



**MEETING DATE:** June 10, 2025

**FROM:** Jessica Bigby

**RE:** Adopt Resolution 05-25 Approving Operating Budget for Fiscal Year 2025-2026  
and Establishing Claims Approval Procedures

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**BACKGROUND:**

Due to a lack of adequate recordkeeping, this budget was built using the zero-based budgeting method. This means it relies more on staff knowledge of what is anticipated in the year to come, versus past trends.

A budget sets the plan for the year and authorizes the city manager, department heads, and finance personnel to act within the parameters of the budget. Further language is included in the resolution and budget packet to help establish and clarify the way in which this budget will be used to guide and restrict spending.

Budgets are a best guess at a point in time. We anticipate a need for amendments as further information becomes available or variables change.

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**RECOMMENDATION:**

Approve and Adopt Resolution 05-25

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**ATTACHMENTS:**

- A. 2526 BUDGET PACKET
- B. RESOLUTION NO: RESOLUTION # 05-25

**City of Isleton**  
**2025-2026 Adopted Budget Packet**



**June 10, 2025**

**June 10, 2025**

We are pleased to present the proposed City of Isleton budget for Fiscal Year 2025–2026. This budget reflects our ongoing commitment to ensuring the City’s financial stability while addressing the priorities and needs of our community.

The City continues to face significant fiscal challenges, requiring us to make difficult but necessary decisions. While the road ahead remains uncertain, we are committed to a responsible financial plan and to working collaboratively to navigate the path forward.

I would like to express sincere appreciation to the City Council and staff for their dedication, hard work, and thoughtful input throughout the budget development process.

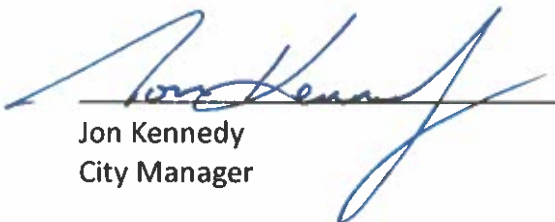
This document serves as the City’s financial roadmap for the upcoming fiscal year. It outlines our key priorities, provides transparency to our residents, and supports the effective delivery of essential public services.

**Key Priorities of the FY 2025–2026 Budget:**

1. **Financial Stability** – Focus on reducing debt, aligning expenditures with revenues, and building a sustainable fiscal foundation.
2. **Sound Fiscal Practices** – Improve financial reporting, complete outstanding audits, and strengthen internal controls to position the City for future grants and funding opportunities.
3. **Public Safety** – Maintain and support services that ensure the health, safety, and well-being of our residents.
4. **Infrastructure and Maintenance** – Invest in the maintenance and improvement of capital assets critical to the City's operations and long-term resilience, with a focus on improvements to sewer facilities.

A balanced budget is not merely a spending plan—it is a strategic tool that authorizes expenditures based on anticipated revenues. An appropriation represents the legal authority to incur expenses, while an expenditure is the actual outlay of funds in accordance with that authority.

We present this proposed budget with a spirit of transparency, accountability, and commitment to fiscal stewardship.



Jon Kennedy  
City Manager



Jessica Bigby  
Finance Director

CITY OF ISLETON  
GENERAL FUND 2025/26 BUDGET

City records do not allow for a clear picture of the beginning fund balance at this time. This budget was built based on projected cash inflow in the general fund. Any funds that may come in related to past receivables will likely be utilized to pay down debt. Any additional funds will be presented in future budget amendments as needed. \*Revenue dependent on STA approval for allocation.  
\*\*Receipt of revenue dependent on report catch-up.

REVENUE

Sales Tax	475,000
Half Cent Sales Tax Revenue - General	85,000
Half Cent Sales Tax Revenue - Fire	85,000
Property Taxes	465,000
Measure A	71,000
Building Permits	35,000
STA Additional Measure A Funds Allocated from Sac County*	100,000
LTF**	80,000
Business Licenses	8,000
Franchise Fees - CalWaste	35,000
Franchise Fees - Other	20,000
COPS (Sac County Sheriff)	202,500
Net Revenue	1,661,500

EXPENDITURES

Payroll	182,712
Payroll Taxes	28,271
Benefits	20,177
Worker's Comp Insurance	44,646
Professional - Mgmt	108,000
Professional - Finance	180,000
Professional - Auditor	70,000
Professional - Legal	65,400
Professional - Planning (non-reimbursable)	5,000
Professional - Engineering (non-reimbursable)	5,000
Contracted Sheriff Services	245,000
Insurance - Liability SCORE	160,000
23/24 Work Comp Audit - one time	75,000
Utilities - Electricity	66,000
Utilities - Gas	12,000
Utilities - Water	32,400
Utilities - Phone & Communications	17,280
Utilities - Waste	18,000
Fuel	16,500
Public Health & Safety Supplies	10,000
Parks & Infrastructure Supplies	22,500
Administrative & Organizational Supplies	5,000
Administrative Software	7,500
Equipment	5,000
Property Tax	7,000
Training	3,500
Council Travel & Reimbursements	1,000
Memberships	2,000
Computer & Technology	9,000
Copier & Records	5,000
Repairs & Maintenance	22,500
Vehicle Maintenance	10,000
Protective Gear	5,000
Reclamation District - Assessment Fees	12,000
Professional Services	5,500
Miscellaneous	2,615
Debt Service Payments	175,000
Total Expenditures	1,661,500

NET CHANGE TO FUND BALANCE

0

CITY OF ISLETON  
SEWER FUND 2025/26 BUDGET

City records do not allow for a clear picture of the beginning fund balance at this time. This budget was built based on projected cash inflow in the sewer fund. Any funds that may come in related to past receivables will likely be utilized for additional repair work and sludge removal. Any additional funds will be presented in future budget amendments as needed. Revenue dependent on proposition 218 rate increase.

