues	\$	12,682,557	\$ 13,492,732	\$ 12,367,137	\$ 12,357,937		
Prior Yr Fund Balance				\$ 1,118,817	\$ 1,225,343		Cannabis Revenues earmarked for Street Repairs
General Fund Expenditures							
City Attorney	\$	82,315	\$ 66,703	\$ 80,000	\$ 80,000	0.0%	
City Manager	\$	238,949	\$ 226,556	\$ 241,905	\$ 252,105	4.2%	see attached comparison worksheet
Finance	\$	1,240,868	\$ 819,656	\$ 1,565,458	\$ 1,615,458	3.2%	
Mayor / Council / Clerk	\$	298,533	\$ 303,897	\$ 273,258	\$ 291,758	6.8%	see attached comparison worksheet
Planning / Zoning	\$	164,923	\$ 192,483	\$ 268,692	\$ 247,192	-8.0%	see attached comparison worksheet
Engineering	\$	361,785	\$ 309,356	\$ 300,133	\$ 300,133	0.0%	
Community Promotions	\$	42,025	\$ 75,398	\$ 106,875	\$ 110,001	2.9%	
Senior Center	\$	67,830	\$ 80,106	\$ 85,440	\$ 94,940	11.1%	see attached comparison worksheet
Police	\$	3,753,813	\$ 3,826,839	\$ 4,347,164	\$ 4,347,164	0.0%	
Animal Shelter/Control	\$	302,129	\$ 307,624	\$ 351,204	\$ 356,204	1.4%	see attached comparison worksheet
Building & Safety	\$	297,700	\$ 300,074	\$ 469,270	\$ 446,270	-4.9%	see attached comparison worksheet
Code Enforcement	\$	643,962	\$ 566,754	\$ 627,914	\$ 627,914	0.0%	
Public Works	\$	720,207	\$ 904,788	\$ 787,489	\$ 1,124,189	42.8%	see attached comparison worksheet
Sanitation	\$	175,962	\$ 136,937	\$ 176,555	\$ 176,555	0.0%	
Aquatics	\$	221,716	\$ 245,121	\$ 325,504	\$ 338,004	3.8%	see attached comparison worksheet
Parks/Bldgs/Grounds	\$	691,148	\$ 810,302	\$ 692,076	\$ 709,576	2.5%	see attached comparison worksheet
Jack Smith Park Marina	\$	96,068	\$ 99,430	\$ 166,027	\$ 144,827	-12.8%	
Recreation	\$	421,191	\$ 391,479	\$ 460,661	\$ 460,661	0.0%	see attached comparison worksheet
Transfer to Other Funds	\$	2,739,641	\$ 2,707,635	\$ 2,160,329	\$ 1,860,329	-13.9%	see attached comparison worksheet
Total Expenditures	\$	12,560,765	\$ 12,371,138	\$ 13,485,954	\$ 13,583,280		
				Uncommitted		Projected Cash	
				Cash Balance		Balance	
				06/30/25	NET CHANGE	06/30/26	
				\$ 3,867,643	\$ (1,225,343)	\$ 2,642,300	19.5%

