Penny Lilburn, Mayor
District 3

Jimmy Saldana, Mayor Pro Tem
District 2

Gregory Hogan, Councilmember
District 1

Larry McCallon, Councilmember
District 5

John P. Timmer, Councilmember
District 4

City of Highland

City Council Regular Meeting Agenda

June 9, 2026 at 6:00 PM
City Hall Donahue Council Chambers
27215 Base Line, Highland, CA 92346

Staff

Carlos Zamano, City Manager
Lawrence Mainez, Community Development Director
Leticia Nava-Cruz, Director of Administrative Services/City Treasurer
Octavio Duran Jr., Public Works Director/City Engineer
Maricela Marroquin, City Attorney
Alondra Muñoz, City Clerk

Mission Statement

Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff of Highland are dedicated to providing the quality of public facilities and services that its citizens are willing to fund and will do so as efficiently as possible.

In compliance with the Brown Act, any writings or documents provided to a majority of the legislative body regarding any item on this agenda, that are not exempt from disclosure under the California Public Records Act, will be made available for public inspection at City Hall, 27215 Base Line Highland, CA 92346, during normal business hours. Such documents will also be made available on the City's website at www.highlandca.gov.

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance, please contact the City Clerk's office at (909) 864-6861, ext. 226, at least 72 hours prior to the meeting for any requests for reasonable accommodations, including interpreters.

Levine Act: Pursuant to Government Code Section 84308, any party to a City proceeding must disclose on the record any campaign contributions made to a member of the City Council (or commission) in excess of $500 in the past 12 months. This disclosure requirement includes contributions by the party's agent and aggregated contributions from persons or entities related to the party. Please make the disclosure as soon as possible, but no later than the beginning of the proceeding.

Call to Order

Invocation

Pledge of Allegiance

Roll Call

Special Presentations

Special Recognition - CAL FIRE Battalion Chiefs Liz Brown and Grant Malinowski

YMCA Annual Report

Public Comment

To address the City Council, please complete a speaker form located at the entrance and give it to the City Clerk prior to the beginning of the meeting. Your name will be called when it is your turn to speak. State Law prohibits the City Council from acting on any item not on the agenda. Individual speakers are limited to 3 minutes each. For those wishing to make public comments by email, please submit your comments by 5:00 p.m. on June 9, 2026 to publiccomment@highlandca.gov. If you are submitting a public comment pertaining to an item on the agenda, please identify the agenda item number. Members of the public may submit comments on public hearing items at any time before the meeting, as well as during the meeting up until the close of the public hearing for the respective item.

City Council Consent Calendar

1. Waive the Reading of All Ordinances

   Waive the reading of all ordinances in their entirety and read by title only.

2. Minutes - May 12, 2026 Joint City Council Regular Meeting and Successor Agency to the Highland Redevelopment Agency Special Meeting

   Approve the Minutes as submitted.

3. Minutes - May 26, 2026 City Council Adjourned Regular Meeting

   Approve the Minutes as submitted.

4. Treasurer's Report for April 2026

   Receive and file the Treasurer's Report for April 2026.

5. Warrant Register No. 790

   Approve Warrant Register No. 790; Warrants in the amount of $5,873,835.97 and Payroll in the amount of $274,536.17.

6. November 3, 2026 General Municipal Election - Proposed Resolutions Calling the November 3, 2026 General Municipal Election; Consolidating the General Municipal Election with the Statewide Election; and Adopting Regulations for Candidate Statements

   1. Adopt Resolution No. 2026-____ calling and giving notice of the holding of the General Municipal Election to be held on November 3, 2026;
   2. Adopt Resolution No. 2026-____ requesting San Bernardino County to consolidate the General Municipal Election with the statewide election; and
   3. Adopt Resolution No. 2026-____ establishing regulations for candidate statements.

7. Confirming the Authority of the City Treasurer, Pursuant to Government Code Section 53607

   The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-___ confirming the authority of the City Treasurer, pursuant to Government Code Section 53607.

8. Resolution No. 2026-___ Rendering the Annual Statement of Investment Policy for Fiscal Year 2026/2027

   The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-___ rendering the Annual Statement of Investment Policy for Fiscal Year 2026-2027.

9. Establishing the Appropriations Limit for Fiscal Year 2026/2027 for the City of Highland in Accordance with the Provisions of Division 9 of Title 1 of the California Government Code

   The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-____ establishing the Appropriations Limit for Fiscal Year 2026-2027 for the City of Highland in accordance with the provisions of Division 9 of Title 1 of the California Government Code.

10. Establishing the Annual Special Tax for Community Facilities District No. 90-1 for Fiscal Year 2026/2027

    The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-____ establishing the Annual Special Tax for Community Facilities District No. 90-1 for Fiscal Year 2026/2027 and file with the County Auditor-Controller Resolution No. 2026-____ with the tax roll.

11. Establishing the Annual Special Tax for Community Facilities District No. 2001-1 for Fiscal Year 2026/2027

    The Finance/Personnel Subcommittee recommends that the City Council adopt Resolution No. 2026-____ establishing the Annual Special Tax for Community Facilities District No. 2001-1 for Fiscal Year 2026/2027 and file with the County Auditor-Controller Resolution No. 2026-____ with the tax roll.

12. Establishing the Annual Special Tax for Community Facilities District No. 2007-1 for Fiscal Year 2026/2027

    The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-____ establishing the Annual Special Tax for Community Facilities District No. 2007-1 for Fiscal Year 2026/2027 and file with the County Auditor-Controller Resolution No. 2026-____ with the tax roll.

13. Adopt Resolution No. 2026-____ Authorizing the Levy of a Special Tax in Community Facilities District No. 24-001 (Highland Park) for Fiscal Year 2026-2027

    Adopt Resolution No. 2026-____ authorizing the levy of a special tax for Community Facilities District No. 24-001 for Fiscal Year 2026-2027.

14. Adopt Resolution No. 2026-____ Authorizing the Levy of a Special Tax in Community Facilities District No. 2022-01 (Mediterra) for Fiscal Year 2026-2027

    Adopt Resolution No. 2026-____ authorizing the levy of a special tax for Community Facilities District No. 2022-01 for Fiscal Year 2026-2027.

15. Adopt Resolution No. 2026-____ FY 2026- 27 Senate Bill 1 (SB 1) Projects List

    Adopt Resolution No. 2026-____ approving the list of projects for Fiscal Year 2026-27 funded by SB 1: The Road Repair and Accountability Act of 2017.

16. Measure I 5-Year Capital Improvement Plan (2026/2027-2030/2031)

    1. Approve the Measure I Capital Improvement Plan Expenditure Strategy (2026/2027-2030/2031); and
    2. Adopt Resolution No. 2026- ____ approving an amendment to Fiscal Year 2025/2026-2029/2030 Measure I Five-Year Capital Improvement Program and adopting the Measure I 5-Year Capital Improvement Plan for Fiscal Years 2026/2027 through 2030/2031.

17. Bid Award - Bid No. 2026-04, “City of Highland Landscape Maintenance Contract”

    1. Award the landscape maintenance contract for Bid No. 2026-04, “City of Highland Landscape Maintenance Contract” to the lowest responsive bidder RP Landscaping and Irrigation in the amount of $412,422.86; and
    2. Authorize the City Manager to execute up to four, one-year extensions to the agreement.

18. Data Ticket, Inc. Service Agreement to Provide Third Party Administrative Citation Processing and Collection Services

    1. Approve the Agreement with Data Ticket, Inc. to provide third party administrative citation process and collection services; and
    2. Authorize the City Manager to sign the Agreement for Option 1 in the Fee Schedule.

19. Adopt Resolution No. 2026-___ Approving a Wildland Protection Agreement with the State of California for Fiscal Year 2026-2027

    Approve Resolution No. 2026-___, approving the Department of Forestry and Fire Protection (CAL FIRE) Wildland Protection Agreement (WPA) for July 1, 2026 to June 30, 2027 in the amount of $83,793.18.

City Council Public Hearing

The order of business for Public Hearings shall be:

1. Mayor opens Public Hearing;
2. Staff presentation;
3. Applicant/Representative presentation;
4. Speakers in favor of proposal;
5. Speakers in opposition to proposal;
6. Applicant rebuttal;
7. Mayor closes Public Hearing;
8. Council discussion, motion and vote.

Once the Public Hearing is closed, no further testimony is taken.

20. Street and Drainage Maintenance District 96-1 Annual Report (Fiscal Year 2026/27)

    Adopt Resolution No. 2026-___ ordering the continued maintenance of improvements in Street and Drainage Maintenance District No. 96-1, confirming the Engineer's Report, and levying the assessment for Fiscal Year 2026/27.

21. Consolidated Landscape and Lighting District 96-1 Annual Report (Fiscal Year 2026/27)

    Adopt Resolution No. 2026-___ ordering the continued maintenance of improvements in Consolidated Landscape and Lighting District No. 96-1, confirming the Engineer's Report, and levying the assessment for fiscal year 2026/27.

22. Public Hearing and Consideration of the Adjustment in the Residential and Commercial Refuse Collection Rates and Annual Property Tax Roll Billing in Accordance with the Current Franchise Agreement Dated August 1, 2018

    The Public Works Subcommittee recommends the City Council:

    1. Adopt Resolution No. 2026- _____, establishing rates for residential and commercial/industrial refuse collection and rescinding Resolution No. 2025-028 effective July 1, 2026, in the event that the City Council determines that a majority protest does not exist. Approval requires a two-thirds vote of the members of the City Council; and
    2. Adopt Resolution No. 2026- _____, providing for the levy and collection of solid waste program fees by the county tax collector in the same manner and at the same time as general taxes, in the event that the City Council determines that a majority protest does not exist. Approval requires a two-thirds vote of the members of the City Council.

City Council Legislative

23. Consider Placing a One Cent Sales Tax Measure on the November 3, 2026, General Municipal Election Ballot

The Sales Tax Ad Hoc Committee recommends that the City Council:

1. Adopt Resolution No. 2026-___, approving and ordering that a General Tax Measure be submitted to voters of the City of Highland at the November 3, 2026, General Municipal Election to establish a Transaction and Use Tax ("Sales Tax") at the rate of one percent (1%) with the Sales Tax Ordinance included as Exhibit A, which requires a 4/5 vote of the Council;
2. Adopt Resolution No. 2026-___, calling and providing for a General Municipal Election and requesting the Board of Supervisors of the County of San Bernardino to consolidate the General Municipal Election to be held on November 3, 2026, with a statewide general election pursuant to §10403 of the California Elections Code;
3. Adopt Resolution No. 2026___, providing and setting the rules for filing arguments regarding a City Measure to be submitted at the November 3, 2026, General Municipal Election; and
4. Authorize the City Attorney to prepare the impartial analysis, which authorization is included in resolution approving and ordering that a General Tax Measure be submitted to the voters.

24. Amendment No. 9 to the Waste Disposal Agreement with the County of San Bernardino

Approve and authorize the Mayor to execute Amendment No. 9 to the Waste Disposal Agreement (“WDA”) between the City of Highland and the County of San Bernardino to: (1) cap the WDA per-ton fee at eighty-three percent (83%) of the public gate rate; (2) extend the term of the agreement for an additional nine years through June 30, 2035; and (3) confirm the termination provision to allow cancellation of the agreement only for cause.

25. Contract Amendment to the Professional Services Agreement with AECOM Technical Services, Inc. for the Base Line Bridge Replacement Project, Project No. brg07001 (Work Program HP+)

1. Approve Amendment No. 3 to the Professional Services Agreement with AECOM Technical Services, Inc. to provide additional engineering, environmental permitting and right-of-way services for the Base Line Bridge Project in the amount of $1,112,910; and
2. Authorize the City Manager to approve additional contract amendments up to 10% of the revised contract amount.

26. Adopt Resolution No. 2026-____ Adopting a Reasonable Accommodation Policy for Planning Commission and Other City Board and Committee Meetings

Adopt Resolution No. 2026-____, adopting a Reasonable Accommodation Policy for Planning Commission and other City Board and Committee meetings.

27. City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)

Discussion and possible action.

28. Councilmember Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)

Discussion and possible action.

Announcements

Closed Session

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2) and/or (d)(3): One case.

Adjourn

Regular Meetings
Effective March 1, 2022, pursuant to Resolution No. 2022-001, the regular City Council meetings will be held once a month on the second Tuesday of each month. The next regular meeting of the City Council is scheduled for July 14, 2026.

Certification
I, Alondra Muñoz, City Clerk, or my designee, hereby certify that the foregoing agenda was posted on our website at www.highlandca.gov and in the following designated areas: Highland Branch Library (7863 Central Avenue), Fire Station No. 1 (26974 Base Line), and City Hall (27215 Base Line) at least seventy-two (72) hours prior to the meeting per Government Code Section 54954.2.

Staff Report
to the City Council

Agenda Item No.1.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Waive the Reading of All Ordinances

Recommendation:
Waive the reading of all ordinances in their entirety and read by title only.

Fiscal Impact:
None

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
Under California Government Code Section 36934, before adopting an ordinance, the title of the ordinance must be read in full or by title only. Government Code Section 36933 further allows the legislative body to waive the reading of the ordinance in full, provided that the ordinance has been made available to the public and the Council by title and in writing. Copies of all proposed ordinances are included in the City Council agenda packet, made available to the public in advance, and posted on the City's website.

Attachments:
None

Staff Report
to the City Council

Agenda Item No.2.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Minutes - May 12, 2026 Joint City Council Regular Meeting and Successor Agency to the Highland Redevelopment Agency Special Meeting

Recommendation:
Approve the Minutes as submitted.

Fiscal Impact:
None

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City Council is required to maintain an official record of its proceedings. Minutes serve as the permanent record of actions taken by the City Council and provide transparency to the public regarding the business conducted at each meeting. In accordance with standard practice, the draft minutes from the May 12, 2026 Joint City Council Regular Meeting and Successor Agency to the Highland Redevelopment Agency Special Meeting have been prepared and are submitted for the City Council's review and approval.

Attachments:
1. Minutes - Joint City Council Regular Meeting & Successor Agency to the Highland Redevelopment Agency Special Meeting

Call to Order

The regular meeting of the City Council of the City of Highland and the special meeting of the Successor Agency to the Highland Redevelopment Agency was called to order at 6:01 p.m. by Mayor Lilburn at the Donahue Council Chambers, 27215 Base Line, Highland, California.

Invocation

The invocation was given by Pastor Willie Hicks, Harvest Care Church.

Pledge of Allegiance

The Pledge of Allegiance was led by Mayor Pro Tem Saldana.

Roll Call

Present: Hogan, Lilburn, McCallon, Saldana, Timmer
Absent: None

Report From Closed Session

None

Special Presentations

Mayor Lilburn presented a Proclamation proclaiming May 17-23, 2026 as National Public Works Week.

Public Comment

Chris Nielsen representing the Highland Chamber of Commerce spoke regarding upcoming events.

Stephanie Young representing the Church of Jesus Christ of Latter-day Saints spoke regarding upcoming events.

City Council Consent Calendar

A MOTION was made by Councilmember McCallon, seconded by Mayor Pro Tem Saldana to approve the consent calendar as submitted. Motion carried on a roll call vote, 5-0, with Councilmember Timmer abstaining on item No. 3.

1. Waive the Reading of All Ordinances
   Waived the reading of all Ordinances in their entirety and read by title only.

2. Minutes - April 14, 2026 City Council Regular Meeting
   Approved the Minutes as submitted.

3. Minutes - April 28, 2026 Adjourned City Council Regular Meeting
   Approved the Minutes as submitted.

4. Treasurer’s Report for March 2026
   Received and filed the Treasurer's Report for March 2026.

5. Warrant Register No. 789
   Approved Warrant Register No. 789; Warrants in the amount of $5,055,718.66 and Payroll in the amount of $425,063.81.

6. Receive and File Update to Wiring Policy and Procedure
Received and filed the updated Wiring Policy and Procedure.

7. Street and Drainage Maintenance District 96-1 Annual Report (Fiscal Year 2026/27)

1. Adopted Resolution 2026-015 giving preliminary approval of the Annual Report; and
2. Adopted Resolution 2026-016 setting June 9, 2026 as the date of the protest hearing.

RESOLUTION NO. 2026-015
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND COUNTY OF SAN BERNARDINO, CALIFORNIA, GIVING PRELIMINARY APPROVAL OF REPORT FOR STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1 FISCAL YEAR 2026-27

RESOLUTION NO. 2026-016
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2026-27 IN STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1, AN ASSESSMENT DISTRICT, AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

8. Consolidated Landscape and Lighting District 96-1 Annual Report (Fiscal Year 2026/27)

1. Adopted Resolution 2026-017 giving preliminary approval of the Annual Report; and
2. Adopted Resolution 2026-018 setting June 9, 2026 as the date of the protest hearing.

RESOLUTION NO. 2026-017
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND COUNTY OF SAN BERNARDINO, CALIFORNIA, GIVING PRELIMINARY APPROVAL OF ENGINEER'S REPORT FOR CONSOLIDATED LANDSCAPING & LIGHTING DISTRICT NO. 96-1 FISCAL YEAR 2026-27

RESOLUTION NO. 2026-018
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2026-27 IN CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1, AN ASSESSMENT DISTRICT, AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

9. Second Reading of Ordinance No. 484, Amending Chapter 8.58 (Fireworks) Pertaining to Penalties and Enforcement of Fireworks Violations and Amending Chapter 2.56 (Admin Citation Process) Allowing for Third-Party Administration and Collection of Administrative Citation Fees

Conducted a second reading, read by title only, and waived further reading of Ordinance No. 484, amending Chapter 8.58 (Fireworks) pertaining to penalties and enforcement of fireworks violations and amending Chapter 2.56 (Admin Citation Process) allowing for third-party administration and collection of administrative citation fees.

ORDINANCE NO. 484
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING CHAPTER 8.58 (FIREWORKS) OF TITLE 8 (HEALTH AND SAFETY) OF THE HIGHLAND MUNICIPAL CODE PERTAINING TO PENALTIES AND ENFORCEMENT OF FIREWORKS VIOLATIONS AND AMENDING CHAPTER 2.56 (ADMINISTRATIVE CITATION PROCESS) ALLOWING FOR THIRD-PARTY ADMINISTRATION AND COLLECTION OF ADMINISTRATIVE CITATION FINES

10. Second Reading of Ordinance No. 482, Adding Chapter 8.60 “E-Bikes” to Title 8 “Health and Safety” of the City’s Municipal Code

Conducted a second reading, read by title only, and waived further reading of Ordinance No. 482, adding Chapter 8.60 (E-Bikes) to Title 8 "Health and Safety" of the City's Municipal Code.

ORDINANCE NO. 482
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADDING A NEW CHAPTER 8.60 "E-BIKES" TO TITLE 8 "HEALTH AND SAFETY" OF THE CITY'S MUNICIPAL CODE, AND MAKING A FINDING OF EXEMPTION PURSUANT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT SECTION 15061(B)(3)

11. Notice of Completion - Bid No. 2025-07, "City of Highland Recycle and Refuse Dumpster Enclosure Project" (Work Program HP-)

1. Accepted Bid No. 2025-07, "City of Highland Recycle and Refuse Dumpster Enclosure Project" (Project No. 2025-07) as complete;
2. Authorized the Mayor to sign the Notice of Completion; and
3. Directed the City Clerk to file the Notice of Completion.

12. Amendment to Agreement with Flock Group, Inc. for the Purchase and Installation of Automated License Plate Recognition (ALPR) Cameras (Work Program UP)

1. Approved an amendment to the agreement with Flock Group, Inc. (Flock Safety) for the purchase and installation of 34 ALPR Cameras;
2. Approved a budget adjustment of $122,000 from the Unreserved/Undesignated General Capital Financing (GCF) fund balance (Account #023.2510) to be expended from GCF (Account #023.3890.6040); and
3. Authorized the City Manager to sign the amendment to the agreement with Flock Safety.

City Council Public Hearing

13. Resolution No. 2026-019 Fixing the Highland Paramedic Special Tax Rate for Fiscal Year 2026-2027

Mayor Lilburn opened the public hearing.

Director of Administrative Services/City Treasurer Nava-Cruz stated the item before you is the adoption of the annual Paramedic Tax Resolution. Staff recommend adopting a resolution to set the Paramedic Tax for Fiscal Year 2026-2027 at $19 for residential

properties and $38 for commercial properties. This is projected to generate approximately $370,000 in revenue. It is important to note the tax rate has remained unchanged since its implementation by San Bernardino County in 1985. This tax will cover approximately 12.7% of the estimated costs of $2.9 million required to provide paramedic services for Fiscal Year 2026-2027. The shortfall in funding will be sourced from the general fund.

Mayor Lilburn asked if there were any questions from the public? Seeing none, she closed the public hearing and brought it back to City Council for deliberation.

Mayor Lilburn stated this account is in extreme deficit, for the taxpayers and for our budget. We say this every year, we should identify and work on.

A MOTION was made by Councilmember Timmer, seconded by Mayor Pro Tem Saldana to adopt Resolution No. 2026-019 fixing the Highland Paramedic Special Tax rate for Fiscal Year 2026-2027. Motion carried on a roll call vote, 5-0.

RESOLUTION NO. 2026-019
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, FIXING THE HIGHLAND PARAMEDIC SPECIAL TAX RATE FOR FISCAL YEAR 2026-2027

14. Public Hearing on Vacancies Complying with Assembly Bill 2561

Mayor Lilburn opened the public hearing.

Director of Administrative Services/City Treasurer Nava-Cruz stated this presentation provides the annual AB 2561 report for the City of Highland, including information on vacancies, recruitment, and retention efforts. Currently, the city maintains a total of 49.5 full-time employee positions with no vacancies, resulting in a 0% vacancy rate. Our outreach efforts include posting job openings on government employment websites, Indeed, and various association job boards.

The vacancy data by department indicates no current vacancies. Vacancies arise from different factors, including retirements, internal promotions, and resignations. Between April 30, 2025 and April 30, 2026, the city promoted three employees, hired seven regular employees, and five temporary employees. The temporary employees were for the implementation of the city's financial management software upgrade. During this same period, two temporary employees and three regular employees separated from the city. One temporary employee left for another municipal position that offered a higher pay or promotional opportunity. One regular employee transitioned to the private sector. We had two regular employees retire, and one temporary employee that was released.

Employee retention still remains a central focus for the city's workforce. The city implements several initiatives designed to improve employee satisfaction, promote longevity, and enhance professional growth. The city made a 5% across-the-board salary adjustment for the 2025-2026 fiscal year, which has been formally ratified for the 2026-2027 period. Additionally, the city offers a $1,600 cafeteria plan to assist employees with health, dental, and vision benefits, along with employer-paid life insurance. Flexible scheduling options are available, including the 4/10 schedule, 9/80 schedule, and standard 8:00am-to-5:00pm hours Monday through Friday. The city focuses on internal promotion opportunities

whenever they arise and regularly hosts employee recognition and appreciation events for staff. The City of Highland is committed to maintaining a skilled and resilient workforce and complying with the requirements of Assembly Bill 2561.

Mayor Lilburn asked if there were any questions from the public? Seeing none, she closed the public hearing and brought it back to City Council for deliberation.

Councilmember Timmer stated he understood this to be a state requirement but what is the purpose of this report?

Director of Administrative Services/City Treasurer Nava-Cruz stated this report is for organizations that have unions, so they have the opportunity to talk. City Attorney Marroquin can better explain.

City Attorney Marroquin stated this is intended for organizations with unions so they can understand the vacancy rates and use that for the purposes of labor negotiations. However, this does not apply to the city.

Received and filed this report. No action needed

City Council Legislative

15. Cooperative Agreement between Yuhaaviatam of San Manuel Nation, City of Highland and Successor Agency to the Highland Redevelopment Agency for San Manuel Village Property

City Manager Zamano gave a brief review of the staff report.

Eric Ustation, Director of Local Intergovernmental Affairs for Yuhaaviatam of San Manuel Nation spoke in support of this item.

A MOTION was made by Councilmember McCallon, seconded by Mayor Pro Tem Saldana to:

1. Approve a Cooperative Agreement between Yuhaaviatam of San Manuel Nation, City of Highland and Successor Agency to the Highland Redevelopment Agency to place the San Manuel Village property into trust for non-gaming purposes; and
2. Authorize the Mayor to execute the Agreement and other related documents. Motion carried, 5-0.

16. City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)

City Manager Zamano stated the Highland Sheriff's Department for the month of April received 3,344 calls for service, made 394 reports, 123 arrests, issued 85 citations, conducted 306 traffic enforcement stops, responded to 65 traffic collisions, 16 transient calls, and 41 towed vehicles and 1 homicide.

There has been an uptick in graffiti around the city and the Quality-of-Life Deputy Duran began working on it. Deputy Duran authored search warrants for two locations in the city

along with two arrest warrants for the suspects. He identified one suspect as Cynthia "FLACA" Aguilar, and her ex-boyfriend suspect Alejandro "EXER" Iniguez. The Detective Unit served both warrants on Thursday, May 7, 2026, taking the suspects into custody. During the service of the search warrants, graffiti materials and additional evidence were recovered. Both suspects proudly admitted to their graffiti. Based on estimates from Brandon Coleman, Senior Maintenance Worker in the Public Works Department, it will cost the city and private owners about $80,000 for all the cleanup. These are examples of some of the great work the Quality-of-Life task force addresses.

Councilmember McCallon congratulated Deputy Duran for the hard work.

The Highland Fire Department for the month of April received 561 calls for service, some of which included: 434 medical aids, 40 traffic collisions, 5 structure fires, 23 other fires, 4 vehicle fires and 15 public service assistances.

The Administrative Services/Finance Department for the month of April issued 35 business licenses, renewed 214 business licenses, issued 137 dog licenses, 57 yard sale permits, and 169 account payable checks.

The Public Works Department announced the completion of the renovations to City Hall and Aurantia Park trash enclosures, a key work program project that reflects the City Council's ongoing commitment to environmental stewardship, public safety, and high community standards. The upgraded enclosure features new security fencing and a solid roof, improving both functionality and appearance while helping prevent illegal dumping and unauthorized access. These enhancements play an important role in protecting stormwater quality by keeping trash, debris, and rainwater runoff contained and out of nearby storm drains.

On Saturday, May 16, from 8:00 a.m. to 12:00 p.m., the Highland Improvement Team (HIT) will host a cleanup event.

On Monday, June 21 from 12:00 p.m. to 5:00 p.m., a Blood Drive will be held at the Highland Police Station located at 26985 Base Line.

For the month of April, Burrtec completed 331 illegal dumping work orders.

The Community Development Department announced on May 5, the Planning Commission approved a one-year extension for the East Highland Ranch "Blossom Trails" tract map located at the southwest corner of Greenspot Road and Church Street. This final extension allows the applicant's team time to complete environmental processing with the California Department of Fish and Wildlife, record the final map, and begin marketing the 137 single-family detached residential tract to potential home builders.

Crestwood Communities completed construction of their model home complex for their 34-unit single-family housing tract located north of the Smart & Final, between Church Avenue and Buckeye Street. The model homes are expected to be open to the public for viewing before the end of the month.

KB Homes will be conducting their pre-construction meeting with city staff and utility companies this week to initiate grading for their 79-unit single-family housing tract located

on the west side of Central Avenue, south of Base Line (across the street from Jeffrey Court Senior Apartments).

The San Bernardino Valley Municipal Water District is conducting a Trails Day event at their Sun Rise Ranch property on Saturday, May 16, from 8:00 a.m. to 2:00 p.m. This free event is an opportunity for the district to share its future plans for the property with the public. The staging area will be located on Newport Road, generally east of Emerald Avenue.

The City of Highland Trails Day event will be held on Saturday, June 6 at the newly refurbished Natural Parkland property located at the easterly terminus of Base Line. This is the 30th Annual City Trails Day event to coincide with National Trails Day, and will take place from 8:30 a.m. to 10:30 a.m. This will be a great opportunity for the City's Community Trails Committee to highlight the significant improvements and new interpretive signage installed along the trail system.

17. Councilmember Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)

Councilmember McCallon attended the San Bernardino County Transportation Authority (SBCTA) board meeting stating the first reading of the Measure I extension had been conducted. The second reading and subsequent adoption are scheduled for the June 3 SBCTA board meeting. Following adoption, the measure will be forwarded to the Board of Supervisors for placement on the November ballot. If approved by voters, Measure I will extend the current half-cent sales tax until repealed by the voters.

Additionally, on Friday, May 15, the South Coast Air Quality Management District Technical Committee will be recommending the governing board grant awards under the Invest Clean Program. I am pleased to say that staff recommended an award to the San Bernardino International Airport Authority (SBIAA) for over $1 million dollars for charging infrastructure. Final approval will be determined by the governing board. Last week, he represented Highland at the Southern California Association of Governments (SCAG) General Assembly where officers for the upcoming year were elected. Ray Marquez from the City of Chino Hills was elected President; Jenny Crosswhite from the City of Santa Paula as First Vice President; and Patricia Lock-Dawson, Mayor of Riverside, as Second Vice President. The assembly also adopted the General Fund Budget and Membership Assessment Schedule, with Highland's assessment for the upcoming fiscal year set at $8,418. Furthermore, I attended the opening day of the new Highland Farmers Market. I was encouraged by the strong turnout and the high quality of the produce offered. I look forward to seeing the market thrive.

Councilmember Hogan expressed his appreciation to the Public Works Department for the successful removal of graffiti from the walls. Public Works has always done a fantastic job around my district, especially around Sterling Avenue.

Mayor Pro Tem Saldana thanked Captain Jeremy Dean and Deputy Duran from the Quality of Life Team Duran for arresting the two graffiti thugs. They have tagged his business, and was glad they are off the streets. He thanked Brandon Coleman, Senior Maintenance Worker in the Public Works Department, for doing a really good job removing graffiti and making sure our city stays looking clean. Additionally, he attended the recent Farmers Market, and attested to the quality of the produce, it's very tasty and sweet. He hopes the Farmers Market

continues to thrive and attracts a strong turnout each week. Furthermore, he thanked Michelle and Stephen from Central Little League, as the baseball little league is coming to an end. I want to thank all volunteers that put the time and effort to make it very special for all of our little ones. Lastly, he will attend the Chamber of Commerce Under the Star's event this Saturday, May 16.

Mayor Lilburn stated she serves on the Omnitrans board and two employees were recognized from Highland for their outstanding contributions. Jesse Ontiveros, a Vehicle Transportation Technician II, and Isalia Bustamante, an access driver contracted through Omnitrans. She was recognized because there was a small five-year-old child roaming around the street and she was able to pull over bringing the child to safe haven. Her response was commendable. It is nice when we can recognize Omnitrans employees, especially when they are from the City of Highland. Additionally, as the President of the San Bernardino International Airport Authority (SBIAA) she had the opportunity to serve and welcome the international tourism representatives at the Bear Springs Convention Center and welcome them to our beautiful city. She also announced her upcoming participation in the Leaders in Energy Summit at the DoubleTree on June 4, where she will represent the airport in discussions about the region’s hydrogen project. She attended Career Day at Lankershim Elementary School, and she plans to attend "Forging Hope" at Arrowhead Springs Hotel, hosted by Yuhaaviatam of the San Manuel Nation. On Thursday, May 14, and Friday, May 15, she will participate in the 2026 City-County Conference. Over the weekend, she had the honor of attending the Headdress Ball as a guest representative for the City of Highland.

Announcements

None

Closed Session

City Attorney Marroquin read the City Council into closed session regarding the following:

CONFERENCE WITH LEGAL COUNSEL - POTENTIAL LITIGATION

Government Code Section 54956.9(d)(4)

A point has been reached, where, based on existing facts and circumstances, the City needs to decide whether to initiate litigation.

At 6:48 p.m. City Council reconvened into open session.

City Attorney Marroquin stated the City Council met in closed session pursuant to Government Code Section 54956.9(d)(4), conference with legal counsel, potential litigation, and no reportable action was taken.

Adjourn

At 6:49 p.m. Mayor Lilburn adjourned the City Council regular meeting to Tuesday, May 26, 2026, at 6:00 p.m. in memory of George Murillo.

Submitted By: Approved By:

_____ _____

Alondra Muñoz, CMC
City Clerk/Secretary

Penny Lilburn
Mayor/Chair

Staff Report
to the City Council

Agenda Item No.3.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Minutes - May 26, 2026 City Council Adjourned Regular Meeting

Recommendation:
Approved the Minutes as submitted.

Fiscal Impact:
None

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City Council is required to maintain an official record of its proceedings. Minutes serve as the permanent record of actions taken by the City Council and provide transparency to the public regarding the business conducted at each meeting. In accordance with standard practice, the draft minutes from the May 26, 2026 City Council Adjourned Regular Meeting have been prepared and are submitted for the City Council's review and approval.

Attachments:
1. Minutes - May 26, 2026 City Council Adjourned Regular Meeting

Call to Order

The adjourned regular meeting of the City Council of the City of Highland was called to order at 6:00 p.m. by Mayor Lilburn at the Donahue Council Chambers, 27215 Base Line, Highland, California.

Roll Call

Present: Hogan (Arrived late at 6:19 p.m.), Lilburn, McCallon, Saldana, Timmer
Absent: None

Public Comment

None

City Council Consent Calendar

A MOTION was made by Councilmember McCallon, seconded by Mayor Pro Tem Saldana to approve the consent calendar as submitted. Motion carried on a roll call vote, 4-0, with Councilmember Hogan being absent.

1. Waive the Reading of All Ordinances

   Waived the reading of all Ordinances in their entirety and read by title only.

2. San Bernardino County Sheriff's Department Schedule A Amendment for FY 2026/2027 and Amendment No. 6 to the Reimbursement Agreement Between the City of Highland & East Valley Water District (EVWD) for Law Enforcement Services for FY 2026/2027

   1. Authorized the Mayor to execute the amended Schedule A contract (FY 2026/2027) for Law Enforcement Services with the San Bernardino County Sheriff's Department, including the addition of two deputy positions, for a new not to exceed amount of $16,648,903;
   2. Approved a budget adjustment for Fiscal Year 2026/2027 in the amount of $1,219,748, transferring funds from Account No. 001.2520 (Continuing Appropriation Fund Balance) to Account No. 001.2000.4560; and
   3. Approved Amendment No. 6 to the Reimbursement Agreement between the City of Highland and East Valley Water District (EVWD) for Law Enforcement Services (FY 2026/2027) in the amount of $365,066 and authorized the Mayor to execute said agreement.

City Council Legislative

3. Contract Amendment with the California Department of Forestry and Fire Protection – (Cal-Fire) for the Period of July 1, 2025 - June 30, 2030

   City Manager Zamano gave a brief review of the staff report.

A MOTION was made by Councilmember Timmer, seconded by Councilmember McCallon to:

1. Approve the proposed Cal-Fire contract amendment for the period of July 1, 2025 - June 30, 2030, at an amount not to exceed $46,934,092;
2. Authorize the Mayor to sign the contract amendment; and
3. Adopt the attached Resolution approving the proposed contract amendment. Motion carried, 4-0 with Councilmember Hogan being absent.

RESOLUTION NO. 2026-021
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING AN AMENDMENT TO THE DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE) AGREEMENT FOR SERVICES FROM JULY 1, 2025 TO JUNE 30, 2030

4. Adoption of Resolution No. 2026-020 Repealing Resolution No. 2022-001 Relating to City Council Meeting Procedures and Incorporating Senate Bill 707 Requirements and Adopting Reasonable Accommodation, Technology Disruption and Meeting Disruption Policies

City Clerk Muñoz gave a brief review of the staff report.

Councilmember Hogan arrived late but was present for this motion.

A MOTION was made by Councilmember McCallon, seconded by Mayor Pro Tem Saldana to adopt Resolution No. 2026-020 as amended, repealing Resolution No. 2022-001 establishing revised City Council Meeting Procedures to incorporate the requirements of Senate Bill 707 relating to teleconferencing, remote public participation, meeting accessibility, and technological disruption procedures:

- 1.5 Notice of Meetings - Notice to the City Council of Regular Meetings is not required. Mailed or personally delivered notice is not required of Special Meetings and Study Sessions, unless specifically requested. Mailed and posted notice is required of meetings adjourned by the City Clerk. Posted notice is required of all other adjourned meetings (Government Code Section 54956).
- 2.7 (a) Proclamations - Upon receipt of a request by City Officials or staff from an outside organization or person(s) for a Proclamation, the request shall be submitted to the Mayor, City Manager and/or City Clerk, in writing, for inclusion in the agenda of the next regular City Council meeting under the Consent Calendar.
- 3.1(b) Presiding Officer - The Council shall meet annually to choose one of its member as Mayor and another of its member as Mayor Pro Tem. Such meeting shall be held on the second Tuesday of the month, which falls twelve months after the most recent General Municipal Election.
- 3.2 Participation of Presiding Officer - The Presiding Officer may move, second, and debate from the Chair, subject only to such limitations of debate as are imposed on all Council Members, and he/she shall not be deprived of any of the right and privileges of a Council Member by reason of his/her acting as a Presiding Officer. However, the Presiding Officer is primarily responsible for the conduct of the meeting.

- 5.1 (a) Manner of Addressing the Council - Any member of the public desiring to address the Council shall proceed to the podium and wait to be recognized by the Presiding Officer. After being recognized, he/she may be asked his/her name and address for the record.
- 7.3 Failure to Vote - Every Council Member should vote unless disqualified for cause. A Council Member who does not participate on a particular item due to a conflict of interest shall, for purpose of the item under consideration, to be considered to have abstained.
- 11.4 Delivery and Distribution of Agenda packets - The City Council Agenda packets are prepared by the City Clerk's Office. Barring insurmountable difficulties, the Agenda packets will be made available to Council Members on Thursday afternoon preceding the Tuesday Regular City Council Meeting.
- 11.6 Agenda Posting Locations - A copy of the City Council Agenda shall be posted at the following three locations; City Hall, 27215 Base Line, Highland, CA 92346; Highland Sam J. Racadio Library and Environmental Learning Center, 7863 Central Avenue, Highland, CA 92346; and Fire Station No. 1, 26974 Base Line, Highland, CA 92346.
- 13.2 Role of the City Clerk - The City Clerk is a person designated at City Council meetings for using the Hybrid Platform to ensure the recording of the City Council meeting and for interacting with the Hybrid Platform to receive and record public comments. The City Clerk works within the Hybrid Platform as the meeting host to queue speakers who desire to provide public comment, admit speakers into the meeting when it is their turn to speak and thereafter remove said speakers, interact with the speakers as needed, including muting and unmuting speakers, and close the queue when the public comment period ends. If a telephonic system is used, the City Clerk conducts the same or similar activities. The City clerk interacts with the Presiding Officer so that speakers who participates virtually or telephonically are called upon by the Presiding Officer to provide their comments. Motion carried 4-1, with Councilmember Timmer dissenting.

RESOLUTION NO. 2026-020
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, REPEALING RESOLUTION 2022-001, AND SETTING THE DATE AND TIME FOR REGULAR CITY COUNCIL MEETINGS, AND READOPTING RULES OF PROCEDURE FOR COUNCIL MEETINGS AND RELATED FUNCTIONS AND ACTIVITIES, AND ADOPTING REASONABLE ACCOMMODATION, TECHNOLOGY DISRUPTION AND MEETING DISRUPTION POLICIES

5. City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)

City Manager Zamano stated the Sales Tax Ad Hoc Committee met on several occasions to give staff direction on how to proceed with a sales tax measure at the next regular City Council meeting on June 9. What will be brought forward is the consideration to put a measure of the ballot. It requires a 4/5ths vote in order to be placed on the November 2026 ballot.

6. Councilmember Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)

Councilmember Timmer stated he attended the American Legion Post 421 Memorial Day service celebration held on May 25, 2026, at Highland Memorial Park. It was well attended and appreciated law enforcements attendance and the fly over helicopter was amazing. He thanked staff for having the facility clean for the event.

Councilmember McCallon stated he attended the 2026 City-County Conference in Lake Arrowhead along with Mayor Lilburn and City Manager Zamano. The conference was informative, with a panel discussion on Artificial Intelligence (AI), encouraging cities to develop a policy on the use of AI by staff, particularly regarding open and closed AI platforms and the use of sensitive data. San Bernardino County discussed their Sparks Youth Employment Program, which aims to inspire and empower youth ages 16-24 years old. Through this program, youth can work in various county departments and gain hands-on experience while developing a sense of independence and self-worth through meaningful work. They also receive a fair wage while gaining invaluable experience. Additionally, he, Mayor Pro Tem Saldana, and City Manager Zamano attended the Cal Cities joint luncheon meeting with the Desert Mountain Division, Inland Empire Division, and the Riverside County Division. The discussion was regarding law enforcement composed of Sheriff Dicus, Sheriff Bianco, and Police Chiefs from the cities of Palm Springs, Ontario, and Riverside. The focus was on the lack of state funding for Proposition 36 and encouraged cities to lobby Sacramento to provide the funds needed for mental health and drug addiction services. The Police Chiefs discussed the utilization of drones and real-time data centers within their respective cities, aiming to deploy drones to the site of the scene before deputies arrive. The drones can transmit situations back to real-time data centers, giving the arriving deputies information before arriving on scene.

Mayor Lilburn stated during the same City-County Conference,

Mike Burrows, Chief Executive Officer of the San Bernardino International Airport Authority (SBIAA) was a panelist and stated SBIAA has a drone program and will be very instrumental. As more things develop in the area, she believes there will be a big drone presence in the community in the near future. SBIAA will also host a World Cup soccer party. Once the details of the event are finalized, she will share the invitation with the City Council. She commended Costco for their generous support through Feeding America. The collection of food through various nonprofit organizations that pickup supplies from designated food sites serving their communities. These food donations are then transported, laid out, and distributed to approximately 50 to 100 seniors daily. However, Feeding America's network does not consistently provide food to sites within Highland, nor do these sites routinely supply local Highland nonprofits. Costco was unaware their donations were not reaching Highland residents. They established a schedule involving a few days out of the week when the Highland Senior Center would collect food. Through their assistance, the Highland Senior Center was able to provide food to community members through the food commodities, thanks to Costco’s support. This was a lengthy process given that Costco is coordinating with a large organization such as Feeding America. I greatly appreciate their commitment to this cause. She also attended the 2026 City-County Conference where she had a few meetings with Joe Baca Senior, Joe Baca Jr., and Josie Gonzales. A lot of side meetings go on at these events so you get a lot accomplished.

Lastly, she attended the American Legion Post 421 Memorial Day service celebration held on May 25, 2026, at Highland Memorial Park. She thanked everyone in attendance, including the helicopter flying over Memorial Park.

Announcements

None

Closed Session

At 6:56 p.m. City Attorney Marroquin read the City Council into closed session regarding the following:

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Government Code Section 54956.9(d)(2)
A point has been reached, where, based on the opinion of the City Council, based on existing facts and circumstances, there is significant exposure to litigation against the City.

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code Section 54956.9(d)(1)
Orian v. City of Highland, United States District Court Case Number 5:25-cv-02841-JGB-AGR

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code Section 54956.9(d)(1)
Name of case: City if Highland v. Pathak, et. al, San Bernardino County Court Case Number CIVSB2521254

City Council reconvened into open session.

City Attorney Marroquin stated the City Council met in closed session on the following items:

Conference with legal counsel anticipated litigation. The City Council provided direction to staff, but no reportable action was taken.

Conference with two existing litigation matters, Orian v. City of Highland and City of Highland v. Pathak. Direction was provided to staff, but no reportable action was taken.

Adjourn

Mayor Lilburn adjourned the meeting in memory of Sheryl Johnson.

Submitted By:

_____
Alondra Muñoz, CMC
City Clerk

Approved By:

_____
Penny Lilburn
Mayor

Staff Report
to the City Council

Agenda Item No.4.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Treasurer's Report for April 2026

Recommendation:
Receive and file the Treasurer's Report for April 2026.

Fiscal Impact:
Cash and Investments:

General Fund	$17,868,305.49
Special Revenue Funds	$43,215,400.86
Internal Service Funds	$ 6,255,112.90
Capital Projects Funds	$42,454,892.14
Agency Funds	$ 2,169,417.18
Housing Authority Fund	$ 3,964,889.31
SARDA Funds	$ 2,115,162.92

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
Increases in the checking account were due to revenues received plus funds wired from LAIF and CAMP. Decreases in the checking account were a result of payments to vendors, payroll and funds wired to LAIF, CAMP and U.S. Bank. Increases in the fiscal agent accounts (US Bank) resulted from interest and bond payment receipt. Decreases resulted in vendor payments and debt service payments. Increases in the CAMP account were due to interest received. Decreases were a result of funds being wired to the city's checking account primarily for payment of public works projects. The maximum limit on regular accounts is $75M.

Attachments:
1. Treasurer's Report
2. Treasurer's Report Graph
3. Cash & Investments Graph
4. General Fund Reserves Graph

Attachment 1

Treasurer’s Report

CITY OF HIGHLAND
Treasurer's Report
as of April 30, 2026

CASH AND BANK ACCOUNTS:

Cash on Hand-Office Petty Cash & Change Fund Accounts	1,350.00
Wells Fargo Checking Account (reconciled book balance)	9,679,231.25

DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: LOCAL GOVERNMENT INVESTMENT POOLS				
California Treasurer's Local Agency Investment Fund (LAIF)	n/a	3.811%		
General Fund			6,844,120.87	
Special Revenue Funds			29,292,888.00	
Internal Service Funds			6,330,700.00	
Capital Projects Funds			28,777,265.00	
Total City LAIF Funds				71,244,973.87
Housing Authority Fund			4,101,425.91	
Total Housing Authority LAIF Funds				4,101,425.91
Total LAIF Funds				75,346,399.78

1) Maximum limits on accounts are $75M City and $75M Housing Authority.
2) Market Value is based on the March 31, 2026 applicable percentage of 0.999980831
3) Market Value is $75,344,955.46 ($75,346,399.78 x 0.999980831).

California Asset Management Program (CAMP)	n/a	3.780%		
General Fund			11,888,907.52	
Special Revenue Funds			6,159,713.00	
Internal Service Funds			6,197,799.00	
Capital Projects Funds			6,794,823.00	
Total CAMP Funds				31,041,242.52
INVESTMENTS: FISCAL AGENT ACCOUNTS				
US Bank Corporate Trust Services (Community Facilities Districts)				
Community Facilities District (CFD) 90-1				
Administrative Expense Fund #128262-011				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	122,154.43	122,154.43
Fire Protection Expense Fund #128262-012				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	327,114.66	327,114.66
Police Protection Expense Fund #128262-013				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	120,988.09	120,988.09
Community Facilities District (CFD) 2001-1				
Special Tax Fund #217795000				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	211,537.45	211,537.45
Interest Account #217795001				
US Bank Money Market Account CUSIP #60934N872	n/a	3.24%	3.39	3.39
Principal Account #217795002				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	71.79	71.79
Administrative Expense Account #217795003				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	19,890.31	19,890.31
Surplus Fund #217795004				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	25,267.39	25,267.39
Community Facilities District (CFD) 2007-1				
Administrative Expense Fund #260722000				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	7,348.47	7,348.47
Fire Expense Fund #260722001				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	15,908.10	15,908.10
Police Expense Fund #260722002				
US Bank Money Market Account CUSIP #60934N872	n/a	3.30%	5,884.54	5,884.54
TOTAL INVESTMENTS US BANK (COMMUNITY FACILITIES DISTRICTS)				856,168.62

DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: FISCAL AGENT ACCOUNTS (continued)				
US Bank Corporate Trust Services (SARDA)				
2004B Tax Allocation Refunding Bonds				
Special Fund 786709001				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Interest Fund 786709002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Principal Fund 786709003				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 786709004				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
2015A Tax Allocation Refunding Bonds				
Special Fund 268777000				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.30%	2,488.84	2,488.84
Interest Fund 268777001				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.33%	4.21	4.21
Principal Fund 268777002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 268777004				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.30%	1,081,051.18	1,081,051.18
Expense Account 268777006				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.30%	15,759.68	15,759.68
2017 Tax Allocation Refunding Bonds				
Debt Service Fund 259928000				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.30%	17,995.72	17,995.72
Interest Fund 259928001				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.30%	323.99	323.99
Principal Fund 259928002				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.30%	1,165.01	1,165.01
Reserve Fund 259928004				
Assured Guaranty Municipal Bond Insurance	n/a	0.00%	-	-
TOTAL INVESTMENTS US BANK (SARDA)				1,118,788.63
TOTAL CASH AND INVESTMENTS				**118,043,180.80**

All investments are placed in accordance with City of Highland's Investment Policy and Guidelines. The above summary provides sufficient cash flow liquidity to meet the next six month's estimated expenditures. This report is in accordance with Government Code Section 53646.

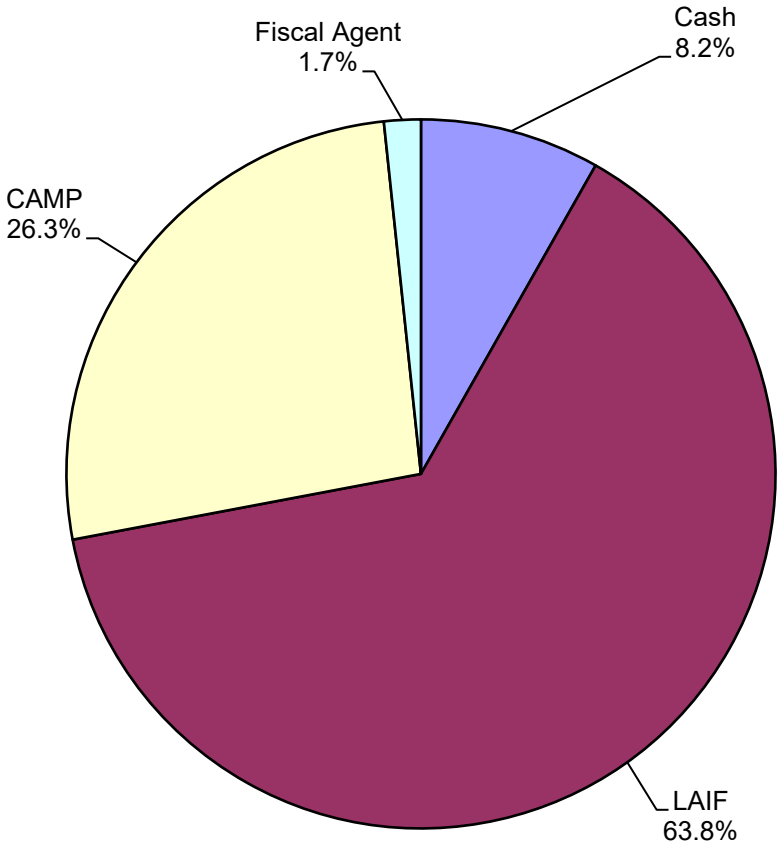
SIGNED:_____
Carlos Zamano
CITY MANAGER

SIGNED: Leticia Nava-Cruz
Leticia Nava-Cruz
DIRECTOR OF ADMINISTRATIVE SERVICES/CITY TREASURER

Attachment 2

Treasurer’s Report Graph

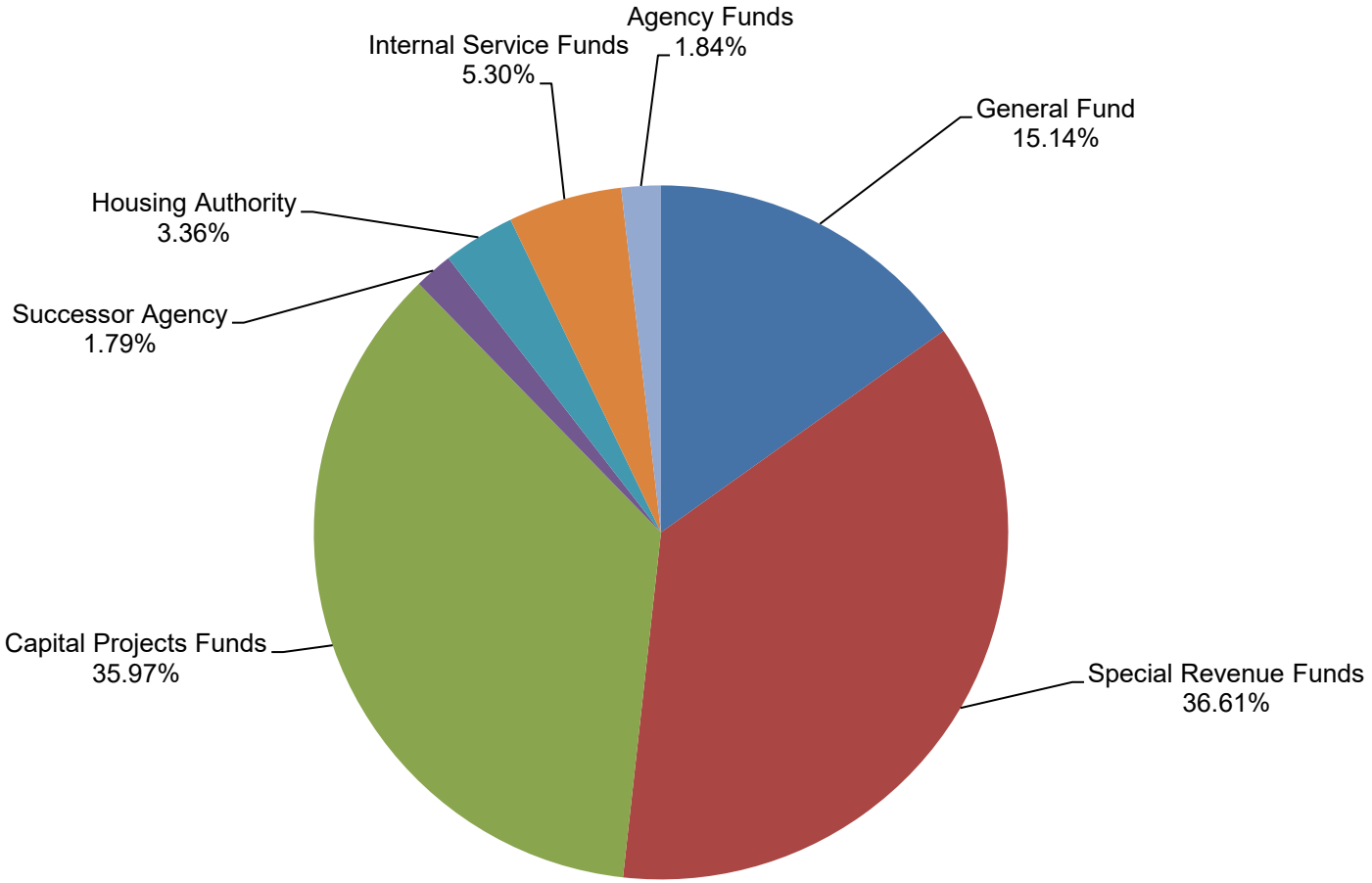
Treasurer's Report



Attachment 3

Cash and Investments Graph

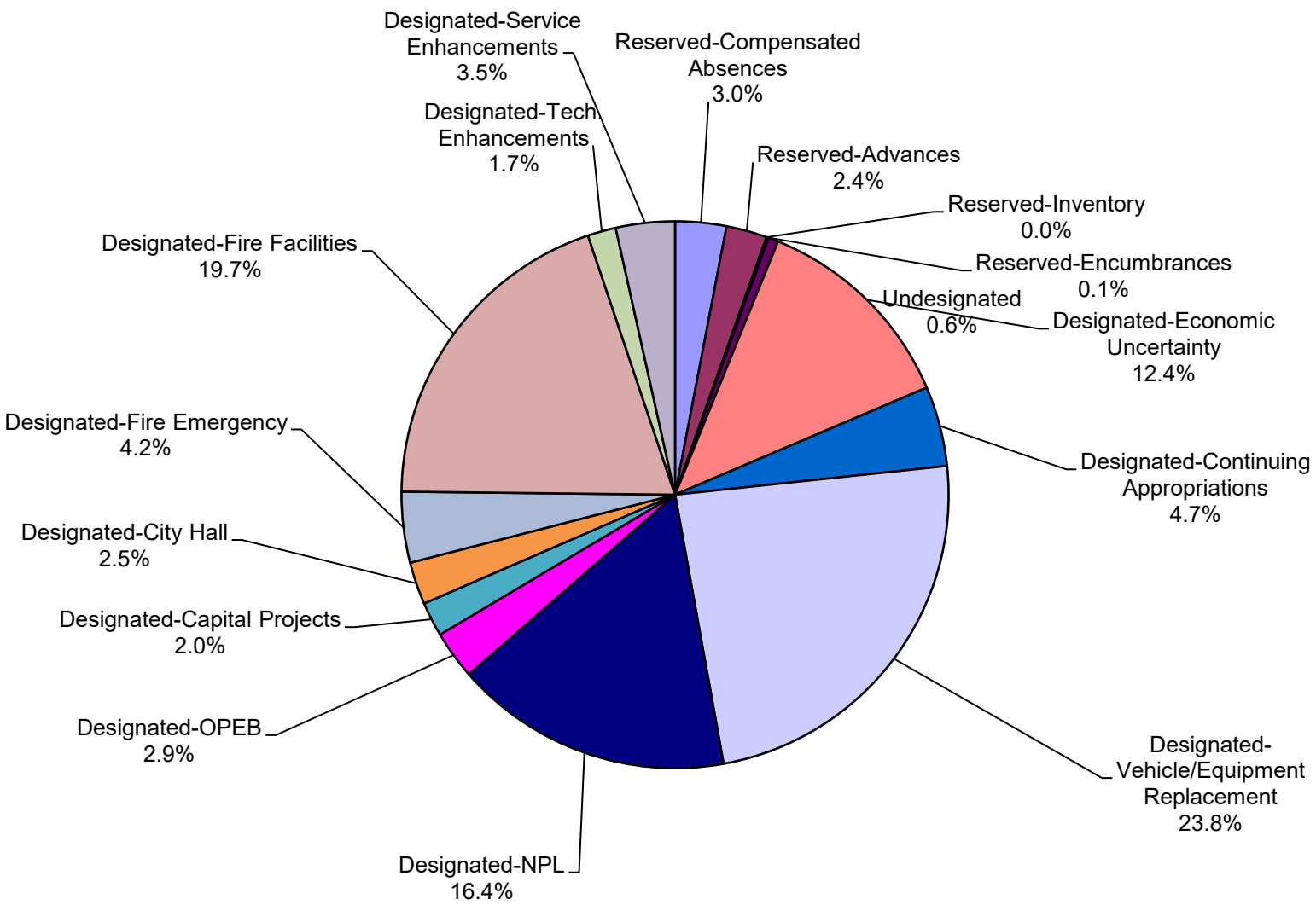
Cash & Investments



Attachment 4

General Fund Reserves Graph

General Fund Reserves



Staff Report
to the City Council

Agenda Item No.5.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Warrant Register No. 790

Recommendation:
Approve Warrant Register No. 790; Warrants in the amount of $5,873,835.97 and Payroll in the amount of $274,536.17.

Fiscal Impact:
The total of Cash and Expenditures is $6,148,372.14.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
See printouts attached.

Attachments:
1. Warrant Register
2. Voucher List

Attachment 1

Warrant Register

CITY OF HIGHLAND

WARRANT REGISTER #790

June 9, 2026

Warrants:

5/5/2026	Ck#93602-93631		1,581,988.19
5/12/2026	Ck#93632-93665		1,394,961.80
5/15/2026	Payroll Wire #1156-1159		82,343.22
5/19/2026	Ck#93666-93713		382,404.65
5/26/2026	Ck#937714-93747		2,319,494.68
5/29/2026	Payroll Wire #1155,1160-1163 & Ck#93748-93752		112,643.43
		Total Warrants	$ 5,873,835.97

Payroll:

5/15/2026	Direct Deposits #16352-16401		145,739.64
5/15/2026	Ck #782		278.07
5/29/2026	Direct Deposits #16402-16451		128,179.19
5/29/2026	Ck #783		339.27
		Total Payroll	$ 274,536.17

	Total Warrants & Payroll	**$ 6,148,372.14**

APPROVED BY:

Larry McCallon
Finance Subcommittee

Carlos Zamano
City Manager

Jimmy Saldana
Finance Subcommittee

Leticia Nava-Cruz
Director of Administrative
Services/City Treasurer

Attachment 2

Voucher Lists

Warrants:				
	5/5/2026	Ck#93602-93631		1,581,988.19
	5/12/2026	Ck#93632-93665		1,394,961.80
	5/15/2026	Payroll Wire #1156-1159		82,343.22
	5/19/2026	Ck#93666-93713		382,404.65
	5/26/2026	Ck#937714-93747		2,319,494.68
	5/29/2026	Payroll Wire #1155,1160-1163 & Ck#93748-93752		112,643.43
			Total Warrants	$ 5,873,835.97

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93602	5/5/2026	004206 #1 SON PLUMBING INC	LIBRARY:LEAK REPAIR		
			LIBRARY:LEAK REPAIR		
			001.6000.4070		4,785.42
			YMCA:BACKFLOW TESTING		
			YMCA:BACKFLOW TESTING		
			001.6000.4030		1,133.90
				Total :	**5,919.32**
93603	5/5/2026	005737 AGA ENGINEERS, INC.	GREENSPOT AT CALHOUN RD SIGNAL		
			GREENSPOT AT CALHOUN RD SIGNAL		
			001.3200.4551		1,320.00
				Total :	**1,320.00**
93604	5/5/2026	006389 AMERIFLEX	FSA:WIRZ 4/27/26		
			FSA:WIRZ 4/27/26		
			001.1182		4.95
				Total :	**4.95**
93605	5/5/2026	001072 AUTO ZONE, INC.	VEH#110:MAINT		
			VEH#110:MAINT		
			004.8310.4240		689.28
				Total :	**689.28**
93606	5/5/2026	005516 BASE HILL, INC.	JANITORIAL SVC-APR		
			CITY HALL-APR		
			042.9510.4504		1,808.80
			CC-APR		
			042.9510.4504		360.14
			AURANTIA PARK-APR		
			001.6000.4504		1,683.73
			COMMUNITY PARK-APR		
			001.6000.4504		2,759.98
			POLICE DEPT-APR		
			001.2000.4504		1,250.64
				Total :	**7,863.29**
93607	5/5/2026	000213 DAILY JOURNAL CORPORATION	ORD 480 ADOP:NEWSPAPER PUB		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93607	5/5/2026	000213 DAILY JOURNAL CORPORATION	(Continued)		
			ORD 480 ADOP:NEWSPAPER PUB		
			001.1200.4300		583.48
			ORD 481 SUMM ADOP:NEWSPAPER PUB		
			ORD 481 SUMM ADOP:NEWSPAPER PUB		
			001.1200.4300		453.94
			EXT 26001 HRG NOTICE:NEWSPAPER PUB		
			EXT 26001 HRG NOTICE:NEWSPAPER PUB		
			001.1200.4300		459.02
				Total :	**1,496.44**
93608	5/5/2026	001230 DEPARTMENT OF FORESTRY	FIRE SVC 10/25 TO 12/25 ACTUAL		
			FIRE SVC 10/25 TO 12/25 ACTUAL		
			029.2100.4569		1,116,442.30
				Total :	**1,116,442.30**
93609	5/5/2026	000085 EAST VALLEY WATER DISTRICT	LMD 04-APR		
			LMD 04-APR		
			012.8500.4030		87.48
			POLICE STATION-APR		
			POLICE STATION-APR		
			001.2000.4030		244.33
			POLICE STATION-APR		
			POLICE STATION-APR		
			001.2000.4030		825.91
			LMD 29-APR		
			LMD 29-APR		
			012.8500.4030		153.96
			CITY HALL-APR		
			CITY HALL-APR		
			042.9510.4030		284.44
			LMD 15A-APR		
			LMD 15A-APR		
			012.8500.4030		371.36
			LMD 07-APR		
			LMD 07-APR		
			012.8500.4030		117.93
			BASELINE MEDIAN-APR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93609	5/5/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			BASELINE MEDIAN-APR	
			004.8310.4030	233.08
			FS#1-APR	
			FS#1-APR	
			029.2100.4030	98.00
			FS#1-APR	
			028.2050.4030	98.00
			LMD 21-B-APR	
			LMD 21-B-APR	
			012.8500.4030	454.08
			FS#2-APR	
			FS#2-APR	
			029.2100.4030	153.79
			FS#2-APR	
			028.2050.4030	153.79
			AURANTIA PK-APR	
			AURANTIA PK-APR	
			001.6000.4030	1,864.53
			LMD 44-APR	
			LMD 44-APR	
			012.8500.4030	1,451.21
			LMD 15-B-APR	
			LMD 15-B-APR	
			012.8500.4030	357.68
			FS#3 FS-APR	
			FS#3 FS-APR	
			029.2100.4030	11.79
			FS#3 FS-APR	
			028.2050.4030	11.78
			FS#2 FS-APR	
			FS#2 FS-APR	
			029.2100.4030	11.04
			FS#2 FS-APR	
			028.2050.4030	11.04
			BASELINE MEDIAN-APR	
			BASELINE MEDIAN-APR	
			004.8310.4030	358.73

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93609	5/5/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 73-APR	
			LMD 73-APR	
			012.8500.4030	91.47
			LMD 37-APR	
			LMD 37-APR	
			012.8500.4030	399.46
			FS#3 DOM-APR	
			FS#3 DOM-APR	
			028.2050.4030	282.00
			FS#3 DOM-APR	
			029.2100.4030	282.00
			LMD 21-A-APR	
			LMD 21-A-APR	
			012.8500.4030	106.86
			POLICE STATION FS-APR	
			POLICE STATION FS-APR	
			001.2000.4030	23.57
			FS#3 IRR-APR	
			FS#3 IRR-APR	
			029.2100.4030	40.72
			FS#3 IRR-APR	
			028.2050.4030	40.72
			BOULDER MEDIAN-APR	
			BOULDER MEDIAN-APR	
			004.8310.4030	3,425.69
			POLICE STATION-APR	
			POLICE STATION-APR	
			001.2000.4030	23.57
			CITY HALL FS-APR	
			CITY HALL FS-APR	
			042.9510.4030	22.08
			Total :	**12,092.09**
93610	5/5/2026	005018 FLYERS ENERGY, LLC	FUEL-APR	
			FUEL-APR	
			001.2000.4220	6,296.98
			FUEL-APR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93610	5/5/2026	005018 FLYERS ENERGY, LLC	(Continued)		
			001.4200.4220		53.98
			FUEL-APR		
			001.4600.4220		205.06
			FUEL-APR		
			001.6000.4220		182.85
			FUEL-APR		
			004.8310.4220		685.89
			FUEL-APR		
			028.2050.4220		1,184.72
			FUEL-APR		
			029.2100.4220		1,184.72
			FUEL-APR		
			042.9510.4220		45.72
				Total :	**9,839.92**
93611	5/5/2026	006412 GENTRY GENERAL ENGINEERING,INC	FAC25002 TRASH ENCLOSURE PROJECT		
			FAC25002 TRASH ENCLOSURE PROJECT		
			007.8330.6803		128,067.00
			FAC25002 TRASH ENCLOSURE PROJECT RET		
			007.1350		-6,403.35
				Total :	**121,663.65**
93612	5/5/2026	002845 GRAINGER INC	CORP YARD:RADIO RECEIVER		
			CORP YARD:RADIO RECEIVER		
			004.8310.4206		447.91
			COMM PK:SNACK BAR PLUMBING REPAIR		
			COMM PK:SNACK BAR PLUMBING REPAIR		
			001.6000.4070		369.12
			LIBRARY:REPLACE EXIT SIGN		
			LIBRARY:REPLACE EXIT SIGN		
			001.6000.4070		823.17
			COMM PK:PARK RESTROOM SIGNS		
			COMM PK:PARK RESTROOM SIGNS		
			001.6000.4206		151.18
				Total :	**1,791.38**
93613	5/5/2026	006187 GREASE MONKEY #977	VEH#128:MAINT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93613	5/5/2026	006187 GREASE MONKEY #977	(Continued)		
			VEH#128:MAINT		
			042.9510.4240		104.40
				Total :	**104.40**
93614	5/5/2026	004453 HARRIS & ASSOCIATES	ENG ASSESSMENT FEES 3/1/26-4/4/26		
			PARKS ENG ASSESSMENT FEES 3/1/26-4/4/26		
			016.8540.4550		260.00
			TRAILS ENG ASSESSMENT FEES 3/1/26-4/4/26		
			015.8530.4550		260.00
			LMD ENG ASSESSMENT FEES 3/1/26-4/4/26		
			012.8500.4550		1,236.00
			STL ENG ASSESSMENT FEES 3/1/26-4/4/26		
			013.8510.4550		2,461.60
			SDMD ENG ASSESSMENT FEES 3/1/26-4/4/26		
			SDMD ENG ASSESSMENT FEES 3/1/26-4/4/26		
			024.8470.4550		2,000.00
			PARAMEDIC TAX ADMIN 26/27		
			PARAMEDIC TAX ADMIN 26/27		
			028.2050.4550		515.00
				Total :	**6,732.60**
93615	5/5/2026	003947 HDR ENGINEERING, INC.	STR17002 CCF(2017)PE-JAN		
			STR17002 CCF(2017)PE-JAN		
			027.8490.6550		1,960.00
			STR17002 CCF(2017)PE-FEB		
			STR17002 CCF(2017)PE-FEB		
			027.8490.6550		1,237.50
			STR17002 CCF(2017)PE-MAR		
			STR17002 CCF(2017)PE-MAR		
			027.8490.6550		562.50
				Total :	**3,760.00**
93616	5/5/2026	000662 HI WAY SAFETY INC	STREET SIGNS		
			STREET SIGNS		
			004.8310.4206		300.17
				Total :	**300.17**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93617	5/5/2026	006343 INTERMEDIA.NET INC.	VOIP-MAY		
			VOIP-MAY		
			042.9510.4533		2,504.21
				Total :	**2,504.21**
93618	5/5/2026	006489 JOHNSON CONTROLS BUILDING, SOLUTIONS	PD:HVAC OPERATING SYS CNTRLS		
			PD:HVAC OPERATING SYS CNTRLS		
			007.8330.6040		23,990.20
				Total :	**23,990.20**
93619	5/5/2026	000127 K & L HARDWARE	CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		28.83
			CORP YARD:DUST PAN		
			CORP YARD:DUST PAN		
			004.8310.4206		28.00
				Total :	**56.83**
93620	5/5/2026	000207 KONICA MINOLTA	COPIER & PRINTER AGRMNT-APR		
			COPIER & PRINTER AGRMNT-APR		
			042.9510.4205		4,026.76
				Total :	**4,026.76**
93621	5/5/2026	005326 RP LANDSCAPE & IRRIGATION	LMD LANDSCAPING MAINT-APR		
			LMD 00 BASELINE LANDSCAPING MAINT-APR		
			012.8500.4585		330.60
			LMD 00 YARNELL LANDSCAPING MAINT-APR		
			012.8500.4585		202.11
			LMD 01 LANDSCAPING MAINT-APR		
			012.8500.4585		172.90
			LMD 01B LANDSCAPING MAINT-APR		
			012.8500.4585		172.90
			LMD 02 LANDSCAPING MAINT-APR		
			012.8500.4585		797.90
			LMD 03A-APR		
			012.8500.4585		155.37
			LMD 03B-APR		
			012.8500.4585		155.37

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93621	5/5/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 04-APR	
			012.8500.4585	46.73
			LMD 05-APR	
			012.8500.4585	97.34
			LMD 07-APR	
			012.8500.4585	85.27
			LMD 08-APR	
			012.8500.4585	192.76
			LMD 09-APR	
			012.8500.4585	1,174.07
			LMD 10-APR	
			012.8500.4585	2,288.54
			LMD 11-APR	
			012.8500.4585	547.89
			LMD 13-APR	
			012.8500.4585	143.69
			LMD 15-APR	
			012.8500.4585	529.20
			LMD 16-APR	
			012.8500.4585	56.07
			LMD 17-APR	
			012.8500.4585	711.44
			LMD 20 BASELINE-APR	
			012.8500.4585	220.79
			LMD 30-APR	
			012.8500.4585	867.98
			LMD 31-APR	
			012.8500.4585	575.93
			LMD 34-APR	
			012.8500.4585	330.60
			LMD 35-APR	
			012.8500.4585	239.49
			LMD 36-APR	
			012.8500.4585	353.97
			LMD 37-APR	
			012.8500.4585	435.74

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93621	5/5/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 39-APR	
			012.8500.4585	558.40
			LMD 43-APR	
			012.8500.4585	202.10
			LMD 44-APR	
			012.8500.4585	2,996.49
			LMD 47-APR	
			012.8500.4585	232.47
			LMD 48-APR	
			012.8500.4585	2,445.09
			LMD 54-APR	
			012.8500.4585	625.00
			LMD 55-APR	
			012.8500.4585	552.56
			LMD 59-APR	
			012.8500.4585	68.92
			LMD 61-APR	
			012.8500.4585	389.01
			LMD 63-APR	
			012.8500.4585	143.69
			LMD 70-APR	
			012.8500.4585	669.39
			LMD 76-APR	
			012.8500.4585	202.10
			LMD 68-APR	
			012.8500.4585	599.29
			LMD 69-APR	
			012.8500.4585	137.84
			LMD 20 STREATER-APR	
			012.8500.4585	171.72
			LMD 21-APR	
			012.8500.4585	169.66
			LMD 22-APR	
			012.8500.4585	202.10
			LMD 24-APR	
			012.8500.4585	75.93

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93621	5/5/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 25-APR	
			012.8500.4585	213.78
			LMD 29-APR	
			012.8500.4585	213.78
			LMD 73-APR	
			012.8500.4585	313.08
			LMD 79-APR	
			012.8500.4585	294.12
			FACILITIES/PARKS-APR	
			POLICE STATION LANDSCAPE MAINT-APR	
			001.2000.4585	579.00
			CITY HALL LANDSCAPING MAINT-APR	
			042.9510.4585	579.00
			LIBRARY LANDSCAPING MAINT-APR	
			001.6000.4585	694.80
			YMCA LANDSCAPING MAINT-APR	
			001.6000.4585	694.80
			CORP YARD LANDSCAPING MAINT-APR	
			004.8310.4585	463.20
			AURANTIA PK LANDSCAPING MAINT-APR	
			001.6000.4585	1,080.41
			COMMUNITY PK LANDSCAPING MAINT-APR	
			001.6000.4585	4,274.18
			CANYON OAK PK LANDSCAPING MAINT-APR	
			016.8540.4585	412.25
			CUNNINGHAM PK LANDSCAPING MAINT-APR	
			016.8540.4585	524.57
			SEELEY PK LANDSCAPING MAINT-APR	
			016.8540.4585	346.24
			OAK CREEK PK LANDSCAPING MAINT-APR	
			016.8540.4585	643.84
			MEMORIAL PK LANDSCAPING MAINT-APR	
			001.6000.4585	463.20
			BOULDER MEDIAN LANDSCAPING MAINT-APR	
			004.8310.4585	2,867.21
			Total :	**35,983.87**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93622	5/5/2026	006468 RUSH TRUCK CENTER	2025 FORD F150 LIGHTNING PRO W/HEADACHE		
			VEH#150 2025 FORD F150		
			023.3890.6060		65,768.48
			2025 FORD F150 LIGHTNING PRO W/HEADACHE		
			VEH#149 2025 FORD F150		
			007.8330.6060		65,768.48
				Total :	**131,536.96**
93623	5/5/2026	000845 SB CO LAND USE SERVICES DEPT	FIRE HAZARD ABATEMENT 5/1/25-4/30/26		
			FIRE HAZARD ABATEMENT 5/1/25-4/30/26		
			029.2100.4545		25,046.08
				Total :	**25,046.08**
93624	5/5/2026	005731 SITEONE LANDSCAPE SUPPLY, LLC	COMM PK:IRRIG REPAIRS		
			COMM PK:IRRIG REPAIRS		
			001.6000.4206		1,460.48
			PARKS IRRIG PARTS		
			CUNNINGHAM PK:IRRIG PARTS		
			016.8540.4206		308.46
			OAK CREEK PK:IRRIG PARTS		
			016.8540.4206		154.23
			CANYON OAKS PK:IRRIG PARTS		
			016.8540.4206		154.22
			MEMORIAL PK:IRRIG REPAIR		
			MEMORIAL PK:IRRIG REPAIR		
			001.6000.4206		22.55
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		147.68
				Total :	**2,247.62**
93625	5/5/2026	000204 SOCALGAS	FS#2-APR		
			FS#2-APR		
			028.2050.4020		34.58
			FS#2-APR		
			029.2100.4020		34.57
			CITY HALL-APR		
			CITY HALL-APR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93625	5/5/2026	000204 SOCALGAS	(Continued)	
			042.9510.4020	14.46
			POLICE-APR	
			POLICE-APR	
			001.2000.4020	1,805.68
			FS#3-APR	
			FS#3-APR	
			028.2050.4020	35.27
			FS#3-APR	
			029.2100.4020	35.27
			FS#1-APR	
			FS#1-APR	
			028.2050.4020	33.48
			FS#1-APR	
			029.2100.4020	33.48
			Total :	**2,026.79**
93626	5/5/2026	000203 SOUTHERN CALIFORNIA EDISON	POLICE STATION-APR	
			POLICE STATION-APR	
			001.2000.4010	7,187.65
			EVC STATIONS-APR	
			EVC STATIONS-APR	
			042.9510.4012	6,683.11
			CITY HALL-APR	
			CITY HALL-APR	
			042.9510.4010	1,122.30
			CORP YARD-APR	
			CORP YARD-APR	
			004.8310.4010	785.06
			FS#1-3-APR	
			FS#3-APR	
			028.2050.4010	644.54
			FS#3-APR	
			029.2100.4010	644.54
			FS#1-APR	
			028.2050.4010	512.01
			FS#1-APR	
			029.2100.4010	512.01

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93626	5/5/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			FS#2-APR		
			028.2050.4010		409.40
			FS#2-APR		
			029.2100.4010		409.40
			LIBRARY/ELC-APR		
			LIBRARY/ELC-APR		
			001.6000.4010		6,736.51
				Total :	**25,646.53**
93627	5/5/2026	001086 STK ARCHITECTURE, INC.	FAC25001 DES DIF-FEB		
			FAC25001 DES DIF-FEB		
			007.8330.6803		6,000.00
				Total :	**6,000.00**
93628	5/5/2026	004920 TKE ENGINEERING	GENERAL ENG SVCS-JAN		
			GENERAL ENG SVCS-JAN		
			023.3890.4550		1,005.00
			SWK19001 NP MSRI-JAN		
			SWK19001 NP MSRI-JAN		
			017.8350.6545		3,145.00
			GENERAL ENG SVCS-FEB		
			GENERAL ENG SVCS-FEB		
			023.3890.4550		247.50
			SWK19001 NP MSRI-FEB		
			SWK19001 NP MSRI-FEB		
			017.8350.6545		1,985.00
			GENERAL ENG SVCS-MAR		
			GENERAL ENG SVCS-MAR		
			023.3890.4550		302.50
				Total :	**6,685.00**
93629	5/5/2026	000086 TYLER TECHNOLOGIES, INC	EERP MIGRATION 4/14/26		
			EERP MIGRATION 4/14/26		
			007.8330.6070		1,400.00
				Total :	**1,400.00**
93630	5/5/2026	000231 VISTA PAINT CORP	COMM PK:GRAFFITI REPAIRS		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93630	5/5/2026	000231 VISTA PAINT CORP	(Continued)		
			COMM PK:GRAFFITI REPAIRS		
			001.6000.4206		358.94
			GRAFFITI REMOVAL		
			GRAFFITI REMOVAL		
			001.6010.4206		220.87
				Total :	**579.81**
93631	5/5/2026	006001 YUNEX LLC	DEL ROSA & 9TH:CABINET KD		
			DEL ROSA & 9TH:CABINET KD		
			013.8510.4664		24,237.74
				Total :	**24,237.74**
30	**Vouchers for bank code :**	wfb		**Bank total :**	**1,581,988.19**
30	**Vouchers in this report**			**Total vouchers :**	**1,581,988.19**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93632	5/12/2026	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC:4/12-4/25/26		
			CROSSING GUARD SVC:4/12-4/25/26		
			002.8200.4530		4,155.60
				Total :	**4,155.60**
93633	5/12/2026	005771 AMAZON CAPITAL SERVICES	IT:USB CHARGING BLOCK		
			IT:USB CHARGING BLOCK		
			042.9510.4200		54.28
			FS#1:STATION SUPPLIES		
			FS#1:STATION SUPPLIES		
			028.2050.4055		112.27
			FS#1:STATION SUPPLIES		
			029.2100.4055		112.25
			100% RECYCLED MULTIFOLD HAND TOWELS & BA		
			100% RECYCLED HAND TOWELS		
			028.2050.4055		36.44
			100% RECYCLED HAND TOWELS		
			029.2100.4055		36.42
			100% RECYCLED BATHROOM TISSUE		
			028.2050.4055		96.23
			100% RECYCLED BATHROOM TISSUE		
			029.2100.4055		96.21
			MISC SUPPLIES		
			028.2050.4055		15.05
			MISC SUPPLIES		
			029.2100.4055		15.05
			100% WRITING PADS/AIR DUSTER/BATTERIES		
			100% WRITING PADS/AIR DUSTER/BATTERIES		
			001.1200.4200		70.93
			PENS		
			001.1450.4200		24.38
			12 PK BATTERIES		
			12 PK BATTERIES		
			042.9510.4200		25.75
				Total :	**695.26**
93634	5/12/2026	006389 AMERIFLEX	FSA:WIRZ,LUDOLPH,MORGAN		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93634	5/12/2026	006389 AMERIFLEX	(Continued)		
			FSA:WIRZ 5/3/26		
			001.1182		35.00
			FSA:LUDOLPH 5/4/26		
			001.1182		299.00
			FSA:MORGAN 5/6/26		
			001.1182		114.99
				Total :	**448.99**
93635	5/12/2026	005516 BASE HILL, INC.	JANITORIAL SVC-MAR		
			CITY HALL-MAR		
			042.9510.4504		1,808.80
			CC-MAR		
			042.9510.4504		360.14
			AURANTIA PARK-MAR		
			001.6000.4504		1,683.73
			COMMUNITY PARK-MAR		
			001.6000.4504		2,759.98
			POLICE DEPT-MAR		
			001.2000.4504		1,250.64
				Total :	**7,863.29**
93636	5/12/2026	000143 COMMUNITY WORKS DESIGN GROUP	PLAN CHECK-MAR		
			GENERAL SVCS PLAN CHECK-MAR		
			001.4100.4547		775.00
			DRA21007 PLAN CHECK-MAR		
			DRA21007 PLAN CHECK-MAR		
			001.4100.4547		498.35
				Total :	**1,273.35**
93637	5/12/2026	005859 COUNTY OF SAN BERNARDINO DEPT	RADIO ACCESS-FEB		
			RADIO ACCESS-FEB		
			028.2050.4209		592.90
			RADIO ACCESS-FEB		
			029.2100.4209		592.90
			RADIO ACCESS-MAR		
			RADIO ACCESS-MAR		
			028.2050.4209		592.90