REVENUE

Utility Sewer Revenue	665,520
Less: Bad Debt Expense	(113,280)
Net Revenue	552,240

EXPENDITURES

Payroll and Taxes	89,760
Worker's Comp Insurance	5,051
Testing Supplies	14,000
Tractor Lease Pymt	6,090
Computer Service	5,000
Supplies/Fuel	7,500
Generator Maintenance	3,000
Generator Environmental Fees	2,200
Pump Maintenance	12,000
Repairs	130,000
Utility Billing Coding and Contract	37,400
State Water Board	32,150
Miscellaneous	97
Debt Service Payments	207,992
Total Expenditures	552,240

NET CHANGE TO FUND BALANCE	0
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CITY OF ISLETON  
GRANTS 2025/26 BUDGET

Grants below are already a part of the approved grant calendar for the City of Isleton. We are in talks with multiple agencies and will continue to pursue additional grant projects that are useful and relevant to the citizens of Isleton. Budgets for those projects will be presented with the grant details or in future budget amendments.

**CalOES - Prepare California JUMPSTART Grant**

REVENUE

Prepare California Grant	300,000
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EXPENDITURES

Salary & Benefits	280,000
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Computer & Grant Authorized Supplies & Materials	18,500
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Software Program	1,500
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Total Expenditures	300,000
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NET CHANGE TO FUND BALANCE	-
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Projected remainder of grant	595,343
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**GRANT FOCUS:** *Assist the city with emergency preparedness and grant readiness.*

**SACOG - Main Street Road Rehabilitation and Streetscape Improvements**

REVENUE

SACOG Managed Funds	319,160
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EXPENDITURES

Engineering Design Consultant Services	14,647
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Construction	304,513
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Total Expenditures	319,160
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NET CHANGE TO FUND BALANCE	-
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Projected remainder of grant	-
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**GRANT FOCUS:** *Design, Engineer, and Construct ADA improvements on Main Street.*

**SACOG - Green Means Go**

REVENUE

SACOG Managed Funds	94,000
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EXPENDITURES

Reimbursement for City Staff Time	19,000
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Planning Consultant Services	75,000
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Total Expenditures	94,000
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NET CHANGE TO FUND BALANCE	-
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Projected remainder of grant	-
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**GRANT FOCUS:** *Assist the city with update to city planning ordinances.*

**California Emerging Technology Fund**

REVENUE

CEFT Grant	11,100
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EXPENDITURES

Website Fees	9,600
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Printing and Mailing	1,500
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Total Expenditures	11,100
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NET CHANGE TO FUND BALANCE	-
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Projected remainder of grant	1,800
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**GRANT FOCUS:** *Close the 'digital divide'.*

CITY OF ISLETON  
2025/2026 POSITION CONTROL

**Contracted Positions**

City Manager  
Finance Director  
City Attorney

<b>Payroll Positions</b>	<b>FTE</b>
Administrative Officer - City Services	0.80
Firefighter	1.00
Sewer Operator	0.40
Director of Public Works	1.00
Heavy Equipment Operator/Addl PW	0.50
Building Official	0.20
Chief Resilience Officer - Grant Funded	1.00
Accountant/Grant Manager - Grant Funded	1.00



## **Resolution # 05-25**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ISLETON ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2025-2026 AND ESTABLISHING CLAIMS APPROVAL PROCEDURES

### **WHEREAS,**

the City Manager and Finance Director have prepared and submitted a proposed Operating Budget for Fiscal Year 2025-2026 to the City Council of the City of Isleton; and

### **WHEREAS,**

the City Council has reviewed the proposed budget and finds it to be a sound financial plan for municipal operations, services, and obligations for the period July 1, 2025 through June 30, 2026; and

### **WHEREAS,**

although a public hearing is not required by law for adoption of the annual budget, the proposed budget has been made available for public review and the Council has discussed it during a duly noticed meeting; and

### **WHEREAS,**

the City Council desires to adopt the budget and to establish certain administrative procedures related to payment of claims consistent with the adopted budget;

### **NOW, THEREFORE, BE IT RESOLVED,**

#### **Section 1. Adoption of Budget**

The City Council hereby approves and adopts the Operating Budget for Fiscal Year 2025-2026 as presented.

#### **Section 2. Year-End Balances**

Any unused appropriations remaining at the end of Fiscal Year 2025-2026 shall be carried forward as fund balance in each respective fund, unless otherwise directed by the City Council.

#### **Section 3. Purchasing and Claims Approval**

The Finance Director is authorized to approve claims for payment provided:

- The claims are consistent with the adopted budget; and



- Adequate funds are available in the City treasury.

Such payments shall follow the City's established purchasing and payment policies, and will require check authorization by a designated signer other than the Finance Director.

#### **Section 4. Post-Payment Review and Ratification**

Claims approved and paid by the Finance Director shall be submitted to the City Council for review following payment. The City Council may ratify such claims during its regular financial oversight process.

#### **Section 5. Filing Requirement**

A copy of this resolution and the adopted budget shall be filed with the County of Sacramento within sixty (60) days of adoption, in accordance with applicable law.

#### **Section 6. Effective Date**

This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the CITY COUNCIL of THE CITY OF ISLETON, COUNTY OF SACRAMENTO, of the  
STATE OF CALIFORNIA on this 10th day of June, 2025

ATTEST

MAYOR, Iva Walton

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DEPUTY CITY CLERK