Base Level Comparison - GENERAL FUND	FY 26		Mid-year Revisions
	Revenues	Operating Expenses	
			Page 2
Base level from revised budget FY 26	12,367,137	13,485,954	
<i>Revenue Increases / (Decreases)</i>			
Planning	(21,500)		Decrease in site plan development review revenue and sign permits
Engineering	25,000		Increase in encroachment permit revenue
Building & Safety	(81,000)		Anticipated decrease in plan check and building permit activity
Abatement Liens	15,000		Increase in collections
City code fines	22,000		Increase in collections
Cannabis Compliance	(20,000)		Decrease in active Cannabis entities
Short term rental inspections	5,000		Increased activity
Animal Control	1,300		Increase in animal disposal and impound fees
Interest earnings	45,000		Increase in amount invested in LAIF
	(9,200)		***General Government
<i>Departments</i>			
City Manager		7,300	Property tax for Arizona property
		2,900	Add'l internal service allocation
Finance		50,000	Incr in professional services, Tripepi, Willdan
Mayor/Council/Clerk		18,500	Incr for open meeting software purchase and Route 66 full page add.
Planning		(21,500)	Decr - other professional services MBI contract unused
Community Promotions		3,126	Welcome to Needles Sign w/cactus and Route 66 Logo
Senior Center		8,700	Emergency A/C unit
Senior Center		800	Increase in minimum wage
Animal Control		5,000	Incr PT Animal Control Officer position converted to FT
Building and Safety		(23,000)	Decr - Consulting and other Professional services, provided in house
Public Works		12,500	Additional for grant application and street materials
		300,000	Patch Truck - Split 50/50 GF/Electric & Water for encroachment repairs
		20,000	Mobile broom-pull behind
		4,200	Additional CDL tests and 2 new cell phone stipends
Aquatics		12,500	Incr - part time salary expense min wage \$16.90
Parks		2,500	Add'l for tools and Wifi extender
		15,000	Fence around outside basketball court@Duke Watkins
Recreation		(21,200)	Vacant Park Ranger position to remain unfilled FY 26
Transfers		(300,000)	Transfer needed for street projects under budget
FY 26 mid-year budget revisions	12,357,937	13,583,280	
Increase / (decrease) from revised budget	(9,200)	97,326	

CITY OF NEEDLES					
Cemetery Summary					
Proposed Revised Budget					Page 3
FY 2026					
	FY 2024	FY 2025	FY 2026	FY 2026	
	Actuals	Actuals	Original	Proposed	
Cemetery Revenues			Budget	Revised Budget	
Cemetery Revenues	\$ 40,844	\$ 47,837	\$ 27,050	\$ 31,750	add'l interest earnings
Transfer from Gen Fund	\$ 127,752	\$ 215,196	\$ 185,000	\$ 185,000	no change
Total Cemetery Revenues	\$ 168,596	\$ 263,033	\$ 212,050	\$ 216,750	
Cemetery Expenditures					
Cemetery O & M	\$ 198,037	\$ 250,294	\$ 270,424	\$ 277,124	increase in repairs and safety equip
Total Cemetery Expenditures	\$ 198,037	\$ 250,294	\$ 270,424	\$ 277,124	
			Actual Cash	REVENUE	
			Balance at:	LESS	Projected Cash at
			06/30/25	EXPENDITURE	06/30/26
O&M			\$ 149,029	\$ (60,374)	\$ 88,655
Restricted endowment fund			\$ 271,642		\$ 271,642

		CITY OF NEEDLES				
		Special Revenue Funds				
		Proposed Revised Budget				Page 4
		FY 2026				
				FY 2026	FY 2026	
		FY 2024	FY 2025	Revised	Proposed	
		Actuals	Actuals	Budget	Revised Budget	
FUND	Description					
102	Clean CA Grant	\$ 2,094,134	\$ 9,618	\$ -	\$ -	<i>Completed</i>
205	CDBG	\$ 7,996	\$ 182,881	\$ 7,900	\$ 7,900	<i>no change</i>
208	Caltrans Grants	\$ 49,925	\$ 1,018,363	\$ -	\$ -	<i>Completed</i>
210	Special Gas Tax / SB1	\$ 127,656	\$ -	\$ 143,684	\$ 143,684	<i>no change</i>
210	RMRA - SB1 Funds	\$ 114,457	\$ 138,360	\$ 500,000	\$ -	<i>project moving to FY 27</i>
213	Dept. of Housing & Community Develop.	\$ 34,780	\$ 457,410	\$ -	\$ -	<i>Completed</i>
214	Measure I - Local (SANBAG)	\$ -	\$ -	\$ 800,000	\$ 800,000	<i>no change</i>
225	COPS - AB 3229 Supplemental	\$ 224,076	\$ 304,181	\$ 283,450	\$ 351,264	<i>add'l grant funds avail/conserv budget approach</i>
227	Hazard Mitigation	\$ 4,952	\$ 47,330	\$ 15,000	\$ 15,000	<i>no change</i>
233	Jack Smith Park Grant	\$ 170,078	\$ -	\$ -	\$ -	<i>Completed</i>
238	State Recreation Grants	\$ 1,605,963	\$ 1,341,800	\$ -	\$ -	<i>Completed</i>
239	CA. Conservation Recycling Grant	\$ 5,261	\$ 15,117	\$ 18,227	\$ 18,227	<i>no change</i>
243	Active Transportation Program (sidewalks)	\$ -	\$ 35,771	\$ 1,979,560	\$ 679,560	<i>\$1,300,000 construction part moving to FY 27</i>
	Totals	\$ 4,439,278	\$ 3,550,831	\$ 3,747,821	\$ 2,015,635	