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93637	5/12/2026	005859 COUNTY OF SAN BERNARDINO DEPT	(Continued)	
			RADIO ACCESS-MAR	
			029.2100.4209	592.90
			Total :	**2,371.60**
93638	5/12/2026	000213 DAILY JOURNAL CORPORATION	ORD483 ADOP:NEWSPAPER PUB	
			ORD483 ADOP:NEWSPAPER PUB	
			001.1200.4300	779.06
			AB 2561 HRG NOTICE:NEWSPAPER PUB	
			AB 2561 HRG NOTICE:NEWSPAPER PUB	
			001.1200.4300	227.88
			MEDIC TAX HRG:NEWSPAPER PUB	
			MEDIC TAX HRG:NEWSPAPER PUB	
			001.1200.4300	248.20
			EXT26002 HRG NOTICE:NEWSPAPER PUB	
			EXT26002 HRG NOTICE:NEWSPAPER PUB	
			001.1200.4300	375.20
			EXT26003 HRG NOTICE:NEWSPAPER PUB	
			EXT26003 HRG NOTICE:NEWSPAPER PUB	
			001.1200.4300	372.66
			Total :	**2,003.00**
93639	5/12/2026	006259 DEPENDABLE BREAK ROOM SOLUTION	CITY HALL:COFFEE	
			CITY HALL:COFFEE	
			042.9510.4200	239.81
			COUNCIL:COOLER RENTAL	
			COUNCIL:COOLER RENTAL	
			042.9510.4200	18.32
			CITY HALL:COOLER RENTAL	
			CITY HALL:COOLER RENTAL	
			042.9510.4200	43.09
			CITY HALL:MONTHLY COFFEE	
			CITY HALL:MONTHLY COFFEE	
			042.9510.4200	49.50
			Total :	**350.72**
93640	5/12/2026	000085 EAST VALLEY WATER DISTRICT	BOULDER MEDIAN-APR	
			BOULDER MEDIAN-APR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93640	5/12/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			004.8310.4030	220.36
			BOULDER MEDIAN-APR	
			BOULDER MEDIAN-APR	
			004.8310.4030	141.84
			BEATTIE-IRRIGATION-APR	
			BEATTIE-IRRIGATION-APR	
			001.6000.4030	504.83
			LMD 48B-APR	
			LMD 48B-APR	
			012.8500.4030	1,959.79
			LMD 02-E-APR	
			LMD 02-E-APR	
			012.8500.4030	993.36
			LMD 48C-APR	
			LMD 48C-APR	
			012.8500.4030	808.06
			LMD 31-APR	
			LMD 31-APR	
			012.8500.4030	501.26
			LMD 00-BASELINE-APR	
			LMD 00-BASELINE-APR	
			012.8500.4030	280.80
			LMD 22-APR	
			LMD 22-APR	
			012.8500.4030	258.36
			LMD 03-YARNELL-APR	
			LMD 03-YARNELL-APR	
			012.8500.4030	51.28
			LMD 02-A-APR	
			LMD 02-A-APR	
			012.8500.4030	84.10
			LMD 03-BASELINE-APR	
			LMD 03-BASELINE-APR	
			012.8500.4030	123.72
			LMD 20-BASELINE-APR	
			LMD 20-BASELINE-APR	
			012.8500.4030	350.83

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93640	5/12/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 01-A-APR	
			LMD 01-A-APR	
			012.8500.4030	81.44
			LMD 70-APR	
			LMD 70-APR	
			012.8500.4030	156.94
			LMD 36-APR	
			LMD 36-APR	
			012.8500.4030	2,990.70
			LMD 35-APR	
			LMD 35-APR	
			012.8500.4030	123.00
			LMD 06-APR	
			LMD 06-APR	
			012.8500.4030	54.26
			LMD 01-B-APR	
			LMD 01-B-APR	
			012.8500.4030	120.70
			LMD 48-APR	
			LMD 48-APR	
			012.8500.4030	1,234.11
			LMD 30-APR	
			LMD 30-APR	
			012.8500.4030	737.13
			LMD 68/69-APR	
			LMD 68/69-APR	
			012.8500.4030	1,314.89
			LMD 39-APR	
			LMD 39-APR	
			012.8500.4030	907.17
			CANYON OAKS PK-APR	
			CANYON OAKS PK-APR	
			016.8540.4030	1,217.14
			LMD 02-B-APR	
			LMD 02-B-APR	
			012.8500.4030	300.30
			LMD 13-APR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93640	5/12/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)		
			LMD 13-APR		
			012.8500.4030		282.18
			LMD 02-D-APR		
			LMD 02-D-APR		
			012.8500.4030		137.22
			LMD 02-C-APR		
			LMD 02-C-APR		
			012.8500.4030		262.01
			LMD 08-APR		
			LMD 08-APR		
			012.8500.4030		273.12
			LMD 48C-IRR-APR		
			LMD 48C-IRR-APR		
			012.8500.4030		608.05
			LMD 20-STREATER-APR		
			LMD 20-STREATER-APR		
			012.8500.4030		156.98
			LMD 70 IRRIGATION-APR		
			LMD 70 IRRIGATION-APR		
			012.8500.4030		731.37
			LMD 79-APR		
			LMD 79-APR		
			012.8500.4030		141.26
				Total :	**18,108.56**
93641	5/12/2026	002190 ENGINEERING RESOURCES OF SO CA	SDR19001 DES DIF FLOOD-MAR		
			SDR19001 DES DIF FLOOD-MAR		
			007.8330.6600		3,591.25
				Total :	**3,591.25**
93642	5/12/2026	006480 FAMILY APPLIANCE REPAIR	FS#1:WASHER REPAIR		
			FS#1:WASHER REPAIR		
			028.2050.4245		97.50
			FS#1:WASHER REPAIR		
			029.2100.4245		97.50
				Total :	**195.00**

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Voucher	Date	Vendor	Description/Account		Amount
93643	5/12/2026	000090 FEDEX	OVERNIGHT MAIL		
			OVERNIGHT MAIL		
			001.1450.4210		14.75
				Total :	**14.75**
93644	5/12/2026	005567 FIRE APPARATUS SOLUTIONS	ME543:TURN SIGNAL REPAIRS		
			ME543:TURN SIGNAL REPAIRS		
			028.2050.4240		202.11
			ME543:TURN SIGNAL REPAIRS		
			029.2100.4240		202.11
			FS#1:PARTS		
			FS#1:PARTS		
			028.2050.4240		69.57
			FS#1:PARTS		
			029.2100.4240		69.56
				Total :	**543.35**
93645	5/12/2026	005358 FLEET SERVICES INC	FS#2:DEF		
			FS#2:DEF		
			028.2050.4220		121.45
			FS#2:DEF		
			029.2100.4220		121.44
				Total :	**242.89**
93646	5/12/2026	004453 HARRIS & ASSOCIATES	DIAGRAM PROJECT-NOV-DEC		
			DIAGRAM PROJECT-NOV-DEC		
			024.8470.4550		562.25
			DIAGRAM PROJECT-NOV-DEC		
			016.8540.4550		279.50
			DIAGRAM PROJECT-NOV-DEC		
			015.8530.4550		279.50
			PUBLIC SAFETY CFD FISCAL/IMPACT-NOV-DEC		
			PUBLIC SAFETY CFD FISCAL/IMPACT-NOV-DEC		
			023.3890.4550		1,747.50
				Total :	**2,868.75**
93647	5/12/2026	001193 LIFE ASSIST, INC.	FS#1-3:GLOVES		
			FS#1-3:GLOVES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93647	5/12/2026	001193 LIFE ASSIST, INC.	(Continued)		
			028.2050.4207		517.20
				Total :	**517.20**
93648	5/12/2026	006454 PEREZ, RICHARD	SF GRANT PRG:8009 CHURCH ST		
			SF GRANT PRG:8009 CHURCH ST		
			010.3830.4349		265.08
				Total :	**265.08**
93649	5/12/2026	002511 RECORDER-CLERK CO OF SB	DOCUMENT RECORDING-MAY		
			DOCUMENT RECORDING-MAY		
			001.1200.4506		38.00
				Total :	**38.00**
93650	5/12/2026	000030 SAN BERNARDINO COUNTY SHERIFFS	POLICE SVC-MAY		
			POLICE SVC-MAY		
			001.2000.4560		1,252,028.00
				Total :	**1,252,028.00**
93651	5/12/2026	003713 SATCOM GLOBAL LTD.	SATELLITE PHONE-APR		
			SATELLITE PHONE-APR		
			028.2050.4061		28.61
			SATELLITE PHONE-APR		
			029.2100.4061		28.60
			SATELLITE PHONE-APR		
			001.2000.4061		57.21
			SATELLITE PHONE-APR		
			042.9510.4061		61.11
				Total :	**175.53**
93652	5/12/2026	000487 SMART & FINAL	BREAKROOM SUPPLIES		
			BREAKROOM SUPPLIES		
			042.9510.4200		72.75
				Total :	**72.75**
93653	5/12/2026	000203 SOUTHERN CALIFORNIA EDISON	ST LIGHT ACQUISITION-SALES PH 1-APR		
			ST LIGHT ACQUISITION-SALES PH 1-APR		
			013.8510.4011		16,620.52
			LS1:VARIOUS-APR		

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Voucher	Date	Vendor	Description/Account		Amount
93653	5/12/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			LS1:VARIOUS-APR		
			013.8510.4011		9,888.10
			LS2: VARIOUS-APR		
			LS2: VARIOUS-APR		
			013.8510.4011		1,256.54
			LS3-27477 1/2 BASELINE ST-APR		
			LS3-27477 1/2 BASELINE ST-APR		
			013.8510.4011		17.33
				Total :	**27,782.49**
93654	5/12/2026	000203 SOUTHERN CALIFORNIA EDISON	LS3:VARIOUS-APR		
			LS3: VARIOUS-APR		
			013.8510.4011		1,765.08
			SIGNALS:VARIOUS-APR		
			SIGNALS:VARIOUS-APR		
			004.8310.4580		3,788.59
				Total :	**5,553.67**
93655	5/12/2026	000203 SOUTHERN CALIFORNIA EDISON	CUNNINGHAM PK-APR		
			CUNNINGHAM PK-APR		
			016.8540.4010		16.82
			AURANTIA PK-APR		
			AURANTIA PK-APR		
			001.6000.4010		107.52
			CANYON OAK-APR		
			CANYON OAK-APR		
			016.8540.4010		26.34
			CITY HALL-APR		
			CITY HALL-APR		
			042.9510.4010		776.59
			LS3:VARIOUS-APR		
			LS3:VARIOUS-APR		
			013.8510.4011		480.66
			BASELINE MEDIAN-APR		
			BASELINE MEDIAN-APR		
			004.8310.4010		182.99
			SIGNALS:VARIOUS-APR		

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Voucher	Date	Vendor	Description/Account		Amount
93655	5/12/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			SIGNALS:VARIOUS-APR		
			004.8310.4580		278.97
				Total :	**1,869.89**
93656	5/12/2026	001086 STK ARCHITECTURE, INC.	FAC25001 DES GF-APR		
			FAC25001 DES GF-APR		
			001.1600.6030		8,305.00
				Total :	**8,305.00**
93657	5/12/2026	006405 SUPERIOR MEDICAL	ILLEGAL DUMPED SHARPS		
			ILLEGAL DUMPED SHARPS		
			001.4200.4596		60.00
				Total :	**60.00**
93658	5/12/2026	005823 THE ECOHERO SHOW LLC	CALREC25:CLASS PRESENTATION		
			CALREC25:CLASS PRESENTATION		
			027.8490.4349		1,040.00
				Total :	**1,040.00**
93659	5/12/2026	004920 TKE ENGINEERING	BRG07001 NP RDA07-JAN		
			BRG07001 NP RDA07-JAN		
			010.3830.6813		4,704.00
			BRG12001 PM GCF-JAN		
			BRG12001 PM GCF-JAN		
			007.8330.6813		1,248.00
			ICH17004 NP GCF-JAN		
			ICH17004 NP GCF-JAN		
			023.3890.6813		240.00
			STR17002 PE CCF(2017)-JAN		
			STR17002 PE CCF(2017)-JAN		
			027.8490.6550		3,168.00
			BRG07001 NP RDA07-FEB		
			BRG07001 NP RDA07-FEB		
			010.3830.6813		7,968.00
			BRG12001 PM GCF-FEB		
			BRG12001 PM GCF-FEB		
			007.8330.6813		1,584.00
			ICH17004 NP GCF-FEB		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93659	5/12/2026	004920 TKE ENGINEERING	(Continued)		
			ICH17004 NP GCF-FEB		
			023.3890.6813		1,632.00
			STR17002 PE CCF(2017)-FEB		
			STR17002 PE CCF(2017)-FEB		
			027.8490.6550		3,504.00
			BRG07001 NP RDA07-MAR		
			BRG07001 NP RDA07-MAR		
			010.3830.6813		4,080.00
			BRG12001 PM GCF-MAR		
			BRG12001 PM GCF-MAR		
			007.8330.6813		4,848.00
			STR17002 PE CCF(2017)-MAR		
			STR17002 PE CCF(2017)-MAR		
			027.8490.6550		1,680.00
				Total :	**34,656.00**
93660	5/12/2026	003689 TPX COMMUNICATIONS	POLICE DEPT-MAY		
			POLICE DEPT-MAY		
			001.2000.4060		253.60
				Total :	**253.60**
93661	5/12/2026	005839 TRUSTED TECH TEAM	MICROSOFT 365-MAY		
			MICROSOFT 365-MAY		
			042.9510.4533		2,333.50
				Total :	**2,333.50**
93662	5/12/2026	000197 U.S. BANK	2015A TABS ADMIN 4/1/26-3/31/27		
			2015A TABS ADMIN 4/1/26-3/31/27		
			089.8090.4554		2,640.00
				Total :	**2,640.00**
93663	5/12/2026	004543 WEX BANK	POOL CAR FUEL-APR		
			POOL CAR FUEL-APR		
			028.2050.4220		70.43
			POOL CAR FUEL-APR		
			029.2100.4220		70.42
			POOL CAR FUEL-APR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93663	5/12/2026	004543 WEX BANK	(Continued)		
			042.9510.4220		53.33
			POOL CAR FUEL-APR		
			001.4600.4220		155.00
				Total :	**349.18**
93664	5/12/2026	000237 WILLDAN ASSOCIATES	CODE ENFORCEMENT-MAR		
			CODE ENFORCEMENT-MAR		
			001.4600.4538		9,712.50
				Total :	**9,712.50**
93665	5/12/2026	004298 ZOLL MEDICAL CORPORATION	FS#1-3:LIFE BANDS		
			FS#1-3:LIFE BANDS		
			028.2050.4207		1,112.97
			FS#1-3:LIFE BANDS		
			FS#1-3:LIFE BANDS		
			028.2050.4207		1,112.97
			FS#1-3:INFANT ADHESIVE SENSOR		
			FS#1-3:INFANT ADHESIVE SENSOR		
			028.2050.4207		357.11
				Total :	**2,583.05**
34	**Vouchers for bank code :**	wfb		**Bank total :**	**1,394,961.80**
34	**Vouchers in this report**			**Total vouchers :**	**1,394,961.80**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1156	5/15/2026	006400 MISSION SQUARE PLAN SERVICES	MISSION SQ DEF COMP 457 TRAD: PAYMENT	
			MISSION SQ DEF COMP 457 TRAD: Payment 024.1170	12.93
			MISSION SQ DEF COMP 457 TRAD: Payment 041.1170	187.48
			MISSION SQ DEF COMP 457 TRAD: Payment 042.1170	422.30
			MISSION SQ DEF COMP 457 TRAD: Payment 070.1170	212.51
			MISSION SQ DEF COMP 457 ROTH: Payment 001.1170	263.74
			MISSION SQ DEF COMP 457 ROTH: Payment 042.1170	71.84
			MISSION SQ DEF COMP 457 TRAD: Payment 001.1170	10,102.62
			MISSION SQ DEF COMP 457 TRAD: Payment 004.1170	1,742.85
			MISSION SQ DEF COMP 457 TRAD: Payment 010.1170	489.58
			MISSION SQ DEF COMP 457 TRAD: Payment 012.1170	28.67
			MISSION SQ DEF COMP 457 TRAD: Payment 016.1170	28.67
			MISSION SQ DEF COMP 457 TRAD: Payment 023.1170	25.00
			Total :	**13,588.19**
1157	5/15/2026	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			SOCIAL SECURITY: Payment 001.1140	720.26
			SOCIAL SECURITY: Payment 008.1140	122.48
			SOCIAL SECURITY: Payment 042.1140	77.36
			MEDICARE: Payment 001.1140	3,939.06

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1157	5/15/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			MEDICARE: Payment	
			004.1140	710.60
			MEDICARE: Payment	
			008.1140	28.64
			MEDICARE: Payment	
			010.1140	217.96
			MEDICARE: Payment	
			012.1140	72.82
			MEDICARE: Payment	
			016.1140	72.86
			MEDICARE: Payment	
			023.1140	47.22
			MEDICARE: Payment	
			024.1140	5.34
			MEDICARE: Payment	
			041.1140	110.80
			MEDICARE: Payment	
			042.1140	577.42
			MEDICARE: Payment	
			070.1140	173.52
			FEDERAL TAXES: Payment	
			001.1120	14,788.27
			FEDERAL TAXES: Payment	
			004.1120	2,474.86
			FEDERAL TAXES: Payment	
			010.1120	881.96
			FEDERAL TAXES: Payment	
			012.1120	296.60
			FEDERAL TAXES: Payment	
			016.1120	296.62
			FEDERAL TAXES: Payment	
			023.1120	171.38
			FEDERAL TAXES: Payment	
			024.1120	14.97
			FEDERAL TAXES: Payment	
			041.1120	360.56

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1157	5/15/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			FEDERAL TAXES: Payment	
			042.1120	2,033.80
			FEDERAL TAXES: Payment	
			070.1120	865.35
			Total :	**29,060.71**
1158	5/15/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			EPMC: Payment	
			001.1145	542.36
			EPMC: Payment	
			004.1145	89.22
			EPMC: Payment	
			023.1145	9.96
			EPMC: Payment	
			024.1145	0.79
			EPMC: Payment	
			041.1145	22.60
			EPMC: Payment	
			042.1145	7.84
			EPMC: Payment	
			070.1145	64.50
			PERS: Payment	
			001.1145	19,796.92
			PERS: Payment	
			004.1145	3,758.79
			PERS: Payment	
			010.1145	1,143.42
			PERS: Payment	
			012.1145	320.53
			PERS: Payment	
			016.1145	320.54
			PERS: Payment	
			023.1145	269.32
			PERS: Payment	
			024.1145	26.79
			PERS: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1158	5/15/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			041.1145	557.06
			PERS: Payment	
			042.1145	2,608.18
			PERS: Payment	
			070.1145	1,027.26
			PERS SURVIVOR: Payment	
			001.1145	25.48
			PERS SURVIVOR: Payment	
			004.1145	5.18
			PERS SURVIVOR: Payment	
			010.1145	1.09
			PERS SURVIVOR: Payment	
			012.1145	0.75
			PERS SURVIVOR: Payment	
			016.1145	0.74
			PERS SURVIVOR: Payment	
			023.1145	0.39
			PERS SURVIVOR: Payment	
			024.1145	0.05
			PERS SURVIVOR: Payment	
			041.1145	0.33
			PERS SURVIVOR: Payment	
			042.1145	5.27
			PERS SURVIVOR: Payment	
			070.1145	0.71
			Total :	**30,606.07**
1159	5/15/2026	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment	
			001.1130	6,259.88
			STATE TAXES: Payment	
			004.1130	996.88
			STATE TAXES: Payment	
			010.1130	421.05
			STATE TAXES: Payment	
			012.1130	70.18

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1159	5/15/2026	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment	
			016.1130	70.18
			STATE TAXES: Payment	
			023.1130	57.32
			STATE TAXES: Payment	
			024.1130	5.68
			STATE TAXES: Payment	
			041.1130	151.54
			STATE TAXES: Payment	
			042.1130	738.82
			STATE TAXES: Payment	
			070.1130	316.72
			Total :	**9,088.25**

4 Vouchers for bank code : wfb **Bank total :** **82,343.22**

4 Vouchers in this report **Total vouchers :** **82,343.22**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93666	5/19/2026	004206 #1 SON PLUMBING INC	LMD17:BACKFLOW REPAIRS		
			LMD17:BACKFLOW REPAIRS		
			012.8500.4030		3,079.36
				Total :	**3,079.36**
93667	5/19/2026	005771 AMAZON CAPITAL SERVICES	PS:OFFICE SUPPLIES		
			PS:OFFICE SUPPLIES		
			001.4200.4200		95.79
			CORP YARD:OFFICE SUPPLIES		
			CORP YARD:OFFICE SUPPLIES		
			004.8310.4200		346.65
			FS#1:TOASTER		
			FS#1:TOASTER		
			028.2050.4200		40.92
			FS#1:TOASTER		
			029.2100.4200		40.91
			FS#2:STATION SUPPLIES		
			FS#2:STATION SUPPLIES		
			028.2050.4055		66.92
			FS#2:STATION SUPPLIES		
			029.2100.4055		66.92
				Total :	**658.11**
93668	5/19/2026	006389 AMERIFLEX	FSA:LUDOLPH & BARRERA		
			FSA:LUDOLPH 5/13/26		
			001.1182		10.00
			FSA:BARRERA 5/13/26		
			001.1182		36.40
				Total :	**46.40**
93669	5/19/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	CHF:BOOST FLYER ADVERTISING		
			CHF:BOOST FLYER ADVERTISING		
			051.1471		5.57
			CITY COUNTY CONF HOTEL 2026:ZAMANO		
			CITY COUNTY CONF HOTEL 2026:ZAMANO		
			001.1450.4320		228.32
			CITY CNTY CONF 2026 HOTEL:MCCALLON		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93669	5/19/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	
			CITY CNTY CONF 2026 HOTEL:MCCALLON	
			001.1000.4320	228.32
			CITY CNTY CONF 2026 HOTEL:LILBURN	
			CITY CNTY CONF 2026 HOTEL:LILBURN	
			001.1000.4320	228.32
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-25.00
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-44.00
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-38.00
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-25.00
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-13.09
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-25.00
			CHF:BOOST FLYER ADVERTISING REFUND	
			CHF:BOOST FLYER ADVERTISING REFUND	
			051.1471	-25.00
			PINS WITH LOGO & STANDARD DIE	
			PINS WITH LOGO & STANDARD DIE	
			001.1000.4200	859.00
			POOL CAR CARWASHES-APRIL-JUNE	
			POOL CAR CARWASHES-APRIL-JUNE	
			042.9510.4240	9.00
			POOL CAR CARWASHES-APRIL-JUNE	
			POOL CAR CARWASHES-APRIL-JUNE	
			042.9510.4240	12.00
			ZOOM MEETING-APR	
			ZOOM MEETING-APR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93669	5/19/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	
			042.9510.4533	739.90
			HCPB TRAINING:STATER/TAFOLLA	
			HCPB TRAINING:STATER/TAFOLLA	
			001.4100.4330	1,000.00
			Total :	**3,115.34**
93670	5/19/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	I.E. DIVISION MEETING MARCH 2026:SALDANA	
			I.E. DIV MTNG 2026:SALDANA	
			001.1000.4320	25.00
			I.E. DIVISION MEETING MARCH 2026 CITY MA	
			I.E. DIV MTNG 2026:ZAMANO	
			001.1450.4320	25.00
			AIR FARE REFUND:NAVA-CRUZ	
			AIR FARE REFUND:NAVA-CRUZ	
			001.1700.4320	-790.98
			AIRFARE REFUND:NAVA-CRUZ	
			AIRFARE REFUND:NAVA-CRUZ	
			001.1700.4320	-790.98
			CSMFO PLAQUE 25/27	
			CSMFO PLAQUE 25/27	
			001.1700.4310	50.00
			2026 LEAGUE OF CA CITIES FOOD:ZAMANO	
			2026 LEAGUE OF CA CITIES FOOD:ZAMANO	
			001.1450.4320	14.42
			26 LEAGUE OF CA CITIES CAR RENTAL:ZAMANO	
			26 LEAGUE OF CA CITIES CAR RENTAL:ZAMANO	
			001.1450.4320	169.35
			2026 LEAGUE OF CA CITIES FOOD:ZAMANO	
			2026 LEAGUE OF CA CITIES FOOD:ZAMANO	
			001.1450.4320	23.58
			VIRTUAL TRAINING:WIRZ/CROSLIN	
			VIRTUAL TRAINING:WIRZ/CROSLIN	
			001.4500.4330	900.00
			STAFF EVENTS:ADMIN PROF DAY	
			STAFF EVENTS:ADMIN PROF DAY	
			001.1600.4337	48.67
			STAFF EVENTS:ADMIN PROF DAY	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93670	5/19/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	
			STAFF EVENTS:ADMIN PROF DAY	
			001.1600.4337	3.26
			STAFF EVENTS:ADMIN PROF DAY	
			STAFF EVENTS:ADMIN PROF DAY	
			001.1600.4337	4.99
			CHF:STAFF WATER/GATORADE	
			CHF:STAFF WATER/GATORADE	
			001.1600.4337	33.36
			CHF:STAFF WATER/GATORADE	
			CHF:STAFF WATER/GATORADE	
			001.1600.4337	14.48
			IE JOINT MEETING 2026:ZAMANO	
			IE JOINT MEETING 2026:ZAMANO	
			001.1450.4320	55.00
			COSTCO BUSINESS MEMBERSHIP & ADD ON	
			COSTCO BUSINESS MBRSHP & ADD ON	
			042.9510.4310	195.00
			STAFF EVENTS:ADMIN PRFSSNLS DAY	
			STAFF EVENTS:ADMIN PRFSSNLS DAY	
			001.1600.4337	95.40
			STAFF EVENTS:ADMIN PRFSSNLS DAY	
			STAFF EVENTS:ADMIN PRFSSNLS DAY	
			001.1600.4337	21.75
			EERP ENTERPRISE:TRAINING SNACKS	
			EERP ENTERPRISE:TRAINING SNACKS	
			001.1700.4320	60.47
			CH:EERP ENTERPRISE:TRAINING LUNCH	
			EERP ENTERPRISE:TRAINING LUNCH	
			042.9510.4330	91.66
			Total :	**249.43**
93671	5/19/2026	003445 BOOT BARN, INC.	UNIFORM:COLEMAN	
			UNIFORM:COLEMAN	
			001.6010.4249	225.00
			UNIFORM BOOTS:RICHARDSON	
			UNIFORM BOOTS:RICHARDSON	
			004.8310.4249	166.38

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93671	5/19/2026	003445 BOOT BARN, INC.	(Continued)		
			UNIFORM ALLOWANCE:KLEIN		
			UNIFORM ALLOWANCE:KLEIN		
			004.8310.4249		270.17
				Total :	**661.55**
93672	5/19/2026	002960 BURRTEC WASTE INDUSTRIES INC	SOLID WASTE PRG 4/14-4/27/26		
			SOLID WASTE PRG 4/14-4/27/26		
			051.1496		27,539.55
				Total :	**27,539.55**
93673	5/19/2026	006175 CALIFORNIA PPE	FS#1-3:TURNOUTS ADVANCED CLEANING REPAIR		
			FS#1-3:TRNTS ADV CLEANING REPAIRS		
			029.2100.4204		2,877.00
				Total :	**2,877.00**
93674	5/19/2026	002912 CHAMPION ELECTRIC, INC.	FAC26001:EXTERIOR GATE INSTALL		
			FAC26001:EXTERIOR GATE INSTALL		
			007.8330.6803		6,500.00
				Total :	**6,500.00**
93675	5/19/2026	006099 CHARTER COMMUNICATIONS	CITY HALL:TELE/INT-MAY		
			CITY HALL:TELE/INT-MAY		
			042.9510.4065		1,299.00
				Total :	**1,299.00**
93676	5/19/2026	006099 CHARTER COMMUNICATIONS	PD:TELE/INT-MAY		
			PD:TELE/INT-MAY		
			001.2000.4065		930.69
				Total :	**930.69**
93677	5/19/2026	006099 CHARTER COMMUNICATIONS	FS#3:TELE/INT-MAY		
			FS#3:TELE/INT-MAY		
			028.2050.4065		352.33
			FS#3:TELE/INT-MAY		
			029.2100.4065		352.33
				Total :	**704.66**
93678	5/19/2026	006099 CHARTER COMMUNICATIONS	CORP YARD:TELE/INT-MAY		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93678	5/19/2026	006099 CHARTER COMMUNICATIONS	(Continued)		
			CORP YARD:TELE/INT-MAY		
			004.8310.4060		500.00
				Total :	**500.00**
93679	5/19/2026	006099 CHARTER COMMUNICATIONS	FS#1:TELE/INT-MAY		
			FS#1:TELE/INT-MAY		
			028.2050.4065		230.97
			FS#1:TELE/INT-MAY		
			029.2100.4065		230.97
				Total :	**461.94**
93680	5/19/2026	006099 CHARTER COMMUNICATIONS	FS#2:TELE/INT-MAY		
			FS#2:TELE/INT-MAY		
			028.2050.4065		174.60
			FS#2:TELE/INT-MAY		
			029.2100.4065		174.59
				Total :	**349.19**
93681	5/19/2026	000213 DAILY JOURNAL CORPORATION	CUP25008 HRG NOTICE:NEWSPAPER PUB		
			CUP25008 HRG NOTICE:NEWSPAPER PUB		
			001.1200.4300		357.42
				Total :	**357.42**
93682	5/19/2026	000085 EAST VALLEY WATER DISTRICT	ATHLETIC CTR-APR		
			ATHLETIC CTR-APR		
			001.6000.4030		454.33
			COMMUNITY PK-APR		
			COMMUNITY PK-APR		
			001.6000.4030		3,778.51
			LMD 10-APR		
			LMD 10-APR		
			012.8500.4030		1,336.88
			OAK CREEK PK-APR		
			OAK CREEK PK-APR		
			016.8540.4030		1,801.56
			LMD 10-APR		
			LMD 10-APR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93682	5/19/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			012.8500.4030	742.09
			LMD 34-APR	
			LMD 34-APR	
			012.8500.4030	159.96
			COMMUNITY PK FS-APR	
			COMMUNITY PK FS-APR	
			001.6000.4030	23.57
			COMM CTR FS-APR	
			COMM CTR FS-APR	
			001.6000.4030	23.57
			STR & STRM DRN #21-APR	
			STR & STRM DRN #21-APR	
			024.8470.4030	42.22
			CORP YARD IRR-APR	
			CORP YARD-APR	
			004.8310.4030	1,360.22
			COMM CTR:IRRIGATION-APR	
			COMM CTR:IRRIGATION-APR	
			001.6000.4030	662.87
			LIBRARY/ELE IRR-APR	
			LIBRARY/ELE IRR-APR	
			001.6000.4030	635.39
			YMCA COMMUNITY PK-APR	
			YMCA COMMUNITY PK-APR	
			001.6000.4030	284.58
			CORP YARD-APR	
			CORP YARD-APR	
			004.8310.4030	169.58
			LIBRARY/ELC IRR-APR	
			LIBRARY/ELC IRR-APR	
			001.6000.4030	301.83
			ATHLETIC CTR FS-APR	
			ATHLETIC CTR-FS-APR	
			001.6000.4030	22.08
			CUNNINGHAM PK IRR-APR	
			CUNNINGHAM PK IRR-APR	
			016.8540.4030	1,302.94

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93682	5/19/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)		
			LMD 30-APR		
			LMD 30-APR		
			012.8500.4030		390.59
			LIBRARY/ELC FS-APR		
			LIBRARY/ELC FS-APR		
			001.6000.4030		25.05
			CORP YARD FS-APR		
			CORP YARD FS-APR		
			004.8310.4030		29.71
				Total :	**13,547.53**
93683	5/19/2026	002617 FERGUSON ENTERPRISES LLC	COMM PK:BATHROOM SUPPLIES		
			COMM PK:BATHROOM SUPPLIES		
			001.6000.4206		126.11
				Total :	**126.11**
93684	5/19/2026	005567 FIRE APPARATUS SOLUTIONS	ME541:REPAIRS		
			ME541:REPAIRS		
			028.2050.4240		4,793.62
			ME541:REPAIRS		
			029.2100.4240		4,793.61
			ME542:REPAIRS		
			ME542:REPAIRS		
			028.2050.4240		575.00
			ME542:REPAIRS		
			029.2100.4240		574.99
			ME542:REPAIRS		
			ME542:REPAIRS		
			028.2050.4240		3,770.37
			ME542:REPAIRS		
			029.2100.4240		3,770.37
				Total :	**18,277.96**
93685	5/19/2026	005358 FLEET SERVICES INC	FS#1:DEF		
			FS#1:DEF		
			028.2050.4220		93.42
			FS#1:DEF		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93685	5/19/2026	005358 FLEET SERVICES INC	(Continued)		
			029.2100.4220		93.42
				Total :	**186.84**
93686	5/19/2026	005018 FLYERS ENERGY, LLC	FUEL-APR		
			FUEL-APR		
			001.2000.4220		6,626.09
			FUEL-APR		
			001.4200.4220		57.34
			FUEL-APR		
			001.4600.4220		298.24
			FUEL-APR		
			001.6000.4220		161.93
			FUEL-APR		
			004.8310.4220		607.32
			FUEL-APR		
			028.2050.4220		1,211.07
			FUEL-APR		
			029.2100.4220		1,211.07
			FUEL-APR		
			042.9510.4220		40.49
				Total :	**10,213.55**
93687	5/19/2026	001122 GALLS, LLC	UNIFORM:MORGAN		
			UNIFORM:MORGAN		
			001.4200.4249		47.17
				Total :	**47.17**
93688	5/19/2026	006470 GOLDEN MANAGEMENT SERVICES INC	BP#20251358 REFUND		
			BP#20251358 REFUND		
			008.8340.9543		2.60
			BP#20251358 REFUND		
			001.1450.7600		190.00
			BP#20251358 REFUND		
			029.2100.7600		145.00
			BP#20251358 REFUND		
			029.2100.7610		380.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93688	5/19/2026	006470 006470 GOLDEN MANAGEMENT SERVICES INC	(Continued)	**Total :**	**717.60**
93689	5/19/2026	006429 GOLDEN WEST FENCE	FAC26001:CH FENCE & GATES PROJ FAC26001:CH FENCE & GATES PROJ 007.8330.6803		164,519.84
			FAC26001:CH FENCE & GATE PROJ RET FAC26001:CH FENCE & GATE PROJ RET 007.1350		-8,225.99
				Total :	**156,293.85**
93690	5/19/2026	002845 GRAINGER INC	AURANTIA PARK:RESTROOM REPAIR AURANTIA PARK:RESTROOM REPAIR 001.6000.4070		341.28
			PD:LOBBY FOUNTAIN(REPAIR) PD:LOBBY FOUNTAIN(REPAIR) 001.2000.4245		1,221.76
			LIBRARY:EMERGENCY EXIT SIGNS LIBRARY:EMERGENCY EXIT SIGNS-FIRE CODE 001.6000.4070		142.90
			COMM PK:SNACK BAR RESTROOM REPAIR COMM PK:SNACK BAR RESTROOM REPAIR 001.6000.4206		64.32
			LIBRARY:LIGHTING MAINT LIBRARY:LIGHTING MAINT 001.6000.4070		60.18
			COMM PK:SNACK BAR REPAIR COMM PK:SNACK BAR REPAIR 001.6000.4206		196.43
			LIBRARY:EMERGENCY EXIT LIGHTS LIBRARY:EMERGENCY EXIT LIGHTS-FIRE CODE 001.6000.4070		1,646.34
				Total :	**3,673.21**
93691	5/19/2026	004901 HARRIGAN'S TOILET PARTITIONS	COMM PK:RESTROOM PARTITION REPAIR COMM PK:RESTROOM PARTITION REPAIR 007.8330.4070		1,115.00
				Total :	**1,115.00**
93692	5/19/2026	000108 HIGH TECH SECURITY	BURG SYST & MONIT-JUN		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93692	5/19/2026	000108 HIGH TECH SECURITY	(Continued)	
			CORP YARD BURG SYST & MONIT-JUN	
			004.8310.4066	55.00
			CITY HALL BURG SYST & MONIT-JUN	
			042.9510.4066	100.00
			COMM PK BURG SYST & MONIT-JUN	
			001.6000.4066	55.00
			FIRE SYST & JUN	
			CORP YARD FIRE SYST & MONIT-JUN	
			004.8310.4066	85.00
			LIB/YMCA FIRE SYST & MONIT-JUN	
			001.6000.4066	135.00
			CITY HALL FIRE SYST & MONIT-JUN	
			042.9510.4066	50.00
			FS#3 FIRE SYST & MONIT-JUN	
			028.2050.4066	42.50
			FS#3 FIRE SYST & MONIT-JUN	
			029.2100.4066	42.50
			PD FIRE SYST & MONIT-JUN	
			001.2000.4066	85.00
			CCTV SYST & MONIT-JUN	
			CANYON OAK PK CCTV SYST & MONIT-JUN	
			016.8540.4066	25.00
			CORP YARD CCTV SYST & MONIT-JUN	
			004.8310.4066	25.00
			CITY HALL CCTV SYST & MONIT-JUN	
			042.9510.4066	25.00
			AURANTIA & COMM PK CCTV SYST & MONIT-JUN	
			001.6000.4066	75.00
			Total :	**800.00**
93693	5/19/2026	006455 HL HITCHCOCK CONSTRUCTION INC	TRA20001 PPE#5 CON GCF-MAR	
			TRA20001 PPE#5 CON GCF-MAR	
			023.3890.6816	1,254.00
			TRA20001 PPE#5 CON RTP-MAR	
			TRA20001 PPE#5 CON RTP-MAR	
			030.8495.6816	9,196.00
			TRA20001 PPE#5 CON RET GCF-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93693	5/19/2026	006455 HL HITCHCOCK CONSTRUCTION INC	(Continued)		
			TRA20001 PPE#5 CON RET GCF-MAR		
			023.1350		-62.70
			TRA20001 PPE#5 CON RET RTP-MAR		
			TRA20001 PPE#5 CON RET RTP-MAR		
			030.1350		-459.84
				Total :	**9,927.46**
93694	5/19/2026	001618 INNOVATIVE FEDERAL STRATEGIES	PROFESSIONAL SVC-APR		
			PROFESSIONAL SVC-APR		
			023.3890.4554		4,671.46
				Total :	**4,671.46**
93695	5/19/2026	000461 JON'S FLAGS & POLES	FS#3:WIRE CORE HYPRESS CONNECTOR		
			FS#3:WIRE CORE HYPRESS CONNECTOR		
			028.2050.4070		97.52
			FS#3:WIRE CORE HYPRESS CONNECTOR		
			029.2100.4070		97.51
				Total :	**195.03**
93696	5/19/2026	000127 K & L HARDWARE	FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4240		20.78
			FS#3:MISC SUPPLIES		
			029.2100.4240		20.78
			FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4070		35.81
			FS#3:MISC SUPPLIES		
			029.2100.4070		35.80
			FS#2:MISC SUPPLIES		
			FS#2:MISC SUPPLIES		
			028.2050.4070		52.96
			FS#2:MISC SUPPLIES		
			029.2100.4070		52.95
			FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4070		42.39

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93696	5/19/2026	000127 K & L HARDWARE	(Continued)	
			FS#3:MISC SUPPLIES	
			029.2100.4070	42.38
			FS#3:MISC SUPPLIES	
			FS#3:MISC SUPPLIES	
			028.2050.4070	46.48
			FS#3:MISC SUPPLIES	
			029.2100.4070	46.48
			CORP YARD:MISC SUPPLIES	
			CORP YARD:MISC SUPPLIES	
			004.8310.4206	103.18
			FS#1:MISC SUPPLIES	
			FS#1:MISC SUPPLIES	
			028.2050.4070	13.02
			FS#1:MISC SUPPLIES	
			029.2100.4070	13.02
			FS#3:MISC SUPPLIES	
			FS#3:MISC SUPPLIES	
			028.2050.4070	22.60
			FS#3:MISC SUPPLIES	
			029.2100.4070	22.59
			FS#3:MISC SUPPLIES	
			FS#3:MISC SUPPLIES	
			028.2050.4070	43.50
			FS#3:MISC SUPPLIES	
			029.2100.4070	43.50
			BLANKET PURCHASE ORDER	
			PD:POWER ADAPTER	
			001.2000.4206	28.00
			PD:POWER ADAPTER REFUND	
			PD:POWER ADAPTER REFUND	
			001.2000.4206	-28.00
			Total :	**658.22**
93697	5/19/2026	000207 KONICA MINOLTA	IT MONTHLY CONTRACT-MAY	
			IT MONTHLY CONTRACT-MAY	
			042.9510.4627	5,982.21

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93697	5/19/2026	000207 000207 KONICA MINOLTA	(Continued)	**Total :**	**5,982.21**
93698	5/19/2026	005285 LA VERNE POWER EQUIPMENT INC	CORP YARD:MISC SUPPLIES CORP YARD:MISC SUPPLIES 004.8310.4206	 **Total :**	 163.50 **163.50**
93699	5/19/2026	002439 MORGAN, MELISSA	MILEAGE REIMB-MAY MILEAGE REIMB-MAY 001.4200.4332	 **Total :**	 13.34 **13.34**
93700	5/19/2026	002259 PARMA	PARMA DUES 26/27 PARMA DUES 26/27 001.1700.4310	 **Total :**	 300.00 **300.00**
93701	5/19/2026	005918 PYRO SPECTACULARS, INC.	26 4TH OF JULY FIREWORKS-FINAL PYMNT 26 4TH OF JULY FIREWORKS-FINAL PYMNT 001.1450.4554	 **Total :**	 20,000.00 **20,000.00**
93702	5/19/2026	006483 SAVI CONSTRUCTION INC.	SB1#4:CONCRETE SIDEWALK REPAIRS SB1#4:CONCRETE SIDEWALK REPAIRS 004.8310.4591	 **Total :**	 29,034.00 **29,034.00**
93703	5/19/2026	000024 SB CO DEPT OF PUBLIC WORKS	SHARED TS MAINT 1/1/26-3/31/26 SHARED TS MAINT 1/1/26-3/31/26 004.8310.4580	 **Total :**	 2,159.33 **2,159.33**
93704	5/19/2026	006471 SKY	UTILITY TRAILER UTILITY TRAILER 004.8310.6040	 **Total :**	 4,269.93 **4,269.93**
93705	5/19/2026	006490 SOLIS, VICTORIA	DL REFUND DL REFUND		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93705	5/19/2026	006490 SOLIS, VICTORIA	(Continued)		
			001.1450.7510		36.00
			DL REFUND		
			DL REFUND		
			001.1450.7510		36.00
				Total :	**72.00**
93706	5/19/2026	000203 SOUTHERN CALIFORNIA EDISON	LS3 8017 1/2 DEL ROSA DR-MAY		
			LS3 8017 1/2 DEL ROSA DR-MAY		
			013.8510.4011		82.87
				Total :	**82.87**
93707	5/19/2026	005698 SOUTHERN CALIFORNIA NEWS GROUP	CHF:EVENT ADVERTISTING		
			CHF:EVENT ADVERTISTING		
			051.1471		90.00
				Total :	**90.00**
93708	5/19/2026	006485 STOTZ EQUIPMENT	24SB1383:TURFCO METE-R-MATIC		
			24SB1383:TURFCO METE-R-MATIC		
			027.8490.4349		28,553.75
				Total :	**28,553.75**
93709	5/19/2026	000086 TYLER TECHNOLOGIES, INC	EERP MIGRATION 4/19/2026		
			EERP MIGRATION 4/19/2026		
			007.8330.6070		2,100.00
			EERP MIGRATION 4/27-4/30/26		
			EERP MIGRATION 4/27-4/30/26		
			007.8330.6070		7,069.53
				Total :	**9,169.53**
93710	5/19/2026	004323 UNITED RENTALS (NORTH AMERICA)	CORP YARD:FORKLIFT REPAIR/PARTS		
			CORP YARD:FORKLIFT REPAIR/PARTS &		
			004.8310.4245		5,303.41
			VEH#110:MAINT		
			VEH#110:MAINT		
			004.8310.4240		1,325.13
				Total :	**6,628.54**
93711	5/19/2026	000979 VERIZON WIRELESS	CELL PHONES/AIR CARDS-APR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93711	5/19/2026	000979 VERIZON WIRELESS	(Continued)		
			AIR CARDS-APR		
			001.1450.4062		30.02
			CELL PHONES-APR		
			001.2000.4061		230.16
			AIR CARDS-APR		
			001.2000.4062		1,094.36
			CELL PHONES-APR		
			001.6000.4061		76.72
			CELL PHONES-APR		
			001.6010.4061		38.36
			CELL PHONES-APR		
			004.8310.4061		191.80
			AIR CARDS-APR		
			004.8310.4062		20.02
			CELL PHONES-APR		
			028.2050.4061		115.08
			AIR CARDS-APR		
			028.2050.4062		404.18
			CELL PHONES-APR		
			042.9510.4061		984.73
			AIR CARDS-APR		
			042.9510.4062		372.14
			COH BACKUP INTERNET-APR		
			042.9510.4065		30.02
				Total :	**3,587.59**
93712	5/19/2026	000233 WAXIE SANITARY SUPPLY	PD:40% RCYCLD PAPER BIGFOLD & TOWEL ROLL		
			PD:40% RCYCLD PAPER BIGFOLD & TOWEL		
			001.2000.4200		1,596.51
				Total :	**1,596.51**
93713	5/19/2026	004298 ZOLL MEDICAL CORPORATION	FS#1-3:PARAMEDIC SUPPLIES		
			FS#1-3:PARAMEDIC SUPPLIES		
			028.2050.4207		276.55
			FS#1-3:PARAMEDIC SUPPLIES		
			FS#1-3:PARAMEDIC SUPPLIES		
			028.2050.4207		367.82

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93713	5/19/2026	004298 ZOLL MEDICAL CORPORATION	(Continued)	
			FS#1-3:PARAMEDIC SUPPLIES	
			FS#1-3:PARAMEDIC SUPPLIES	
			028.2050.4207	276.55
			Total :	**920.92**
48	**Vouchers for bank code :**	wfb	**Bank total :**	**382,404.65**
48	**Vouchers in this report**		**Total vouchers :**	**382,404.65**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93714	5/26/2026	002967 AGUILAR, ANGELA	CPF PARKING REIMB-MAY		
			CPF PARKING REIMB-MAY		
			001.4100.4320		15.00
				Total :	**15.00**
93715	5/26/2026	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC:4/26-5/9/26		
			CROSSING GUARD SVC:4/26-5/9/26		
			002.8200.4530		4,155.60
				Total :	**4,155.60**
93716	5/26/2026	005771 AMAZON CAPITAL SERVICES	PD:FUJITSU COLOR DUPLEX SCANNER		
			PD:FUJITSU COLOR DUPLEX SCANNER		
			001.2000.4250		2,870.75
				Total :	**2,870.75**
93717	5/26/2026	006389 AMERIFLEX	FSA:BARRERA 5/15/26		
			FSA:BARRERA 5/15/26		
			001.1182		15.07
				Total :	**15.07**
93718	5/26/2026	000043 BALLARD PLUMBING HEATING & AIR	FS#1:HVAC REPAIR		
			FS#1:HVAC REPAIR		
			028.2050.4588		112.50
			FS#1:HVAC REPAIR		
			029.2100.4588		112.50
				Total :	**225.00**
93719	5/26/2026	002960 BURRTEC WASTE INDUSTRIES INC	SOLID WASTE PROG 4/28-5/6/26		
			SOLID WASTE PROG 4/28-5/6/26		
			051.1496		10,612.02
				Total :	**10,612.02**
93720	5/26/2026	005324 CHARLES ABBOTT ASSOCIATES, INC	FIRE MARSHALL-MAR		
			FIRE MARSHALL-MAR		
			029.2100.4540		9,167.50
			FIRE MARSHALL-APR		
			FIRE MARSHALL-APR		
			029.2100.4540		9,256.25

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
93720	5/26/2026	005324	005324 CHARLES ABBOTT ASSOCIATES, INC	(Continued)	**Total :**	**18,423.75**
93721	5/26/2026	005553	CLARK PEST CONTROL OF STOCKTON	FS#1:PEST CONTROL		
				FS#1:PEST CONTROL		
				028.2050.4589		29.50
				FS#1:PEST CONTROL		
				029.2100.4589		29.50
				FS#2:PEST CONTROL		
				FS#2:PEST CONTROL		
				028.2050.4589		29.50
				FS#2:PEST CONTROL		
				029.2100.4589		29.50
				FS#3:PEST CONTROL		
				FS#3:PEST CONTROL		
				028.2050.4589		29.50
				FS#3:PEST CONTROL		
				029.2100.4589		29.50
				YMCA:PEST CONTROL		
				YMCA:PEST CONTROL		
				001.6000.4589		119.00
				CITY HALL:PEST CONTROL		
				CITY HALL:PEST CONTROL		
				042.9510.4589		78.00
				PD:PEST CONTROL		
				PD:PEST CONTROL		
				001.2000.4589		121.00
				CORP YARD:PEST CONTROL		
				CORP YARD:PEST CONTROL		
				004.8310.4589		92.00
					Total :	**587.00**
93722	5/26/2026	005933	COMPASS CONSULTING ENTERPRISES	STR0704A ENV RDA07 12/7/25-4/19/26		
				STR0704A ENV RDA07 12/7/25-4/19/26		
				010.3830.6600		5,895.00
					Total :	**5,895.00**
93723	5/26/2026	006418	CORODATA SHREDDING,INC.	SHREDDING SVC:APR		
				SHREDDING SVC:APR		

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
93723	5/26/2026	006418	CORODATA SHREDDING,INC.	(Continued)		
				001.1200.4626		66.25
					Total :	**66.25**
93724	5/26/2026	000213	DAILY JOURNAL CORPORATION	ORD 482 ADOP:NEWSPAPER PUB		
				ORD 482 ADOP:NEWSPAPER PUB		
				001.1200.4300		1,386.12
				ORD 484 ADOP:NEWSPAPER PUB		
				ORD 484 ADOP:NEWSPAPER PUB		
				001.1200.4300		1,421.68
					Total :	**2,807.80**
93725	5/26/2026	005394	DATA TICKET, INC.	PARKING CITATIONS:APR		
				PARKING CITATIONS:APR		
				001.1700.4510		539.18
					Total :	**539.18**
93726	5/26/2026	001230	DEPARTMENT OF FORESTRY	FIRE SVC 4/1/26-6/30/26 ESTIMATE		
				FIRE SVC 4/1/26-6/30/26 ESTIMATE		
				029.2100.4569		1,116,442.30
				FIRE SVC 1/1/26-3/31/26 ACTUAL		
				FIRE SVC 1/1/26-3/31/26 ACTUAL		
				029.2100.4569		1,062,952.00
					Total :	**2,179,394.30**
93727	5/26/2026	003360	DIRECTV	PD:SATTELITE CABLE-MAY		
				PD:SATTELITE CABLE-MAY		
				001.2000.4065		120.00
					Total :	**120.00**
93728	5/26/2026	000085	EAST VALLEY WATER DISTRICT	LMD 17B-MAY		
				LMD 17B-MAY		
				012.8500.4030		436.78
				LMD 11-MAY		
				LMD 11-MAY		
				012.8500.4030		351.64
				LMD 17D-MAY		
				LMD 17D-MAY		
				012.8500.4030		195.26

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93728	5/26/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 25-MAY	
			LMD 25-MAY	
			012.8500.4030	317.00
			LMD 17-C-MAY	
			LMD 17-C-MAY	
			012.8500.4030	141.84
			LMD 76-MAY	
			LMD 76-MAY	
			012.8500.4030	119.87
			LMD 17-A-MAY	
			LMD 17-A-MAY	
			012.8500.4030	42.22
			LMD 43-MAY	
			LMD 43-MAY	
			012.8500.4030	165.89
			LMD 55-MAY	
			LMD 55-MAY	
			012.8500.4030	605.27
			LMD 47-MAY	
			LMD 47-MAY	
			012.8500.4030	172.54
			SEELEY PK-MAY	
			SEELEY PK-MAY	
			016.8540.4030	305.67
			LMD 16-MAY	
			LMD 16-MAY	
			012.8500.4030	61.67
			Total :	**2,915.65**
93729	5/26/2026	000266 FAIRVIEW FORD SALES INC	VEH#149:NEW VEH EXTRA KEY FOB	
			VEH#149:NEW VEH EXTRA KEY FOB	
			023.3890.6060	376.69
			VEH#150:NEW VEH EXTRA KEY FOB	
			VEH#150:NEW VEH EXTRA KEY FOB	
			023.3890.6060	376.68
			VEH#139:MAINT	
			VEH#139:MAINT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93729	5/26/2026	000266 FAIRVIEW FORD SALES INC	(Continued)		
			001.6000.4240		327.77
			VEH#148:NEW VEH EXTRA KEY FOB		
			VEH#148:NEW VEH EXTRA KEY FOB		
			004.8310.6060		300.83
			VEH#138:MAINT		
			VEH#138:MAINT		
			001.6000.4240		327.77
				Total :	**1,709.74**
93730	5/26/2026	006392 FLEMING, BIANEY	MILEAGE REIMB-APR		
			MILEAGE REIMB-APR		
			001.1700.4332		17.65
				Total :	**17.65**
93731	5/26/2026	006345 FOOTHILL CHAPTER I.C.C.	MEMBERSHIP FEES 26/27:WIRZ		
			MEMBERSHIP FEES 26/27:WIRZ		
			001.4500.4310		100.00
				Total :	**100.00**
93732	5/26/2026	002845 GRAINGER INC	LIBRARY:EXIT SIGN		
			LIBRARY:EXIT SIGN		
			001.6000.4070		1,450.36
				Total :	**1,450.36**
93733	5/26/2026	006187 GREASE MONKEY #977	VEH#124:POOL CAR MAINT		
			VEH#124:POOL CAR MAINT		
			042.9510.4240		104.56
				Total :	**104.56**
93734	5/26/2026	001320 HIGHLAND SENIOR CENTER	CDBG REIMB-APR		
			CDBG REIMB-APR		
			006.8400.4348		2,200.00
				Total :	**2,200.00**
93735	5/26/2026	006492 JAQUISH, WILLIAM	PARK DEP REFUND:W.JAQUISH		
			PARK DEP REFUND:W.JAQUISH		
			051.1430		500.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93735	5/26/2026	006492 006492 JAQUISH, WILLIAM	(Continued)	**Total :**	**500.00**
93736	5/26/2026	005087 MORENO, DENISE	MILEAGE REIMB-MAY MILEAGE REIMB-MAY 001.6020.4332		7.54
				Total :	**7.54**
93737	5/26/2026	003334 MUSCO SPORTS LIGHTING, LLC	COMM PK:REPLACE EXISTING LAMPS COMM PK:REPLACE EXISTING LAMPS 007.8330.6040		43,767.45
				Total :	**43,767.45**
93738	5/26/2026	000169 PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER 4/1/26-6/30/26 POSTAGE METER 4/1/26-6/30/26 042.9510.4248		579.93
				Total :	**579.93**
93739	5/26/2026	002511 RECORDER-CLERK CO OF SB	DOCUMENT RECORDING-MAY DOCUMENT RECORDING-MAY 001.1200.4506		20.00
				Total :	**20.00**
93740	5/26/2026	006080 RUIZ, HUMBERTO	PARK DEP REFUND:HIGHLAND MUSTANGS PARK DEP REFUND:HIGHLAND MUSTANGS 051.1430		500.00
				Total :	**500.00**
93741	5/26/2026	005731 SITEONE LANDSCAPE SUPPLY, LLC	ROW:WEED CONTROL ROW:WEED CONTROL 004.8310.4206		2,456.35
			CORP YARD:IRRIG REPAIR PARTS CORP YARD:IRRIG REPAIR PARTS 004.8310.4206		445.18
				Total :	**2,901.53**
93742	5/26/2026	000970 SOUTH COAST AQMD	PD:AQMD FEES 07/2025-6/2026 PD:AQMD FEES 07/2025-6/2026 001.2000.4222		172.49

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93742	5/26/2026	000970 000970 SOUTH COAST AQMD	(Continued)	**Total :**	**172.49**
93743	5/26/2026	000852 STATER, KIMBERLY	HCPB CLG TRAINING PARKING-MAY HCPB CLG TRAINING PARKING-MAY 001.4100.4320	 	 27.00
				Total :	**27.00**
93744	5/26/2026	006072 TRENCH SHORING COMPANY	PERMA PATCH ASPHALT PERMA PATCH ASPHALT 004.8310.4206	 	 2,186.25
				Total :	**2,186.25**
93745	5/26/2026	000222 UNDERGROUND SERVICE ALERT	REGULATORY FEE-APR REGULATORY FEE-APR 004.8310.4553 MONTHLY DIG FEE-APR MONTHLY DIG FEE-APR 004.8310.4553	 	 289.26 1,128.00
				Total :	**1,417.26**
93746	5/26/2026	003535 WEST COAST ARBORISTS, INC.	CITY WIDE TREE MAINT:APR CITY WIDE TREE MAINT:APR 004.8310.4680 PD:TREE MAINT-APR PD:TREE MAINT-APR 001.2000.4680	 	 2,674.05 174.00
				Total :	**2,848.05**
93747	5/26/2026	000237 WILLDAN ASSOCIATES	BLDG & SAFETY PLAN CHECK-APR BLDG & SAFETY PLAN CHECK-APR 001.4500.4540 BLDG & SAFETY INSP-APR BLDG & SAFETY INSP-APR 001.4500.4540	 	 6,027.50 24,315.00
				Total :	**30,342.50**

34 Vouchers for bank code : wfb **Bank total :** **2,319,494.68**

34 Vouchers in this report **Total vouchers :** **2,319,494.68**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1155	5/29/2026	006436 PERS-MEDICAL	ANTHEM SELECT HMO: PAYMENT	
			ANTHEM SELECT HMO: Payment	
			001.1150	1,877.24
			ANTHEM SELECT HMO: Payment	
			004.1150	125.14
			ANTHEM SELECT HMO: Payment	
			041.1150	375.44
			ANTHEM SELECT HMO: Payment	
			070.1150	125.16
			BLUE SHIELD: Payment	
			001.1150	1,599.96
			BLUE SHIELD: Payment	
			004.1150	170.52
			BLUE SHIELD: Payment	
			042.1150	1,364.10
			KAISER: Payment	
			001.1150	10,029.72
			KAISER: Payment	
			004.1150	1,705.54
			KAISER: Payment	
			010.1150	97.02
			KAISER: Payment	
			012.1150	290.72
			KAISER: Payment	
			016.1150	290.73
			KAISER: Payment	
			023.1150	290.63
			KAISER: Payment	
			024.1150	19.38
			KAISER: Payment	
			041.1150	426.38
			KAISER: Payment	
			042.1150	436.06
			KAISER: Payment	
			070.1150	174.42
			PERS GOLD: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1155	5/29/2026	006436 PERS-MEDICAL	(Continued)	
			001.1150	1,920.08
			PERS GOLD: Payment	
			004.1150	1,248.04
			PERS GOLD: Payment	
			010.1150	672.02
			UNITED HEALTHCARE: Payment	
			001.1150	3,038.94
			UNITED HEALTHCARE: Payment	
			004.1150	261.22
			UNITED HEALTHCARE: Payment	
			012.1150	217.70
			UNITED HEALTHCARE: Payment	
			016.1150	217.69
			UNITED HEALTHCARE: Payment	
			023.1150	43.55
			UNITED HEALTHCARE: Payment	
			070.1150	226.40
			UNITED HEALTHCARE SIG. HARMONY: Payment	
			001.1150	765.52
			BLUE SHIELD POST TX-DP: Payment	
			042.1150	852.56
			RETIRED PREMIUM - JUNE	
			041.9500.3515	1,800.00
			ADMIN FEE - JUNE	
			001.1450.3511	28.65
			Total :	**30,690.53**
1160	5/29/2026	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			FEDERAL TAXES: Payment	
			001.1120	14,466.61
			FEDERAL TAXES: Payment	
			004.1120	2,128.72
			FEDERAL TAXES: Payment	
			008.1120	0.47
			FEDERAL TAXES: Payment	
			010.1120	786.31

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1160	5/29/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			FEDERAL TAXES: Payment	
			012.1120	257.83
			FEDERAL TAXES: Payment	
			016.1120	257.83
			FEDERAL TAXES: Payment	
			023.1120	159.67
			FEDERAL TAXES: Payment	
			024.1120	9.27
			FEDERAL TAXES: Payment	
			041.1120	583.17
			FEDERAL TAXES: Payment	
			042.1120	1,537.42
			FEDERAL TAXES: Payment	
			070.1120	969.41
			SOCIAL SECURITY: Payment	
			001.1140	227.80
			SOCIAL SECURITY: Payment	
			008.1140	126.78
			SOCIAL SECURITY: Payment	
			042.1140	81.66
			MEDICARE: Payment	
			001.1140	3,440.70
			MEDICARE: Payment	
			004.1140	631.08
			MEDICARE: Payment	
			008.1140	29.66
			MEDICARE: Payment	
			010.1140	202.34
			MEDICARE: Payment	
			012.1140	67.04
			MEDICARE: Payment	
			016.1140	67.00
			MEDICARE: Payment	
			023.1140	43.28
			MEDICARE: Payment	
			024.1140	4.32

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1160	5/29/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			MEDICARE: Payment	
			041.1140	93.72
			MEDICARE: Payment	
			042.1140	471.00
			MEDICARE: Payment	
			070.1140	170.96
			Total :	**26,814.05**
1161	5/29/2026	006400 MISSION SQUARE PLAN SERVICES	MISSION SQ DEF COMP 457 TRAD: PAYMENT	
			MISSION SQ DEF COMP 457 ROTH: Payment	
			001.1170	263.74
			MISSION SQ DEF COMP 457 TRAD: Payment	
			001.1170	6,154.58
			MISSION SQ DEF COMP 457 TRAD: Payment	
			004.1170	1,742.83
			MISSION SQ DEF COMP 457 TRAD: Payment	
			010.1170	489.58
			MISSION SQ DEF COMP 457 TRAD: Payment	
			012.1170	28.67
			MISSION SQ DEF COMP 457 TRAD: Payment	
			016.1170	28.66
			MISSION SQ DEF COMP 457 TRAD: Payment	
			023.1170	25.00
			MISSION SQ DEF COMP 457 TRAD: Payment	
			024.1170	12.92
			MISSION SQ DEF COMP 457 TRAD: Payment	
			041.1170	187.50
			MISSION SQ DEF COMP 457 TRAD: Payment	
			042.1170	422.31
			MISSION SQ DEF COMP 457 TRAD: Payment	
			070.1170	212.50
			MISSION SQ DEF COMP 457 ROTH: Payment	
			042.1170	71.84
			Total :	**9,640.13**
1162	5/29/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			PERS SURVIVOR: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1162	5/29/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			023.1145	0.41
			EPMC: Payment	
			001.1145	542.36
			EPMC: Payment	
			004.1145	89.22
			EPMC: Payment	
			023.1145	9.96
			EPMC: Payment	
			024.1145	0.79
			EPMC: Payment	
			041.1145	22.60
			EPMC: Payment	
			042.1145	7.84
			EPMC: Payment	
			070.1145	64.50
			PERS: Payment	
			001.1145	19,796.95
			PERS: Payment	
			004.1145	3,758.76
			PERS SURVIVOR: Payment	
			024.1145	0.05
			PERS SURVIVOR: Payment	
			041.1145	0.34
			PERS SURVIVOR: Payment	
			042.1145	5.30
			PERS SURVIVOR: Payment	
			070.1145	0.65
			PERS: Payment	
			010.1145	1,143.49
			PERS: Payment	
			012.1145	320.56
			PERS: Payment	
			016.1145	320.55
			PERS: Payment	
			023.1145	269.26
			PERS: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1162	5/29/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			024.1145	26.78
			PERS: Payment	
			041.1145	557.07
			PERS: Payment	
			042.1145	2,572.55
			PERS: Payment	
			070.1145	1,027.27
			PERS SURVIVOR: Payment	
			001.1145	25.51
			PERS SURVIVOR: Payment	
			004.1145	5.17
			PERS SURVIVOR: Payment	
			010.1145	1.10
			PERS SURVIVOR: Payment	
			012.1145	0.77
			PERS SURVIVOR: Payment	
			016.1145	0.69
			Total :	**30,570.50**
1163	5/29/2026	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment	
			042.1130	519.08
			STATE TAXES: Payment	
			070.1130	350.04
			STATE TAXES: Payment	
			001.1130	5,823.70
			STATE TAXES: Payment	
			004.1130	823.37
			STATE TAXES: Payment	
			010.1130	363.15
			STATE TAXES: Payment	
			012.1130	57.74
			STATE TAXES: Payment	
			016.1130	57.69
			STATE TAXES: Payment	
			023.1130	53.75

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
1163	5/29/2026	000001 CALIF STATE EMPLOYMENT	(Continued)		
			STATE TAXES: Payment		
			024.1130		3.33
			STATE TAXES: Payment		
			041.1130		218.82
				Total :	**8,270.67**
93748	5/29/2026	006386 AMERITAS LIFE INSURANCE CORP	DENTAL PPO POST TX-AMERITAS: PAYMENT		
			DENTAL PPO POST TX-AMERITAS: Payment		
			001.1160		46.72
			DENTAL PPO POST TX-AMERITAS: Payment		
			042.1160		46.72
			DENTAL PPO - AMERITAS: Payment		
			001.1160		935.53
			DENTAL PPO - AMERITAS: Payment		
			004.1160		146.83
			DENTAL PPO - AMERITAS: Payment		
			010.1160		35.29
			DENTAL PPO - AMERITAS: Payment		
			012.1160		14.23
			DENTAL PPO - AMERITAS: Payment		
			016.1160		14.23
			DENTAL PPO - AMERITAS: Payment		
			023.1160		7.07
			DENTAL PPO - AMERITAS: Payment		
			024.1160		0.95
			DENTAL PPO - AMERITAS: Payment		
			041.1160		27.56
			DENTAL PPO - AMERITAS: Payment		
			042.1160		189.79
			DENTAL PPO - AMERITAS: Payment		
			070.1160		10.72
				Total :	**1,475.64**
93749	5/29/2026	006434 AMERITAS LIFE INSURANCE CORP	DENTAL HMO - AMERITAS: PAYMENT		
			DENTAL HMO - AMERITAS: Payment		
			001.1160		145.82
			DENTAL HMO - AMERITAS: Payment		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93749	5/29/2026	006434 AMERITAS LIFE INSURANCE CORP	(Continued)	
			004.1160	47.95
			DENTAL HMO - AMERITAS: Payment	
			010.1160	22.47
			DENTAL HMO - AMERITAS: Payment	
			012.1160	7.79
			DENTAL HMO - AMERITAS: Payment	
			016.1160	7.78
			DENTAL HMO - AMERITAS: Payment	
			024.1160	0.35
			DENTAL HMO - AMERITAS: Payment	
			041.1160	6.74
			DENTAL HMO - AMERITAS: Payment	
			070.1160	6.76
			Total :	**245.66**
93750	5/29/2026	006435 AMERITAS LIFE INSURANCE CORP	VISION - AMERITAS (EYEMED): PAYMENT	
			VISION - AMERITAS (EYEMED): Payment	
			001.1161	88.30
			VISION - AMERITAS (EYEMED): Payment	
			004.1161	26.90
			VISION - AMERITAS (EYEMED): Payment	
			010.1161	6.32
			VISION - AMERITAS (EYEMED): Payment	
			012.1161	6.48
			VISION - AMERITAS (EYEMED): Payment	
			016.1161	6.43
			VISION - AMERITAS (EYEMED): Payment	
			024.1161	0.20
			VISION - AMERITAS (EYEMED): Payment	
			042.1161	1.96
			VISION - AMERITAS (EYEMED): Payment	
			070.1161	2.65
			VISION - AMERITAS (VSP): Payment	
			001.1161	104.55
			VISION - AMERITAS (VSP): Payment	
			004.1161	41.60

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93750	5/29/2026	006435 AMERITAS LIFE INSURANCE CORP	(Continued)	
			VISION - AMERITAS (VSP): Payment	
			010.1161	15.32
			VISION - AMERITAS (VSP): Payment	
			012.1161	1.19
			VISION - AMERITAS (VSP): Payment	
			016.1161	1.19
			VISION - AMERITAS (VSP): Payment	
			023.1161	1.05
			VISION - AMERITAS (VSP): Payment	
			024.1161	0.25
			VISION - AMERITAS (VSP): Payment	
			041.1161	9.78
			VISION - AMERITAS (VSP): Payment	
			042.1161	14.66
			VISION - AMERITAS (VSP): Payment	
			070.1161	3.61
			Total :	**332.44**
93751	5/29/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	COLONIAL LIFE - ACCIDENT: PAYMENT	
			COLONIAL LIFE - ACCIDENT: Payment	
			001.1181	291.85
			COLONIAL LIFE - ACCIDENT: Payment	
			004.1181	37.79
			COLONIAL LIFE - ACCIDENT: Payment	
			010.1181	10.84
			COLONIAL LIFE - ACCIDENT: Payment	
			012.1181	5.14
			COLONIAL LIFE - ACCIDENT: Payment	
			016.1181	5.13
			COLONIAL LIFE - ACCIDENT: Payment	
			023.1181	12.55
			COLONIAL LIFE - ACCIDENT: Payment	
			024.1181	0.43
			COLONIAL LIFE - ACCIDENT: Payment	
			041.1181	15.14
			COLONIAL LIFE - ACCIDENT: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93751	5/29/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	(Continued)	
			070.1181 COLONIAL LIFE - CANCER: Payment	4.95
			001.1181 COLONIAL LIFE - CANCER: Payment	72.30
			004.1181 COLONIAL LIFE - CANCER: Payment	58.80
			010.1181 COLONIAL LIFE - CANCER: Payment	12.36
			024.1181 COLONIAL - SPECIFIED DISEASE: Payment	0.90
			001.1181 COLONIAL - SPECIFIED DISEASE: Payment	86.74
			004.1181 COLONIAL - SPECIFIED DISEASE: Payment	45.50
			010.1181 COLONIAL - SPECIFIED DISEASE: Payment	10.62
			024.1181 COLONIAL - VOL SHORT TERM DIS: Payment	0.60
			001.1181 COLONIAL - VOL SHORT TERM DIS: Payment	259.72
			010.1181 COLONIAL - VOL SHORT TERM DIS: Payment	5.38
			023.1181 COLONIAL - VOL SHORT TERM DIS: Payment	16.04
			041.1181 COLONIAL - VOL SHORT TERM DIS: Payment	20.96
			042.1181 COLONIAL - VOL SHORT TERM DIS: Payment	78.00
			070.1181 COLONIAL LIFE - VOL DENTAL: Payment	6.92
			001.1181 COLONIAL LIFE - VOL DENTAL: Payment	24.90
			012.1181 COLONIAL LIFE - VOL DENTAL: Payment	12.46
			016.1181 COLONIAL LIFE - HOSPITAL CONFI: Payment	12.46

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93751	5/29/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	(Continued)	
			001.1181	186.92
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			004.1181	4.88
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			023.1181	24.58
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			041.1181	14.62
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			070.1181	4.90
			COLONIAL - VOL SHORT TERM DIS: Payment	
			004.1181	7.00
			Total :	**1,351.38**
93752	5/29/2026	006387 LINCOLN FINANCIAL GROUP	GROUP AD&D - LINCOLN ER PAID: PAYMENT	
			GROUP AD&D - LINCOLN ER PAID: Payment	
			001.1184	45.86
			GROUP AD&D - LINCOLN ER PAID: Payment	
			004.1184	8.93
			GROUP AD&D - LINCOLN ER PAID: Payment	
			010.1184	2.86
			GROUP AD&D - LINCOLN ER PAID: Payment	
			012.1184	0.80
			GROUP AD&D - LINCOLN ER PAID: Payment	
			016.1184	0.81
			GROUP AD&D - LINCOLN ER PAID: Payment	
			023.1184	0.58
			GROUP AD&D - LINCOLN ER PAID: Payment	
			024.1184	0.06
			GROUP AD&D - LINCOLN ER PAID: Payment	
			041.1184	1.23
			GROUP AD&D - LINCOLN ER PAID: Payment	
			042.1184	6.88
			GROUP AD&D - LINCOLN ER PAID: Payment	
			070.1184	2.18
			GROUP LIFE - LINCOLN ER PAID: Payment	
			001.1184	282.56

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93752	5/29/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			GROUP LIFE - LINCOLN ER PAID: Payment	
			004.1184	55.35
			GROUP LIFE - LINCOLN ER PAID: Payment	
			010.1184	17.91
			GROUP LIFE - LINCOLN ER PAID: Payment	
			012.1184	5.05
			GROUP LIFE - LINCOLN ER PAID: Payment	
			016.1184	4.98
			GROUP LIFE - LINCOLN ER PAID: Payment	
			023.1184	3.92
			GROUP LIFE - LINCOLN ER PAID: Payment	
			024.1184	0.39
			GROUP LIFE - LINCOLN ER PAID: Payment	
			041.1184	7.73
			GROUP LIFE - LINCOLN ER PAID: Payment	
			042.1184	42.47
			GROUP LIFE - LINCOLN ER PAID: Payment	
			070.1184	13.36
			VOL LONG TERM DIS LINCOLN: Payment	
			001.1184	651.77
			VOL LONG TERM DIS LINCOLN: Payment	
			004.1184	198.55
			VOL LONG TERM DIS LINCOLN: Payment	
			010.1184	48.52
			VOL LONG TERM DIS LINCOLN: Payment	
			012.1184	6.56
			VOL LONG TERM DIS LINCOLN: Payment	
			016.1184	6.52
			VOL LONG TERM DIS LINCOLN: Payment	
			023.1184	13.65
			VOL LONG TERM DIS LINCOLN: Payment	
			024.1184	1.31
			VOL LONG TERM DIS LINCOLN: Payment	
			041.1184	13.77
			VOL LONG TERM DIS LINCOLN: Payment	
			042.1184	14.55

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93752	5/29/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			VOL LONG TERM DIS LINCOLN: Payment	
			070.1184	17.30
			VOLUNTARY LIFE LINCOLN: Payment	
			001.1184	355.51
			VOLUNTARY LIFE LINCOLN: Payment	
			004.1184	102.18
			VOLUNTARY LIFE LINCOLN: Payment	
			010.1184	43.32
			VOLUNTARY LIFE LINCOLN: Payment	
			012.1184	0.30
			VOLUNTARY LIFE LINCOLN: Payment	
			016.1184	0.30
			VOLUNTARY LIFE LINCOLN: Payment	
			023.1184	9.79
			VOLUNTARY LIFE LINCOLN: Payment	
			024.1184	0.41
			VOLUNTARY LIFE LINCOLN: Payment	
			041.1184	11.82
			VOLUNTARY LIFE LINCOLN: Payment	
			042.1184	7.53
			VOLUNTARY LIFE LINCOLN: Payment	
			070.1184	19.28
			SHORT TERM DISABILITY: Payment	
			001.1184	802.89
			SHORT TERM DISABILITY: Payment	
			004.1184	155.11
			SHORT TERM DISABILITY: Payment	
			010.1184	49.47
			SHORT TERM DISABILITY: Payment	
			012.1184	14.40
			SHORT TERM DISABILITY: Payment	
			016.1184	14.40
			SHORT TERM DISABILITY: Payment	
			023.1184	10.86
			SHORT TERM DISABILITY: Payment	
			024.1184	1.10

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93752	5/29/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			SHORT TERM DISABILITY: Payment	
			041.1184	18.92
			SHORT TERM DISABILITY: Payment	
			042.1184	121.37
			SHORT TERM DISABILITY: Payment	
			070.1184	37.06
			Total :	**3,252.43**

10 Vouchers for bank code : wfb **Bank total :** **112,643.43**

10 Vouchers in this report **Total vouchers :** **112,643.43**

Staff Report
to the City Council

Agenda Item No.6.

Date: June 9, 2026

From: Carlos Zamano, City Manager

Reviewed By: Maricela Marroquin, City Attorney

Prepared By: Alondra Muñoz, City Clerk

Subject: November 3, 2026 General Municipal Election - Proposed Resolutions Calling the November 3, 2026 General Municipal Election; Consolidating the General Municipal Election with the Statewide Election; and Adopting Regulations for Candidate Statements

Recommendation:

1. Adopt Resolution No. 2026-____ calling and giving notice of the holding of the General Municipal Election to be held on November 3, 2026;
2. Adopt Resolution No. 2026-____ requesting San Bernardino County to consolidate the General Municipal Election with the statewide election; and
3. Adopt Resolution No. 2026-____ establishing regulations for candidate statements.

Fiscal Impact:
The County of San Bernardino Registrar of Voters has estimated the cost of conducting the November 3, 2026, General Municipal Election for Districts 2 and 4 at approximately $14,300. A total of $35,000 has been budgeted for election-related expenses. In addition, the cost of required legal advertisements is estimated at approximately $2,000. The entire cost of the Candidate Statements printed in the ballot will be fully paid for by the candidates wishing to submit a statement.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
Under the provisions of the law relating to General law cities in the State of California, a General Municipal Election will be held on Tuesday, November 3, 2026, for the purpose of electing one person, each by District to represent Council Districts 2 and 4 on the City Council of the City of Highland for the full term of four (4) years. Councilmember Jimmy Saldana currently holds the seat in District 2 and Councilmember John Timmer holds the seat in District 4.

The nomination period to qualify for the ballot begins Monday, July 13, 2026, at 8:00 am and

ends on Friday, August 7, 2026, at 5:00 pm. City Hall will be open from 8:00 am until 5:00 pm for candidates filing nomination papers only; this is a closed Friday for all other city services. If an incumbent does not file, the nomination period will extend to Wednesday, August 12, 2026 until 5:00pm for all registered voters within District 2 and 4, except the incumbents.

Three routine and customary resolutions have been prepared for City Council to call the election. The first calls and gives the notice of the election and provides the San Bernardino County Registrar of Voters to conduct the election. The second requests the San Bernardino County Registrar of Voters to consolidate the election, complete the canvass, and provides for payment by the City to the County for such services. The third adopts rules and regulations from the San Benardino County Registrar of Voters of candidate statements as required by Government Code Section 13307 of the California Elections Code and authorizes the required payment.

Attachments:

1. Draft Resolution - Call for Election
2. Draft Resolution - Candidate Statement
3. Draft Resolution - Consolidate Election

ATTACHMENT 1

RESOLUTION NO. 2026-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, CALLING FOR THE HOLDING OF A GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, FOR THE ELECTION OF CERTAIN OFFICERS IN DISTRICT 2 AND DISTRICT 4 AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA RELATING TO GENERAL LAW CITIES

WHEREAS, under the provisions of the laws relating to general law cities in the State of California, a General Municipal Election shall be held on November 3, 2026, for the election of Municipal Officers.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Highland, California, on Tuesday, November 3, 2026, a General Municipal Election for the purpose of electing one Council Member each by District to represent Council Districts 2 and 4 on the City Council of the City of Highland for the full term of four (4) years.

SECTION 2. That the ballots to be used at the election shall be in form and content as required by law.

SECTION 3. That the City Clerk is authorized, instructed and directed to coordinate and, if necessary, contract with the County of San Bernardino Registrar of Voters to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment, services and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 4. That the polls (vote centers) for the election shall be open at seven o'clock a.m. of the day of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls (vote centers) shall be closed, pursuant to Elections Code § 10242, except as provided in §§ 14212, 14401 of the Elections Code of the State of California.

SECTION 5. That the consolidated election shall be held and conducted in the manner prescribed in Elections Code §10418. If any inconsistency arises between the procedure described in this Resolution and the Elections Code, the latter shall govern.

SECTION 6. That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 7. That in the event of a tie vote (if any two or more persons receive an equal and the highest number of votes for an office) as certified by the County of San Bernardino Registrar-Recorder/County Clerk, the City Council, in accordance with Elections Code § 15651(a), shall set a date and time and place, and summon the candidates who have received the tie votes to appear and will determine the tie by lot.

SECTION 8. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 9. That the City Council authorizes the City Clerk to administer said election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.

PASSED, APPROVED AND ADOPTED this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

APPROVED AS TO FORM:

_____
Maricela Marroquin
City Attorney

ATTACHMENT 2

RESOLUTION NO. 2026-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING REGULATIONS FOR CANDIDATES FOR ELECTIVE OFFICE PERTAINING TO CANDIDATES STATEMENTS SUBMITTED TO THE VOTERS AT AN ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026

WHEREAS, §13307 of the Elections Code of the State of California provides that the governing body of any local agency shall adopt regulations pertaining to materials prepared by any candidate for a municipal election, including costs of the candidates' statement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. GENERAL PROVISIONS

That pursuant to §13307 of the Elections Code of the State of California, each candidate for elective office to be voted for at an Election to be held in the City of Highland on November 3, 2026, may prepare a candidate's statement on an appropriate form provided by the City Clerk. The statement may include the name, age and occupation of the candidate and a brief description of no more than 200 words of the candidate's own education and qualifications expressed by the candidate himself or herself. The statement shall not include party affiliation of the candidate, nor membership or activity in partisan political organizations. The statement shall be filed (in typewritten form) in the office of the City Clerk at the time the candidate's nomination papers are filed. The statement may be withdrawn, but not changed, during the period for filing nomination papers and until 5:00 p.m. of the next working day after the close of the nomination period.

Section 2. FOREIGN LANGUAGE POLICY

A. Pursuant to the Federal Voting Rights Act, candidates' statements will be translated into all languages required by the County of San Bernardino. The County is required to translate candidates' statements into the following language: Spanish.

B. The County will print and mail voter information guides and candidates' statements to all voters in the City of Highland or the County will mail separate voter information guides and candidates' statements in the City of Highland to only those voters who are on the county voter file as having requested a voter information guide in a particular language. The County will make the voter information guides and candidates' statements in the required language available at all polling places, on the County's website, and in the Elections Official office.

Section 3. ADDITIONAL MATERIALS

No candidate will be permitted to include additional materials in the voter information guide.

Section 4. PAYMENT

A. Translations: The candidate shall be required to pay for the cost of translating the candidate's statement into any required foreign language as specified in (A) and (B) of Section 2 above pursuant to Federal and/or State law.

B. Printing: The candidate shall be required to pay the cost of printing the candidate's statement in the voter's pamphlet in all required languages pursuant to Federal and State law. The County of San Bernardino Registrar of Voters shall provide the City Clerk with an estimate of the total cost of printing, handling, translating, and mailing the candidate's statements filed pursuant to this section, including costs incurred as a result of complying with the Voting Rights Act of 1965 (as amended), and require each candidate filing a statement to pay in advance to the City his or her estimated pro rata share as a condition of having his or her statement included in the voter's pamphlet. The estimate is just an approximation of the actual cost that varies from one election to another election and may be significantly more or less than the estimate, depending on the actual number of candidates filing statements. Accordingly, the Clerk is not bound by the estimate. The City Clerk shall bill each candidate for any cost in excess of the deposit and shall refund any unused portion of any deposit. In the event of overpayment, the City Clerk shall prorate the excess amount among the candidates and refund the excess amount paid within thirty days of the election. (Note – Upon receipt of the invoice from the San Bernardino County Registrar of Voters, refunds and/or prorated billings will be used.)

Section 5. MISCELLANEOUS

A. All translations shall be provided by professionally-certified translators.

B. The City Clerk shall allow "bold type," "underlining," "capitalization," "indentations," "bullets," and "leading hyphens' to the same extent and manner as allowed in previous City elections.

C. The City Clerk shall comply with all recommendations and standards set forth by the California Secretary of State regarding occupational designations and other matters relating to elections.

Section 6. The City Clerk shall provide each candidate or the candidate's representative a copy of this Resolution at the time nominating petitions are issued.

Section 7. All previous resolutions establishing Council policy on payment for candidate's statements are repealed.

Section 8. This resolution shall apply only to the election to be held on Tuesday, November 3, 2026, and shall then be repealed.

Section 9. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

APPROVED AS TO FORM:

_____
Maricela Marroquin
City Attorney

ATTACHMENT 3

RESOLUTION NO. 2026-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026, WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE DATE PURSUANT TO § 10403 OF THE ELECTIONS CODE

WHEREAS, the City Council of the City of Highland called a General Municipal Election to be held on November 6, 2026, for the purpose of electing one person each by District to represent Council Districts 2, and 4 on the City Council of the City of Highland for the full term of four (4) years; and

WHEREAS, it is desirable that the General Municipal Election be consolidated with the Statewide General election to be held on the same date and that within the City the precincts, polling places (vote centers) and election officers of the two elections be the same, and that the County election department of the County of San Bernardino canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That pursuant to the requirements of § 10403 of the Elections Code, the Board of Supervisors of the County of San Bernardino is hereby requested to consent and agree to the consolidation of the Highland General Municipal Election with the Statewide General election on Tuesday, November 3, 2026, for the purpose of electing one person each by District to represent Council Districts 2 and 4 on the City Council of the City of Highland for the full term of four (4) years.

