



# County of Sonoma

## State of California

Date: September 16, 2025

Item Number: \_\_\_\_\_

Resolution Number: \_\_\_\_\_

☐ 4/5 Vote Required

**Concurrent Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, And the Board of Directors of the Sonoma County Water Agency Setting The Fiscal Year 2025-26 Countywide Tax Rate And Tax Rates For All Debt Service Funds Within Their Jurisdictions.**

**Whereas**, California Government Code Section 29100 requires that on or before October 3 of each year, the Board of Supervisors of a county shall adopt by resolution the rates of taxes on the secured roll, not to exceed the one-percent limitation specified in Article XIII A of the Constitution and Revenue and Taxation Code Sections 93 and 100, and

**Whereas**, the Board is required to set the Fiscal Year 2025-26 Tax Rates for all Debt Service Funds within the Special Districts governed by the Board and applicable School Districts, and

**Whereas**, the Tax Rates necessary to produce an amount sufficient to cover Debt Service requirements are listed in Exhibit "A",

**Now, Therefore, Be It Resolved** and ordered by the Board of Supervisors of the County of Sonoma and the Board of Directors of the Sonoma County Water Agency that the Tax Rates listed in Exhibit "A" be used as the Fiscal Year 2025-26 Countywide Tax Rate and Tax Rates for all Debt Service Funds within their jurisdictions, in accordance with Section 29100 of the Government Code, State of California.

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**Supervisors:**

Hermosillo:

Rabbitt:

Coursey:

Gore:

Hopkins:

Ayes:

Noes:

Absent:

Abstain:

**So Ordered.**

## FISCAL YEAR 2025-26 COUNTYWIDE TAX AND DEBT SERVICE TAX RATES

| Tax Code                                           | Description                        | FY 2024-25<br>Tax Rate | FY 2025-26<br>Tax Rate | Bond<br>Maturity Dates |
|----------------------------------------------------|------------------------------------|------------------------|------------------------|------------------------|
| <u>1. Under Board of Supervisors Jurisdiction:</u> |                                    |                        |                        |                        |
| 00001                                              | Proposition 13 Countywide Tax Rate | 1.0000%                | 1.0000%                |                        |
| <u>ELEMENTARY SCHOOL DISTRICT BONDS:</u>           |                                    |                        |                        |                        |
| 18050                                              | Alexander Valley Elem 2018         | 0.0275%                | 0.0275%                | 8/1/2049               |
| 19108                                              | Bellevue Elem 2008                 | 0.0210%                | 0.0210%                | 8/1/2042               |
| 19111                                              | Bellevue Elem 2008 QSCB            | 0.0110%                | 0.0115% (b)            | 8/1/2038               |
| 19120                                              | Bellevue Elem 2014                 | 0.0130%                | 0.0120% (c)            | 8/1/2045               |
| 19130                                              | Bellevue Elem 2020                 | 0.0300%                | 0.0250% (c)            | 8/1/2053               |
| 19410                                              | Bennett Valley Elem 2010           | 0.0280%                | 0.0290% (b)            | 8/1/2041               |
| 20650                                              | Cinnabar Elem 2014                 | 0.0240%                | 0.0240%                | 8/1/2042               |
| 20702                                              | Forestville Elem 2001              | 0.0125%                | 0.0125%                | 8/1/2030               |
| 20710                                              | Forestville Elem 2010              | 0.0300%                | 0.0225% (c)            | 8/1/2042               |
| 20711                                              | Forestville Elem 2022              | 0.0250%                | 0.0210% (c)            | 8/1/2046               |
| 20801                                              | Fort Ross Elem 2024                | 0.0290%                | 0.0290%                | 8/1/2052               |
| 18201                                              | Gravenstein Elem 2012              | 0.0260%                | 0.0260%                | 8/1/2043               |
| 18350                                              | Guerneville Elem 2012              | 0.0225%                | 0.0225%                | 8/1/2045               |
| 18351                                              | Guerneville Elem 2016              | 0.0225%                | 0.0225%                | 8/1/2048               |
| 18401                                              | Harmony Elem 2018                  | 0.0240%                | 0.0240%                | 8/1/2050               |
| 18402                                              | Harmony Elem 2024                  | 0.0290%                | 0.0290%                | 7/1/2054               |
| 19001                                              | Horicon Elem 2022                  | 0.0285%                | 0.0285%                | 8/1/2048               |
| 20750                                              | Kenwood Elem 2022                  | 0.0300%                | 0.0300%                | 8/1/2054               |
| 21405                                              | Liberty Elem 2004                  | 0.0325%                | 0.0300% (c)            | 8/1/2030               |
| 20603                                              | Mark West Elem 2002                | 0.0280%                | 0.0280%                | 8/1/2030               |
| 20610                                              | Mark West Elem 2010                | 0.0180%                | 0.0180%                | 8/1/2035               |
| 21650                                              | Monte Rio Elem 2018                | 0.0290%                | 0.0290%                | 8/1/2048               |
| 18601                                              | Oak Grove Elem 2014                | 0.0210%                | 0.0210%                | 8/1/2046               |
| 18602                                              | Oak Grove Elem 2018                | 0.0300%                | 0.0255% (c)            | 8/1/2051               |
| 18701                                              | Old Adobe Elem 2012                | 0.0230%                | 0.0200% (c)            | 8/1/2044               |
| 18703                                              | Old Adobe Elem 2018                | 0.0270%                | 0.0280% (b)            | 8/1/2048               |
| 18100                                              | Petaluma Elem 1992                 | 0.0040%                | 0.0030%                | 8/1/2028               |
| 18110                                              | Petaluma Elem 2014                 | 0.0120%                | 0.0120%                | 8/1/2042               |
| 18111                                              | Petaluma Elem 2024                 | 0.0000%                | 0.0300% (a)            | 8/1/2054               |
| 18810                                              | Piner-Olivet Elem 2010             | 0.0260%                | 0.0275% (b)            | 8/1/2048               |
| 18811                                              | Piner-Olivet Elem 2024             | 0.0000%                | 0.0300% (a)            | 8/1/2054               |
| 24004                                              | Rincon Valley Elem 2004            | 0.0210%                | 0.0210%                | 8/1/2036               |
| 24010                                              | Rincon Valley Elem 2014            | 0.0210%                | 0.0200% (c)            | 8/1/2039               |
| 24011                                              | Rincon Valley Elem 2024            | 0.0250%                | 0.0225% (c)            | 8/1/2054               |
| 24101                                              | Roseland Elem 2012                 | 0.0280%                | 0.0280%                | 8/1/2046               |
| 24102                                              | Roseland Elem 2020                 | 0.0200%                | 0.0250% (b)            | 8/1/2053               |
| 24103                                              | Roseland Elem 2024                 | 0.0000%                | 0.0290% (a)            | 8/1/2054               |
| 18302                                              | Santa Rosa Elem 2002               | 0.0060%                | 0.0050% (c)            | 8/1/2030               |
| 18303                                              | Santa Rosa Elem 2014               | 0.0170%                | 0.0160% (c)            | 8/1/2043               |
| 18304                                              | Santa Rosa Elem 2022               | 0.0270%                | 0.0280% (a)            | 8/1/2054               |
| 18500                                              | Sebastopol Elem 2001               | 0.0170%                | 0.0110% (c)            | 8/1/2026               |
| 18501                                              | Sebastopol Elem 2012               | 0.0180%                | 0.0250% (b)            | 8/1/2043               |
| 18502                                              | Sebastopol Elem 2020               | 0.0180%                | 0.0210% (b)            | 8/1/2053               |
| 18010                                              | Twin Hills Elem 2010               | 0.0300%                | 0.0300%                | 8/1/2036               |
| 18011                                              | Twin Hills Elem 2010 CREB          | 0.0210%                | 0.0000% (d)            | 8/1/2025               |
| 24150                                              | Waugh Elem 2016 SFID               | 0.0320%                | 0.0300% (c)            | 8/1/2048               |
| 24170                                              | West Side Elem 2020                | 0.0300%                | 0.0300%                | 8/1/2053               |
| 24201                                              | Wilmar Elem 2012                   | 0.0260%                | 0.0260%                | 8/1/2042               |
| 24500                                              | Wright Elem 1992                   | 0.0275%                | 0.0275%                | 8/1/2028               |
| 24510                                              | Wright Elem 2012                   | 0.0260%                | 0.0230% (c)            | 8/1/2042               |
| 24511                                              | Wright Elem 2024                   | 0.0000%                | 0.0320% (a)            | 8/1/2054               |