	CITY OF NEEDLES				
	Sanitation				
	Proposed Revised Budget				Page 5
	FY 2026				
			FY 2026	FY 2026	
	FY 2024	FY 2025	FY 2026	FY 2026	
	Actuals	Actuals	Original	Proposed	
			Budget	Revised Budget	
Sanitation Revenues	\$ 1,776,084	\$ 1,778,919	\$ 1,827,015	\$ 1,898,015	Annual COLA increase 4.58%
Sanitation Expenditures	\$ 1,523,476	\$ 1,723,118	\$ 1,827,015	\$ 1,898,015	Annual COLA increase 4.58%

CITY OF NEEDLES					
Golf Summary					
Proposed Revised Budget					Page 6
FY 2026					
	FY 2024	FY 2025	FY 2026	FY 2026	
Golf Revenues	Actuals	Actuals	Revised Budget	Proposed Revised Budget	
Revenues	\$ 646,546	\$ 705,618	\$ 698,852	\$ 698,852	
Surcharges for G.C. improvements	\$ 21,695	\$ 22,851	\$ 24,088	\$ 24,088	
Transfer from General Fund	\$ 195,252	\$ 365,244	\$ 875,039	\$ 875,039	Includes 19th Hole Improvements
Total Golf Revenues	\$ 863,493	\$ 1,093,713	\$ 1,597,979	\$ 1,597,979	
	\$ 891,525				
Golf Expenditures					
Golf Maintenance	\$ 648,620	\$ 855,860	\$ 665,673	\$ 665,673	
Golf Maintenance Capital	\$ 411,054	\$ -	\$ -	\$ -	
Golf Pro Shop	\$ 342,753	\$ 423,794	\$ 458,231	\$ 458,231	
Golf Pro Shop Capital	\$ 54,315	\$ 48,700	\$ 500,039	\$ 500,039	
Total Golf Expenditures	\$ 1,456,742	\$ 1,328,354	\$ 1,623,943	\$ 1,623,943	
			Actual Cash		
			Balance	Revenue less	Projected Cash at
			06/30/25	Expense	06/30/26
			\$ (282,888)	\$ (25,964)	\$ (308,852)
			Due from Grant @ 06/30/25		\$ 71,554
					\$ (237,299)

CITY OF NEEDLES					
Internal Service Funds					
Proposed Revised Budget					Page 7
		FY 2026			
			FY 2026	FY 2026	
	FY 2024	FY 2025	Revised	Proposed	
	Actuals	Actuals	Budget	Revised	
				Budget	
Utility Business Office	\$ 408,096	\$ 419,379	\$ 508,992	\$ 508,992	<i>no change</i>
Management Info. Systems	\$ 252,461	\$ 282,586	\$ 358,200	\$ 358,200	<i>no change</i>
Central Purchasing/Admin Facility	\$ 232,810	\$ 174,644	\$ 484,266	\$ 555,266	<i>add'l for engineering City Hall Building Improvmt</i>
Fleet Maintenance	\$ 230,930	\$ 255,935	\$ 312,508	\$ 330,508	<i>add'l for sweeper & PW vehicle repairs</i>
Vehicle Replacement Fund	\$ 96,956	\$ 85,040	\$ 93,340	\$ 93,340	<i>no change</i>