SECTION 2. That the County of San Bernardino Registrar of Voters is authorized to canvass the returns of the General Municipal Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the statewide election.

SECTION 3. That the Board of Supervisors is requested to issue instructions to the County election department to take any and all steps necessary for the holding of the consolidated election.

SECTION 4. That the City of Highland recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for all costs associated with the General Municipal Election.

SECTION 5. That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the County election department of the County of San Bernardino.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED on this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

APPROVED AS TO FORM:

_____
Maricela Marroquin
City Attorney

Staff Report
to the City Council

Agenda Item No.7.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Carlos Zamano, City Manager Maricela Marroquin, City Attorney
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Confirming the Authority of the City Treasurer, Pursuant to Government Code Section 53607

Recommendation:
The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-___ confirming the authority of the City Treasurer, pursuant to Government Code Section 53607.

Fiscal Impact:
None.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
This item is presented to the Council annually. Government Code Section 53607 states that the City Council may delegate the duties of investing or reinvesting funds of the City, or to sell or exchange securities so purchased for a one-year period. The City Council previously delegated the duties to Leticia Nava-Cruz in Resolution No. 2025-015. The Government Code states that a yearly delegation may occur.

The Finance/Personnel Subcommittee reviewed the proposed resolution on May 19, 2026, and recommended that the delegation of investment duties is granted to Leticia Nava-Cruz for a one-year period beginning July 1, 2026. If Leticia Nava-Cruz is made the City Treasurer, per the City of Highland wiring policy, she is required to notify the City Manager & Assistant Director of Administrative Services upon any transfers of funds for any reason. The opening of any new banking account(s) must be approved by Resolution of the City Council.

Attachments:
1. Resolution No. 2026-___ City Treasurer Authority

Attachment 1

Resolution No. 2026-???

Confirming the Authority of City Treasurer

RESOLUTION NO. 2026 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, CONFIRMING THE AUTHORITY OF THE CITY TREASURER, PURSUANT TO GOVERNMENT CODE SECTION 53607

WHEREAS, Government Code Section 36501 states that there must be an office of City Treasurer; and,

WHEREAS, Government Code Section 53607 allows the City Council to delegate the duties of investing or reinvesting funds of the City, or to sell or exchange securities so purchased, to the City Treasurer; and,

WHEREAS, the Office of the City Treasurer was made appointive versus elective, as per Government Code Section 36511, in the incorporation papers of the City, per Resolution 87-414 of the Board of Supervisors of the County of San Bernardino, State of California, November 23, 1987; and,

WHEREAS, this Resolution appoints Leticia Nava-Cruz as City Treasurer of the City of Highland and to serve at the pleasure of the City Council; and,

WHEREAS, Government Code Section 53607 now allows the City Council to delegate the duties of investing or reinvesting funds of the City, or to sell or exchange securities so purchased, to the City Treasurer for a one-year period.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Highland, California, appoints the Director of Administrative Services, Leticia Nava-Cruz as the City Treasurer for fiscal year 2026-2027 and delegates the authority to invest, or reinvest funds of the City, or to sell or exchange securities so purchased, pursuant to: Government Code Section 53607; and pursuant to the City's Investment Policy; and pursuant to the City of Highland's Wiring Policy.

APPROVED AND ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Staff Report
to the City Council

Agenda Item No.8.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Carlos Zamano, City Manager Maricela Marroquin, City Attorney
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Resolution No. 2026-___ Rendering the Annual Statement of Investment Policy for Fiscal Year 2026/2027

Recommendation:
The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-___ rendering the Annual Statement of Investment Policy for Fiscal Year 2026-2027.

Fiscal Impact:
None.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
This item is presented to the City Council annually. There are no proposed changes to the investment policy for Fiscal Year 2026-2027. The Finance/Personnel Subcommittee reviewed the proposed Resolution and Policy on May 19, 2026, and recommends that the City Council adopt the Resolution and Policy.

State law no longer requires cities to present their investment policies to their governing board for approval. However, the Finance/Personnel Subcommittee recommends that staff continue to present the investment policy to the City Council annually.

Attachments:
1. Investment Policy Resolution and Exhibit 2026/2027

Attachment 1

Resolution No. 2026-???

Including Exhibit A : Statement of Investment Policy for Fiscal Year 2026 2027

RESOLUTION NO. 2026 - ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING THE ANNUAL STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2026/2027

WHEREAS, the City of Highland City Treasurer is no longer required by Government Code Section 53646(a)(2) to annually render to the City Council a Statement of Investment Policy; and,

WHEREAS, the City desires to continue to annually render to the City Council a Statement of Investment Policy, although it is no longer required by the Government Code; and,

WHEREAS, the City has submitted the Statement of Investment Policy annually to comply with prudent money management; and,

WHEREAS, the City Treasurer shall also render a quarterly report to the City Council showing the type of investment, institution, date of maturity, amount of deposit, current market value for all securities and the source, rate of interest, investments and moneys held by the City, description of funds under the management of contracted parties, statement that the report is in compliance or not with the investment policy, and that there are sufficient funds to meet the next six months' obligations or not,

WHEREAS, the City Council can and does require the Treasurer's Report be submitted on a monthly basis, rather than a quarterly basis,

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Highland, California, adopts the Statement of Investment Policy attached herewith for the fiscal year 2026/2027.

APPROVED AND ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

CITY OF HIGHLAND
STATEMENT OF INVESTMENT POLICY
FISCAL YEAR 2026-2027

I Introduction:

The purpose of this document is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities. Related activities, which comprise good cash management, include accurate cash projections, the expeditious collection of revenue, the control of disbursements, cost-effective banking relations and a short-term borrowing program, which coordinates working capital requirements and investment opportunity. In concert with these requirements are the many facets of an appropriate and secure short-term investment program.

II Scope:

It is intended that this policy cover all funds and investment activities under the direct authority of the City. The criteria outlined in this policy focus mainly on the City's pooled funds but will also apply to those funds under the control of the City Treasurer, unless specifically identified by statue or ordinance. This policy is applicable, but not limited to the funds of the city which consist of the General Fund, Special Revenue Funds, Capital Projects Funds, Internal Service Funds, Trust and Agency Funds, Former Redevelopment Funds, and any new fund(s) created by the City Council, based on their respective participation and in accordance with generally accepted accounting principles (GAAP). The current policy of the City prefers a passive investment strategy whereby investments are bought and held to maturity in order to match cash flow needs.

III Objectives:

A. Safety: It is the primary objective and responsibility of the City Treasurer to protect, preserve and maintain cash and investments placed in his/her trust on behalf of the citizens of the community, so as to protect the potential loss of principal, interest or a combination of these. Each investment transaction will seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. The City will seek to preserve principal by mitigating the two types of risk, credit risk and market risk.

1. Credit risk, defined as the risk of loss due to failure of the issuer of a security, will be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any single issuer would not unduly harm the City's cash flow.

2. Market risk, defined as market value fluctuations due to overall changes in the general level of interest rates, will be mitigated by limiting the average maturity of the City's investment portfolio to two years, the maximum maturity of any single security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of securities for the sole purpose of short

term speculation. It is recognized however, that in a diversified investment portfolio, occasional measured losses are inevitable and must be considered within the context of the overall investment return and current economic circumstances.

B. Liquidity: An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.

C. Yield: Yield, also known as return on investment, should become a consideration only after the basic requirements of safety and liquidity have been met. Yield is the potential dollar earnings an investment can provide.

IV Standards of Care:

A. Prudence: The City adheres to the guidance provided by the "prudent investor standard in Government Code Section 53600.3, which obligates a fiduciary to insure that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee will act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

B. Public Trust: All participants in the investment process will act as custodians of the public trust. Investment officials will recognize that the investment portfolio is subject to public review and evaluation. The overall program will be designed and managed with a degree of professionalism that is worthy of the public trust. In a well-diversified investment portfolio, it must be recognized that occasional measured losses are inevitable, due to economic, bond market, or individual security credit analysis, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

C. Ethics and Conflicts of Interest: Officers and employees involved in the investment process will refrain from personal business activity that conflicts with proper execution of the investment program or impairs their ability to make impartial investment decisions. Employees and investment officials will disclose any material financial interest that could be related to the performance of the City's investment portfolio.

During no such time that the City deposits moneys with a state or federal credit union will a member of the City Council or employee of the administrative office, manager's office, or treasurer's office of the City serve on the board of directors or

any committee appointed by the board of directors, or the credit committee or supervisory committee, of the state or federal credit union, pursuant to Section 53648 of the Government Code.

D. Delegation of Authority: Government Code Section 36501 states that there must be an office of City Treasurer of the local government. In the incorporation papers of the City, the office of City Treasurer was made appointive versus elective, as per Government Code Section 36511, per Resolution No. 87-414 of the Board of Supervisors of the County of San Bernardino, State of California, on November 23, 1987.

Government Code Section 53607 authorizes the City Council to delegate the duties of investing or reinvesting funds of a city to the City Treasurer. The City Council by Resolution No. 2026-???, which repeals Resolution No. 2025-015, has appointed the City Treasurer, and has delegated their authority of investment decisions to the City Treasurer as the investor or reinvestor of the City's funds. Resolution No. 2026-??? delegates these duties for a one-year period effective July 1, 2026.

Daily management responsibility of the investment program has been delegated to the City Treasurer/Director of Administrative Services, who will establish procedures for the operation consistent with this investment policy. In the absence of the City Treasurer/Director of Administrative Services, the Assistant Director of Administrative Services is authorized to initiate investment transactions with approval by the City Manager.

V Safekeeping and Custody:

A. Banks and Securities Dealers: In selecting financial institutions for the deposit or investment of the City's funds, the City Treasurer will consider the creditworthiness of institutions. The City Treasurer will continue to monitor financial institutions' credit characteristics and financial history throughout the period in which City funds are deposited or invested. These institutions will be qualified to purchase investments as set forth in Government Code Section 53601.5. The current City policy for day-to-day deposit of funds and general banking transactions requires a financial institution to be within the limits of the City.

B. Brokers/Dealers: Securities purchased from a broker/dealer should be held in a third party custodian/safekeeping account. Said securities should be held in a manner that establishes the City's right of ownership.

All brokers/dealers will be provided with a questionnaire prior to investment of any funds. A statement of compliance with the Investment Policy will also be required. These questionnaires will be reviewed by the Finance Subcommittee.

All securities owned by the City should be held by a third party except the collateral for time deposits in banks and savings and loans and collateral for repurchase

agreements. Collateral for time deposits in savings and loans are held by the Federal Home Loan Bank or an approved Agent of Depository. The collateral for time deposits in banks and for repurchase agreements should be held in the City's name in the bank's Trust Department, or alternatively, in the Federal Reserve Bank.

C. Internal Controls: A System of internal control will be established. The controls will be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City. Controls deemed most important include: separation of duties, separating transactions authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, specific limitations regarding securities losses and remedial action, minimizing the number of authorized Investment Officials and code of ethics standards. All investment transactions will be confirmed in writing back to the City to be assured proper communication of the transaction has occurred.

D. Risk Tolerance: The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. Investment Managers are expected to display prudence in the selection of securities, as a way to minimize default risk. No individual investment transaction will be undertaken, which jeopardizes the total capital position of the overall portfolio. The Treasurer will periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

In addition to these general policy considerations, the following specific policies will be strictly observed.

1 All transactions will be executed on a delivery versus payment (DVP) basis and follow Government Code Section 53601.

2. A competitive bid process, when practical, will be used to place all investment purchases.

VI Investment Instruments: Security purchases and holdings should be maintained within statutory limits imposed by the Government Code Section 53601 and 53601.1. Current permitted investments and deposits and their limits are as follows:

PERMITTED INVESTMENTS/ DEPOSITS	MAXIMUM PERCENTAGES	MAXIMUM MATURITY
Securities of the U.S. Govt.	Unlimited	5 years*
Securities of the State of California	Unlimited	5 years*
Bonds issued by the City	Unlimited	5 years*
Bonds, notes, other indebtedness of any local agency in California	Unlimited	5 years*
Certificate of Deposits	Unlimited	5 years*
Negotiable Certificates of Deposit	30%	5 years*
Bankers Acceptances (1)	40%	180 days
Commercial Paper (1)	25%	270 days
LAIF	***	n/a
CAMP	-	n/a
Passbook Deposits	-	n/a
Reverse Repurchase Agreements (1)	20%	92 days
Repurchase Agreements (1)	-	1 year**
Mutual Funds/Money Market Funds (1)	20%	n/a
Medium Term Notes (1)	30%	5 years*
Mortgage Securities/Asset Backed (1)	20%	5 years*

* Maximum term unless expressly authorized by Governing Body to extend (see paragraph below) and must be approved no less than three months prior to the purchase of the investment. Will be rated A or its equivalent or better.

** Governing Body approval is required. Further, it is suggested that the final maturity of the underlying investment security be less than or equal to the maturity of the reverse repurchase agreement.

*** Maximum as allowed by Limit set by LAIF Governing Board, not Government Code.

****Amounts to invest and which funds to invest to be determined by the Finance Subcommittee.

+ Adopted by the CSMFO Cash Management Committee on February 26, 1992.

(1) Further restrictions apply in Government Code Section 53601.

A. In the case of bond reserve investments, an exception to the five-year limitation may be extended, provided that the segregated investment portfolio of the bond reserve fund with the maturity schedule is prudent given current economic analysis. In addition, certain investments currently not authorized by this investment policy may be superseded by Council authorization in executing bond documents, provided that due diligence is exercised in acquiring background for the investment and/or bank and rated by two Rating Agencies. Liquidity of certain bond funds may need to use money market funds of the trustee bank in order to facilitate timeliness of withdrawal

and/or interim holding periods for bond payments. All instruments will be in accordance with bond documents executed by the City Council and the Government Code.

B. Of the permitted investments/deposits as outlined in Section VI, the City Council has chosen to permit all the foregoing for FY 2026-2027 except Bankers Acceptances, Passbook deposits, Mortgage securities/Asset backed and medium-term notes.

C. Prohibited investments consist of inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages or any security that could result in zero interest accrual if held to maturity. Per Government Code Section 53601.6, the City will not invest in any of these instruments.

D. Market-Average Rate of Return: The investment portfolio will be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow characteristics of the portfolio, and State and Local laws, ordinances or resolutions that restrict investments.

E. Diversification: The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions.

F. Collateralization of Public Funds: The City Treasurer will enter into any contract with a depository relating to any deposit. Per Government Code Section 53648, a city may deposit public moneys into banks which are Federal Reserve System members or whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC), or any State or Federal Credit Union whose accounts are insured by the National Credit Union Share Insurance Fund or guaranteed pursuant to Section 14858 of the Financial Code.

For those deposits placed with depositories that are FDIC insured or guaranteed, the maximum amount is $250,000 under the initial insurance. Other forms of insurance or instruments with securities ratings will be required for any amount up to the maximum amount on deposit at any single time in the depository.

VII Reporting:

A. Quarterly: The City Treasurer will submit a quarterly investment report to the City Council and City Manager within 30 days following the end of the quarter. This report will include all required elements of the quarterly report as prescribed by Government Code Section 53646(b). The City Council may elect to require this report monthly instead of quarterly per Government Code Section 53646(d).

Required elements of the quarterly report:

1) Type of investment.
2) Name of Issuer.
3) Date of maturity.
4) Amount of deposit or cost of the security.
5) Current market value of securities as of the date of the report.
6) Source of market valuation.

7) Investments and moneys held by the City.
8) Description of funds, investments, or programs under the management of contracted parties, including lending programs per Government Code Section 53646(b)(1).
9) Rate of interest.
10) Statement that the report complies or does not in comply with the Statement of Investment Policy.
11) Statement that there are sufficient funds to meet the next six months' obligations or provide an explanation as to why not able to meet obligations.
12) Effective January 1, 1991, Accrued Interest for each depository as prescribed by the California Government Code Section 53646, if required by the City Council. At this time, the City Council chooses not to require this of the City Treasurer.

Optional elements of the quarterly report:
1) Purchase date.
2) Rating from appropriate rating agency.

B. If all investments are placed in the Local Agency Investment Fund, FDIC insured accounts in a bank or savings and loan, CAMP, county investment pool, or any combination of these, the City Treasurer may supply to the City Council and City Manager the most recent statement(s) received from these institutions in lieu of reporting them per Government Code Section 53646(e).

C. Marking to Market: The market value of the portfolio will be calculated at least quarterly and a statement of the market value of the portfolio will be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of fair value and price volatility, has been performed consistently with recommended practices.

VIII Statement of Investment Policy:

The Statement of Investment Policy, which includes any changes from the previous year, will be reviewed and submitted annually, by Resolution, to the City Council by the City Treasurer. Government Code Section 53646(a)(2) no longer requires a city to annually submit their investment policy to their governing board for approval. However, the City of Highland will continue to do so, voluntarily.

Any State of California legislation action placed into law after adoption of this Investment Policy that further restricts allowable maturities, investment type or percentage allocations, will be incorporated into the City of Highland's next Investment Policy.

Any investment held currently that does not meet the guidelines of the new policy will be exempt. However, at the investment's maturity or liquidation, such funds will be reinvested only as provided by this policy.

Staff Report
to the City Council

Agenda Item No.9.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Carlos Zamano, City Manager Maricela Marroquin, City Attorney
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Establishing the Appropriations Limit for Fiscal Year 2026/2027 for the City of Highland in Accordance with the Provisions of Division 9 of Title 1 of the California Government Code

Recommendation:
The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-____ establishing the Appropriations Limit for Fiscal Year 2026-2027 for the City of Highland in accordance with the provisions of Division 9 of Title 1 of the California Government Code.

Fiscal Impact:
None.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The Appropriations Limit (Gann Limit) was formulated by using the change in the California per capita income and the change in Highland's population. All appropriation limit worksheets are on file with the Finance Department for further review of the calculations.

This item was presented to the Finance/Personnel Subcommittee on May 19, 2026. The Finance/Personnel Subcommittee recommends that the City Council adopt the proposed Resolution.

Attachments:
1. Proposed Resolution No. 2026-____ (2026-2027)
2. Appropriations Subject to Limitation Worksheet #4
3. Population Per Capita Personal Income Worksheet#5
4. Appropriations Limit Worksheet #6
5. Appropriations Subject to Limitation History

Attachment 1

Proposed Resolution No. 2026-____ (2026-2027)

RESOLUTION NO. 2026 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027 FOR THE CITY OF HIGHLAND IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE

WHEREAS, Article XIIIB of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979 provides that the total annual appropriations subject to limitations of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for in said Article; and

WHEREAS, Article XIIIB of the Constitution of the State of California as modified by Proposition 111 and Senate Bill 88 (Chapter 60/90) approved by the people at the statewide election held June 5, 1990; and

WHEREAS, beginning with the 1990-1991 Appropriations Limit, the annual adjustment factors will be: the growth in the California per capita income OR, the growth in the non-residential assessed valuation due to new construction (since 1986-1987), City population growth or County population growth (since 1986-1987); and

WHEREAS, the State Legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIIIB of the California Constitution: and

WHEREAS, Government Code Sections 7902.5 through 7902.7 determines the Appropriations Limit for newly incorporated cities based on the year of incorporation; and

WHEREAS, cities incorporated after the November 4, 1980 election and before January 1, 1988, have their Appropriations Limit determined by LAFCO and approved by the voters; and

WHEREAS, Government Code Section 7910 provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIIIB at a regularly scheduled meeting or a noticed special meeting and that fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public and any judicial action or proceeding to attack, review, set aside, void, or annul the action of the City taken pursuant to this section shall be commenced within 45 days of the effective date of this resolution; and

WHEREAS, Government Code Section 7902 (a) sets forth the method for determining the appropriations limit for each local jurisdiction for the 2026-2027 fiscal year; and

WHEREAS, Government Code Section 7901 (b) allows a city or special district to choose the change in population between January 1 of the next calendar year and January 1 of the current year within its jurisdiction or within the county it resides and do so annually by recorded vote of its governing body; and

WHEREAS, pursuant to Government Code Section 37200, the Appropriations Limit and the total Appropriations Subject to Limitation must be published in the annual budget; and

WHEREAS, the State Controller's Office requires the submission of an informational form along with the filing of the Annual Statement of Financial Transactions no later than 7 months after the start of each fiscal year; and

WHEREAS, Article XIIIB Section 1.5 requires that the annual calculation of the Appropriations Limit shall be reviewed as part of the annual financial audit; and

WHEREAS, the City Council of the City of Highland wishes to establish the Appropriations Limit for fiscal year 2026-2027 for the City of Highland.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Highland, California as follows:

Section 1. That it is hereby found and determined that the documentation used in the determination of the Appropriations Limit for the City of Highland for fiscal year 2026-2027 was available to the public in the Finance Department of said City at least fifteen days prior to this date.

Section 2. That the annual adjustment factors chosen for fiscal year 2026-2027 were the California per capita personal income and the City population growth, per Government Code Section 7901.

Section 3. That the Appropriations Limit, Appropriations subject to the Limit, and the Appropriations Limit Margin for the City of Highland as established in accordance with California Government Code Section 7902 are $52,012,037, $28,321,660 and ($23,690,377), respectively.

APPROVED AND ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Attachment 2

Appropriations Subject to Limitation Worksheet #4

APPROPRIATIONS SUBJECT TO LIMITATION

Worksheet #4
City of Highland
Fiscal Year 2026/2027
Budget

	Amount
A. PROCEEDS OF TAXES	28,321,660
B. MINUS EXCLUSIONS	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	28,321,660
D. CURRENT YEAR LIMIT	52,012,037
E. OVER/(UNDER) LIMIT	(23,690,377)

Attachment 3

Population/Per Capita Personal Income Worksheet #5

Worksheet #5

City of Highland
Fiscal Year 2026/2027
Budget

POPULATION	
1/1/2025	56,997
1/1/2026	56,655
% change over prior year	-0.6000
Converted to ratio	0.9940

PER CAPITA PERSONAL INCOME	
% change over prior year	4.95
Converted to ratio	1.0495

CALCULATION FACTOR	
2026/2027	1.0432027

Attachment 4

Appropriations Limit Worksheet #6

APPROPRIATIONS LIMIT

Worksheet #6
City of Highland
Fiscal Year 2026/2027
Budget

A. LAST YEAR'S LIMIT	49,858,037
B. ADJUSTMENT FACTORS:	
Population % increase	0.9940
Inflation/Income % change	1.0495
Total Adjustment %	1.0432
C. ANNUAL ADJUSTMENT	2,154,000
D. OTHER ADJUSTMENTS:	
Lost Responsibility (-)	-
Transfer to private (-)	-
Transfer to fees (-)	-
Assumed Responsibility (+)	-
Subtotal	-
E. TOTAL ADJUSTMENTS	2,154,000
F. THIS YEAR'S LIMIT	52,012,037

Attachment 5

Appropriations Subject to Limitation History

APPROPRIATIONS SUBJECT TO LIMITATION - HISTORY

	2026/2027	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017
A. PROCEEDS OF TAXES	28,321,660	26,284,938	24,761,882	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212
B. MINUS EXCLUSIONS	-	-	-	-	-	-	-	-	-	-	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	28,321,660	26,284,938	24,761,882	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212
D. CURRENT YEAR LIMIT	52,012,037	49,858,037	46,306,473	44,637,371	42,967,991	40,212,353	38,137,363	36,698,870	35,051,978	33,444,356	32,044,792
E. OVER/(UNDER) LIMIT	(23,690,377)	(23,573,099)	(21,544,591)	(21,152,031)	(21,342,123)	(19,587,718)	(18,189,989)	(17,789,685)	(17,619,053)	(16,651,043)	(17,502,580)
F. % OF APPROPRATIONS LIMIT	54.45%	52.72%	53.47%	52.61%	50.33%	51.29%	52.30%	51.53%	49.73%	50.21%	45.38%

Staff Report
to the City Council

Agenda Item No.10.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney Carlos Zamano, City Manager
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Establishing the Annual Special Tax for Community Facilities District No. 90-1 for Fiscal Year 2026/2027

Recommendation:
The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-____ establishing the Annual Special Tax for Community Facilities District No. 90-1 for Fiscal Year 2026/2027 and file with the County Auditor-Controller Resolution No. 2026-____ with the tax roll.

Fiscal Impact:
Revenue generated from the 2026/2027 tax roll will provide $770,304.65 for the expenditures of the district.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The bonds for CFD 90-1 were paid off in September 2015. There will only be a levy for the special taxes on services and administration. The maximum increase allowed is 2%. Therefore, the levy for 2026/2027 will be 2% higher than for 2025/2026 ($749.96 to $764.95) per parcel.

This item was reviewed by the Finance/Personnel Subcommittee on May 19, 2026 and they recommend approval.

Attachments:
1. Community Facilities District 90-1 Proposed Special Tax Rate
2. Proposed Resolution No. 2026-_____
3. Exhibit A Community Facilities District 90-1 Charge Detail Report FY 2026-2027
4. CFD 90-1 Boundary Map

Attachment 1
Community Facilities District 90-1 Proposed Special Tax Rate

City of Highland
Community Facilities District 90-1 (Greenspot Corridor)
Five (5) Year Special Tax Rate Comparison

Maximum & Applied Special Tax Rates

Tax Rate Area	Land Use Category	Number of Parcels	Proposed 2022/2023 Special Tax Rate	2022/2023 Proposed Percent Change over 2021/2022	Proposed 2023/2024 Special Tax Rate	2023/2024 Proposed Percent Change over 2022/2023	Proposed 2024/2025 Special Tax Rate	2024/2025 Proposed Percent Change over 2023/2024	Proposed 2025/2026 Special Tax Rate	2025/2026 Proposed Percent Change over 2024/2025	Proposed 2026/2027 Special Tax Rate	2026/2027 Proposed Percent Change over 2025/2026
1	RES	325	$706.70	2.00%	$720.83	2.00%	$735.25	2.00%	$749.96	2.00%	$764.95	2.00%
2	RES	238	$706.70	2.00%	$720.83	2.00%	$735.25	2.00%	$749.96	2.00%	$764.95	2.00%
	UND	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	RES	333	$706.70	2.00%	$720.83	2.00%	$735.25	2.00%	$749.96	2.00%	$764.95	2.00%
5	RES	95	$706.70	2.00%	$720.83	2.00%	$735.25	2.00%	$749.96	2.00%	$764.95	2.00%
6	RES	16	$706.70	2.00%	$720.83	2.00%	$735.25	2.00%	$749.96	2.00%	$764.95	2.00%
7	COM	5	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%

Note: Beginning Fiscal Year 2014/2015, the District is only being levied for the Police and Fire Services ("Services Tax"). The Bonds matured September 1, 2015. Commercial and Undeveloped parcels are not levied for the Services Tax. The parcels being levied for Services Tax are levied at the Maximum.

Attachment 2
Proposed Resolution No. 2026-____

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 90-1 FOR THE FISCAL YEAR 2026/2027

WHEREAS, the City Council of the CITY OF HIGHLAND, CALIFORNIA (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District;" and,

WHEREAS, this Legislative Body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2026/2027) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A."

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIII D of the California State Constitution.

Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

A. Payment of costs and expenses of authorized public services;
B. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby

authorized to deduct administrative costs incurred in the collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked “public improvements, special tax” or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit “A.”

Section 8. The County shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Exhibit A
Community Facilities District 90-1 Charge Detail Report FY 2026/2027

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-211-01-0000	7814 SANTA ANGELA ST	1	1	$764.95
0297-211-02-0000	7802 SANTA ANGELA ST	1	1	764.95
0297-211-03-0000	7784 SANTA ANGELA ST	1	1	764.95
0297-211-04-0000	7772 SANTA ANGELA ST	1	1	764.95
0297-211-05-0000	7766 SANTA ANGELA ST	1	1	764.95
0297-211-06-0000	30518 VIA ALICIA	1	1	764.95
0297-211-07-0000	30526 VIA ALICIA	1	1	764.95
0297-211-08-0000	30540 VIA ALICIA	1	1	764.95
0297-211-09-0000	30554 VIA ALICIA	1	1	764.95
0297-211-10-0000	30562 VIA ALICIA	1	1	764.95
0297-211-11-0000	30576 VIA ALICIA	1	1	764.95
0297-211-12-0000	30577 VIA ALICIA	1	1	764.95
0297-211-13-0000	30559 VIA ALICIA	1	1	764.95
0297-211-14-0000	30547 VIA ALICIA	1	1	764.95
0297-211-15-0000	7781 SANTA ANGELA ST	1	1	764.95
0297-211-16-0000	7799 SANTA ANGELA ST	1	1	764.95
0297-211-17-0000	7807 SANTA ANGELA ST	1	1	764.95
0297-211-18-0000	7813 SANTA ANGELA ST	1	1	764.95
0297-211-19-0000	7821 SANTA ANGELA ST	1	1	764.95
0297-211-20-0000	7842 CALLE CARRISA	1	1	764.95
0297-211-21-0000	7834 CALLE CARRISA	1	1	764.95
0297-211-22-0000	7812 CALLE CARRISA	1	1	764.95
0297-211-23-0000	7810 CALLE CARRISA	1	1	764.95
0297-211-24-0000	7804 CALLE CARRISA	1	1	764.95
0297-211-25-0000	7803 CALLE CARRISA	1	1	764.95
0297-211-26-0000	7805 CALLE CARRISA	1	1	764.95
0297-211-27-0000	7809 CALLE CARRISA	1	1	764.95
0297-211-28-0000	7811 CALLE CARRISA	1	1	764.95
0297-211-29-0000	7833 CALLE CARRISA	1	1	764.95
0297-211-30-0000	30636 LA CRESTA ST	1	1	764.95
0297-211-31-0000	7750 LA MONICA ST	1	1	764.95
0297-211-32-0000	7758 LA MONICA ST	1	1	764.95
0297-211-33-0000	7766 LA MONICA ST	1	1	764.95
0297-211-34-0000	7782 LA MONICA ST	1	1	764.95
0297-211-35-0000	7794 LA MONICA ST	1	1	764.95
0297-211-36-0000	7783 CALLE CARRISA	1	1	764.95
0297-211-37-0000	7779 CALLE CARRISA	1	1	764.95
0297-211-38-0000	7767 CALLE CARRISA	1	1	764.95
0297-211-39-0000	7760 CALLE CARRISA	1	1	764.95
0297-211-40-0000	7764 CALLE CARRISA	1	1	764.95
0297-211-41-0000	7776 CALLE CARRISA	1	1	764.95
0297-211-42-0000	7800 LA MONICA ST	1	1	764.95
0297-211-43-0000	7808 LA MONICA ST	1	1	764.95
0297-211-44-0000	7820 LA MONICA ST	1	1	764.95
0297-211-45-0000	7832 LA MONICA ST	1	1	764.95
0297-211-46-0000	7848 LA MONICA ST	1	1	764.95
0297-221-01-0000	7835 SANTA ANGELA ST	1	1	764.95
0297-221-02-0000	7866 CALLE CARRISA	1	1	764.95
0297-221-03-0000	7860 CALLE CARRISA	1	1	764.95
0297-221-04-0000	7852 CALLE CARRISA	1	1	764.95
0297-221-05-0000	7841 CALLE CARRISA	1	1	764.95
0297-221-06-0000	7849 CALLE CARRISA	1	1	764.95
0297-221-07-0000	7857 CALLE CARRISA	1	1	764.95
0297-221-08-0000	7865 CALLE CARRISA	1	1	764.95

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-221-09-0000	7873 CALLE CARRISA	1	1	764.95
0297-221-10-0000	7881 CALLE CARRISA	1	1	764.95
0297-221-11-0000	7903 CALLE CARRISA	1	1	764.95
0297-221-12-0000	7906 LA MONICA ST	1	1	764.95
0297-221-13-0000	7902 LA MONICA ST	1	1	764.95
0297-221-14-0000	7907 LA MONICA ST	1	1	764.95
0297-221-15-0000	7916 SAN BENITO ST	1	1	764.95
0297-221-16-0000	7904 SAN BENITO ST	1	1	764.95
0297-221-17-0000	7917 SAN BENITO ST	1	1	764.95
0297-221-18-0000	30483 MISSION ST	1	1	764.95
0297-221-19-0000	30497 MISSION ST	1	1	764.95
0297-221-20-0000	30509 MISSION ST	1	1	764.95
0297-221-21-0000	30519 MISSION ST	1	1	764.95
0297-221-22-0000	30533 MISSION ST	1	1	764.95
0297-221-23-0000	30543 MISSION ST	1	1	764.95
0297-221-24-0000	30555 MISSION ST	1	1	764.95
0297-221-25-0000	30563 MISSION ST	1	1	764.95
0297-221-26-0000	30577 MISSION ST	1	1	764.95
0297-221-27-0000	30603 MISSION ST	1	1	764.95
0297-221-28-0000	30615 MISSION ST	1	1	764.95
0297-221-29-0000	7903 SAN BENITO ST	1	1	764.95
0297-221-30-0000	7897 SAN BENITO ST	1	1	764.95
0297-221-31-0000	7893 SAN BENITO ST	1	1	764.95
0297-221-32-0000	7883 SAN BENITO ST	1	1	764.95
0297-221-33-0000	7862 LA MONICA ST	1	1	764.95
0297-221-34-0000	7878 LA MONICA ST	1	1	764.95
0297-221-35-0000	7890 LA MONICA ST	1	1	764.95
0297-221-36-0000	7899 LA MONICA ST	1	1	764.95
0297-221-37-0000	7881 LA MONICA ST	1	1	764.95
0297-221-38-0000	7867 LA MONICA ST	1	1	764.95
0297-221-39-0000	7851 LA MONICA ST	1	1	764.95
0297-221-40-0000	7843 LA MONICA ST	1	1	764.95
0297-221-41-0000	7835 LA MONICA ST	1	1	764.95
0297-221-42-0000	7819 LA MONICA ST	1	1	764.95
0297-221-43-0000	7878 SAN BENITO ST	1	1	764.95
0297-221-44-0000	7880 SAN BENITO ST	1	1	764.95
0297-221-45-0000	7884 SAN BENITO ST	1	1	764.95
0297-221-46-0000	7890 SAN BENITO ST	1	1	764.95
0297-221-47-0000	7894 SAN BENITO ST	1	1	764.95
0297-231-01-0000	7875 SANTA PAULA ST	1	1	764.95
0297-231-02-0000	7871 SANTA PAULA ST	1	1	764.95
0297-231-03-0000	7863 SANTA PAULA ST	1	1	764.95
0297-231-04-0000	7851 SANTA PAULA ST	1	1	764.95
0297-231-05-0000	7852 SANTA PAULA ST	1	1	764.95
0297-231-06-0000	7864 SANTA PAULA ST	1	1	764.95
0297-231-07-0000	7878 SANTA PAULA ST	1	1	764.95
0297-231-08-0000	7859 CAMINO CIELO	1	1	764.95
0297-231-09-0000	7847 CAMINO CIELO	1	1	764.95
0297-231-10-0000	7826 CAMINO CIELO	1	1	764.95
0297-231-11-0000	7838 CAMINO CIELO	1	1	764.95
0297-231-12-0000	7846 CAMINO CIELO	1	1	764.95
0297-231-13-0000	7854 CAMINO CIELO	1	1	764.95
0297-231-14-0000	7860 CAMINO CIELO	1	1	764.95
0297-231-15-0000	7872 CAMINO CIELO	1	1	764.95

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-231-16-0000	7888 CAMINO CIELO	1	1	764.95
0297-231-17-0000	7871 LA NITA ST	1	1	764.95
0297-231-18-0000	7869 LA NITA ST	1	1	764.95
0297-231-19-0000	7857 LA NITA ST	1	1	764.95
0297-231-20-0000	7845 LA NITA ST	1	1	764.95
0297-231-21-0000	7839 LA NITA ST	1	1	764.95
0297-231-22-0000	7827 LA NITA ST	1	1	764.95
0297-231-23-0000	7819 LA NITA ST	1	1	764.95
0297-231-24-0000	7825 SANTA PAULA ST	1	1	764.95
0297-231-25-0000	7823 SANTA PAULA ST	1	1	764.95
0297-231-26-0000	7811 SANTA PAULA ST	1	1	764.95
0297-231-27-0000	7805 SANTA PAULA ST	1	1	764.95
0297-231-28-0000	7802 LA NITA ST	1	1	764.95
0297-231-29-0000	7812 LA NITA ST	1	1	764.95
0297-231-30-0000	7824 LA NITA ST	1	1	764.95
0297-231-31-0000	7836 LA NITA ST	1	1	764.95
0297-231-32-0000	7842 LA NITA ST	1	1	764.95
0297-231-33-0000	7850 LA NITA ST	1	1	764.95
0297-231-34-0000	7862 LA NITA ST	1	1	764.95
0297-231-35-0000	7866 LA NITA ST	1	1	764.95
0297-231-36-0000	7844 LA CRESTA ST	1	1	764.95
0297-231-37-0000	7856 LA CRESTA ST	1	1	764.95
0297-231-38-0000	7868 LA CRESTA ST	1	1	764.95
0297-231-39-0000	7867 LA CRESTA ST	1	1	764.95
0297-231-40-0000	7859 LA CRESTA ST	1	1	764.95
0297-231-41-0000	7855 LA CRESTA ST	1	1	764.95
0297-231-42-0000	7847 LA CRESTA ST	1	1	764.95
0297-241-01-0000	30627 MISSION ST	1	1	764.95
0297-241-02-0000	30639 MISSION ST	1	1	764.95
0297-241-03-0000	30651 MISSION ST	1	1	764.95
0297-241-04-0000	30663 MISSION ST	1	1	764.95
0297-241-05-0000	30675 MISSION ST	1	1	764.95
0297-241-06-0000	30687 MISSION ST	1	1	764.95
0297-241-07-0000	30699 MISSION ST	1	1	764.95
0297-241-08-0000	30711 MISSION ST	1	1	764.95
0297-241-09-0000	30723 MISSION ST	1	1	764.95
0297-241-10-0000	30735 MISSION ST	1	1	764.95
0297-241-11-0000	7913 CAMINO CIELO	1	1	764.95
0297-241-12-0000	7901 CAMINO CIELO	1	1	764.95
0297-241-13-0000	7896 CAMINO CIELO	1	1	764.95
0297-241-14-0000	7902 CAMINO CIELO	1	1	764.95
0297-241-15-0000	7914 CAMINO CIELO	1	1	764.95
0297-241-16-0000	7915 LA NITA ST	1	1	764.95
0297-241-17-0000	7903 LA NITA ST	1	1	764.95
0297-241-18-0000	7895 LA NITA ST	1	1	764.95
0297-241-19-0000	7883 LA NITA ST	1	1	764.95
0297-241-20-0000	7874 LA NITA ST	1	1	764.95
0297-241-21-0000	7886 LA NITA ST	1	1	764.95
0297-241-22-0000	7894 LA NITA ST	1	1	764.95
0297-241-23-0000	7898 LA NITA ST	1	1	764.95
0297-241-24-0000	7906 LA NITA ST	1	1	764.95
0297-241-25-0000	7918 LA NITA ST	1	1	764.95
0297-251-01-0000	30747 MISSION ST	1	1	764.95
0297-251-02-0000	30759 MISSION ST	1	1	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-251-03-0000	30761 MISSION ST	1	1	764.95
0297-251-04-0000	30773 MISSION ST	1	1	764.95
0297-251-05-0000	30785 MISSION ST	1	1	764.95
0297-251-06-0000	30797 MISSION ST	1	1	764.95
0297-251-07-0000	30809 MISSION ST	1	1	764.95
0297-251-08-0000	30823 MISSION ST	1	1	764.95
0297-251-09-0000	7927 SANTA PAULA ST	1	1	764.95
0297-251-10-0000	7917 SANTA PAULA ST	1	1	764.95
0297-251-11-0000	7909 SANTA PAULA ST	1	1	764.95
0297-251-12-0000	7891 SANTA PAULA ST	1	1	764.95
0297-251-13-0000	7889 SANTA PAULA ST	1	1	764.95
0297-251-14-0000	7881 SANTA PAULA ST	1	1	764.95
0297-251-15-0000	7884 SANTA PAULA ST	1	1	764.95
0297-251-16-0000	7892 SANTA PAULA ST	1	1	764.95
0297-251-17-0000	7904 SANTA PAULA ST	1	1	764.95
0297-251-18-0000	7912 SANTA PAULA ST	1	1	764.95
0297-251-19-0000	7920 SANTA PAULA ST	1	1	764.95
0297-251-20-0000	7925 VIA OBRA CT	1	1	764.95
0297-251-21-0000	7911 VIA OBRA CT	1	1	764.95
0297-251-22-0000	7905 VIA OBRA CT	1	1	764.95
0297-251-23-0000	7900 VIA OBRA CT	1	1	764.95
0297-251-24-0000	7908 VIA OBRA CT	1	1	764.95
0297-251-25-0000	7916 VIA OBRA CT	1	1	764.95
0297-251-26-0000	7928 VIA OBRA CT	1	1	764.95
0297-251-27-0000	7893 CAMINO CIELO	1	1	764.95
0297-251-28-0000	7873 CAMINO CIELO	1	1	764.95
0297-251-29-0000	7865 CAMINO CIELO	1	1	764.95
0297-251-30-0000	7876 LA CRESTA ST	1	1	764.95
0297-251-31-0000	7888 LA CRESTA ST	1	1	764.95
0297-251-32-0000	7892 LA CRESTA ST	1	1	764.95
0297-251-33-0000	7900 LA CRESTA ST	1	1	764.95
0297-251-34-0000	7906 LA CRESTA ST	1	1	764.95
0297-251-35-0000	7914 LA CRESTA ST	1	1	764.95
0297-251-36-0000	7922 LA CRESTA ST	1	1	764.95
0297-251-37-0000	30839 MISSION ST	1	1	764.95
0297-251-38-0000	30853 MISSION ST	1	1	764.95
0297-251-39-0000	30875 MISSION ST	1	1	764.95
0297-251-40-0000	30883 MISSION ST	1	1	764.95
0297-251-41-0000	7931 LA CRESTA ST	1	1	764.95
0297-251-42-0000	7927 LA CRESTA ST	1	1	764.95
0297-251-43-0000	7919 LA CRESTA ST	1	1	764.95
0297-251-44-0000	7907 LA CRESTA ST	1	1	764.95
0297-251-45-0000	7897 LA CRESTA ST	1	1	764.95
0297-251-46-0000	7891 LA CRESTA ST	1	1	764.95
0297-251-47-0000	7885 LA CRESTA ST	1	1	764.95
0297-251-48-0000	7879 LA CRESTA ST	1	1	764.95
0297-251-49-0000	7873 LA CRESTA ST	1	1	764.95
0297-261-01-0000	7879 SAN BENITO ST	1	1	764.95
0297-261-02-0000	7865 SAN BENITO ST	1	1	764.95
0297-261-03-0000	7857 SAN BENITO ST	1	1	764.95
0297-261-04-0000	7851 SAN BENITO ST	1	1	764.95
0297-261-05-0000	7841 SAN BENITO ST	1	1	764.95
0297-261-06-0000	7839 SAN BENITO ST	1	1	764.95
0297-261-07-0000	7823 SAN BENITO ST	1	1	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-261-08-0000	7811 SAN BENITO ST	1	1	764.95
0297-261-09-0000	7807 SAN BENITO ST	1	1	764.95
0297-261-10-0000	7795 SAN BENITO ST	1	1	764.95
0297-261-11-0000	7787 SAN BENITO ST	1	1	764.95
0297-261-12-0000	7775 SAN BENITO ST	1	1	764.95
0297-261-13-0000	30727 LA CRESTA ST	1	1	764.95
0297-261-14-0000	7807 LA MONICA ST	1	1	764.95
0297-261-15-0000	7801 LA MONICA ST	1	1	764.95
0297-261-16-0000	7793 LA MONICA ST	1	1	764.95
0297-261-17-0000	7785 LA MONICA ST	1	1	764.95
0297-261-18-0000	7777 LA MONICA ST	1	1	764.95
0297-261-19-0000	7761 LA MONICA ST	1	1	764.95
0297-261-20-0000	30655 LA CRESTA ST	1	1	764.95
0297-261-21-0000	30667 LA CRESTA ST	1	1	764.95
0297-261-22-0000	30685 LA CRESTA ST	1	1	764.95
0297-261-23-0000	7788 SAN BENITO ST	1	1	764.95
0297-261-24-0000	7794 SAN BENITO ST	1	1	764.95
0297-261-25-0000	7810 SAN BENITO ST	1	1	764.95
0297-261-26-0000	7826 SAN BENITO ST	1	1	764.95
0297-261-27-0000	7832 SAN BENITO ST	1	1	764.95
0297-261-28-0000	7838 SAN BENITO ST	1	1	764.95
0297-261-29-0000	7850 SAN BENITO ST	1	1	764.95
0297-261-30-0000	7854 SAN BENITO ST	1	1	764.95
0297-261-31-0000	7860 SAN BENITO ST	1	1	764.95
0297-261-32-0000	7872 SAN BENITO ST	1	1	764.95
0297-271-01-0000	7774 LA CRESTA ST	1	1	764.95
0297-271-02-0000	7786 LA CRESTA ST	1	1	764.95
0297-271-03-0000	7790 LA CRESTA ST	1	1	764.95
0297-271-04-0000	7806 LA CRESTA ST	1	1	764.95
0297-271-05-0000	7814 LA CRESTA ST	1	1	764.95
0297-271-06-0000	7818 LA CRESTA ST	1	1	764.95
0297-271-07-0000	7832 LA CRESTA ST	1	1	764.95
0297-271-08-0000	7840 LA CRESTA ST	1	1	764.95
0297-271-09-0000	7841 LA CRESTA ST	1	1	764.95
0297-271-10-0000	7833 LA CRESTA ST	1	1	764.95
0297-271-11-0000	7829 LA CRESTA ST	1	1	764.95
0297-271-12-0000	7821 LA CRESTA ST	1	1	764.95
0297-271-13-0000	7817 LA CRESTA ST	1	1	764.95
0297-271-14-0000	7805 LA CRESTA ST	1	1	764.95
0297-271-15-0000	7797 LA CRESTA ST	1	1	764.95
0297-271-16-0000	7789 LA CRESTA ST	1	1	764.95
0297-271-17-0000	7779 LA CRESTA ST	1	1	764.95
0297-271-18-0000	7773 LA CRESTA ST	1	1	764.95
0297-271-19-0000	7765 LA CRESTA ST	1	1	764.95
0297-271-20-0000	30736 LA CRESTA ST	1	1	764.95
0297-271-21-0000	30720 LA CRESTA ST	1	1	764.95
0297-271-22-0000	30708 LA CRESTA ST	1	1	764.95
0297-271-23-0000	30694 LA CRESTA ST	1	1	764.95
0297-271-24-0000	30680 LA CRESTA ST	1	1	764.95
0297-271-25-0000	30672 LA CRESTA ST	1	1	764.95
0297-271-26-0000	30654 LA CRESTA ST	1	1	764.95
0297-271-27-0000	30648 LA CRESTA ST	1	1	764.95
1200-491-07-0000	7261 BOULDER AVE	7	7	0.00
1200-491-08-0000	7191 BOULDER AVE	7	7	0.00

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1200-491-10-0000	7195 BOULDER AVE	7		0.00
1200-491-11-0000	7199 BOULDER AVE	7		0.00
1200-501-04-0000	7211 BOULDER AVE	7	7	0.00
1210-121-07-0000	7507 CRAM RD	3	2	764.95
1210-121-08-0000	7515 CRAM RD	3	2	764.95
1210-121-09-0000	7523 CRAM RD	3	2	764.95
1210-121-10-0000	7531 CRAM RD	3	3	764.95
1210-121-11-0000	7549 CRAM RD	3	3	764.95
1210-121-12-0000	7561 CRAM RD	3	3	764.95
1210-121-13-0000	7573 CRAM RD	3	4	764.95
1210-121-14-0000	7585 CRAM	3	2	764.95
1210-121-15-0000	7506 WEAVER	3	1	764.95
1210-121-16-0000	7524 WEAVER	3	2	764.95
1210-121-17-0000	7530 WEAVER	3	1	764.95
1210-121-18-0000	7552 WEAVER	3	2	764.95
1210-121-19-0000	7568 WEAVER	3	1	764.95
1210-121-20-0000	7580 WEAVER ST	3	2	764.95
1210-121-21-0000	7571 LOCHINVAR CT	3	3	764.95
1210-121-22-0000	7565 LOCHINVAR CT	3	1	764.95
1210-121-23-0000	7559 LOCHINVAR CT	3	2	764.95
1210-121-24-0000	7547 LOCHINVAR CT	3	1	764.95
1210-121-25-0000	7533 LOCHINVAR CT	3	3	764.95
1210-121-26-0000	7525 LOCHINVAR CT	3	3	764.95
1210-121-27-0000	7513 LOCHINVAR CT	3	3	764.95
1210-121-28-0000	7508 LOCHINVAR CT	3	3	764.95
1210-121-29-0000	7512 LOCHINCAR CT	3	3	764.95
1210-121-30-0000	7526 LOCHINVAR CT	3	2	764.95
1210-121-31-0000	7534 LOCHINVAR CT	3	3	764.95
1210-121-32-0000	7548 LOCHINVAR CT	3	2	764.95
1210-121-33-0000	7560 LOCHINVAR CT	3	3	764.95
1210-121-34-0000	7572 LOCHINVAR CT	3	2	764.95
1210-121-35-0000	7586 LOCHINVAR CT	3	3	764.95
1210-131-01-0000	7692 CHANTICLEER	3	2	764.95
1210-131-02-0000	7674 CHANTICLEER	3	1	764.95
1210-131-03-0000	7660 CHANTICLEER	3	1	764.95
1210-131-04-0000	7646 CHANTICLEER	3	2	764.95
1210-131-05-0000	7632 CHANTICLEER	3	1	764.95
1210-131-06-0000	7624 CHANTICLEER	3	1	764.95
1210-131-07-0000	7608 CHANTICLEER	3	1	764.95
1210-131-08-0000	7590 CHANTICLEER	3	2	764.95
1210-131-09-0000	29324 LOCHINVAR	3	1	764.95
1210-131-10-0000	29338 LOCHINVAR	3	2	764.95
1210-131-11-0000	29350 LOCHINVAR	3	1	764.95
1210-131-12-0000	29362 LOCHINVAR	3	1	764.95
1210-131-13-0000	29378 LOCHINVAR RD	3	1	764.95
1210-131-14-0000	29394 LOCHINVAR	3	1	764.95
1210-131-15-0000	7597 CRAM	3	1	764.95
1210-131-16-0000	29491 LOCHINVAR RD	3	1	764.95
1210-131-17-0000	29475 LOCHINVAR	3	1	764.95
1210-131-18-0000	29467 LOCHINVAR	3	2	764.95
1210-131-19-0000	29459 LOCHINVAR	3	3	764.95
1210-131-20-0000	29445 LOCHINVAR	3	2	764.95
1210-131-21-0000	29433 LOCHINVAR	3	1	764.95
1210-131-22-0000	29431 LOCHINVAR	3	2	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-131-23-0000	29391 LOCHINVAR	3	1	764.95
1210-131-24-0000	29375 LOCHINVAR	3	1	764.95
1210-131-25-0000	29367 LOCHINVAR	3	1	764.95
1210-131-26-0000	29349 LOCHINVAR	3	2	764.95
1210-131-27-0000	29335 LOCHINVAR	3	1	764.95
1210-131-28-0000	29323 LOCHINVAR	3	1	764.95
1210-131-29-0000	7635 CHANTICLEER	3	1	764.95
1210-131-30-0000	7657 CHANTICLEER	3	1	764.95
1210-131-31-0000	7671 CHANTICLEER	3	1	764.95
1210-131-32-0000	7693 CHANTICLEER	3	2	764.95
1210-131-33-0000	7724 HIGHLAND GROVE	3	1	764.95
1210-131-34-0000	7710 HIGHLAND GROVE	3	1	764.95
1210-131-35-0000	7690 HIGHLAND GROVE	3	1	764.95
1210-131-36-0000	7664 HIGHLAND GROVE	3	2	764.95
1210-131-37-0000	7648 HIGHLAND GROVE	3	1	764.95
1210-131-38-0000	7640 HIGHLAND GROVE	3	2	764.95
1210-131-39-0000	7643 HIGHLAND GROVE	3	2	764.95
1210-131-40-0000	7665 HIGHLAND GROVE	3	2	764.95
1210-131-41-0000	7691 HIGHLAND GROVE	3	1	764.95
1210-131-42-0000	7715 HIGHLAND GROVE	3	1	764.95
1210-131-43-0000	29422 HIGHLAND GROVE LN	3	1	764.95
1210-131-44-0000	7696 DOUBLE A	3	1	764.95
1210-131-45-0000	7684 DOUBLE A	3	2	764.95
1210-131-46-0000	7668 DOUBLE A	3	1	764.95
1210-131-47-0000	7656 DOUBLE A	3	2	764.95
1210-131-48-0000	7650 DOUBLE A	3	1	764.95
1210-131-49-0000	7644 DOUBLE A	3	2	764.95
1210-131-50-0000	7640 DOUBLE A	3	2	764.95
1210-131-51-0000	7665 DOUBLE A	3	1	764.95
1210-131-52-0000	7683 DOUBLE A	3	1	764.95
1210-131-53-0000	29440 HIGHLAND GROVE LN	3	1	764.95
1210-131-54-0000	29456 HIGHLAND GROVE	3	1	764.95
1210-131-55-0000	29474 HIGHLAND GROVE LN	3	2	764.95
1210-131-56-0000	7696 WEAVER ST	3	1	764.95
1210-131-57-0000	7674 WEAVER	3	2	764.95
1210-131-58-0000	7662 WEAVER	3	2	764.95
1210-131-59-0000	7648 WEAVER	3	1	764.95
1210-131-60-0000	7594 LOCHINVAR CT	3	2	764.95
1210-131-61-0000	29490 LOCHINVAR	3	1	764.95
1210-131-62-0000	29474 LOCHINVAR RD	3	3	764.95
1210-131-63-0000	29460 LOCHINVAR RD	3	2	764.95
1210-141-15-0000	29510 WATER ST	5	4	764.95
1210-141-16-0000	29522 WATER ST	5	3	764.95
1210-141-17-0000	29534 WATER ST	5	2	764.95
1210-141-18-0000	29546 WATER ST	5	4	764.95
1210-141-19-0000	29558 WATER ST	5	2	764.95
1210-141-20-0000	29570 WATER ST	5	3	764.95
1210-141-21-0000	29582 WATER ST	5	2	764.95
1210-141-22-0000	29581 CANYON SPRINGS RD	5	2	764.95
1210-141-23-0000	29569 CANYON SPRINGS RD	5	3	764.95
1210-141-24-0000	29557 CANYON SPRINGS RD	5	2	764.95
1210-141-25-0000	29545 CANYON SPRINGS RD	5	4	764.95
1210-141-26-0000	29533 CANYON SPRINGS RD	5	2	764.95
1210-141-27-0000	29521 CANYON SPRINGS RD	5	3	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-141-28-0000	29509 CANYON SPRINGS RD	5	4	764.95
1210-141-29-0000	7460 GLEN OAKS RD	5	2	764.95
1210-141-30-0000	7448 GLEN OAKS RD	5	3	764.95
1210-141-31-0000	7436 GLEN OAKS RD	5	4	764.95
1210-141-32-0000	7424 GLEN OAKS RD	5	2	764.95
1210-141-33-0000	7412 GLEN OAKS RD	5	3	764.95
1210-141-34-0000	7388 GLEN OAKS RD	5	2	764.95
1210-141-35-0000	7376 GLEN OAKS RD	5	3	764.95
1210-141-36-0000	7364 GLEN OAKS RD	5	3	764.95
1210-141-37-0000	29532 CHANDLER RD	5	2	764.95
1210-141-38-0000	29544 CHANDLER RD	5	3	764.95
1210-141-39-0000	29556 CHANDLER RD	5	1	764.95
1210-141-40-0000	29568 CHANDLER RD	5	2	764.95
1210-141-41-0000	29580 CHANDLER RD	5	3	764.95
1210-141-42-0000	29592 CHANDLER RD	5	1	764.95
1210-141-43-0000	29585 CHANDLER RD	5	2	764.95
1210-141-44-0000	29573 CHANDLER RD	5	3	764.95
1210-141-45-0000	29561 CHANDLER RD	5	1	764.95
1210-141-46-0000	29549 CHANDLER RD	5	2	764.95
1210-141-47-0000	7387 GLEN OAKS RD	5	3	764.95
1210-141-48-0000	7399 GLEN OAKS RD	5	4	764.95
1210-141-49-0000	7411 GLEN OAKS RD	5	2	764.95
1210-141-50-0000	7423 GLEN OAKS RD	5	4	764.95
1210-141-51-0000	7435 GLEN OAKS RD	5	3	764.95
1210-141-52-0000	7447 GLEN OAKS RD	5	2	764.95
1210-141-53-0000	7459 GLEN OAKS RD	5	4	764.95
1210-141-54-0000	7462 BEAR CREEK CT	5	2	764.95
1210-141-55-0000	7450 BEAR CREEK CT	5	3	764.95
1210-141-56-0000	7438 BEAR CREEK CT	5	2	764.95
1210-141-57-0000	7426 BEAR CREEK CT	5	4	764.95
1210-141-58-0000	7413 BEAR CREEK CT	5	2	764.95
1210-141-59-0000	7425 BEAR CREEK CT	5	4	764.95
1210-141-60-0000	7437 BEAR CREEK CT	5	2	764.95
1210-141-61-0000	7449 BEAR CREEK CT	5	4	764.95
1210-141-62-0000	7461 BEAR CREEK CT	5	3	764.95
1210-151-25-0000	7460 WEST WIND CT	5	3	764.95
1210-151-26-0000	7448 WEST WIND CT	5	2	764.95
1210-151-27-0000	7436 WEST WIND CT	5	1	764.95
1210-151-28-0000	7425 WEST WIND CT	5	3	764.95
1210-151-29-0000	7437 WEST WIND CT	5	2	764.95
1210-151-30-0000	29626 CANYON SPRINGS RD	5	3	764.95
1210-151-31-0000	29638 CANYON SPRINGS RD	5	2	764.95
1210-151-32-0000	7442 SMOKEWOOD RD	5	3	764.95
1210-151-33-0000	7430 SMOKEWOOD RD	5	1	764.95
1210-151-34-0000	7418 SMOKEWOOD RD	5	3	764.95
1210-151-35-0000	29633 CHANDLER RD	5	2	764.95
1210-151-36-0000	29621 CHANDLER RD	5	3	764.95
1210-151-37-0000	29609 CHANDLER RD	5	3	764.95
1210-151-38-0000	29597 CHANDLER RD	5	1	764.95
1210-151-39-0000	29604 CHANDLER RD	5	3	764.95
1210-151-40-0000	29616 CHANDLER RD	5	2	764.95
1210-151-41-0000	29628 CHANDLER RD	5	1	764.95
1210-151-42-0000	29640 CHANDLER RD	5	3	764.95
1210-151-43-0000	29652 CHANDLER RD	5	2	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-151-44-0000	29664 CHANDLER RD	5	3	764.95
1210-151-45-0000	29676 CHANDLER RD	5	3	764.95
1210-151-46-0000	7425 SMOKEWOOD RD	5	2	764.95
1210-151-47-0000	7437 SMOKEWOOD RD	5	1	764.95
1210-151-48-0000	7449 SMOKEWOOD RD	5	3	764.95
1210-151-49-0000	7461 SMOKEWOOD RD	5	1	764.95
1210-151-50-0000	7473 SMOKEWOOD RD	5	2	764.95
1210-151-51-0000	7485 SMOKEWOOD RD	5	3	764.95
1210-151-52-0000	29641 CANYON SPRINGS RD	5	3	764.95
1210-151-53-0000	29629 CANYON SPRINGS RD	5	1	764.95
1210-151-54-0000	29617 CANYON SPRINGS RD	5	2	764.95
1210-151-55-0000	29605 CANYON SPRINGS RD	5	3	764.95
1210-151-56-0000	29593 CANYON SPRINGS RD	5	3	764.95
1210-151-57-0000	29600 WATER ST	5	3	764.95
1210-151-58-0000	29612 WATER ST	5	2	764.95
1210-151-59-0000	29624 WATER ST	5	3	764.95
1210-151-60-0000	29636 WATER ST	5	1	764.95
1210-151-61-0000	29648 WATER ST	5	3	764.95
1210-151-62-0000	29660 WATER ST	5	3	764.95
1210-151-63-0000	29672 WATER ST	5	1	764.95
1210-151-64-0000	7500 APLIN ST	5	1	764.95
1210-151-65-0000	7488 APLIN ST	5	3	764.95
1210-151-66-0000	7476 APLIN ST	5	2	764.95
1210-151-67-0000	7464 APLIN ST	5	1	764.95
1210-151-68-0000	7452 APLIN ST	5	2	764.95
1210-151-69-0000	7440 APLIN ST	5	1	764.95
1210-151-70-0000	7428 APLIN ST	5	3	764.95
1210-151-71-0000	7416 APLIN ST	5	1	764.95
1210-161-18-0000	29598 LOCHINVAR RD	6	6	764.95
1210-161-19-0000	29606 LOCHINVAR RD	6	6	764.95
1210-161-20-0000	29614 LOCHINVAR RD	6	6	764.95
1210-161-25-0000	29645 LOCHINVAR RD	6	6	764.95
1210-161-26-0000	29635 LOCHINVAR RD	6	6	764.95
1210-161-27-0000	29625 LOCHINVAR RD	6	6	764.95
1210-161-30-0000	29625 WATER ST	6	6	764.95
1210-161-31-0000	29637 WATER ST	6	5	764.95
1210-161-32-0000	29649 WATER ST	6	5	764.95
1210-161-33-0000	29661 WATER ST	6	6	764.95
1210-161-37-0000	29613 WATER ST	6	6	764.95
1210-161-38-0000	29622 LOCHINVAR RD	6	6	764.95
1210-161-39-0000	29630 LOCHINVAR RD	6	5	764.95
1210-161-40-0000	29665 LOCHINVAR ST	6	5	764.95
1210-161-41-0000	29655 LOCHINVAR RD	6	6	764.95
1210-161-42-0000	29673 WATER ST	6	6	764.95
1210-171-01-0000	29512 LOCHINVAR RD	3	3	764.95
1210-171-02-0000	29528 LOCHINVAR RD	3	2	764.95
1210-171-03-0000	29536 LOCHINVAR RD	3	2	764.95
1210-171-04-0000	29550 LOCHINVAR RD	3	3	764.95
1210-171-05-0000	29564 LOCHINVAR RD	3	2	764.95
1210-171-06-0000	29576 LOCHINVAR RD	3	3	764.95
1210-171-07-0000	29582 LOCHINVAR RD	3	2	764.95
1210-171-08-0000	29590 LOCHINVAR RD	3	3	764.95
1210-171-09-0000	29618 CARRO AMANO LN	3	3	764.95
1210-171-10-0000	29630 CARRO AMANO LN	3	2	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-171-11-0000	29642 CARRO AMANO LN	3	3	764.95
1210-171-12-0000	29654 CARRO AMANO LN	3	2	764.95
1210-171-13-0000	7608 APLIN RD	3	3	764.95
1210-171-14-0000	7616 APLIN RD	3	2	764.95
1210-171-15-0000	7624 APLIN RD	3	3	764.95
1210-171-16-0000	7632 APLIN ST RD	3	2	764.95
1210-171-17-0000	29615 LOCHINVAR RD	3	2	764.95
1210-171-18-0000	29605 LOCHINVAR RD	3	2	764.95
1210-171-19-0000	29591 LOCHINVAR RD	3	3	764.95
1210-171-20-0000	29585 LOCHINVAR RD	3	2	764.95
1210-171-21-0000	29573 LOCHINVAR RD	3	3	764.95
1210-171-22-0000	29557 LOCHINVAR RD	3	3	764.95
1210-171-23-0000	29541 LOCHINVAR RD	3	2	764.95
1210-171-24-0000	29525 LOCHINVAR RD	3	3	764.95
1210-171-25-0000	29517 LOCHINVAR RD	3	2	764.95
1210-171-26-0000	29509 LOCHINVAR RD	3	3	764.95
1210-171-27-0000	29510 BRIGHT SPOT RD	3	2	764.95
1210-171-28-0000	29524 BRIGHT SPOT RD	3	3	764.95
1210-171-29-0000	29532 BRIGHT SPOT RD	3	3	764.95
1210-171-30-0000	29544 BRIGHT SPOT RD	3	2	764.95
1210-171-31-0000	29556 BRIGHT SPOT RD	3	3	764.95
1210-171-32-0000	29570 BRIGHT SPOT RD	3	3	764.95
1210-171-33-0000	29582 BRIGHT SPOT RD	3	3	764.95
1210-171-34-0000	29594 BRIGHT SPOT RD	3	3	764.95
1210-171-35-0000	29608 BRIGHT SPOT RD	3	3	764.95
1210-171-36-0000	29616 BRIGHT SPOT RD	3	2	764.95
1210-171-37-0000	29624 BRIGHT SPOT RD	3	3	764.95
1210-171-38-0000	29632 BRIGHT SPOT RD	3	2	764.95
1210-171-39-0000	29687 CARRO AMANO LN	3	2	764.95
1210-171-40-0000	29673 CARRO AMANO LN	3	3	764.95
1210-171-41-0000	29655 CARRO AMANO LN	3	2	764.95
1210-171-42-0000	29625 BRIGHT SPOT RD	3	3	764.95
1210-171-44-0000	29617 BRIGHT SPOT RD	3	4	764.95
1210-171-45-0000	29609 BRIGHT SPOT RD	3	3	764.95
1210-171-47-0000	29595 BRIGHT SPOT RD	3	3	764.95
1210-171-48-0000	29581 BRIGHT SPOT RD	3	4	764.95
1210-171-49-0000	29573 BRIGHT SPOT RD	3	3	764.95
1210-171-50-0000	29557 BRIGHT SPOT RD	3	3	764.95
1210-171-51-0000	29545 BRIGHT SPOT RD	3	4	764.95
1210-171-52-0000	29531 BRIGHT SPOT RD	3	3	764.95
1210-171-53-0000	29523 BRIGHT SPOT RD	3	4	764.95
1210-171-54-0000	29511 BRIGHT SPOT RD	3	3	764.95
1210-241-05-0000	7784 CHANTICLEER	3	1	764.95
1210-241-06-0000	7776 CHANTICLEER	3	1	764.95
1210-241-07-0000	7768 CHANTICLEER RD	3	2	764.95
1210-241-08-0000	7760 CHANTICLEER	3	1	764.95
1210-241-09-0000	7752 CHANTICLEER RD	3	2	764.95
1210-241-10-0000	7753 CHANTICLEER RD	3	1	764.95
1210-241-11-0000	7761 CHANTICLEER RD	3	1	764.95
1210-241-12-0000	7767 CHANTICLEER	3	1	764.95
1210-241-13-0000	7769 CHANTICLEER	3	1	764.95
1210-241-14-0000	7773 CHANTICLEER	3	2	764.95
1210-241-15-0000	7775 CHANTICLEER RD	3	1	764.95
1210-241-16-0000	7783 CHANTICLEER RD	3	2	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-241-17-0000	29489 HIGHLAND GROVE	3	1	764.95
1210-241-18-0000	29471 HIGHLAND GROVE	3	1	764.95
1210-241-19-0000	29453 HIGHLAND GROVE	3	2	764.95
1210-241-20-0000	29447 HIGHLAND GROVE	3	1	764.95
1210-241-21-0000	29431 HIGHLAND GROVE	3	2	764.95
1210-241-22-0000	29425 HIGHLAND GROVE	3	1	764.95
1210-241-23-0000	29407 HIGHLAND GROVE LN	3	2	764.95
1210-241-24-0000	29385 HIGHLAND GROVE	3	1	764.95
1210-241-25-0000	29363 HIGHLAND GROVE	3	1	764.95
1210-241-26-0000	29331 HIGHLAND GROVE	3	1	764.95
1210-241-27-0000	7744 CHANTICLEER	3	1	764.95
1210-241-28-0000	7736 CHANTICLEER	3	2	764.95
1210-241-29-0000	7728 CHANTICLEER	3	1	764.95
1210-241-30-0000	7720 CHANTICLEER RD	3	1	764.95
1210-241-31-0000	7712 CHANTICLEER	3	1	764.95
1210-241-32-0000	7704 CHANTICLEER	3	1	764.95
1210-241-33-0000	7711 CHANTICLEER	3	1	764.95
1210-241-34-0000	7725 CHANTICLEER	3	1	764.95
1210-241-35-0000	29334 HIGHLAND GROVE LN	3	1	764.95
1210-241-36-0000	7736 HIGHLAND GROVE CT	3	1	764.95
1210-241-37-0000	29386 HIGHLAND GROVE LN	3	1	764.95
1210-241-38-0000	29408 HIGHLAND GROVE LN	3	2	764.95
1210-241-39-0000	7782 ARANCI WAY	3	3	764.95
1210-241-40-0000	7774 ARANCI WAY	3	3	764.95
1210-241-41-0000	7766 ARANCI WAY	3	3	764.95
1210-241-42-0000	7758 ARANCI WAY	3	3	764.95
1210-241-43-0000	7750 ARANCI WAY	3	3	764.95
1210-241-44-0000	7746 ARANCI WAY	3	2	764.95
1210-241-45-0000	7747 ARANCI WAY	3	3	764.95
1210-241-46-0000	7751 ARANCI WAY	3	3	764.95
1210-241-47-0000	7757 ARANCI WAY	3	3	764.95
1210-241-48-0000	7769 ARANCI WAY	3	3	764.95
1210-241-49-0000	7773 ARANCI WAY	3	3	764.95
1210-241-50-0000	7781 ARANCI WAY	3	3	764.95
1210-241-51-0000	7772 GOLD BUCKLE CT	3	3	764.95
1210-241-52-0000	7764 GOLD BUCKLE CT	3	3	764.95
1210-241-53-0000	7756 GOLD BUCKLE CT	3	2	764.95
1210-241-54-0000	7752 GOLD BUCKLE CT	3	3	764.95
1210-241-55-0000	7746 GOLD BUCKLE CT	3	2	764.95
1210-241-56-0000	7742 GOLD BUCKLE CT	3	3	764.95
1210-241-57-0000	7743 GOLD BUCKLE CT	3	3	764.95
1210-241-58-0000	7749 GOLD BUCKLE CT	3	3	764.95
1210-241-59-0000	7755 GOLD BUCKLE CT	3	3	764.95
1210-241-60-0000	7763 GOLD BUCKLE CT	3	2	764.95
1210-241-61-0000	7769 GOLD BUCKLE CT	3	3	764.95
1210-241-62-0000	7775 GOLD BUCKLE CT	3	3	764.95
1210-251-01-0000	7880 GOLD BUCKLE	3	1	764.95
1210-251-02-0000	7864 GOLD BUCKLE	3	2	764.95
1210-251-03-0000	7856 GOLD BUCKLE	3	2	764.95
1210-251-04-0000	7842 GOLD BUCKLE	3	1	764.95
1210-251-05-0000	7838 GOLD BUCKLE	3	1	764.95
1210-251-06-0000	7826 GOLD BUCKLE RD	3	2	764.95
1210-251-07-0000	7812 GOLD BUCKLE RD	3	1	764.95
1210-251-08-0000	29316 GOLD BUCKLE	3	1	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-251-09-0000	29324 GOLD BUCKLE	3	1	764.95
1210-251-10-0000	29330 GOLD BUCKLE	3	1	764.95
1210-251-11-0000	29338 GOLD BUCKLE RD	3	2	764.95
1210-251-12-0000	29346 GOLD BUCKLE RD	3	1	764.95
1210-251-13-0000	7795 CHANTICLEER	3	1	764.95
1210-251-14-0000	29370 GOLD BUCKLE	3	1	764.95
1210-251-15-0000	29392 GOLD BUCKLE	3	1	764.95
1210-251-16-0000	29426 GOLD BUCKLE	3	1	764.95
1210-251-17-0000	29387 GOLD BUCKLE	3	1	764.95
1210-251-18-0000	29371 GOLD BUCKLE RD	3	2	764.95
1210-251-19-0000	29365 GOLD BUCKLE	3	1	764.95
1210-251-20-0000	29353 GOLD BUCKLE	3	1	764.95
1210-251-21-0000	29341 GOLD BUCKLE RD	3	2	764.95
1210-251-22-0000	29335 GOLD BUCKLE	3	1	764.95
1210-251-23-0000	7831 GOLD BUCKLE	3	1	764.95
1210-251-24-0000	7845 GOLD BUCKLE	3	1	764.95
1210-251-25-0000	7857 GOLD BUCKLE	3	1	764.95
1210-251-26-0000	29336 POLO	3	1	764.95
1210-251-27-0000	29344 POLO	3	1	764.95
1210-251-28-0000	29352 POLO	3	1	764.95
1210-251-29-0000	29366 POLO	3	2	764.95
1210-251-30-0000	29378 POLO	3	1	764.95
1210-251-31-0000	29384 POLO	3	1	764.95
1210-251-32-0000	7850 ARANCI	3	1	764.95
1210-251-33-0000	7844 ARANCI	3	1	764.95
1210-251-34-0000	7836 ARANCI WAY	3	1	764.95
1210-251-35-0000	29489 GOLD BUCKLE RD	3	1	764.95
1210-251-36-0000	29471 GOLD BUCKLE	3	1	764.95
1210-251-37-0000	29457 GOLD BUCKLE	3	1	764.95
1210-251-38-0000	29445 GOLD BUCKLE	3	2	764.95
1210-251-39-0000	29431 GOLD BUCKLE RD	3	1	764.95
1210-251-40-0000	29432 POLO ST	3	1	764.95
1210-251-41-0000	29440 POLO	3	1	764.95
1210-251-42-0000	29458 POLO	3	1	764.95
1210-251-43-0000	29472 POLO	3	2	764.95
1210-251-44-0000	29486 POLO	3	1	764.95
1210-251-45-0000	29483 POLO	3	2	764.95
1210-251-46-0000	29475 POLO	3	1	764.95
1210-251-47-0000	29461 POLO	3	2	764.95
1210-251-48-0000	29457 POLO ST	3	1	764.95
1210-251-49-0000	29443 POLO	3	1	764.95
1210-251-50-0000	29435 POLO	3	1	764.95
1210-251-51-0000	29421 POLO	3	2	764.95
1210-251-52-0000	29407 POLO	3	1	764.95
1210-251-53-0000	29385 POLO	3	2	764.95
1210-251-54-0000	29367 POLO	3	1	764.95
1210-251-55-0000	29351 POLO	3	2	764.95
1210-251-56-0000	29343 POLO	3	1	764.95
1210-251-57-0000	29335 POLO	3	1	764.95
1210-251-58-0000	29327 POLO	3	1	764.95
1210-251-59-0000	29319 POLO	3	1	764.95
1210-251-60-0000	29311 POLO	3	1	764.95
1210-251-61-0000	29430 GOLD BUCKLE RD	3	2	764.95
1210-251-62-0000	7789 ARANCI WAY	3	3	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-251-63-0000	7793 ARANCI WAY	3	2	764.95
1210-251-64-0000	7796 GOLD BUCKLE CT	3	2	764.95
1210-251-65-0000	7788 GOLD BUCKLE CT	3	3	764.95
1210-251-66-0000	7780 GOLD BUCKLE CT	3	3	764.95
1210-251-67-0000	7781 GOLD BUCKLE CT	3	3	764.95
1210-251-68-0000	7787 GOLD BUCKLE CT	3	2	764.95
1210-251-69-0000	7793 GOLD BUCKLE CT	3	2	764.95
1210-261-01-0000	7796 SILVER BUCKLE RD	3	3	764.95
1210-261-02-0000	7784 SILVER BUCKLE RD	3	3	764.95
1210-261-03-0000	7772 SILVER BUCKLE RD	3	3	764.95
1210-261-04-0000	7764 SILVER BUCKLE RD	3	2	764.95
1210-261-05-0000	7758 SILVER BUCKLE RD	3	3	764.95
1210-261-06-0000	7750 SILVER BUCKLE RD	3	2	764.95
1210-261-07-0000	7744 SILVER BUCKLE RD	3	3	764.95
1210-261-08-0000	29520 BELT LN	3	2	764.95
1210-261-09-0000	29532 BELT LN	3	3	764.95
1210-261-10-0000	29544 BELT	3	2	764.95
1210-261-11-0000	29558 BELT LN	3	2	764.95
1210-261-12-0000	29564 BELT LN	3	2	764.95
1210-261-13-0000	29576 BELT LN	3	3	764.95
1210-261-14-0000	29582 BELT LN	3	3	764.95
1210-261-15-0000	7743 UNICORN WAY	3	2	764.95
1210-261-16-0000	7755 UNICORN WAY	3	2	764.95
1210-261-17-0000	7767 UNICORN WAY	3	2	764.95
1210-261-18-0000	7771 UNICORN WAY	3	3	764.95
1210-261-19-0000	7779 UNICORN WAY	3	3	764.95
1210-261-20-0000	7785 UNICORN WAY	3	3	764.95
1210-261-21-0000	7791 UNICORN WAY	3	3	764.95
1210-261-22-0000	7797 UNICORN WAY	3	3	764.95
1210-261-23-0000	29579 GOLD BUCKLE RD	3	2	764.95
1210-261-24-0000	29571 GOLD BUCKLE RD	3	3	764.95
1210-261-25-0000	29567 GOLD BUCKLE RD	3	3	764.95
1210-261-26-0000	29553 GOLD BUCKLE RD	3	2	764.95
1210-261-27-0000	29545 GOLD BUCKLE RD	3	3	764.95
1210-261-28-0000	29542 SILVER BUCKLE CT	3	3	764.95
1210-261-29-0000	29554 SILVER BUCKLE CT	3	2	764.95
1210-261-30-0000	29566 SILVER BUCKLE CT	3	3	764.95
1210-261-31-0000	29570 SILVER BUCKLE CT	3	3	764.95
1210-261-32-0000	29584 SILVER BUCKLE CT	3	2	764.95
1210-261-33-0000	29595 SILVER BUCKLE CT	3	3	764.95
1210-261-34-0000	29583 SILVER BUCKLE CT	3	2	764.95
1210-261-35-0000	29571 SILVER BUCKLE CT	3	3	764.95
1210-261-36-0000	29559 SILVER BUCKLE CT	3	3	764.95
1210-261-37-0000	29543 SILVER BUCKLE CT	3	3	764.95
1210-261-38-0000	29537 SILVER BUCKLE CT	3	3	764.95
1210-261-39-0000	29525 SILVER BUCKLE CT	3	3	764.95
1210-261-40-0000	7862 SILVER BUCKLE RD	3	3	764.95
1210-261-42-0000	7836 SILVER BUCKLE RD	3	3	764.95
1210-261-43-0000	7820 SILVER BUCKLE RD	3	2	764.95
1210-261-44-0000	7785 SILVER BUCKLE RD	3	3	764.95
1210-261-45-0000	7773 SILVER BUCKLE RD	3	3	764.95
1210-261-46-0000	7761 SILVER BUCKLE RD	3	2	764.95
1210-261-47-0000	29541 BELT LN	3	2	764.95
1210-261-48-0000	29557 BELT LN	3	3	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-261-49-0000	29563 BELT LN	3	3	764.95
1210-261-50-0000	7768 UNICORN WAY	3	3	764.95
1210-261-51-0000	7776 UNICORN WAY	3	2	764.95
1210-261-52-0000	7784 UNICORN WAY	3	2	764.95
1210-261-53-0000	29566 GOLD BUCKLE RD	3	2	764.95
1210-261-54-0000	29552 GOLD BUCKLE RD	3	3	764.95
1210-261-55-0000	29540 GOLD BUCKLE RD	3	1	764.95
1210-261-56-0000	29512 SANTA ANA CANYON RD	3	3	764.95
1210-261-57-0000	29520 SANTA ANA CANYON RD	3	3	764.95
1210-261-58-0000	29534 SANTA ANA CANYON RD	3	3	764.95
1210-261-59-0000	29542 SANTA ANA CANYON RD	3	4	764.95
1210-261-60-0000	29550 SANTA ANA CANYON RD	3	2	764.95
1210-261-61-0000	29564 SANTA ANA CANYON RD	3	3	764.95
1210-261-62-0000	29578 SANTA ANA CANYON RD	3	3	764.95
1210-261-63-0000	29590 SANTA ANA CANYON RD	3	3	764.95
1210-321-01-0000	7696 ALTA VISTA	2	5	764.95
1210-321-02-0000	7686 ALTA VISTA	2	4	764.95
1210-321-03-0000	7676 ALTA VISTA	2	3	764.95
1210-321-04-0000	30006 FRONTERA DEL SUR	2	3	764.95
1210-321-05-0000	30018 FRONTERA DEL SUR	2	4	764.95
1210-321-06-0000	30032 FRONTERA DEL SUR	2	3	764.95
1210-321-07-0000	7630 ALTA VISTA	2	3	764.95
1210-321-08-0000	7609 ALTA VISTA	2	4	764.95
1210-321-09-0000	7619 ALTA VISTA	2	5	764.95
1210-321-10-0000	7627 ALTA VISTA	2	4	764.95
1210-321-11-0000	7641 ALTA VISTA	2	3	764.95
1210-321-12-0000	30048 FRONTERA DEL SUR	2	3	764.95
1210-321-13-0000	30062 FRONTERA DEL SUR	2	5	764.95
1210-321-14-0000	30074 FRONTERA DEL SUR	2	3	764.95
1210-321-15-0000	30082 CENTRO VISTA	2	3	764.95
1210-321-16-0000	30094 CENTRO VISTA	2	5	764.95
1210-321-17-0000	30099 CENTRO VISTA	2	2	764.95
1210-321-18-0000	7693 CENTRO VISTA	2	3	764.95
1210-321-19-0000	30065 FRONTERA DEL SUR	2	5	764.95
1210-321-20-0000	30051 FRONTERA DEL SUR	2	2	764.95
1210-321-21-0000	30039 FRONTERA DEL SUR	2	2	764.95
1210-321-22-0000	30053 CABO DEL OESTE	2	3	764.95
1210-321-23-0000	30045 CABO DEL OESTE	2	5	764.95
1210-321-24-0000	30023 CABO DEL OESTE	2	4	764.95
1210-321-25-0000	30007 CABO DEL OESTE	2	5	764.95
1210-331-01-0000	7796 ALTA VISTA	2	3	764.95
1210-331-02-0000	7776 ALTA VISTA	2	5	764.95
1210-331-03-0000	7766 ALTA VISTA	2	3	764.95
1210-331-04-0000	7756 ALTA VISTA	2	2	764.95
1210-331-05-0000	7746 ALTA VISTA	2	4	764.95
1210-331-06-0000	7736 ALTA VISTA	2	3	764.95
1210-331-07-0000	7716 ALTA VISTA	2	5	764.95
1210-331-08-0000	7706 ALTA VISTA	2	3	764.95
1210-331-09-0000	7709 CENTRO VISTA	2	5	764.95
1210-331-10-0000	7719 CENTRO VISTA	2	3	764.95
1210-331-11-0000	7739 CENTRO VISTA	2	4	764.95
1210-331-12-0000	7749 CENTRO VISTA	2	5	764.95
1210-331-13-0000	7759 CENTRO VISTA	2	3	764.95
1210-331-14-0000	7769 CENTRO VISTA	2	5	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-331-15-0000	7779 CENTRO VISTA	2	4	764.95
1210-331-16-0000	7799 CENTRO VISTA	2	2	764.95
1210-331-17-0000	7798 CENTRO VISTA	2	3	764.95
1210-331-18-0000	7778 CENTRO VISTA	2	5	764.95
1210-331-19-0000	7768 CENTRO VISTA	2	3	764.95
1210-331-20-0000	7758 CENTRO VISTA	2	4	764.95
1210-331-21-0000	7748 CENTRO VISTA	2	5	764.95
1210-331-22-0000	7738 CENTRO VISTA	2	2	764.95
1210-331-23-0000	7718 CENTRO VISTA	2	4	764.95
1210-331-24-0000	7708 CENTRO VISTA	2	5	764.95
1210-331-25-0000	7707 ALTA VISTA	2	5	764.95
1210-331-26-0000	7717 ALTA VISTA	2	4	764.95
1210-331-27-0000	7737 ALTA VISTA	2	5	764.95
1210-331-28-0000	7747 ALTA VISTA	2	4	764.95
1210-331-29-0000	7757 ALTA VISTA	2	5	764.95
1210-331-30-0000	7767 ALTA VISTA	2	3	764.95
1210-331-31-0000	7777 ALTA VISTA	2	4	764.95
1210-331-32-0000	7797 ALTA VISTA	2	3	764.95
1210-341-01-0000	30124 CENTRO VISTAA	2	3	764.95
1210-341-02-0000	30134 CENTRO VISTA	2	5	764.95
1210-341-03-0000	30137 CENTRO VISTAA	2	2	764.95
1210-341-04-0000	30292 CENTRO VISTA	2	3	764.95
1210-341-05-0000	30280 CENTRO VISTA	2	4	764.95
1210-341-06-0000	30268 CENTRO VISTA	2	3	764.95
1210-341-07-0000	30260 CENTRO VISTA	2	5	764.95
1210-341-08-0000	30248 CENTRO VISTA	2	4	764.95
1210-341-09-0000	30236 CENTRO VISTA	2	3	764.95
1210-341-10-0000	30224 CENTRO VISTA	2	5	764.95
1210-341-11-0000	30212 CENTRO VISTA	2	2	764.95
1210-341-12-0000	30196 CENTRO VISTA	2	5	764.95
1210-341-13-0000	30190 CENTRO VISTA	2	3	764.95
1210-341-14-0000	30178 CENTRO VISTA	2	4	764.95
1210-341-15-0000	30168 CENTRO VISTA	2	4	764.95
1210-341-16-0000	30156 CENTRO VISTA	2	2	764.95
1210-341-17-0000	30146 CENTRO VISTA	2	3	764.95
1210-341-18-0000	30149 CENTRO VISTA	2	5	764.95
1210-341-19-0000	30161 CENTRO VISTA	2	3	764.95
1210-341-20-0000	30171 CENTRO VISTA	2	4	764.95
1210-341-21-0000	30183 CENTRO VISTA	2	3	764.95
1210-341-22-0000	30195 CENTRO VISTA	2	5	764.95
1210-341-23-0000	30207 CENTRO VISTA	2	4	764.95
1210-341-24-0000	30219 CENTRO VISTA	2	5	764.95
1210-341-25-0000	30229 CENTRO VISTA	2	3	764.95
1210-341-26-0000	30241 CENTRO VISTA	2	4	764.95
1210-341-27-0000	30253 CENTRO VISTA	2	5	764.95
1210-341-28-0000	30265 CENTRO VISTA	2	4	764.95
1210-341-29-0000	30277 CENTRO VISTA	2	5	764.95
1210-341-30-0000	30289 CENTRO VISTA	2	4	764.95
1210-341-31-0000	7586 VISTA ALEGRE	2	3	764.95
1210-341-32-0000	7616 VISTA ALEGRE	2	2	764.95
1210-341-33-0000	7626 VISTA ALEGRE	2	5	764.95
1210-341-34-0000	7625 PASEO LARGO	2	2	764.95
1210-341-35-0000	7615 PASEO LARGO	2	5	764.95
1210-341-36-0000	7624 PASEO LARGO	2	3	764.95

