



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

January 23, 2024

SUBJECT: Receipt of Community Facilities District 2015-1 Special Tax and Bond Accountability Report, Fiscal Year 2022-23

PREPARED BY: Steve Wong, Finance Director

Recommendation

Receive and file the CFD 2015-1 Special Tax and Bond Accountability Report for the fiscal year of 2022-23.

Background/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 21, 2023 satisfies the annual reporting requirements.

Alternatives

Council could choose not to accept the report.

Fiscal Impact

None.

Attachments

1. City of Wheatland Community Facilities District No. 2015-1 (Wheatland Public Services), Special Tax and Bond Accountability Report, Fiscal Year 2022-23.



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 2022-23

November 21, 2023

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 2022-23. 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 2022-23**

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

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.

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 2022-23 Revenues | |
|--|-----------------|
| FY 2022-23 Special Tax Levied | \$134,311 |
| Delinquent Amount as of 06/30/2023 | <u>(\$523)</u> |
| FY 2022-23 Special Tax Collected | \$133,788 |
| Fiscal Year 2022-23 Expenditures | |
| Services Costs | \$75,609 |
| Administrative Expenses | \$4,368 |
| Contingency Reserve | <u>\$53,812</u> |
| Total | \$133,788 |
| 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.