CITY OF NEEDLES					
Transit Funds					
Proposed Revised Budget					
FY 2026					
	FY 2024	FY 2025	FY 2026	FY 2026	
	Actual	Actual	Original	Proposed	
			Budget	Revised	
				Budget	
Dial-A-Ride					
Revenues	\$ 104,581	\$ 99,023	\$ 629,992	\$ 629,992	<i>no change</i>
Expenditures	\$ 119,693	\$ 109,330	\$ 629,992	\$ 629,992	<i>no change</i>
Dial-A-Ride Medical Transport					
Revenues	\$ 21,408	\$ 30,340	\$ 55,211	\$ -	<i>Tfr to new Fund 522-Ft Mohave/Bullhead Shuttle</i>
Expenditures	\$ 19,105	\$ 23,672	\$ 55,211	\$ -	<i>Tfr to new Fund 522-Ft Mohave/Bullhead Shuttle</i>
Ft Mohave/Bullhead Shuttle					
Revenues				\$ 281,084	<i>Tfr from Fund 521-Dial-A-Ride Medical and add'l funding for new program</i>
Expenditures				\$ 55,211	<i>Tfr from Fund 521-Dial-A-Ride Medical</i>
Needles Area Transit (NAT)					
Revenues	\$ 694,181	\$ 643,483	\$ 524,907	\$ 524,907	<i>no change</i>
Expenditures	\$ 516,584	\$ 564,953	\$ 524,907	\$ 524,907	<i>no change</i>
				Total Expenditures	\$ 1,210,110

CITY OF NEEDLES					
Housing Authority of the City of Needles					
Proposed Revised Budget					Page 9
	FY 2026				
				FY 2026	
	FY 2024	FY 2025	FY 2026	FY 2026	
	Actual	Actual	Original	Proposed	
			Budget	Revised	
				Budget	
Operations					
Revenues	\$ 750,075	\$ 875,816	\$ 764,500	\$ 896,550	Add'l Sec 8 & VASH funding & incr in interest earnings
Expenditures	\$ 771,490	\$ 904,973	\$ 952,023	\$ 1,097,023	Add'l Sec 8 & VASH leases Funded by HUD
Capital Improvements Plan					
Revenues	\$ 376,334	\$ 352,228	\$ 168,000	\$ 169,500	Add'l HUD funding
Expenditures	\$ 19,228	\$ 103,282	\$ 331,568	\$ 331,568	no change
			Actual	NET	Projected
			Cash Balance	CHANGE	Ending Cash
			06/30/25		06/30/26
			\$ 736,014	\$ (362,541)	\$ 373,473

CITY OF NEEDLES					
Successor Agency to the RDA (SARDA)					
Proposed Revised Budget					Page 10
	FY 2026				
				FY 2026	
	FY 2024	FY 2025	FY 2026	Proposed	
	Actual	Actual	Original	Revised	
			Budget	Budget	
Operations					
Revenues	\$ -	\$ -	\$ 100,289	\$ -	Tfr from General Fund not needed Done in a prior year
Expenditures	\$ 6,728	\$ -	\$ -	\$ -	
Low to Mod Income Housing Fund					
Expenditures	\$ 32,090	\$ 56,476	\$ 56,726	\$ 56,726	no change