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1210-341-37-0000	30295 FRONTERA DEL NORTE	2	6	764.95
1210-341-38-0000	30283 FRONTERA DEL NORTE	2	4	764.95
1210-341-39-0000	30271 FRONTERA DEL NORTE	2	6	764.95
1210-341-40-0000	30255 FRONTERA DEL NORTE	2	6	764.95
1210-341-41-0000	30243 FRONTERA DEL NORTE	2	6	764.95
1210-341-42-0000	30233 FRONTERA DEL NORTE	2	6	764.95
1210-341-43-0000	30221 FRONTERA DEL NORTE	2	6	764.95
1210-341-44-0000	30211 FRONTERA DEL NORTE	2	6	764.95
1210-341-45-0000	30201 FRONTERA DEL NORTE	2	6	764.95
1210-341-46-0000	30185 FRONTERA DEL NORTE	2	4	764.95
1210-341-47-0000	30173 FRONTERA DEL NORTE	2	6	764.95
1210-341-48-0000	30159 FRONTERA DEL NORTE	2	6	764.95
1210-341-49-0000	30143 FRONTERA DEL NORTE	2	5	764.95
1210-341-50-0000	7563 ALTA VISTA	2	6	764.95
1210-341-51-0000	7571 ALTA VISTA	2	5	764.95
1210-341-52-0000	7579 ALTA VISTA	2	3	764.95
1210-341-53-0000	7566 ALTA VISTA	2	6	764.95
1210-341-54-0000	7552 ALTA VISTA	2	6	764.95
1210-341-55-0000	7544 ALTA VISTA	2	6	764.95
1210-341-56-0000	30166 FRONTERA DEL NORTE	2	6	764.95
1210-341-57-0000	30180 FRONTERA DEL NORTE	2	6	764.95
1210-341-58-0000	30192 FRONTERA DEL NORTE	2	6	764.95
1210-341-59-0000	30198 FRONTERA DEL NORTE	2	4	764.95
1210-341-60-0000	30214 FRONTERA DEL NORTE	2	6	764.95
1210-341-61-0000	30226 FRONTERA DEL NORTE	2	6	764.95
1210-341-62-0000	30234 FRONTERA DEL NORTE	2	6	764.95
1210-341-63-0000	30246 FRONTERA DEL NORTE	2	6	764.95
1210-351-01-0000	30098 CENTRO VISTA	2	4	764.95
1210-351-02-0000	30114 CENTRO VISTA	2	2	764.95
1210-351-03-0000	30127 CENTRO VISTA	2	2	764.95
1210-351-04-0000	30117 CENTRO VISTA	2	3	764.95
1210-351-05-0000	30105 CENTRO VISTA	2	4	764.95
1210-351-06-0000	30101 CENTRO VISTA	2	5	764.95
1210-351-07-0000	30114 FRONTERA DEL SUR	2	4	764.95
1210-351-08-0000	30128 FRONTERA DEL SUR	2	5	764.95
1210-351-09-0000	7670 PASEO BREVE	2	3	764.95
1210-351-10-0000	7660 PASEO BREVE	2	4	764.95
1210-351-11-0000	7650 PASEO BREVE	2	5	764.95
1210-351-12-0000	7640 PASEO BREVE	2	2	764.95
1210-351-13-0000	7651 PESEO BREVE	2	3	764.95
1210-351-14-0000	7661 PASEO BREVE	2	5	764.95
1210-351-15-0000	7671 PASEO BREVE	2	2	764.95
1210-351-16-0000	30171 FRONTERA DEL SUR	2	5	764.95
1210-351-17-0000	30157 FRONTERA DEL SUR	2	2	764.95
1210-351-18-0000	30145 FRONTERA DEL SUR	2	5	764.95
1210-351-19-0000	30133 FRONTERA DEL SUR	2	4	764.95
1210-351-20-0000	30121 FRONTERA DEL SUR	2	3	764.95
1210-351-21-0000	30109 FRONTERA DEL SUR	2	5	764.95
1210-351-22-0000	30183 FRONTERA DEL SUR	2	4	764.95
1210-351-23-0000	30197 FRONTERA DEL SUR	2	3	764.95
1210-351-24-0000	30207 FRONTERA DEL SUR	2	5	764.95
1210-351-25-0000	30219 FRONTERA DEL SUR	2	2	764.95
1210-351-26-0000	30231 FRONTERA DEL SUR	2	4	764.95
1210-351-27-0000	30245 FRONTERA DEL SUR	2	5	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-351-28-0000	30257 FRONTERA DEL SUR	2	4	764.95
1210-351-29-0000	30269 FRONTERA DEL SUR	2	3	764.95
1210-351-30-0000	30277 FRONTERA DEL SUR	2	5	764.95
1210-351-31-0000	30293 FRONTERA DEL SUR	2	3	764.95
1210-351-32-0000	7636 VISTA ALEGRE	2	4	764.95
1210-351-33-0000	7646 VISTA ALEGRE	2	5	764.95
1210-351-34-0000	7656 VISTA ALEGRE	2	3	764.95
1210-351-35-0000	7666 VISTA ALEGRE	2	4	764.95
1210-351-36-0000	7676 VISTA ALEGRE	2	2	764.95
1210-351-37-0000	7675 PASEO LARGO	2	3	764.95
1210-351-38-0000	7665 PASEO LARGO	2	5	764.95
1210-351-39-0000	7655 PASEO LARGO	2	4	764.95
1210-351-40-0000	7645 PASEO LARGO	2	3	764.95
1210-351-41-0000	7635 PASEO LARGO	2	5	764.95
1210-351-42-0000	7634 PASEO LARGO	2	4	764.95
1210-351-43-0000	7644 PASEO LARGO	2	5	764.95
1210-351-44-0000	7654 PASEO LARGO	2	3	764.95
1210-351-45-0000	7664 PASEO LARGO	2	4	764.95
1210-351-46-0000	7674 PASEO LARGO	2	2	764.95
1210-351-47-0000	7673 PASEO MEDIO	2	2	764.95
1210-351-48-0000	7663 PASEO MEDIO	2	4	764.95
1210-351-49-0000	7653 PASEO MEDIO	2	5	764.95
1210-351-50-0000	7643 PASEO MEDIO	2	3	764.95
1210-351-51-0000	7633 PASEO MEDIO	2	5	764.95
1210-351-52-0000	7632 PASEO MEDIO	2	2	764.95
1210-351-53-0000	7642 PASEO MEDIO	2	3	764.95
1210-351-54-0000	7652 PASEO MEDIO	2	4	764.95
1210-351-55-0000	7662 PASEO MEDIO	2	5	764.95
1210-351-56-0000	7672 PASEO MEDIO	2	3	764.95
1210-361-01-0000	30305 FRONTERA DEL SUR	2	4	764.95
1210-361-02-0000	30317 FRONTERA DEL SUR	2	5	764.95
1210-361-03-0000	7677 VISTA ALEGRE	2	3	764.95
1210-361-04-0000	7667 VISTA ALEGRE	2	5	764.95
1210-361-05-0000	7657 VISTA ALEGRE	2	4	764.95
1210-361-06-0000	7647 VISTA ALEGRE	2	5	764.95
1210-361-07-0000	7637 VISTA ALEGRE	2	3	764.95
1210-361-08-0000	7627 VISTA ALEGRE	2	4	764.95
1210-361-09-0000	7617 VISTA ALEGRE	2	5	764.95
1210-361-10-0000	7587 VISTA ALEGRE	2	4	764.95
1210-361-11-0000	7577 VISTA ALEGRE	2	5	764.95
1210-361-12-0000	7567 VISTA ALEGRE	2	3	764.95
1210-361-13-0000	7557 VISTA ALEGRE	2	5	764.95
1210-361-14-0000	7547 VISTA ALEGRE	2	6	764.95
1210-361-15-0000	30329 FRONTERA DEL SUR	2	3	764.95
1210-361-16-0000	7678 VISTA RIO	2	3	764.95
1210-361-17-0000	7668 VISTA RIO	2	4	764.95
1210-361-18-0000	7658 VISTA RIO	2	3	764.95
1210-361-19-0000	7648 VISTA RIO	2	5	764.95
1210-361-20-0000	7638 VISTA RIO	2	4	764.95
1210-361-21-0000	7628 VISTA RIO	2	3	764.95
1210-361-22-0000	7618 VISTA RIO	2	5	764.95
1210-361-23-0000	7588 VISTA RIO	2	4	764.95
1210-361-24-0000	7578 VISTA RIO	2	3	764.95
1210-361-25-0000	7568 VISTA RIO	2	5	764.95

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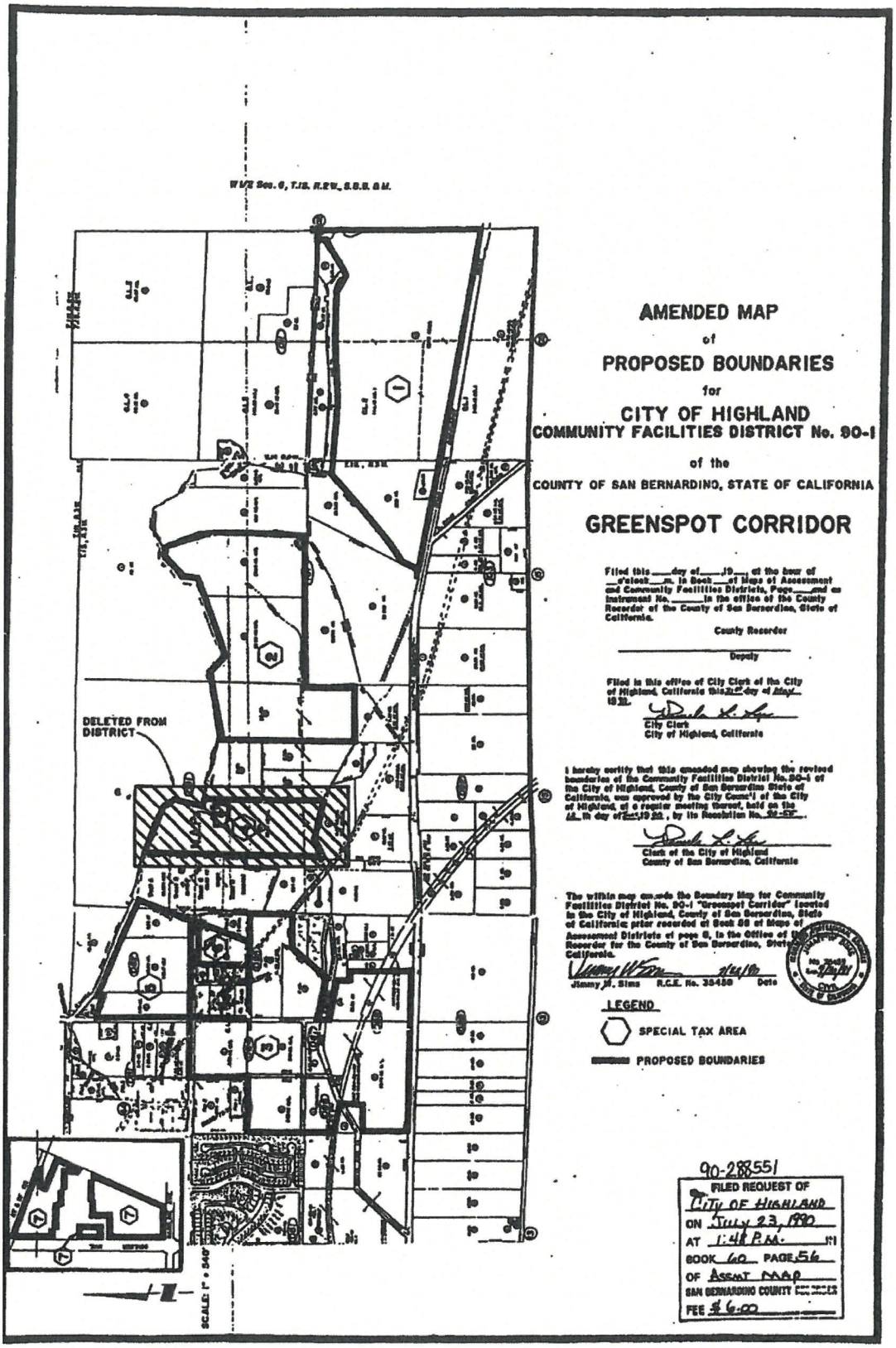
APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-361-26-0000	7558 VISTA RIO	2	6	764.95
1210-361-27-0000	7548 VISTA RIO	2	4	764.95
1210-361-28-0000	7537 VISTA ALEGRE	2	4	764.95
1210-361-29-0000	7539 VISTA RIO	2	6	764.95
1210-361-30-0000	7549 VISTA RIO	2	6	764.95
1210-361-31-0000	7559 VISTA RIO	2	6	764.95
1210-361-32-0000	7569 VISTA RIO	2	3	764.95
1210-361-33-0000	7579 VISTA RIO	2	4	764.95
1210-361-34-0000	7589 VISTA RIO	2	5	764.95
1210-361-35-0000	7619 VISTA RIO	2	2	764.95
1210-361-36-0000	7629 VISTA RIO	2	3	764.95
1210-361-37-0000	7639 VISTA RIO	2	4	764.95
1210-361-38-0000	7649 VISTA RIO	2	3	764.95
1210-361-39-0000	7659 VISTA RIO	2	5	764.95
1210-361-40-0000	7669 VISTA RIO	2	4	764.95
1210-361-41-0000	7679 VISTA RIO	2	2	764.95
1210-361-42-0000	7681 VISTA RIO	2	5	764.95
1210-391-01-0000	7585 ALTA VISTA	2	4	764.95
1210-391-02-0000	7597 ALTA VISTA	2	3	764.95
1210-391-03-0000	30058 CABO DEL OESTE	2	2	764.95
1210-391-04-0000	30050 CABO DEL OESTE	2	4	764.95
1210-391-05-0000	30036 CABO DEL OESTE	2	3	764.95
1210-391-06-0000	30028 CABO DEL OESTE	2	5	764.95
1210-391-07-0000	30016 CABO DEL OESTE	2	3	764.95
1210-391-08-0000	CABO DEL OESTE	2	8	0.00
1210-391-09-0000	7590 ALTA VISTA	2	3	764.95
1210-391-10-0000	7584 ALTA VISTA	2	5	764.95
1210-391-11-0000	7580 ALTA VISTA	2	2	764.95
1210-391-12-0000	7572 ALTA VISTA	2	5	764.95
1210-401-01-0000	30256 FRONTERA DEL NORTE	2	6	764.95
1210-401-02-0000	30266 FRONTERA DEL NORTE	2	6	764.95
1210-401-03-0000	30278 FRONTERA DEL NORTE	2	6	764.95
1210-401-04-0000	30290 FRONTERA DEL NORTE	2	6	764.95
1210-401-05-0000	30302 FRONTERA DEL NORTE	2	6	764.95
1210-401-06-0000	30312 FRONTERA DEL NORTE	2	6	764.95
1210-401-07-0000	30328 FRONTERA DEL NORTE	2	6	764.95
1210-401-08-0000	30334 FRONTERA DEL NORTE	2	6	764.95
1210-401-09-0000	30346 FRONTERA DEL NORTE	2	6	764.95
1210-441-01-0000	7874 CALLE DEL RIO	1	1	764.95
1210-441-02-0000	7866 CALLE DEL RIO	1	1	764.95
1210-441-03-0000	7858 CALLE DEL RIO	1	1	764.95
1210-441-04-0000	7850 CALLE DEL RIO	1	1	764.95
1210-441-05-0000	7842 CALLE DEL RIO	1	1	764.95
1210-441-06-0000	7834 CALLE DEL RIO	1	1	764.95
1210-441-07-0000	7812 CALLE DEL RIO	1	1	764.95
1210-441-08-0000	7804 CALLE DEL RIO	1	1	764.95
1210-441-09-0000	7811 CALLE DEL RIO	1	1	764.95
1210-441-10-0000	7833 CALLE DEL RIO	1	1	764.95
1210-441-11-0000	7841 CALLE DEL RIO	1	1	764.95
1210-441-12-0000	7849 CALLE DEL RIO	1	1	764.95
1210-441-13-0000	7857 CALLE DEL RIO	1	1	764.95
1210-441-14-0000	7865 CALLE DEL RIO	1	1	764.95
1210-441-15-0000	7873 CALLE DEL RIO	1	1	764.95
1210-441-16-0000	7890 SANTA ANGELA ST	1	1	764.95

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-441-17-0000	7882 SANTA ANGELA ST	1	1	764.95
1210-441-18-0000	7874 SANTA ANGELA ST	1	1	764.95
1210-441-19-0000	7862 SANTA ANGELA ST	1	1	764.95
1210-441-20-0000	7850 SANTA ANGELA ST	1	1	764.95
1210-441-21-0000	7832 SANTA ANGELA ST	1	1	764.95
1210-441-22-0000	7843 SANTA ANGELA ST	1	1	764.95
1210-441-23-0000	7859 SANTA ANGELA ST	1	1	764.95
1210-441-24-0000	7867 SANTA ANGELA ST	1	1	764.95
1210-441-25-0000	7875 SANTA ANGELA ST	1	1	764.95
1210-441-26-0000	7885 SANTA ANGELA ST	1	1	764.95
1210-441-27-0000	7895 SANTA ANGELA ST	1	1	764.95
1210-441-28-0000	7896 CALLE CARRISA	1	1	764.95
1210-441-29-0000	7884 CALLE CARRISA	1	1	764.95
1210-441-30-0000	7876 CALLE CARRISA	1	1	764.95
1210-451-01-0000	7914 CALLE DEL RIO	1	1	764.95
1210-451-02-0000	7908 CALLE DEL RIO	1	4	764.95
1210-451-03-0000	7900 CALLE DEL RIO	1	1	764.95
1210-451-04-0000	7898 CALLE DEL RIO	1	1	764.95
1210-451-05-0000	7896 CALLE DEL RIO	1	1	764.95
1210-451-06-0000	7894 CALLE DEL RIO	1	1	764.95
1210-451-07-0000	7892 CALLE DEL RIO	1	1	764.95
1210-451-08-0000	7884 CALLE DEL RIO	1	1	764.95
1210-451-09-0000	7881 CALLE DEL RIO	1	1	764.95
1210-451-10-0000	7893 CALLE DEL RIO	1	1	764.95
1210-451-11-0000	7895 CALLE DEL RIO	1	1	764.95
1210-451-12-0000	7900 SANTA ANGELA ST	1	1	764.95
1210-451-13-0000	7898 SANTA ANGELA ST	1	1	764.95
1210-451-14-0000	7901 SANTA ANGELA ST	1	1	764.95
1210-451-15-0000	7902 CALLE CARISSA	1	1	764.95
1210-451-16-0000	30345 MISSION ST	1	1	764.95
1210-451-17-0000	30357 MISSION ST	1	1	764.95
1210-451-18-0000	30369 MISSION ST	1	1	764.95
1210-451-19-0000	30379 MISSION ST	1	1	764.95
1210-451-20-0000	30391 MISSION ST	1	1	764.95
1210-451-21-0000	30403 MISSION ST	1	1	764.95
1210-451-22-0000	30415 MISSION ST	1	1	764.95
1210-451-23-0000	30427 MISSION ST	1	1	764.95
1210-451-24-0000	30439 MISSION ST	1	1	764.95
1210-451-25-0000	30449 MISSION ST	1	1	764.95
1210-451-26-0000	30463 MISSION ST	1	1	764.95
1210-451-27-0000	30471 MISSION ST	1	1	764.95

Summary Fields	Value
APN total count:	1,013
LEVY AMOUNT total sum:	$770,304.65

Attachment 4
Map of Boundaries


W 1/2 Sec. 6, T.1S. R.2W., S.B.B. & M.
AMENDED MAP
of
PROPOSED BOUNDARIES
for
CITY OF HIGHLAND
COMMUNITY FACILITIES DISTRICT No. 90-1
of the
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA
GREENSPOT CORRIDOR
DELETED FROM DISTRICT
Filed this ___ day of ___ 19__ at the hour of ___ o'clock ___ m. in Book ___ of Maps of Assessment and Community Facilities Districts, Page ___ and as Instrument No. ___ in the office of the County Recorder of the County of San Bernardino, State of California.
County Recorder
Deputy
Filed in the office of City Clerk of the City of Highland, California this 21st day of May 1990.
City Clerk
City of Highland, California
I hereby certify that this amended map showing the revised boundaries of the Community Facilities District No. 90-1 of the City of Highland, County of San Bernardino State of California, was approved by the City Council of the City of Highland, at a regular meeting thereof, held on the 14th day of June, 1990, by its Resolution No. 90-55.
Clerk of the City of Highland
County of San Bernardino, California
The within map amends the Boundary Map for Community Facilities District No. 90-1 "Greenspot Corridor" recorded in the City of Highland, County of San Bernardino, State of California; prior recorded at Book 68 of Maps of Assessment Districts at page 6, in the Office of the Recorder for the County of San Bernardino, State of California.
Jimmy M. Sims R.C.E. No. 38488 Date
LEGEND
SPECIAL TAX AREA
PROPOSED BOUNDARIES
SCALE: 1" = 540'
90-288551
FILED REQUEST OF
City of Highland
ON July 23, 1990
AT 1:48 P.M.
BOOK 60 PAGE 56
OF Assmt MAP
SAN BERNARDINO COUNTY
FEE $ 6.00

Staff Report
to the City Council

Agenda Item No.11.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney Carlos Zamano, City Manager
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Establishing the Annual Special Tax for Community Facilities District No. 2001-1 for Fiscal Year 2026/2027

Recommendation:
The Finance/Personnel Subcommittee recommends that the City Council adopt Resolution No. 2026-____ establishing the Annual Special Tax for Community Facilities District No. 2001-1 for Fiscal Year 2026/2027 and file with the County Auditor-Controller Resolution No. 2026-____ with the tax roll.

Fiscal Impact:
Revenue generated from the 2026/2027 tax roll will provide $351,761.36 for the expenditures of the district.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
This item was reviewed by the Finance/Personnel Subcommittee on May 19, 2026. At this meeting, the proposed 2026/2027 rates were discussed and compared to the 2025/2026 rates. Attached is the spreadsheet that the Finance Subcommittee reviewed. On these spreadsheets are last year's rates, the proposed rates for 2026/2027, the amount of the increase or decrease and the percentage of the increase or decrease. The Finance/Personnel Subcommittee recommends that the City Council adopt the proposed Resolution.

Attachments:
1. Community Facilities District 2001-1 Proposed Special Tax Rate
2. Proposed Resolution No. 2026-____
3. Exhibit A Community Facilities District 2001-1 Charge Detail Report FY 2026 2027
4. CFD 2001-1 Boundary Map

Attachment 1
Community Facilities District 2001-1 Proposed Special Tax Rate

City of Highland
Community Facilities District 2001-1
Five (5) Year Special Tax Rate Comparison

Special Tax Rates

Land Use Category	Residential Floor Area	Parcels Levied	2022/2023 Proposed Special Tax Rate	Proposed Percent Change over 2020/2021	2023/2024 Proposed Special Tax Rate	Proposed Percent Change over 2022/2023	2024/2025 Proposed Special Tax Rate	Proposed Percent Change over 2023/2024	2025/2026 Proposed Special Tax Rate	Proposed Percent Change over 2024/2025	2026/2027 Proposed Special Tax Rate	Proposed Percent Change over 2025/2026
1	Under - 2,000 Sq. Ft.	55	$830.50	-1.68%	$852.14	2.61%	$846.78	-0.63%	$786.82	-7.08%	$796.58	1.24%
2	2,001 - 2,900 Sq. Ft.	78	$1,055.98	-1.69%	$1,083.50	2.61%	$1,076.70	-0.63%	$1,000.44	-7.08%	$1,012.86	1.24%
3	2,901 - 3,200 Sq. Ft.	93	$1,092.06	-1.69%	$1,120.52	2.61%	$1,113.48	-0.63%	$1,034.62	-7.08%	$1,047.46	1.24%
4	3,201 - 3,900 Sq. Ft.	74	$1,316.16	-1.69%	$1,350.46	2.61%	$1,341.98	-0.63%	$1,246.94	-7.08%	$1,262.40	1.24%
5	Over - 3,900 Sq. Ft.	25	$1,589.52	-1.69%	$1,630.96	2.61%	$1,620.70	-0.63%	$1,505.92	-7.08%	$1,524.60	1.24%
6	Non-Residential Property*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Undeveloped*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Maximum & Applied Special Tax Rates

Land Use Category	Residential Floor Area	Parcels Levied	2022/2023 Maximum Special Tax Rate	2022/2023 Proposed Special Tax Rate	Percent of Maximum	2023/2024 Maximum Special Tax Rate	2023/2024 Proposed Special Tax Rate	Percent of Maximum	2024/2025 Maximum Special Tax Rate	2024/2025 Proposed Special Tax Rate	Percent of Maximum	2025/2026 Maximum Special Tax Rate	2025/2026 Proposed Special Tax Rate	Percent of Maximum	2026/2027 Maximum Special Tax Rate	2026/2027 Proposed Special Tax Rate	Percent of Maximum
1	Under - 2,000 Sq. Ft.	55	$1,197.00	$830.50	69.38%	$1,197.00	$852.14	71.19%	$1,197.00	$846.78	70.74%	$1,197.00	$786.82	65.73%	$1,197.00	$796.58	66.55%
2	2,001 - 2,900 Sq. Ft.	78	$1,522.00	$1,055.98	69.38%	$1,522.00	$1,083.50	71.19%	$1,522.00	$1,076.70	70.74%	$1,522.00	$1,000.44	65.73%	$1,522.00	$1,012.86	66.55%
3	2,901 - 3,200 Sq. Ft.	93	$1,574.00	$1,092.06	69.38%	$1,574.00	$1,120.52	71.19%	$1,574.00	$1,113.48	70.74%	$1,574.00	$1,034.62	65.73%	$1,574.00	$1,047.46	66.55%
4	3,201 - 3,900 Sq. Ft.	74	$1,897.00	$1,316.16	69.38%	$1,897.00	$1,350.46	71.19%	$1,897.00	$1,341.98	70.74%	$1,897.00	$1,246.94	65.73%	$1,897.00	$1,262.40	66.55%
5	Over - 3,900 Sq. Ft.	25	$2,291.00	$1,589.52	69.38%	$2,291.00	$1,630.96	71.19%	$2,291.00	$1,620.70	70.74%	$2,291.00	$1,505.92	65.73%	$2,291.00	$1,524.60	66.55%
6	Non-Residential Property*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Undeveloped*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*Rate is per Acre

Attachment 2
Proposed Resolution No. 2026-____

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2001-01 FOR THE FISCAL YEAR 2026/2027

WHEREAS, the City Council of the CITY OF HIGHLAND, CALIFORNIA (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District;" and,

WHEREAS, this Legislative Body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2026/2027) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A."

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIII D of the California State Constitution.

Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

A. Payment of Principal of and Interest on any outstanding authorized bonded indebtedness;
B. Necessary replenishment of bond reserve funds or other reserve funds;
C. Payment of costs and expenses of authorized public facilities and services;
D. Repayment of advances and loans, if appropriate;
E. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct administrative costs incurred in the collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A."

Section 8. The County shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Exhibit A
Community Facilities District 2001-1 Charge Detail Report FY 2026/2027

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-211-01-0000	7814 SANTA ANGELA ST	1	$1,197.00	$796.58
0297-211-02-0000	7802 SANTA ANGELA ST	4	1,897.00	1,262.40
0297-211-03-0000	7784 SANTA ANGELA ST	1	1,197.00	796.58
0297-211-04-0000	7772 SANTA ANGELA ST	2	1,522.00	1,012.86
0297-211-05-0000	7766 SANTA ANGELA ST	4	1,897.00	1,262.40
0297-211-06-0000	30518 VIA ALICIA	4	1,897.00	1,262.40
0297-211-07-0000	30526 VIA ALICIA	2	1,522.00	1,012.86
0297-211-08-0000	30540 VIA ALICIA	1	1,197.00	796.58
0297-211-09-0000	30554 VIA ALICIA	4	1,897.00	1,262.40
0297-211-10-0000	30562 VIA ALICIA	4	1,897.00	1,262.40
0297-211-11-0000	30576 VIA ALICIA	2	1,522.00	1,012.86
0297-211-12-0000	30577 VIA ALICIA	1	1,197.00	796.58
0297-211-13-0000	30559 VIA ALICIA	2	1,522.00	1,012.86
0297-211-14-0000	30547 VIA ALICIA	4	1,897.00	1,262.40
0297-211-15-0000	7781 SANTA ANGELA ST	1	1,197.00	796.58
0297-211-16-0000	7799 SANTA ANGELA ST	4	1,897.00	1,262.40
0297-211-17-0000	7807 SANTA ANGELA ST	2	1,522.00	1,012.86
0297-211-18-0000	7813 SANTA ANGELA ST	4	1,897.00	1,262.40
0297-211-19-0000	7821 SANTA ANGELA ST	2	1,522.00	1,012.86
0297-211-20-0000	7842 CALLE CARRISA	3	1,574.00	1,047.46
0297-211-21-0000	7834 CALLE CARRISA	2	1,522.00	1,012.86
0297-211-22-0000	7812 CALLE CARRISA	5	2,291.00	1,524.60
0297-211-23-0000	7810 CALLE CARRISA	3	1,574.00	1,047.46
0297-211-24-0000	7804 CALLE CARRISA	5	2,291.00	1,524.60
0297-211-25-0000	7803 CALLE CARRISA	1	1,197.00	796.58
0297-211-26-0000	7805 CALLE CARRISA	4	1,897.00	1,262.40
0297-211-27-0000	7809 CALLE CARRISA	2	1,522.00	1,012.86
0297-211-28-0000	7811 CALLE CARRISA	4	1,897.00	1,262.40
0297-211-29-0000	7833 CALLE CARRISA	2	1,522.00	1,012.86
0297-211-30-0000	30636 LA CRESTA ST	3	1,574.00	1,047.46
0297-211-31-0000	7750 LA MONICA ST	4	1,897.00	1,262.40
0297-211-32-0000	7758 LA MONICA ST	3	1,574.00	1,047.46
0297-211-33-0000	7766 LA MONICA ST	3	1,574.00	1,047.46
0297-211-34-0000	7782 LA MONICA ST	4	1,897.00	1,262.40
0297-211-35-0000	7794 LA MONICA ST	1	1,197.00	796.58
0297-211-36-0000	7783 CALLE CARRISA	1	1,197.00	796.58
0297-211-37-0000	7779 CALLE CARRISA	3	1,574.00	1,047.46
0297-211-38-0000	7767 CALLE CARRISA	4	1,897.00	1,262.40
0297-211-39-0000	7760 CALLE CARRISA	4	1,897.00	1,262.40
0297-211-40-0000	7764 CALLE CARRISA	3	1,574.00	1,047.46
0297-211-41-0000	7776 CALLE CARRISA	1	1,197.00	796.58
0297-211-42-0000	7800 LA MONICA ST	1	1,197.00	796.58
0297-211-43-0000	7808 LA MONICA ST	3	1,574.00	1,047.46
0297-211-44-0000	7820 LA MONICA ST	3	1,574.00	1,047.46
0297-211-45-0000	7832 LA MONICA ST	4	1,897.00	1,262.40
0297-211-46-0000	7848 LA MONICA ST	3	1,574.00	1,047.46

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-221-01-0000	7835 SANTA ANGELA ST	4	1,897.00	1,262.40
0297-221-02-0000	7866 CALLE CARRISA	5	2,291.00	1,524.60
0297-221-03-0000	7860 CALLE CARRISA	3	1,574.00	1,047.46
0297-221-04-0000	7852 CALLE CARRISA	5	2,291.00	1,524.60
0297-221-05-0000	7841 CALLE CARRISA	1	1,197.00	796.58
0297-221-06-0000	7849 CALLE CARRISA	4	1,897.00	1,262.40
0297-221-07-0000	7857 CALLE CARRISA	2	1,522.00	1,012.86
0297-221-08-0000	7865 CALLE CARRISA	4	1,897.00	1,262.40
0297-221-09-0000	7873 CALLE CARRISA	1	1,197.00	796.58
0297-221-10-0000	7881 CALLE CARRISA	4	1,897.00	1,262.40
0297-221-11-0000	7903 CALLE CARRISA	2	1,522.00	1,012.86
0297-221-12-0000	7906 LA MONICA ST	2	1,522.00	1,012.86
0297-221-13-0000	7902 LA MONICA ST	3	1,574.00	1,047.46
0297-221-14-0000	7907 LA MONICA ST	2	1,522.00	1,012.86
0297-221-15-0000	7916 SAN BENITO ST	4	1,897.00	1,262.40
0297-221-16-0000	7904 SAN BENITO ST	3	1,574.00	1,047.46
0297-221-17-0000	7917 SAN BENITO ST	2	1,522.00	1,012.86
0297-221-18-0000	30483 MISSION ST	2	1,522.00	1,012.86
0297-221-19-0000	30497 MISSION ST	4	1,897.00	1,262.40
0297-221-20-0000	30509 MISSION ST	3	1,574.00	1,047.46
0297-221-21-0000	30519 MISSION ST	3	1,574.00	1,047.46
0297-221-22-0000	30533 MISSION ST	1	1,197.00	796.58
0297-221-23-0000	30543 MISSION ST	1	1,197.00	796.58
0297-221-24-0000	30555 MISSION ST	4	1,897.00	1,262.40
0297-221-25-0000	30563 MISSION ST	3	1,574.00	1,047.46
0297-221-26-0000	30577 MISSION ST	1	1,197.00	796.58
0297-221-27-0000	30603 MISSION ST	2	1,522.00	1,012.86
0297-221-28-0000	30615 MISSION ST	3	1,574.00	1,047.46
0297-221-29-0000	7903 SAN BENITO ST	4	1,897.00	1,262.40
0297-221-30-0000	7897 SAN BENITO ST	1	1,197.00	796.58
0297-221-31-0000	7893 SAN BENITO ST	3	1,574.00	1,047.46
0297-221-32-0000	7883 SAN BENITO ST	1	1,197.00	796.58
0297-221-33-0000	7862 LA MONICA ST	2	1,522.00	1,012.86
0297-221-34-0000	7878 LA MONICA ST	3	1,574.00	1,047.46
0297-221-35-0000	7890 LA MONICA ST	5	2,291.00	1,524.60
0297-221-36-0000	7899 LA MONICA ST	3	1,574.00	1,047.46
0297-221-37-0000	7881 LA MONICA ST	1	1,197.00	796.58
0297-221-38-0000	7867 LA MONICA ST	3	1,574.00	1,047.46
0297-221-39-0000	7851 LA MONICA ST	3	1,574.00	1,047.46
0297-221-40-0000	7843 LA MONICA ST	4	1,897.00	1,262.40
0297-221-41-0000	7835 LA MONICA ST	3	1,574.00	1,047.46
0297-221-42-0000	7819 LA MONICA ST	3	1,574.00	1,047.46
0297-221-43-0000	7878 SAN BENITO ST	4	1,897.00	1,262.40
0297-221-44-0000	7880 SAN BENITO ST	2	1,522.00	1,012.86
0297-221-45-0000	7884 SAN BENITO ST	3	1,574.00	1,047.46
0297-221-46-0000	7890 SAN BENITO ST	4	1,897.00	1,262.40

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-221-47-0000	7894 SAN BENITO ST	3	1,574.00	1,047.46
0297-231-01-0000	7875 SANTA PAULA ST	2	1,522.00	1,012.86
0297-231-02-0000	7871 SANTA PAULA ST	1	1,197.00	796.58
0297-231-03-0000	7863 SANTA PAULA ST	4	1,897.00	1,262.40
0297-231-04-0000	7851 SANTA PAULA ST	1	1,197.00	796.58
0297-231-05-0000	7852 SANTA PAULA ST	2	1,522.00	1,012.86
0297-231-06-0000	7864 SANTA PAULA ST	3	1,574.00	1,047.46
0297-231-07-0000	7878 SANTA PAULA ST	5	2,291.00	1,524.60
0297-231-08-0000	7859 CAMINO CIELO	2	1,522.00	1,012.86
0297-231-09-0000	7847 CAMINO CIELO	1	1,197.00	796.58
0297-231-10-0000	7826 CAMINO CIELO	1	1,197.00	796.58
0297-231-11-0000	7838 CAMINO CIELO	4	1,897.00	1,262.40
0297-231-12-0000	7846 CAMINO CIELO	2	1,522.00	1,012.86
0297-231-13-0000	7854 CAMINO CIELO	1	1,197.00	796.58
0297-231-14-0000	7860 CAMINO CIELO	2	1,522.00	1,012.86
0297-231-15-0000	7872 CAMINO CIELO	5	2,291.00	1,524.60
0297-231-16-0000	7888 CAMINO CIELO	3	1,574.00	1,047.46
0297-231-17-0000	7871 LA NITA ST	2	1,522.00	1,012.86
0297-231-18-0000	7869 LA NITA ST	3	1,574.00	1,047.46
0297-231-19-0000	7857 LA NITA ST	5	2,291.00	1,524.60
0297-231-20-0000	7845 LA NITA ST	3	1,574.00	1,047.46
0297-231-21-0000	7839 LA NITA ST	3	1,574.00	1,047.46
0297-231-22-0000	7827 LA NITA ST	2	1,522.00	1,012.86
0297-231-23-0000	7819 LA NITA ST	3	1,574.00	1,047.46
0297-231-24-0000	7825 SANTA PAULA ST	1	1,197.00	796.58
0297-231-25-0000	7823 SANTA PAULA ST	2	1,522.00	1,012.86
0297-231-26-0000	7811 SANTA PAULA ST	4	1,897.00	1,262.40
0297-231-27-0000	7805 SANTA PAULA ST	1	1,197.00	796.58
0297-231-28-0000	7802 LA NITA ST	3	1,574.00	1,047.46
0297-231-29-0000	7812 LA NITA ST	4	1,897.00	1,262.40
0297-231-30-0000	7824 LA NITA ST	1	1,197.00	796.58
0297-231-31-0000	7836 LA NITA ST	2	1,522.00	1,012.86
0297-231-32-0000	7842 LA NITA ST	1	1,197.00	796.58
0297-231-33-0000	7850 LA NITA ST	5	2,291.00	1,524.60
0297-231-34-0000	7862 LA NITA ST	2	1,522.00	1,012.86
0297-231-35-0000	7866 LA NITA ST	3	1,574.00	1,047.46
0297-231-36-0000	7844 LA CRESTA ST	3	1,574.00	1,047.46
0297-231-37-0000	7856 LA CRESTA ST	2	1,522.00	1,012.86
0297-231-38-0000	7868 LA CRESTA ST	3	1,574.00	1,047.46
0297-231-39-0000	7867 LA CRESTA ST	3	1,574.00	1,047.46
0297-231-40-0000	7859 LA CRESTA ST	3	1,574.00	1,047.46
0297-231-41-0000	7855 LA CRESTA ST	1	1,197.00	796.58
0297-231-42-0000	7847 LA CRESTA ST	3	1,574.00	1,047.46
0297-241-01-0000	30627 MISSION ST	4	1,897.00	1,262.40
0297-241-02-0000	30639 MISSION ST	5	2,291.00	1,524.60
0297-241-03-0000	30651 MISSION ST	2	1,522.00	1,012.86

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-241-04-0000	30663 MISSION ST	3	1,574.00	1,047.46
0297-241-05-0000	30675 MISSION ST	5	2,291.00	1,524.60
0297-241-06-0000	30687 MISSION ST	2	1,522.00	1,012.86
0297-241-07-0000	30699 MISSION ST	5	2,291.00	1,524.60
0297-241-08-0000	30711 MISSION ST	3	1,574.00	1,047.46
0297-241-09-0000	30723 MISSION ST	2	1,522.00	1,012.86
0297-241-10-0000	30735 MISSION ST	1	1,197.00	796.58
0297-241-11-0000	7913 CAMINO CIELO	1	1,197.00	796.58
0297-241-12-0000	7901 CAMINO CIELO	2	1,522.00	1,012.86
0297-241-13-0000	7896 CAMINO CIELO	2	1,522.00	1,012.86
0297-241-14-0000	7902 CAMINO CIELO	4	1,897.00	1,262.40
0297-241-15-0000	7914 CAMINO CIELO	3	1,574.00	1,047.46
0297-241-16-0000	7915 LA NITA ST	3	1,574.00	1,047.46
0297-241-17-0000	7903 LA NITA ST	5	2,291.00	1,524.60
0297-241-18-0000	7895 LA NITA ST	2	1,522.00	1,012.86
0297-241-19-0000	7883 LA NITA ST	5	2,291.00	1,524.60
0297-241-20-0000	7874 LA NITA ST	2	1,522.00	1,012.86
0297-241-21-0000	7886 LA NITA ST	5	2,291.00	1,524.60
0297-241-22-0000	7894 LA NITA ST	3	1,574.00	1,047.46
0297-241-23-0000	7898 LA NITA ST	5	2,291.00	1,524.60
0297-241-24-0000	7906 LA NITA ST	4	1,897.00	1,262.40
0297-241-25-0000	7918 LA NITA ST	3	1,574.00	1,047.46
0297-251-01-0000	30747 MISSION ST	2	1,522.00	1,012.86
0297-251-02-0000	30759 MISSION ST	4	1,897.00	1,262.40
0297-251-03-0000	30761 MISSION ST	1	1,197.00	796.58
0297-251-04-0000	30773 MISSION ST	2	1,522.00	1,012.86
0297-251-05-0000	30785 MISSION ST	4	1,897.00	1,262.40
0297-251-06-0000	30797 MISSION ST	2	1,522.00	1,012.86
0297-251-07-0000	30809 MISSION ST	1	1,197.00	796.58
0297-251-08-0000	30823 MISSION ST	2	1,522.00	1,012.86
0297-251-09-0000	7927 SANTA PAULA ST	1	1,197.00	796.58
0297-251-10-0000	7917 SANTA PAULA ST	2	1,522.00	1,012.86
0297-251-11-0000	7909 SANTA PAULA ST	4	1,897.00	1,262.40
0297-251-12-0000	7891 SANTA PAULA ST	2	1,522.00	1,012.86
0297-251-13-0000	7889 SANTA PAULA ST	1	1,197.00	796.58
0297-251-14-0000	7881 SANTA PAULA ST	4	1,897.00	1,262.40
0297-251-15-0000	7884 SANTA PAULA ST	5	2,291.00	1,524.60
0297-251-16-0000	7892 SANTA PAULA ST	2	1,522.00	1,012.86
0297-251-17-0000	7904 SANTA PAULA ST	3	1,574.00	1,047.46
0297-251-18-0000	7912 SANTA PAULA ST	3	1,574.00	1,047.46
0297-251-19-0000	7920 SANTA PAULA ST	2	1,522.00	1,012.86
0297-251-20-0000	7925 VIA OBRA CT	1	1,197.00	796.58
0297-251-21-0000	7911 VIA OBRA CT	2	1,522.00	1,012.86
0297-251-22-0000	7905 VIA OBRA CT	4	1,897.00	1,262.40
0297-251-23-0000	7900 VIA OBRA CT	2	1,522.00	1,012.86
0297-251-24-0000	7908 VIA OBRA CT	5	2,291.00	1,524.60

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-251-25-0000	7916 VIA OBRA CT	2	1,522.00	1,012.86
0297-251-26-0000	7928 VIA OBRA CT	1	1,197.00	796.58
0297-251-27-0000	7893 CAMINO CIELO	4	1,897.00	1,262.40
0297-251-28-0000	7873 CAMINO CIELO	1	1,197.00	796.58
0297-251-29-0000	7865 CAMINO CIELO	4	1,897.00	1,262.40
0297-251-30-0000	7876 LA CRESTA ST	4	1,897.00	1,262.40
0297-251-31-0000	7888 LA CRESTA ST	4	1,897.00	1,262.40
0297-251-32-0000	7892 LA CRESTA ST	2	1,522.00	1,012.86
0297-251-33-0000	7900 LA CRESTA ST	3	1,574.00	1,047.46
0297-251-34-0000	7906 LA CRESTA ST	1	1,197.00	796.58
0297-251-35-0000	7914 LA CRESTA ST	4	1,897.00	1,262.40
0297-251-36-0000	7922 LA CRESTA ST	1	1,197.00	796.58
0297-251-37-0000	30839 MISSION ST	4	1,897.00	1,262.40
0297-251-38-0000	30853 MISSION ST	2	1,522.00	1,012.86
0297-251-39-0000	30875 MISSION ST	4	1,897.00	1,262.40
0297-251-40-0000	30883 MISSION ST	2	1,522.00	1,012.86
0297-251-41-0000	7931 LA CRESTA ST	3	1,574.00	1,047.46
0297-251-42-0000	7927 LA CRESTA ST	1	1,197.00	796.58
0297-251-43-0000	7919 LA CRESTA ST	3	1,574.00	1,047.46
0297-251-44-0000	7907 LA CRESTA ST	3	1,574.00	1,047.46
0297-251-45-0000	7897 LA CRESTA ST	1	1,197.00	796.58
0297-251-46-0000	7891 LA CRESTA ST	3	1,574.00	1,047.46
0297-251-47-0000	7885 LA CRESTA ST	3	1,574.00	1,047.46
0297-251-48-0000	7879 LA CRESTA ST	4	1,897.00	1,262.40
0297-251-49-0000	7873 LA CRESTA ST	1	1,197.00	796.58
0297-261-01-0000	7879 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-02-0000	7865 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-03-0000	7857 SAN BENITO ST	4	1,897.00	1,262.40
0297-261-04-0000	7851 SAN BENITO ST	1	1,197.00	796.58
0297-261-05-0000	7841 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-06-0000	7839 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-07-0000	7823 SAN BENITO ST	4	1,897.00	1,262.40
0297-261-08-0000	7811 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-09-0000	7807 SAN BENITO ST	4	1,897.00	1,262.40
0297-261-10-0000	7795 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-11-0000	7787 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-12-0000	7775 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-13-0000	30727 LA CRESTA ST	4	1,897.00	1,262.40
0297-261-14-0000	7807 LA MONICA ST	2	1,522.00	1,012.86
0297-261-15-0000	7801 LA MONICA ST	3	1,574.00	1,047.46
0297-261-16-0000	7793 LA MONICA ST	4	1,897.00	1,262.40
0297-261-17-0000	7785 LA MONICA ST	2	1,522.00	1,012.86
0297-261-18-0000	7777 LA MONICA ST	3	1,574.00	1,047.46
0297-261-19-0000	7761 LA MONICA ST	3	1,574.00	1,047.46
0297-261-20-0000	30655 LA CRESTA ST	1	1,197.00	796.58
0297-261-21-0000	30667 LA CRESTA ST	3	1,574.00	1,047.46

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-261-22-0000	30685 LA CRESTA ST	4	1,897.00	1,262.40
0297-261-23-0000	7788 SAN BENITO ST	1	1,197.00	796.58
0297-261-24-0000	7794 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-25-0000	7810 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-26-0000	7826 SAN BENITO ST	1	1,197.00	796.58
0297-261-27-0000	7832 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-28-0000	7838 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-29-0000	7850 SAN BENITO ST	4	1,897.00	1,262.40
0297-261-30-0000	7854 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-31-0000	7860 SAN BENITO ST	3	1,574.00	1,047.46
0297-261-32-0000	7872 SAN BENITO ST	2	1,522.00	1,012.86
0297-271-01-0000	7774 LA CRESTA ST	4	1,897.00	1,262.40
0297-271-02-0000	7786 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-03-0000	7790 LA CRESTA ST	2	1,522.00	1,012.86
0297-271-04-0000	7806 LA CRESTA ST	4	1,897.00	1,262.40
0297-271-05-0000	7814 LA CRESTA ST	4	1,897.00	1,262.40
0297-271-06-0000	7818 LA CRESTA ST	2	1,522.00	1,012.86
0297-271-07-0000	7832 LA CRESTA ST	2	1,522.00	1,012.86
0297-271-08-0000	7840 LA CRESTA ST	4	1,897.00	1,262.40
0297-271-09-0000	7841 LA CRESTA ST	1	1,197.00	796.58
0297-271-10-0000	7833 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-11-0000	7829 LA CRESTA ST	1	1,197.00	796.58
0297-271-12-0000	7821 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-13-0000	7817 LA CRESTA ST	1	1,197.00	796.58
0297-271-14-0000	7805 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-15-0000	7797 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-16-0000	7789 LA CRESTA ST	1	1,197.00	796.58
0297-271-17-0000	7779 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-18-0000	7773 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-19-0000	7765 LA CRESTA ST	4	1,897.00	1,262.40
0297-271-20-0000	30736 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-21-0000	30720 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-22-0000	30708 LA CRESTA ST	1	1,197.00	796.58
0297-271-23-0000	30694 LA CRESTA ST	1	1,197.00	796.58
0297-271-24-0000	30680 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-25-0000	30672 LA CRESTA ST	1	1,197.00	796.58
0297-271-26-0000	30654 LA CRESTA ST	3	1,574.00	1,047.46
0297-271-27-0000	30648 LA CRESTA ST	4	1,897.00	1,262.40
1210-441-01-0000	7874 CALLE DEL RIO	2	1,522.00	1,012.86
1210-441-02-0000	7866 CALLE DEL RIO	2	1,522.00	1,012.86
1210-441-03-0000	7858 CALLE DEL RIO	2	1,522.00	1,012.86
1210-441-04-0000	7850 CALLE DEL RIO	4	1,897.00	1,262.40
1210-441-05-0000	7842 CALLE DEL RIO	2	1,522.00	1,012.86
1210-441-06-0000	7834 CALLE DEL RIO	4	1,897.00	1,262.40
1210-441-07-0000	7812 CALLE DEL RIO	4	1,897.00	1,262.40
1210-441-08-0000	7804 CALLE DEL RIO	2	1,522.00	1,012.86

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
1210-441-09-0000	7811 CALLE DEL RIO	3	1,574.00	1,047.46
1210-441-10-0000	7833 CALLE DEL RIO	2	1,522.00	1,012.86
1210-441-11-0000	7841 CALLE DEL RIO	5	2,291.00	1,524.60
1210-441-12-0000	7849 CALLE DEL RIO	2	1,522.00	1,012.86
1210-441-13-0000	7857 CALLE DEL RIO	3	1,574.00	1,047.46
1210-441-14-0000	7865 CALLE DEL RIO	5	2,291.00	1,524.60
1210-441-15-0000	7873 CALLE DEL RIO	3	1,574.00	1,047.46
1210-441-16-0000	7890 SANTA ANGELA ST	3	1,574.00	1,047.46
1210-441-17-0000	7882 SANTA ANGELA ST	2	1,522.00	1,012.86
1210-441-18-0000	7874 SANTA ANGELA ST	5	2,291.00	1,524.60
1210-441-19-0000	7862 SANTA ANGELA ST	3	1,574.00	1,047.46
1210-441-20-0000	7850 SANTA ANGELA ST	5	2,291.00	1,524.60
1210-441-21-0000	7832 SANTA ANGELA ST	2	1,522.00	1,012.86
1210-441-22-0000	7843 SANTA ANGELA ST	1	1,197.00	796.58
1210-441-23-0000	7859 SANTA ANGELA ST	2	1,522.00	1,012.86
1210-441-24-0000	7867 SANTA ANGELA ST	4	1,897.00	1,262.40
1210-441-25-0000	7875 SANTA ANGELA ST	2	1,522.00	1,012.86
1210-441-26-0000	7885 SANTA ANGELA ST	1	1,197.00	796.58
1210-441-27-0000	7895 SANTA ANGELA ST	4	1,897.00	1,262.40
1210-441-28-0000	7896 CALLE CARRISA	5	2,291.00	1,524.60
1210-441-29-0000	7884 CALLE CARRISA	3	1,574.00	1,047.46
1210-441-30-0000	7876 CALLE CARRISA	2	1,522.00	1,012.86
1210-451-01-0000	7914 CALLE DEL RIO	2	1,522.00	1,012.86
1210-451-02-0000	7908 CALLE DEL RIO	4	1,897.00	1,262.40
1210-451-03-0000	7900 CALLE DEL RIO	2	1,522.00	1,012.86
1210-451-04-0000	7898 CALLE DEL RIO	2	1,522.00	1,012.86
1210-451-05-0000	7896 CALLE DEL RIO	2	1,522.00	1,012.86
1210-451-06-0000	7894 CALLE DEL RIO	4	1,897.00	1,262.40
1210-451-07-0000	7892 CALLE DEL RIO	2	1,522.00	1,012.86
1210-451-08-0000	7884 CALLE DEL RIO	4	1,897.00	1,262.40
1210-451-09-0000	7881 CALLE DEL RIO	2	1,522.00	1,012.86
1210-451-10-0000	7893 CALLE DEL RIO	4	1,897.00	1,262.40
1210-451-11-0000	7895 CALLE DEL RIO	4	1,897.00	1,262.40
1210-451-12-0000	7900 SANTA ANGELA ST	3	1,574.00	1,047.46
1210-451-13-0000	7898 SANTA ANGELA ST	5	2,291.00	1,524.60
1210-451-14-0000	7901 SANTA ANGELA ST	2	1,522.00	1,012.86
1210-451-15-0000	7902 CALLE CARISSA	4	1,897.00	1,262.40
1210-451-16-0000	30345 MISSION ST	2	1,522.00	1,012.86
1210-451-17-0000	30357 MISSION ST	5	2,291.00	1,524.60
1210-451-18-0000	30369 MISSION ST	3	1,574.00	1,047.46
1210-451-19-0000	30379 MISSION ST	3	1,574.00	1,047.46
1210-451-20-0000	30391 MISSION ST	2	1,522.00	1,012.86
1210-451-21-0000	30403 MISSION ST	4	1,897.00	1,262.40
1210-451-22-0000	30415 MISSION ST	3	1,574.00	1,047.46
1210-451-23-0000	30427 MISSION ST	4	1,897.00	1,262.40
1210-451-24-0000	30439 MISSION ST	2	1,522.00	1,012.86

City of Highland
Community Facilities District No. 2001-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
1210-451-25-0000	30449 MISSION ST	4	1,897.00	1,262.40
1210-451-26-0000	30463 MISSION ST	3	1,574.00	1,047.46
1210-451-27-0000	30471 MISSION ST	4	1,897.00	1,262.40

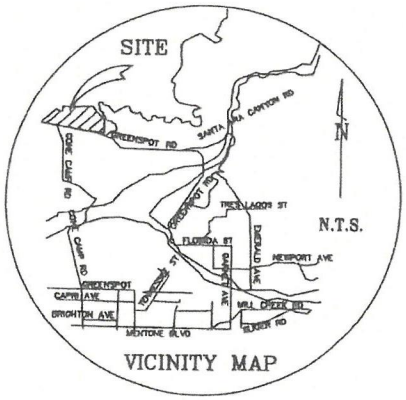
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MAXIMUM ASSIGNED SPECIAL TAX total sum:	$528,586.00
LEVY AMOUNT total sum:	$351,761.36

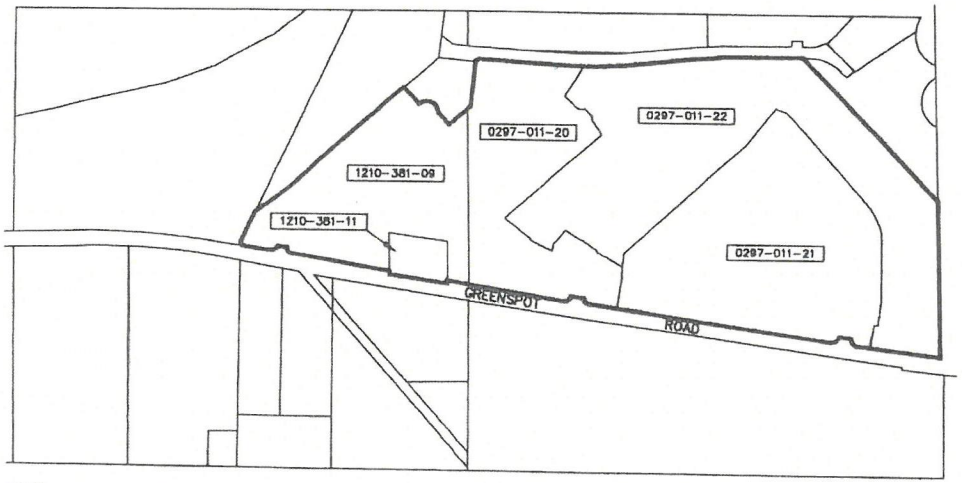
Attachment 4
Map of Boundaries

SHEET 1 OF 1

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2001-1

CITY OF HIGHLAND
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA





N

400' 200' 0' 400'
SCALE : 1" = 400'

FILED IN THE OFFICE OF THE CITY CLERK THIS 22nd DAY OF May 2001

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARY OF CITY OF HIGHLAND COMMUNITY FACILITIES DISTRICT NO. 2001-1, CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND AT A REGULAR MEETING THEREOF, HELD ON THE 22nd DAY OF May, 2001, BY ITS RESOLUTION NO. 2001-029

Susan A. Lee
CITY CLERK
CITY OF HIGHLAND

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN BERNARDINO COUNTY ASSESSORS MAPS FOR THOSE PARCELS LISTED.

THE SAN BERNARDINO COUNTY ASSESSORS MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS AND PARCELS.

REFERENCE: TENTATIVE TRACT MAP NO. 14326

Christopher R. Wierz
R.C.E. #50558

$2001023106Z

THIS COPY HAS NOT BEEN COMPARED WITH THE ORIGINAL MAP
SAN BERNARDINO COUNTY RECORDER

FILED AT THE REQUEST OF
CITY OF HIGHLAND
ON June 14, 2001
AT 12:55 pm. IN
BOOK 74 PAGE 10
OF Assessment Maps
SAN BERNARDINO COUNTY
RECORDER
FEE $8.00

MuniFinancial
A WILLDAN COMPANY
28765 Single Oak Drive
Suite 200
Temecula, California 92590-2661
Phone (909) 699-3990 Fax (909) 699-3480

LEGEND

PROPOSED BOUNDARY

0710010-0101-07 (01-047) MAY 2001

Staff Report
to the City Council

Agenda Item No.12.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney Carlos Zamano, City Manager
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Establishing the Annual Special Tax for Community Facilities District No. 2007-1 for Fiscal Year 2026/2027

Recommendation:
The Finance/Personnel Subcommittee recommends the City Council adopt Resolution No. 2026-____ establishing the Annual Special Tax for Community Facilities District No. 2007-1 for Fiscal Year 2026/2027 and file with the County Auditor-Controller Resolution No. 2026-____ with the tax roll.

Fiscal Impact:
Revenue generated from the 2026/2027 tax roll will provide approximately $46,748.06 for the expenditures of the district.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
There will only be a levy for the special taxes on services and administration. The maximum increase allowed is 2%. Therefore, the levy for 2026/2027 will be 2% higher than for 2025/2026 ($388.41 to $396.17) per parcel.

This item was reviewed by the Finance/Personnel Subcommittee on May 19, 2026. At this meeting, the proposed 2026/2027 rates were discussed. Attached is the spreadsheet that the Finance/Personnel Subcommittee reviewed. On these spreadsheets are last year's rates and the proposed rates for 2026/2027. The Finance/Personnel Subcommittee recommends that the City Council adopt the proposed Resolution.

Attachments:
1. Community Facilities District 2007-1 Proposed Special Tax Rate
2. Proposed Resolution No. 2026-_____
3. Community Facilities District 2007-1 Charge Detail Report FY 2026 2027
4. CFD 2007-1 Boundary Map

Attachment 1
Community Facilities District 2007-1 Proposed Special Tax Rate

City of Highland
Community Facilities District 2007-1
Five (5) Year Special Tax Rate Comparison

Special Tax Rates

Land Use Category [1]	Parcels Levied	2022/2023 Proposed Special Tax Rate	Proposed Percent Change over 2021/2022	2023/2024 Proposed Special Tax Rate	Proposed Percent Change over 2022/2023	2024/2025 Proposed Special Tax Rate	Proposed Percent Change over 2023/2024	2025/2026 Proposed Special Tax Rate	Proposed Percent Change over 2024/2025	2026/2027 Proposed Special Tax Rate	Proposed Percent Change over 2025/2026
1	118	$366.00	2.00%	$373.32	2.00%	$380.79	2.00%	$388.41	2.00%	$396.17	2.00%

Maximum & Applied Special Tax Rates [1]

Land Use Category [2]	Parcels Levied	2022/2023 Maximum Special Tax Rate	2022/2023 Proposed Special Tax Rate	Percent of Maximum	2023/2024 Maximum Special Tax Rate	2023/2024 Proposed Special Tax Rate	Percent of Maximum	2024/2025 Maximum Special Tax Rate	2024/2025 Proposed Special Tax Rate	Percent of Maximum	2025/2026 Maximum Special Tax Rate	2025/2026 Proposed Special Tax Rate	Percent of Maximum	2026/2027 Maximum Special Tax Rate	2026/2027 Proposed Special Tax Rate	Percent of Maximum
1	118	$437.41	$366.00	83.68%	$446.15	$373.32	83.68%	$455.08	$380.79	83.68%	$464.18	$388.41	83.68%	$473.46	$396.17	83.67%

[1] Per the CFD Report, the service portion's maximum rate starts Fiscal Year 2007/2008 at $325.00 per unit and increases every Fiscal Year by 2% thereafter

[2] In accordance with the Special Tax Rate and Method of Apportionment, developed property is defined as all Taxable Property in the Community Facilities District as of July 1st of any Fiscal Year for which a final subdivision map or parcel map has been recorded as of May 1 of the previous Fiscal Year. Fiscal Year 2016/2017 was the first year the CFD was levied.

Attachment 2
Proposed Resolution No. 2026-____

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2007-01 FOR THE FISCAL YEAR 2026/2027

WHEREAS, the City Council of the CITY OF HIGHLAND, CALIFORNIA (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District;" and,

WHEREAS, this Legislative Body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2026/2027) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A."

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIII D of the California State Constitution.

Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

A. Payment of costs and expenses of authorized public services;
B. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby

authorized to deduct administrative costs incurred in the collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked “public improvements, special tax” or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit “A.”

Section 8. The County shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Exhibit A
Community Facilities District 2007-1 Charge Detail Report FY 2026/2027

City of Highland
Community Facilities District No. 2007-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM SPECIAL TAX	LEVY AMOUNT
1201-501-02-0000	28448 WILD ROSE LN	RES	$473.46	$396.17
1201-501-03-0000	28452 WILD ROSE LN	RES	473.46	396.17
1201-501-04-0000	28456 WILD ROSE LN	RES	473.46	396.17
1201-501-05-0000	28460 WILD ROSE LN	RES	473.46	396.17
1201-501-06-0000	28464 WILD ROSE LN	RES	473.46	396.17
1201-501-07-0000	28470 WILD ROSE LN	RES	473.46	396.17
1201-501-08-0000	28478 WILD ROSE LN	RES	473.46	396.17
1201-501-09-0000	28474 WILD ROSE LN	RES	473.46	396.17
1201-501-10-0000	28416 WILD ROSE LN	RES	473.46	396.17
1201-501-11-0000	28420 WILD ROSE LN	RES	473.46	396.17
1201-501-12-0000	28424 WILD ROSE LN	RES	473.46	396.17
1201-501-13-0000	28428 WILD ROSE LN	RES	473.46	396.17
1201-501-14-0000	28432 WILD ROSE LN	RES	473.46	396.17
1201-501-15-0000	28436 WILD ROSE LN	RES	473.46	396.17
1201-501-16-0000	28444 WILD ROSE LN	RES	473.46	396.17
1201-501-17-0000	28440 WILD ROSE LN	RES	473.46	396.17
1201-501-18-0000	28425 WILD ROSE LN	RES	473.46	396.17
1201-501-19-0000	28421 WILD ROSE LN	RES	473.46	396.17
1201-501-20-0000	28429 WILD ROSE LN	RES	473.46	396.17
1201-501-21-0000	28433 WILD ROSE LN	RES	473.46	396.17
1201-501-22-0000	28437 WILD ROSE LN	RES	473.46	396.17
1201-501-23-0000	28441 WILD ROSE LN	RES	473.46	396.17
1201-501-24-0000	28449 WILD ROSE LN	RES	473.46	396.17
1201-501-25-0000	28445 WILD ROSE LN	RES	473.46	396.17
1201-501-26-0000	28386 WILD ROSE LN	RES	473.46	396.17
1201-501-27-0000	28382 WILD ROSE LN	RES	473.46	396.17
1201-501-28-0000	28390 WILD ROSE LN	RES	473.46	396.17
1201-501-29-0000	28394 WILD ROSE LN	RES	473.46	396.17
1201-501-30-0000	28400 WILD ROSE LN	RES	473.46	396.17
1201-501-31-0000	28402 WILD ROSE LN	RES	473.46	396.17
1201-501-32-0000	28412 WILD ROSE LN	RES	473.46	396.17
1201-501-33-0000	28408 WILD ROSE LN	RES	473.46	396.17
1201-501-34-0000	28391 WILD ROSE LN	RES	473.46	396.17
1201-501-35-0000	28401 WILD ROSE LN	RES	473.46	396.17
1201-501-36-0000	28405 WILD ROSE LN	RES	473.46	396.17
1201-501-37-0000	28417 WILD ROSE LN	RES	473.46	396.17
1201-501-38-0000	28409 WILD ROSE LN	RES	473.46	396.17
1201-501-39-0000	7918 CHAPARRAL DR	RES	473.46	396.17
1201-501-40-0000	7922 CHAPARRAL DR	RES	473.46	396.17
1201-501-41-0000	7914 CHAPARRAL DR	RES	473.46	396.17
1201-501-42-0000	7910 CHAPARRAL DR	RES	473.46	396.17
1201-501-43-0000	7903 CHAPARRAL DR	RES	473.46	396.17
1201-501-44-0000	7907 CHAPARRAL DR	RES	473.46	396.17
1201-501-45-0000	7911 CHAPARRAL DR	RES	473.46	396.17
1201-501-46-0000	7915 CHAPARRAL DR	RES	473.46	396.17
1201-501-47-0000	28378 WILD ROSE LN	RES	473.46	396.17
1201-501-48-0000	7980 SUNFLOWER ST	RES	473.46	396.17
1201-501-49-0000	7984 SUNFLOWER ST	RES	473.46	396.17
1201-501-50-0000	7976 SUNFLOWER ST	RES	473.46	396.17
1201-501-51-0000	7972 SUNFLOWER ST	RES	473.46	396.17
1201-501-52-0000	7968 SUNFLOWER ST	RES	473.46	396.17
1201-501-53-0000	7962 SUNFLOWER ST	RES	473.46	396.17
1201-501-54-0000	7954 SUNFLOWER ST	RES	473.46	396.17
1201-501-55-0000	7958 SUNFLOWER ST	RES	473.46	396.17
1201-501-56-0000	7946 SUNFLOWER ST	RES	473.46	396.17
1201-501-57-0000	7950 SUNFLOWER ST	RES	473.46	396.17
1201-501-58-0000	7942 SUNFLOWER ST	RES	473.46	396.17
1201-501-59-0000	7938 SUNFLOWER ST	RES	473.46	396.17
1201-501-60-0000	7934 SUNFLOWER ST	RES	473.46	396.17

City of Highland
Community Facilities District No. 2007-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM SPECIAL TAX	LEVY AMOUNT
1201-501-61-0000	7930 SUNFLOWER ST	RES	473.46	396.17
1201-501-62-0000	7924 SUNFLOWER ST	RES	473.46	396.17
1201-501-63-0000	7926 SUNFLOWER ST	RES	473.46	396.17
1201-501-64-0000	7953 SUNFLOWER ST	RES	473.46	396.17
1201-501-65-0000	NO SITUS AVAILABLE	Exempt	0.00	0.00
1201-501-66-0000	WILD ROSE	Exempt	0.00	0.00
1201-502-01-0000	28455 SUNFLOWER ST	RES	473.46	396.17
1201-502-02-0000	28459 SUNFLOWER ST	RES	473.46	396.17
1201-502-03-0000	28451 SUNFLOWER ST	RES	473.46	396.17
1201-502-04-0000	28447 SUNFLOWER ST	RES	473.46	396.17
1201-502-05-0000	28443 SUNFLOWER ST	RES	473.46	396.17
1201-502-06-0000	28439 SUNFLOWER ST	RES	473.46	396.17
1201-502-07-0000	28431 SUNFLOWER ST	RES	473.46	396.17
1201-502-08-0000	28435 SUNFLOWER ST	RES	473.46	396.17
1201-502-09-0000	28427 SUNFLOWER ST	RES	473.46	396.17
1201-502-10-0000	28423 SUNFLOWER ST	RES	473.46	396.17
1201-502-11-0000	28419 SUNFLOWER ST	RES	473.46	396.17
1201-502-12-0000	28415 SUNFLOWER ST	RES	473.46	396.17
1201-502-13-0000	28434 SUNFLOWER ST	RES	473.46	396.17
1201-502-14-0000	28430 SUNFLOWER ST	RES	473.46	396.17
1201-502-15-0000	28426 SUNFLOWER ST	RES	473.46	396.17
1201-502-16-0000	28422 SUNFLOWER ST	RES	473.46	396.17
1201-502-17-0000	28418 SUNFLOWER ST	RES	473.46	396.17
1201-502-18-0000	28487 SUNFLOWER ST	RES	473.46	396.17
1201-502-19-0000	28491 SUNFLOWER ST	RES	473.46	396.17
1201-502-20-0000	28483 SUNFLOWER ST	RES	473.46	396.17
1201-502-21-0000	28479 SUNFLOWER ST	RES	473.46	396.17
1201-502-22-0000	28475 SUNFLOWER ST	RES	473.46	396.17
1201-502-23-0000	28471 SUNFLOWER ST	RES	473.46	396.17
1201-502-24-0000	28463 SUNFLOWER ST	RES	473.46	396.17
1201-502-25-0000	28467 SUNFLOWER ST	RES	473.46	396.17
1201-502-26-0000	28462 SUNFLOWER ST	RES	473.46	396.17
1201-502-27-0000	28468 SUNFLOWER ST	RES	473.46	396.17
1201-502-28-0000	28458 SUNFLOWER ST	RES	473.46	396.17
1201-502-29-0000	28454 SUNFLOWER ST	RES	473.46	396.17
1201-502-30-0000	28450 SUNFLOWER ST	RES	473.46	396.17
1201-502-31-0000	28446 SUNFLOWER ST	RES	473.46	396.17
1201-502-32-0000	28438 SUNFLOWER ST	RES	473.46	396.17
1201-502-33-0000	28442 SUNFLOWER ST	RES	473.46	396.17
1201-502-34-0000	7941 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-35-0000	7937 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-36-0000	7945 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-37-0000	7949 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-38-0000	7953 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-39-0000	7957 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-40-0000	7965 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-41-0000	7961 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-42-0000	7969 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-43-0000	7973 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-44-0000	7977 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-45-0000	7981 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-46-0000	7989 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-47-0000	7985 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-48-0000	7905 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-49-0000	7901 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-50-0000	7909 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-51-0000	7915 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-52-0000	7919 PRAIRIE ROSE WAY	RES	473.46	396.17

City of Highland
Community Facilities District No. 2007-1
Fiscal Year 2026/2027
Preliminary Charge Detail Report (Sorted by APN)

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM SPECIAL TAX	LEVY AMOUNT
1201-502-53-0000	7923 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-54-0000	7931 PRAIRIE ROSE WAY	RES	473.46	396.17
1201-502-55-0000	7927 PRAIRIE ROSE WAY	RES	473.46	396.17

Summary Fields	Value
APN total count:	120
MAXIMUM ASSIGNED SPECIAL TAX total sum:	$55,868.70
LEVY AMOUNT total sum:	$46,748.06

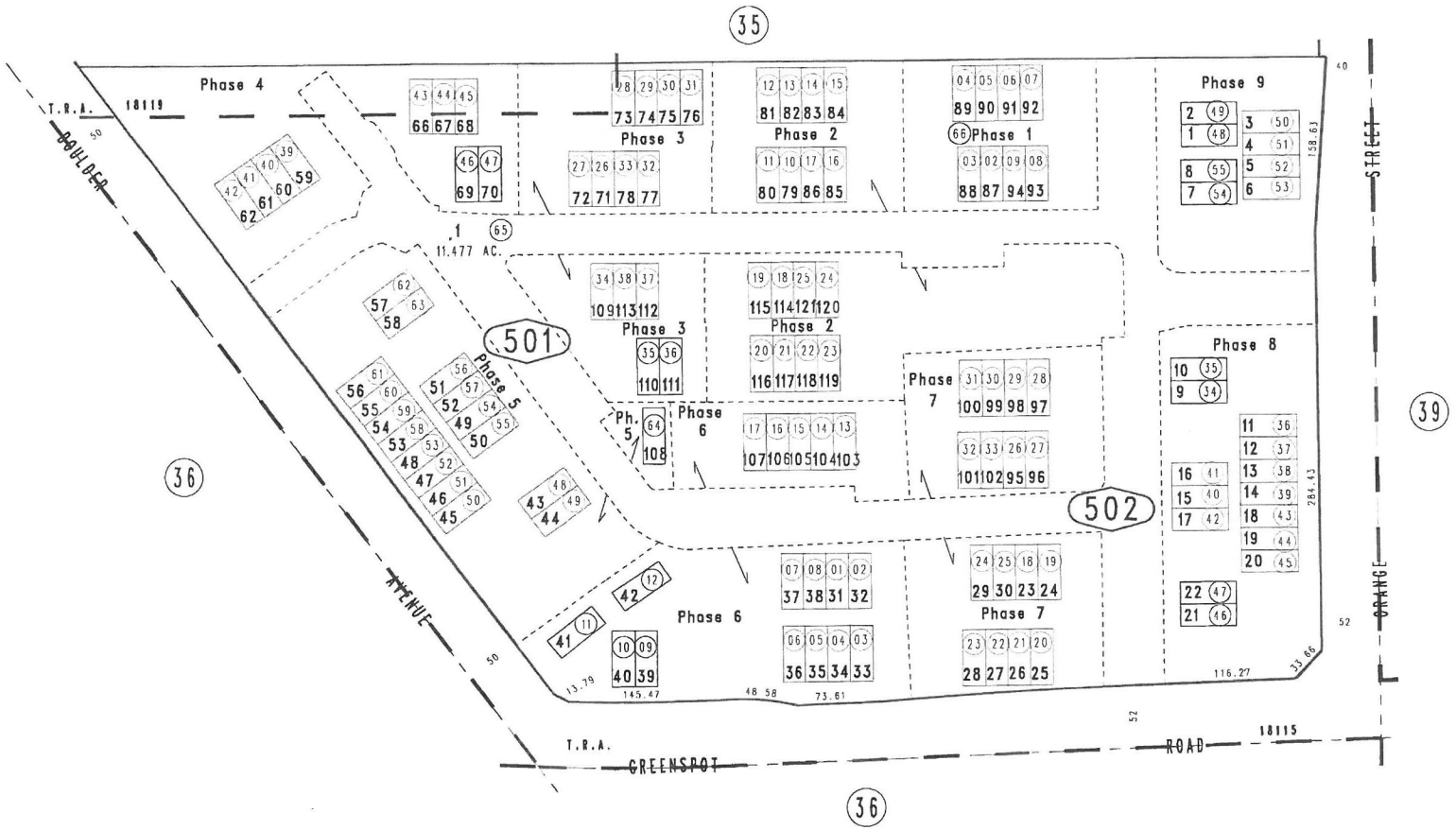
Attachment 4
Map of Boundaries

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY

Tract No. 17682, M.B. 343/63-65

City of Highland
Tax Rate Area
18115, 18119

1201 - 50



Condo Plans 2016-0092172 Phase 1, 2016-0110582 Phase 2
2016-0110584 Phase 3, 2016-0137487 Phase 4
2016-0137489 Phase 5, 2016-0193380 Phase 6
2016-0193380 Phase 6, 2016-193382 Phase 7
2016-0193994 Phase 8, 2016-0204354 Phase 9

Ptn. S.W.1/4, Sec. 3
T.1S., R.3W.

Assessor's Map
Book 1201 Page 50
San Bernardino County

REVISED
07/14/16 GW
02/23/17 RU

January 2016 GW

Staff Report
to the City Council

Agenda Item No.13.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Chastity Scott , Engineering Technician I
Subject:	Adopt Resolution No. 2026-____ Authorizing the Levy of a Special Tax in Community Facilities District No. 24-001 (Highland Park) for Fiscal Year 2026-2027

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:
Adopt Resolution No. 2026-____ authorizing the levy of a special tax for Community Facilities District No. 24-001 for Fiscal Year 2026-2027.

Fiscal Impact:
The revenue from this special tax is deposited into the CFD 24-001 (Highland Park) Fund and is used to pay for costs and expenses of services rendered as listed below. Both the revenue and expense are part of the City's FY 2026-2027 Adopted Budget. There is no anticipated impact to the general fund in FY 2026-2027. Approval of the actions set forth in this staff report do not in any way commit the City to any financial contribution or liability by CFD No. 24-001 (Highland Park).

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
On November 12, 2024, the City Council passed Resolution 2024-052 (Resolution of Formation) to create CFD No. 24-001 (Highland Park). CDF 2024-001 (Highland Park) is composed of Special Tax A and Special Tax B. Special Tax A provides funding for maintenance of the public storm drains, access road, in-tract streetlights and annual capital replacement reserve accumulation. Special Tax B provides funding for maintenance of the public park, bioretention pond & storm detention system, landscaping of the parkway frontage, open-space and basin and accumulation of associated capital replacement reserves. Maintenance of the Special Tax B improvements shall be the responsibility of the Property Owner's Association which entered into a Dormancy Agreement with the City. The Dormancy Agreement states that Special Tax B will not be levied in any year, unless and until, the first year the City determines that the Special Tax B improvements have not been maintained by the Property Owner's Association to a standard acceptable to the City. The CFD includes 46 single family units.

The District was formed pursuant to provisions of the “Mello Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California in order to fund costs and expenses of services as follows:

- Street Lights and Park Lights: Street lights maintenance including energy charges, operation, maintenance and administrative costs of streetlights within the boundaries of the CFD.
- Landscape and Park Maintenance: Landscape maintenance to be financed, including streetscape, park landscaping, open space areas and related facilities. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.
- Private Access Roads: Private Access Roads maintenance includes furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of private access roads.
- Stormwater Facilities: Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins, bioretention pond and storm detention system and structures, piping, public storm drain system including, but not limited to, catch basins and connector pipe screens, and any other NPDES/WQMP/BMP related devices. The maintenance may include but is not limited to all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, lighting, electricity, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services.
- Litter and graffiti removal on sound walls and other amenities, plus normal painting as required, within the CFD.
- All other services necessary or useful for, or in connection with, the authorized services listed above, including building a reserve fund for replacement.

Analysis

In order to receive funding for the District, the City Council must adopt by annual Resolution authorizing the levy of a special tax for the District.

For FY 2026-2027 the total proposed levy for Special Tax A is $50,171.28, which reflects 46 total developed parcels (10 new building permits). Special Tax A is levied on all Developed parcels at the rate of $1,090.68 per parcel.

Special Tax A: The amounts budgeted for levy in FY 2026-27 Special Tax A reflect storm drain, access road, park lighting, and street lighting maintenance costs expected in FY 2026-27 and amounts to continue building operating and capital reserves. The City anticipates accepting Special Tax A CFD improvements starting FY 2026-27 and will levy the full

budgeted amounts and maximum tax to cover maintenance expenses in FY 2026-27.

Special Tax B is dormant at this time and will not be taxed in FY 2026-2027.

The District is being administered pursuant to provisions of the “Mello Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California.

Attachments:

1. Resolution
2. Boundary Map

ATTACHMENT 1

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 24-001 (HIGHLAND PARK), AUTHORIZING THE LEVY OF A SPECIAL TAX IN COMMUNITY FACILITIES DISTRICT 24-001 (HIGHLAND PARK) FOR FISCAL YEAR 2026-2027.

