



# City Council Meeting Staff Report

Meeting Date: December 9, 2025

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**Subject:** Receipt of Community Facilities District 2015-1 Special Tax and Bond Accountability Report, Fiscal Year 2024-25

**Prepared By:** Susan Mahoney, Finance Director

**Recommendation:** Receive and file the CFD 2015-1 Special Tax and Bond Accountability Report for the fiscal year 2024-25.

**Discussion:** Pursuant to California Government Code 50075.3, the City is required to annually provide to its governing body a report demonstrating that the special taxes collected by Wheatland CFD 2015-1 are spent on the facilities and services for which they were intended. Authorized services which may be funded by CFD 2015-1 special tax proceeds include direct and incidental costs related to providing public services and maintenance, operation, repair, or replacement of public infrastructure. The attached report prepared by Goodwin Consulting Group, dated November 20, 2025, satisfies the annual reporting requirements.

**Fiscal Impact:** There is no fiscal impact associated with receiving and filing this report.

**Attachment:** 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.