



City Council Staff Report

Subject: Establishing the Appropriations Limit for the City of Rocklin and the Special Tax Districts for Fiscal Year 2026/27 and Amending the Appropriations Limit for Fiscal Year 2025/26

Date: June 23, 2026

Submitted By: Angela Doyle, Senior Accountant
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Department: Administrative Services - Finance

Recommendation:

Adopt a Resolution of the City Council of the City of Rocklin Establishing the Appropriations Limit for the City of Rocklin and the Special Tax Districts for Fiscal Year 2026/27, and Amending the Appropriations Limit for Fiscal Year 2025/26.

Background:

California Constitution Article XIIIB limits the level of most appropriations from tax sources that most local government entities are permitted to make in any given year. The limit for each year is equal to the limit for the prior year, adjusted for changes in the cost-of-living and population. Article XIIIB also requires local governments to return to taxpayers any tax revenues in excess of the amount that can be appropriated in any given fiscal year.

With respect to Special Districts, while the portion of Community Facilities Districts (CFDs) that addresses bond indebtedness is exempt from the State appropriations limit, those Districts that have a service component are required to have an appropriation limit placed on the Districts' service appropriations. Base appropriation limits for the CFD's are established in the Districts' original formation documents and recalculated annually for each CFD based on population and per capita income changes. The law impacts CFD No. 1, CFD No. 5, and CFD No. 6.

Each year, the State Department of Finance is required to transmit an estimate of the percentage change in population of local governments (Revenue and Taxation Code, Section 2227). The annual appropriation limit is allowed to increase by the jurisdiction's population growth percentage and the statewide growth in personal income.

For the City of Rocklin

- The State Department of Finance revised the January 1, 2025 City of Rocklin population to 74,483 from the original estimate of 73,172. This revision increased the percentage change in population for the 2025/26 appropriation limits to 2.08% from the original estimate of 0.28%.
- As a result of adjusting the population factor to reflect the revised information from the State Department of Finance, the City's 2025/26 appropriation limit has been amended to \$72,570,739 from \$71,294,991.
- The estimated actual appropriation for Fiscal Year (FY) 2025/26 is \$49,825,200 and will not exceed the 2025/26 amended appropriation limit.
- The State Department of Finance estimated a statewide increase in personal income for 2026/27 at 4.95%.
- The State Department of Finance estimated the Placer County January 1, 2026 population at 434,823 resulting in a 1.39% increase.
- The 2026/27 appropriation limit for the City of Rocklin is established at \$77,215,267.

For the Special Districts

- The State Department of Finance revised the January 1, 2025 City of Rocklin population to 74,483 from the original estimate of 73,172. This revision increased the percentage change in population for the 2025/26 appropriation limits to 2.08% from the original estimate of 0.28%.
- The 2025/26 appropriation limits for each of the Special Tax Districts are amended due to the population estimate revision as follows:

CFD #1	\$12,729,663
CFD #5	\$77,166,124
CFD #6	\$ 9,541,472

- The estimated actual appropriation for FY 2025/26 for all Special Tax Districts will not exceed the 2025/26 amended appropriation limit.
- The State Department of Finance estimated a statewide increase in personal income for 2025/26 at 4.95%.
- The State Department of Finance estimated the Placer County January 1, 2026 population at 434,823 resulting in a 1.39% increase.
- The 2026/27 appropriation limits for each of the Special Tax Districts are established as follows:

CFD #1	\$13,544,361
CFD #5	\$82,104,756
CFD #6	\$10,152,126

ATTACHMENTS:

1. [Resolution](#)
2. [Resolution Exhibit A - Citywide GANN Chart](#)
3. [Resolution Exhibit B - Special Districts GANN Chart](#)