



City Council Staff Report

Subject: Amending the Appropriations Limit for the City and the Special Districts for Fiscal Year 2024/25

Date: August 12, 2025

Submitted By: Angela Doyle, Senior Accountant
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - Finance

Recommendation:

Adopt a Resolution of the City Council of the City of Rocklin Amending the Appropriations Limit for the City of Rocklin and the Special Districts for Fiscal Year 2024/25.

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 (CFD's) 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 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.

- The State Department of Finance revised the January 1, 2024 population for Placer County to 420,436 from the original estimate of 412,844.
- This revision increased the percentage change in population for the 2024/25 appropriations limit to 2.52% from the original estimate of .67%.
- The City's 2024/25 appropriations limit has been amended to \$66,793,133 from the original estimate of \$65,586,029.

- CFD No.1 Special District's 2024/25 appropriations limit has been amended to \$11,716,211 from the original estimate of \$11,504,472.
- CFD No. 5 Special District's 2024/25 appropriations limit has been amended to \$71,022,664 from the original estimate of \$69,739,121.
- CFD No. 6 Special District's 2024/25 appropriated limit has been amended to \$8,781,842 from the original estimate of \$8,623,134.

Fiscal Impact:

There is no fiscal impact resulting from the adoption of the amended appropriations limit for the City and Special Districts.

ATTACHMENTS:

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