| Tax Code                                        | Description                       | FY 2024-25<br>Tax Rate | FY 2025-26<br>Tax Rate | Bond<br>Maturity Dates |
|-------------------------------------------------|-----------------------------------|------------------------|------------------------|------------------------|
| <u>HIGH SCHOOL DISTRICT BONDS:</u>              |                                   |                        |                        |                        |
| 36510                                           | Petaluma High 2014                | 0.0175%                | 0.0175%                | 8/1/2041               |
| 36511                                           | Petaluma High 2024                | 0.0000%                | 0.0300% (a)            | 8/1/2054               |
| 36702                                           | Santa Rosa High District 2002     | 0.0090%                | 0.0070% (c)            | 8/1/2030               |
| 36703                                           | Santa Rosa High District 2014     | 0.0180%                | 0.0170% (c)            | 8/1/2043               |
| 36704                                           | Santa Rosa High District 2022     | 0.0280%                | 0.0280%                | 8/1/2054               |
| 36810                                           | West So Co High 2010 CREB         | 0.0020%                | 0.0000% (d)            | 8/1/2025               |
| 36811                                           | West So Co High 2010              | 0.0120%                | 0.0130% (b)            | 8/1/2046               |
| 36812                                           | West So Co High 2018              | 0.0270%                | 0.0270%                | 8/1/2052               |
| <u>UNIFIED SCHOOL DISTRICT BONDS:</u>           |                                   |                        |                        |                        |
| 36310                                           | Cloverdale Unif 2010              | 0.0240%                | 0.0240%                | 8/1/2038               |
| 36311                                           | Cloverdale Unif 2018              | 0.0600%                | 0.0500% (c)            | 8/1/2050               |
| 39500                                           | Cotati-Rohnert Park Unif 1990     | 0.0215%                | 0.0000% (d)            | 8/1/2026               |
| 39510                                           | Cotati-Rohnert Park Unif 2014     | 0.0360%                | 0.0340% (c)            | 8/1/2050               |
| 39511                                           | Cotati-Rohnert Park Unif 2016     | 0.0390%                | 0.0370% (c)            | 8/1/2046               |
| 39512                                           | Cotati-Rohnert Park Unif 2024     | 0.0000%                | 0.0330% (a)            | 8/1/2054               |
| 38808                                           | Geyserville Unif 2008             | 0.0085%                | 0.0085%                | 8/1/2032               |
| 38809                                           | Geyserville Unif 2020             | 0.0410%                | 0.0410%                | 8/1/2051               |
| 38701                                           | Healdsburg Unif 2002 SFID         | 0.0275%                | 0.0275%                | 7/1/2027               |
| 38702                                           | Healdsburg Unif 2024 SFID         | 0.0000%                | 0.0170% (a)            | 8/1/2054               |
| 38704                                           | Healdsburg Unif 2012              | 0.0390%                | 0.0390%                | 8/1/2040               |
| 38705                                           | Healdsburg Unif 2016              | 0.0370%                | 0.0370%                | 8/1/2047               |
| 39700                                           | Sonoma Valley Unif 1994           | 0.0050%                | 0.0000% (d)            | 8/1/2025               |
| 39710                                           | Sonoma Valley Unif 2010           | 0.0300%                | 0.0340% (b)            | 8/1/2033               |
| 39711                                           | Sonoma Valley Unif 2016           | 0.0340%                | 0.0340%                | 8/1/2047               |
| 38908                                           | Windsor Unif 2008                 | 0.0370%                | 0.0430% (b)            | 8/1/2041               |
| 38910                                           | Windsor Unif 2008 QSCB            | 0.0125%                | 0.0110% (c)            | 8/1/2026               |
| 38911                                           | Windsor Unif 2016                 | 0.0420%                | 0.0420%                | 8/1/2046               |
| <u>COMMUNITY COLLEGE SCHOOL DISTRICT BONDS:</u> |                                   |                        |                        |                        |
| 39900                                           | Sonoma County Junior College 2002 | 0.0110%                | 0.0110%                | 8/1/2029               |
| 39901                                           | Sonoma County Junior College 2014 | 0.0195%                | 0.0185% (c)            | 8/1/2041               |

2. Under Board of Directors Jurisdiction:

WATER AGENCY AND SANITATION ZONES:

|       |                                               |         |         |
|-------|-----------------------------------------------|---------|---------|
| 06700 | SCWA - Warm Springs Dam/Russian River Project | 0.0070% | 0.0070% |
|-------|-----------------------------------------------|---------|---------|

3. Multicounty School District Bonds Approved by the Board of Supervisors of the Governing County:

COUNTY OF MARIN:

|       |                                         |         |       |
|-------|-----------------------------------------|---------|-------|
| 40413 | Shoreline Unified 2000, Series 2020 Ref | 0.0087% | - (e) |
| 40410 | Shoreline Unified 2009, Series 2017 Ref | 0.0125% | - (e) |
| 40411 | Shoreline Unified 2018, Series A        | 0.0078% | - (e) |
| 40412 | Shoreline Unified 2018, Series B        | 0.0157% | - (e) |

COUNTY OF NAPA:

|       |                                    |         |       |
|-------|------------------------------------|---------|-------|
| 41400 | Napa Valley Community College 2022 | 0.0169% | - (e) |
| 41510 | Calistoga Joint Unified 2010       | 0.0416% | - (e) |
| 41511 | Calistoga Joint Unified 2022       | 0.0345% | - (e) |

Footnotes:

- (a) New or increased tax rate needed to cover requirements of new bond issue.
- (b) Increase in tax rate needed to cover increases in principal and interest payments.
- (c) Decrease in tax rate needed to cover principal and interest payments.
- (d) Rate no longer required due to bond payoff or refunding
- (e) Tax rate used will be equivalent to the one approved by the Board of Supervisors of the governing county.