NEEDLES PUBLIC UTILITY AUTHORITY

Operating Budget

Proposed Revised Budget

FY 2026

	2024 Actuals	2025 Actuals	2026 Revised Budget	2026 Proposed Revised Budget		
Revenues						
Interest	\$ 118,379	\$ 160,851	\$ 125,000	\$ 175,000	40.0%	incr in interest earned
Misc	\$ 7,014	\$ 52,082	\$ 55,000	\$ 55,000	0.0%	
Expenditures						
Arbitrage Computations	\$ 2,950	\$ 3,200	\$ 4,000	\$ 4,000	0.0%	
Bank Charges	\$ 66,877	\$ 46,734	\$ 55,000	\$ 55,000	0.0%	
Bond Payments	\$ 1,443,000	\$ 1,442,386	\$ 1,442,386	\$ 1,442,386	0.0%	
Trustee fees	\$ 6,130	\$ 5,980	\$ 6,700	\$ 6,700	0.0%	
Purchase Payment	\$ 666,436	\$ 666,432	\$ 535,421	\$ 535,421	0.0%	
Utility Users Tax	\$ -	\$ -	\$ 506,996	\$ -	-100.0%	not needed-direct flow to GF
Total NPUA Expenditures	\$ 2,185,393	\$ 2,164,732	\$ 2,550,503	\$ 2,043,507		
			Actual Operating Cash 06/30/25	NET CHANGE	Projected Operating Cash 06/30/26	
				\$ (1,868,507)	NPUA	
				\$ 535,191	Water	
				\$ 636,223	Wastewater	
				\$ 964,878	Electric	
				\$ -	All Amer. Canal	
			\$ 5,774,477		\$ 6,042,262	
		Rate Stabilization Fund	\$ 699,972		\$ 699,972	
		PCA Balancing Fund	700,000		\$ 700,000	
Projected ending balances 06/30/26						
Water Asset Replacement Fund		NPUA	\$ 619,096	City side		
Wastewater Asset Replacement Fund		NPUA	\$ 292,491	City side		
Electric Asset Replacement Fund	\$ 2,875,792	NPUA	\$ 1,081,809	City side	3,957,601	
					Electric ↑ ARF total	

Base Level Comparison	Revenues	Operating Expenses
WATER		
Base level from mid-year approved budget FY 26	3,238,300	2,423,354
<i>Increases</i>		
3% rate incr, incr sales to FMIT & hydrant usage up	160,000	33,000
Increase in legal fees		30,000
Increase in valve maint/repairs		17,000
Increase in training and various services		11,000
Increase in inventory, tools and safety equipment		10,000
Increase in chlorine/chemical supplies		
<i>Decreases</i>		
FY 26 mid-year budget revisions	3,398,300	2,524,354
Increase / (decrease)	160,000	101,000
WASTEWATER		
Base level from mid-year approved budget FY 26	2,323,842	1,439,966
<i>Increases</i>		
no change		
<i>Decreases</i>		
no change		
FY 26 mid-year budget revisions	2,323,842	1,439,966
Increase / (decrease)	-	-
ELECTRIC		
Base level from mid-year approved budget FY 26	15,220,000	13,475,934
<i>Increases</i>		
Decrease in rates and usage	(554,000)	
Decrease in Transformer sales	(200,000)	
Increase in PERS expenses		24,000
<i>Decreases</i>		
Decrease in power purchases-lower term pricing		(600,000)
FY 26 mid-year budget revisions	14,466,000	12,899,934
Increase / (decrease)	(754,000)	(576,000)

		WATER				
		Operating Budget				
		Proposed Revised Budget				Page 13
		FY 2026				
						2026
						Proposed
		2024	2025	2026	2026	
		Actuals	Actuals	Revised	Revised	
				Budget	Budget	
Utility Revenues						
Water Revenues		\$ 2,856,683	\$ 2,985,506	\$ 3,238,300	\$ 3,398,300	4.9%
Total Water Revenues		\$ 2,856,683	\$ 2,985,506	\$ 3,238,300	\$ 3,398,300	
Utility Expenditures						
Operating Expenses		\$ 1,829,977	\$ 1,813,569	\$ 2,423,354	\$ 2,524,354	4.2%
Transfer to Water Asset Repl. Fund		\$ 259,308	\$ 229,704	\$ 259,473	\$ 338,755	30.6%
Total Water Expenditures		\$ 2,089,285	\$ 2,043,273	\$ 2,682,827	\$ 2,863,109	
		\$ 767,398	\$ 942,233	\$ 555,473	\$ 535,191	NET CHANGE
				<u>% of total utility revenue budget:</u>		
Utility User Tax			0	16.8%		
				<u>Bond ratio:</u>		
Bank & Trustee Charges			\$ 14,454	22%		
Bond Payments 2016 issue			\$ 310,159	22%		
Purchase Payment			\$ 117,793	22%		
				<u>Water only</u>		
Electric fund repayment			\$ 92,785	100%		
	Allocable costs		\$ 535,191			
					\$ -	

