



GOODWIN CONSULTING GROUP

**CITY OF WHEATLAND
COMMUNITY FACILITIES DISTRICT NO. 2015-1
(WHEATLAND PUBLIC SERVICES)**

**SPECIAL TAX AND BOND ACCOUNTABILITY REPORT
(SENATE BILL 165)**

FISCAL YEAR 2024-25

November 20, 2025

City of Wheatland
Community Facilities District No. 2015-1
Special Tax and Bond Accountability Report

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I. INTRODUCTION

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency.

The City of Wheatland (“City”) has levied special taxes in a community facilities district (“CFD”) in fiscal year 2024-25. This report serves to satisfy the annual reporting requirements described above for the CFD listed in the table below.

**City of Wheatland
Required SB 165 Reports for the Community Facilities District
Fiscal Year 2024-25**

CFD Name	Report for GC §50075.3 Required	Report for GC §53411 Required
CFD No. 2015-1 (Wheatland Public Services)	Yes	No

II. SENATE BILL 165 REPORTING REQUIREMENTS

Pursuant to Sections 50075.3 and 53411, the chief fiscal officer of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the governing body setting forth the following information.

Section 50075.3

Item (a): Identify the amount of special taxes that have been collected and expended.

See Table in Appendix A for CFD No. 2015-1.

Item (b): Identify the status of any project required or authorized to be funded by the special taxes.

See Table in Appendix A for CFD No. 2015-1. The authorized services to be funded from special taxes are described in Section III of this Report for CFD No. 2015-1.

Section 53411

Item (a): Identify the amount of bonds that have been collected and expended.

N/A

Item (b): Identify the status of any project required or authorized to be funded from bond proceeds.

N/A

III. AUTHORIZED SERVICES

CFD No. 2015-1 (Wheatland Public Services)

Authorized Services

The Resolution of Formation authorizes CFD No. 2015-1 to fund certain services within the CFD. The authorized services to be funded, in whole or in part, from special taxes include all direct and incidental costs related to providing public services and maintenance, operation, repair, or replacement of public infrastructure within the Wheatland area, including the area initially included in the CFD, as well as any future annexation area of the CFD and areas adjacent to the foregoing. More specifically, the services may include, but not be limited to: (i) police protection services; (ii) fire protection and suppression services; (iii) ambulance and paramedic services; (iv) maintenance of roads and roadways; (v) storm protection services; (vi) the maintenance, repair, and replacement of parks and landscaping in public areas and in the public right of way along public streets, and (vii) any other public services authorized to be funded under Section 53313 of the California Government Code that are not already funded by another community facilities district on the property within the CFD.

APPENDIX A

Special Taxes Levied and Expended

City of Wheatland
Community Facilities District No. 2015-1
(Wheatland Public Services)

Special Taxes Levied and Expended
(As Required by CA Govt. Code Section 50075.3)

Fiscal Year 2024-25 Revenues	
FY 2024-25 Special Tax Levied	\$145,537
Delinquent Amount as of 07/15/2025	(\$502)
FY 2024-25 Special Tax Collected	\$145,035
Fiscal Year 2024-25 Expenditures	
Services Costs	\$88,292
Administrative Expenses	\$6,529
Contingency Reserve	\$50,214
Total	\$145,035
Status of Project	
<p>Special tax revenues were used to: (i) pay for the costs of providing the authorized services and (ii) pay for the costs of administering the CFD. Provision of the authorized services is ongoing.</p>	

Goodwin Consulting Group, Inc.