WHEREAS, the City Council of the City of Highland is the legislative body for Community Facilities District No. 24-001 (Highland Park) (hereinafter referred to as "CFD 24-001" or "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the State of California Government Code; and

WHEREAS, the City Council approved a Resolution of Formation on November 12, 2024, Resolution No. 2024-52, to form CFD No. 24-001 and adopted Ordinance No. 467 on December 10, 2024, in accordance with Government Code Section 53340 authorizing the levy of a special tax assessment on the property located within the CFD; and

WHEREAS, the City Council has completed all steps necessary to levy a special tax assessment in accordance with procedures set forth in the act:

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES HEREBY FIND AND RESOLVE AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. Pursuant to the provisions of Resolution No. 2024-52 and City of Highland Ordinance No. 467, there is to be levied an aggregate special tax of $50,171.28 for Special Tax A tax on the parcels which comprise the CFD for Fiscal Year 2026-2027 as set forth in an electronic format acceptable to the Auditor-Controller of the County by Harris & Associates. Each parcel's special tax amount is determined based on the Fiscal Year 2026-2027 special tax rates which are as follows:

Special Tax A			
Land Use Class	Taxable Unit	FY 26-27 Special Tax Levy Per Taxable Unit	FY 26-27 Max Special Tax Per Taxable Unit
Zone 1 - Single Family Residential Property	D/U	$ 1,090.68	$ 1,090.69
Zone 1 - Multifamily Residential Property	Acre	$ 10,975.98	$ 10,975.99
Zone 1 - Non-Residential Property	Acre	$ 10,975.98	$ 10,975.99
Zone 1 - Approved	Acre	$ 10,975.98	$ 10,975.99
Zone 1 - Undeveloped	Acre	$ 10,975.98	$ 10,975.99

Section 3. The special tax levy set forth above does not exceed the amount previously authorized by City of Highland Ordinance No. 467 and is not in excess of the rate previously approved by the qualified electorate of the CFD.

Section 4. The proceeds of the special tax levy shall be used to pay, in whole or in part, the costs for the following items, including incidental expenses:

• Street Lights and Park Lights: Street lights and park lights maintenance including energy charges, operation, maintenance and administrative costs of streetlights and park lights within the boundaries of the CFD.

• Landscape Maintenance: Landscape maintenance to be financed, including streetscape, fencing and related facilities specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.

• Private Access Roads: Private Access Roads maintenance includes furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of private access roads.

• Stormwater Facilities: Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins and any other NPDES/WQMP/BMP related devices. The maintenance may include but is not limited to all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, lighting, electricity, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services.

• Litter and graffiti removal on sound walls and other amenities, including but not limited to playground equipment and trash cans, plus normal painting as required, within the CFD.

• All other services necessary or useful for, or in connection with, the authorized services listed above, including building a capital reserve fund, administrative expenses, and operating expenses.

The proceeds of the special tax levy shall be used as set forth above and shall not be used for any other purpose.

Section 5. The special tax for services shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and procedure, sale, and lien priority in cases of delinquency as is provided for ad valorem taxes; provided.

Section 6. Any monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The County Auditor-Controller is hereby directed to enter in the next County assessment roll on which taxes become due, opposite each lot or parcel of land affected in a space marked “public improvements, special tax” or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax.

Section 8. The County Auditor-Controller shall, at the close of the tax collection period, promptly render the CFD a detailed report showing the amounts of the special tax installments, penalties, interest and fees collected and from which properties they have been collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract entered into between the CFD and Auditor- Controller.

Section 9. The City Clerk shall certify adoption of the resolution.

APPROVED AND ADOPTED this 9th day of June 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, MMC
City Clerk

State of California)
County of San Bernardino)
City of Highland)

I, Alondra Muñoz, City Clerk of the City of Highland, do hereby certify that the foregoing resolution is the actual resolution adopted by the City Council of the City of Highland and was passed at a regular meeting of the City Council on the 9th day of June 2026 by the following vote:

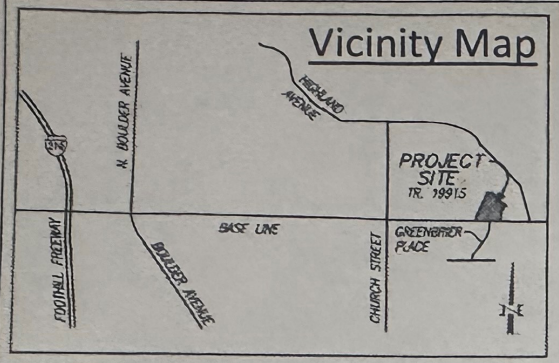
AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Alondra Muñoz, MMC
City Clerk

ATTACHMENT 2

001/16

PROPOSED BOUNDARY OF
CITY OF HIGHLAND
COMMUNITY FACILITIES DISTRICT NO. 24-001
(HIGHLAND PARK)
SAN BERNARDINO COUNTY, STATE OF CALIFORNIA

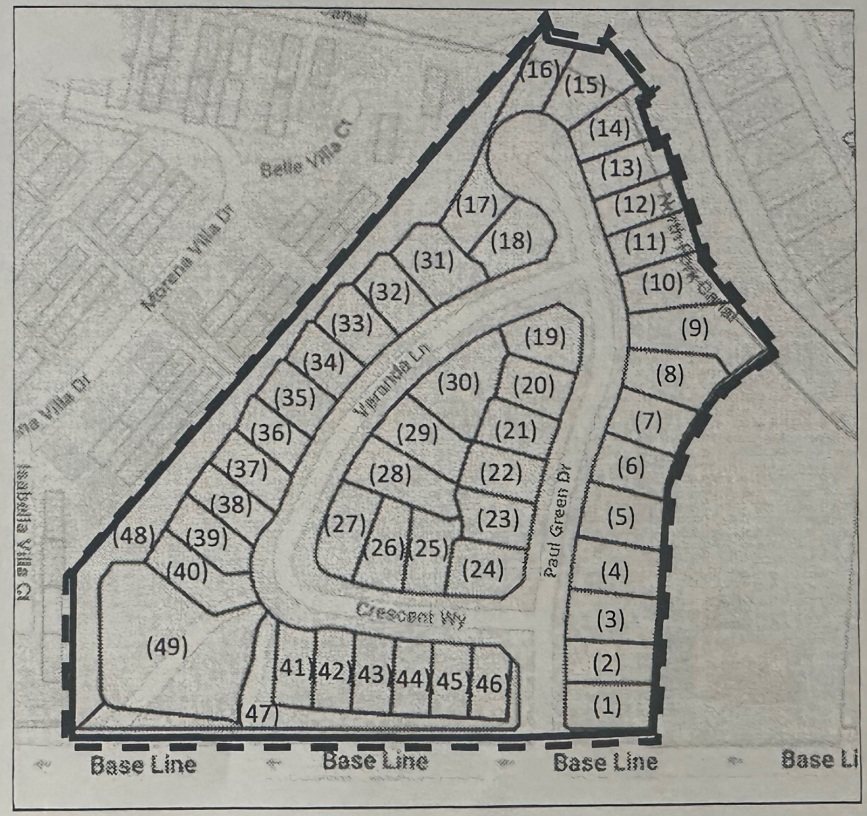


Legend

- Special Tax Area A Boundary
- Special Tax Area B Boundary
- Parcel Boundary
- (#) Assessor Parcel Reference Number

ASSESSOR PARCEL NUMBERS LOCATED WITHIN PROPOSED BOUNDARIES OF CFD 24-001 (HIGHLAND PARK) AS OF FISCAL YEAR 2024-25

(1) 0288-562-05-0000	(18) 0288-562-22-0000	(35) 0288-562-39-0000
(2) 0288-562-06-0000	(19) 0288-562-23-0000	(36) 0288-562-40-0000
(3) 0288-562-07-0000	(20) 0288-562-24-0000	(37) 0288-562-41-0000
(4) 0288-562-08-0000	(21) 0288-562-25-0000	(38) 0288-562-42-0000
(5) 0288-562-09-0000	(22) 0288-562-26-0000	(39) 0288-562-43-0000
(6) 0288-562-10-0000	(23) 0288-562-27-0000	(40) 0288-562-44-0000
(7) 0288-562-11-0000	(24) 0288-562-28-0000	(41) 0288-562-45-0000
(8) 0288-562-12-0000	(25) 0288-562-29-0000	(42) 0288-562-46-0000
(9) 0288-562-13-0000	(26) 0288-562-30-0000	(43) 0288-562-47-0000
(10) 0288-562-14-0000	(27) 0288-562-31-0000	(44) 0288-562-48-0000
(11) 0288-562-15-0000	(28) 0288-562-32-0000	(45) 0288-562-49-0000
(12) 0288-562-16-0000	(29) 0288-562-33-0000	(46) 0288-562-50-0000
(13) 0288-562-17-0000	(30) 0288-562-34-0000	(47) 0288-562-51-0000
(14) 0288-562-18-0000	(31) 0288-562-35-0000	(48) 0288-562-52-0000
(15) 0288-562-19-0000	(32) 0288-562-36-0000	(49) 0288-562-53-0000
(16) 0288-562-20-0000	(33) 0288-562-37-0000	
(17) 0288-562-21-0000	(34) 0288-562-38-0000	



N

No Scale

CLERK'S MAP STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF HIGHLAND THIS 25 DAY OF September, 2024.

CITY CLERK OF THE CITY OF HIGHLAND

CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE AREA SHOWN ON THIS MAP OF THE PROPOSED BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 24-001, (HIGHLAND PARK), CITY OF HIGHLAND, SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND AT A REGULARLY SCHEDULED MEETING THEREOF, HELD ON THE 10 DAY OF September, 2024 BY ITS RESOLUTION NO. 2024-042.

CITY CLERK OF THE CITY OF HIGHLAND

COUNTY RECORDER'S FILING STATEMENT

THIS MAP HAS BEEN FILED UNDER DOCUMENT NUMBER 2024-0229057 THIS 25th DAY OF September, 2024 AT 5:56 PM. IN BOOK 91 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 100, IN THE OFFICE OF THE COUNTY RECORDER IN SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, AT THE REQUEST OF THE CITY OF HIGHLAND IN THE AMOUNT OF $ 11.00.

CHRIS WILHITE
ASSESSOR-RECORDER
SAN BERNARDINO COUNTY

BY: DEPUTY

FILE: 2024-0229057

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN BERNARDINO COUNTY ASSESSOR'S MAPS.

Harris & Associates

41593 Winchester Rd #200, Temecula, CA 92590 ■ p: 619.481.5031 ■ www.WeAreHarris.com

Staff Report
to the City Council

Agenda Item No.14.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Chastity Scott , Engineering Technician I
Subject:	Adopt Resolution No. 2026-____ Authorizing the Levy of a Special Tax in Community Facilities District No. 2022-01 (Mediterra) for Fiscal Year 2026-2027

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:
Adopt Resolution No. 2026-____ authorizing the levy of a special tax for Community Facilities District No. 2022-01 for Fiscal Year 2026-2027.

Fiscal Impact:
The revenue from this special tax is deposited into the CFD 2022-01 (Mediterra) Fund 019.8430.7010 and is used to pay for costs and expenses of services rendered as listed below. Both the revenue and expense are part of the City's FY 2026-2027 Adopted Budget. There is no anticipated impact to the general fund in FY 2025-2026. Approval of the actions set forth in this staff report do not in any way commit the City to any financial contribution or liability by CFD No. 2022-01 (Mediterra).

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
On July 14, 2022, the City Council passed Resolution 2022-039 (Resolution of Formation) to create CFD No. 2022-01 (Mediterra). CDF 2022-01 (Mediterra) is composed of Special Tax A, Special Tax B, Special Tax C and Special Tax D. Special Tax A provides funding for maintenance of the in-tract streetlights, landscaping in the medians and on basin frontage on Greenspot Rd. Special Tax B provides funding for maintenance of the public park including landscaping, playground equipment, benches, trash receptacles, hardscape and other associated park equipment. Special Tax C provides funding for maintenance of Lot E (westerly slope), Lot F (parkway along Greenspot Road), private pocket park Lot A in TR 18893-1 and fuel modification. Special Tax D provides funding for maintenance of the detention basin and landscaping in the median and roundabout on Mediterra Parkway. Maintenance of the Special Tax C and Special Tax D improvements shall be the responsibility of the Property Owner's Association which entered into a Dormancy Agreement with the City. The Dormancy Agreement states that Special Tax C and Special Tax D will not be levied in any year, unless

and until, the first year the City determines that the Special Tax C or Special Tax D improvements have not been maintained by the Property Owner's Association to a standard acceptable to the City. The CFD is projected to include 148 single family units at buildout for Phases 1 & 2. Phase 3 & 4 are currently undeveloped and no plans have been filed with the City for their development.

The District was formed pursuant to provisions of the "Mello Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California in order to fund costs and expenses of services as follows:

- Street Lights and Park Lights: Street lights and park lights maintenance including energy charges, operation, maintenance and administrative costs of streetlights and park lights within the boundaries of the CFD.
- Landscape Maintenance: Landscape maintenance to be financed, including streetscape, fencing and related facilities specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.
- Park Maintenance: Park maintenance to be financed, including maintenance of landscaping and park facilities. Park facilities may include, but is not limited to, fencing, retaining walls, drainage structures, play structures, public gathering spaces, multi-purpose tables and shade structures, signage and lighting, trash and recycling receptacles, barbeque areas and related facilities specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.
- Trails and Private Access Roads: Trails and Private Access Roads maintenance includes furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of trails and private access roads.
- Stormwater Facilities: Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins and any other NPDES/WQMP/BMP related devices. The maintenance may include but is not limited to all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, lighting, electricity, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services.
- Litter and graffiti removal on sound walls and other amenities, plus normal painting as required, within the CFD.
- All other services necessary or useful for, or in connection with, the authorized services listed above, including building a reserve fund for replacement.

Analysis

In order to receive funding for the District, the City Council must adopt by annual Resolution

authorizing the levy of a special tax for the District.

For FY 2026-2027 the total proposed levy for Special Tax A is $23,481.68 and Special Tax B is $69,314.32, which reflects 148 total Developed parcels (19 new building permits). Special Tax A is levied on all Developed parcels at the rate of $158.66 per parcel and Special Tax B is only levied on Developed parcels at the rate of $468.34 per parcel. The Rate and Method of Apportionment restricts Special Tax B to a levy on developed parcels only.

Special Tax A: The amounts budgeted for levy in FY 2026-27 Special Tax A reflect landscaping and streetlighting maintenance costs expected in FY 2026-27 and amounts to continue building operating and capital reserves. The City accepted all Special Tax A Phase 1 and Phase 2 CFD improvements in the prior FY 2025-26 and will levy the full budgeted amounts and maximum tax to cover maintenance expenses in FY 2026-27.

Special Tax B: The amounts budgeted for levy in the FY 2026-27 Special Tax B reflect public park and the constructed portions of the trail and access road maintenance costs expected in FY 2026-27 and amounts to continue building operating and capital reserves. There are portions of the trail and access road that will be constructed in the future Phase 3. Phase 3 trail and access road maintenance costs are excluded from the FY 26-27 Special Tax B. Additionally, Phase 1 & 2 property owners will fully fund maintenance expenses of Shared Facilities (Public Park, Trail and Access Road) through an annual levy until Phase 3 & Phase 4 parcels are developed at which time all Special Tax B maintenance expenses will be spread across all Phase 1, Phase 2, Phase 3 and Phase 4 developed parcels. The City anticipates accepting all Special Tax B Phase 1 and Phase 2 CFD improvements in FY 2026-27 and levying the proportional budgeted amounts to cover maintenance expenses in FY 2026-27.

Special Tax C and Special Tax D are dormant at this time and will not be taxed in FY 2026-2027.

The District is being administered pursuant to provisions of the “Mello Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California.

Attachments:

1. Resolution
2. Boundary Map

ATTACHMENT 1

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2022-01 (MEDITERRA), AUTHORIZING THE LEVY OF A SPECIAL TAX IN COMMUNITY FACILITIES DISTRICT 2022-01 (MEDITERRA) FOR FISCAL YEAR 2026-2027.

WHEREAS, the City Council of the City of Highland is the legislative body for Community Facilities District No. 2022-01 (Mediterra) (hereinafter referred to as "CFD 2022-01" or "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the State of California Government Code; and

WHEREAS, the City Council approved a Resolution of Formation on July 14, 2022, Resolution No. 2022-039, to form CFD No. 2022-001 and adopted Ordinance No. 453 on August 9th, 2022, in accordance with Government Code Section 53340 authorizing the levy of a special tax assessment on the property located within the CFD; and

WHEREAS, the City Council has completed all steps necessary to levy a special tax assessment in accordance with procedures set forth in the Act:

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES HEREBY FIND AND RESOLVES AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. Pursuant to the provisions of Resolution No. 2022-039 and City of Highland Ordinance No. 453, there is to be levied an aggregate special tax of $23,481.68 for Special Tax A and $69,314.32 for Special Tax B on the parcels which comprise the CFD for Fiscal Year 2026-2027. Each parcel's special tax amount is determined based on the Fiscal Year 2026-2027 special tax rates which are as follows:

Special Tax A			
Land Use Class	Taxable Unit	FY 26-27 Special Tax Levy Per Taxable Unit	FY 26-27 Max Special Tax Per Taxable Unit
Zone 1 - Single Family Low Density Residential Property	D/U	$ 158.66	$ 158.66
Zone 1 - Single Family Medium Density Residential Property	D/U	$ 94.76	$ 94.76
Zone 1 - Multifamily Residential Property	Acre	$ 892.60	$ 892.61
Zone 1 - Non-Residential Property	Acre	$ 892.60	$ 892.61
Zone 1 - Approved Property	Acre	$ 892.60	$ 892.61
Zone 1 - Undeveloped	Acre	$ 892.60	$ 892.61

Special Tax B			
Land Use Class	Taxable Unit	FY 26-27 Special Tax Levy Per Taxable Unit	FY 26-27 Max Special Tax Per Taxable Unit
Zone 2 - Single Family Low Density Residential Property	D/U	$ 468.34	$ 468.34
Zone 2 - Single Family Medium Density Residential Property	D/U	$ 281.00	$ 281.00
Zone 2 - Multifamily Residential Property	Acre	$ 1,279.42	$ 1,279.42
Zone 2 - Non-Residential Property	Acre	$ 1,279.42	$ 1,279.42

Section 3. The special tax levy set forth above does not exceed the amount previously authorized by City of Highland Ordinance No. 453 and is not in excess of the rate previously approved by the qualified electorate of the CFD.

Section 4. The proceeds of the special tax levy shall be used to pay, in whole or in part, the costs for the following items:

• Street Lights and Park Lights: Street lights and park lights maintenance including energy charges, operation, maintenance and administrative costs of streetlights and park lights within the boundaries of the CFD.

• Landscape Maintenance: Landscape maintenance to be financed, including streetscape, fencing and related facilities specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.

• Park Maintenance: Park maintenance to be financed, including maintenance of landscaping and park facilities. Park facilities may include, but is not limited to, fencing, retaining walls, drainage structures, play structures, public gathering spaces, multi-purpose tables and shade structures, signage and lighting, trash and recycling receptacles, barbeque areas and related facilities specifically identified within the CFD. The landscape maintenance may include, but is not limited to, all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, electricity, repair/replacement and inspection.

• Trails and Private Access Roads: Trails and Private Access Roads maintenance includes furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of trails and private access roads.

• Stormwater Facilities: Maintenance, administration and inspection of the stormwater facilities and BMPs including water quality basins and any other NPDES/WQMP/BMP related devices. The maintenance may include but is not limited to all landscaping materials such as turf, ground cover, shrub, trees, plants, irrigation and drainage systems, weed control and other abatements, lighting, electricity, repair/replacement and inspection. Inspection is inclusive of scheduling, travel time, visual inspection process and procedures, GPS location recording, reporting by device, annual reporting, visual inspection for functionality, vegetated as designed, irrigation is complete and in working order, noting any of the following: any deficiencies, erosion, trash, silt, sediment, structural deficiencies. Maintenance is inclusive of repair or replacing any of the items noted as deficient or needing to be corrected to not be deficient. Administration is inclusive of quality assurance and control of inspection and maintenance, general contract administration, including phone calls and procurement of goods and services.

• Litter and graffiti removal on sound walls and other amenities, plus normal painting as required, within the CFD.

• All other services necessary or useful for, or in connection with, the authorized services listed above, including building a reserve fund for replacement

The proceeds of the special tax levy shall be used as set forth above and shall not be used for any other purpose.

Section 5. The special tax for services shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and procedure, sale, and lien priority in cases of delinquency as is provided for ad valorem taxes; provided, unless another procedure has been authorized in the resolution of formation establishing the district and adopted by the legislative body for each lot or parcel of land affected on the next County assessment roll on which taxes will become due.

Section 6. Any monies above collected shall be paid into the Community Facilities District fund 019.8430.7010.

Section 7. The County Auditor-Controller is hereby directed to enter in the next County assessment roll on which taxes become due, opposite each lot or parcel of land affected in a space marked “public improvements, special tax” or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax.

Section 8. The County Auditor-Controller shall, at the close of the tax collection period, promptly render the CFD a detailed report showing the amounts of the special tax installments, penalties, interest and fees collected and from which properties they have been collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract entered into between the CFD and Auditor-Controller.

Section 9. The City Clerk shall certify adoption of the resolution.

APPROVED AND ADOPTED this 9th day of June 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, MMC
City Clerk

State of California)
County of San Bernardino)
City of Highland)

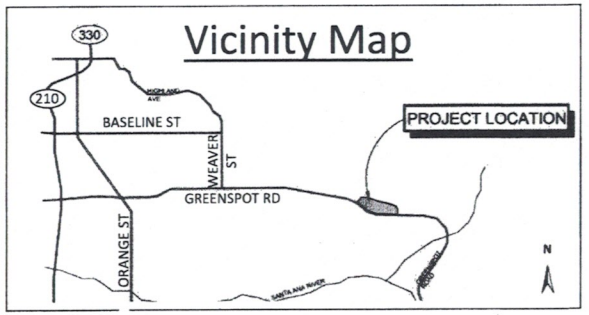
I, Alondra Muñoz, City Clerk of the City of Highland, do hereby certify that the foregoing resolution is the actual resolution adopted by the City Council of the City of Highland and was passed at a regular meeting of the City Council on the 9th day of June, 2026 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Alondra Muñoz
City Clerk

ATTACHMENT 2

Vicinity Map



PROPOSED BOUNDARY OF
CITY OF HIGHLAND
COMMUNITY FACILITIES DISTRICT NO. 2022-01
(MEDITERRA)
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

N

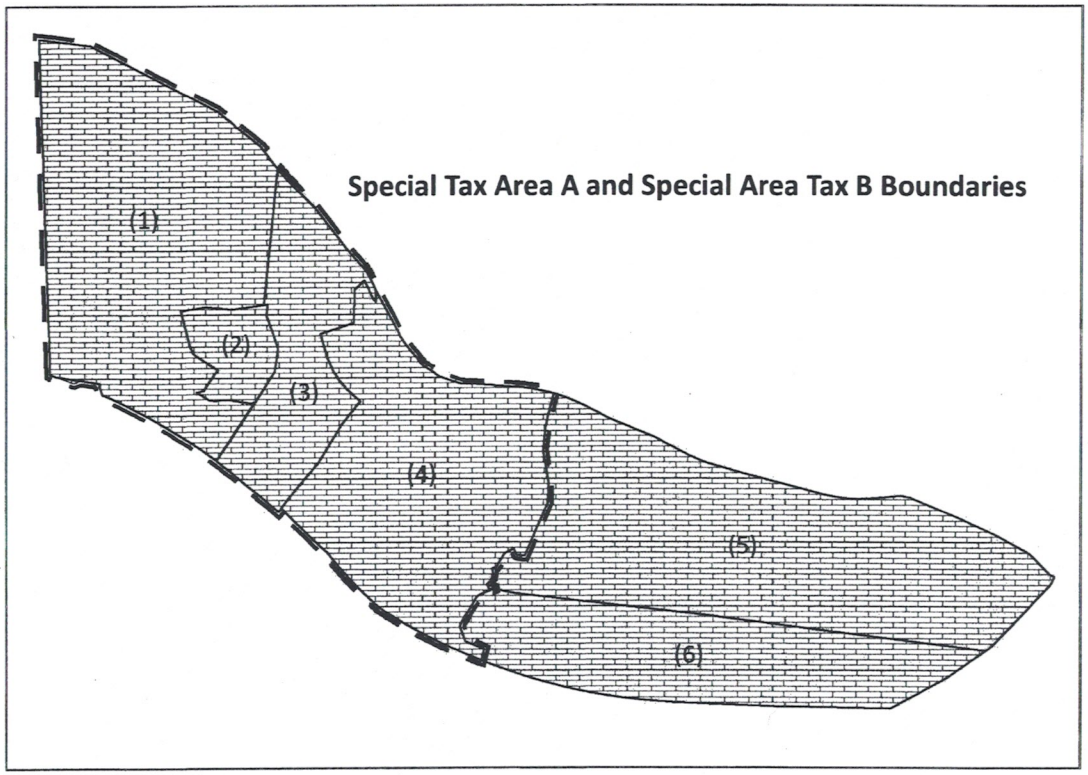
No Scale

Legend

- Special Tax Area A Boundary (SHEET 1)
- Special Tax Area B Boundary (SHEET 1)
- Special Tax Area C Boundary(SHEET 2)
- Special Tax Area D Boundary (SHEET 2)
- Parcel Boundary
- (#) Assessor Parcel Reference Number

ASSESSOR PARCEL NUMBERS LOCATED WITHIN PROPOSED BOUNDARIES OF CFD 2022-01 (MEDITERRA) AS OF FISCAL YEAR 2021-22

(1) 0297-021-40-0000
(2) 0297-021-41-0000
(3) 0297-021-36-0000
(4) 0297-021-43-0000
(5) 0297-021-31-0000
(6) 0297-051-27-0000



CLERK'S MAP STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF HIGHLAND THIS 20th DAY OF June, 2022.

CITY CLERK OF THE CITY OF HIGHLAND

CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE AREA SHOWN ON THIS MAP OF THE PROPOSED BOUNDARY OF COMMUNITY FACILITIES DISTRICT NO. 2022-01, (MEDITERRA), CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND AT A REGULARLY SCHEDULED MEETING THEREOF, HELD ON THE 14th DAY OF June, 2022 BY ITS RESOLUTION NO. 2022-035

CITY CLERK OF THE CITY OF HIGHLAND

COUNTY RECORDER'S FILING STATEMENT

FILED THIS 22nd DAY OF June, 2022 AT THE HOUR OF 1:31 O'CLOCK P.M. IN BOOK 90 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS PAGE NO. 39-40 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.
at the request of City of Highland
in the amount of $ 11.00
BOB DUTTON Assessor - Recorder
COUNTY RECORDER OF ~~THE COUNTY OF~~ SAN BERNARDINO County

BY: DEPUTY

Inst # FILE: 2022-0222114

Harris & Associates

41593 Winchester Rd #200, Temecula, CA 92590 ■ p: 619.236.1778 ext. 1261 ■ www.WeAreHarris.com

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN BERNARDINO COUNTY ASSESSOR'S MAPS.

90/39

N

No Scale

PROPOSED BOUNDARY OF

CITY OF HIGHLAND
COMMUNITY FACILITIES DISTRICT NO. 2022-01
(MEDITERRA)

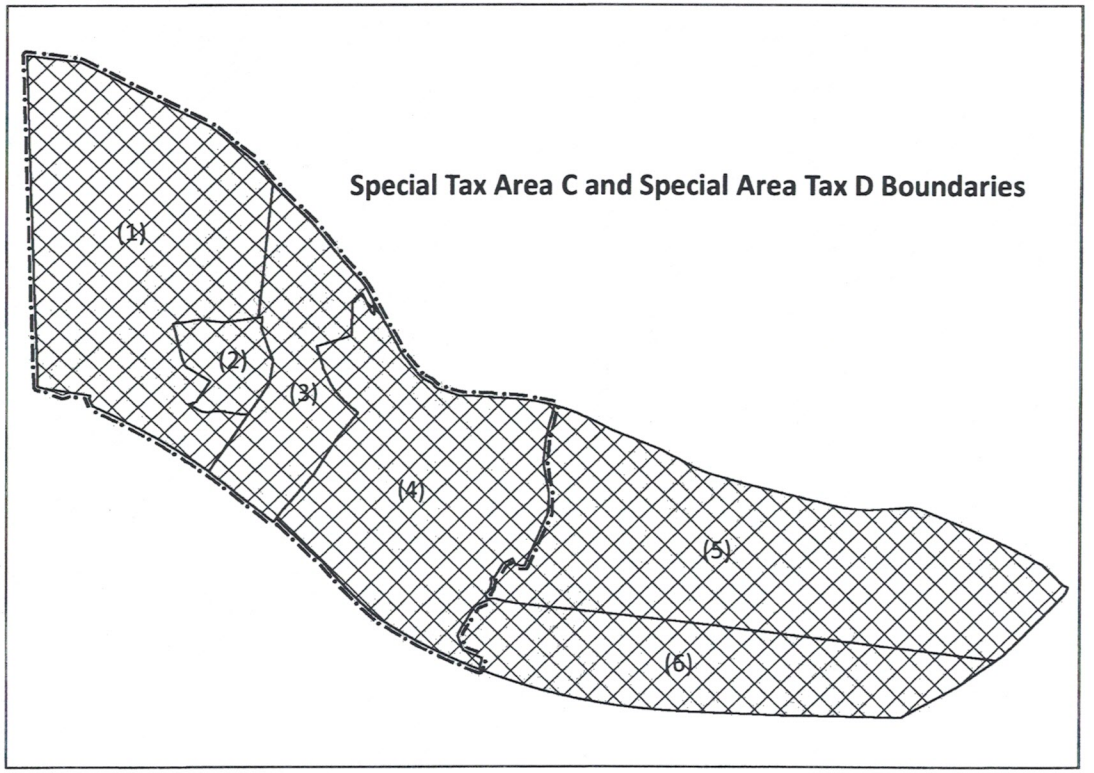
COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

Legend

- Special Tax Area A Boundary (SHEET 1)
- Special Tax Area B Boundary (SHEET 1)
- Special Tax Area C Boundary (SHEET 2)
- Special Tax Area D Boundary (SHEET 2)
- Parcel Boundary
- (#) Assessor Parcel Reference Number

ASSESSOR PARCEL NUMBERS LOCATED WITHIN PROPOSED BOUNDARIES OF CFD 2022-01 (MEDITERRA) AS OF FISCAL YEAR 2021-22

(1) 0297-021-40-0000
(2) 0297-021-41-0000
(3) 0297-021-36-0000
(4) 0297-021-43-0000
(5) 0297-021-31-0000
(6) 0297-051-27-0000



Harris & Associates

41593 Winchester Rd #200, Temecula, CA 92590 ■ p: 619.236.1778 ext. 1261 ■ www.WeAreHarris.com

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN BERNARDINO COUNTY ASSESSOR'S MAPS.

90/40

Staff Report
to the City Council

Agenda Item No.15.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Chastity Scott , Engineering Technician I
Subject:	Adopt Resolution No. 2026-____ FY 2026- 27 Senate Bill 1 (SB 1) Projects List

Recommendation:
Adopt Resolution No. 2026-____ approving the list of projects for Fiscal Year 2026-27 funded by SB 1: The Road Repair and Accountability Act of 2017.

Fiscal Impact:
For FY 2026-27, the amount of SB 1 funds to be received by the City is roughly $1,601,805.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017, was passed by the State Legislature and signed into law by the Governor in April 2017. Beginning on November 1, 2017, SB 1 generated additional revenue for maintenance of roadway and bridge systems in California through collection of additional gasoline fuel excise taxes, diesel fuel sales taxes and vehicle registration fees. A portion of SB 1 funds is deposited in the newly created Road Maintenance and Rehabilitation Account (RMRA) and is apportioned to local agencies to be used for basic road maintenance, rehabilitation, and safety projects.

To ensure transparency and accountability in the administration of SB 1 funds, the RMRA Annual Reporting Guidelines adopted by the California Transportation Commission (CTC) require that all City projects proposed to utilize SB 1 funds must be approved by the City Council by resolution at a regular meeting. The project list must include the description, location, completion date, and useful life of the proposed improvements. Once approved, the resolution and the project list are required to be uploaded to the CTC's website by July 1, 2026.

The City is expected to receive $1,601,805 of RMRA funding in FY2026-2027. Staff recommends that the City's FY2026-27 SB 1 allocation be used to provide full or partial funding of the road and safety maintenance, and pavement rehabilitation maintenance work as listed in Attachment "A" and shown below.

These projects are also listed in the City's Capital Improvement Program (CIP) and use a variety of funding sources, including Measure I and GCF to complete the projects.

Project Name	SB1 Funding Used
Sector D Pavement Rehabilitation	$951,805
City-wide Streets & Roads Operation and Maintenance	$650,000
Total	$1,601,805

Attachments:

1. Resolution

RESOLUTION NO.2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2026/2027 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of our City are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City, will receive an estimated $1,601,805 in RMRA funding in Fiscal Year 2026/2027 from SB 1; and

WHEREAS, this is the tenth year in which the City is receiving SB 1 funding and will enable the City to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City has undergone a robust public process to ensure public input into our community's transportation priorities/the project list; and

WHEREAS, the City used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City maintain and rehabilitate 6.5 Miles of streets throughout the City this year and many more miles of streets of similar projects into the future; and

WHEREAS, the 2023 Highland Pavement Management Program Final Report found that the City streets and roads are in an "good" condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into a "very good" condition; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Highland, State of California, as follows:

1. The foregoing recitals are true and correct.

2. The fiscal year 2026/2027 list of projects planned to be funded with Road Maintenance and Rehabilitation Account revenues is included in Attachment "A" attached herewith and made a part of this Resolution.

APPROVED AND ADOPTED this 09th day of June 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

CITY OF HIGHLAND
SB 1 PROJECT LIST
(FY 2026-27)
ATTACHMENT "A"

		FUNDING					
	PROJECT	**TOTAL**	**SB 1**	**PROJECT LOCATION**	**PROJECT DESCRIPTION**	**COMPLETION DATE**	**USEFUL LIFE**
1	Sector D Pavement Rehabilitation	$951,805	$951,805	Various locations bound Base Line and Greenspot Rd on Merris St, Church St, Village Lakes, Valencia Ct.	Pavement rehabilitation on various streets	6/30/2027	10 to 20 years
2	City-wide Streets & Roads Operation and Maintenance	$650,000	$650,000	Various locations bound between Greenspot Rd west to Tippecanoe Avenue; Highland Ave south to Greenspot Road/3rd Street	Repair potholes and perform minor pavement rehabilitation as necessary; Maintain pavement striping and marking as necessary; Maintain traffic signal systems and lighted crosswalks as necessary ; Repair damaged or raised sidewalks; Replace deteriorated traffic signs and street name signs	6/30/2027	3 to 20 years
	TOTAL	**$1,601,805**	**$1,601,805**				

CITY OF HIGHLAND
SB 1 PROJECT LIST
(FY 2026-27)
ATTACHMENT "A"

City-wide Traffic Signal Maintenance Locations	
3RD ST. & TIPPECANOE AVE.	5TH ST & CHURCH AVE
5TH ST. & TIPPECANOE AVE.	BASE LINE & CHURCH AVE
6TH ST. & TIPPECANOE AVE.	GREENSPOT RD & I-210 E
9TH ST. & TIPPECANOE AVE.	BASE LINE & I-210 E
9TH ST. & DEL ROSA DR.	GREENSPOT RD & I-210 W
DEL ROSA DR. & PACIFIC ST.	BASE LINE & I-210 W
BASE LINE & DEL ROSA DR.	GREENSPOT RD & LOWES CTR
6TH ST. & DEL ROSA DR.	GREENSPOT RD & CHEVERON
5TH ST. & DEL ROSA DR.	GREENSPOT RD & BOULDER AVE
3RD ST. & DEL ROSA DR.	GREENSPOT RD & ORANGE ST
3RD ST. & LELAND NORTON	BOULDER AVE & WEBSTER ST
5TH ST. & STERLING	BASE LINE & BOULDER AVE
9TH ST. & STERLING	BASE LINE & SEINE AVE
DEL ROSA AVE & BASE LINE	BASE LINE & HIGHLAND VILLAGE
STERLING AVE. & BASE LINE	BASE LINE & WEBSTER ST
STERLING AVE. & PACIFIC AVE.	BASE LINE & BROWNING RD
BASE LINE & MCKINLEY AVE.	BOULDER AVE & HIGHLAND VILLAGE
LANKERSHIM AVE. & 9TH ST.	BOULDER AVE & BEAVER MEDICAL
VICTORIA AVE. & 3RD ST.	BOULDER AVE & SAN MANUEL VILLAGE
VICTORIA AVE. & 5TH ST.	BOULDER AVE & HIGHLAND AVE
VICTORIA AVE. & 9TH ST.	HIGHLAND AVE & PIEDMONT AVE
VICTORIA AVE. & BASE LINE	HIGHLAND AVE & SAN MANUEL VILLAGE
VICTORIA AVE. & 14TH ST.	HIGHLAND AVE & SR-330 S
VICTORIA AVE. & PACIFIC ST.	HIGHLAND AVE & SR-330 N
VICTORIA AVE. & HIGHLAND AVE.	GREENSPOT RD & CHURCH ST
BASE LINE & CUNNINGHAM ST./OLIVE ST.	GREENSPOT RD & VILLAGE AT E. HIGHLANDS
HIGHLAND AVE & REAL JOURNEY	BASE LINE & CHURCH ST
BASE LINE & CENTRAL AVE.	GREENSPOT RD & WEAVER ST
CENTRAL AVE. & 5TH ST.	GREENSPOT RD & MEDITERRA PKWY
PALM AVE. & 3RD ST.	
PALM AVE. & 5TH ST.	
PALM AVE & CYPRESS ST	
PALM AVE. & BASE LINE	

City-wide Lighted Cross Walks Maintenance Locations
9th Street at McKinley Street
9th Street at Cunningham Street
Base Line at Cole Avenue
Base Line at Cole Avenue
Base Line at Reedy Avenue
Base Line at Reedy Avenue
Streater Avenue at Tonner Drive
Church Street at Glenheather Drive/Love Street
Base Line at Fairwood
9th Street at Mobile Estate Park
Church Ave at Norwood Street
Base Line at Valaria Drive
Streater Avenue at Canyon Oaks
Cole Avenue & Messina Street
Central Avenue at Hibiscus Street
Greenspot Road at Club View Drive

Staff Report
to the City Council

Agenda Item No.16.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Chastity Scott , Engineering Technician I
Subject:	Measure I 5-Year Capital Improvement Plan (2026/2027-2030/2031)

Recommendation:

1. Approve the Measure I Capital Improvement Plan Expenditure Strategy (2026/2027-2030/2031); and
2. Adopt Resolution No. 2026- ____ approving an amendment to Fiscal Year 2025/2026-2029/2030 Measure I Five-Year Capital Improvement Program and adopting the Measure I 5-Year Capital Improvement Plan for Fiscal Years 2026/2027 through 2030/2031.

Fiscal Impact:
Based on SBCTA's estimate, the City's annual Measure I Local Pass-Through revenue for the next 5 years ranges from $1,501,623 to $1,652,656 per year. The total amount of revenue for the 5-year period (2026/2027-2030/2031) is estimated at $7,879,805. The proposed 5-year plan will serve as a planning guide for the City's expenditure of Measure I Local Pass-Through Funds. Since Measure I funds are restricted to roadway/traffic/transit type improvements, adoption of the 5-year plan will not affect other City services.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The SBCTA Measure I Strategy Plan requires that each local jurisdiction receiving Measure I Local Pass-Through Funds annually adopt a Five-Year Capital Improvement Program (CIP) outlining the specific projects upon which these funds will be expended. In addition, each jurisdiction is required to adopt an Expenditure Strategy identifying its policy approach for the use of these funds. The Measure I Five-Year Capital Improvement Program (Measure I CIP) serves as the City's planning guide for the expenditure of Measure I Local Pass-Through funds.Currently, for Measure I CIP Fiscal Years 2026/2027 through 2030/2031 the City has an estimated $4,597,746.63 of carryover Measure I Local Pass-Through Funds, along with the projected $7,879,805 revenue for the next 5 years. A total of $12,477,551.63 in Measure I funds are estimated for programming in the 5-year CIP.

In the 5-year CIP, Measure I funds are being programmed to provide the necessary local match for competitive grant projects, CDBG projects, and to provide funding for committed pavement rehabilitation and street improvement projects, as listed below:

Pavement Management Program

- ola25001 – 11th St. & Sparks St Pavement Rehab (25/26 CDBG)
- ola26001 – 26-27 Pavement Rehab (26/27 CDBG)
- ola27001 – 27-28 Pavement Rehab (26/27 CDBG)
- ola28001 – 28-29 Pavement Rehab (27/28 CDBG)
- str22001 Pacific St. - Del Rosa Dr. to Sterling Ave. (Joint project with San Bernardino County)
- str23003 – Sector A & B Pavement Rehab
- str25001 – Sector C Pavement Rehab
- str25002 – Sector A, B, & C Pavement Maintenance
- str26001 – Sector D Pavement Rehab and Maintenance
- str27001 – Sector E Pavement Rehab and Maintenance

Sidewalks

- swk23001 - City-wide sidewalk repairs
- swk26001 - Boulder Ave. & Webster St.School Area Sidewalk Gap Closure Project

Signals

- sig25001 – Church St./Love St. Signal & Citywide Signal Head Retrofit
- sig25002 – Base Line & Greenspot Rd. Corridor Signal Equipment Upgrades

In addition, $250,000 of Measure I funds are being programmed for Miscellaneous City-wide Street Repairs. The total estimated programmed Measure I Local Pass-through is $7,386,300.

In accordance with SBCTA guidelines, projects included in the Measure I CIP are not subject to SBCTA approval and may be modified at the discretion of the City Council, provided the changes remain consistent with Measure I Local Street Program policies and SBCTA is kept informed of such changes. On April 14, 2026, the City Council approved an amendment to the approved FY 2026-2030 program to include a new sidewalk project, Swk26001 - Boulder Ave. & Webster St. School Area Sidewalk Gap Closure Project. An additional amendment is required to remove Project No. str15002, Highland/Redlands Regional Connector, and replace it with the correct Project No. str22002, Highland Regional Connector Project. This project was completed during the current fiscal year, and this action ensures that the CIP accurately reflects the correct project information. The proposed changes are highlighted in yellow on the attached Amended Measure I CIP for 2025/2026 through 2029/20230.

Attachments:

1. Expenditure Strategy
2. Resolution

ATTACHMENT 1

CITY OF HIGHLAND

MEASURE I CAPITAL IMPROVEMENT PLAN

EXPENDITURE STRATEGY
Fiscal Year 2026/2027 thru 2030/2031

The City of Highland intends to expend Measure I Local Street Program Pass-Through revenue primarily to (1) improve pavement conditions of the City's roadway network by constructing various pavement management projects including pavement rehabilitation, overlay, slurry seal and crack seal projects, and (2) provide local match to grant funding of roadway/bikeway improvement projects.

ATTACHMENT 2

RESOLUTION NO. 2026 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND APPROVING AN AMENDMENT TO THE FISCAL YEAR 2025/2026 – 2029/2030 MEASURE I FIVE YEAR LOCAL STREETS CAPITAL IMPROVEMENT PROGRAM AND ADOPTING THE MEASURE I FIVE YEAR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2026/2027 THROUGH FY2030/2031

WHEREAS, San Bernardino County voters approved passage of Measure I in November 2004, authorizing the San Bernardino County Transportation Authority to impose a one-half of one percent retail transactions and use tax applicable in the incorporated and unincorporated territory of the County of San Bernardino; and

WHEREAS, revenue from the tax can only be used for transportation improvement and traffic management programs authorized in the Expenditure Plans set forth in Ordinance No. 04-01 of the Authority; and

WHEREAS, the Strategic Plan requires each local jurisdiction applying for revenue from the Local Street Program to annually adopt and update a Five-Year Capital Improvement Plan; and

WHEREAS, Expenditure Plans of the Ordinances require each local jurisdiction receiving revenue from the tax to expend those funds pursuant to a Capital Improvement Program adopted by resolution of the local jurisdiction, and

WHEREAS, SBCTA allows local jurisdictions the opportunity to amend the annually adopted Measure I Five-Year Local Street Capital Improvement Program.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Highland, State of California that the Measure I Five Year Capital Improvement Program for Fiscal Years 2025/2026 through 2029/2030 is hereby amended as shown on Exhibit A and the Measure I Five Year Capital Improvement Program for Fiscal Years 2026/2027 through 2030/2031 is hereby adopted as shown on Exhibit B.

PASSED AND ADOPTED at a meeting of the Council of the City of Highland held on June 09, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

EXHIBIT A

Resolution Number:	2026-
Resolution Approval Date:	8/12/2025 - Amendment #1 4/14/2026, Amendment #2 06/09/2026
Contact Person/Title:	Octavio Duran, Jr. / Public Works Director & City Engineer
Phone:	(909) 864-6861
Email:	oduran@highlandca.gov

Measure I Local Pass-through Program

FIVE YEAR CAPITAL IMPROVEMENT PLAN - AMENDMENT

Fiscal Years 2025/2026 thru 2029/2030

Jurisdiction:

Highland

6/30/25 Carryover Balance **$5,069,260.00**

Projects:	Is Project in City's Non-motorized Transportation Plan? (Yes/No)	Does Project have an ATP Component? (Yes/No)	Is the Project on the City's Nexus Study List? (Public/DIF Share %)		Estimated Total Project Cost	FY2025/26 Est. Revenue	FY2026/27 Est. Revenue	FY2027/28 Est. Revenue	FY2028/29 Est. Revenue	FY2029/30 Est. Revenue	Total Est. Rev.
						$1,451,456	$ 1,491,806	$ 1,533,576	$ 1,576,973	$ 1,622,230	**$7,676,041**
						Current Estimate	Current Estimate	Current Estimate	Current Estimate	Current Estimate	**Total**
swk26001- Boulder Ave & Webster St School Area Sidewalk Gap Closure Project	Yes	Yes	100.0%	0.0%	$730,000	$372,300	$0	$0	$0	$0	**$372,300**
ola23002 – 2025 Arterial Resurfacing Project	Yes	Yes	100.0%	0.0%	$3,000,000	$1,687,235	$0	$0	$0	$0	**$1,687,235**
ola25001 – 11th St & Sparks St Pavement Rehab (25/26 CDBG)	No	No	100.0%	0.0%	$295,000	$5,000	$60,000	$0	$0	$0	**$65,000**
ola26001 – 26-27 Pavement Rehab (26/27 CDBG)	No	No	100.0%	0.0%	$295,000	$0	$65,000	$0	$0	$0	**$65,000**
ola27001 – 27-28 Pavement Rehab (26/27 CDBG)	No	No	100.0%	0.0%	$295,000	$0	$0	$65,000	$0	$0	**$65,000**
ola28001 – 28-29 Pavement Rehab (27/28 CDBG)	No	No	100.0%	0.0%	$295,000	$0	$0	$0	$65,000	$0	**$65,000**
sig25001 – Church St/Love St Signal & Citywide Signal Head Retrofit	No	No	100.0%	0.0%	$1,549,000	$12,000	$144,000	$0	$0	$0	**$156,000**
sig25002 – Base Line & Greenspot Corridor Signal Equipment Upgrades	No	No	100.0%	0.0%	$1,339,000	$20,000	$90,000	$0	$0	$0	**$110,000**
str22002 – Highland Regional Connector	Yes	Yes	100.0%	0.0%	$25,000	$100,000	$0	$0	$0	$0	**$100,000**
str22001 – Pacific Street (Joint Project with SB County - City's Share)	No	No	100.0%	0.0%	$401,000	$0	$401,000	$0	$0	$0	**$401,000**
str23003 – Sector A & B Pavement Rehab	No	No	100.0%	0.0%	$3,094,000	$1,168,000	$0	$0	$0	$0	**$1,168,000**
str25001 – Sector C Pavement Rehab	No	No	100.0%	0.0%	$1,906,000	$20,000	$767,000	$0	$0	$0	**$787,000**
str25002 – Sector A, B, & C Pavement Maintenance	No	No	100.0%	0.0%	$1,500,000	$1,500,000	$0	$0	$0	$0	**$1,500,000**
str26001 – Sector D Pavement Rehab and Maintenance	No	No	100.0%	0.0%	$1,748,000	$0	$800,000	$0	$0	$0	**$800,000**
str27001 – Sector E Pavement Rehab and Maintenance	No	No	100.0%	0.0%	$1,643,000	$0	$0	$800,000	$0	$0	**$800,000**
swk19001 – 9th St Transit Stops, Sidewalk and Bikeway Improvements	Yes	Yes	100.0%	0.0%	$1,007,000	$435,000	$0	$0	$0	$0	**$435,000**
swk23001 – City-Wide Sidewalk Repairs	No	No	100.0%	0.0%	$555,000	$15,000	$0	$0	$0	$0	**$15,000**
Categorical Project - Miscellaneous City-Wide Street Repair	No	No	100.0%	0.0%	$555,000	$50,000	$50,000	$50,000	$50,000	$50,000	**$250,000**
				Projects Total:		$4,962,235	$2,327,000	$865,000	$65,000	$0	**$8,219,235**

(Must not exceed 150% of Carryover Balance + Total Estimated Revenue)

Total Programming is currently **64%**

Total Estimated Programming: **$8,219,235**

EXHIBIT B

2026/2027 - 2030/2031
6/9/2026
Octavio Duran, Jr. / Public Works Director & City Engineer
(909) 864-6861
oduran@highlandca.gov

Measure I Local Pass-through Program

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Years 2026/2027 thru 2030/2031

Jurisdiction:

Highland

6/30/26 Carryover Balance **$4,597,746.63**

Projects:	Is Project in City's Non-motorized Transportation Plan? (Yes/No)	Does Project have an ATP Component? (Yes/No)	Is the Project on the City's Nexus Study List? (Public/DIF Share %)		Estimated Total Project Cost	FY2026/27 Est. Revenue	FY2027/28 Est. Revenue	FY2028/29 Est. Revenue	FY2029/30 Est. Revenue	FY2030/31 Est. Revenue	Total Est. Rev.
						$1,501,623	**$1,537,362**	**$1,574,870**	**$1,613,294**	**$1,652,656**	**$7,879,805**
						Current Estimate	Current Estimate	Current Estimate	Current Estimate	Current Estimate	**Total**
swk26001- Boulder Ave & Webster St School Area Sidewalk Gap Closure Project	Yes	Yes	100.0%	0.0%	$730,000	$372,300	$0	$0	$0	$0	**$372,300**
ola25001 – 11th St & Sparks St Pavement Rehab (25/26 CDBG)	No	No	100.0%	0.0%	$295,000	$65,000	$0	$0	$0	$0	**$65,000**
ola26001 – 26-27 Pavement Rehab (26/27 CDBG)	No	No	100.0%	0.0%	$295,000	$65,000	$0	$0	$0	$0	**$65,000**
ola27001 – 27-28 Pavement Rehab (26/27 CDBG)	No	No	100.0%	0.0%	$295,000	$0	$65,000	$0	$0	$0	**$65,000**
ola28001 – 28-29 Pavement Rehab (27/28 CDBG)	No	No	100.0%	0.0%	$295,000	$0	$0	$65,000	$0	$0	**$65,000**
sig25001 – Church St/Love St Signal & Citywide Signal Head Retrofit	No	No	100.0%	0.0%	$1,549,000	$156,000	$0	$0	$0	$0	**$156,000**
sig25002 – Base Line & Greenspot Corridor Signal Equipment Upgrades	No	No	100.0%	0.0%	$1,339,000	$110,000	$0	$0	$0	$0	**$110,000**
str22001 – Pacific Street (Joint Project with SB County - City's Share)	No	No	100.0%	0.0%	$401,000	$401,000	$0	$0	$0	$0	**$401,000**
str23003 – Sector A & B Pavement Rehab	No	No	100.0%	0.0%	$3,094,000	$1,168,000	$0	$0	$0	$0	**$1,168,000**
str25001 – Sector C Pavement Rehab	No	No	100.0%	0.0%	$1,906,000	$787,000	$767,000	$0	$0	$0	**$1,554,000**
str25002 – Sector A, B, & C Pavement Maintenance	No	No	100.0%	0.0%	$1,500,000	$1,500,000	$0	$0	$0	$0	**$1,500,000**
str26001 – Sector D Pavement Rehab and Maintenance	No	No	100.0%	0.0%	$1,748,000	$800,000	$0	$0	$0	$0	**$800,000**
str27001 – Sector E Pavement Rehab and Maintenance	No	No	100.0%	0.0%	$1,643,000	$0	$800,000	$0	$0	$0	**$800,000**
swk23001 – City-Wide Sidewalk Repairs	No	No	100.0%	0.0%	$555,000	$15,000	$0	$0	$0	$0	**$15,000**
Categorical Project - Miscellaneous City-Wide Street Repair	No	No	100.0%	0.0%	$555,000	$50,000	$50,000	$50,000	$50,000	$50,000	**$250,000**
				Projects Total:		$5,489,300	$1,682,000	$115,000	$50,000	$50,000	**$7,386,300**

Total Programming is currently **59%**

(Must not exceed 150% of Carryover Balance + Total Estimated Revenue)

Total Estimated Programming: **$7,386,300**

Staff Report
to the City Council

Agenda Item No.17.

Date: June 9, 2026

From: Carlos Zamano, City Manager

Reviewed By: Octavio Duran, Public Works Director/City Engineer

Prepared By: Jim Richardson, Public Works Manager

Subject: Bid Award - Bid No. 2026-04, "City of Highland Landscape Maintenance Contract"

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:

1. Award the landscape maintenance contract for Bid No. 2026-04, "City of Highland Landscape Maintenance Contract" to the lowest responsive bidder RP Landscaping and Irrigation in the amount of $412,422.86; and
2. Authorize the City Manager to execute up to four, one-year extensions to the agreement.

Fiscal Impact:
The City of Highland Landscape Maintenance Contract will be paid for with budgeted funds from Gas Tax, Facilities, Parks, Park Maintenance Districts, Landscape Maintenance Districts, CFD accounts, and Street and Storm Drain accounts.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City of Highland is responsible for landscape and irrigation maintenance at City facilities, Parks, Park Maintenance Districts, Landscape Maintenance Districts, CFD's, and Street and Strom Drain accounts. On April 20, 2026, the City of Highland issued a public bid invitation for the City's Landscape Maintenance Contract. All bids are itemized by site and unit cost per month. The actual work performed under this contract will be as directed by the City based on the City's needs and available budget.

On May 20, 2026, two (2) formal bids were received in response to the City's public notice inviting bids and advertisement for the City's Landscape Maintenance Contract.

The bid results are as follows:

Contractor	**Total Bid**
RP Landscaping and Irrigation	$412,422.86
Brightview Landscape Services, Inc.	$448,190.00

The lowest responsive bid received is from RP Landscaping and Irrigation (RP) and staff confirmed all required bid documents were received. RP currently provides these services for the City and has a history of good performance. If awarded a new contract, the City will have the option of extending the term of the contract for four (4) additional one-year periods. Staff recommends the City Council award the contract.

Attachments:

None

Staff Report
to the City Council

Agenda Item No.18.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Lawrence Mainez, Community Development Director
Prepared By:	Barrie Owens, Senior Code Enforcement Officer
Subject:	Data Ticket, Inc. Service Agreement to Provide Third Party Administrative Citation Processing and Collection Services

Recommendation:

1. Approve the Agreement with Data Ticket, Inc. to provide third party administrative citation process and collection services; and
2. Authorize the City Manager to sign the Agreement for Option 1 in the Fee Schedule.

Fiscal Impact:
The cost for administrative citation processing service is $250 per month, totaling $3,000 annually. Due to the minimal fiscal impact, no immediate budget adjustment is proposed. If necessary, a budget adjustment will be required as part of the mid-year FY 2026-27 budget review process.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
On May 12, 2026, the City Council adopted Ordinance No. 484, amending the Highland Municipal Code to allow an option for third-party administration and collection of administrative citation fines. As the City Council is aware, this Amendment was necessary due to the outcome of last year's fireworks enforcement pilot program and subsequent administrative citation collection process which continues almost a year later. Code Enforcement staff discussed third-party collection options with the City's Finance Department, and they recommended contacting the City's current parking citation processing/collection vendor, Data Ticket, Inc. Staff met with the Data Ticket representative and discussed their administrative citation collection services, which includes the following (in summary):

1. 24/7 web-based access for the City and citation recipient.
2. 24/7 Integrated Response System (IVR) where payments can be made or general information on a citation can be retrieved.
3. Bilingual customer service call center open Monday through Friday 8:00 a.m. to 5:00 p.m.
4. Formal noticing service for each citation recipient, which includes the initial notice and all subsequent notices.
5. Delinquent administrative citation fine collections, which includes an option for the recipient to make payment by mail, on-line, or set up a payment plan directly through Data Ticket, Inc.
6. Option to collect administrative citation fines through the State Franchise Tax Board.

Citation recipients will continue to have the ability to appeal their citation through the City's current appeal process in accordance with the City's Municipal Code Sections 2.56.130, 2.56.140, and 2.56.150.

At this time, staff is proposing to utilize Data Ticket, Inc., services for the collection of illegal fireworks citations only under Option 1, which includes a flat fee of $250 per month or $3,000 per year. After 12-months, staff will evaluate Data Ticket's service performance and determine at that time whether to terminate their services or extend their service agreement appropriately. Any extension or changes to their service agreement will require City Council approval.

Attachments:

1. Data Ticket, Inc. Scope of Services Agreement
2. Data Ticket Inc., Fee Schedule

ATTACHMENT 1

2603 Main Street, Suite 300
Irvine, CA 92614
949-428-7241
ClientServices@DataTicket.com

These services are provided by:

Data Ticket Inc.
a California Corporation
2603 Main Street, Suite 300
Irvine, California 92614
(Here-in-after sometimes referred to as "COMPANY")

FOR:

City of Highland
27215 Base Line
Highland, California 92346
(Hereinafter sometimes referred to as "AGENCY")

Data Ticket, Inc. intends to provide for the processing of bails, fines and forfeiture thereof, in connection with the issuance of administrative citations pursuant to AGENCY municipal code and other civil debts as designated and owed to the AGENCY.

ARTICLE I - CITATION PROCESSING

1.1 Referral and Reconciliation: COMPANY shall receive and process citations/debts from AGENCY. COMPANY will provide a reconciliation of the number of citations/debts received from AGENCY.

1.2 Determination of Processable Citations/Debts: COMPANY shall screen each citation/debt referred to it by the AGENCY to determine if the citation/debt is processable. If the citation/debt is determined by COMPANY to be unprocessable (e.g., essential processing information is missing), COMPANY shall contact the AGENCY for clarification. COMPANY will be paid the contractual rate hereinafter provided, for citations/debts properly corrected by the AGENCY.

1.3 Collection and deposit of funds: A direct deposit system shall be employed for all funds received for payment of citations/debts. The AGENCY shall have the choice of jointly owning a bank account with the COMPANY or directing the COMPANY to deposit

into an AGENCY account. Deposits shall be made directly into the account by the COMPANY for the collecting AGENCY, with the exception of credit card payments made using VISA, MasterCard, Discover and American Express cards belonging to the COMPANY. These payments will be directly deposited into an account held by the COMPANY. Credit card payments are reconciled and remitted on a monthly basis to the AGENCY, but tracked on the citation management software on a daily basis. Citations/debts paid by credit card are marked "paid" real-time immediately upon authorization, thus affording the citizen the opportunity to make payment at any time and have the payment recognized immediately.

1.4 PAYMENT: If the COMPANY deposits into an AGENCY account, the COMPANY will invoice the AGENCY for services rendered. Payment in full shall be due within thirty (30) days after which interest shall be accrued at the rate of 6% (or lower if statutes, rules or regulations prohibit this rate). If the COMPANY deposits into an account held jointly between the AGENCY and the COMPANY, the COMPANY shall reconcile the account the month following the banking activity, disperse all revenue due the AGENCY, the COMPANY, any tax liability and all refunds and send all supporting documentation to the AGENCY for its records.

1.5 Delinquency Notices for Administrative Citations/Debts: In accordance with AGENCY ordinance, delinquency notices will be sent to violators of the municipal code ("Patrons") who are not in compliance and have not paid the fines in full, with the exception of Patrons who are on AGENCY-approved payment plans. These notices will indicate future actions to be taken in order to collect the fines owed the Agency.

1.6 Franchise Tax Board Interface: The Franchise Tax Board Interagency Intercept Program will be used as the next collection step in the process. A notice merging all debts owed the AGENCY will be sent to the Patron showing the total amount due the AGENCY for Administrative Citations/Debts and demanding payment. If payment is not received in full, social security numbers will be attached to each debt and the debt will be placed with the Franchise Tax Board for collections. The City may elect to exclude a citation from placement with the Franchise Tax Board.

information. The AGENCY shall be responsible to pay the $25.00 court-filing fee if the administrative hearing decisions are overturned by the court.

1.7 Citations Disposed of by Hearing/Court: The COMPANY may be required, as a result of court action, to reduce or cancel, on an individual basis, citations which have been referred to it. COMPANY shall be paid the contractual rate hereinafter provided for processing the citation regardless of the outcome of court action. COMPANY will maintain records indicating any reduction or cancellation of administrative citations as a result of review/hearing/court action. Citations that are dismissed as a result of review/hearing/court decision will have the dismissal processed by the COMPANY promptly after receipt from the review/hearing/court.

1.8 Suspension of Processing: COMPANY will suspend processing on any citation/debt referred to it for processing upon written notice to do so by an authorized officer of the AGENCY. COMPANY will promptly return any citation/debt or facsimile properly requested by the AGENCY. COMPANY will maintain records indicating any suspension of citation/debt as a result of AGENCY'S request. COMPANY shall be paid the contractual rate hereinafter provided for processing the citations/debts suspended by the AGENCY.

1.9 Payments by U.S. Mail: It is the Patron's responsibility to ensure that payments are received on or before the date due. The date received by the COMPANY will be the criteria to establish any delinquent fees due.

1.10 Citation System Master File Update: COMPANY will regularly update the citation/debt master file for new citations/debts, payments, reductions, cancellations, dismissals and any other pertinent data.

ARTICLE II - PAYMENT PROCESSING

2.1 Disposition Processing: COMPANY will maintain all citation/debt dispositions for a minimum of two (2) years. Closed citations/debts will remain on-line for a minimum of two (2) years for research and statistical purposes.

2.2 Payments Processing: COMPANY shall process citation/debt payments on a regular basis (Monday – Friday, excluding holidays). Payments shall be immediately posted in one (1) of two (2) following categories:

"Regular Payments" are citations/debts with the correct amount due, paid on or before

the due date. This includes payments properly complying with the first Delinquent Notice.

"Partial Payments" are citations/debts where payment is less than the total amount of due.

2.3 Miscellaneous Letters Processing: COMPANY will receive and review all miscellaneous correspondence. These are generally letters requesting refunds, voids, or otherwise setting forth complaints. These letters will be researched by COMPANY and may be forwarded to the AGENCY for proper follow-up.

2.4 Batching Procedures: COMPANY shall maintain effective procedures of internal control. Such procedures shall involve reconciliation of all payments received using generally accepted accounting principles. After proper reconciliation, deposit slips shall be prepared for and deposits made at the appropriate bank, including an itemized listing of all batch numbers included in the deposit. Citation payment documentation shall be scanned into the System and retained for a minimum of two (2) years.

2.5 Cash Payments: COMPANY shall maintain an effective method of handling cash payments. All cash received through the mail, shall be logged in a cash journal. Thereafter, effective internal control procedures shall be implemented to reconcile such payments using generally accepted accounting principles.

2.6 Deposits: All deposits shall be made daily, subject to regular banking hours. Deposits shall be itemized and detailed information will be captured regarding submitted funds. Deposit slips shall be prepared in duplicate, allowing one (1) copy for the bank and one (1) copy for the COMPANY. If the bank account is held jointly, COMPANY shall perform all reconciliation, refunds and cut all checks. This information shall be available for AGENCY review. Deposits shall be directly deposited into the AGENCY'S designated bank account, either jointly held with the COMPANY or individually held by the AGENCY. If the AGENCY holds the account individually, it will supply deposit slips and an endorsement stamp to COMPANY. In this case, COMPANY shall only have the capability to make deposits on behalf of the AGENCY.

2.7 Revenue Report: A monthly revenue report will list all revenues received during the

preceding month.

ARTICLE III – WEB SITE

3.1 Citation Management Web Site: The COMPANY will provide a web site for AGENCY review and use of its database, including all citations/debts and information relating to changes in status.

3.2 Citizen Web Site Access: Citizens who receive citations/debts will be able to access the web site to review their individual citations/debts and pay on-line.

3.3 Web Site Interaction: The web site may be accessed as “view only” or “interactive”, depending on the requirements of and at the direction of the AGENCY.

3.4 Web Site Reports: Web site reports are available to the AGENCY on a daily, (24/7) schedule.

3.5 Web Site Use: User ID’s and passwords will be assigned to the AGENCY.

ARTICLE IV - GENERAL

4.1 Public Inquiries: The COMPANY will respond to reasonable inquiry by telephone or letter of a non-judicial nature. Inquiries of a judicial nature will be referred to the AGENCY for determination.

4.2 COMPANY Limitations: COMPANY will not take legal action or threaten legal action in any specific case without AGENCY'S prior approval.

4.3 Use of Approved Forms: AGENCY shall have the right to reasonable approval of all forms, delinquency notices, and correspondence sent by the COMPANY. These must conform to State and local law.

4.4 Books and Records: COMPANY will maintain the citation detail and processing for administrative citations issued within the AGENCY'S jurisdiction and referred to COMPANY for processing within our online solution. Such books or records, and related computer processing data, shall be available for reasonable inspection and audit by AGENCY at the COMPANY'S location at reasonable times upon adequate prior notice to COMPANY.

2603 Main Street, Suite 300
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949-428-7241
ClientServices@DataTicket.com

4.5 Ownership: All reports, information, and data, including but not limited to discs, or files furnished or prepared by the COMPANY or its subcontractor (collectively the "Materials") are and shall remain exclusively the sole property of COMPANY, and the AGENCY shall acquire no right or title to said Materials. All computer software and systems, related automated and manual procedures, instructions, computer programs, and data storage media containing same, and written procedures performed hereunder (collectively the "System") are and shall remain exclusively the sole property of COMPANY, and the AGENCY shall acquire no right or title to said Systems.

4.6 Property of AGENCY: All documents, records, discs, files and tapes supplied by AGENCY to COMPANY in performance of this contract are agreed to be and shall remain the sole property of AGENCY. COMPANY agrees to return same promptly to AGENCY no later than sixty (60) days following notice to the COMPANY. The AGENCY shall make arrangements with COMPANY for the transmission of such data to the AGENCY upon payment to COMPANY of any open invoices and the cost of copy and delivery of such information from COMPANY'S computer facilities to AGENCY'S designated point of delivery.

4.7 Confidentiality: In order to enable COMPANY to carry out its work hereunder, to some extent it will have to impart to the AGENCY'S employees information contained in the Materials and Systems (collectively the "CONFIDENTIAL DATA"). The AGENCY agrees that information contained in the data that was marked in writing as "CONFIDENTIAL", "PROPRIETARY" or similarly, so as to give notice of its confidential nature, when submitted to the AGENCY by COMPANY shall be retained by AGENCY in the strictest confidence and shall not be used or disclosed in any form except in accordance with paragraph 4.8 herein below. The AGENCY recognizes that irreparable harm could be occasioned to COMPANY by disclosure of CONFIDENTIAL DATA, which is related to its business, and that COMPANY may accordingly seek to protect such CONFIDENTIAL DATA by enjoining disclosure.

4.8 Consent For Disclosure: No report, information, data, files, or tapes furnished or prepared by COMPANY or its subcontractors, successors, officers, employees, servants, or agents shall be made available to any individual or organization without the prior written approval of AGENCY other than individuals or organization who are reasonably necessary to properly effectuate the terms and conditions of this agreement. This Non-Disclosure obligation shall survive the Termination of this Agreement.

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4.9 COMPANY Files: Notwithstanding Section 4.6, COMPANY shall maintain master files on citations referred to it for processing under this Agreement. Such files will contain records of payments, dispositions, and any other pertinent information required to provide a reasonable audit trail.

4.10 Storage for AGENCY:

A. COMPANY agrees to scan original citations/debts and have such information available on the citation management system for a minimum of two years, to permit AGENCY retrieval of such information. AGENCY relieves COMPANY of all liability costs associated with data released by AGENCY to any other person or entity using such data.
B. Subsequent to the termination of the contract, COMPANY will return a file containing all data belonging to the AGENCY.

ARTICLE V – ADDITIONAL SERVICES

5.1 Advanced Collections: COMPANY shall, at the direction of the AGENCY refer designated debts to a Third Party Collection Agency.

5.2 Postal Rate Increase: The COMPANY will maintain auditable records to document the COMPANY'S actual postage costs associated with the mailing of delinquency notices for unpaid citations and for other mailings related to the processing of correspondence. If there is a postal increase, that increase will be invoiced effective on the date that the postal rate increase goes into effect.

ARTICLE VI - REPORTS

6.1 Periodic Reports: COMPANY will submit reports to AGENCY the month following the month in which activity has been reported. The reports will track activities relating to performance under this Agreement. Among the reports which COMPANY may/will generate are the following:

A. Report of Revenue Collected for Period
B. Report for Citations/Debts Issued for Period
C. A balanced summary report for issuing AGENCY providing the status of all citations/debts at the beginning of the period, current period activity, and at the end of the period.
D. A report for issuing AGENCY identifying individuals owing the AGENCY

selected amounts.

E. A report for issuing AGENCY identifying the citations/debts issued, location, violation by each officer.

ARTICLE VII - TERM OF CONTRACT AND ADDITIONAL SERVICES

7.1 Term and Renewals: This Agreement shall be for an initial period of one (1) year, commencing as of the last date of signature. The parties may agree to extend the agreement for an additional one (1) year term by providing written notice thirty (30) day's prior to the termination of the Agreement.

7.2 Cancellation: Upon a material breach or upon sixty (60) days written notice to COMPANY, the AGENCY may cancel or terminate this Agreement. The COMPANY shall have thirty (30) days to cure any material breach or defect set forth in the written termination notice provided by AGENCY.

7.3 Exclusivity: AGENCY agrees to utilize only the services of COMPANY during the term of this Agreement for the processing of the citations referred to above. AGENCY agrees during the term of the Agreement to not directly or indirectly assist a competitor of COMPANY in the performance of the services provided by COMPANY under this Agreement.

7.4 Cost: Please see Cost Proposal, Exhibit A for all associated costs. The Costs identified in the Administrative Citation Processing Fee Option 1 will be the operative costs for this Agreement.

ARTICLE VIII - CLAIMS AND ACTIONS

8.1 AGENCY Cooperation: In the event any claim or action is brought against COMPANY relating to COMPANY'S performance or services rendered under this Agreement, COMPANY shall notify the AGENCY, in writing, within ten (10) days, of said claim or action.

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8.2 Hold Harmless: COMPANY AND AGENCY agree to the following hold harmless clauses.

A. COMPANY agrees to indemnify, defend, protect, and hold harmless the AGENCY and its officers, officials, employees, agents and volunteers against any and all claims, demands, damages, losses, defense costs or expenses, actions and liabilities arising out of, or in connection with, the performance or non-performance by COMPANY or AGENCY or any of their officers, officials, employees, agents, or volunteers under this AGREEMENT, excepting only loss, injury, or damage caused solely by the active negligence or intentional misconduct of AGENCY or any of its officers or employees.

ARTICLE IX - SUBCONTRACTORS AND ASSIGNMENTS

9.1 Subcontracting: COMPANY is authorized to engage subcontractors, as permitted by law at COMPANY'S own expense, subcontractors shall be deemed agents of COMPANY.

9.2 Assignments: This contract may not be assigned without the prior written consent of the AGENCY. It is understood and acknowledged by the parties that the COMPANY is uniquely qualified to perform the services in this agreement.

ARTICLE X - INDEPENDENT COMPANY

10.1 COMPANY'S Relationship: COMPANY'S relationship to AGENCY in the performance of this Agreement is that of an independent COMPANY. Personnel performing services under this Agreement shall at all times be under COMPANY'S exclusive direction and control and shall be employees of COMPANY and not employees of the AGENCY. COMPANY shall pay all wages and salaries and shall be responsible for all reports and obligations respecting them relating to social security, income tax withholding, unemployment compensation, worker's compensation, and similar matters. Neither COMPANY nor any officer, agent, or employee of COMPANY shall obtain any right to retirement benefits or other benefits which accrue to employees of AGENCY, and COMPANY hereby expressly waives any claim it might have to such rights.

ARTICLE XI - INSURANCE

11.1 Insurance Provisions: COMPANY shall provide and maintain at its own expense during the term of this Agreement, the following policy or policies of insurance covering its operations hereunder. Such insurance shall be provided by insurer(s) satisfactory to

the AGENCY and certificates of such insurance shall be delivered to the AGENCY on or before the effective date of this Agreement. Such certificates shall specifically identify this Agreement and shall not be canceled, reduced in coverage or limits or non-renewed except after thirty (30) days written notice has been given to the AGENCY.

A) Comprehensive general liability insurance covering bodily and personal injury and property damage. Limits shall be in an amount of not less than one million ($1,000,000) dollars per occurrence. Such insurance policies shall name the AGENCY, its officers, agents and employees, individually and collectively, as additionally insured. Such coverage for additional insured shall apply as primary insurance and any other insurance or self-insured retention maintained by the AGENCY its officers, agents and employees shall be excess only and not contributing with insurance provided under said policy.

B) Comprehensive automobile liability owned, non-owned and hired vehicles with not less than one million ($1,000,000) dollars combined single limit, per occurrence for property damage and for bodily injury or death of persons. Such insurance shall include the same additional insured and cancellation notice provisions as specified above and may be combined with the comprehensive general liability coverage required above.

C) Throughout the period of Agreement, COMPANY, at its sole cost, shall maintain in full force and affect a policy of workers' compensation insurance covering all of its employees as required by the labor code of the State of California.

ARTICLE XII – SECURITY

12.1 Security Provisions: AGENCY agrees to follow all defined security requirements including but not limited to:

A) All AGENCY employees who are provided access to services provided by COMPANY must complete a background check and must complete annual security awareness trainings.

B) AGENCY must inform COMPANY within 24 hours of an

employee with access to COMPANY services leaving their role.

D) AGENCY must inform COMPANY of any breach of information within 24 hours, so the appropriate government agencies can be notified of the breach.

E) AGENCY understands and agrees that security requirements may change and be updated to reflect the most current security requirements of the government agencies we work with to obtain vehicle registered information.

F) AGENCY understands that evidence of the security requirements may be requested to comply with COMPANY audit requirements of the governmental agencies we work with.

ARTICLE XIII – ENTIRE AGREEMENT

13.1 Non-Discrimination and Equal Employment Opportunity. In the performance of this Agreement, COMPANY shall not discriminate against any employee, subcontractor or applicant for employment because of race, color, religious creed, sex, gender, gender identity, gender expression, marital status, national origin, ancestry, age, physical disability, mental disability, medical condition, genetic information, sexual orientation, veteran or military status, or other basis prohibited by law. COMPANY will take affirmative action to ensure that subcontractors and applicants are employed, and that employees are treated during employment, without regard to their race, color, religious creed, sex, gender, gender identity, gender expression, marital status, national origin, ancestry, age, physical disability, mental disability, medical condition, genetic information or sexual orientation.

13.2 Integrated Agreement: This contract is intended by the parties as a final expression of their Agreement and also as a complete and exclusive statement of the terms thereof, any prior oral or written Agreement regarding the same subject matter notwithstanding. This Agreement may not be modified or terminated orally and no modification or any claim or waiver of any of the provisions shall be effective unless in writing and signed by both parties.

13.3 Counterparts. This Agreement may be executed in multiple counterparts, all of which shall be deemed an original, and all of which will constitute one and the same instrument.

13.4 Headings. The headings in this Agreement are included solely for convenience of reference and shall not affect the interpretation of any provision of this Agreement or any of the rights or obligations of the Parties to this Agreement.

13.5 Waiver. Waiver by any Party of any breach of any provision of this Agreement or warranty or representation shall not be construed as a waiver of any subsequent breach of the same or any other provision. The failure to exercise any right in this Agreement shall not operate as a waiver of such right.

13.6 No Third Party Beneficiaries. None of the provisions contained in this Agreement are intended by the Parties, nor shall they be deemed, to confer any benefit on any person not a Party to this Agreement.

13.7 Law Applicable and Choice of Forum: This Agreement shall be construed in accordance with the Laws of the State of California. Any dispute that arises under or relates to this Agreement (whether contract, tort or both) shall be resolved in a superior court with geographic jurisdiction over the City of Highland.

13.8 Attorneys' Fees. In any litigation or other proceeding by which a Party seeks to enforce its rights under this Agreement (whether in contract, tort or both) or seeks a declaration of any rights or obligations under this Agreement, the prevailing Party shall be entitled to recover all attorneys' fees, experts' fees, and other costs actually incurred in connection with such litigation or other proceeding, in addition to all other relief to which that Party may be entitled.

13.9 Severability. If a court of competent jurisdiction holds any provision of this Agreement to be illegal, invalid or unenforceable for any reason, the validity of and enforceability of the remaining provisions of this Agreement shall not be affected and continue in full force and effect.

13.10 Notice to Parties: Any notice required under this Agreement to be given to either party may be given by depositing in the United States mail, postage prepaid, first-class, addressed to the following:

AS TO THE AGENCY:

City of Highland
27215 Base Line
Highland, California 92346

AS TO THE COMPANY:

Data Ticket Inc.
a California Corporation
2603 Main Street, Suite 300
Irvine, California 92614

13.11 Corporate Authority. Each person executing this Agreement on behalf of his or her Party warrants that he or she is duly authorized to execute this Agreement on behalf of that Party and that by such execution, that Party is formally bound to the provisions of this Agreement.

IN WITNESS WHEREOF, the parties hereto have entered into this Agreement as of the day and year last written below.

AGENCY: CITY OF HIGHLAND

Signature: _____

Print Name: _____

Title: _____

Date: _____

COMPANY: DATA TICKET, INC

Signature: _____

Print Name: _____

Title: _____

Date: _____

Signature: _____

Print Name: _____

Title: _____

Date: _____

ATTACHMENT 2

Data Ticket, Inc.
Newport Beach, CA
O: 949 752-6937; F: 949 752-6033

On the following pages, we have provided the City of Highland 2 fee proposals to process the City's Administrative Citations.

Option 1 provides the City with a single flat fee for all Administrative Citation Processing up to Franchise Tax Board ("FTB") processing.

Option 2 provides the City with a less expensive upfront cost and individual costs for each subsequent transaction.

In addition, we have provided Optional Services the City may wish to utilize.

Fee Description	Administrative Citation Processing Fee Option 1	Administrative Citation Processing Fee Option 2
Citation Processing and Collections		
Manual Citation Processing	$15.00	$6.00
Electronic Citation Processing	$12.00	$4.00
****Fee for Data Ticket to Print & Mail Cite on behalf of Agency – 1st Class Mail**	$9.00	$9.00
****Fee for Data Ticket to Print & Mail Cite on behalf of Agency – Certified Mail**	$16.00	$16.00
****1st Notice Sent**	No charge	$0.80
Delinquent Collections	No charge	26%* of paid amount
Franchise Tax Board Processing - SSN Look-up	$2.00 per unique SSN	$2.00 per unique SSN
FTB Collections	15% of paid amount	15% of paid amount
Advanced Collections Legal Action Not Required	30% of paid amount	30% of paid amount
Adjudication Services		
Adjudication Hold & Scanning of Documentation	$.50	$0.50
Disposition Entry	No charge	$1.00
****Adjudication Letters**	No charge	$1.25
****Miscellaneous Letters – as defined by agency**	$1.25	$1.25
Hearing Performance	$85.00 /hr	$85.00 / hr

****Certified Letters**	$12.00 per letter sent	$12.00 per letter sent

*Assessed at Citation Date + 60 Days
**Subject to postage increases

- A minimum fee of $250.00 will be charged on a monthly basis if services do not reach this level

To further provide definition surrounding each line item, we have provided additional details below and on the following pages.

Manual and Electronic Administrative Citation Processing:
Services for the above-mentioned items include:

- Data entry of manually written citations performed within 48 hours of receipt, including a digital scan of the written citation.
- Quality assurance verification of manually entered citations
- Scanning of all manually written citations onto our network for storage and ease of retrieval
- Bi-monthly shredding of manually written citations
- Electronic transfer of all electronically written citations, recordings, videos and photographs

1st Notice Cost:
Services for the above-mentioned item include:

- Semi-custom Notice that is printed on an 8 $^{1}/_{2}$ x 11" piece of paper with a perforated tear-of payment stub provided in a window envelope sent to Patron
- All notices are attached to the citation online and are viewable via the web
- All notices sent via registered or certified mail, return receipt requested
- All notices include a return envelope in which the responsible party may submit payment
- This charge is only incurred if the individual does not pay within 90 days

Delinquent Collections:

- This fee will be assessed when a citation is thirty (30) days past the citation issue date, assuming a first notice has been sent to the Patron and the citation is not on hold for any reason
- Three Delinquent Notices will be sent to the Patron at no cost to the City
- All notices are sent via First Class mail and all notices are printed on an 8 $^{1}/_{2}$ x 11" sheet of paper and folded into a window envelope; in addition, a window envelope is provided for the recipient to return payment
- All notices are attached to the citation online and are viewable via the web
- If Data Ticket does not collect on a citation that is delinquent, the Agency does not owe this fee
- Notices will be sent via 1st Class Mail, and Data Ticket will be responsible for the cost incurred and all customer service and payment entry

Franchise Tax Board Processing:
SSN Look-up

- This fee will be assessed to lookup a social security number associated with a particular responsible party and address
- **This charge is charged per unique SSN, not per citation**

FTB Collections

- This fee is charged if a citation is paid at the Franchise Tax Board
- **This charge is not combined with any other charge**; for example, if a citation is rolled to delinquent status and paid at FTB, only the 15% of revenue collected will be charged
- Data Ticket will send an FTB Notice to the Patron as required by the Interagency Intercept Program; this notice will be sent via 1st Class Mail at no additional cost to the Town
- All notices are attached to the citation online and are viewable via the web
- **Data Ticket will pay for the Agency's cost to participate in the FTB program**; annually, FTB will send an invoice to the Agency for the number of debts placed at FTB; the Agency will simply provide this invoice to Data Ticket and Data Ticket will pay it in full
- **If Data Ticket does not collect on a citation that is at FTB, the Agency does not owe the collection fee**

Joint / Escrow Banking Services (Optional) **$160.00 per month**
Services for the above-mentioned item include:

- Daily deposits of funds to the Agency's escrow account
- Online, real-time reconciliation reports that tie directly to the bank statement
- Processing of all credit card charge-backs and Insufficient Funds
- Month-end reconciliation of all funds collected
- Payment of Data Ticket's invoice
- Disbursement of the net remittance to the Agency via ACH
- Scanning of all payments directly to joint bank account daily using remote check deposit
- The Agency will be responsible for the purchase of banking supplies, including checks and endorsement stamps; these fees typically run $200.00 per year
- Refunds verified and issued weekly

Refunds, NSF's and Charge Backs **$5.32 per issued**

- Issuance of all refunds to citizens who are due a refund via 1st Class Mail
- Subject to postage increases

Online Access for the Agency's Patrons: **Included**
The Agency's Patrons will have the ability to perform the following functions online:

- View real-time citation(s) data
- Pay for a single or many citation(s)
- Print a receipt
- View pictures of the citation taken by the issuing officer (if the Agency allows)

Online Access for the Agency's Staff: **Included**
Access to the Agency's data is based on unique usernames and passwords assigned to everyone who requires access to the system. **Data Ticket does not limit the number of individuals who have access to the system and the number and types of access can change at any point with a simple email request to Data Ticket.**

Our Solution is setup to maintain a complete audit trail for each transaction in the system so that the **username is displayed next to every transaction in the system, indicating who performed the transaction and when.**

Dependent on the access rights provided to each Agency Staff member, the following capabilities are available:

- View real-time citation(s) data, including pictures taken by the Issuing Officer
- Accept payment via VISA, MasterCard, Discover and American Express credit/debit cards
- Accept payment via Cash, Check or Money Order
- Process NSFs, Charge-backs and Refunds
- Reduce or increase violation amounts, dismiss citations, void citations and place a citation on hold
- Change citation data, including violations, date, time, location, comments, and others
- Generate a time expired or letter of non-responsibility for a citation in the adjudication process
- Upload disposition documents sent to the Agency via US Mail
- Add a note to a citation and see all comments added to the citation
- Print a receipt with or without responsible party information

Reporting: **Included**

- Data Ticket offers 24 reports online for our Clients to generate, print and re-print 24/7. We provide real-time reports that can be generated for any timeframe required and we provide pre-processed/month-end reports that reflect the month-end view of data.
- All reports are available online and **because we do not purge data unless specifically requested to do so by a Client, the data is available if the Agency is a Client.**
- All reports are generated in HTML so our Clients can copy and paste the data into Excel for data manipulation purposes.
- Report Generator capabilities that provide Town Personnel with the ability to create, save, share and print custom reports at any time for any time frame.
- If the Agency were to request a report that was not already available, Data Ticket would work with the Agency to design the report and provide it to the Agency at no cost.