	WASTEWATER				
	Operating Budget				
	Proposed Revised Budget				Page 14
	FY 2026				
				2026	
			2026	Proposed	
	2024	2025	Revised	Revised	
	Actuals	Actuals	Budget	Budget	
Utility Revenues					
Wastewater Revenues	\$ 2,191,503	\$ 2,154,161	\$ 2,323,842	\$ 2,323,842	0.0%
Total Wastewater Revenues	\$ 2,191,503	\$ 2,154,161	\$ 2,323,842	\$ 2,323,842	
Utility Expenditures					
Operating Expenses	\$ 1,209,679	\$ 1,158,744	\$ 1,439,966	\$ 1,439,966	0.0%
Transfer to WW Asset Repl. Fund	\$ 35,676	\$ 81,925	\$ 157,708	\$ 247,653	57.0%
Total Wastewater Expenditures	\$ 1,245,355	\$ 1,240,669	\$ 1,597,674	\$ 1,687,619	
	\$ 946,148	\$ 913,492	\$ 726,168	\$ 636,223	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax		\$ -	11.5%		
			<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		\$ -	100%		
	Allocable costs	\$ 636,223			
				\$ 0	

	ELECTRIC				
	Operating Budget				
	Proposed Revised Budget				Page 15
	FY 2026				
				2026	
			2026	Proposed	
	2024	2025	Revised	Revised	
Utility Revenues	Actuals	Actuals	Budget	Budget	
Electric Revenues	\$ 14,904,288	\$ 14,610,449	\$ 15,220,000	\$ 14,466,000	-5.0%
Total Electric Revenues	\$ 14,904,288	\$ 14,610,449	\$ 15,220,000	\$ 14,466,000	
Utility Expenditures					
Operating Expenses	\$ 11,523,824	\$ 10,803,552	\$ 13,475,934	\$ 12,899,934	-4.3%
Transfer to Electric Asset Repl. Fund	\$ 355,080	\$ 552,000	\$ 999,737	\$ 601,188	-39.9%
Total Electric Expenditures	\$ 11,878,904	\$ 11,355,552	\$ 14,475,671	\$ 13,501,122	
	\$ 3,025,384	\$ 3,254,897	\$ 744,329	\$ 964,878	NET CHANGE
			<u>% of total utility revenue budget:</u>		
Utility User Tax		\$ -	71.7%		
			<u>Bond ratio:</u>		
Bank & Trustee Charges		\$ 30,879	47%		
Bond Payments 2016		\$ 682,351	47%		
Purchase Payment		\$ 251,648	47%		
	Allocable costs	\$ 964,878			
				\$ -	

	ALL AMERICAN CANAL				
	Operating Budget				
	Proposed Revised Budget				Page 16
	FY 2026				
				2026	
	2024	2025	2026	Proposed	
Utility Revenues	Actuals	Actuals	Original	Revised	
			Budget	Budget	
AAC Revenues	\$ 984,629	\$ 1,041,313	\$ 1,246,800	\$ 1,246,800	0.0%
Total AAC Revenues	\$ 984,629	\$ 1,041,313	\$ 1,246,800	\$ 1,246,800	
Utility Expenditures					
Operating Expenses	\$ 1,017,069	\$ 1,112,188	\$ 1,246,800	\$ 1,246,800	0.0%
Total AAC Expenditures	\$ 1,017,069	\$ 1,112,188	\$ 1,246,800	\$ 1,246,800	
	\$ (32,440)	\$ (70,875)	\$ -	\$ -	NET CHANGE
				\$ -	