



## City Council Staff Report

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**Subject:** FY 2025/26 Community Facilities Districts Bond Debt Service Fund Budgets and Collection of Special Taxes on the 2025/26 Tax Roll

**Date:** June 24, 2025

**Submitted By:** Megan Bressem, Management Analyst  
Daniel Choe, Administrative Services Deputy Director

**Department:** Administrative Services - Finance

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### Recommendation:

- A. Adopt a Resolution of the City Council of the City of Rocklin Adopting Budgets for Community Facilities Districts Bond Debt Service Funds for Fiscal Year 2025/26.
- B. Adopt a Resolution of the City Council of the City of Rocklin Requesting the Collection of Special Taxes on the 2025/26 Tax Roll.

### Background:

The Fiscal Year (FY) 2025/26 budgets for the Special Tax District Bond Debt Service Funds are prepared and transmitted to the City Council for adoption. Revenues are derived from special taxes placed on the County property tax rolls, while expenses include debt service payments and administrative costs for the upcoming fiscal year. Staff ensures that all districts maintain sufficient reserves to guarantee timely payments. Staff recommends adopting Resolution A to approve the FY 2025/26 budgets for the bond debt service funds of Community Facilities Districts (CFD) No. 6, No. 8, No. 9, No. 10 and No. 11, enabling the collection of necessary revenue for debt service payments and administrative costs.

For the collection of special taxes, assessments, liens, and other charges on behalf of the City, Placer County requires the City to warrant the legality of these charges and to defend and indemnify the County against any legal challenges. Staff recommends adopting Resolution B to meet this requirement and to request the Placer County Auditor-Controller to include these collections on the County 2025/26 tax rolls for CFDs No. 1, No. 5, No. 6, No. 10, and No. 11, and the City of Rocklin Park Development and Maintenance Taxes.

### Fiscal Impact:

Adoption of the attached resolutions will allow special taxes to be levied and collected to pay for bond debt service and services provided in the City's special districts.

### ATTACHMENTS:

1. [Resolution A - Special District Budgets](#)
2. [Resolution B - Collection of Special Taxes](#)