Manual Payment Processing: **Included**

- Manually received payments (checks, cash, money orders and credit card payments sent via US Mail) are received at our PO Box in Newport Beach where a bonded and insured courier picks up the mail daily and delivers it to our Newport Beach office
- On-site Mail Department opens, sorts and batches the payments before providing them to our on-site Data Entry Department

- After double-blind entry of each payment, the citations are updated by our Quality Assurance team
- Payments are then provided to our Accounting Department where daily deposit slips are completed and provided to a bonded, insured courier who takes them to the bank

Customer Service: **Included**

- Data Ticket provides a live, bi-lingual, on-site Customer Service Department that is fully trained to answer questions related to citation issuance, payment, adjudication, FTB and more
- **All calls are recorded for quality assurance and recordings can be sent to the Agency at any time for review**
- Data Ticket's Interactive Voice Response ("IVR") is bi-lingual and accessible via several toll-free numbers; the IVR provides real-time information to the caller regarding current status, including the amount due
- The IVR accepts VISA, MasterCard, Discover, and American Express

Web Presence: **Included**

- Data Ticket's Solution is 100% web-based and Section 508 Compliant and is provided at: www.CitationProcessingCenter.com; this is a generic website in the sense that it is not Agency branded. This website allows for the Agency and the Agency'sPatrons to access citations online
- **If the Agency prefers an Agency branded website, one in which the look and feel mimics that of the Agency's website, Data Ticket can and will provide this feature to the Agency**

Cost Increases:

Postal Rate Increase Offset – If postal rates increase during the term of the agreement, fees to DTI shall be raised immediately to offset the effect of the actual postal rate increase.

***CPI Increases – There will be NO CPI increases for the duration of the agreement*.**

Costs Assessed to Patron:

Credit / Debit Card Processing **$3.50 per transaction**

- Data Ticket is PCI Compliant and provides for the ability to pay via Visa, MasterCard, Discover, and American Express on our website, www.CitationProcessingCenter.com, via our toll-free, bi-lingual Customer Service Representatives, and via our toll-free, bi-lingual IVR Solution
- There is no charge to the Agency for credit / debit card processing; however, the Patron is charged $3.50 per transaction; this means the Patron can pay for a single or many citations at once and incur a single $3.50 fee

Payment Plan Processing **variable cost**

- An administrative fee will be assessed to Patrons or the City (if they wish to pay in lieu of the Patron paying) who wish to participate in a payment plan
- This fee will cover the cost of the payment plan initiation, and the cost of a confirmation letter that is sent to the Patron confirming the details of the payment plan
- The Agency will have the ability to determine whether Payment Plans are accepted and, if so, what the parameters for payment will be

Credit Card Chargeback Processing **$33.50 per transaction**

- If a chargeback occurs, a fee will be charged to the Patron for the processing of the chargeback
- No fee will be charged to the Agency

Staff Report
to the City Council

Agenda Item No.19.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Carlos Zamano, City Manager
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Adopt Resolution No. 2026-___ Approving a Wildland Protection Agreement with the State of California for Fiscal Year 2026-2027

Recommendation:
Approve Resolution No. 2026-___, approving the Department of Forestry and Fire Protection (CAL FIRE) Wildland Protection Agreement (WPA) for July 1, 2026 to June 30, 2027 in the amount of $83,793.18.

Fiscal Impact:
The fiscal impact is $83,793.18, a reduction of $3,585.47 or a 4.1% decrease from FY 2025-2026.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
This item is presented to the Council annually. The City Council in August 2021 approved the first Wildland Protection Agreement (WPA) for FY 2021-2022. The WPA is essentially an insurance policy. With the constant threat of deadly and destructive wildland fires in California, especially evident by the recent large fires that impacted surrounding areas in California, there is a need for ensuring the protection of land within the City's jurisdiction. Two years ago, the State proposed a WPA for specially chosen open space areas (acres) within the foothill areas of East Highland. The City has large areas of wildlands as well as structures located in the wildland-urban interface. Within the last few years the City has had multiple wildland fires including The "Line Fire", the "Bridge Fire" on Greenspot near the old iron bridge, the "King Fire" on Base Line just east of Fire Station No. 2, and the "Mentone Fire" on Greenspot Road/Newport Avenue. These four fires were within the City, which makes the City responsible for all fire suppression costs. The cost of suppressing a wildland fire with aircraft, hand-crews, and dozers can become extremely costly very quickly.

With this agreement, if there is a fire within or adjacent to the identified open space areas, CAL FIRE will send a full wildland fire response including aircraft, hand-crews, and dozers. CAL FIRE will protect those lands as if they were a State Reasonability Area (SRA). All suppression costs for a fire within or adjacent to that chosen area will be covered under the WPA.

This will continue to be an annual fee and will be due whether it is used or not, like an insurance policy. This map includes 1,572 acres. Planning staff has reviewed the map attached to the WPA and agrees with the proposed boundaries.

The City Attorney has reviewed the WPA. Staff recommends approval of the WPA.

Attachments:

1. Cal Fire WPA Res 2026 2027
2. Exhibit A - Highland LGW FY26-27 3CA07720

Attachment 1

,

RESOLUTION NO. 2026 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING THE DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE) WILDLAND PROTECTION AGREEMENT (WPA) FOR JULY 1, 2026, TO JUNE 30, 2027

BE IT RESOLVED, by the City Council of the City of Highland, that said City Council does hereby approve the attached agreement (Exhibit A) with the California Department of Forestry and Fire Protection (CAL FIRE) dated June 9, 2026. This agreement provides Wildland Fire Protection for the City of Highland from July 1, 2026, to June 30, 2027.

NOW THEREFORE, BE IT RESOLVED that the Mayor of the City Council of the City of Highland, is authorized to sign and execute said agreement on behalf of the City of Highland.

APPROVED AND ADOPTED this 9th day of June 2026.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Attachment 2

DEPARTMENT OF FORESTRY AND FIRE PROTECTION
P.O. Box 944246
SACRAMENTO, CA 94244-2460
(916) 653-7772
Website: www.fire.ca.gov

April 24, 2026

Liz Brown
26974 Baseline St.
Highland, CA 92346

Chief Brown:

Please find the following documents enclosed:

- **(1) Full LG-W Agreement** (Courtesy Copy) - between the City of Highland and the California Department of Forestry and Fire Protection (CAL FIRE) for Wildland Services during the fiscal years of 2026 through 2027.

- **(1) LG-W Agreement Signature Page** Please return dated with the wet/docusigned (scanned) signatures. (See email address below)

Additional document required:

- **Resolution** Agreement approved by the board. Please return dated with the wet/docusigned (scanned) signatures. (See email address below)

- **Letter of Intent** Signed by your designated official. Please return dated with the wet/docusigned (scanned) signatures. (See email address below)

The Resolution must be signed by the same person signing the LG-W Agreement.

Once the signature page, resolution agreement, and letter of intent have been signed, please scan and email them to me at alison.wilkins@fire.ca.gov

I will then forward the completed package to Cooperative Fire in Sacramento. Please do not mail a copy to Sacramento.

Feel free to contact me at 760-442-2594 or via email if you have any questions and/or concerns.

Respectfully,

ALison Wilkins
Alison Wilkins
Battalion Chief, Admin

STATE OF CALIFORNIA

COOPERATIVE FIRE PROGRAMS
LOCAL RESPONSIBILITY AREA WILDLAND PROTECTION
REIMBURSEMENT AGREEMENT
LG-W REV 8/2024

AGREEMENT NUMBER	**3CA07720**
REGISTRATION NUMBER:	

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME

California Department of Forestry and Fire Protection – (CAL FIRE)

LOCAL AGENCY'S NAME

City of Highland (Wildland)

2. The term of this Agreement is: July 1, 2026 through June 30, 2027

3. The maximum amount of this Agreement is: $ 83,793.18
Eighty three thousand, seven hundred ninety three dollars and eighteen cents

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work – Includes page 2 (contact page) in count for Exhibit A	2	pages
Exhibit B – Budget Detail and Payment Provisions	2	pages
Exhibit C* – General Terms and Conditions; DGS GTC Version: 02/2025	0	pages
Exhibit D – Special Terms and Conditions (Attached hereto as part of this Agreement)	1	pages
Exhibit E – Additional Provisions	6	pages

*Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this Agreement as if attached hereto.
General Terms and Conditions can be viewed at: http://www.dgs.ca.gov/ols

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

LOCAL AGENCY

LOCAL AGENCY'S NAME
City of Highland

BY *(Authorized Signature)* ✍ | DATE SIGNED *(Do not type)*

PRINTED NAME AND TITLE OF PERSON SIGNING

ADDRESS
27215 Baseline Rd. Highland, CA 92346

STATE OF CALIFORNIA

AGENCY NAME
California Department of Forestry and Fire Protection

BY *(Authorized Signature)* ✍ | DATE SIGNED *(Do not type)*

PRINTED NAME AND TITLE OF PERSON SIGNING
Matthew Sully, Deputy Director, Cooperative Fire Protection

ADDRESS P.O. Box 944246, Sacramento, CA 94244-2460

California Department of General Services Use Only

EXHIBIT A

COOPERATIVE FIRE PROGRAMS

AGREEMENT FOR PROTECTION OF WILDLANDS WITHIN LOCAL AGENCY RESPONSIBILITY AREA

1. The project representatives during the term of this Agreement will be:

CAL FIRE Unit Chief:		Local Agency:	City of Highland
Name:	Shane Littlefield	Name:	Carlos Zamano
Phone:	909-881-6900	Phone:	909-864-6861 x224
Fax:	909-881-6969	Fax:	

All required correspondence shall be sent through U.S. Postal Service by certified mail and directed to:

CAL FIRE Unit Chief:	Shane Littlefield	Local Agency:	City of Highland
Section/Unit:	San Bernardino-Inyo-Mono	Section/Unit:	
Attention:	Alison Wilkins	Attention:	Carlos Zamano
Address:	3800 N. Sierra Way San Bernardino, CA 92405	Address:	27215 Baseline Rd. Highland, CA 92346
Phone:	909-881-6900	Phone:	909-864-6861 x224
Fax:	909-881-6969	Fax:	

Send an additional copy of all correspondence to:

CAL FIRE
Cooperative Fire Services
P.O. Box 944246
Sacramento, CA 94244-2460

2. AUTHORIZATION

This Agreement is entered into this 1st day of July, 2026, by and between the State of California, hereinafter called STATE and City of Highland, County of San Bernardino, State of California, hereinafter called Local Agency through its duly authorized officers. As used herein, Director shall mean Director of the California Department of Forestry and Fire Protection (CAL FIRE). Where the standard clauses for example in Exhibit C, use the word “Contractor” that word shall mean LOCAL AGENCY as LOCAL AGENCY is used in this Agreement.

Section 4142 of the Public Resources Code provides that the Director may enter into cooperative Agreements with local jurisdictions for the purpose of providing wildland fire protection.

3. SCOPE OF WORK

LOCAL AGENCY has the responsibility for protection of life, property, and wildland areas comprising 1,572 acres of land as indicated on the map included under Exhibit E and desires to contract with the STATE to provide wildland fire protection to said area.

STATE has the ability to provide wildland fire protection for said area, of the type and degree, which it now provides on adjacent State Responsibility Areas.

4. SERVICES BY STATE

A. STATE shall provide wildland fire protection for the areas defined in the above section.

B. For those areas, which are adjacent to State Responsibility Area, STATE will provide wildland fire protection at the same level of service it now provides on adjacent State Responsibility Area.

C. For those areas (islands), which are not adjacent to State Responsibility Area, the wildland fire protection provided by the STATE will be limited to those resources identified in the preplanned wildland response for the respective area. Any resources beyond those specified in the preplanned wildland response are assistance by hire and the financial responsibility of the LOCAL AGENCY.

5. ADMINISTRATION

A. LOCAL AGENCY agrees that STATE may dispatch fire protection resources available under this Agreement to other areas of the state when needed at the sole discretion of STATE.

B. STATE response will be subject to availability of resources.

C. Incident Management within the contract area shall conform to current Incident Command System criteria for Unified Command.

D. STATE and LOCAL AGENCY shall, through established dispatch procedures, immediately notify each other of any fire incident within the contract area.

6. MUTUAL AID

LOCAL AGENCY shall provide mutual aid response into the contract area for wildfires. Structural fire protection remains the jurisdictional and financial responsibility of LOCAL AGENCY.

7. ENTIRE AGREEMENT

This Agreement contains the whole Agreement between the parties. It cancels and supersedes any previous Agreement for the same or similar services.

EXHIBIT B

BUDGET DETAIL, INVOICING, PAYMENT AND RECONCILIATION

1. Invoicing and Payment:

A. LOCAL AGENCY shall pay STATE for providing said protection at the rate of $47.55 per acre, plus an 12.10% administrative charge for a total of $83,793.18 upon presentation of an invoice by STATE. The rate per acre and administrative charge will be calculated by STATE prior to January 1, of each year and annually thereafter, for the succeeding fiscal year subject to approval by LOCAL AGENCY. This Agreement shall be amended each fiscal year to reflect new rates.

B. STATE shall provide thirty (30) day written notice to LOCAL AGENCY of the cost per acre and the administrative charge to be assessed for each subsequent fiscal year during the term of this Agreement; LOCAL AGENCY shall have thirty (30) days to approve said rate; if written approval is not received by STATE within said period, STATE's obligations hereunder shall terminate; LOCAL AGENCY shall be liable for all amounts due up to and including the date of such termination.

C. To minimize the need for reconciliation payment is expected in full after the LOCAL AGENCY receives the STATE invoice. Payments made by the LOCAL AGENCY will cover the protection rate per acre and the administrative charge for the protection services rendered by STATE and including any other costs as provided herein, giving credit for all payments made by LOCAL AGENCY and claiming the balance due to STATE, if any, or refunding to LOCAL AGENCY the amount of any overpayment.

2. Budget Contingency Clause

A. If the LOCAL AGENCY's governing authority does not appropriate sufficient funds for the current year or any subsequent years covered under this Agreement, which results in an inability to pay the STATE for the services specified in this Agreement, the LOCAL AGENCY shall promptly notify the STATE and this Agreement will terminate pursuant to the notice periods required herein.

B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY for purposes of this program, the LOCAL AGENCY shall promptly notify the STATE, and the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced amount, pursuant to the notice terms herein

C. If the STATE Budget Act does not appropriate sufficient funds to provide the services for the current year or any subsequent years covered under this Agreement, which results in an inability to provide the services specified in this Agreement to the LOCAL AGENCY, the STATE shall promptly notify the LOCAL AGENCY, and this Agreement will terminate pursuant to the notice periods required herein.

D. If funding for any fiscal year is reduced or deleted by the STATE Budget Act for purposes of this program, the STATE shall promptly notify the LOCAL AGENCY, and the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced services, pursuant to the notice terms herein.

E. Notwithstanding the foregoing provisions in paragraphs A and B above, the LOCAL AGENCY shall remain responsible for payment for all services actually rendered by the STATE under this Agreement regardless of LOCAL AGENCY funding being reduced, deleted or not otherwise appropriated for this program. The LOCAL AGENCY shall promptly notify the STATE in writing of any budgetary changes that would impact this Agreement.

F. LOCAL AGENCY and STATE agree that this Budget Contingency Clause shall not relieve or excuse either party from its obligation(s) to provide timely notice as may be required elsewhere in this Agreement.

EXHIBIT D

SPECIAL TERMS AND CONDITIONS

1. **Cancellation**

   Failure of either party to meet any of the terms and conditions of this Agreement, including non-payment of monies due hereunder, shall be cause for the termination of this Agreement; such termination shall become effective upon written receipt of 30 day notice of cancellation.

2. **Audit**

   If the Agreement is over $10,000, the parties shall, in accordance with Government Code Section 10532, be subject to examination and audit of the State Auditor General for a period of three (3) years after final payment under the Agreement. Examination and audit shall be confined to those matters connected with performance of the Agreement including, but not limited to, cost of administering the Agreement The Contractor warrants by execution of this Agreement, that no person or selling agency has been employed or retained to solicit or secure this Agreement upon Agreement or understanding.

3. **Operating Plan**

   Prior to April 1 of each year, STATE and LOCAL AGENCY shall establish a joint Operating Plan for the contract area, which shall be attached after Exhibit E. If LOCAL AGENCY received its structural fire protection from another local agency, the local agency providing the structural fire protection must be party to the Operating Plan.

4. **Extension of Agreement**

   Unless there is written notice by LOCAL AGENCY to terminate this Agreement STATE shall extend this Agreement for a single one-year period from the original termination date. The cost of services provided by STATE during the extended period shall be based upon the rates published for the fiscal year in which the extended period falls had a new Agreement been entered into.

5. **Modification**

   This Agreement may be amended at any time by written mutual consent of the parties hereto.

6. **Indemnification**

   Each party, to the extent permitted by law, agrees to indemnify and hold harmless the other party, its officers, agents, and employees from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the indemnifying party.

EXHIBIT E

ADDITIONAL PROVISIONS

Attachments

☒ Budget Plan

☒ Topographic Map

☒ Operating Plan

☐ Annual Report

LOCAL RESPONSIBILITY AREA (LRA) WILDLAND PROTECTION REIMBURSEMENT AGREEMENT

Program Cost Account (PCA #) **39017**

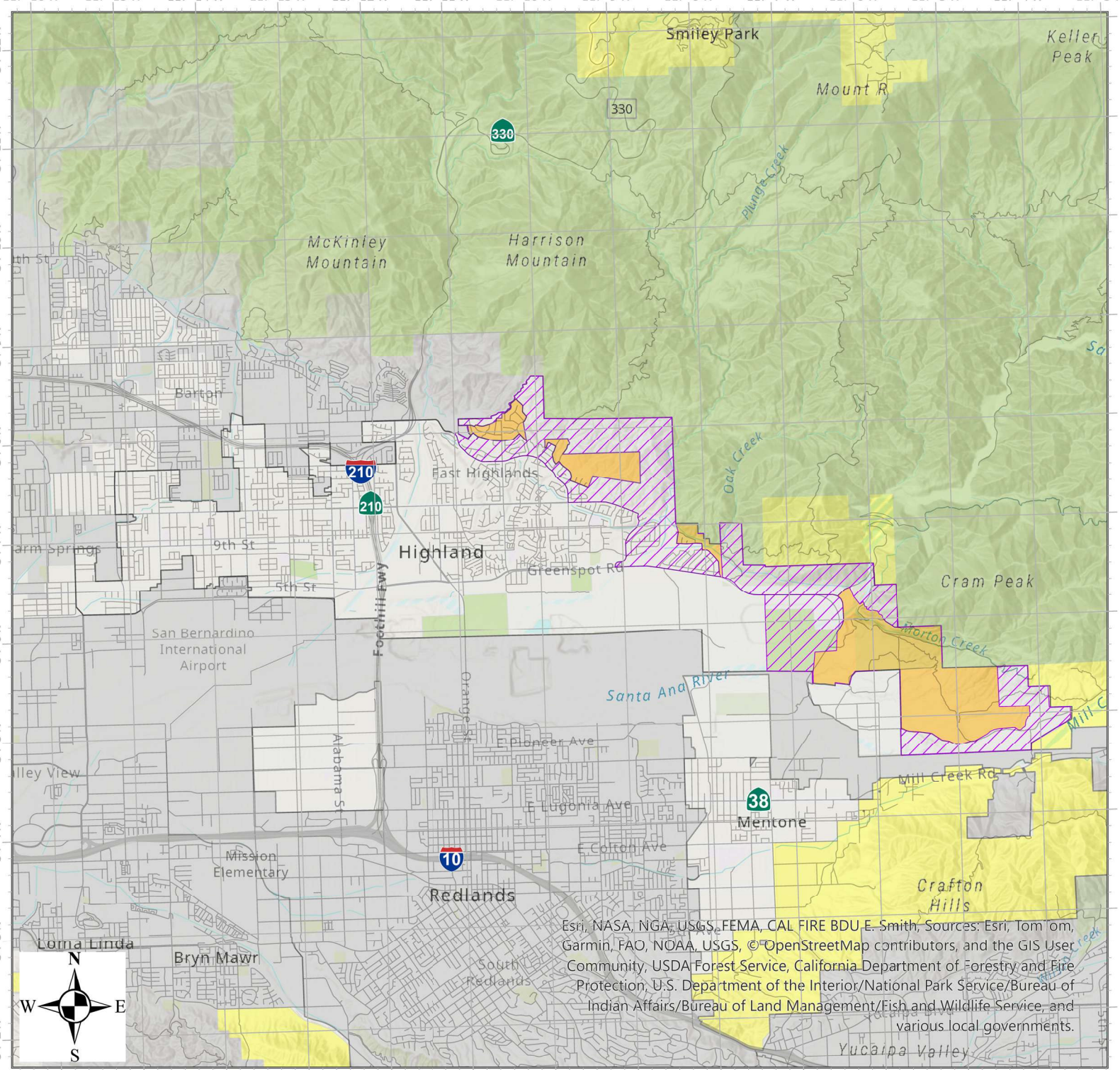
THIS IS THE BUDGET PLAN FOR THE LOCAL RESPONSIBILITY AREA (LRA)
WILDLAND FIRE PROTECTION REIMBURSEMENT AGREEMENT BETWEEN THE
STATE OF CALIFORNIA, DEPARTMENT OF FORESTRY & FIRE PROTECTION (CAL FIRE)
AND THE CITY/TOWN OF Highland A LOCAL AGENCY
FOR THE 2026/2027 FISCAL YEAR

AGREEMENT COST CALCULATIONS:

Number of Acres 1572

General Fund Reimbursement	$ 19.67	$ 30,921.24
Unit Budget	$ 27.88	$ 43,827.36
Sub-Total		$ 74,748.60
Admin Rate	12.10%	$ 9,044.58
Total Protection Cost		**$ 83,793.18**

Comments Section:



Esri, NASA, NGA, USGS, FEMA, CAL FIRE BDU E. Smith, Sources: Esri, Tom Tom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community, USDA Forest Service, California Department of Forestry and Fire Protection, U.S. Department of the Interior/National Park Service/Bureau of Indian Affairs/Bureau of Land Management/Fish and Wildlife Service, and various local governments.

0 15 1 2 4 Miles

Map Scale:1:100,000, Datum: North American 1983, Print Size: Letter

City of Highland

Wildland Protection Agreement

Contract # 3CA07720

Page: 9

- WPA
- Mutual Threat Zone
- County Borders
- City of Highland

Direct Protection Areas

- Federal
- Local
- State

1,572 WPA Acres

Jessica Robledo
CALFIRE San Bernardino Unit
Prepared on April 10, 2026

HIGHLAND WILDLAND CONTRACT AREA OPERATIONAL PLAN

Between

CALIFORNIA DEPARTMENT OF FORESTRY and FIRE PROTECTION (CAL FIRE), San Bernardino Unit,

And

CITY OF HIGHLAND

Authority

Public Resources Code Section 4142 - Cooperative Agreements States, "The Department may, with the approval of the Department of General Services, enter into a cooperative agreement upon such terms and under such conditions as it deems wise, for the purpose of preventing and suppressing forest fires or other fires in any lands within any county, city or district which makes an appropriation for that purpose."

Purpose

The purpose of this operating plan is to increase and/or enhance the fire ground operations within the California Department of Forestry and Fire Protection (CAL FIRE) San Bernardino Unit Highland Wildland Contract area including mutual threat zones. This plan would allow responding agencies to pre-designate the Unified Ordering point, VHF Radio Frequencies, establishment of a Unified Command structure for wildland fires in the contract area.

Definitions

1. Unified Ordering Point
    a. To maintain consistency in the ordering process, a central ordering point is established and is referred to a Unified Ordering Point (UOP). Establishing the UOP allows the incident ordering process to stay consistent throughout the incident and ensures a single point ordering concept.
2. Unified Command
    b. The organizational structure is implemented on multi-jurisdictional incidents. The Agency Incident Commanders will jointly determine incident objectives.
3. Incident Command Post
    c. That location at which the primary command functions are executed and usually collocated with the incident base.

Proposal

1. The proposed plan is to:
    a. Suppress Wildland fires within the contract area and/or mutual threat zone.
2. Area involved:
    a. See attached map, Highland Wildland Contract area inclusive of mutual threat zones.

Procedures

1. Regardless of which agency Company Officer is on scene of the incident first, the first arriving Company Officer shall:
    a. Assume command,
    b. Establish jurisdiction,
    c. Determine threats with potential,
    d. Provide a report on conditions,
    e. Formulate and effect a plan of action,
    f. Prioritize control objectives,
    g. Life, Property and Natural Resources,
    h. Request additional resources as appropriate,
    i. Establish the UOP.

2. The UOP shall be the California Department of Forestry and Fire Protection (CAL FIRE) San Bernardino Unit Emergency Command Center (BDCC).

3. Regardless of which agency Chief Officer is on scene of the incident first:

    a. The first arriving Chief Officer will transition command from the initial attack incident commander.
    b. Announce and assume command.
    c. Establish an Incident Command Post (ICP).

4. Wildland fires will be managed via Unified Command structure, affording all agencies with jurisdictional responsibility to establish a common set of objectives and strategies.

5. Common communications shall be established utilizing the FIRESCOPE Statewide channel plan with the following VHF frequencies.
    a. Command
        i. Common command frequency assigned by the BDCC
    b. Tactical
        ii. Common tactical frequencies assigned by the BDCC
    c. Air to Ground
        iii. Common air to ground frequencies assigned by the BDCC

6. For Wildland fires originating in the Highland Wildland Contract area or mutual threat zone, CAL FIRE will dispatch resources based on the Low, Medium or High dispatch levels, as well as by the closest resource concept. Additional resources may be dispatched based upon initial reports.

RESPONSE LEVELS			
STATE RESOURCES	HIGH	MEDIUM	LOW
Engines	7	5	3
Dozers	1	1	-
Crews	4	3	-
Helicopter	Type 1 (2) Type 2 (1)	Type 1 (2)	-
Air Tanker	2	1	-
Air Attack	1	1	-
Battalion Chief	1	1	-

Repair of Fire Suppression Damage

1. Fire and emergency response inherently involves risks, including accidents, injuries, and operational complexity. In addition, fire control forces may take actions that are reasonably necessary to control a fire or other emergency, but which are damaging to property. Such actions will be considered reasonable and proper if good judgment is used by responsible personnel according to the conditions that exist at the time of the action. CAL FIRE is not obligated or authorized to make actual expenditures or efforts to repair or replace private property.
2. Advise those claimants who insist upon taking formal action to correspond with the Secretary, State Board of Control, P.O. Box 3035, 926 J Street, Suite 300, Sacramento, 5814. The claimant may be supplied by the Board of Control with a copy of form DGS ORIM 006, entitled, Damage Claims Against the State of California.

Fire Information

1. Joint fire information dissemination as determined and approved by the Unified Incident Commanders.
2. PIOs will meet as needed to discuss procedures and locations of potential information centers. Both agencies will strive to keep personnel certified in the field of public information available for use during emergencies.
3. PIOs will determine which agency will provide the lead information officer. This will normally be the agency with the greatest commitment of resources or the greatest threat to life/property.

BDU PIO Line: 909-881-6949

General Procedures

1. Plan to be reviewed and updated as necessary prior to June 30th.

Administrative listings

1. California Department of Forestry and Fire Protection (CAL FIRE) San Bernardino Unit Head Quarters 3800 N. Sierra Way San Bernardino, CA 92406. (909) 881-6900.
2. City of Highland Fire Department 27215 Baseline St. Highland, CA 92346 (909) 864-6861.

Staff Report
to the City Council

Agenda Item No.20.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Melissa Morgan, Public Services Manager
Subject:	Street and Drainage Maintenance District 96-1 Annual Report (Fiscal Year 2026/27)

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:
Adopt Resolution No. 2026-___ ordering the continued maintenance of improvements in Street and Drainage Maintenance District No. 96-1, confirming the Engineer's Report, and levying the assessment for Fiscal Year 2026/27.

Fiscal Impact:
Assessment rates for all zones are proposed to be increased the allowable five percent (5%) for Fiscal Year 2026/27.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
On May 12, 2026, the City Council preliminarily approved the Engineer's Report and scheduled the Protest Hearing for the 2026/27 assessment for Street and Drainage Maintenance District No. 96-1 for June 9, 2026. The Notice of Public Hearing was published in the San Bernardino Sun newspaper on May 25, 2026.

Attached is the staff report for the May 12, 2026 Council Meeting which provides background and an Engineer's Report with detailed information regarding the assessment district.

Attachments:
1. Resolution Ordering the Continued Maintenance of Improvements
2. Reference Council Staff Report, May 12, 2026

ATTACHMENT 1

RESOLUTION NO. 2026 - ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND ORDERING THE CONTINUED MAINTENANCE OF IMPROVEMENTS IN THE STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1 AND CONFIRMING THE ENGINEER'S REPORT AND LEVYING THE ASSESSMENT FOR FISCAL YEAR 2026/27

WHEREAS, the City Council of the City of Highland did on the 12th day of May, 2026, adopt its Resolution of Intention No. 2026-016 to order the herein described work in connection with the assessment procedures in Street and Drainage Maintenance District No. 96-1, which Resolution of Intention No. 2026-016 was duly and legally published in the time, form and manner as required by law, shown by the affidavit or Publication of said Resolution of Intention on file in the office of the City Clerk; and

WHEREAS, said City Council having duly received the considered evidence, oral and documentary, concerning the jurisdiction facts in this proceeding and concerning the necessity for the contemplated work and the benefits to be derived therefrom and said City Council having now acquired jurisdiction to order the proposed maintenance work;

SECTION 1. It is hereby resolved by the City Council of the City of Highland that the public interest and convenience requires the continuation of assessment procedures for the district, and said City Council hereby orders that the work, as set forth and described in said Resolution of Intention No. 2026-016, be done and made; and

SECTION 2. Be it further resolve that the report filed by the Engineer is hereby finally approved; and

SECTION 3. Be it finally resolved that the assessments for Fiscal Year 2026/27 and method of assessment in the Engineer's Report are hereby approved and said assessments are hereby levied.

APPROVED AND ADOPTED this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

ATTACHMENT 2

Staff Report
to the City Council

Agenda Item No.7.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Melissa Morgan, Public Services Manager
Subject:	Street and Drainage Maintenance District 96-1 Annual Report (Fiscal Year 2026/27)

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:

1. Adopt Resolution 2026-___ giving preliminary approval of the Annual Report; and
2. Adopt Resolution 2026-___ setting June 9, 2026 as the date of the protest hearing.

Fiscal Impact:
Assessment rates for all zones are proposed to be increased the allowable five percent (5%) for Fiscal Year 2026/27.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City's Street Maintenance District 96-1 was established in July 1996 pursuant to the Benefit Assessment Act of 1982. It was expanded in 1999 to include street and drainage maintenance and renamed as Street and Drainage Maintenance District 96-1. The District will consist of twenty-two zones in fiscal year 2026/27. The District provides for the continued maintenance and future rehabilitation of street and drainage facilities within the benefit zones for the constructed improvements. Maintenance may include, but is not limited to, all of the following: the upkeep, repair, removal or replacement of all or any part of the specified improvements. This shall also include materials, vehicles, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

On February 10, 2026, the City Council adopted Resolution No. 2026-005, which directed the Engineer of Work to make and file with the City Clerk the 2026/27 Report that is attached hereto as Attachment 1. The proposed Resolution, attached hereto as Attachment 2, gives preliminary approval of the Engineer's Report. The proposed Resolution, attached hereto as Attachment 3, sets the Protest Hearing for the regularly scheduled City Council meeting on

June 9, 2026.

Attachments:

1. Street and Maintenance District No. 96-1 2026/27 Engineer's Report
2. Resolution No. 2026-___ giving preliminary approval of the Annual Report
3. Resolution No. 2026-___ setting Protest Hearing for June 9, 2026

ATTACHMENT 1

CITY OF HIGHLAND

ENGINEER'S REPORT
FISCAL YEAR 2026-27
STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1
SAN BERNARDINO COUNTY, CALIFORNIA

April 15, 2026

PREPARED BY

Harris & Associates

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City of Highland

Street and Drainage Maintenance District No. 96-1

CITY COUNCIL

Penny Lilburn, Mayor

Jimmy Saldana, Mayor Pro Tem

Larry McCallon, Council Member

Gregory Hogan, Council Member

John P. Timmer, Council Member

CITY STAFF

Carlos Zamano, City Manager

Leticia Nava-Cruz, Director of Administrative Services

Melissa Morgan, Public Services Manager

HARRIS & ASSOCIATES

Tamorah Bryant, P.E., Assessment Engineer

Chris Thomas, Project Manager

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ENGINEER'S CERTIFICATION

AGENCY: **THE CITY OF HIGHLAND**

PROJECT: **STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1**

TO: **THE CITY COUNCIL OF THE**
CITY OF HIGHLAND
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2026-27

WHEREAS, the City Council of the City of Highland (the "City"), State of California, under the Benefit Assessment District Act of 1982 (the "1982 Act") established "Street and Drainage Maintenance District No. 96-1, (hereafter referred to as "the District"); and

WHEREAS, Harris & Associates has been directed to prepare and file an Annual Report. The purpose of the proposed assessment covered in this Annual Report is to levy assessments for the existing District for Fiscal Year 2026-27; and

NOW THEREFORE, the following assessment is proposed to be authorized in order to pay the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received.

SUMMARY OF ASSESSMENT

	Fiscal Year 2026-27 As Preliminary Approved	Fiscal Year 2026-27 As Confirmed by Council
Maintenance and Servicing	$73,231	
Incidental Costs	$15,698	
Estimated Total Costs and Expenses	$88,929	
Total Assessments to be levied	$100,520	
Estimated Total Fund Balance 7/1/26	$977,449	
Estimated Total Fund Balance 6/30/26	$989,040	

(Amounts may be off slightly for rounding)

In making the assessments contained herein pursuant to the Assessment Law:

1. I identified all parcels which will have a special benefit conferred upon them from the improvements described in Part II to this Annual Report (the "Specially Benefited Parcels"). For

particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Appendix A of this Report.

2. I have assessed the costs and expenses of the improvements upon the Specially Benefited Parcels. In making such assessment:

   a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements was determined in relationship to the entirety of the maintenance costs of the improvements;

   b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements; and

   c. Assessment rates for Zone 2 through 22 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of annexation to the District. All other assessment rates and conditions have not changed from the previous year.

   d. Any general benefits from the improvements have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Annual Report and, to the best of my knowledge, information and belief, the Report, Assessment Diagram, and the Assessments herein have been prepared and computed in accordance with the order of the City Council of the City of Highland and the assessment law.

DATED: April 15, 2026

Harris & Associates



Tamorah Bryant, P.E., Assessment Engineer
R.C.E. No. C67205
Engineer of Work
State of California

PART I – OVERVIEW

Background of District

The City of Highland Street and Drainage Maintenance District No. 96-1 was formed in 1996 to provide a dedicated source of funding for the maintenance of various street and drainage facilities within development projects in the City. New developments within the City have been required to annex into the District as a condition of approval. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed or parcels were annexed to the District. There are a total of 22 zones of benefit within the District.

Reason for Proposed Assessment

Approval of the proposed assessment covered by this Engineer's Report will generate the revenue necessary to:

A. Provide for the continued maintenance and future rehabilitation of street and drainage facilities within the zones of benefit for the improvements described in Section 3.1. Maintenance may include but is not limited to, all of the following: the upkeep, repair, removal or replacement of all or any part of the specified improvements. This shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

B. Zones 2 through 22 include a 5% annual cost of living inflator pursuant to the ballot approved by the property owner. Each year the assessments may be increased a maximum of 5% if approved by City Council.

PART II – PLANS AND SPECIFICATIONS

The District provides for the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance and servicing including repair, removal or replacement of all or part of the streets, drainage facilities, roads and highways. Servicing means the furnishing of utilities such as water or electric current or energy or gas for the upkeep of the drainage facilities and road surface.

The plans and specifications for the improvements are on file in the Office of the City Engineer of the City of Highland.

Descriptions of the Boundaries of the District

The facilities, which have been constructed within the Street and Drainage Maintenance District No. 96-1 boundaries, and those which shall be subsequently constructed, will be operated, maintained and serviced as generally described as follows:

Zone 1- Street Improvements - consist of the maintenance and servicing of streets, roads and highways, including but not limited to pavement repair and rehabilitation, restriping, slurry sealing, street sweeping, personnel, electrical energy, utilities such as water, materials, contractual services and other items necessary for the satisfactory operation of the services described as follows:

> Surface repair and replacement as needed within the emergency access road between Base Line and Tract 15663; vandalism abatement and gate repair and replacement.

Zone 2 Storm Drainage Improvements - consists of the maintenance of an open earth channel and a 54" RCP storm drain system which provides flood control protection for Tract 14326, and all storm drain pipes and catch basins within the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 3 Storm Drainage Improvements - consists of the maintenance of an open earth channel, 24" storm drain and catch basins located within the zone along Boulder Avenue south of Base Line constructed by Walgreen's Pharmacy, which provide flood control protection for the parcels. All of these facilities protect the parcels within the zone from flood damage.

Zone 4 Street Improvements - consist of the maintenance and servicing of streets, roads and highways, including but not limited to pavement repair and rehabilitation, restriping, slurry sealing, street sweeping,

personnel, electrical energy, utilities such as water, materials, contractual services and other items necessary for the satisfactory operation of the services described as follows:

> Surface repair and replacement as needed within the alley between Carriage Hill Drive and Coachman Lane.

Zone 5 Storm Drainage Improvements - consists of the maintenance of a Portland concrete channel storm drain swale constructed by Tract No. 15375, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 6 Storm Drainage Improvements - consists of the maintenance of a 72" storm drain along Sycamore and catch basins on Streater, which provide flood control protection for Tract 15969 and 15969-1. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 7 Street Improvements - consist of the maintenance and servicing of streets, roads and highways, including but not limited to pavement repair and rehabilitation, restriping, slurry sealing, street sweeping, personnel, electrical energy, utilities such as water, materials, contractual services and other items necessary for the satisfactory operation of the services described as follows:

> Surface repair and replacement as needed within the connector road between Boulder Avenue and Stoney Creek Drive.

Zone 8 Storm Drainage Improvements - consists of the maintenance of a 27" storm drain along Marshall Court from Bruce Street to Base Line, including catch basins, manholes and other appurtenant facilities, which provide flood control protection for Tract 16404. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 9 Storm Drainage Improvements - consists of the maintenance of a 36" storm drain along Highland Avenue, east of City Creek, including catch basins, manholes and other appurtenant facilities constructed by Tract No. 14757, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 10 Storm Drainage Improvements - consists of the maintenance of a 24" storm drain, including catch basins, manholes and other appurtenant facilities, constructed by Tract No. 16607, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 11 Storm Drainage Improvements - consists of the maintenance of a 18", 24" 42" and 48" storm drain, including catch basins, manholes, Portland concrete channels and other appurtenant facilities, constructed by Tract No. 15960, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 12 Storm Drainage Improvements - consists of the maintenance of a 24", 36", 42", 48" and 60" storm drain, including catch basins, manholes, Portland concrete channels and other appurtenant facilities, constructed by Tract No. 16914, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 13 Storm Drainage Improvements - consists of the maintenance of a 18" storm drain, including catch basins, constructed by Tract No. 17590, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 14 Storm Drainage Improvements - consists of the maintenance of a 18", 24", 36", 48", and 54" storm drain, including catch basins, manholes, Portland concrete channels and other appurtenant facilities, constructed by Tract No. 17263, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 15 Storm Drainage Improvements - consists of the maintenance of a 24" storm drain, including catch basins, manholes, and other appurtenant facilities, constructed by Tract No. 18199, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 16 Storm Drainage Improvements - consists of the maintenance of a 18", 30" and 36" storm drain, including catch basins, constructed for San Manuel Village, which provides flood control protection for the project. All of these facilities protect the improvement within parcels 1200-081-01-0000 and 1200-081-03-0000 from flood damage.

Zone 17 Storm Drainage Improvements - consists of the maintenance of a the storm drain network within Tract 18677, including pipes, catch basins, manholes, and other appurtenant facilities, constructed by Tract No. 18677, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 18 Storm Drainage Improvements - consists of the maintenance of a the storm drain network within Tract 17682, including pipes, catch basins, manholes, and other appurtenant facilities, constructed by Tract No. 17682, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 19 Storm Drainage Improvements - consists of the maintenance of the storm drain network within Tracts 18935 and 16745, including pipes, catch basins, manholes, water quality compliance facilities and other appurtenant facilities, constructed by Tract Nos. 18935 and 16745, which provides flood control protection and water quality compliance for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 20 Storm Drainage Improvements - consists of the maintenance of a storm drain system constructed on Parcel map 19824, consisting of approximately 500LF of 24" storm drain pipe. The system protects the improvement within parcel 1201-361-28-0000 from flood damage.

Zone 21 Storm Drainage Improvements - consists of the maintenance of storm drain improvements, water quality improvements and landscaping adjacent to Parcel map 20455, parcels 2, 3 and 4 and Tract map 18013. The drain system protects the improvement within parcels in this area from flood damage. A water quality infiltration basin, partially landscaped and fenced, is required per NPDES and benefits all parcels. All parcels in both maps drain the required runoff to the basin.

Zone 22 Storm Drainage Improvements - consists of the maintenance of public storm drain system for Tract Map 20142 excluding private drainage infrastructure and Lot A improvements part of that tract. The public system protects the improvement within the Tract from flood damage.

PART III – COST ESTIMATE

The estimated costs of administration, maintenance, operations, and servicing the improvements as described in the Plans and Specifications are summarized below. Each year, as part of the assessment district levy calculation process, the costs and expenses are reviewed and the annual costs are projected for the following Fiscal Year. The following operation, maintenance and servicing costs for Fiscal Year 2026-27 are proposed to be included in the Street and Drainage Maintenance District No. 96-1.

District Budget

Budgets for Fiscal Year 2026-27 are shown on the following pages.

Operation and Maintenance Budget	Total All Zones	Zone 1 Street Maint.	Zone 2 Storm Drain Maint.	Zone 3 Storm Drain Maint.	Zone 4 Street Maint.	Zone 5 Storm Drain Maint.	Zone 6 Storm Drain Maint.	Zone 7 Street Maint.	Zone 8 Storm Drain Maint.	Zone 9 Storm Drain Maint.
DIRECT COSTS										
Maintenance & Servicing										
Water/Sewer	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract Svc-Maint Drain	$ 72,631	$ 2,147	$ 27,541	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147
Capital Rehabilitation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 73,231**	**$ 2,147**	**$ 27,541**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**
INCIDENTAL COSTS										
City Administration	$ 5,700	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259
Salaries & Benefits	$ 6,724	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306
Assessment Engineering	$ 2,500	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125
Advertising	$ 480	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24
County Administration Fee	$ 295	$ 18	$ 98	$ 1	$ 16	$ 14	$ 12	$ 0	$ 26	$ 14
Subtotal	**$ 15,698**	**$ 732**	**$ 811**	**$ 714**	**$ 730**	**$ 728**	**$ 725**	**$ 714**	**$ 740**	**$ 728**
Total Expenses	**$ 88,929**	**$ 2,879**	**$ 28,352**	**$ 2,861**	**$ 2,877**	**$ 2,875**	**$ 2,873**	**$ 2,861**	**$ 2,887**	**$ 2,875**
COLLECTIONS AND CREDITS APPLIED TO LEVY										
Reserve Fund Collection /(Transfer)	$ 11,591	$ (1,392)	$ (19,993)	$ (2,105)	$ (1,140)	$ (1,209)	$ (1,979)	$ (329)	$ (1,354)	$ (1,945)
Balance to Levy	$ 100,520	$ 1,487	$ 8,359	$ 756	$ 1,736	$ 1,665	$ 893	$ 2,532	$ 1,533	$ 930
FUND BALANCE SUMMARY										
Estimated Fund Balance (7/1/26)	$ 977,449	$ 51,216	$ 149,997	$ 24,993	$ 41,323	$ 41,338	$ 28,230	$ 46,358	$ 36,806	$ 27,146
Less Rehabilitation Reserve	$ (725,410)	$ (42,571)	$ (123,623)	$ (16,901)	$ (32,936)	$ (32,061)	$ (19,239)	$ (37,385)	$ (27,843)	$ (18,353)
Contibutions/(Transfers)	$ (11,591)	$ (1,392)	$ (19,993)	$ (2,105)	$ (1,140)	$ (1,209)	$ (1,979)	$ (329)	$ (1,354)	$ (1,945)
Estimated Operating Fund Balance (6/30/27)	$ 263,629	$ 7,254	$ 6,380	$ 5,988	$ 7,246	$ 8,068	$ 7,012	$ 8,644	$ 7,610	$ 6,847
Reserve for Rehabilitation (7/1/26)	$ 725,410	$ 42,571	$ 123,623	$ 16,901	$ 32,936	$ 32,061	$ 19,239	$ 37,385	$ 27,843	$ 18,353
Planned Expenditures for Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Rehab. Fund Balance (6/30/27)	$ 725,410	$ 42,571	$ 123,623	$ 16,901	$ 32,936	$ 32,061	$ 19,239	$ 37,385	$ 27,843	$ 18,353
Total Estimated Reserve Fund Balance (6/30/27)	**$ 989,040**	**$ 49,824**	**$ 130,003**	**$ 22,888**	**$ 40,182**	**$ 40,128**	**$ 26,251**	**$ 46,028**	**$ 35,452**	**$ 25,201**

(Amounts may be off slightly for rounding)

Operation and Maintenance Budget	Zone 10 Storm Drain Maint.	Zone 11 Storm Drain Maint.	Zone 12 Storm Drain Maint.	Zone 13 Storm Drain Maint.	Zone 14 Storm Drain Maint.	Zone 15 Storm Drain Maint.	Zone 16 Storm Drain Maint.	Zone 17 Storm Drain Maint.	Zone 18 Storm Drain Maint.	Zone 19 Storm Drain Maint.
DIRECT COSTS										
Maintenance & Servicing										
Water/Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract Svc-Maint Drain	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147
Capital Rehabilitation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**
INCIDENTAL COSTS										
City Administration	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259
Salaries & Benefits	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306
Assessment Engineering	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125
Advertising	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24
County Administration Fee	$ 11	$ 5	$ 18	$ 11	$ 8	$ 7	$ 1	$ 1	$ 35	$ -
Subtotal	**$ 725**	**$ 719**	**$ 732**	**$ 725**	**$ 721**	**$ 721**	**$ 714**	**$ 714**	**$ 749**	**$ 714**
Total Expenses	**$ 2,872**	**$ 2,866**	**$ 2,879**	**$ 2,872**	**$ 2,868**	**$ 2,868**	**$ 2,861**	**$ 2,861**	**$ 2,896**	**$ 2,861**
COLLECTIONS AND CREDITS APPLIED TO LEVY										
Reserve Fund Collection /(Transfer)	$ (2,002)	$ (1,199)	$ (1,351)	$ (2,666)	$ 975	$ (784)	$ (1,733)	$ 4,269	$ 84	$ 2,579
Balance to Levy	$ 870	$ 1,667	$ 1,528	$ 206	$ 3,843	$ 2,084	$ 1,128	$ 7,131	$ 2,981	$ 5,440
FUND BALANCE SUMMARY										
Estimated Fund Balance (7/1/26)	$ 26,187	$ 38,735	$ 35,596	$ 17,753	$ 59,828	$ 40,927	$ 24,611	$ 89,651	$ 32,806	$ 38,156
Less Rehabilitation Reserve	$ (17,242)	$ (29,703)	$ (26,684)	$ (8,930)	$ (50,599)	$ (32,152)	$ (15,827)	$ (77,526)	$ (23,511)	$ (28,417)
Contibutions/(Transfers)	$ (2,002)	$ (1,199)	$ (1,351)	$ (2,666)	$ 975	$ (784)	$ (1,733)	$ 4,269	$ 84	$ 2,579
Estimated Operating Fund Balance (6/30/27)	$ 6,943	$ 7,834	$ 7,561	$ 6,157	$ 10,204	$ 7,991	$ 7,051	$ 16,394	$ 9,380	$ 12,318
Reserve for Rehabilitation (7/1/26)	$ 17,242	$ 29,703	$ 26,684	$ 8,930	$ 50,599	$ 32,152	$ 15,827	$ 77,526	$ 23,511	$ 28,417
Planned Expenditures for Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Rehab. Fund Balance (6/30/27)	$ 17,242	$ 29,703	$ 26,684	$ 8,930	$ 50,599	$ 32,152	$ 15,827	$ 77,526	$ 23,511	$ 28,417
Total Estimated Reserve Fund Balance (6/30/27)	**$ 24,185**	**$ 37,537**	**$ 34,246**	**$ 15,087**	**$ 60,803**	**$ 40,143**	**$ 22,878**	**$ 93,920**	**$ 32,890**	**$ 40,735**

(Amounts may be off slightly for rounding)

Operation and Maintenance Budget	Zone 20 Storm Drain Maint.	Zone 21 Storm Drain Maint.	Zone 22 Storm Drain Maint.
DIRECT COSTS			
Maintenance & Servicing			
Water/Sewer	$ -	$ 600	$ -
Contract Svc-Maint Drain	$ 2,147	$ 2,147	$ 2,147
Capital Rehabilitation	$ -	$ -	$ -
Subtotal	**$ 2,147**	**$ 2,747**	**$ 2,147**
INCIDENTAL COSTS			
City Administration	$ 259	$ 259	$ 259
Salaries & Benefits	$ 306	$ 306	$ 306
Assessment Engineering	$ 125	$ -	$ -
Advertising	$ 24	$ -	$ -
County Administration Fee	$ -	$ -	$ -
Subtotal	**$ 714**	**$ 565**	**$ 565**
Total Expenses	**$ 2,861**	**$ 3,312**	**$ 2,712**
COLLECTIONS AND CREDITS APPLIED TO LEVY			
Reserve Fund Collection /(Transfer)	$ 482	$ 26,683	$ 17,700
Balance to Levy	$ 3,343	$ 29,994	$ 20,412
FUND BALANCE SUMMARY			
Estimated Fund Balance (7/1/26)	$ 23,195	$ 58,306	$ 44,291
Less Rehabilitation Reserve	$ (13,503)	$ (29,994)	$ (20,412)
Contibutions/(Transfers)	$ 482	$ 26,683	$ 17,700
Estimated Operating Fund Balance (6/30/27)	$ 10,174	$ 54,994	$ 41,579
Reserve for Rehabilitation (7/1/26)	$ 13,503	$ 29,994	$ 20,412
Planned Expenditures for Fiscal Year 2026-27	$ -	$ -	$ -
Estimated Rehab. Fund Balance (6/30/27)	$ 13,503	$ 29,994	$ 20,412
Total Estimated Reserve Fund Balance (6/30/27)	**$ 23,677**	**$ 84,989**	**$ 61,991**

(Amounts may be off slightly for rounding)

Assessment per Parcel

The maximum allowable assessment per equivalent dwelling unit (EDU) listed in the District budget is based on the estimated maintenance and services costs for Fiscal Year 2026-27. Each year, prior to the assessments being placed on the tax roll, the City will review the budget and determine the amount needed to maintain the improvements for the upcoming Fiscal Year. The actual assessment per EDU will be based on the total amount of funds needed to maintain the improvements in a satisfactory condition. The actual annual assessment amount may be lower than the maximum allowable assessment.

Zone 1 Street Maintenance

For Fiscal Year 2026-27, there are 61 parcels in Zone 1. Sixty residential parcels will be assessed $21.08 per parcel pursuant to the provisions of Part IV of this report. The remainder parcel, Assessor Parcel Number 1201-051-17, will be assessed $222.50.

Zone 2 Storm Drain Maintenance

Zone 2 is referenced by Tract 14326 - Storm Drain Plans. 325 residential parcels will be assessed $25.72 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 3 Storm Drain Maintenance

Zone 3 consists of 2 parcels 1201-131-05 (Walgreen's) and 1201-131-04 (KFC, Taco Bell). The two non-residential parcels will be assessed $378.23 per parcel pursuant to the provision of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 4 Street Maintenance

For Fiscal Year 2026-27, there are 53 residential parcels in Zone 4. 16 parcels will be assessed $9.31 per parcel, 32 parcels will be assessed $37.24 per parcel and 5 parcels will be assessed $79.13 per parcel pursuant to the provisions of Part IV of this report and each parcel may be increased by a maximum of 5% per year.

Zone 5 Storm Drain Maintenance

Zone 5 is referenced by Tract 15375 - Storm Drain Plans. The 46 residential parcels will be assessed $36.20 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 6 Storm Drain Maintenance

Zone 6 is referenced by Tract 15969 and Tract 15969-1 - Storm Drain Plans. The 39 residential parcels will be assessed $22.90 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 7 Street Maintenance

For Fiscal Year 2026-27, there are 2 parcels in Zone 7, with 834.5 of frontage feet. The commercial parcels will be assessed $3.03 per frontage foot of each parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 8 Storm Drain Maintenance

Zone 8 is referenced by Tract 16404 – Storm Drain Plans. The 87 residential parcels will be assessed $17.62 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 9 Storm Drain Maintenance

Zone 9 is referenced by Tract 14757 – Storm Drain Plans. The 47 residential parcels will be assessed $19.78 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 10 Storm Drain Maintenance

Zone 10 is referenced by Tract 16607 – Storm Drain Plans. The 38 residential parcels will be assessed $22.90 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 11 Storm Drain Maintenance

Zone 11 is referenced by Tract 15960 – Storm Drain Plans. The 16 residential parcels will be assessed $104.19 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 12 Storm Drain Maintenance

Zone 12 is referenced by Tract 16914 – Storm Drain Plans. The 60 residential parcels will be assessed $25.47 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 13 Storm Drain Maintenance

Zone 13 is referenced by Tract 17590 – Storm Drain Plans. The 9 residential parcels will be assessed $22.90 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 14 Storm Drain Maintenance

Zone 14 is referenced by Tract 17263 – Storm Drain Plans. The 25 residential parcels will be assessed $153.73 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 15 Storm Drain Maintenance

Zone 15 is referenced by Tract 18199 – Storm Drain Plans. The 24 residential parcels will be assessed $86.82 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 16 Storm Drain Maintenance

Zone 16 consists of 1 parcel, APN 1200-081-05, 12.118 acres. The parcel will be assessed $93.11 per acre pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 17 Storm Drain Maintenance

Zone 17 is referenced by Tract 18677 – The 35 residential parcels will be assessed $203.74 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 18 Storm Drain Maintenance

Zone 18 is referenced by Tract 17682 – The 118 residential parcels will be assessed $25.26 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 19 Storm Drain Maintenance

Zone 19 is referenced by Tracts 18935 and 16745 – The 80 residential parcels will be assessed $68.00 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 20 Storm Drain Maintenance

Zone 20 consists of 1 parcel, APN 1201-361-28. The parcel will be assessed $3,343.22 pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 21 Storm Drain Maintenance

Zone 21 referenced by Tract 18013 and Parcel Map 20455, consisting of 18 parcels, APNs 1191-351-59 through 73, and 75-78. Each residential parcel will be assessed $1,666.35 pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 22 Storm Drain Maintenance

Zone 22 referenced by Tract 20142, formerly consisted of 1 parcel, APN 1201-371-51, that has subdivided into 54 parcels, APNs 1210-321-26 through 58, APNs 1210-331-33 through 44, APNs 1210-331-45, and APNs 1210-391-13 through 21. Each residential parcel will be assessed $378.00 pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

The following table provides a summary of assessments within each Zone.

Zone	Number of Parcels	Applied Rate per Parcel	Total Assessment
1 - Street Maintenance	60	$21.08	$1,264.80
	1	$222.50	$222.50
		Total Zone 1	**$1,487.30**
2 - Storm Drainage	325	$25.72	$8,359.00
		Total Zone 2	**$8,359.00**
3 - Storm Drainage	2	$378.23	$756.46
		Total Zone 3	**$756.46**
4 - Street Maintenance	16	$9.31	$148.96
	32	$37.24	$1,191.68
	5	$79.13	$395.68
		Total Zone 4	**$1,736.32**
5 - Storm Drainage	46	$36.20	$1,665.20
		Total Zone 5	**$1,665.20**
6 - Storm Drainage	39	$22.90	$893.10
		Total Zone 6	**$893.10**
7 - Street Maintenance	1	$1,080.06	$1,080.06
($3.03 per frontage ft)	1	$1,451.66	$1,451.66
		Total Zone 7	**$2,531.72**
8 - Storm Drainage	87	$17.62	$1,532.94
		Total Zone 8	**$1,532.94**
9 - Storm Drainage	47	$19.78	$929.66
		Total Zone 9	**$929.66**
10 - Storm Drainage	38	$22.90	$870.20
		Total Zone 10	**$870.20**
11 - Storm Drainage	16	$104.19	$1,667.04
		Total Zone 11	**$1,667.04**
12 - Storm Drainage	60	$25.47	$1,528.20
		Total Zone 12	**$1,528.20**
13 - Storm Drainage	9	$22.90	$206.10
		Total Zone 13	**$206.10**
14 - Storm Drainage	25	$153.73	$3,843.25
		Total Zone 14	**$3,843.25**
15 - Storm Drainage	24	$86.82	$2,083.68
		Total Zone 15	**$2,083.68**
16 - Storm Drainage	1	$93.11	$1,128.31
($93.11 per acre)		**Total Zone 16**	**$1,128.31**
17 - Storm Drainage	35	$203.74	$7,130.90
		Total Zone 17	**$7,130.90**
18 - Storm Drainage	118	$25.26	$2,980.68
		Total Zone 18	**$2,980.68**
19 - Storm Drainage	80	$68.00	$5,440.00
		Total Zone 19	**$5,440.00**
20 - Storm Drainage	1	$3,343.22	$3,343.22
		Total Zone 20	**$3,343.22**
21 - Storm Drainage	18	$1,666.35	$29,994.30
		Total Zone 21	**$29,994.30**
22 - Storm Drainage	54	$378.00	$20,412.00
		Total Zone 22	**$20,412.00**

PART IV – METHOD OF ASSESSMENT

General

Pursuant to the 1982 Act and Article XIIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. Chapter 6.4, Division 2, Title 5, of the Government Code, the Benefit Assessment Act of 1982, permits the establishment of assessment districts by Cities for the purpose of providing certain public improvements that include street and flood control facility maintenance.

Section 54711 of the Benefit Assessment Act of 1982 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This Section states:

a. No benefit assessment shall be levied pursuant to this chapter unless it meets all of the following requirements:

    1. The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service. Except as provided in subdivision (d) or (e) of Section 54715, in the case of a benefit assessment for flood control services, the benefit must be determined on the basis of the proportionate storm water runoff from each parcel. In the case of an assessment for the maintenance of streets, roads, or highways, the benefit shall be in proportion to the estimated traffic volume to be generated by each parcel assessed, or by any other reasonable basis as determined by the legislative body.

    2. The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service.

    3. The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.

b. This section does not limit or prohibit the levy or collection of any other fee, charge, or tax for the provision of services, except that a maintenance district formed pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall impose an assessment pursuant to this chapter only as an alternative to imposing a property tax for the provision of street lighting services.

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California]).

The 1982 Act also permits the designation of zones of benefit within any individual assessment district.

Article XIIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition 218, approved by the voters in November 1996, requires the City to separate general benefit from special benefit, whereas only special benefit is assessed.

The costs for the operation, maintenance and servicing of the improvements maintained for each zone are apportioned in accordance with the methodology which was established by the City Council upon formation of the District.

Special Benefit

The maintenance and operation of drainage, flood control, and streets within the District are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- allowing individual parcels to be developed and used to their fullest extent by ensuring adequate drainage and vehicular access which is essential to the use, of those properties, and
- improving the livability, appearance, and desirability for properties within the boundaries of the District, and
- ensuring that improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District.

The above mentioned items contribute to a specific enhancement of the properties within the District. Since these improvements were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

General Benefit

Although the improvements may include public streets and drainage facilities that connect to similar facilities outside the District boundaries, the construction, maintenance and operation of these improvements are only necessary for the development of properties within the District. As such, these improvements were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the ongoing maintenance, servicing and operation of the District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District.

Method of Assessment Spread

Method of Assessment – Zone 1

The Street and Drainage Maintenance District was formed to provide a funding source for the maintenance and servicing of streets, roads and highways within the boundaries of Zone 1. The services for Zone 1 Street Maintenance consist of the maintenance of a public easement emergency access road which provides secondary access to those parcels of land within Tract 15663 of the City of Highland.

Zone 1 parcels benefiting from the street maintenance have been determined to be predominantly of the same land use type, specifically, single family detached home sites. Therefore, each home within the tract receives the same benefit from the maintenance of the emergency access street and shall be treated equally in determining the method of spreading assessments.

The assessment costs for the operation, maintenance and servicing of the improvements are apportioned in accordance with the methodology which was established by the City Council upon formation of the District. It was determined at that time that the most equitable method for spreading the estimated benefit received by each parcel in Zone 1 should be based on the Equivalent Dwelling Unit (EDU) method. One parcel within the boundaries of Zone 1 is designated under a commercial land use. Emergency access to the residential parcels is being maintained in the form of a road easement on this developed commercial parcel. This commercial parcel will have use of the road easement for its own business purposes and will also receive emergency vehicle access benefit for which it will be assessed. While the residential parcels will be assessed on the basis of one EDU per parcel, the commercial parcel will be assessed four (4) EDU per acre. The formula is as follows:

Assessable budget ÷ total EDUs = rate per EDU

$1,487.30 ÷ 70.555 EDUs = $21.08 per EDU

Zone 1 Street Maintenance Assessment Calculation							
Landuse	Parcels	Dwelling Units	Acres	EDU Factor	Total EDUs	Rate/EDU	Total Asmt
Residential	60	60		1.00/DU	60.000	$21.08	$1,264.80
Commercial	1		2.638	4.00/Acre	10.555	$21.08	$222.50
	61				70.555		$1,487.30

Method of Assessment - Zone 2

Property in Zone 2, which benefits from storm drain and channel maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 2 Storm Drain Maintenance consists of the cleaning of a storm drain channel and maintenance of a 54" RCP storm drain system surrounding Tract 14326 and the storm drain system including catch basins within Tract 14326 which protects the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 3

Property in Zone 3, which benefits from storm drain and channel maintenance, has been determined to be of the same commercial land use type. Since parcels within the zone receive the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 3 Storm Drain Maintenance consists of the cleaning of a storm drain channel and maintenance of the storm drain system within the zone along Boulder Avenue south of Base Line, including catch basins within the zone which protect the parcels in the zone from flood damage.

Method of Assessment - Zone 4

The services for Zone 4 Street Maintenance consist of the maintenance of the alley connecting Carriage Hill Drive and Coachman Lane which provides primary and secondary access to those parcels of land within Tracts 7996 and 8718 of the City of Highland.

Zone 4 parcels benefiting from the street maintenance have been determined to be of the same land use type, specifically, single family detached home sites. Certain parcels within the zone receive greater benefits from the maintenance of the improvements than other parcels within the same zone by taking primary or secondary access to their property via the alley. Parcels fronting the medians in Carriage Hill Drive pay 4 times more than those lots not fronting the Carriage Hill Drive medians, and parcels taking

primary access to their property via the alley pay 8.5 times more than those lots not fronting on the improvements.

The assessment costs for the operation, maintenance and servicing of the improvements are apportioned in accordance with the above methodology. The formula is as follows:

Assessable budget ÷ total EDUs = rate per EDU

$1,736.32 ÷ 186.50 EDUs = $9.31 per EDU

Zone 4 Street Maintenance Assessment Calculation						
Landuse	Parcels	Dwelling Units	EDU Factor	Total EDUs	Rate/EDU	Total Asmt
Fronting Improvements	5	5	8.50/DU	42.50	$9.31	$395.68
Fronting Carriage Hill Drive	32	32	4.00/DU	128.00	$9.31	$1,191.68
No Frontage	16	16	1.00/DU	16.00	$9.31	$148.96
	53			186.50		$1,736.32

Method of Assessment - Zone 5

Property in Zone 5, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 5 Storm Drain Maintenance consists of the maintenance of the storm drain system surrounding Tract 15375 and the storm drain system including catch basins within Tract 15375 which protect the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 6

Property in Zone 6, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 6 Storm Drain Maintenance consists of the maintenance of a 72" storm drain along Sycamore and catch basins on Streater which serve Tract 15969 and Tract 15969-1 and protect the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 7

The services for Zone 7 Street Maintenance consist of the maintenance of the connector road between Boulder Avenue and Stoney Creek Drive which provides emergency vehicle access to Zone 7.

Property in Zone 7, which benefits from maintenance of the connector road has been determined to be of commercial land use. Future parcels which annex to Zone 7 will be assessed for their proportionate share of the maintenance costs on a front footage basis since they will benefit equally from the maintenance of the connector road.

Method of Assessment - Zone 8

Property in Zone 8, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 8 Storm Drain Maintenance consists of the maintenance of a 27" storm drain along Marshall Court from Bruce Street to Base Line, including catch basins, manholes and other appurtenant facilities, which provide flood control protection for Tract 16404 and protect the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 9

Property in Zone 9, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 9 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 14757, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 10

Property in Zone 10, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 10 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 16607, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 11

Property in Zone 11, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 11 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 15960, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 12

Property in Zone 12, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 12 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 16914, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 13

Property in Zone 13, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 13 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 17590, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 14

Property in Zone 14, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 14 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 17263, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 15

Property in Zone 15, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 15 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 18199, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 16

Property in Zone 16, which benefits from storm drain maintenance, has been determined to be of the same commercial land use type. Since parcels within the zone receive the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments based upon parcel acreage.

Zone 16 Storm Drainage maintenance consists of the cleaning of a storm drain channel and maintenance of the storm drain system within the zone on Boulder Avenue south of Base Line, including catch basins within the zone which protect the parcels in the zone from flood damage.

Method of Assessment - Zone 17

Property in Zone 17, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 17 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 18677, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 18

Property in Zone 18, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 18 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 17682, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 19

Property in Zone 19, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 19 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract Nos. 18935 and 16745, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 20

Property in Zone 20, which benefits from storm drain maintenance, has been determined to be of the same commercial land use type. Since parcels within the zone receive the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, the current parcel or future parcels shall be treated equally in determining the method of spreading assessments.

Zone 20 Storm Drainage maintenance consists of standard maintenance of the storm drain system on Parcel map 19824 (located on the southwest corner of Greenspot Road and Boulder Avenue). The facilities protect parcels in the zone from flood damage.

Method of Assessment - Zone 21

Property in Zone 21, which benefits from storm drain maintenance, water quality improvements on Lot "A" and adjacent landscaping to the Tract, has been determined to be of the same single family detached home site land use type. Since each home within the development receives the same benefits from improvements, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 21 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 18013 and PM 20455 parcels 2, 3, and 4, which provides flood control protection for the tract, and all storm drain pipes, catch basins, water quality infiltration basin and landscaping serves the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage and provide required NPDES drainage runoff filtration.

Method of Assessment - Zone 22

Property in Zone 22, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 22 public Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 20142, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage. Private drainage infrastructure and Lot "A" improvements are not maintained or funded by this assessment.

APPENDIX A – ASSESSMENT DIAGRAM

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor of the County of San Bernardino, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

APPENDIX B – ASSESSMENT ROLL

The assessment roll is a listing of the proposed assessment for Fiscal Year 2026-27 apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of San Bernardino. The assessment roll for Fiscal Year 2026-27 is submitted separately and is incorporated by reference and is on file in the City Clerk's office.

ATTACHMENT 2

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND COUNTY OF SAN BERNARDINO, CALIFORNIA GIVING PRELIMINARY APPROVAL OF REPORT FOR STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1 FISCAL YEAR 2026-27

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA HEREBY RESOLVES AS FOLLOWS:

WHEREAS, on the 10th day of January 2026, said City Council did adopt its Resolution No. 2026-005 directing the Engineer of Work to make and file with the City Clerk of said City a report in writing as required by the Benefit Assessment Act of 1982; and

WHEREAS, said Engineer of Work has made and filed with the Highland City Clerk a report in writing as called for in Resolution 2026-005 and in compliance with the Benefit Assessment Act of 1982, which report has been presented to this Council for consideration; and

WHEREAS, said Council has duly considered said report and each and every part thereof, and finds that each and every part of said report is sufficient, and that no part of said report requires modification in any respect;

NOW THEREFORE, it is ordered as follows:

1. That the Engineer's Estimate of the itemized costs and expenses of said work and of the incidental expenses in connection therewith, contained in said report be, and each of them are hereby, preliminarily approved and confirmed.

2. That the land so identified within said Assessment District as the same existed at the time of passage of this Resolution, is hereby preliminarily approved and confirmed.

3. That the proposed assessment upon the subdivision of land in said Assessment District is in proportion to the estimated benefit to be received by said subdivisions, respectively, from said work and of the incidental expenses thereof, as contained in said report is hereby preliminarily approved and confirmed.

4. That said report shall stand as the Engineer's Report for the purposes of all subsequent proceedings, and pursuant to the Assessment District.

APPROVED AND ADOPTED this 12th day of May 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

ATTACHMENT 3

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2026-27 IN STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1, AN ASSESSMENT DISTRICT, AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

The City Council of the City of Highland, pursuant to the provisions of the Benefit Assessment Act of 1982 codified in Government Code Section 54703 et seq. of the State of California, does resolve as follows:

Description of Work

SECTION 1. That the public interest and convenience requires and it is in the intention of the City Council of the City of Highland, California, to order the following work be done, to wit:

1. Maintenance and servicing of streets and drainage structures as authorized by Section 54703 of the Government Code.

2. Any and all work and materials appurtenant thereto or which are necessary or convenient for the maintenance and servicing thereof.

Location of Work

SECTION 2. (1) The Zone 1 described work is to be located within an access easement located between Nye Street and Base Line shown as Emergency Access on the final map of Tract 15663, which is on file in the City Clerk's office. (2) The Zone 2 described work is to be located within roadway, right-of-way or drainage easement within and outside the incorporated boundaries of the City of Highland, along Greenspot Road, Calle Del Rio Street, Mission Street, more particularly described on drainage improvements plans for Tract 14326, 14326-1 and 14326-2, which are on file in the City Engineer's office. (3) The Zone 3 described work is to be located within roadway, right-of-way or drainage easements along Boulder Avenue as shown on drainage improvement plans for the Walgreens Pharmacy located at the southeast corner of Base Line and Boulder Avenue. (4) The Zone 4 described work is to be located within the alley that connects Carriage Hill Drive to Coachman Lane. (5) The Zone 5 described work is to be located within roadway, right-of-way on drainage easements along Santa Ana Canyon Rd., Marianne Way, and Alta Vista Drive. (6) The Zone 6 described work is to be located within roadway, right-of-way or drainage easements

along Streater Drive and Sycamore Drive as shown on the drainage improvement plans for Tract 15969 and 15969-1, which are on file in the City Engineer's office. (7) The Zone 7 described work is to be located within the connector road located between Boulder Avenue and Stoney Creek Drive as shown as "Access Easement A" on Parcel Map 15687 which is on file in the City Clerk's office. (8) The Zone 8 described work is to be located within roadway, right-of-way or drainage easements along Marshall Court. (9) The Zone 9 described work is to be located within roadway, right-of-way or drainage easements as shown on the drainage improvement plans for Tract 14757, which are on file in the City Engineer's office. (10) The Zone 10 described work is to be located within roadway, right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 16607, which are on file in the City Engineer's office. (11) The Zone 11 described work is to be located within roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 15960, which are on file in the City Engineer's office. (12) The Zone 12 described work is to be located within roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 16914. (13) Zone 13 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 17590. (14) Zone 14 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 17263. (15) Zone 15 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 18199, which are on file in the City Engineer's office. (16) Zone 16 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for the commercial development known as San Manual Village, which are on file in the City Engineer's office. (17) Zone 17 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 18677, which are on file in the City Engineer's office. (18) Zone 18 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 17682, which are on file in the City Engineer's office. (19) Zone 19 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tracts 16745 and 18935, which are on file in the City Engineer's office. (20) Zone 20 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Parcel map 19824, which are on file in the City Engineer's office. 21) Zone 21 described work is to be located within the roadway right-of-way,. or drainage easements as shown on the drainage improvement plans for Parcel map 20455 and Tract map 18013, which are on file in the City Engineer's office. 22) Zone 22 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract map 20142, which are on file in the City Engineer's office.

Description of Assessment District

SECTION 3. That the contemplated work, in the opinion of said City Council, is of more local than ordinary public benefit, and the said City Council hereby makes the expense of said work chargeable upon a district, which said district is described as follows: (1) Zone 1: All that certain territory of Subdivision Tract 15663 within the City of Highland, and a commercial parcel of land described as the "remainder parcel of Tract 15663," recorded in Map Book 260 and Page 79 thru 83, San Bernardino County, (2) Zone 2: all that certain territory of Tentative Tract 14326, 14326-1, and 14326-2, and recorded in Parcel Map Book 160 and Page 26 thru 28 San Bernardino County as Parcel Map No. 13639, (3) Zone 3: all that certain territory described as Parcel 1, Certificate of Compliance No. 99-011, and recorded as Document No. 19990399965, San Bernardino County, (4) Zone 4: all that certain territory of Subdivision Tract 7996 and recorded in Map Book 110, Page 97 thru 98, and Tract 8718 and recorded in Map Book 119 Page 45 thru 47, San Bernardino County, (5) Zone 5: all that certain territory of Subdivision Tract 15375, and recorded in Map Book 282 and Page 73 thru 75, San Bernardino County, (6) Zone 6: all that certain territory of Subdivision Tract 15969 and 15969-1, and recorded in Map Book 281 and Page 95 thru 97, and Map Book 281 and Page 92 thru 94 respectively, (7) Zone 7: Parcels 3,4, and 5 of Parcel Map 15687 and recorded in Parcel Map Book 193, Page 38 thru 39, San Bernardino County, (8) Zone 8: all that certain territory of Subdivision Tract 16404 and recorded in Map Book 297, and Page 4 thru 7 respectively, (9) Zone 9: all that certain territory of Tract 14757 in Map Book 303, Page 5 thru 9; (10) Zone 10: all that certain territory of Tract 16607 in Map Book 307, Pages 25 & 26; (11) Zone 11: all that certain territory of Tentative Subdivision Tract 15960; (12) Zone 12: all that certain territory of Tentative Subdivision Tract 16914. (13) Zone 13: all that certain territory of Tentative Subdivision Tract 17590; (14) Zone 14: all that certain territory of Tentative Subdivision Tract 17263; (15) Zone 15: all that certain territory of Tentative Subdivision Tract 18199; (16) Zone 16: all that certain territory of Assessor's Parcel Number's 1200-081-01-0000 and 1200-081-03-0000; (17) Zone 17: all that certain territory of Tentative Subdivision Tract 18677; (18) Zone 18: all that certain territory of Tract 17682; (19) Zone 19: all that certain territory of Tracts 16745 and 18935. (20) Zone 20: all that certain territory of Parcel map 19824. (21) Zone 22: all that certain territory of Parcel map 20455 and Tract map 18013. (22) Zone 22: all that certain territory of Tract map 20142.

Report of the Engineer

SECTION 4. The City Council of said City by Resolution No. 2026-___ has accepted the report of the Engineer of Work, which report indicates the amount of the proposed assessment, the property to be assessed, detailed description of improvements, and the method of assessment. The report titled "Engineer's Report for City of Highland, Street and Drainage District No. 96-1" is on file in the Office of the City Clerk of said City and was prepared for the 2025-26 Fiscal Year in accordance with The Benefit Assessment

Act of 1982. Reference to said report is hereby made for all particulars for the amount and extent of the assessments and for the extent of the work.

Collection of Assessments

SECTION 5. The assessment shall be collected at the time and in the same manner as County taxes are collected. The Engineer of Work shall file a report annually with the City Council of said City and said Council will annually conduct public hearings upon said report as required by law, at which time assessments for the next fiscal year will be determined.

Time and Place of Hearing

SECTION 6. Notice is hereby given that on the 9th day of June 2026, at 6:00 p.m., or as soon thereafter as may be heard, the City Council of the City of Highland will hold a public hearing and any and all persons having any objection to the work or extent of the assessment district, may appear and show cause why said work should not be done or carried out in accordance with this Resolution of Intention. The City Council will consider all oral and written protests.

You may submit your comments by email in advance to the City Clerk at publiccomment@highlandca.gov and include "Street and Drainage Maintenance District No. 96-1" in the title. Any written comments received in this manner will be included as part of the public record on this matter.

Benefit Act of 1982

SECTION 7. All of the work herein proposed shall be done and carried through in pursuance of the act of the legislature of the State of California designated as the Benefit Act of 1982, being Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California.

Exclusion of Public Property

SECTION 8. All lots or parcels belonging to public agencies shall be omitted from assessments to be made hereafter to cover the costs and expenses of the Work.

Publication of Notice

SECTION 9. Published notice shall be made pursuant to Section 6063 of the Government Code. The publication of notice of hearing shall be completed at least 10 days prior to the date of hearings.

Certification

SECTION 10. The City Clerk shall certify to the adoption of this Resolution.

APPROVED AND ADOPTED this 12th day of May 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Staff Report
to the City Council

Agenda Item No.21.

Date: June 9, 2026

From: Carlos Zamano, City Manager

Reviewed By: Octavio Duran, Public Works Director/City Engineer

Prepared By: Melissa Morgan, Public Services Manager

Subject: Consolidated Landscape and Lighting District 96-1 Annual Report (Fiscal Year 2026/27)

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:
Adopt Resolution No. 2026-___ ordering the continued maintenance of improvements in Consolidated Landscape and Lighting District No. 96-1, confirming the Engineer's Report, and levying the assessment for fiscal year 2026/27.

Fiscal Impact:
Total proposed amounts for 2026/27 assessment are as follows:

Zone A Lighting	$347,432.00
Zone B Landscape	$559,983.00
Zone C Trails	$17,553.00
Zone D Parks	$123,764.00
Total	$1,048,732.00

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
On May 12, 2026, the City Council preliminarily approved the Engineer's Report and scheduled the Protest Hearing for the 2026/27 assessment for Consolidated Landscape and Lighting District No. 96-1 for June 9, 2026. The Notice of Public Hearing was published in the San Bernardino Sun newspaper on May 25, 2026.

Attached is the staff report for the May 12, 2026 Council Meeting which provides background and an Engineer's Report with detailed information regarding the assessment district.

Attachments:
1. Resolution No. 2026 - __ Ordering the Continued Maintenance of Improvements
2. Reference Council Staff Report, May 12, 2026

ATTACHMENT 1

RESOLUTION NO. 2026 - ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND ORDERING THE CONTINUED MAINTENANCE OF IMPROVEMENTS IN THE CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1 AND CONFIRMING THE ENGINEER'S REPORT AND LEVYING THE ASSESSMENT FOR FISCAL YEAR 2026/27

WHEREAS, the City Council of the City of Highland did on the 12th of May, 2026, adopt its Resolution of Intention No. 2026-018 to order the herein described work in connection with the assessment procedures in Consolidated Landscape and Lighting District No. 96-1, which Resolution of Intention No. 2026-018 was duly and legally published in the time, form and manner as required by law. As shown by the Affidavit of Publication, said Resolution of Intention is on file in the office of the City Clerk; and

WHEREAS, said City Council having duly received the considered evidence, oral and documentary, concerning the jurisdiction facts in this proceeding and concerning the necessity for the contemplated work and the benefits to be derived therefrom and said City Council having now acquired jurisdiction to order the proposed maintenance work;

SECTION 1. It is hereby resolved by the City Council of the City of Highland that the public interest and convenience requires the continuation of assessment procedures for the district, and said City Council hereby order that the work as set forth and describe in said Resolution of Intention No. 2026-018 be done and made; and

SECTION 2. Be it further resolved that the report filed by the Engineer is hereby finally approved; and

SECTION 3. Be it finally resolved that the assessment for Fiscal Year 2026/27 and method of assessment in the Engineer's Report are hereby approved and said assessments are hereby levied.

APPROVED AND ADOPTED THIS 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

ATTACHMENT 2

Staff Report
to the City Council

Agenda Item No.8.

Date: May 12, 2026

From: Carlos Zamano, City Manager

Reviewed By: Octavio Duran, Public Works Director/City Engineer

Prepared By: Melissa Morgan, Public Services Manager

Subject: Consolidated Landscape and Lighting District 96-1 Annual Report (Fiscal Year 2026/27)

Recommendation:

1. Adopt Resolution 2026-___ giving preliminary approval of the Annual Report; and
2. Adopt Resolution 2026-___ setting June 9, 2026 as the date of the protest hearing.

Fiscal Impact:
Total proposed amounts for 2026/27 assessment are as follows:

Zone A Lighting	$347,432.00
Zone B Landscape	$559,983.00
Zone C Trails	$17,553.00
Zone D Parks	$123,764.00
Total	$1,048,732.00

For comparison purposes, the 2023/24, 2024/25, 2025/26 and the proposed 2026/27 assessment amounts for subzones of Zones B, C and D are provided in Attachment 1.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City's Consolidated Landscape and Lighting District 96-1 consists of four zones. They are Zone A (Lighting), Zone B (Landscape), Zone C (Trail) and Zone D (Park). Each zone is further divided into several sub-zones. The revenues and expenditures of each sub-zone are tracked separately so that a separate budget can be prepared, and a separate assessment amount can be projected for each sub-zone.

On February 10, 2026, the City Council adopted Resolution No. 2026-004, which directed the "Engineer of Work" to make and file with the City Clerk the Fiscal Year 2026/27 Annual Report

that is attached hereto as Attachment 2. The proposed Resolution, attached hereto as Attachment 3, gives preliminary approval of the Engineer's Report. The proposed Resolution, attached hereto as Attachment 4, sets the Protest Hearing for the regularly scheduled City Council meeting on June 9, 2026.

Zone A Lighting

The amount of the assessment levy has remained at the 1993–94 level, with no increases for twenty-eight consecutive years. It should be noted that in fiscal year 2026–27, a projected negative fund balance of $121,047 is anticipated. This deficit will be covered by a transfer from the General Fund at the end of the fiscal year. The shortfall is attributed to rising Southern California Edison energy rates, along with an unusual increase in costs related to the knockdown of light poles.

The 2026–27 annual assessment will remain unchanged for another year, as follows:

Zone	Land Use	Assessment
A-1	Residential	$23.75
A-2	Residential Rural	$20.51
A-3	Non-Residential	$28.86
A-4	Agricultural	$7.71
A-5	Rural	$7.07

Zone B Landscape

Zone B (Landscape) will include eighty-seven (87) sub-zones in fiscal year 2026/27. Forty-seven (47) sub-zones are currently maintained by the City. Landscaping of forty (40) sub-zones is being maintained by the property owners.

For fiscal year 2026/27, sixteen (16) sub-zones will remain at their current assessment level, thirty-one (31) sub-zones are proposed to be increased by five percent (5%), and forty (40) sub-zones will have zero assessment. The proposed 5% increase in assessments does not require separate approval of the property owners because the increase is within the percentage of the annual adjustment previously approved in the original ballot. It should be noted that in fiscal year 2026–27, a projected negative fund balance of $307,735 is anticipated. This deficit will be covered by a transfer from the General Fund at the end of the fiscal year. In addition, fifteen (15) sub-zones do not allow for an increase in assessment rate without re-balloting. Under the direction of the Finance subcommittee, Staff is currently exploring options to reduce costs and/or increase the assessments for those fifteen (15) sub-zones that have a negative fund balance.

Zone C Trail

Zone C (Trail) has nine (9) sub-zones. For fiscal year 2026/27, all nine (9) existing annexations are proposed to be increased. The proposed 5% increase in assessments does not require separate approval of the property owners because the increase is within the percentage of the annual adjustment previously approved in the original ballot.

Zone D Park

For fiscal year 2026/27, all four (4) existing annexations are proposed to be increased. The

proposed 5% increase in the assessment does not require separate approval of the property owners because the increase is within the percentage of the annual adjustment previously approved in the original ballot. The City will be responsible for 40% of all 4 sub-zones on behalf of the general public, and residents will be responsible for 60% to account for the special benefit they receive. The City's share for Park Maintenance in Zone D is estimated to be $80,049.

Attachments:

1. Zone Assessment Levy Amount Tables
2. Landscape and Lighting District No. 96-1 2026/27 Engineer's Report
3. Resolution No. 2026-___ giving preliminary approval of the Annual Report
4. Resolution No. 2026-___ setting Protest Hearing for June 9, 2026

Attachment 1

For comparison purposes, the 2023/24, 2024/25, 2025/26 and the proposed 2026/27 assessment amounts for subzones of Zones B, C and D are as follows:

Zone B Landscape Maintenance Zones

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-0	12484	Centex	$31.42 – 45.28	$31.42 – 45.28	$31.42 – 45.28	$31.42 – 45.28
B-1	10102 10102-5	Pulsar	$31.24 – 34.36	$31.24 – 34.36	$31.24 – 34.36	$31.24 – 34.36
B-2	13936 -1-2-3	JM Dev./ Forecast Homes	$30.14 – 33.15	$30.14 – 33.15	$30.14 – 33.15	$30.14 – 33.15
B-3	12474 12474-1	Centex	$7.85 – 8.64	$7.85 – 8.64	$7.85 – 8.64	$7.85 – 8.64
B-4	11181	Sexton	$108.94 – 119.83	$108.94 – 119.83	$108.94 – 119.83	$108.94 – 119.83
B-5	13956	Raleco	$30.90 – 33.99	$30.90 – 33.99	$30.90 – 33.99	$30.90 – 33.99
B-6	14190	Kaufman & Broad	$54.74 – 60.21	$54.74 – 60.21	$54.74 – 60.21	$54.74 – 60.21
B-7	13237	Low	$38.30 – 42.13	$38.30 – 42.13	$38.30 – 42.13	$38.30 – 42.13
B-8	13315	Highland Pointe	$63.61 – 297.05	$63.61 – 297.05	$63.61 – 297.05	$63.61 – 297.05
B-9	PM 12821	Canyon North	$888.75 – 2,103.75	$888.75 – 2,103.75	$888.75 – 2,103.75	$888.75 – 2,103.75
B-10	14326	SunCal	$46.15 – 50.77	$46.15 – 50.77	$46.15 – 50.77	$46.15 – 50.77
B-11	14398 -1, -2, -3	Kaufman & Broad	$24.78 – 27.26	$24.78 – 27.26	$24.78 – 27.26	$24.78 – 27.26
B-12	PM 14063	Smith's (Food 4 Less)	Zero	Zero	Zero	Zero
B-13	14095, -1	Braemar	$42.30 – 46.53	$42.30 – 46.53	$42.30 – 46.53	$42.30 – 46.53

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-14	Various	East Highlands Ranch	Zero	Zero	Zero	Zero
B-15	10726	Centex	$31.82 – 35.00	$31.82 – 35.00	$31.82 – 35.00	$31.82 – 35.00
B-16	15583 15609	Gardner	$17.87 – 19.65	$17.87 – 19.65	$17.87 – 19.65	$17.87 – 19.65
B-17	7996 8718	Carriage Hills	$48.96 – 195.84	$48.96 – 195.84	$48.96 – 195.84	$48.96 – 195.84
B-18	PM 14475	Arco	Zero	Zero	Zero	Zero
B-19	PM 14615	Beaver	Zero	Zero	Zero	Zero
B-20	15618	Stratham	$150.34 – 165.37	$157.86 – 173.64	$165.75 – 182.33	$165.75 – 182.33
B-21	15788	Gardner	$84.41 – 92.86	$88.63 – 97.50	$93.07 – 102.37	$93.07 – 102.37
B-22	14362	Centex/ SunCal	$30.07 – 33.08	$31.57 – 34.73	$33.15 – 36.47	$33.15 – 36.47
B-23	PM 15119	Landmark	Zero	Zero	Zero	Zero
B-24	15788	Gardner	$5,863	$6,147	$6,466	$6,787
B-25	N/A	San Manuel	$9,765	$10,251	$10,754	$11,306
B-26	PM 15438	Walgreen's	$5,779	$6,068	$6,371	$6,689
B-27	N/A	McDonald's	Zero	Zero	Zero	Zero
B-28	N/A	Orco Products	Zero	Zero	Zero	Zero
B-29	N/A	Wendy's/ Gardner	$5,502	$5,767	$6,064	$6,361

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-30	15375	Centex	$185.40 – 203.94	$194.67 – 214.14	$204.41 – 224.85	$214.63 – 236.09
B-31	15969 & 15969-1	Harwood Homes	$260.38 – 286.42	$273.40 – 300.74	$287.07 – 315.78	$301.43 – 331.57
B-32	N/A	Universal Storage	Zero	Zero	Zero	Zero
B-33	N/A	Check Cashing	Zero	Zero	Zero	Zero
B-34	16404	Gardner	$96.79 – 106.47	$101.63 – 111.80	$106.71 – 117.39	$112.05 – 123.25
B-35	14757	Highland Orchards	$70.04 – 77.04	$73.54 – 80.89	$77.22 – 84.94	$81.08 – 89.19
B-36	16543	Mountain Shadows	$1,734.60	$1,821.33	$1,912.40	$2,008.02
B-37	16607	Highland Meadows	$201.86 – 222.05	$211.96 – 233.15	$222.55 – 244.81	$233.68 – 257.05
B-38	PM 9112	Pro-Cast Properties	Zero	Zero	Zero	Zero
B-39	15960	Highland Orchards	$387.82 – 426.60	$407.21 – 447.94	$427.57 – 470.33	$448.95 – 493.85
B-40	PM 16788	Valencia Lea Mobile Home	Zero	Zero	Zero	Zero
B-41	16914	Toll Bros.	Zero	Zero	Zero	Zero
B-42	N/A	Abdon Lucero	Zero	Zero	Zero	Zero
B-43	17590	Gardner	$598.01 – 657.81	$627.91 – 690.71	$659.31 – 725.24	$692.28 – 761.50
B-44	17263	Williams Homes	$853.02 – 938.32	$895.67 – 985.24	$940.46 – 1,034.50	$987.48 – 1,086.23
B-45	PM 17957	CVS/Bakers	Zero	Zero	Zero	Zero

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-46	PM 18012	Citicom	Zero	Zero	Zero	Zero
B-47	18199	Gardner	$247.98 – 272.78	$260.38 – 286.42	$273.40 – 300.74	$287.07 – 315.78
B-48	Various	Greenspot Median/Parkways	$87,043	$91,362	$95,570	$100,727
B-49	N/A	Farmer Bros	Zero	Zero	Zero	Zero
B-50	N/A	Fifth Street Medians	Zero	Zero	Zero	Zero
B-51	N/A	Jack-in-the-Box	Zero	Zero	Zero	Zero
B-52	N/A	Jack-in-the-Box Median	Zero	Zero	Zero	Zero
B-53	PM 19025	Valero Gas Station	Zero	Zero	Zero	Zero
B-54	N/A	Baseline Parkways	$14,937	$16,468	$17,291	$18,156
B-55	18677	Williams Homes	$696.51 – 766.17	$767.91 – 844.70	$806.30 – 886.94	$846.62 – 931.28
B-56	18677	Williams Homes	$82.21	$90.64	$95.17	$99.93
B-57	N/A	Dairy Queen Parkway	Zero	Zero	Zero	Zero
B-58	N/A	Dairy Queen Median	Zero	Zero	Zero	Zero
B-59	N/A	DFI Olive, Inc.	$1,194.53 – 1,313.98	$1,316.97 – 1,448.67	$1,382.81 – 1,521.09	$1,451.95 – 1,597.15
B-60	PM 19376	Family Dollar, Inc.	Zero	Zero	Zero	Zero
B-61	Various	Base Line Town Center Medians	$9,391	$10,353	$13,234	$13,896

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-62	N/A	Jae Kim	Zero	Zero	Zero	Zero
B-63	N/A	Brightwater Medians	$9,485	$10,457	$10,980	$11,529
B-64	N/A	Brightwater Parkway	Zero	Zero	Zero	Zero
B-65	N/A	EVWD Parkway	Zero	Zero	Zero	Zero
B-66	N/A	EVWD Median	Zero	Zero	Zero	Zero
B-67	N/A	Potomac Plaza	Zero	Zero	Zero	Zero
B-68	N/A	Richmond American Parkway	$398.85	$439.72	$461.71	$484.80
B-69	N/A	Richmond American Medians	$59.05	$65.10	$68.36	$71.78
B-70	16745 & 18935	Diversified Pacific	$421.98	$465.23	$488.49	$512.92
B-71	N/A	Am/PM Arco	Zero	Zero	Zero	Zero
B-72	PM 19742	Smart &Final	Zero	Zero	Zero	Zero
B-73	N/A	Real Journey Academies (median)	$4,254	$4,690	$4,925	$5,171
B-74	N/A	Real Journey Academies (parkway)	Zero	Zero	Zero	Zero
B-75	N/A	Panda Express	Zero	Zero	Zero	Zero
B-76	N/A	East Baseline Medians	$926	$1,021	$1,072	$1,126
B-77	N/A	Jack in the Box	Zero	Zero	Zero	Zero

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-78	N/A	Transition Properties (parkway)	Zero	Zero	Zero	Zero
B-79	N/A	Transition Properties (median)	$12,364	$13,631	$14,313	$15,028
B-80	N/A	Pepitos (median)	Zero	Zero	Zero	Zero
B-81	N/A	Pepitos (parkway)	Zero	Zero	Zero	Zero
B-82	N/A	Smith's Food/Food-4-Less (median)	$7,560	$8,335	$8,752	$9,189
B-83	N/A	7-11 (parkway)	Zero	Zero	Zero	Zero
B-84	N/A	San Carlo Apartment Homes	Zero	Zero	Zero	Zero
B-85	20384	Patriot Warehouse (parkway)	Zero	Zero	Zero	Zero
B-86	20384	Patriot Warehouse (median)	Zero	Zero	Zero	Zero
B-87	N/A	Tractor Supply (parkway)	Zero	Zero	Zero	Zero

Zone C Trail Zones

Zone C	Tract	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
C-1	14629 14629-1	Centex	$23.34	$24.50	$25.72	$27.00
C-2	15689 15583	Gardner	$18.06	$18.96	$19.90	$20.89

Zone C	Tract	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
C-3	15374	Centex	$32.34	$33.95	$35.64	$37.42
C-4	15969 15969-01	Harwood Homes	$23.34	$24.50	$25.72	$27.00
C-5	14757	Highland Orchards	$23.34	$24.50	$25.72	$27.00
C-6	15960	Highland Orchards	$57.46	$60.33	$63.34	$66.50
C-7	16914	Toll Bros.	$32.34	$33.95	$35.64	$37.42
C-8	17263	Hidden Creek	$86.20	$90.51	$95.03	$99.78
C-9	16745 & 18935	Diversified Pacific	$20.10	$21.10	$22.15	$23.25

Zone D Park Zones

Zone D	Tract	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
D-0	14629/ 14757	Centex	$89.47	$93.94	$98.63	$103.56
D-1	16404	Gardner	$377.13	$395.98	$415.77	$436.55
D-2	16914	Toll Bros.	$610.58	$641.10	$673.15	$706.80
D-3	18199	Gardner	$853.03	$895.68	$940.46	$987.48

Attachment 2

CITY OF HIGHLAND

ENGINEER'S REPORT
CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1
FISCAL YEAR 2026-27
SAN BERNARDINO COUNTY, CALIFORNIA

April 15, 2026

PREPARED BY

Harris & Associates

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Project Manager
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City of Highland

Consolidated Landscape and Lighting District No. 96-1

CITY COUNCIL

Penny Lilburn, Mayor

Jimmy Saldana, Mayor Pro Tem

Larry McCallon, Council Member

Gregory Hogan, Council Member

John P. Timmer, Council Member

CITY STAFF

Carlos Zamano, City Manager

Leticia Nava-Cruz, Director of Administrative Services

Melissa Morgan, Public Services Manager

HARRIS & ASSOCIATES

Tamorah Bryant, P.E., Assessment Engineer

Chris Thomas, Project Manager

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ENGINEER'S CERTIFICATION

AGENCY: **THE CITY OF HIGHLAND**

PROJECT: **CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1**

TO: **THE CITY COUNCIL OF THE**
CITY OF HIGHLAND
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2026-27

WHEREAS, the City Council of the City of Highland (the "City"), State of California, under the Landscaping and Lighting Act of 1972 (the "1972 Act" or "Assessment Law") established Landscape and Lighting District known and designated as "Consolidated Landscape and Lighting District No. 96-1", (hereafter referred to as "LLD 96-1" or the "District"); and

WHEREAS, Harris & Associates has been directed to prepare and file an Engineer's Report. The purpose of the proposed assessment covered in this Engineer's Report is for the levy of the assessments shown for Fiscal Year 2026-27, and includes the reason for the proposed assessment, identifies the parcels upon which the assessment is proposed for imposition, and presents a basis upon which the assessment is to be calculated.

NOW THEREFORE, the following assessment is proposed to be authorized in order to pay the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received. The following table summarizes the proposed assessment for Fiscal Year 2026-27.

SUMMARY OF ASSESSMENT

	Fiscal Year 2026-27 As Preliminary Approved	Fiscal Year 2026-27 As Confirmed by Council
Zone A - Street Lighting	$347,432	
Zone B - Landscape Maintenance	$559,983	
Zone C - Trail Maintenance	$17,553	
Zone D - Park Maintenance	$123,764	
Estimated Total Levy FY 2026-27	**$1,048,732**	

In making the assessments contained herein pursuant to the Assessment Law:

1. I identified all parcels which will have a special benefit conferred upon them from the improvements described in Part II to this Engineer's Report (the "Specially Benefited Parcels"). For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Appendix A of this Engineer's Report.

2. I have assessed the costs and expenses of the improvements upon the Specially Benefited Parcels. In making such assessment:

    a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements was determined in relationship to the entirety of the maintenance costs of the improvements;

    b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements; and

    c. Assessment rates for Zone B-20, B-21, B-22, B-24, B-25, B-26, B-29, B-30, B-31, B-34, B-35, B-36, B-37, B-39, B-43, B-44, B-47, B-48, B-54, B-55, B-56, B-59, B-61, B-63, B-68, B-69, B-70, B-73, B-76, B-79 and B-82 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of annexation to the District. All other Zone B assessment rates and conditions have not changed from the previous year.

d. Assessment rates for Zone C-1 through C-9 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of formation of the Community Trail Zone or annexation to the zone.

e. Assessment rates for Zone D-0 through D-3 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of formation of the Park Maintenance Zone or annexation to the zone.

f. Any general benefits from the improvements have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the City Council of the City of Highland and the Assessment Law.

DATED: April 15, 2026



Harris & Associates

Tamorah Bryant, P.E., Assessment Engineer
R.C.E. No. C67205
Engineer of Work
State of California

PART I – OVERVIEW

Background of District

The City of Highland Landscape and Lighting District No. 96-1 was formed in 1996 to provide a dedicated source of funding for the operation and servicing of street lights and the maintenance of landscaping, trails and parks within development projects in the City. New developments within the City have been required to annex to the District as a condition of approval based upon the specific improvements within the project area and the special benefits received by parcels from the improvements. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed.

Reason for Proposed Assessment

Approval of the proposed assessment covered by this Engineer's Report will generate the revenue necessary to:

A. Provide for the continued operation, servicing and maintenance of street lighting, landscaping, trails and park facilities within the zones of benefit for the improvements described in Part II. Maintenance may include but is not limited to, all of the following: the upkeep, repair, removal or replacement of all or any part of the specified improvements. Servicing means the furnishing of electric current or energy, gas or other illuminating agent for the public lighting facilities. This shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

B. The District does not include an overall annual cost of living inflator; however specific benefit zones (B-20 through B-83, C-1 through C-9, D-0 through D-3) do allow an annual increase in assessments as approved by the property owners at the time of annexation to the District. Any future increase in assessment in benefit zones which do not have an annual cost of living inflator will require the approval of a majority of the property owners in accordance with the requirements of Article XIIID of the Constitution of the State of California ("Article XIIID") and the Proposition 218 Omnibus Implementation Act.

C. Certain zones are presently established, or will be established, for future maintenance work to be accomplished by the City of Highland should the property owner(s) not perform landscape maintenance to the satisfaction of the City of Highland. The City will levy a $0.00 assessment in those zones where the property owner(s) continues to maintain the improvements at a level acceptable to the City.

PART II – PLANS AND SPECIFICATIONS

Descriptions of the Boundaries of the District

The District provides for the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District including street lighting, landscaping, parks and trails.

The District is located in the City of Highland. The boundaries of the District are generally coterminous with the City Boundaries. In addition, there are four (4) Benefit Zones, Zone A – Lighting which has 5 sub-zones, Zone B – Landscaping which has 87 sub-zones, Zone C – Trails which has 9 sub-zones and Zone D – Parks which has 4 sub-zones.

Descriptions of Improvements and Services

The facilities to be maintained and serviced are more generally described as follows:

Zone A- Lighting

The improvements consist of the installation, operation, maintenance and servicing of street lighting, traffic signals, safety lighting, and appurtenant facilities described as follows:

> *Street, traffic signals and safety lighting improvements are generally described as consisting of poles, fixtures, bulbs, conduits and equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide lighting in public rights-of-way and public easements within the proposed boundaries of said Assessment District.*

Installation as used herein means the addition or upgrading of street lights and safety lighting.

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of public lighting facilities, and appurtenant facilities, including repair, removal or replacement of all or part of any of the lighting or appurtenant facilities.

Servicing means the furnishing of electric current or energy, gas or other illuminating agent for the public lighting facilities.

Maps showing the location of public lighting facilities to be operated and maintained by the District are on file in the office of the City Engineer.

A. Background Information

Street lights at intersections having traffic signals are referred to in this report as "safety lighting". The terms "street lights" and "safety lighting" do not include "traffic signals".

The luminaries (lighting fixtures) in the City of Highland are the Common Mast Type. The illuminating unit is exclusively high pressure sodium vapor. The light output or "lumens" for the luminaries varies depending upon the land use and classification of roadway.

In residential areas the lights are primarily either 70 or 100 watt high pressure sodium vapor. These lights are the mast-arm type of light, either mounted on ornamental standards or wooden poles.

The commercial areas are primarily along Base Line, 9th Street, Palm Avenue and Victoria Avenue. These streets have primarily 100 watt high pressure sodium vapor luminaries with some 70 and 150 watt high pressure sodium vapor luminaries.

Each type of luminary has a different wattage, and therefore a different average annual maintenance and operation cost. In Fiscal Year 2019-20 the City completed the acquisition of the street light inventory from Southern California Edison and converted the streetlights to LED. Street light count and distribution to the zones is assumed to remain the same as FY 2019-20 with equivalent wattages as shown on the summary provided in Exhibit 1, pages 20 and 21. We performed a review of annual costs compared to budgets since the lighting acquisition and conversion to LED bulbs. The result confirmed a reduction in energy costs for FY 2022-23 and FY 2023-24 and the budgeted lighting costs were reduced to reflect that change. For FY 2026-27, the City budgeted for expected increases in Southern California Edison ("SCE") lighting rates, therefore, the budgeted lighting costs for the Fiscal Year 2026-27 budget have been increased to reflect that change. The General Fund will adjust as needed to cover the assessment shortfall.

B. Performance of Maintenance Operations

Upon acquisition of the street lights from SCE, the City hired Yunex Traffic (formerly Siemens Mobility, Inc.) to take over the maintenance of all the street lights within the District including signalized intersections and the maintenance of the safety lighting, or as the case may be, by the City of San Bernardino, the County of San Bernardino, or Caltrans where signalized intersections are owned and/or operated jointly by those entities.

The responsibility for maintenance may shift between agencies due to changes in ownership of streets and other variables as established by agreement. As such, during the 1993-94 Fiscal Year, the City began to maintain the lighting located on State Route 30 (now 210 Freeway), which has been relinquished by the State to the City after the project was completed. Affected streets include Boulder Avenue between Highland Avenue and 5th Street, 5th Street between Boulder

Avenue and the 210 Freeway and the south half of Highland Avenue from the 210 Freeway to Boulder Avenue within the City of Highland.

Zone B - Landscaping

The improvements are the operation, maintenance and servicing of landscaping and appurtenant facilities described as follows:

> *Landscaping includes plantings, shrubbery, trees, turf, irrigation systems, entry monuments, hardscapes, walls and fencing, and appurtenant structures, including ornamental structures in public rights-of-way, public easements, and on City owned properties including parks, recreational facilities and other public open space within the Special Benefit Zones of the Assessment District.*

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of landscape improvements and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping or appurtenant facilities.

Maintenance also means providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste.

Servicing means the furnishing of water and electricity for the irrigation of landscaping and the maintenance and operation of appurtenant facilities.

The plans and specifications for the improvements are on file in the office of the City Planner.

Zone C - Trail Facilities

The improvements are the operation, maintenance and servicing of trail improvements and appurtenant facilities described as follows:

> *Community trail improvements, fencing improvements, and appurtenant improvements including but not limited to lighting, gates, walks, hardware, landscape barriers, soil replacement, and other improvements as initially installed, or as proposed to be installed as approved by the City.*

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of improvements and appurtenant facilities, including repair, removal or replacement, and painting of all or part of any of the improvements or appurtenant facilities.

Maintenance is further defined as trash removal, debris removal, insect abatement, weed abatement, removal or mitigation of health and safety hazards, and upkeep of the general cleanliness of the trail improvements.

Servicing means the furnishing of electricity, power, and water for the irrigation of landscaping, and the maintenance and operation of appurtenant facilities.

The plans and specifications for the improvements are on file in the office of the City Planner.

Zone D - Park Facilities

The improvements are the operation, maintenance and servicing of landscaping, park or recreational improvements and appurtenant facilities within the Canyon Oaks Park, the park located adjacent to Tract 16404, the park adjacent to Tract 16914 and the park adjacent to Tract 18199, including but not limited to:

> *Park and recreational improvements include lights, playground equipment, and play courts. Landscaping includes plantings, shrubbery, trees, turf, irrigation systems, entry monuments, hardscapes, walls and fencing, and appurtenant structures, including ornamental structures within the park.*

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of park and recreational improvements, landscape improvements, and appurtenant facilities including repair, removal or replacement of all or part of any of the landscaping, park and recreational improvements or appurtenant facilities.

Maintenance also means providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste.

Servicing means the furnishing of electricity, water and other utilities for the irrigation, lighting, and maintenance and operation of park improvements, landscaping improvements, and appurtenant facilities.

The plans and specifications for the improvements are on file in the office of the City Planner.

PART III – COST ESTIMATE

The proposed budgets for the District includes an estimate of the costs of utilities, operations, services, administration and maintenance associated with the improvements within each of the zones, including all labor, personnel, equipment, materials and administrative expenses. The summary also shows the estimated fund balance, and the projected contribution/(transfer) that will be required based upon the estimated expenditures and assessment revenue.

District Budget

Tables showing the Fiscal Year 2026-27 budget estimates for each zone follow.

Zone A – Street Lights
Budget Estimate

Exhibit 1
ZONE A

STREET LIGHTING DISTRICT NO. 1
CITY OF HIGHLAND
ESTIMATED BUDGET FY 2026-27

		Totals	Urban				Rural
			Zone A-1 Residential	Zone A-2 Residential Rural	Zone A-3 Non Residential	Zone A-4 Agriculture	Zone A-5 Rural
DIRECT COSTS							
STREET LIGHTING MAINTENANCE:							
Urban Zone:							
Zone A-1 - Residential		$ 332,994	$ 332,994	$ -	$ -	$ -	$ -
Zone A-2 - Residential Rural		$ 316	$ -	$ 316	$ -	$ -	$ -
Zone A-3 - Non-Residential		$ 20,776	$ -	$ -	$ 20,776	$ -	$ -
Zone A-4 - Agriculture		$ 316	$ -	$ -	$ -	$ 316	$ -
Rural Zone:							
Zone A-5 - Rural		$ 544	$ -	$ -	$ -	$ -	$ 544
Sub Total		$ 354,945	$ 332,994	$ 316	$ 20,776	$ 316	$ 544
STREET LIGHTING INSTALLATION		$ -	$ -	$ -	$ -	$ -	$ -
SAFETY LIGHTING MAINTENANCE		$ 6,245	$ 5,639	$ 14	$ 377	$ 35	$ 180
Sub Total - Street Light Maintenance Costs		$ 361,190	$ 338,633	$ 330	$ 21,153	$ 351	$ 724
SERVICING:							
Dues & Subscriptions	0.33%	$ 1,260	$ 1,181	$ 1	$ 74	$ 1	$ 3
Contract Services-Eng. [1]	1.99%	$ 7,200	$ 6,750	$ 7	$ 422	$ 7	$ 14
Contract Services-St Maint [1]	19.93%	$ 72,000	$ 67,503	$ 66	$ 4,217	$ 70	$ 144
Sub Total - Servicing Costs		$ 80,460	$ 75,435	$ 73	$ 4,712	$ 78	$ 161
INCIDENTAL EXPENSES:							
City Administration	0.28%	$ 1,000	$ 938	$ 1	$ 59	$ 1	$ 2
Consultant Services	2.44%	$ 8,799	$ 8,249	$ 8	$ 515	$ 9	$ 18
San Bernardino County Admin		$ 4,241	$ 3,962	$ 10	$ 150	$ 11	$ 108
Sub Total - Incidental		$ 14,040	$ 13,149	$ 19	$ 724	$ 21	$ 128
Total - Operations & Maintenance		$ 455,689	$ 427,217	$ 421	$ 26,588	$ 450	$ 1,013
Delinquency (Net of Noticing Costs)	3.2%	$ 11,898	$ 11,154	$ 11	$ 694	$ 12	$ 27
TOTAL ANNUAL EXPENSES		$ 467,587	$ 438,371	$ 432	$ 27,282	$ 462	$ 1,040
COLLECTIONS/(CREDITS) APPLIED TO LEVY							
Reserve Fund Collection/(Transfer From)		$ 892	$ -	$ 244	$ (1,510)	$ 185	$ 1,972
General Fund Repayment/(Loan)		$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution		$ (121,047)	$ (121,047)	$ -	$ -	$ -	$ -
Balance to Levy		$ 347,432	$ 317,324	$ 677	$ 25,772	$ 648	$ 3,012
FUND BALANCE SUMMARY							
Estimated Fund Balance (7/1/26)		$ -	$ -	$ -	$ -	$ -	$ -
Contributions/(Transfers)		$ 892	$ -	$ 244	$ (1,510)	$ 185	$ 1,972
Plus General Fund Loan		$ -	$ -	$ -	$ -	$ -	$ -
Contribution from City/Others		$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)		$ 892	$ -	$ 244	$ (1,510)	$ 185	$ 1,972
ZONE PARCEL SUMMARY							
BU's Per Zone		14,797	13,361	33	893	84	426
No. of Assessable Parcels By Zone		14,136	13,206	32	499	38	361
Rate Per BU as Levied (Maximum)			$29.75	$20.51	$28.86	$7.71	$7.07
Rate per BU needed to fully fund			$32.81	$13.10	$30.55	$5.50	$2.44
Total Max and Levied Assessments Fiscal Year 2026-27		$347,432	$317,324	$677	$25,772	$648	$3,012

[1] Yunex Traffic (formerly Siemens Mobility, Inc.) contract for maintenance of all the street lights within the District including signalized intersections and the maintenance of the safety lighting.

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 1 of 6)

	Total	Zone B-0 Original District No. 1 Base Line	Zone B-0 Original District No. 1 Yaupell Ave.	Zone B-1 Annex No. 1	Zone B-2 Annex No. 2	Zone B-3 Annex No. 3	Zone B-4 Annex No. 4	Zone B-5 Annex No. 5	Zone B-6 Annex No. 6	Zone B-7 Annex No. 7	Zone B-8 Annex No. 8 Highland Avenue	Zone B-8 Annex No. 8 Slope Maint.	Zone B-9 Annex No. 9	Zone B-10 Annex No. 10	Zone B-11 Annex No. 11	Zone B-12 Annex No. 12
DIRECT COSTS																
MAINTENANCE AND SERVICING:																
No. of Months		12	12	12	12	12	12	12	12	12	12	12	12	12	12	
Contract Services-Eng.	$ 3,840	$ 53	$ 29	$ 82	$ 82	$ 82	$ 82	$ 82	$ 82	$ 82	$ 41	$ 41	$ 82	$ 82	$ 82	$ -
Contract Svc-landscaping	$ 307,086	$ 4,782	$ 2,575	$ 4,150	$ 9,575	$ 3,729	$ 561	$ 1,168	$ -	$ 1,023	$ 1,161	$ 1,152	$ 14,069	$ 28,619	$ 6,575	
Material	$ 8,854	$ -	$ -	$ -	$ 606	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 196	$ 196	$ 827	$ -
Water	$ 288,075	$ 4,190	$ 2,256	$ 3,474	$ 24,200	$ 2,569	$ 1,185	$ -	$ 905	$ 1,628	$ 1,829	$ 1,614	$ -	$ 29,073	$ 8,198	$ -
Electricity	$ 3,689	$ 55	$ 30	$ 84	$ 337	$ 79	$ 87	$ 81	$ 74	$ 76	$ 43	$ 42	$ 85	$ 331	$ 85	$ -
Sub Total	$ 611,544	$ 9,080	$ 4,893	$ 7,790	$ 34,799	$ 6,458	$ 1,915	$ 1,331	$ 1,060	$ 2,809	$ 3,074	$ 3,049	$ 14,392	$ 58,301	$ 15,766	$ -
INCIDENTAL EXPENSES																
Salaries & Benefit	$ 108,370	$ 1,499	$ 807	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 1,157	$ 1,148	$ 2,306	$ 2,306	$ 2,306	
Consultant Services	$ 2,444	$ 36	$ 20	$ 31	$ 199	$ 26	$ 8	$ 5	$ 4	$ 11	$ 12	$ 12	$ 58	$ 233	$ 63	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ 319	$ 5	$ 3	$ 4	$ 18	$ 3	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 8	$ 30	$ 8	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ 111,133	$ 1,540	$ 829	$ 2,341	$ 2,463	$ 2,335	$ 2,314	$ 2,312	$ 2,311	$ 2,318	$ 1,171	$ 1,162	$ 2,371	$ 2,569	$ 2,377	$ -
Delinquency 2%	$ 14,454	$ 215	$ 116	$ 184	$ 822	$ 153	$ 45	$ 31	$ 25	$ 66	$ 73	$ 72	$ 340	$ 1,378	$ 373	$ -
Contingency 5%	$ 36,194	$ 537	$ 289	$ 460	$ 2,056	$ 382	$ 113	$ 79	$ 63	$ 166	$ 182	$ -	$ 850	$ 3,445	$ 932	$ -
Sub Total	$ 50,587	$ 751	$ 404	$ 644	$ 2,879	$ 534	$ 158	$ 110	$ 88	$ 232	$ 254	$ 72	$ 1,191	$ 4,823	$ 1,304	$ -
TOTAL ANNUAL EXPENSES	$ 773,085	$ 11,371	$ 6,126	$ 10,776	$ 40,141	$ 9,328	$ 4,388	$ 3,753	$ 3,458	$ 5,359	$ 4,499	$ 4,283	$ 17,954	$ 65,693	$ 19,446	$ -
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY																
Fund Balance Transfer	$ 92,633	$ -	$ -	$ -	$ -	$ -	$ -	$ -	(2,038)	(1,586)	$ -	(734)	(1,331)	$ -	$ -	$ -	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ (305,735)	$ (8,532)	$ (4,170)	$ (9,023)	$ (29,887)	$ (8,011)	$ (3,255)	$ -	$ -	$ (4,203)	$ -	$ -	$ (12,497)	$ (50,482)	$ (15,257)	$ -
Sub Total	$ (213,101)	$ (8,532)	$ (4,170)	$ (9,023)	$ (29,887)	$ (8,011)	$ (3,255)	$ (2,038)	$ (1,586)	$ (4,203)	$ (734)	$ (1,331)	$ (12,497)	$ (50,482)	$ (15,257)	$ -
Balance to Levy	$ 559,983	$ 2,838	$ 1,956	$ 1,753	$ 10,253	$ 1,316	$ 1,133	$ 1,715	$ 1,872	$ 1,157	$ 3,765	$ 2,952	$ 5,456	$ 15,211	$ 4,190	$ -
FUND BALANCE SUMMARY																
Estimated Fund Balance (7/1/26)	$ -	$ (25,056)	$ (13,491)	$ (73,428)	$ (217,916)	$ (75,602)	$ (21,339)	$ 14,611	$ 2,059	$ (29,054)	$ 30,904	$ 30,693	$ (70,280)	$ (421,930)	$ (65,608)	$ -
Contributions/(Transfers)	$ (213,101)	$ (8,532)	$ (4,170)	$ (9,023)	$ (29,887)	$ (8,011)	$ (3,255)	$ (2,038)	$ (1,586)	$ (4,203)	$ (734)	$ (1,331)	$ (12,497)	$ (50,482)	$ (15,257)	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ (188,101)	$ (33,588)	$ (17,661)	$ (82,451)	$ (247,803)	$ (83,613)	$ (24,594)	$ 12,573	$ 472	$ (27,257)	$ 30,170	$ 54,362	$ (82,736)	$ (472,412)	$ (80,866)	$ -
ZONE PARCEL SUMMARY																
No. Parcels - No Surcharge	2,750	140	126	44	272	160	6	50	32	28	46	13	4	279	157	N/A
Rate Per BU - No Surcharge		$19.51	$11.91	$31.24	$30.14	$7.65	$103.94	$30.90	$54.74	$38.30	$63.61	N/A	$3.75	$46.15	$24.78	$0.00
No. Parcels - Surcharge (see page 26)		3	19	11	62	7	4	5	2	2	12	N/A	Per Lin. Ft.	46	11	N/A
Rate Per BU - Surcharge (see page 26)		$21.48	$23.82	$34.36	$33.15	$8.64	$119.88	$33.99	$60.21	$42.13	$69.97	N/A	1,455 l.f.	$30.77	$27.26	$0.00
Other Rates or Charges												$ 227.08				
Escalated Ballot Maximum Assessment Rate		$19.51	$11.91	$31.24	$30.14	$7.65	$103.94	$30.90	$54.74	$38.30	$63.61	$ 227.08	$3.75	$46.15	$24.78	N/A

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 2 of 6)

	Zone B-13 Annex No. 13	Zone B-14 Annex No. 14	Zone B-15 Annex No. 15	Zone B-16 Annex No. 16	Zone B-17 Annex No. 17	Zone B-18 Annex No. 18	Zone B-19 Annex No. 19	Zone B-20 Annex No. 20 Base Line	Zone B-20 Annex No. 20 Streeter Drive	Zone B-21 Annex No. 21	Zone B-22 Annex No. 22	Zone B-23 Annex No. 23	Zone B-24 Annex No. 24	Zone B-25 Annex No. 25	Zone B-26 Annex No. 26
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months	12		12	12	12			12	12	12	12		12	12	12
Contract Services-Eng.	$ 82	$ -	$ 82	$ 82	$ 82	$ -	$ -	$ 53	$ 29	$ 82	$ 82	$ -	$ 82	$ 82	$ 82
Contract Svc-Landscaping	$ 1,724		$ 34,310	$ 673	$ 8,587			$ 3,662	$ 1,649	$ 3,010	$ 2,425		$ 911	$ 2,565	$ -
Material	$ 254	$ -	$ 750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	$ 3,699	$ -	$ 9,073	$ 979	$ 11,914	$ -	$ -	$ 4,758	$ 2,562	$ 6,347	$ 3,696	$ -	$ -	$ 3,813	$ -
Electricity	$ 75	$ -	$ 170	$ 81	$ 102	$ -	$ -	$ 110	$ 59	$ 85	$ 85	$ -	$ -	$ -	$ -
Sub Total	$ 5,834	$ -	$ 44,384	$ 1,815	$ 20,685	$ -	$ -	$ 7,983	$ 4,299	$ 9,524	$ 6,258	$ -	$ 993	$ 6,460	$ 82
INCIDENTAL EXPENSES															
Salaries & Benefit	$ 2,305		$ 2,305	$ 2,305	$ 2,305			$ 1,499	$ 807	$ 2,305	$ 2,305		$ 2,305	$ 2,305	$ 2,305
Consultant Services	$ 28	$ -	$ 177	$ 7	$ 83	$ -	$ -	$ 32	$ 17	$ 28	$ 25	$ -	$ 4	$ 26	$ 0
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ 3	$ -	$ 23	$ 1	$ 11	$ -	$ -	$ 4	$ 2	$ 3	$ 3	$ -	$ 1	$ 3	$ 0
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ 2,322	$ -	$ 2,505	$ 2,314	$ 2,399	$ -	$ -	$ 1,535	$ 826	$ 2,336	$ 2,334	$ -	$ 2,310	$ 2,335	$ 2,306
Delinquency 2%	$ 138	$ -	$ 1,049	$ 43	$ 489	$ -	$ -	$ 189	$ 102	$ 225	$ 148	$ -	$ 23	$ 153	$ 2
Contingency 5%	$ 345	$ -	$ 2,623	$ 107	$ 1,223	$ -	$ -	$ 472	$ 254	$ 563	$ 370	$ -	$ 59	$ 382	$ 5
Sub Total	$ 483	$ -	$ 3,672	$ 150	$ 1,712	$ -	$ -	$ 660	$ 356	$ 788	$ 518	$ -	$ 82	$ 534	$ 7
TOTAL ANNUAL EXPENSES	$ 8,639	$ -	$ 50,562	$ 4,279	$ 24,806	$ -	$ -	$ 10,178	$ 5,481	$ 12,661	$ 9,110	$ -	$ 3,385	$ 9,330	$ 2,395
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (242)	$ (1,182)	$ (4,140)	$ (776)	$ -	$ 3,402	$ 1,977	$ 4,294
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ (4,568)	$ -	$ (48,046)	$ (2,739)	$ (17,511)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ (4,568)	$ -	$ (48,046)	$ (2,739)	$ (17,511)	$ -	$ -	$ (242)	$ (1,182)	$ (4,140)	$ (776)	$ -	$ 3,402	$ 1,977	$ 4,294
Balance to Levy	$ 4,071	$ -	$ 2,516	$ 1,540	$ 7,295	$ -	$ -	$ 9,935	$ 4,299	$ 8,521	$ 8,334	$ -	$ 6,787	$ 11,305	$ 6,689
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ (22,674)	$ -	$ (166,003)	$ (2,766)	$ (92,840)	$ -	$ -	$ 54,394	$ 29,289	$ 1,174	$ 33,350	$ -	$ 73,376	$ 111,086	$ 67,445
Contributions/(Transfers)	$ (4,568)	$ -	$ (48,046)	$ (2,739)	$ (17,511)	$ -	$ -	$ (242)	$ (1,182)	$ (4,140)	$ (776)	$ -	$ 3,402	$ 1,977	$ 4,294
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ (27,263)	$ -	$ (214,052)	$ (5,505)	$ (110,351)	$ -	$ -	$ 54,151	$ 28,107	$ (2,965)	$ 32,573	$ -	$ 82,776	$ 113,061	$ 71,739
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	85	N/A	68	84	21	N/A	N/A	71	78	85	235	N/A	1	1	2
Rate Per BU - No Surcharge	$42.30	$0.00	$31.82	$17.87	$48.96	$0.00	$0.00	$121.17	$52.87	$97.72	$34.81	$0.00	$20.26	$6.75	$7.79
No. Parcels - Surcharge (see page 26)	10.00	N/A	10.00	2.00	32.00	N/A	N/A	10.00	3.00	2.00	4.00	N/A	Per Lin. Ft.	Per Lin. Ft.	Per Lin. Ft.
Rate Per BU - Surcharge (see page 26)	$46.53	$0.00	$35.00	$19.65	$195.84	$0.00	$0.00	$133.78	$58.16	$107.48	$38.29	$0.00	335 l.f.	1675 l.f.	858 l.f.
Other Rates or Charges															
Escalated Ballot Maximum Assessment Rate	$42.30	N/A	$31.82	$17.87	$48.96	N/A	N/A	$ 294.527	$ 52.875	$ 159.159	$ 58.521	N/A	$ 66.038	$ 11.519	$ 10.970

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 3 of 6)

	Zone B-27 Annex. No. 27	Zone B-28 Annex. No. 28	Zone B-29 Annex No.29	Zone B-30 Annex No.30	Zone B-31 Annex No.31	Zone B-32 Annex No.32	Zone B-33 Annex No.33	Zone B-34 Annex No.34	Zone B-35 Annex No.35	Zone B-36 Annex No.36	Zone B-37 Annex No.37	Zone B-38 Annex No.38	Zone B-39 Annex No.39	Zone B-40 Annex No.40	Zone B-41 Annex No.41
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months			12	12	12			12	12	12	12				
Contract Services-Eng.	$ -	$ -	$ 82	$ 82	$ 82	$ -	$ -	$ 82	$ 82	$ 82	$ 82	$ -	$ 82	$ -	$ -
Contract Svc-Landscaping	$ -	$ -	$ 2,565	$ 10,416	$ 7,557	$ -	$ -	$ 3,967	$ 2,874	$ 4,248	$ 6,803	$ -	$ 6,701	$ -	$ -
Material	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	$ -	$ -	$ 2,489	$ 15,106	$ 6,446	$ -	$ -	$ 2,068	$ 2,604	$ 3,700	$ 4,378	$ -	$ 9,277	$ -	$ -
Electricity	$ -	$ -	$ 85	$ 91	$ 85	$ -	$ -	$ 85	$ 84	$ 169	$ 85	$ -	$ -	$ -	$ -
Sub Total	$ -	$ -	$ 5,221	$ 25,694	$ 14,170	$ -	$ -	$ 6,202	$ 5,644	$ 8,198	$ 11,353	$ -	$ 16,060	$ -	$ -
INCIDENTAL EXPENSES															
Salaries & Benefit			$ 2,306	$ 2,306	$ 2,306			$ 2,306	$ 2,306	$ 2,306	$ 2,306		$ 2,306		
Consultant Services	$ -	$ -	$ 21	$ 103	$ 57	$ -	$ -	$ 25	$ 23	$ 33	$ 45	$ -	$ 64	$ -	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ -	$ 3	$ 13	$ 7	$ -	$ -	$ 3	$ 3	$ 4	$ 6	$ -	$ 8	$ -	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ -	$ 2,329	$ 2,422	$ 2,370	$ -	$ -	$ 2,334	$ 2,331	$ 2,343	$ 2,357	$ -	$ 2,378	$ -	$ -
Delinquency 2%	$ -	$ -	$ 123	$ 607	$ 335	$ -	$ -	$ 147	$ 133	$ 194	$ 268	$ -	$ 360	$ -	$ -
Contingency 5%	$ -	$ -	$ 308	$ 1,518	$ 837	$ -	$ -	$ 366	$ 333	$ 484	$ 671	$ -	$ 949	$ -	$ -
Sub Total	$ -	$ -	$ 432	$ 2,125	$ 1,172	$ -	$ -	$ 513	$ 457	$ 678	$ 939	$	$ 1,320	$ -	$ -
TOTAL ANNUAL EXPENSES	$ -	$ -	$ 7,982	$ 30,241	$ 17,712	$ -	$ -	$ 9,048	$ 8,432	$ 11,219	$ 14,649	$ -	$ 19,757	$ -	$ -
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ -	$ (1,622)	$ -	$ -	$ -	$ -	$ 778	$ -	$ 2,837	$ -	$ -	$ -	$ -	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ (20,089)	$ (5,655)	$ -	$ -	$ -	$ (4,615)	$ -	$ (5,486)	$ -	$ (12,449)	$ -	$ -
	$ -	$ -	$ (1,622)	$ (20,089)	$ (5,655)	$ -	$ -	$ 778	$ (4,615)	$ 2,837	$ (5,489)	$ -	$ (12,449)	$ -	$ -
Balance to Levy	$	$	$ 6,361	$ 10,152	$ 12,057	$	$	$ 9,827	$ 3,817	$ 14,056	$ 9,160	$	$ 7,318	$	$
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ -	$ -	$ 5,287	$ (172,677)	$ (3,737)	$ -	$ -	$ 21,855	$ (22,590)	$ 80,452	$ (19,178)	$ -	$ (118,990)	$ -	$ -
Contributions/(Transfers)	$ -	$ -	$ (1,622)	$ (20,089)	$ (5,655)	$ -	$ -	$ 778	$ (4,615)	$ 2,837	$ (5,489)	$ -	$ (12,449)	$ -	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ -	$ 3,665	$ (192,766)	$ (9,392)	$ -	$ -	$ 22,634	$ (27,205)	$ 83,289	$ (24,667)	$ -	$ (131,438)	$ -	$ -
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	N/A	N/A	2	33	29	N/A	N/A	80	45	7	25	N/A	13	N/A	N/A
Rate Per BU - No Surcharge	$0.00	$0.00	$6.22	$214.63	$301.43	$0.00	$0.00	$112.05	$81.08	$2,008.02	$293.58	$0.00	$468.95	$0.00	$0.00
No. Parcels - Surcharge (see page 26)	N/A	N/A	Per Lin. Ft.	13	10	N/A	N/A	7	2	0	12	N/A	3	N/A	N/A
Rate Per BU - Surcharge (see page 26)	$0.00	$0.00	1,022.59 l.f.	$236.09	$931.57	$0.00	$0.00	$123.25	$89.19	N/A	$257.05	$0.00	$493.85	$0.00	$0.00
Other Rates or Charges															
Escalated Ballot Maximum Assessment Rate	$ 12.094	N/A	$ 9.950	$ 316.367	$ 424.162	$ 10.45	$ 10.45	$ 112.054	$ 103.456	$ 2,966.758	$ 257.635	$ 9.48	$ 663.324	$ 9.48	$ 746.05

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 4 of 6)

		Zone B-42 Annex No. 42	Zone B-43 Annex No. 43	Zone B-44 Annex No. 44	Zone B-45 Annex No. 45	Zone B-46 Annex No. 46	Zone B-47 Annex No. 47	Zone B-48 Annex No. 48	Zone B-49 Annex No. 49	Zone B-50 Annex No. 50	Zone B-51 Annex No. 51	Zone B-52 Annex No. 52	Zone B-53 Annex No. 53	Zone B-54 Annex No. 54	Zone B-55 Annex No. 55	Zone B-56 Annex No. 56
DIRECT COSTS																
MAINTENANCE AND SERVICING:																
No. of Months			12	12			12	12						12	12	12
Contract Services-Eng.		$ -	$ 82	$ 82	$ -	$ -	$ 82	$ 82	$ -	$ -	$ -	$ -	$ -	$ 82	$ 82	$ 82
Contract Svc-Landscaping		$ -	$ 3,033	$ 35,858	$ -	$ -	$ 2,790	$ 33,214	$ -	$ -	$ -	$ -	$ -	$ 7,500	$ 6,979	$ -
Material		$ -	$ -	$ -	$ -	$ -	$ 1,112	$ 3,570	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water		$ -	$ 3,057	$ 16,435	$ -	$ -	$ 2,698	$ 41,959	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,666	$ -
Electricity		$ -	$ -	$ 88	$ -	$ -	$ 39	$ 167	$ -	$ -	$ -	$ -	$ -	$ -	$ 54	$ -
	Sub Total	$ -	$ 6,172	$ 52,562	$ -	$ -	$ 6,772	$ 78,991	$ -	$ -	$ -	$ -	$ -	$ 7,582	$ 18,202	$ 82
INCIDENTAL EXPENSES																
Salaries & Benefit			$ 2,305	$ 2,305			$ 2,305	$ 2,305						$ 2,305	$ 2,305	$ 2,305
Consultant Services		$ -	$ 25	$ 210	$ -	$ -	$ 27	$ 316	$ -	$ -	$ -	$ -	$ -	$ 80	$ 73	$ 0
San Bernardino Cnty Admin		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising		$ -	$ 3	$ 27	$ -	$ -	$ 4	$ 41	$ -	$ -	$ -	$ -	$ -	$ 4	$ 9	$ 0
Notice Mailing		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub Total	$ -	$ 2,334	$ 2,543	$ -	$ -	$ 2,336	$ 2,663	$ -	$ -	$ -	$ -	$ -	$ 2,389	$ 2,388	$ 2,306
Delinquency	2%	$ -	$ 166	$ 1,242	$ -	$ -	$ 160	$ 1,667	$ -	$ -	$ -	$ -	$ -	$ 179	$ 430	$ 2
Contingency	5%	$ -	$ 353	$ 3,106	$ -	$ -	$ 400	$ 4,667	$ -	$ -	$ -	$ -	$ -	$ 448	$ 1,076	$ 5
	Sub Total	$ -	$ 511	$ 4,349	$ -	$ -	$ 560	$ 6,534	$ -	$ -	$ -	$ -	$ -	$ 627	$ 1,506	$ 7
TOTAL ANNUAL EXPENSES		$ -	$ 9,016	$ 59,454	$ -	$ -	$ 9,668	$ 88,188	$ -	$ -	$ -	$ -	$ -	$ 10,598	$ 22,096	$ 2,393
CAPITAL EXPENSES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY																
Fund Balance Transfer		$ -	$ (2,439)	$ -	$ -	$ -	$ (2,721)	$ 12,539	$ -	$ -	$ -	$ -	$ -	$ 7,607	$ 9,059	$ 1,103
General Fund Repayment/(Loan)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution		$ -	$ -	$ (33,285)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ (2,439)	$ (33,285)	$ -	$ -	$ (2,721)	$ 12,539	$ -	$ -	$ -	$ -	$ -	$ 7,607	$ 9,059	$ 1,103
Balance to Levy		$	$ 6,577	$ 26,168	$	$	$ 6,947	$ 100,727	$	$	$	$	$	$ 18,191	$ 31,156	$ 3,498
FUND BALANCE SUMMARY																
Estimated Fund Balance (7/1/26)		$ -	$ 3,032	$ (264,513)	$ -	$ -	$ 4,130	$ 238,403	$ -	$ -	$ -	$ -	$ -	$ 95,929	$ 143,896	$ 52,936
Contributions/(Transfers)		$ -	$ (2,439)	$ (33,285)	$ -	$ -	$ (2,721)	$ 12,539	$ -	$ -	$ -	$ -	$ -	$ 7,607	$ 9,059	$ 1,103
Plus General Fund Loan		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)		$ -	$ 593	$ (297,798)	$ -	$ -	$ 1,409	$ 250,942	$ -	$ -	$ -	$ -	$ -	$ 103,536	$ 152,945	$ 54,039
ZONE PARCEL SUMMARY																
No. Parcels - No Surcharge		N/A	4	10	N/A	N/A	22	0	N/A	N/A	N/A	N/A	N/A	9	17	35
Rate Per BU - No Surcharge		$0.00	$692.25	$987.48	$0.00	$0.00	$287.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	1.91274	$846.62	$99.93
No. Parcels - Surcharge (see page 26)		N/A	5	15	N/A	N/A	2	N/A	N/A	N/A	N/A	N/A	N/A	Per Lin. Ft.	18	N/A
Rate Per BU - Surcharge (see page 26)		$0.00	$761.50	$1,086.23	$0.00	$0.00	$315.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	9,492.01 l.f.	$931.28	$0.00
Other Rates or Charges								See								
Escalated Ballot Maximum Assessment Rate		$ 9.02	$ 801.401	$ 1,036.865	$ 8.18	$ 7.80	$ 301.465	Page 35	$ 7.69	$ 4,157.85	$ 5,197.32	$ 3,742.07	$ 8.32	$ 1.91274	$ 990.695	$ 101.926

Zone B – Landscape Maintenance (Including Annexations)

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	Zone B-57 Annex No. 57	Zone B-58 Annex No. 58	Zone B-59 Annex No. 59	Zone B-60 Annex No. 60	Zone B-61 Annex No. 61	Zone B-62 Annex No. 62	Zone B-63 Annex No. 63	Zone B-64 Annex No. 64	Zone B-65 Annex No. 65	Zone B-66 Annex No. 66	Zone B-67 Annex No. 67	Zone B-68 Annex No. 68	Zone B-69 Annex No. 69	Zone B-70 Annex No. 70	Zone B-71 Annex No. 71
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months			12		12		12					12	12	12	
Contract Services-Eng.	$ -	$ -	$ 82	$ -	$ 82	$ -	$ 82	$ -	$ -	$ -	$ -	$ 82	$ 82	$ 82	$ -
Contract Svc-Landscaping	$ -	$ -	$ 827	$ -	$ 4,668	$ -	$ 1,724	$ -	$ -	$ -	$ -	$ 7,191	$ 2,297	$ 8,033	$ -
Material	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,402	$ -	$ -
Water	$ -	$ -	$ -	$ -	$ 206	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,123	$ 11,123	$ 11,183	$ -
Electricity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41	$ 41	$ 79	$ -
Sub Total	$ -	$ -	$ 909	$ -	$ 4,956	$ -	$ 1,806	$ -	$ -	$ -	$ -	$ 18,438	$ 14,943	$ 19,375	$ -
INCIDENTAL EXPENSES															
Salaries & Benefit			$ 2,306		$ 2,306		$ 2,306					$ 2,306	$ 2,306	$ 2,306	
Consultant Services	$ -	$ -	$ 4	$ -	$ 20	$ -	$ 7	$ -	$ -	$ -	$ -	$ 76	$ 69	$ 77	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ -	$ 0	$ -	$ 3	$ -	$ 1	$ -	$ -	$ -	$ -	$ 10	$ 8	$ 10	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ -	$ 2,310	$ -	$ 2,328	$ -	$ 2,314	$ -	$ -	$ -	$ -	$ 2,389	$ 2,373	$ 2,393	$ -
Delinquency 2%	$ -	$ -	$ 21	$ -	$ 117	$ -	$ 43	$ -	$ -	$ -	$ -	$ 436	$ 353	$ 458	$ -
Contingency 5%	$ -	$ -	$ 54	$ -	$ 293	$ -	$ 107	$ -	$ -	$ -	$ -	$ 1,089	$ 883	$ 1,145	$ -
Sub Total	$ -	$ -	$ 75	$ -	$ 410	$ -	$ 149	$ -	$ -	$ -	$ -	$ 1,525	$ 1,236	$ 1,603	$ -
TOTAL ANNUAL EXPENSES	$ -	$ -	$ 3,294	$ -	$ 7,694	$ -	$ 4,269	$ -	$ -	$ -	$ -	$ 22,352	$ 18,552	$ 23,372	$ -
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ -	$ 1,207	$ -	$ 6,202	$ -	$ 7,260	$ -	$ -	$ -	$ -	$ 34,854	$ (10,085)	$ 17,661	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ 1,207	$ -	$ 6,202	$ -	$ 7,260	$ -	$ -	$ -	$ -	$ 34,854	$ (10,085)	$ 17,661	$ -
Balance to Levy	$	$	$ 4,501	$	$ 13,895	$	$ 11,529	$	$	$	$	$ 57,206	$ 8,470	$ 41,034	$ -
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ -	$ -	$ 24,779	$ -	$ 20,459	$ -	$ 77,628	$ -	$ -	$ -	$ -	$ 360,773	$ 21,298	$ 185,065	$ -
Contributions/(Transfers)	$ -	$ -	$ 1,207	$ -	$ 6,202	$ -	$ 7,260	$ -	$ -	$ -	$ -	$ 34,854	$ (10,085)	$ 17,661	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ -	$ 25,987	$ -	$ 26,661	$ -	$ 84,888	$ -	$ -	$ -	$ -	$ 395,627	$ 11,213	$ 202,727	$ -
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	N/A	N/A	2	N/A	6	N/A	1	N/A	N/A	N/A	N/A	118	118	69	N/A
Rate Per BU - No Surcharge	$0.00	$0.00	$1,451.55	$0.00	N/A	$0.00	$11,529.39	$0.00	$0.00	$0.00	$0.00	$494.80	$71.78	$512.92	$0.00
No. Parcels - Surcharge (see page 25)	Per Lin. Ft.	N/A	1	N/A	Per Lin. Ft.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rate Per BU - Surcharge (see page 25)	$0.09	$0.00	$1,597.15	$0.00	N/A	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Rates or Charges					See										
Escalated Ballot Maximum Assessment Rate	$ 7.42	$ 3,965.88	$ 1,451.999	$ 5,118.19	Page 36	$7.63	$ 11,529.391	$12,682.34	$23,031.01	$11,529.40	$27,885.68	$494.805	$71.776	$512.920	$ 5.142

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 6 of 6)

	Zone B-72 Annex No. 72	Zone B-73 Annex No. 73	Zone B-74 Annex No. 74	Zone B-75 Annex No. 75	Zone B-76 Annex No. 76	Zone B-77 Annex No. 77	Zone B-78 Annex No. 78	Zone B-79 Annex No. 79	Zone B-80 Annex No. 80	Zone B-81 Annex No. 81	Zone B-82 Annex No. 82	Zone B-83 Annex No. 83	Zone B-84 Annex No. 84	Zone B-85 Annex No. 85	Zone B-86 Annex No. 86	Zone B-87 Annex No. 87
DIRECT COSTS																
MAINTENANCE AND SERVICING:																
No. of Months		12			12			12			12					
Contract Services-Eng.	$ -	$ 82	$ -	$ -	$ 82	$ -	$ -	$ 82	$ -	$ -	$ 82	$ -	$ -	$ -	$ -	$ -
Contract Svc-Landscaping	$ -	$ 9,757	$ -	$ -	$ 2,425	$ -	$ -	$ 3,529	$ -	$ -	$	$ -	$ -	$ -	$ -	$
Material	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ -	$
Water	$ -	$ 1,206	$ -	$ -	$ 1,834	$ -	$ -	$ 1,962	$ -	$ -	$	$ -	$ -	$ -	$ -	$
Electricity	$ -	$ 82	$ -	$ -	$ 44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Sub Total	$ -	$ 5,126	$ -	$ -	$ 4,383	$ -	$ -	$ 5,573	$ -	$ -	$ 82	$ -	$ -	$ -	$ -	$ -
INCIDENTAL EXPENSES																
Salaries & Benefit	$ -	$ 2,306	$ -	$ -	$ 2,306	$ -	$ -	$ 2,306	$ -	$ -	$ 2,306	$ -	$ -	$ -	$ -	$ -
Consultant Services	$ -	$ 20	$ -	$ -	$ 18	$ -	$ -	$ 22	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ 3	$ -	$ -	$ 2	$ -	$ -	$ 3	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ 2,329	$ -	$ -	$ 2,326	$ -	$ -	$ 2,331	$ -	$ -	$ 2,306	$ -	$ -	$ -	$ -	$ -
Delinquency 2%	$ -	$ 121	$ -	$ -	$ 104	$ -	$ -	$ 132	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ -
Contingency 5%	$ -	$ 303	$ -	$ -	$ 259	$ -	$ -	$ 329	$ -	$ -	$ 5	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ 424	$ -	$ -	$ 363	$ -	$ -	$ 461	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ -
TOTAL ANNUAL EXPENSES	$ -	$ 7,879	$ -	$ -	$ 7,073	$ -	$ -	$ 8,365	$ -	$ -	$ 2,395	$ -	$ -	$ -	$ -	$ -
CAPITAL EXPENSES	$	$ -	$ -	$	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY																
Fund Balance Transfer	$ -	$ (2,708)	$ -	$ -	$ -	$ -	$ -	$ 6,663	$ -	$ -	$ 6,795	$ -	$ -	$ -	$ -	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ -	$ (5,948)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ (2,708)	$ -	$ -	$ (5,948)	$ -	$ -	$ 6,663	$ -	$ -	$ 6,795	$ -	$ -	$ -	$ -	$ -
Balance to Levy	$ -	$ 5,171	$ -	$ -	$ 1,126	$	$ -	$ 13,028	$ -	$ -	$ 9,189	$ -	$ -	$ -	$ -	$ -
FUND BALANCE SUMMARY																
Estimated Fund Balance (7/1/26)	$ -	$ 6,226	$ -	$ -	$ (20,083)	$ -	$ -	$ 85,432	$ -	$ -	$ 37,827	$ -	$ -	$ -	$ -	$ -
Contributions/(Transfers)	$ -	$ (2,708)	$ -	$ -	$ (5,948)	$ -	$ -	$ 6,663	$ -	$ -	$ 6,795	$ -	$ -	$ -	$ -	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ 3,518	$ -	$ -	$ (26,031)	$ -	$ -	$ 92,095	$ -	$ -	$ 44,622	$ -	$ -	$ -	$ -	$ -
ZONE PARCEL SUMMARY																
No. Parcels - No Surcharge	N/A	1	N/A	N/A	2	N/A	N/A	1	N/A	N/A	1	N/A	1	2	2	1
Rate Per BU - No Surcharge	$0.00	$5,171.09	$0.00	$0.00	$562.83	$0.00	$0.00	$15,028.21	$0.00	$0.00	$9,189.22	$0.00	$0.00	$0.00	$0.00	$0.00
No. Parcels - Surcharge (see page 26)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rate Per BU - Surcharge (see page 26)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Rates or Charges(2)	$22,880.00		$22,880.00	$22,880.00		$22,880.00	$22,880.00					$22,880.00	$26,680.00	$26,880.00	$0.00	$26,680.00
Escalated Ballot Maximum Assessment Rate	N/A	$5,171.094	$3,005.44	$10,539.18	$562.840	$9,038.56	$27,255.54	$16,558.607	$5,459.55	$ 5,626.40	$10,131.129	$ 11,474	$ 15,930	$ 25,060	$ 8,909	$ 7,595

Note 2: Other Rates or Charges: if City takes over maintenance of a zone the $22,880 covers cost to install a separate water/electric meter.

Zone C – Trail Maintenance including Annexations
Budget Estimates

	Zone C-1 Original District	Zone C-2 Annex. No. 1	Zone C-3 Annex. No. 2	Zone C-4 Annex. No. 3	Zone C-5 Annex. No. 4	Zone C-6 Annex. No. 5	Zone C-7 Annex. No. 6	Zone C-8 Annex. No. 7	Zone C-9 Annex. No. 8	Total All Zones
DIRECT COSTS										
MAINTENANCE AND SERVICING:										
Contract Maintenance	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 1,800
Weed Abatement	$ 500	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 2,100
Trail/Access Surface	$ 500	$ 225	$ 100	$ 100	$ 200	$ 100	$ 200	$ 400	$ 400	$ 2,225
Gates	$ -	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300
Fence Repair & Replacement	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
Rehabilitation and Upgrade Reserve	$ 500	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -	$ 1,000
Sub Total	$ 2,200	$ 925	$ 500	$ 500	$ 600	$ 500	$ 1,100	$ 800	$ 800	$ 7,925
INCIDENTAL EXPENSES:										
City Administration	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 2,250
Consultant Services	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 694
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
San Bernardino County Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mailing Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ 327	$ 327	$ 327	$ 327	$ 327	$ 327	$ 327	$ 327	$ 327	$ 2,944
TOTAL ANNUAL EXPENSES	$2,527	$1,252	$827	$827	$927	$827	$1,427	$1,127	$1,127	$10,869
CAPITAL EXPENSES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COLLECTIONS/(CREDITS) APPLIED TO LEVY										
Reserve Fund Collection/(Transfer)	$ 1,334	$ 732	$ 894	$ 226	$ 342	$ 237	$ 818	$ 1,367	$ 733	$ 6,683
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Balance to Levy	$ 3,861	$ 1,985	$ 1,721	$ 1,053	$ 1,269	$ 1,064	$ 2,245	$ 2,495	$ 1,860	$ 17,553
FUND BALANCE SUMMARY										
Estimated Fund Balance (7/1/26)	$18,491	$9,981	$9,422	$5,976	$6,183	$5,426	$11,262	$13,349	$9,036	$89,126
Contributions/(Transfers)	$ 1,334	$ 732	$ 894	$ 226	$ 342	$ 237	$ 818	$ 1,367	$ 733	$ 6,683
Contribution from City/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ 19,825	$ 10,714	$ 10,317	$ 6,202	$ 6,524	$ 5,663	$ 12,080	$ 14,716	$ 9,769	$ 95,809
ZONE PARCEL SUMMARY										
No. of Assessable Parcels	149	95	46	39	47	16	60	25	80	551
No. of Benefit Units (BU's)	149	95	46	39	47	16	60	25	80	551
Levied Rate Per BU - Specific Benefit (Maximum)	$27.00	$20.89	$37.42	$27.00	$27.00	$66.50	$37.42	$99.78	$23.25	

Zone D – Park Maintenance including Annexations
Budget Estimates

		Original District Zone D-0	Annex No. 1 Zone D-1	Annex No. 2 Zone D-2	Annex No. 3 Zone D-3	Total All Zones
DIRECT COSTS						
MAINTENANCE AND SERVICING:						
Salaries & Benefits		$ 20,041	$ 20,738	$ 20,738	$ 20,738	$ 82,255
Contract Services-Tree Trim.		$ 5,490	$ 7,503	$ -	$ 1,330	$ 14,323
Contract Services-Land. Maint.		$ 5,654	$ 7,194	$ 8,830	$ 4,748	$ 26,426
Alarm Monitoring		$ 600	$ -	$ -	$ -	$ 600
Water		$ 12,198	$ 23,127	$ 27,651	$ 3,885	$ 66,860
Electricity		$ 393	$ 496	$ 9	$ 124	$ 1,022
Materials		$ 4,422	$ 1,466	$ 812	$ -	$ 6,701
	Sub Total	**$ 48,799**	**$ 60,524**	**$ 58,040**	**$ 30,825**	**$ 198,187**
INCIDENTAL EXPENSES:						
City Administration		$ 187	$ 187	$ 187	$ 187	$ 748
Consultant Services		$ 297	$ 297	$ 297	$ 297	$ 1,187
San Bernardino County Administration		$ -	$ -	$ -	$ -	$ -
Mailing Costs		$ -	$ -	$ -	$ -	$ -
Advertising		$ -	$ -	$ -	$ -	$ -
	Sub Total	**$ 484**	**$ 484**	**$ 484**	**$ 484**	**$ 1,935**
TOTAL ANNUAL EXPENSES		**$ 49,283**	**$ 61,008**	**$ 58,523**	**$ 31,309**	**$ 200,122**
CAPITAL EXPENSES		**$0**	**$0**	**$0**	**$0**	**$0**
COLLECTIONS/(CREDITS) APPLIED TO LEVY						
Reserve Fund Collection/(Transfer)		$ (9,893)	$ 1,375	$ 7,294	$ 4,914	$ 3,690
General Fund Repayment/(Loan)		$ -	$ -	$ -	$ -	$ -
Mutual Benefit paid by City General Fund		$ (19,713)	$ (24,403)	$ (23,409)	$ (12,523)	$ (80,049)
Balance to Levy		$ 19,676	$ 37,980	$ 42,406	$ 18,708	$ 123,764
FUND BALANCE SUMMARY						
Estimated Fund Balance (7/1/26)		$ 69,406	$ 74,102	$ 67,344	$ 94,088	$ 304,941
Contibutions/(Transfers)		$ (9,893)	$ 1,375	$ 7,294	$ 4,914	$ 3,690
Contribution from City/Others		$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)		**$ 59,513**	**$ 75,478**	**$ 74,638**	**$ 99,003**	**$ 308,632**
FACILITIES REPLACEMENT RESERVE						
Estimated Fund Balance (7/1/26)		$0	$0	$0	$0	$0
District Revenue Contribution		$0	$0	$0	$0	$0
Contribution from City/Other		$0	$0	$0	$0	$0
TOTAL FACILITIES REPLACEMENT RESERVE		**$0**	**$0**	**$0**	**$0**	**$0**
Total Annual Expenses		**$49,283**	**$61,008**	**$58,523**	**$31,309**	**$200,122**
Allocated Budget - Mutual Benefit Zone	**40.0%**	**$19,713**	**$24,403**	**$23,409**	**$12,523**	**$80,049**
Allocated Budget - Specific Benefit Zone	**60.0%**	**$29,570**	**$36,605**	**$35,114**	**$18,785**	**$120,073**
ZONE PARCEL SUMMARY						
No. of Assessable Parcels		190	87	60	24	
No. of Benefit Units (BU's)		190	87	60	24	
Levied Rate Per BU - Specific Benefit (Maximum)		$103.56	$436.55	$706.80	$987.48	

PART IV - METHOD OF ASSESSMENT

General

Pursuant to the 1972 Act and Article XIIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping improvements.

Section 22573 of the Landscape and Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements."*
>
> *"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California])."*

The 1972 Act also permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22547).

Article XIIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition 218, approved by the voters in November 1996, requires the City to separate general benefit from special benefit, whereas only special benefit is assessed.

Method of Assessment Spread

Zone A Street Lighting

Since the assessment will be levied on the owners of property as shown on the county tax roll, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread just by parcel, not considering land use or parcel size, this would not be equitable, because, as an example, a single family residential parcel would be paying the same as a 50 unit apartment parcel or a large commercial establishment in a similar zone.

Therefore, the benefit each property receives will be assessed as increments of units of benefit called Benefit Units (BUs) as adopted by the City Council at the time of formation.

One (1) BU will be assigned to each developable parcel having street frontage less than or equal to 199 feet. If the lot frontage exceeds 199 feet, one additional BU will be assessed for each additional 100 feet of lot frontage or fraction thereof. For example, 1 BU is assigned to a lot with a frontage equal to 199 feet or less, 2 BUs are assigned to a lot with frontage greater than 199 feet, but less than or equal to 299 feet, and so on. Hence, BUs will increase by one (1) unit of benefit for each additional 100 foot increment, or fraction thereof of lot street frontage.

If a residential lot has frontage on two or more streets, only the shortest frontage dimension will be used to determine units of benefit. The unit of benefit for irregularly shaped lots will include only the frontage of the portion of the lot with minimum depth for development. Commercial and other non-residential uses will have all street frontage dimensions included to determine their units of benefit.

Properties that are not capable of being developed because of small size are assigned zero (0) units of benefit.

Lots without street frontage have been omitted from the methodology with the exception of condominiums, and planned unit developments. Each of these lots receives one (1) BU per dwelling unit. Lots with apartments constructed upon them have been assigned BU's based upon their street frontage.

To determine the units of benefit for each lot in the District, the records of the City and the San Bernardino County Assessor were referenced by the consultants in their calculations. All properties were originally reviewed during the formation of the District using both the Assessor's maps and the Assessor's tax roll in addition to the City's zoning maps to determine the zoning, and use of the properties.

Parcels of land listed as tax exempt by the County Assessor's records as Government owned land and Public Utility owned land will be exempted from the assessment because the current lighting zones were established prior to the passage of Proposition 218.

The method of apportionment will be in accordance with the special benefit received. Annual budgets have been prepared for each benefit zone within the District as shown on Part II of this report. The benefit

accruing to the properties is a direct benefit to all lots within the City which have the capability of being developed, whether or not they currently have improvements upon them.

A field inventory of street lights conducted by the City at formation indicated that two main areas of lighting existed, which have been referred to as "urban" and "rural" areas.

The urban area comprises areas within the City of Highland having levels of street lighting which are found in most urbanized areas. The urban area does not strictly refer to a type of land use as there may be agricultural or other uses within this classification.

The rural area is shown on the assessment diagram and includes areas in the easterly and southerly portions of the City of Highland which have a minimal level of lighting. Much of the rural area is presently either undeveloped or in agricultural land use. As development expands into the rural area and street lighting is provided, the properties will be removed from this assessment classification and included into the urban assessment area.

Assessments proposed for individual lots within Zone A will be for the special benefit received and will be determined based upon five assessment zones within the two assessment areas as defined below:

Urban Area

Zone A-1 Residential - This will include all residential lots within the urban area whether they are developed or undeveloped.

Zone A-2 Residential Rural - This designation defines all lots within the urban area having this City of Highland land use designation at the formation of the district. These lots generally have a lower level of street lighting and are therefore assessed as a separate zone.

Zone A-3 Non-Residential - This will include all commercial, manufacturing, administrative professional and other non-residential lots within the urban area whether they are developed or undeveloped.

Zone A-4 Agricultural - This will include all agriculturally land use zoned lots within the urban area.

Rural Area

Zone A-5 Rural - This will include all lots outside the urban area regardless of their land use zoning.

The following table provides a summary of typical assessments within Zone A. Detailed lighting information is provided in Exhibit 1 on the following pages.

	Total	Zone A-1	Zone A-2	Zone A-3	Zone A-4	Zone A-5
Benefit Units	14,797	13,361	33	893	84	426
Number of Parcels	14,136	13,206	32	499	38	361
Rate per Benefit Unit		$23.75	$20.51	$28.86	$7.71	$7.07

EXHIBIT 1

STREET LIGHTING DISTRICT NO. 1
CITY OF HIGHLAND
Fiscal Year 2026-27

	Summary of Existing Luminaire Maintained - (Estimated Zones)						Summary of Estimated Operating Budget Net of Other Costs					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	1673	1047	99	364	0	3,183	$164,040	$113,873	$9,877	$34,934	$0	$322,724
Zone A-2 - Residential Rural	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Zone A-3 - Non-Residential	81	118	0	0	0	199	$7,942	$12,834	$0	$0	$0	$20,776
Zone A-4 - Agriculture	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Rural Zone:												
Zone A-5 - Rural	0	5	0	0	0	5	$0	$544	$0	$0	$0	$544
Sub Total	1756	1174	99	364	0	3,393	$172,179	$127,685	$9,877	$34,934	$0	$344,675

	Estimated City Added Street Lights						Summary of Budget - w/ Op. Costs for "Additional" Luminairs					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	2	2	0	0	0	4	$196	$218	$0	$0	$0	$414
Zone A-2 - Residential Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-3 - Non-Residential	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-4 - Agriculture	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Rural Zone:												
Zone A-5 - Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Sub Total	2	2	0	0	0	4	$196	$218	$0	$0	$0	$414

Note: City provided estimate.

	Developer Added Street Lights Based on City Estimate						Summary of Budget - w/ Op. Costs for "Additional" Luminairs					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	91	4	5	0	0	100	$8,923	$435	$499	$0	$0	$9,857
Zone A-2 - Residential Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-3 - Non-Residential	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-4 - Agriculture	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Rural Zone:												
Zone A-5 - Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Sub Total	91	4	5	0	0	100	$8,923	$435	$499	$0	$0	$9,857

EXHIBIT 1 (Continued)

STREET LIGHTING DISTRICT NO. 1
CITY OF HIGHLAND
Fiscal Year 2026-27

	SUMMARY - STREET LIGHTS						BUDGET SUMMARY - STREET LIGHTS					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	1766	1053	104	364	0	3,287	$173,159	$114,525	$10,376	$34,934	$0	$332,994
Zone A-2 - Residential Rural	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Zone A-3 - Non-Residential	81	118	0	0	0	199	$7,942	$12,834	$0	$0	$0	$20,776
Zone A-4 - Agriculture	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Rural Zone:												
Zone A-5 - Rural	0	5	0	0	0	5	$0	$544	$0	$0	$0	$544
Sub Total	1849	1180	104	364	0	3497	$181,297	$128,338	$10,376	$34,934	$0	$354,945

	SAFETY LIGHTING											
	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
City Owned	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Shared with Other Entities x 3/4	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Shared with Other Entities x 1/2	0	0	0	0	32	32	$0	$0	$0	$0	$5,629	$5,629
Shared with Other Entities x 1/4	0	0	0	0	7	7	$0	$0	$0	$0	$616	$616
Sub Total	0	0	0	0	39	39	$0	$0	$0	$0	$6,245	$6,245

Note: Assumptions for Safety Lighting Provided by City.

	TOTAL STREET AND SAFETY LIGHTING											
Total Luminaire	1849	1180	104	364	39	3536						
Fiscal Year Budgeted Rate*	$ 98.05	$ 108.76	$ 99.77	$ 95.97	$ 351.81							
Total Annual Budget	Total luminaire above are from prior year						$181,298	$128,338	$10,376	$34,934	$6,245	$361,190

Zone B Landscape Maintenance

The primary benefits of maintaining landscaping are as set forth below:

a. Improved aesthetic appeal of nearby parcels
b. Improved erosion resistance and dust control
c. Improved safety of playground facilities within neighborhoods
d. Beautifies and makes safer flood control facilities that would otherwise be unsightly and potentially dangerous

The servicing, operation and maintenance of landscape improvements required as a condition of tract map approval provides a special benefit to those parcels and/or lots within the tract or subdivision, and the costs should be spread to parcels/lots within those specific tracts/subdivisions only.

Since the assessment will be levied on the owners of properties as shown on the tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread just by parcel, not considering land use or parcel size, or proximity to the improvements this would not be equitable, because, as an example, a single family residential parcel would be paying the same as a 50 unit apartment parcel or a large commercial establishment in a similar zone.

Residential Zone

Each residential parcel within a benefit zone will be assigned one (1) benefit unit. Residential lots adjacent to the landscaping areas to be maintained by the district will be assigned an additional one-tenth (0.1) benefit unit since they receive a greater special benefit from the improvements.

Zone B-0	Maintenance of the permanent landscape areas along Base Line and the left side of Yarnell Street, fronting Tracts 12484 and 12484-1.
Zone B-1	Maintenance of the permanent landscape areas of Church Street and Highland Avenue fronting Tracts 10102 and 10102-5.
Zone B-2	Maintenance of the permanent landscape areas along Greenspot Road, Weaver Street, Water Street and Santa Ana Canyon Road fronting Tracts 13936-1, 13936-2, 13936-3 and 13936-4.
Zone B-3	Maintenance of the permanent landscape areas along Base Line and Cherokee Rose Drive fronting Tracts 12474, and 12474-1.
Zone B-4	Maintenance of the permanent landscape areas along Palm Avenue fronting Tract 11181.

Zone B-5	Maintenance of the permanent landscape areas along Elder Gulch Road (vacated) fronting Tract 13956.
Zone B-6	Maintenance of the landscape easement within the landscaped drainage detention facility in Tract 14190.
Zone B-7	Maintenance of the permanent landscape areas along Base Line fronting Tract 13237.
Zone B-8	Maintenance of the permanent landscape areas along Highland Avenue frontage and the easterly hydro seeded slope of Tract 13315.
Zone B-9	Maintenance of the permanent landscape areas along Boulder Avenue Parkway frontage and median of Parcel Map 12821 (Highland Village Plaza).
Zone B-10	Maintenance of the permanent landscape areas along Greenspot Road, fronting Tracts 14326, 14326-1, and 14326-2.
Zone B-11	Maintenance of the permanent landscape area along a portion of Stoney Creek Drive, within Tracts 14398, 14398-1, 14398-2, 14398-3, and Base Line and Boulder Avenue fronting parcel one (1) of Parcel Map 12849.
Zone B-12	Maintenance of the permanent landscape areas along Highland Avenue and Victoria Avenue fronting Parcel Map 14063 (Smith's).
Zone B-13	Maintenance of the permanent landscape areas along Weaver Street fronting Tract 14095.
Zone B-14	Maintenance of the East Highland Ranch permanent landscape areas within the public right of way and public easements along Base Line Road, Cloverhill Drive, Church Street, Love Street, 5th Street, Greenspot Road, Highland Avenue, Water Street, and Club View Drive fronting those master planned parcels to be approved within the East Highlands Ranch development as of March 1992.
Zone B-15	Maintenance of the permanent landscape areas along River Oaks and Church Street fronting Tract 10726, and Assessor's Parcel 0291-051-34.
Zone B-16	Maintenance of the permanent landscape areas along Ninth Street and Eucalyptus Drive fronting Tracts 15583 and 15609.
Zone B-17	Maintenance of the permanent landscape areas along Carriage Hill Drive and Surrey Lane fronting Tracts 7996 and 8718.
Zone B-18	Maintenance of the permanent landscape areas along Base Line and Seine Ave fronting Parcel Map 14475.

Zone B-19	Maintenance of the permanent landscape areas along Boulder Avenue; Parkway frontage and median of Beaver Medical Clinic fronting Parcel Map 14615.
Zone B-20	Maintenance of the permanent landscape areas along Base Line and Streater Drive fronting Tract 15618.
Zone B-21	Maintenance of the permanent landscape areas along Church Avenue and Powell Drive fronting Tract 15788 and Tract 15929.
Zone B-22	Maintenance of the permanent landscape areas along Santa Ana Canyon fronting Tract 14362.
Zone B-23	Maintenance of the permanent landscape areas fronting the Senior Housing Project on Central Avenue.
Zone B-24	Maintenance of the permanent landscape areas and the median on Base Line fronting the El Ranch Shell (27627 Base Line).
Zone B-25	Maintenance of the permanent landscape areas fronting the Cultural and Retail Center on Highland Avenue and Boulder Avenue.
Zone B-26	Maintenance of the permanent landscape areas and the median on Boulder Avenue fronting Walgreen's and KFC/Taco Bell.
Zone B-27	Maintenance of the permanent landscape areas fronting McDonald's at Base Line and Seine Avenue.
Zone B-28	Maintenance of the permanent landscape areas fronting Orco Blended Products.
Zone B-29	Maintenance of the permanent landscape areas along Base Line and Stoney Creek fronting Parcel 2 of Parcel Map 14885-1 (Wendy's) and a portion of the median on Boulder Avenue, south of Base Line.
Zone B-30	Maintenance of the permanent landscape areas along Santa Ana Canyon Road, Marianne Lane and Lot A adjacent to Tract Map 15375.
Zone B-31	Maintenance of the permanent landscape areas along Streater Avenue and Sycamore Drive adjacent to Tract Map 15969 and 15969-1.
Zone B-32	Maintenance of the permanent landscape areas along 5th Street fronting 28099 5th Street.

Zone B-33	Maintenance of the permanent landscape areas along Base Line and Sterling Avenue adjacent to Lots 44 and 45 of Tract 3582.
Zone B-34	Maintenance of the permanent landscape areas along Base Line adjacent to Lots 1, 12, 13, 14, 15, 26 and 27 of Tract 16404.
Zone B-35	Maintenance of the permanent landscape areas along Highland Avenue adjacent to Lots 13 and 14 of Tract 14757.
Zone B-36	Maintenance of the permanent landscape areas along Boulder Avenue adjacent to lots 2 through 7 of Tract 16543.
Zone B-37	Maintenance of the permanent landscape areas along Norwood Street and Church Avenue adjacent to lots 1, 19, 20 and 30 through 38 of Tract 16607.
Zone B-38	Maintenance of the permanent landscape areas along 3rd Street adjacent to Parcel 1 of Parcel Map 9112.
Zone B-39	Maintenance of the permanent landscape parkway areas along Base Line adjacent to lots 13, 14, and 15 of Tract 15960.
Zone B-40	Maintenance of the permanent landscape areas along Atlantic Avenue adjacent to Parcel 1 of Parcel Map 16788.
Zone B-41	Maintenance of the permanent landscape areas along Cochrane Street adjacent to lots 27, 28, and 51 through 59 of Tract 16914.
Zone B-42	Maintenance of the permanent landscape areas along Base Line adjacent to 27195 Base Line.
Zone B-43	Maintenance of the permanent landscape areas along Base Line adjacent to lots 1, 2, 3 and 4 of Tract 17590 and along the east side of lot 9 of Tract 17590.
Zone B-44	Maintenance of the permanent landscape areas along Church Street and Lot "A" adjacent to lots 1 through 4 and lots 15 through 25 of Tract 17263.
Zone B-45	Maintenance of the permanent landscape areas along Base Line, Palm Avenue and Foster Avenue adjacent to parcels 1 and 2 of Parcel Map 17597.
Zone B-46	Maintenance of the permanent landscape areas along Base Line and Boulder Avenue adjacent to parcels 1 and 2 of Parcel Map 18012.

Zone B-47	Maintenance of the permanent landscape areas along Base Line adjacent to lots 1 and 24 of Tract 18199.
Zone B-48	Maintenance of the permanent landscape areas along Greenspot Road from Highway 30 to Boulder Avenue.
Zone B-49	Maintenance of the permanent landscape areas along Palm Avenue, Meines Street and 27250 5th Street.
Zone B-50	Maintenance of the permanent landscape median areas along 5th Street west of Palm Avenue.
Zone B-51	Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line (APN 0278-121-39-0000).
Zone B-52	Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line (APN 0278-121-39-0000).
Zone B-53	Maintenance of the permanent median parkway landscape areas along Base Line, Boulder Avenue, Seine Avenue, and Pluto Street near 27767 Base Line, CUP-01-001.
Zone B-68	Maintenance of the perimeter parkway along Greenspot Road, Boulder Avenue, and Orange Street adjacent to Tract 17682.
Zone B-69	Maintenance of the median landscaping in the medians on Greenspot Road and Boulder Avenue adjacent to Tract 17682.
Zone B-70	Maintenance of the landscaping in certain parkway and landscape easement areas, oval medians and the water quality basins within and adjacent to Tracts 18935 and 16745.

Certain parcels within the various zones receive greater benefits from landscape improvements than other parcels within the same zone by either backing up to, facing or adjoining the improvements. In general, those parcels are assessed a 10% surcharge for the added benefit. Additional surcharges include the following:

Zone B-0	Lots abutting Yarnell Avenue pay 2 times more than those not abutting Yarnell Avenue for landscape improvements on Yarnell Avenue.
Zone B-8	Lots abutting east-facing slope pay 100% of maintenance cost of slope.
Zone B-17	Lots facing medians in Carriage Hills Drive pay 4 times more than those lots not facing median in Carriage Hill Drive.

Non-Residential Zones

The assessment methodology has been developed based upon the special benefits received by each parcel and is established at the time of annexation into the district. Currently, there are forty-six special benefit zones within the district which include non-residential parcels.

The methodologies, as approved at the time of annexation for Zones B-9, B-11, B-12, B-19, B-24, B-25, B-26, B-27, B-28, B-32, B-33, B-38, B-40, B-42, B-45, B-46, B-48, B-49, B-50, B-51, B-52, B-53, B-54, B-55, B-56, B-57, B-58, B-59, B-60, B-61, B-62, B-67, B-70, B-71, B-72, B-73, B-74, B-75, B-76, B-77, B-78, B-79, B-80, B-81, B-82, B-83. B-84, B-85, B-86 and B-87 are shown below for each zone:

Zone B-9 At the time of annexation, a finding was made that the special benefit to the lots within this zone was directly related to their pro-rata share of the development's frontage on Boulder Avenue. Therefore, the assessment shall be apportioned on the basis of front footage.

Zone B-11 At the time of annexation, it was determined that parkway landscaping along the west side of Stoney Creek Drive would be assessed against Tract 14398, and that parkway landscaping along Base Line and Boulder Avenue, and the landscaped median in Boulder Avenue, would be assessed against Parcel 1 of Parcel Map 12849.

Zone B-12 At the time of annexation, a finding was made that lots adjacent to the landscaped areas to be maintained by the district received ninety percent (90%) of the special benefit and that non-adjacent parcels received the remaining ten percent of the special benefit. Therefore, the assessment shall be apportioned on the basis of acreage, with ninety percent (90%) of the total assessment apportioned to those parcels adjacent to the landscaped areas and the remaining ten percent (10%) to the non-adjacent parcels.

Zone B-19 Consists of the parking frontage and median landscape improvements within the right-of-way of Boulder Avenue. The assessments for the improvements are to be levied against Parcel 1 of Map 14615 as a condition of approval for development of the parcel.

Zone B-24 Consists of frontage landscape improvements and median landscape improvements within the right-of-way of Base Line Avenue. The assessments for the improvements are to be levied against the parcel located on the south side of Base Line Avenue west of State Freeway 30 as a condition of approval for development of the parcel.

Zone B-25 Consists of frontage landscape improvements and median landscape improvements within the right-of-way and/or easements of Highland Avenue and Boulder Avenue. The assessments for the improvements are to be levied against the parcel located at the southeast corner of Boulder Avenue and Highland Avenue as a condition of approval for development of the parcel.

Zone B-26 Consists of frontage landscape improvements and median landscape improvements within the right-of-way and/or easements of Boulder Avenue and Base Line. The assessments for the improvements are to be levied against the parcel located at the southeast corner of Boulder Avenue and Base Line as a condition of approval for development of the parcel.

Zone B-27 Consists of frontage landscape improvements within the right-of-way and/or easements of Seine Avenue and Base Line. The assessments for the improvements are to be levied against the parcel located at the northeast corner of Seine Avenue and Base Line as a condition of approval for development of the parcel.

Zone B-28 Consists of frontage landscape improvements within the right-of-way and/or easements of Palm Avenue and Third Street. The assessments for the improvements are to be levied against the parcels located at the southeast corner of Palm Avenue and Third Street as a condition of approval for development of the parcels.

Zone B-32 Consists of frontage landscape improvements within the right-of-way and/or easements of 5th Street. The assessments for the improvements are to be levied against the parcel located at 28099 5th Street as a condition of approval for development of the parcel.

Zone B-33 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line and Sterling Avenue. The assessments for the improvements are to be levied against Lots 44 and 45 of Tract 3582 as a condition of approval for development of the parcels.

Zone B-38 Consists of frontage landscape improvements within the right-of-way and/or easements of 3RD Street. The assessments for the improvements are to be levied against Parcel 1 of Parcel Map 9112 as a condition of approval for development of the parcel.

Zone B-40 Consists of frontage landscape improvements within the right-of-way and/or easements of Atlantic Avenue. The assessments for the improvements are to be levied against Parcel 1 of Parcel Map 16788 as a condition of approval for development of the parcel.

Zone B-42 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line. The assessments for the improvements are to be levied against the following Assessor's Parcel Number: 1191-501-83-0000 located at 27194 Base Line as a condition of approval for development of the parcels.

Zone B-45 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line, Palm Avenue and Foster Avenue. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1200-381-40-0000 and 1200-381-41-0000 as a condition of approval for development of the parcels.

Zone B-46 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line and Boulder Avenue. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1200-461-79-0000 and 1200-461-80-0000 as a condition of approval for development of the parcels.

Zone B-48 The improvements to be maintained by Zone B-48 consist of parkway and median landscape improvements within the right-of-way and/or easements of Greenspot Road from Highway 30 to Boulder Avenue. The assessments for the improvements are allocated to each development area based on the development area's frontage on the improvements. Within each development area, the assessments are to be levied against the parcels in the development area based on the net acreage of the individual Assessor's Parcel Numbers. Improvements for future development areas within Zone B-48 will be included as the individual projects are developed.

Zone B-49 Maintenance of the permanent landscape areas along Palm Avenue, Meines Street and 27250 5th Street. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1192-621-01-0000 as a condition of approval for development of the parcels.

Zone B-50 Maintenance of the permanent landscape median areas along 5th Street west of Palm Avenue. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1192-621-01-0000 as a condition of approval for development of the parcels.

Zone B-51 Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 0278-121-39-0000 as a condition of approval for development of the parcel.

Zone B-52 Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 0278-121-39-0000 as a condition of approval for development of the parcels.

Zone B-53 Maintenance of the permanent median parkway landscape areas along Base Line, Boulder Avenue, Seine Avenue, and Pluto Street near 27767 Base Line (CUP-01-001).

The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1201-091-61-0000 as a condition of approval for development of the parcels.

Zone B-54 The improvements maintained within this zone includes the maintenance and servicing of landscaping and appurtenant facilities that are located in the parkway areas along Base Line within the rights-of-way and dedicated public easements in front of the parcels to be assessed which are within the boundaries of Benefit Zone 54.

Zone B-55 Maintenance of the parkway landscaping along Cypress Street, Palm Street and 9th Avenue, and including Lot "A" located within Tract Map 18677.

Zone B-56 Maintenance for the trimming and replacement of parkway trees along Bella Terra Avenue and Bella Terra Court within Tract Map 18677.

Zone B-57 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line and Central Ave. The assessment for the improvements is to be levied against Assessor Parcel Number 1193-341-06-0000 located at 26897 Base Line as a condition of approval for development of the parcel.

Zone B-58 Maintenance of the permanent median parkway landscape areas along Base Line and Central Avenue at 26897 Base Line. The assessment for the improvements is to be levied against Assessor Parcel Number 1193-341-06-0000 as a condition of approval for development of the parcel.

Zone B-59 Maintenance of the parkway landscaping at the northwest corner of Base Line and Olive Street adjacent to 7270, 7278 and 7286 Olive Street.

Zone B-60 Consists of frontage landscape improvements within the right-of-way and/or easement of Base Line. The assessment for the improvements is to be levied against Parcel 1 of Parcel Map 19376 (Assessor Parcel Number 1200-381-42-0000) located at 27356 Base Line as a condition of approval for development of the parcel.

Zone B-61 Maintenance of the permanent median parkway landscape area along Base Line between 27310 Base Line and 27356 Base Line and adjacent to 27427 Base Line. The assessments for the improvements are to be levied against Assessor Parcel Numbers 1200-381-40-0000, 1200-381-41-0000, 1200-381-42-0000, 1200-421-33-0000, 1201-011-07-0000, and 1200-381-47-0000 as a condition of approval for development.

Zone B-62 Consists of frontage landscape improvements within the right-of-way and/or easements of Greenspot Road, Church Street and Old Greenspot Road. The assessment for the improvements is to be levied against Assessor's Parcel Number 1210-201-01-0000 located at 28895 Greenspot Road as a condition of approval for development of the parcel.

Zone B-63 Maintenance of the permanent median parkway landscape areas along Base Line at 28807 Base Line. The assessment for the improvements is to be levied against Assessor Parcel Number 1201-251-12-0000 as a condition of approval for development of the parcel.

Zone B-64 Maintenance of the parkway landscaping along Base Line at 28807 Base Line. The assessment for the improvements is to be levied against Assessor Parcel Number 1201-251-12-0000 as a condition of approval for development of the parcel.

Zone B-64 Maintenance of the parkway landscaping along Greenspot Road at 31111 Greenspot. The assessment for the improvements is to be levied against Assessor Parcel Number 0297-051-17-0000 as a condition of approval for development of the parcel.

Zone B-66 Maintenance of the permanent median parkway landscape areas along Greenspot Road at 31111 Greenspot. The assessment for the improvements is to be levied against Assessor Parcel Number 0297-051-17-0000 as a condition of approval for development of the parcel.

Zone B-67 Maintenance of the parkway landscaping fronting the northeast corner of Base Line and Church Street, Parcel Map 19652.

Zone B-71 Maintenance of the parkway landscaping located at 26492 Highland Avenue.

Zone B-72 Maintenance of the parkway and frontage landscaping along Buckeye Street, Base Line and Church Avenue, Parcel Map 19742.

Zone B–73 Maintenance of the permanent median landscaping in the median on Highland Avenue adjacent to Assessor's Parcel Numbers 1191-241-36-0000 as a condition of approval for development of the parcel.

Zones B-74 Maintenance of the parkway and frontage landscaping along Highland Avenue adjacent to Assessor's Parcel Number 1191-241-36-0000.

Zone B-75 Maintenance of the parkway and frontage landscaping along Base Line, State Route 210 and Messina Street adjacent to Assessor's Parcel Number 1200-461-81-0000.

Zone B–76 Maintenance of the permanent median landscaping and hardscape for the Base Line medians located between State Route 210 and Boulder Avenue adjacent to Assessor's Parcel Numbers 1200-461-81-0000 and 1200-461-82-0000 as a condition of approval for development of the parcels. The assessments are allocated to parcels based on their percentage of frontage to the improvements. Currently a general fund contribution is required to fully fund the maintenance, but once adjacent parcels develop and annex

into the zone as a condition of their development, the improvements will be fully funded.

Zone B-77 Maintenance of the parkway and frontage landscaping along Base Line, Seine Avenue and Messina Street adjacent to Assessor's Parcel Number 1200-461-82-0000.

Zone B-78 Maintenance of the parkway and frontage landscaping along Fifth Street and Church Avenue adjacent to Parcel 1 of Parcel Map 19797.

Zone B–79 Maintenance of the permanent median landscaping in the median along Fifth Street adjacent to parcel 1 of Parcel Map 19797 as a condition of approval for development of the parcel.

Zone B-80 Maintenance of the parkway and frontage landscaping along Base Line adjacent to Assessor's Parcel Number 1192-331-36-0000.

Zone B-81 Maintenance of the median landscaping of the median adjacent to 26539 Base Line, Assessor's Parcel Number 1192-331-36-0000.

Zone B-82 Maintenance of the median landscaping of the median adjacent to 26529 Highland Avenue, Assessor's Parcel Number 1191-241-34-0000.

Zone B-83 Maintenance of the parkway and frontage landscaping along Boulder Avenue and Greenspot Road adjacent to Assessor's Parcel Number 1201-361-28-0000.

Zone B-84 Maintenance of the parkway and frontage landscaping along Webster Street and Greenspot Road adjacent to Assessor's Parcel Number 1201-361-26-0000.

Zone B-85 Maintenance of the parkway and frontage landscaping along Grape Street, 6th Street and Victoria Avenue adjacent to Assessor's Parcel Number 1192-281-15-0000 and 1192-281-16-0000.

Zone B-86 Maintenance of the median landscaping of the medians along Victoria Avenue adjacent to Assessor's Parcel Number 1192-281-15-0000 and 1192-281-16-0000.

Zone B-87 Maintenance of the parkway and frontage landscaping along Base Line adjacent to Assessor's Parcel Number 1200-381-47-0000.

Certain zones are presently established, or will be established, for future maintenance work to be accomplished by the City of Highland should the property owner(s) not perform landscape maintenance to the satisfaction of the City of Highland. Zones B-12, B-14, B-18, B-19, B-23, B-27, B-28, B-32, B-33, B-38, B-40, B-41, B-42, B-45 B-46, B-49, B-50, B-51, B-52, B-53,B-57, B-58, B-60, B-62, B-64, B-65, B-66, B-67, B-71, B-72, B-74, B-75, B-77, B-78, B-80, B-81, B-83, B-84. B-85, B-86, and B-87 are subject to these provisions.

Zones B-20 through B-87 includes an annual 5% inflation adjustment as balloted and approved by the property owners upon annexation. Each year the maximum rate is escalated 5% (Escalated Ballot Maximum Assessment Rate), however every year the rate is reviewed and approved by the City Council. The applied rate can be less than the maximum, but cannot exceed the Escalated Ballot Maximum Assessment Rate.

The following tables provides a summary of typical assessments within Zone B.

ZONE B LANDSCAPE MAINTENANCE Summary of Typical Assessments				
	Applied			
Zone	Rate per Benefit Unit Standard Lots	Rate per Benefit Unit Surcharged Lots	Slope Maintenance	Annexations with Differing Assessment Methods
B-0 (Base Line)	$ 19.51	$ 21.46		
B-0 (Yarnell Ave)	$ 11.91	$ 23.82		
B-1	$ 31.24	$ 34.36		
B-2	$ 30.14	$ 33.15		
B-3	$ 7.85	$ 8.64		
B-4	$ 108.94	$ 119.83		
B-5	$ 30.90	$ 33.99		
B-6	$ 54.74	$ 60.21		
B-7	$ 38.30	$ 42.13		
B-8	$ 63.61	$ 69.97	$ 227.08	
B-9	N/A	N/A		$3.75 per Linear Foot *
B-10	$ 46.15	$ 50.77		
B-11	$ 24.78	$ 27.26		
B-12	$ -	$ -		
B-13	$ 42.30	$ 46.53		
B-14	$ -	$ -		
B-15	$ 31.82	$ 35.00		
B-16	$ 17.87	$ 19.65		
B-17	$ 48.96	$ 195.84		
B-18	$ -	$ -		
B-19	$ -	$ -		
B-20 (Base Line)	$ 121.17	$ 133.28		
B-20 (Streater Dr)	$ 52.87	$ 58.16		
B-21	$ 97.72	$ 107.49		
B-22	$ 34.81	$ 38.29		
B-23	$ -	$ -		
B-24	N/A	N/A		$20.26 per Linear Foot *
B-25	N/A	N/A		$6.75 per Linear Foot *
B-26	$7.79	N/A		$10.97 / LF maximum
B-27	$ -	$ -		
B-28	$ -	$ -		
B-29	N/A	N/A		$9.95 LF maximum, $6.22
B-30	$ 214.63	$ 236.09		
B-31	$ 301.43	$ 331.57		
B-32	$ -	$ -		
B-33	$ -	$ -		
B-34	$ 112.05	$ 123.25		
B-35	$ 81.08	$ 89.19		
B-36	$ 2,008.02	N/A		
B-37	$ 233.68	$ 257.05		
B-38	$ -	$ -		
B-39	$ 448.95	$ 493.85		
B-40	$ -	$ -		

ZONE B LANDSCAPE MAINTENANCE Summary of Typical Assessments (Continued)				
	Applied			
Zone	Rate per Benefit Unit Standard Lots	Rate per Benefit Unit Surcharged Lots	Slope Maintenance	Annexations with Differing Assessment Methods
B-41	$ -	$ -		
B-42	N/A	N/A		$9.02/ LF maximum, $0.00/LF
B-43	$ 692.28	$ 761.50		
B-44	$ 987.48	$ 1,086.23		
B-45	$ -	$ -		$8.18/ LF maximum, $0.00/LF
B-46	$ -	$ -		$7.80/ LF maximum, $0.00/LF
B-47	$ 287.07	$ 315.78		
B-48	N/A	N/A		Varies by development area, see following pages
B-49	$ -	$ -		
B-50	$ -	$ -		
B-51	$ -	$ -		
B-52	$ -	$ -		
B-53	$ -	$ -		
B-54	$ 1.91274	N/A		$1.91274 LF maximum
B-55	$ 846.62	$ 931.28		
B-56	$ 99.93	$ -		
B-57	$ -	$ -		$7.42 LF maximum, $0.00/LF
B-58	$ -	$ -		$3,563.88 per lot/$0
B-59	$ 1,451.95	$ 1,597.15		
B-60	$ -	$ -		$5,118.19 Annual/ $0
B-61	N/A	N/A		Varies per lot, see following pages
B-62	$ -	$ -		$7.63 LF maximum, $0.00/LF
B-63	$ 11,529.39	$ -		
B-64	$ -	$ -		
B-65	$ -	$ -		
B-66	$ -	$ -		
B-67	$ -	$ -		
B-68	$ 484.80	$ -		
B-69	$ 71.78	$ -		
B-70	$ 512.92	$ -		
B-71	$ -	$ -		
B-72	$ -	$ -		
B-73	$ 5,171.09	$ -		
B-74	$ -	$ -		
B-75	$ -	$ -		
B-76	$ 562.83			
B-77	$ -	$ -		
B-78	$ -	$ -		
B-79	$ 15,028.21			
B-80	$ -	$ -		
B-81	$ -	$ -		
B-82	$ 9,189.22	$ -		
B-83	$ -	$ -		

ZONE B
LANDSCAPE MAINTENANCE
Summary of Typical Assessments (Continued)

	Applied			
Zone	Rate per Benefit Unit Standard Lots	Rate per Benefit Unit Surcharged Lots	Slope Maintenance	Annexations with Differing Assessment Methods
B-84	$ -	$ -		
B-85	$ -	$ -		
B-86	$ -	$ -		
B-87	$ -	$ -		

Parcels in Zone B-48:

DEVELOPMENT AREA 1 (Parcel Map 19011)

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-331-07-0000	Parcel 1	$1,157.31	$1,157.31
1201-331-08-0000	Parcel 2	$26,424.58	$26,424.58
1201-341-19-0000	Parcel 3	$1,711.82	$1,711.82
1201-341-20-0000	Parcel 4	$3,399.50	$3,399.50
1201-341-21-0000	Parcel 5	$4,315.69	$4,315.69
		$37,008.90	$37,008.90

DEVELOPMENT AREA 2 (Parcel Map 18886)

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-341-26-0000	Parcel 1	$2,825.51	$2,825.51
1201-341-23-0000	Parcel 2	$2,450.46	$2,450.46
1201-341-61-0000	Parcel 3	$3,275.59	$3,275.59
1201-341-62-0000	Parcel 3	$4,200.76	$4,200.76
1201-341-25-0000	Parcel 4	$7,926.43	$7,926.43
		$20,678.75	$20,678.75

DEVELOPMENT AREA 3

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-341-29-0000		$2,389.39	$2,389.39
1201-341-30-0000		$54.80	$54.80
1201-341-33-0000		$11,214.52	$11,214.52
1201-341-34-0000		$817.08	$817.08
1201-341-35-0000		$66.19	$66.19
1201-341-38-0000		$436.75	$436.75
1201-341-39-0000		$412.34	$412.34
1201-341-54-0000		$665.71	$665.71
1201-341-55-0000		$400.40	$400.40
1201-341-56-0000		$45.57	$45.57
1201-341-57-0000		$367.85	$367.85
1201-341-71-0000		$759.57	$759.57
1201-341-73-0000		$8,846.83	$8,846.83
1201-341-74-0000		$1,827.85	$1,827.85
1201-351-29-0000		$6,765.61	$6,765.61
1201-361-26-0000		$5,881.25	$5,881.25
1201-361-28-0000		$749.26	$749.26
1201-361-31-0000		$808.94	$808.94
1201-361-32-0000		$529.53	$529.53
		$43,039.46	$43,039.46

The Future Development Area for Zone B-48 includes the following Assessor's Parcel Numbers:

FUTURE DEVELOPMENT AREA

Assessor's Parcel Number	Assessor's Parcel Number
1201-331-01-0000	1201-361-23-0000
1201-341-01-0000	1201-361-27-0000
1201-341-08-0000	1201-361-06-0000
1201-341-09-0000	1201-361-07-0000
1201-341-66-0000	1201-361-08-0000
1201-341-67-0000	1201-361-09-0000
1201-341-68-0000	1201-361-11-0000
1201-341-71-0000	1201-361-12-0000
1201-341-72-0000	

The summary of Zone B-61 assessments are as follows:

PARCELS IN B-61

DEVELOPMENT AREA 1

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1200-381-40-0000	Parcel 1	$1,995.70	$1,995.70
1200-381-41-0000	Parcel 2	$1,204.30	$1,204.30
1200-381-42-0000	Parcel 3	$1,290.32	$1,290.32
1200-421-33-0000	Parcel 4	$2,335.41	$2,335.41
		$6,825.74	$6,825.74

DEVELOPMENT AREA 2

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-011-07-0000	Parcel 1	$4,588.60	$4,588.60

DEVELOPMENT AREA 3

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1200-381-47-0000	Parcel 1	$2,481.57	$2,481.57

Total Levy for Zone B-61 **$13,895.90**

Zone C Trail Maintenance

The City Council has determined that a uniform and consistent level of maintenance of the community trail system is vital and necessary for the protection of the economic and humanistic values of the community. Zone C-1, the original community trail zone, is located within Tracts 14629 and 14629-1. In addition, the City Council has approved the following annexations to Zone C: Zone C-2 (Tracts 15583, 15689, 16509 and 17590), Zone C-3 (Tract 15375), Zone C-4 (Tract 15969 and 15969-1), Zone C-5 (Tract

14757), Zone C-6 (Tract 15960), Zone C-7 (Tract 16914), Zone C-8 (Tract 17263) and Zone C-9 (Tracts 18935 and 16745).

Community Trail District No. 1 has been developed for the benefit and enjoyment of all the properties located within the aforementioned tracts. It has been a City Council policy that future developments within the City that have community trails as part of their development plan be annexed into the District.

As stated when the District was formed, Special Benefit is determined based on the following facts:

a. The purpose of community trails is to provide an aesthetic impression on the area.
b. The maintained community trail benefits all properties in the development.
c. The benefit to the lots not adjacent to the community trail areas benefit by the uniform maintenance. All lots not abutting the community trail areas benefit equally.
d. The community trail is located in the backyards of the units adjacent to the community trail, however these properties were not given any surcharge in assessment since the community trail will not be directly accessible from the adjacent lots.

Therefore, one zone of benefit has been established for the original District, as well as for each benefit zone that has been annexed to the District. Hence, each developed lot in the development is apportioned equally.

Zone C-1 The boundary of Community Trail District No. 1 is coincident with the boundaries of Tracts 14629 and 14629-1, located centrally between Boulder Avenue, Base Line, Church Street and Highland Avenue. The development contains a total of 143 residential lots. The annual budget for the Original District is divided equally by the total number of residential lots within the Original District in order to calculate the assessment amount per Benefit Unit.

Zone C-2 Annexation No. 1, Tract No. 15583, Tract No. 15689, Tract No. 15609 and Tract No. 17590. The tracts are located between Base Line and Ninth Street approximately 595 feet east of Lankershim Avenue. The zone includes all properties in the aforementioned Tracts, and was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the thirty (30) foot wide easement that were granted to the City of Highland per approval. The development contains a total of 95 residential lots. The annual budget for Annexation No. 1 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-3 Annexation No. 2, Tract No. 15375 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 46 residential lots. The annual budget for Annexation No. 2 is divided equally by the total

number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-4 Annexation No. 3 Tract No. 15969 and 15969-1 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 39 residential lots. The annual budget for Annexation No. 3 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-5 Annexation No. 4 Tract No. 14757 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 47 residential lots. The annual budget for Annexation No. 4 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-6 Annexation No. 5 Tract No. 15960 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 16 residential lots. The annual budget for Annexation No. 5 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-7 Annexation No. 6 Tract No. 16914 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland along Cochran Street and through the park. The development contains a total of 60 residential lots. The annual budget for Annexation No. 6 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-8 Annexation No. 7 Tract No. 17263 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements in Lot A of Tract 17263. The development contains a total of 25 residential lots. The annual budget for Annexation No. 7 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-9 Annexation No. 8 Tracts 18935 and 16745 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements within the right-of-way along Aplin Street of Tract 18935 and 16745. The development contains a total of 80 residential lots. The annual budget for Annexation No. 8 is divided

equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zones C-1 through C-9 include a 5% inflation adjustment to the assessment rates, subject to final approval by the City Council.

The following table provides a summary of typical assessments within Zone C.

ZONE C

COMMUNITY TRAIL MAINTENANCE

SUMMARY OF TYPICAL ASSESSMENTS

Zone	Land Use	Assigned Benefit Units	Rate per Benefit Unit	Annual Assessment
C-1	Single Family Residential	1	$27.00	$27.00
C-2	Single Family Residential	1	$20.89	$20.89
C-3	Single Family Residential	1	$37.42	$37.42
C-4	Single Family Residential	1	$27.00	$27.00
C-5	Single Family Residential	1	$27.00	$27.00
C-6	Single Family Residential	1	$66.50	$66.50
C-7	Single Family Residential	1	$37.42	$37.42
C-8	Single Family Residential	1	$99.78	$99.78
C-9	Single Family Residential	1	$23.25	$23.25

Zone D Park Maintenance

At the time of formation, two zones of special benefit were established; Mutual Special Benefit, and Specific Benefit. The "Mutual Special Benefit" zone has been defined as the special benefit that accrues to each lot within the entire City related to Park Maintenance District No. 1. Mutual Special Benefit has been defined as 40% of the total benefit. At this time, the portion of costs applicable to Mutual Special Benefit will be paid by the City. The City may, however, at a future date, annex the remainder of the entire City into the Park Maintenance District No. 1 for purposes of assessing each lot situated therein based on the Mutual Special Benefit received. Tract No. 14757 is located adjacent to the existing Specific Benefit Zone D-0 and is proposed to be annexed to Zone D-0. Zone D-1 (Tract No. 16404) proposed to be annexed includes the dedication of a new City park to be maintained by the "Mutual Specific Benefit" zone as well as by the parcels in Zone D-1 using the percentages established at the time the District was formed.

Specific Benefit has been defined as the special benefit that accrues to each lot within Zones D-0 and D-1, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided. There is a specific benefit received by properties within the "specific benefit" zone which includes:

a. Large outdoor areas and green spaces in close proximity to zone parcels which provide open-space and recreation opportunities.
b. Improved aesthetic appeal of nearby parcels.
c. Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings amenities and useable park and recreational facilities.

The servicing, operation and maintenance of park and landscape improvements directly benefits those parcels and/or lots within the tract or subdivision. Lot size is not related to benefit received. Therefore, the benefits assigned to each lot will be equal, regardless of size, or land use zone designation.

Properties that are listed as tax exempt by the Assessor's Office will not be assessed. In addition, lots that have an assessed valuation of less than $500 will not be assessed.

Mutual Specific Benefit" Zone - The "Mutual Special Benefit" zone has been defined as the special benefit that accrues to each lot within the entire City related to the maintenance of Park Maintenance District No. 1 (Canyon Oaks Park, the City park dedication in Tract 16404 and the new City park dedication adjacent to Tract 16914). Mutual Special Benefit has been defined as 40% of the total special benefit. At this time, the portion of costs applicable to Mutual Special Benefit will be paid by the City. The City may, however, at a future date, annex the remainder of the entire city into the Park Maintenance District No. 1 for purposes of assessing each lot situated therein based on the Mutual Special Benefit received.

Zone D-0 Zone D-0 is responsible for the Specific Benefit portion of the maintenance of Canyon Oaks Park, defined as the special benefit that accrues to each lot within Tract 14629 and

Tract 14757, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zone D-1 — Zone D-1 is responsible for the Specific Benefit portion of the maintenance of the City park dedication in Tract 16404, defined as the special benefit that accrues to each lot within Tract 16404, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zone D-2 — Zone D-2 is responsible for the Specific Benefit portion of the maintenance of the new City park dedication adjacent to Tract No. 16914, defined as the special benefit that accrues to each lot within Tract 16914, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zone D-3 — Zone D-3 is responsible for the Specific Benefit portion of the maintenance of the new City park dedication adjacent to Tract No. 18199, defined as the special benefit that accrues to each lot within Tract 18199, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zones D-0 through D-3 include a 5% inflation adjustment to the assessment rates, subject to final approval by the City Council.

The following table provides a summary of typical assessments within Zone D.

ZONE D

PARK MAINTENANCE

SUMMARY OF TYPICAL ASSESSMENTS

Zone	Land Use	Assigned Benefit Units	Rate per Benefit Unit	Annual Assessment
D-0	Single Family Residential	1	$103.56	$103.56
D-1	Single Family Residential	1	$436.55	$436.55
D-2	Single Family Residential	1	$706.80	$706.80
D-3	Single Family Residential	1	$987.48	$987.48

Assessment district incidental costs will be spread within each zone, pro-rata, based on the assessments levied.

APPENDIX A – ASSESSMENT DIAGRAM

An assessment diagram was prepared and filed in the Office of the City Clerk. The diagram consists of nine (9) index sheets and two (2) bound books of San Bernardino County Assessor's Maps. The index sheets show the areas which include properties to be assessed and refer to the San Bernardino County Assessor's maps for a more detailed description of the properties.

In addition, a diagram of the District Boundaries showing the exterior boundaries of the District has been submitted to the City Clerk, and is incorporated herein by reference. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of San Bernardino for the year in which this Report was prepared, and are incorporated herein by reference and made part of this Report.

APPENDIX B – ASSESSMENT ROLL

The proposed assessment and the amount of assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office are submitted separately as Appendix B of the Engineer's Report for the City of Highland, Consolidated Landscape and Lighting District No. 96-1.

The description of each lot or parcel is part of the records of the Assessor of the County of San Bernardino and these records are, by reference, made part of this Report.

Attachment 3

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND COUNTY OF SAN BERNARDINO, CALIFORNIA GIVING PRELIMINARY APPROVAL OF ENGINEER'S REPORT FOR CONSOLIDATED LANDSCAPING & LIGHTING DISTRICT NO. 96-1 FISCAL YEAR 2026-27

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA HEREBY RESOLVES AS FOLLOWS:

WHEREAS, on the 10th day of February, 2026 said City Council did adopt its Resolution No. 2026-04 directing the Engineer of Work to make and file with the City Clerk of said City a report in writing as required by the Landscaping and Lighting Act of 1972 for Fiscal Year 2026-27; and

WHEREAS, said Engineer of Work has made and filed with the City Clerk a report in writing as called for in Resolution 2026-004 and in compliance with the Landscape and Lighting Act of 1972, which report has been presented to this Council for consideration; and

WHEREAS, said Council has duly considered said report and each and every part thereof, and finds that each and every part of said report is sufficient, and that no part of said report requires modification in any respect;

NOW THEREFORE, it is ordered as follows:

1. That the Engineer's Estimate of the itemized costs and expenses of said work and of the incidental expenses in connection therewith, contained in said report be, and each of them are hereby, preliminarily approved and confirmed.

2. That the diagrams showing the assessment District referred to and described in said report the boundaries of the subdivision of land within said Assessment District as the same existed at the time of passage of this Resolution, is hereby preliminarily approved and confirmed.

3. That the proposed assessment upon the subdivision of land in said Assessment District is in proportion to the estimated benefit to be received by said subdivisions, respectively, from said work and of the incidental

expenses thereof, as contained in said report is hereby preliminarily approved and confirmed.

4. That said report shall stand as the Engineer's Report for the purposes of all subsequent proceedings, and pursuant to the Assessment District.

APPROVED AND ADOPTED this 12th day of May, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Attachment 4

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL 2026-27 IN CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1, AN ASSESSMENT DISTRICT, AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

The City Council of the City of Highland, pursuant to the provisions of The Landscaping and Lighting Act of 1972, being Division 15 of the Streets and Highways Code of the State of California, does resolve as follows:

Description of Work

SECTION 1. That the public interest and convenience requires and it is in the intention of the City Council of the City of Highland, California, to order the following work be done, to wit:

1. Maintenance, operation and servicing of landscaping and lighting as authorized by Section 22525 of the Streets and Highways Code.

2. Any and all work and materials appurtenant thereto or which are necessary or convenient for the maintenance and servicing thereof.

Location of Work

SECTION 2. The foregoing described work is to be located within roadway right-of-way and public utility easements, landscape easements, trail easements, park lands, etc., within the incorporated boundaries of the City of Highland, more particularly described on a map which is on file in the City Clerk's office entitled "Assessment Diagram Consolidated Landscape and Lighting District No. 96-1."

Description of Assessment District

SECTION 3. That the contemplated work, in the opinion of said City Council, is of more local than ordinary public benefit, and the said City Council hereby makes the expense of said work chargeable upon a district, which said district is described as follows: All that certain territory of the City of Highland included within the exterior boundary line shown upon that certain "Assessment Diagram, Consolidated Landscape and Lighting District no. 96-1," heretofore approved by the City Council of said City indicating by said boundary line the extent of the territory included within the proposed assessment district and which map is on file in the Office of the City Clerk of said City.

Reference is hereby made to said map for further, full and more particular description of said assessment district, and the said map on file shall govern for all details as to the extent of said assessment district.

Report of the Engineer

SECTION 4. The Highland City Council by Resolution No. 2026-___ has accepted the report of the Engineer of Work, which report indicates the amount of the proposed assessment, the district boundary, detailed description of improvements, and the method of assessment. The report titled "Engineer's Report Consolidated Landscape and Lighting District No. 96-1" is on file in the Office of the City Clerk of said City and was prepared for the 2026-27 Fiscal Year in accordance with the Landscaping and Lighting Act of 1972. Reference to said report is hereby made for all particulars for the amount and extent of the assessments and for the extent of the work.

Collection of Assessments

SECTION 5. The assessment shall be collected at the time and in the same manner as County taxes are collected. The Engineer of Work shall file a report annually with the Highland City Council and the City Council will annually conduct public hearings upon said report as required by law, at which time assessments for the next fiscal year will be determined.

Time and Place of Hearing

SECTION 6. Notice is hereby given that on the 9th day of June 2026, at 6:00 p.m., or as soon thereafter as may be heard, the City Council of the City of Highland will hold a public hearing and any and all persons having any objection to the work or extent of the assessment district, may appear and show cause why said work should not be done or carried out in accordance with this Resolution of Intention. The City Council will consider all oral and written protests.

You may submit your comments by email in advance to the City Clerk at publiccomment@cityofhighland.org and include "Consolidated Landscape and Lighting District No. 96-1" in the title. Any written comments received in this manner will be included as part of the public record on this matter.

Landscaping and Lighting Act of 1972

SECTION 7. All of the work herein proposed shall be done and carried through in pursuance of act of the legislature of the State of California designated the Landscaping and Lighting Act of 1972, being Division 15 of the Streets and Highways Code of the State of California.

Assessment of Railroad, Gas, Water, or Electric Utility or Electric Line Right-of-Way

SECTION 8. That by reference to Section 22595 of the Streets and Highways Code all railroad, gas, water or electric utility or electric line right-of-way included within said Consolidated Landscape and Lighting District No. 96-1 which will receive benefit will be assessed for said benefit.

Exclusion of Public Property

SECTION 9. All lots or parcels belonging to public agencies shall be omitted from assessments to be made hereafter to cover the costs and expenses of the Work.

Publication of Notice

SECTION 10. Published notice shall be made pursuant to Section 6061 of the Government Code. The publication of notice of hearing shall be completed at least 10 days prior to the date of hearings.

Certification

SECTION 11. The City Clerk shall certify to the adoption of this Resolution.

APPROVED AND ADOPTED this 12th day of May, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Staff Report
to the City Council

Agenda Item No.22.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Melissa Morgan, Public Services Manager
Subject:	Public Hearing and Consideration of the Adjustment in the Residential and Commercial Refuse Collection Rates and Annual Property Tax Roll Billing in Accordance with the Current Franchise Agreement Dated August 1, 2018

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:
The Public Works Subcommittee recommends the City Council:

1. Adopt Resolution No. 2026- _____, establishing rates for residential and commercial/industrial refuse collection and rescinding Resolution No. 2025-028 effective July 1, 2026, in the event that the City Council determines that a majority protest does not exist. Approval requires a two-thirds vote of the members of the City Council; and
2. Adopt Resolution No. 2026- _____, providing for the levy and collection of solid waste program fees by the county tax collector in the same manner and at the same time as general taxes, in the event that the City Council determines that a majority protest does not exist. Approval requires a two-thirds vote of the members of the City Council.

Fiscal Impact:
The City would realize a minimal increase in the franchise fee paid to the City as a result of the rate adjustments. The City's current total Franchise Fee is 11.25%, which includes a 10% general franchise fee and a 1.25% Hazardous Materials component.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
Rate Increase and Rate Structure

In accordance with the Solid Waste Franchise Agreement (Section 18), the City Council has the responsibility of establishing the rates for Residential and Commercial/Industrial refuse collection. Burrtec is required to provide services in accordance with the rates set by the City.

Those rates may only be amended by resolution of the City Council regardless of the billing method. In accordance with Exhibit “A” of the Haulers’ Franchise Agreement, an annual adjustment of rates can be implemented as of July 1st of each year. The last Residential and Commercial component rate increase was implemented in July 2025.

The current Solid Waste Franchise Agreement requires that, “The information necessary to determine the annual rate adjustments set forth in this Exhibit A shall be submitted to the City by Grantee on or before March 1 of each year." On February 26, 2026, City Staff received a timely request for a rate adjustment from Burrtec. Burrtec’s proposal includes a slight decrease in the residential rate and an increase in the commercial rate. The adjustment of the rates includes a Consumer Price Index (CPI) adjustment, an adjustment in recycling/composting processing fees and an increase in the administrative fee to conduct certain provisions of the SB1383 mandate requirements. The solid waste franchise agreement directs Burrtec to calculate the CPI increase on the Riverside/San Bernardino/Ontario Index. The index calculated a 3.28% increase. The proposed rate worksheets are attached here as Attachment “1."

The legally required Proposition 218 Public Notice was mailed to all commercial/industrial ratepayers on April 24, 2026, by Burrtec Waste Industries, Inc. (“Burrtec”) in compliance with the required forty-five (45) day notice. The required Public Notice was published in the San Bernardino Sun newspaper on May 23, 2026, and June 1, 2026. Both notices are attached hereto as Attachment Number “2.”

Residential Rates

The proposed rates include a minimal decrease in the monthly 95 gallon residential rate from $34.84 to $34.77 per month. The Senior Rate is proposed to decrease from $27.87 to $27.82 per month. The Senior Rate is proposed to be discontinued after June 30, 2026. To minimize impacts on existing residents, current customers enrolled in the senior discount program will be grandfathered into the program. These customers may retain their current cart sizes and discounted rate structure as long as they maintain their existing service configuration. If a grandfathered customer elects to change their service level in the future, they would transition to the standard service options and applicable rates in effect at that time. The addition of a 35-gallon trash, recycle and organics carts as an optional service level is proposed to be $26.65 per month.

Commercial Rates

The proposed rates increase the most common commercial rate, a three-yard dumpster picked up once a week. The rate increases by $5.31/month (1.91%) from $278.05 to $283.36/month as summarized below.

- Operator Fee: increase of $4.32 (3.28%) in line with CPI
- Street Sweeping: increase of $0.04 per yard
- Disposal Costs: no change as the Waste Delivery Agreement Landfill fee remains the same
- Recycling: increase of $0.06 per yard

These rates yield a correlated increase of $0.54 per yard in the Franchise Fee and $0.06 per yard in the Household Hazardous Waste Fee.

Rate Survey

Staff conducted a solid waste rate survey to compare rates with other cities in San Bernardino County based on rates implemented last year, as many cities have not yet calculated their proposed new rate for fiscal year 2026/2027. The attached refuse rate survey includes basic Residential, Commercial and Franchise Fee rates. The proposed rate for basic residential service ($34.77) is approximately $2.60/month lower than the average survey rate of $37.37/month. The proposed rate for basic commercial refuse and recycling service ($283.36) is approximately $21.16/month higher than the average survey rate of $262.20/month. The rate survey is attached here as Attachment “3."

Attached as Attachment Number “4”, is the draft resolution for the proposed rate adjustments for City Council review and consideration. Upon City Council approval, the proposed rates would take effect on July 1, 2026.

Property Tax Roll Billing

As provided in the Written Report (Attachment Number “5”), the City Clerk caused notice of the filing of the Written Report and of a time and place of a hearing thereon to be published in accordance with the Code. At the time stated in the notice, the City Council must hear and consider all objections or protests, if any, to the Written Report. If the City Council finds that protests are made by the owners of a majority of the identified parcels, then the Written Report shall not be adopted. However, the City may still impose the charge for the fiscal year 2026/2027. Such charge must be collected separately from the County Tax Roll and shall not constitute a lien against any parcel or parcels of land. Upon the conclusion of the hearing, the City Council may adopt, revise, change, reduce, or modify (but may not increase) any Charge or overrule any or all objections and shall make its determination upon each Charge as described in the Written Report.

Attached as Attachment Number “6”, is the draft resolution to provide the direction to the County Tax Collector for City Council review and consideration.

Attached as Attachment Number “7” are all protests received as of the date of the printing of the staff report.

Attachments:

1. Proposed Rate Worksheets
2. Public Hearing Notices
3. 2026 Rate Survey
4. Resolution No. 2026-__, New Rate Schedule
5. Written Report
6. Resolution No. 2026-__, regarding collection on the tax roll
7. Protests

ATTACHMENT 1

EXHIBIT A
CITY OF HIGHLAND
2026 PROPOSED RATE INCREASE

Service Type	Current 2025 Rate	Proposed 2026 Rate
Residential & MF Barrel Service (95 gal trash, recycling, organics barrels)		
Trash Service-95 gal (1st unit)	$34.84	$34.77
Trash Service-95 gal (senior-grandfathered rate)	$27.87	$27.82
Trash Service-95 gal (second units)	$34.41	$34.34
Trash Service-35 gal (1st unit) (includes new seniors) (35 gal trash, recycling, & organics barrels)	n/a	$26.65
Additional trash barrel	$10.02	$10.34
Additional recycling barrel	$2.50	$2.58
Additional organics barrel	$11.18	$11.55
Barrel Exchange (first exchange free)	$19.25	$19.88
Barrel Replacement resdl-customer damaged	$82.92	$85.63
Resdl & MF Barrel Roll Out Service	$39.79	$41.09
Barrel Roll Out Service-physically challenged	No Charge	No Charge
Residential Bin Service (no longer offering this service)		
Size / Freq		
1.5 / 1	$173.37	$178.34
2 / 1	$190.41	$195.73
Bin Exchange (first exchange free)	$96.26	$99.41
Bin Replacement + actual cost of bin resdl-customer damaged	$106.63	$110.12
Temporary Bins	$123.50	$126.15
Temporary Bins - Extra Pick-Up	$72.11	$73.08
Lock (initial set-up)	$37.51	$38.74
Lock rental (monthly)	$8.74	$9.03
Extra pick-up (barrel)	$19.38	$20.01
Extra pick-up (bin)	$49.40	$51.02
Additional Commingled Recycling Bins		
Size / Freq		
1.5 / 1	$130.83	$135.50
1.5 / 2	$187.40	$194.34
1.5 / 3	$232.23	$241.01
3 / 1	$163.03	$169.17
3 / 2	$236.09	$245.41
3 / 3	$307.93	$320.38
3 / 4	$379.74	$395.32
3 / 5	$451.50	$470.23
3 / 6	$525.92	$547.86
4 / 3	$361.69	$376.68
Commercial Recycling Barrels		
Size / Freq		
65 gal / 1	$35.99	$37.22
65 gal / 2	$51.49	$53.28
65 gal / 3	$66.76	$69.10
Extra Recycling barrel	$15.67	$16.24
Green Waste Bin & Barrel Service		
Size / Freq		
1.5 / 1	$164.75	$175.22
3 / 1	$230.88	$248.61

Service Type	Current 2025 Rate	Proposed 2026 Rate
Commercial Trash Barrel Service		
95-gallon	$52.01	$53.46
Extra Trash barrel	$22.34	$22.78
Barrel Exchange (first exchange free)	$19.25	$19.88
Barrel Replacement	$82.92	$85.63
Commercial Bin Service		
Bin Exchange (first exchange free)	$96.26	$99.41
Bin Replacement + actual cost of bin comml-lost or stolen	$106.63	$110.12
Commercial Trash Service (includes recycling & f/w barrels)		
Size / Freq		
1.5 / 1	$188.34	$192.61
1.5 / 2	$302.42	$308.53
1.5 / 3	$404.75	$412.30
1.5 / 4	$515.03	$524.28
1.5 / 5	$625.34	$636.32
1.5 / 6	$737.74	$750.48
1.5 / 7	$846.57	$860.98
2 / 1	$217.78	$222.37
2 / 2	$357.89	$364.55
2 / 3	$497.01	$505.68
2 / 4	$634.87	$645.50
2 / 5	$772.69	$785.32
2 / 6	$912.94	$927.61
2 / 7	$1,051.72	$1,068.38
3 / 1	$278.05	$283.36
3 / 2	$466.13	$473.78
3 / 3	$652.99	$662.95
3 / 4	$839.81	$852.08
3 / 5	$1,026.58	$1,041.16
3 / 6	$1,216.02	$1,232.99
3 / 7	$1,403.48	$1,422.78
4 / 1	$339.88	$345.95
4 / 2	$590.26	$599.43
4 / 3	$821.76	$833.43
4 / 4	$1,155.37	$1,172.91
4 / 5	$1,303.65	$1,320.94
4 / 6	$1,543.22	$1,563.29
4 / 7	$1,781.46	$1,804.26
6 / 1	$435.25	$441.88
6 / 2	$783.22	$793.63
6 / 3	$1,131.15	$1,145.34
6 / 4	$1,479.11	$1,497.07
6 / 5	$1,827.03	$1,848.77
6 / 6	$2,174.97	$2,200.48
6 / 7	$2,522.91	$2,552.19

EXHIBIT A
CITY OF HIGHLAND
2026 PROPOSED RATE INCREASE

Service Type		Current 2025 Rate	Proposed 2026 Rate
Green Waste Bin & Barrel Service			
35 gal	1	$40.43	$42.35
35 gal	2	$60.52	$63.68
35 gal	3	$80.30	$84.72
35 gal	4	$100.12	$105.78
35 gal	5	$119.88	$126.78
35 gal	6	$140.27	$148.43
65 gal	1	$46.83	$49.46
65 gal	2	$73.18	$77.79
65 gal	3	$99.29	$105.85
65 gal	4	$125.37	$133.88
65 gal	5	$151.43	$161.90
65 gal	6	$178.08	$190.56
95 gal	1	$54.52	$57.94
Roll-Offs			
20 yard trash (5 tons) perm & temp		$592.94	$602.39
40 yard trash (5 tons) perm & temp		$592.94	$602.39
40 yard trash compactor (7 tons) perm & temp		$714.78	$724.24
10 yard Demo Box trash (7 tons) perm & temp		$714.78	$724.24
10/40 yard C&D (plus disposal) perm		$288.32	$297.77
40 yard commingled recycling (plus disp.) perm		$282.74	$292.01
40 yard commingled compactor (plus disp.) perm		$282.74	$292.01
40 yard Green Waste (5 tons) perm & temp		$652.48	$673.65
40 yard Clean Wood (5 tons) perm & temp		$484.15	$504.35
40 yard Mfg Wood (5 tons) perm & temp		$508.09	$524.74
End-Dump (rate per hour)		$236.05	$243.79
Excess disposal		$60.92	$60.92
Excess Green Waste		$73.95	$76.33
Rental Fee (per day in excess of 7 days)		$34.63	$35.76
Relocation/Extra Trip/Dry Run Charge		$81.31	$83.98
Liner R/O		$128.78	$133.00
Bulky Item			
Per Trip		$41.37	$42.73
Per Item		$11.83	$12.21
Commercial Food Waste Service (equalized)			
Bin Size	Freq		
2	1	$217.78	$222.37
2	2	$357.89	$364.55
2	3	$497.01	$505.68
2	4	$634.87	$645.50
2	5	$772.69	$785.32
2	6	$912.94	$927.61
2	7	$1,051.72	$1,068.38
Commercial Trash & Food Waste Service			
Barrel Size	Freq		
35Gal	1	$43.93	$45.15
35Gal	2	$67.52	$69.25
35Gal	3	$90.81	$93.08
35Gal	4	$114.10	$116.92
35Gal	5	$137.35	$140.72
35Gal	6	$161.24	$165.15
35Gal	7	$184.65	$189.09
65Gal	1	$53.33	$54.65
65Gal	2	$86.17	$88.15
65Gal	3	$118.79	$121.41
65Gal	4	$151.35	$154.60
65Gal	5	$183.91	$187.81
65Gal	6	$217.06	$221.63
65Gal	7	$249.77	$254.97

Service Type		Current 2025 Rate	Proposed 2026 Rate
Commercial Compactor Trash Service (includes recycling barrel)			
Size	Freq		
2	1	$297.89	$308.86
2	2	$477.46	$495.54
2	3	$655.84	$680.97
2	4	$828.71	$860.71
2	5	$1,001.68	$1,040.55
2	6	$1,174.87	$1,220.62
2	7	$1,349.23	$1,401.90
3	1	$372.18	$386.20
3	2	$608.24	$631.80
3	3	$844.24	$877.35
3	4	$1,080.81	$1,123.48
3	5	$1,316.42	$1,368.62
3	6	$1,552.45	$1,614.20
3	7	$1,788.52	$1,859.82
4	1	$447.92	$465.03
4	2	$749.35	$778.75
4	3	$1,049.60	$1,091.25
4	4	$1,349.78	$1,403.68
4	5	$1,651.21	$1,717.41
4	6	$1,952.60	$2,031.09
4	7	$2,253.40	$2,344.16
Multi Family Organics Barrels			
35Gal	1	$43.82	$45.44
35Gal	2	$73.97	$76.77
35Gal	3	$99.73	$103.55
35Gal	4	$125.84	$130.69
35Gal	5	$160.48	$166.66
35Gal	6	$177.52	$184.41
65Gal	1	$50.92	$52.94
65Gal	2	$88.07	$91.62
65Gal	3	$120.83	$125.80
65Gal	4	$153.95	$160.34
65Gal	5	$195.58	$203.68
65Gal	6	$219.61	$228.80
95Gal	1	$57.94	$60.33
95Gal	2	$101.99	$106.32
95Gal	3	$141.69	$147.80
95Gal	4	$181.72	$189.63
95Gal	5	$230.29	$240.28
95Gal	6	$261.23	$272.72
Commercial Bins & Barrels (all sizes) Contamination Fee			
Recycling		$64.99	$67.12
Green Waste/Organics		$64.99	$67.12
Food Waste		$64.99	$67.12
Misc.			
Certificate of Destruction			
Taken to San Bernardino County			
County Landfill (per ton)		$134.58	$139.00

EXHIBIT A
CITY OF HIGHLAND
2026 PROPOSED RATE INCREASE

Service Type		Current 2025 Rate	Proposed 2026 Rate	Service Type	Current 2025 Rate	Proposed 2026 Rate
MF Trash Service (includes recycling barrel)						
Size	Freq					
1.5	1	$181.01	$185.87			
1.5	2	$287.77	$295.05			
1.5	3	$382.78	$392.09			
1.5	4	$485.74	$497.33			
1.5	5	$588.72	$602.63			
1.5	6	$693.79	$710.05			
1.5	7	$795.30	$813.81			
2	1	$208.01	$213.39			
2	2	$338.37	$346.58			
2	3	$467.72	$478.73			
2	4	$595.81	$609.57			
2	5	$723.86	$740.39			
2	6	$854.34	$873.70			
2	7	$983.36	$1,005.50			
3	1	$263.40	$269.88			
3	2	$436.83	$446.83			
3	3	$609.05	$622.52			
3	4	$781.22	$798.17			
3	5	$953.34	$973.78			
3	6	$1,128.14	$1,152.14			
3	7	$1,300.95	$1,328.45			
4	1	$320.35	$327.98			
4	2	$551.20	$563.49			
4	3	$763.17	$779.53			
4	4	$1,077.25	$1,101.04			
4	5	$1,205.99	$1,231.10			
4	6	$1,426.04	$1,455.48			
4	7	$1,644.75	$1,678.48			
6	1	$405.95	$414.93			
6	2	$724.63	$739.73			
6	3	$1,043.27	$1,064.48			
6	4	$1,361.93	$1,389.26			
6	5	$1,680.55	$1,714.01			
6	6	$1,999.20	$2,038.77			
6	7	$2,317.84	$2,363.53			

City of Highland
Rate Components
Residential Curbside & MF Service

Basic Service and Multiple Units (First Unit) Components	Gen'l Ref	Current 2025 Rate Eff. 7-1-25	Proposed 2026 Rate Eff. 7-1-26	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
Operator Fee	(1)	$ 18.08	$ 18.67		
Disposal:					
Refuse	(2)	$ 4.19	$ 4.34		
Mixed Organics	(3)	4.93	4.96		
Recycling	(4)	2.01	2.12		
Total Disposal		$ 11.13	$ 11.42		
SB 1383 Admin Fee		$ 0.75	$ 0.77		
Franchise Fees	(5)	$ 3.48	$ 3.48		
HazMat Fees	(6)	0.44	0.43		
Pavement Impact Fees	(7)	0.96	0.00		
Subtotal Rate		$ 34.84	$ 34.77		
Total Rate		**$ 34.84**	**$ 34.77**	*$ (0.07)*	*-0.20%*
Senior Rate (80% of Standard)		**$ 27.87**	**$ 27.82**	*$ (0.05)*	*-0.18%*

Multiple Units (Second Units) Components	Gen'l Ref	Current 2025 Rate Eff. 7-1-25	Proposed 2026 Rate Eff. 7-1-26	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
Operator Fee	(1)	$ 17.71	$ 18.29		
Disposal:					
Refuse	(2)	$ 4.19	$ 4.34		
Mixed Organics	(3)	4.93	4.96		
Recycling	(4)	2.01	2.12		
Total Disposal		$ 11.13	$ 11.42		
SB 1383 Admin Fee		$ 0.75	$ 0.77		
Franchise Fees	(5)	$ 3.44	$ 3.43		
HazMat Fees	(6)	0.43	0.43		
Pavement Impact Fee	(7)	0.95	0.00		
Subtotal Rate		$ 34.41	$ 34.34		
Total Rate		**$ 34.41**	**$ 34.34**	*$ (0.07)*	*-0.20%*

Footnotes:

(1) **CPI**

	2026	2025
Calendar Year	3.28%	2.61%

(2) **Refuse**

	2026	2025
lbs/house/week	47.57	45.94
Disposal p/ton (WDA)	$ 42.07	$ 42.07

(3) **Mixed Organics**

	2026	2025
lbs/house/week	23.20	24.41
Disposal p/ton (Agua Mansa)	$ 98.64	$ 93.15

(4) **Recycling**

	2026	2025
lbs/house/week	12.92	13.19
Processing Fee p/ton	$ 75.90	$ 70.50

(5) Calculated at 10.00% of total rate.

(6) Calculated at 1.25% of total rate.

(7) Calculated at 2.75% of total rate for 2025.
City removed for 2026.

City of Highland
Rate Components
Residential Curbside & MF Service (35 gal for all barrel types)

Basic Service and Multiple Units (First Unit) Components	Gen'l Ref	Proposed 2025 Rate Eff. 7-1-25	Proposed 2026 Rate Eff. 7-1-26
Operator Fee	(1)	$ 18.08	$ 18.67
Disposal:			
Refuse	(2)	$ 1.54	$ 1.60
Mixed Organics	(3)	1.81	1.83
Recycling	(4)	0.74	0.78
Total Disposal		$ 4.09	$ 4.21
SB 1383 Admin Fee		$ 0.75	$ 0.77
Franchise Fees	(5)	$ 2.67	$ 2.67
HazMat Fees	(6)	0.33	0.33
Pavement Impact Fees	(7)	0.73	0.00
Total Rate		**$ 26.65**	**$ 26.65**

Footnotes:

(1) **CPI**

	2026	2025
Calendar Year	3.28%	2.61%

(2) **Refuse**

	2026	2025
lbs/house/week	17.53	16.93
Disposal p/ton (WDA)	$ 42.07	$ 42.07

(3) **Mixed Organics**

	2026	2025
lbs/house/week	8.55	8.99
Disposal p/ton (Agua Mansa)	$ 98.64	$ 93.15

(4) **Recycling**

	2026	2025
lbs/house/week	4.76	4.86
Processing Fee p/ton	$ 75.90	$ 70.50

(5) Calculated at 10.00% of total rate.

(6) Calculated at 1.25% of total rate.

(7) Calculated at 2.75% of total rate for 2025.
City removed for 2026.

City of Highland
Rate Components
Residential Refuse Bin Service (includes 1 recycling & 1 organics barrel)

		Current 2025 Rate Components-Effective 7/1/25										Proposed 2026 Rate Components-Effective 7/1/26											
Bin Size	Freq	Service CPI 2.61%	Recycling & Organics Barrel Service	$ 0.75 Compliance Fee to Burrtec	lbs/yrd 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.30 per yard	Recycling Processing Fee	Mixed Organics Processing Fee	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	Service CPI 3.28%	Recycling & Organics Barrel Service	$ 0.77 Compliance Fee to Burrtec	lbs/yrd 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.34 per yard	Recycling Processing Fee	Mixed Organics Processing Fee	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
1.5	1	109.53	12.05	0.75	16.15	8.45	2.01	4.93	17.33	2.17	**$173.37**	113.12	12.45	0.77	16.15	8.71	2.12	4.96	17.83	2.23	**$178.34**	*$4.97*	*2.87%*
2	1	116.45	12.05	0.75	21.53	11.27	2.01	4.93	19.04	2.38	**$190.41**	120.27	12.45	0.77	21.53	11.61	2.12	4.96	19.57	2.45	**$195.73**	*$5.32*	*2.79%*

City of Highland
Rate Components
Commercial & Multi Family Refuse Barrel Service

Barrel Size	Freq	Current 2025 Rate Components-Effective 7/1/25 (stand alone)								Proposed 2026 Rate Components-Effective 7/1/26 (stand alone)									
		Service CPI 2.61%	Fee per Yard 0.38 Compliance Fee to Burrtec	lbs/wk 87.00 $ 42.07 Disposal	Recycling Rebate (1)	Streetsweep 4x/month	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	Service CPI 3.28%	Fee per Yard 0.39 Compliance Fee to Burrtec	lbs/wk 87.00 $ 42.07 Disposal	Recycling Rebate (1)	Streetsweep 4x/month	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	***$ Change in Proposed 7/1/26 Rate H/(L) 2025***	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
96g	1	Trash Barrel: 29.92	0.78	7.93	2.01	5.52	5.20	0.65	**$ 52.01**	Trash Barrel: 30.90	0.80	7.93	2.12	5.70	5.34	0.67	**$ 53.46**	*$ 1.45*	*2.79%*
Extra Trash Barrel		Extra Trash Barrel: 11.90		7.93			2.23	0.28	**$ 22.34**	Extra Trash Barrel: 12.29		7.93			2.28	0.28	**$ 22.78**	*$ 0.44*	*1.97%*
Extra Recycling Barrel		Extra Recycling Barrel: 11.90			2.01		1.56	0.20	**$ 15.67**	Extra Recycling Barrel: 12.29			2.12		1.63	0.20	**$ 16.24**	*$ 0.57*	*3.64%*

(1) From Residential Basic Service rate

(1) From Residential Basic Service rate

City of Highland
Rate Components
Commercial Compactor Bin Service

		Current 2025 Rate Components-Effective 7/1/25								Proposed 2026 Rate Components-Effective 7/1/26									
Bin Size	Freq	Service CPI 2.61%	Fee per Yard 0.38 Compliance Fee	Lbs/Yard 354.36 $ 42.07 Disposal	Streetsweep 4x/month $ 1.30 per yard	$ 3.70 Per Yard Recycling	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	Service CPI 3.28%	Fee per Yard 0.39 Compliance Fee	Lbs/Yard 375.00 $ 42.07 Disposal	Streetsweep 4x/month $ 1.34 per yard	$ 3.76 Per Yard Recycling	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
2	1	153.15	3.29	64.60	11.27	32.07	29.79	3.72	**$297.89**	158.17	3.38	68.36	11.61	32.59	30.89	3.86	**$308.86**	*$10.97*	*3.68%*
2	2	201.30	6.59	129.20	22.53	64.13	47.74	5.97	**$477.46**	207.90	6.76	136.73	23.23	65.17	49.56	6.19	**$495.54**	*$18.08*	*3.79%*
2	3	248.38	9.88	193.80	33.80	96.20	65.58	8.20	**$655.84**	256.53	10.14	205.09	34.84	97.76	68.10	8.51	**$680.97**	*$25.13*	*3.83%*
2	4	290.57	13.17	258.40	45.07	128.27	82.87	10.36	**$828.71**	300.10	13.52	273.46	46.45	130.35	86.07	10.76	**$860.71**	*$32.00*	*3.86%*
2	5	332.85	16.47	323.01	56.33	160.33	100.17	12.52	**$1,001.68**	343.77	16.90	341.82	58.07	162.93	104.05	13.01	**$1,040.55**	*$38.87*	*3.88%*
2	6	375.33	19.76	387.61	67.60	192.40	117.48	14.69	**$1,174.87**	387.64	20.28	410.18	69.68	195.52	122.06	15.26	**$1,220.62**	*$45.75*	*3.89%*
2	7	418.84	23.05	452.21	78.87	224.47	134.92	16.87	**$1,349.23**	432.58	23.66	478.55	81.29	228.11	140.19	17.52	**$1,401.90**	*$52.67*	*3.90%*
3	1	163.47	4.94	96.90	16.90	48.10	37.22	4.65	**$372.18**	168.83	5.07	102.55	17.42	48.88	38.62	4.83	**$386.20**	*$14.02*	*3.77%*
3	2	206.13	9.88	193.80	33.80	96.20	60.83	7.60	**$608.24**	212.89	10.14	205.09	34.84	97.76	63.18	7.90	**$631.80**	*$23.56*	*3.87%*
3	3	248.74	14.82	290.70	50.70	144.30	84.43	10.55	**$844.24**	256.90	15.21	307.64	52.26	146.64	87.73	10.97	**$877.35**	*$33.11*	*3.92%*
3	4	291.85	19.76	387.61	67.60	192.40	108.08	13.51	**$1,080.81**	301.43	20.28	410.18	69.68	195.52	112.35	14.04	**$1,123.48**	*$42.67*	*3.95%*
3	5	334.11	24.70	484.51	84.50	240.50	131.64	16.46	**$1,316.42**	345.07	25.35	512.73	87.10	244.40	136.86	17.11	**$1,368.62**	*$52.20*	*3.97%*
3	6	376.75	29.64	581.41	101.40	288.60	155.24	19.41	**$1,552.45**	389.11	30.42	615.27	104.52	293.28	161.42	20.18	**$1,614.20**	*$61.75*	*3.98%*
3	7	419.42	34.58	678.31	118.30	336.70	178.85	22.36	**$1,788.52**	433.18	35.49	717.82	121.94	342.16	185.98	23.25	**$1,859.82**	*$71.30*	*3.99%*
4	1	175.08	6.59	129.20	22.53	64.13	44.79	5.60	**$447.92**	180.82	6.76	136.73	23.23	65.17	46.51	5.81	**$465.03**	*$17.11*	*3.82%*
4	2	220.14	13.17	258.40	45.07	128.27	74.93	9.37	**$749.35**	227.36	13.52	273.46	46.45	130.35	77.88	9.73	**$778.75**	*$29.40*	*3.92%*
4	3	264.15	19.76	387.61	67.60	192.40	104.96	13.12	**$1,049.60**	272.82	20.28	410.18	69.68	195.52	109.13	13.64	**$1,091.25**	*$41.65*	*3.97%*
4	4	308.11	26.35	516.81	90.13	256.53	134.98	16.87	**$1,349.78**	318.22	27.04	546.91	92.91	260.69	140.36	17.55	**$1,403.68**	*$53.90*	*3.99%*
4	5	353.17	32.93	646.01	112.67	320.67	165.12	20.64	**$1,651.21**	364.76	33.80	683.64	116.13	325.87	171.74	21.47	**$1,717.41**	*$66.20*	*4.01%*
4	6	398.20	39.52	775.21	135.20	384.80	195.26	24.41	**$1,952.60**	411.26	40.56	820.37	139.36	391.04	203.11	25.39	**$2,031.09**	*$78.49*	*4.02%*
4	7	442.71	46.11	904.41	157.73	448.93	225.34	28.17	**$2,253.40**	457.23	47.32	957.09	162.59	456.21	234.42	29.30	**$2,344.16**	*$90.76*	*4.03%*

City of Highland
Rate Components
Rolloff and T-Bins

	Current 2025 Rate Components-Effective 7/1/25							Proposed 2026 Rate Components-Effective 7/1/26								
	Service CPI 2.61%	Fee per Load $4.95 Compliance Fee	$ 42.07 Trash Disposal	$ 12.00 SBC CDSDP Fee	10.00% Franchise Fee	1.25% HazMat Fee	Total Rate	Service CPI 3.28%	Fee per Load $5.11 Compliance Fee	$ 42.07 Trash Disposal	$ 12.00 SBC CDSDP Fee	10.00% Franchise Fee	1.25% HazMat Fee	Total Rate	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
T-Bins - 3 yd	71.75		37.86		12.35	1.54	**$123.50**	74.10		37.86		12.61	1.58	**$126.15**	*$2.65*	*2.15%*
T-Bins - extra dump	26.14		37.86		7.21	0.90	**$72.11**	27.00		37.86		7.31	0.91	**$73.08**	*$0.97*	*1.35%*
Trash - Perm & Temp: Compactor (Max 7 tons)	250.93	4.95	294.49	84.00	71.48	8.93	**$714.78**	259.16	5.11	294.49	84.00	72.43	9.05	**$724.24**	*$9.46*	*1.32%*
Trash - Perm & Temp: Rolloff - 40 yard (Max 5 tons)	250.93	4.95	210.35	60.00	59.30	7.41	**$592.94**	259.16	5.11	210.35	60.00	60.24	7.53	**$602.39**	*$9.45*	*1.59%*
Trash - Perm & Temp: Rolloff - 20 yard (Max 5 tons)	250.93	4.95	210.35	60.00	59.30	7.41	**$592.94**	259.16	5.11	210.35	60.00	60.24	7.53	**$602.39**	*$9.45*	*1.59%*
Trash - Perm & Temp: Rolloff - 10 yard (Demo Box) (Max 7 tons)	250.93	4.95	294.49	84.00	71.48	8.93	**$714.78**	259.16	5.11	294.49	84.00	72.43	9.05	**$724.24**	*$9.46*	*1.32%*
Recycling - Perm: C&D 10 yard & 40 yard	250.93	4.95	Actual		28.84	3.60	**$288.32**	259.16	5.11	Actual		29.78	3.72	**$297.77**	*$9.45*	*3.28%*
Recycling - Perm: Recycling (incl occ, wood, inert, metal, tires) 40 Yard (incl compactor)	250.93		Actual		28.28	3.53	**$282.74**	259.16		Actual		29.20	3.65	**$292.01**	*$9.27*	*3.28%*
Perm & Temp: Roll-off (green waste) (Max 5 tons)	250.93		GW Disposal $ 65.63 328.15		65.24	8.16	**$652.48**	259.16		GW Disposal $ 67.74 338.70		67.37	8.42	**$673.65**	*$21.17*	*3.24%*
Perm & Temp: Roll-off (clean wood) (Max 5 tons)	250.93		Wood Disp $ 35.75 178.75		48.42	6.05	**$484.15**	259.16		Wood Disp $ 37.69 188.45		50.44	6.30	**$504.35**	*$20.20*	*4.17%*
Perm & Temp: Roll-off (mfg wood) (Max 5 tons)	250.93		Mfg Wood Disp $ 40.00 200.00		50.81	6.35	**$508.09**	259.16		Mfg Wood Disp $ 41.31 206.55		52.47	6.56	**$524.74**	*$16.65*	*3.28%*
End-Dump Rate per Hour	209.49		Actual		23.61	2.95	**$236.05**	216.36		Actual		24.38	3.05	**$243.79**	*$7.74*	*3.28%*
Roll Off Liner	114.29				12.88	1.61	**$128.78**	118.04				13.30	1.66	**$133.00**	*$4.22*	*3.28%*

City of Highland
Rate Components
Commercial, MF & Roll Off Recycling Bins
Commingled Recyclables - Extra Bins

		Current 2025 Rate Components-Effective 7/1/25					Proposed 2026 Rate Components-Effective 7/1/26						
Bin Size	Freq	Service CPI 2.61%	Lbs/Yrd 32.65 Processing $ 62.02	Franchise Fees 10.00%	HazMat Fees 1.25%	**Total Rate**	Service CPI 3.28%	Lbs/Yrd 31.00 Processing $ 70.91	Franchise Fees 10.00%	HazMat Fees 1.25%	**Total Rate**	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
1.5	1	109.53	6.58	13.08	1.64	**$130.83**	113.12	7.14	13.55	1.69	**$135.50**	*$4.67*	*3.57%*
1.5	2	153.16	13.16	18.74	2.34	**$187.40**	158.19	14.29	19.43	2.43	**$194.34**	*$6.94*	*3.70%*
1.5	3	186.36	19.74	23.23	2.90	**$232.23**	192.47	21.43	24.10	3.01	**$241.01**	*$8.78*	*3.78%*
3	1	131.53	13.16	16.30	2.04	**$163.03**	135.85	14.29	16.92	2.11	**$169.17**	*$6.14*	*3.77%*
3	2	183.21	26.32	23.61	2.95	**$236.09**	189.22	28.58	24.54	3.07	**$245.41**	*$9.32*	*3.95%*
3	3	233.81	39.48	30.79	3.85	**$307.93**	241.48	42.86	32.04	4.00	**$320.38**	*$12.45*	*4.04%*
3	4	284.37	52.65	37.97	4.75	**$379.74**	293.70	57.15	39.53	4.94	**$395.32**	*$15.58*	*4.10%*
3	5	334.90	65.81	45.15	5.64	**$451.50**	345.89	71.44	47.02	5.88	**$470.23**	*$18.73*	*4.15%*
3	6	387.78	78.97	52.60	6.57	**$525.92**	400.50	85.73	54.78	6.85	**$547.86**	*$21.94*	*4.17%*
4	3	268.35	52.65	36.17	4.52	**$361.69**	277.15	57.15	37.67	4.71	**$376.68**	*$14.99*	*4.14%*
Barrel Size	Freq												
65 Gal	1	29.93	2.01	3.60	0.45	**$35.99**	30.91	2.12	3.72	0.47	**$37.22**	*$1.23*	*3.42%*
65 Gal	2	41.68	4.02	5.15	0.64	**$51.49**	43.05	4.24	5.32	0.67	**$53.28**	*$1.79*	*3.48%*
65 Gal	3	53.22	6.03	6.68	0.83	**$66.76**	54.97	6.36	6.91	0.86	**$69.10**	*$2.34*	*3.51%*

City of Highland
Rate Components
Greenwaste

		Current 2025 Rate Components-Effective 7/1/25						Proposed 2026 Rate Components-Effective 7/1/26							
Bin Size	Freq	Service CPI 2.61%	Streetsweep 4x/month $ 1.30 per yard	Greenwaste Disposal $ 65.63 per ton	Franchise Fees 10.00%	HazMat Fees 1.25%	**Total Rate**	Service CPI 3.28%	Streetsweep 4x/month $ 1.34 per yard	Greenwaste Disposal $ 67.74 per ton	Franchise Fees 10.00%	HazMat Fees 1.25%	**Total Rate**	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
1.5	1	109.53	8.45	28.24	16.47	2.06	**$164.75**	113.12	8.71	33.68	17.52	2.19	**$175.22**	*$10.47*	*6.36%*
3	1	131.53	16.90	56.48	23.08	2.89	**$230.88**	135.85	17.42	67.37	24.86	3.11	**$248.61**	*$17.73*	*7.68%*
Barrel	Freq														
35 Gal	1	29.83	2.76	3.29	4.04	0.51	**$40.43**	30.81	2.85	3.93	4.23	0.53	**$42.35**	*$1.92*	*4.75%*
35 Gal	2	41.60	5.52	6.59	6.05	0.76	**$60.52**	42.96	5.70	7.86	6.36	0.80	**$63.68**	*$3.16*	*5.22%*
35 Gal	3	53.12	8.27	9.88	8.03	1.00	**$80.30**	54.86	8.54	11.79	8.47	1.06	**$84.72**	*$4.42*	*5.50%*
35 Gal	4	64.65	11.03	13.18	10.01	1.25	**$100.12**	66.77	11.39	15.72	10.58	1.32	**$105.78**	*$5.66*	*5.65%*
35 Gal	5	76.13	13.79	16.47	11.99	1.50	**$119.88**	78.63	14.24	19.65	12.68	1.58	**$126.78**	*$6.90*	*5.76%*
35 Gal	6	88.17	16.55	19.77	14.03	1.75	**$140.27**	91.06	17.09	23.58	14.84	1.86	**$148.43**	*$8.16*	*5.82%*
65 Gal	1	29.92	5.52	6.12	4.68	0.59	**$46.83**	30.90	5.70	7.30	4.94	0.62	**$49.46**	*$2.63*	*5.62%*
65 Gal	2	41.68	11.03	12.24	7.32	0.91	**$73.18**	43.05	11.39	14.60	7.78	0.97	**$77.79**	*$4.61*	*6.30%*
65 Gal	3	53.21	16.55	18.36	9.93	1.24	**$99.29**	54.96	17.09	21.89	10.59	1.32	**$105.85**	*$6.56*	*6.61%*
65 Gal	4	64.73	22.06	24.48	12.53	1.57	**$125.37**	66.85	22.78	29.19	13.39	1.67	**$133.88**	*$8.51*	*6.79%*
65 Gal	5	76.22	27.58	30.59	15.15	1.89	**$151.43**	78.72	28.48	36.49	16.19	2.02	**$161.90**	*$10.47*	*6.91%*
65 Gal	6	88.26	33.08	36.71	17.80	2.23	**$178.08**	91.16	34.17	43.79	19.06	2.38	**$190.56**	*$12.48*	*7.01%*
95 Gal	1	31.96	7.49	8.94	5.45	0.68	**$54.52**	33.01	7.74	10.67	5.80	0.72	**$57.94**	*$3.42*	*6.27%*

Assumptions
132.40 lbs per yard for bins.

Actual
153.00 lbs per yard for barrels & bins.

City of Highland
Rate Components
Additional Fees

Service	Current 2025 Rate Effective 7/1/25	2025 Service	2025 10.0% Franchise Fee (a)	2025 1.25% HazMat Fee (b)	2025 Total	Proposed 2026 Rate Effective 7/1/26	2026 Service	2026 10.0% Franchise Fee (a)	2026 1.25% HazMat Fee (b)	2026 Total
Additional Barrels -- Residential										
Refuse	**$10.02**	8.89	1.00	0.13	$10.02	**$10.34**	9.18	1.03	0.13	$10.34
Recycling	**$2.50**	2.22	0.25	0.03	$2.50	**$2.58**	2.29	0.26	0.03	$2.58
Organics	**$11.18**	9.92	1.12	0.14	$11.18	**$11.55**	10.25	1.16	0.14	$11.55
Barrel Services										
Barrel Exchange (first exchange free)	**$19.25**	17.08	1.93	0.24	$19.25	**$19.88**	17.64	1.99	0.25	$19.88
Barrel Replacement	**$82.92**	73.59	8.29	1.04	$82.92	**$85.63**	76.00	8.56	1.07	$85.63
resdl-customer damaged										
comml-lost or stolen										
Resdl & MF Barrel Roll Out Service	**$39.79**	35.31	3.98	0.50	$39.79	**$41.09**	36.47	4.11	0.51	$41.09
Barrel Roll Out Service-physically challenged	**No Charge**					**No Charge**				
Bin Services										
Bin Exchange (first exchange free)	**$96.26**	85.43	9.63	1.20	$96.26	**$99.41**	88.23	9.94	1.24	$99.41
Bin Replacement + actual cost of bin	**$106.63**	94.63	10.67	1.33	$106.63	**$110.12**	97.73	11.01	1.38	$110.12
comml-lost or stolen										
Commercial Bins & Barrels (all sizes) Contamination Fee										
Recycling	**$64.99**	57.68	6.50	0.81	$64.99	**$67.12**	59.57	6.71	0.84	$67.12
Greenwaste/Organics	**$64.99**	57.68	6.50	0.81	$64.99	**$67.12**	59.57	6.71	0.84	$67.12
Foodwaste	**$64.99**	57.68	6.50	0.81	$64.99	**$67.12**	59.57	6.71	0.84	$67.12
Locks										
Initial set-up (1 time)	**$37.51**	33.29	3.75	0.47	$37.51	**$38.74**	34.38	3.88	0.48	$38.74
Lock rental (monthly)	**$8.74**	7.76	0.87	0.11	$8.74	**$9.03**	8.01	0.91	0.11	$9.03
Extra Pick-Up (all sizes & commodities)										
Barrel	**$19.38**	17.20	1.94	0.24	$19.38	**$20.01**	17.76	2.00	0.25	$20.01
Bin	**$49.40**	43.84	4.94	0.62	$49.40	**$51.02**	45.28	5.10	0.64	$51.02
Roll-Off										
Rental Fee (per day in excess of 7 days)	**$34.63**	30.73	3.47	0.43	$34.63	**$35.76**	31.74	3.57	0.45	$35.76
Relocation/Extra Trip/Dry Run Charge (no pull)	**$81.31**	72.16	8.13	1.02	$81.31	**$83.98**	74.53	8.40	1.05	$83.98
Excess Trash Disposal (per ton)	**$60.92**	54.07	6.09	0.76	$60.92	**$60.92**	54.07	6.09	0.76	$60.92
Excess Green Waste (per ton)	**$73.95**	65.63	7.40	0.92	$73.95	**$76.33**	67.74	7.63	0.95	$76.33
Bulky Item										
Per Trip	**$41.37**	36.72	4.13	0.52	$41.37	**$42.73**	37.92	4.28	0.53	$42.73
Per Item	**$11.83**	10.50	1.18	0.15	$11.83	**$12.21**	10.84	1.22	0.15	$12.21
Certificate of Destruction										
Taken to San Bernardino County Landfill (per ton)	**$134.58**	119.44	13.46	1.68	$134.58	**$139.00**	123.36	13.90	1.74	$139.00

2.61% CPI

3.28% CPI

Burrtec Waste Industries, Inc.
City of Highland
Food Waste Bin Collection Rate Analysis - Equalized with Refuse

FW Recovery Fee Calculation

Stand Alone Rates		
Estimated FW Customers		122
Estimated FW Monthly Yardage		437
Estimated Monthly FW Burrtec Revenue	$	15,992
Rates Equalized		
Estimated Monthly FW Burrtec Revenue (before FW Recovery Fee)	$	8,667
FW Equalized Rates Burrtec Revenue Shortfall	**$**	**7,325**
Monthy Total Trash Yardage - Billable		7,562
Estimated FW Monthly Yardage		437
New Yardage		**7,999**
Revenue Shortfall / New Yardage		**$0.92 FW Recovery Fee**

City of Highland
Rate Components Equalized with Food Waste
Commercial Refuse
Bin Service

		Current 2025 Rate Components Equalized-Effective 7/1/25									Proposed 2026 Rate Components Equalized-Effective 7/1/26										
Bin Size	Freq	Service CPI 2.61%	Fee per Yard 0.38 Compliance Fee	lbs/wk 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.30 per yard	$ 3.70 Per Yard Recycling	$ 1.00 Per Yard FW	10.00% Franchise Fee	1.25% HazMat Fee	Total Rate	Service CPI 3.28%	Fee per Yard 0.39 Compliance Fee	lbs/wk 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.34 per yard	$ 3.76 Per Yard Recycling	$0.92 Per Yard FW	10.00% Franchise Fee	1.25% HazMat Fee	Total Rate	*$ Change in Proposed 7/1/26 Rate H/L 2025*	*% Change in Proposed 7/1/26 Rate H/L 2025*
1.5	1	109.53	2.47	16.15	8.45	24.05	6.50	18.84	2.35	**$188.34**	113.12	2.54	16.15	8.71	24.44	5.98	19.26	2.41	**$192.61**	*$4.27*	*2.27%*
1.5	2	153.16	4.94	32.30	16.90	48.10	13.00	30.24	3.78	**$302.42**	158.19	5.07	32.30	17.42	48.88	11.96	30.85	3.86	**$308.53**	*$6.11*	*2.02%*
1.5	3	186.36	7.41	48.45	25.35	72.15	19.50	40.47	5.06	**$404.75**	192.47	7.61	48.45	26.13	73.32	17.94	41.23	5.15	**$412.30**	*$7.55*	*1.87%*
1.5	4	226.61	9.88	64.60	33.80	96.20	26.00	51.50	6.44	**$515.03**	234.04	10.14	64.60	34.84	97.76	23.92	52.43	6.55	**$524.28**	*$9.25*	*1.80%*
1.5	5	266.89	12.35	80.75	42.25	120.25	32.50	62.53	7.82	**$625.34**	275.65	12.68	80.75	43.55	122.20	29.90	63.64	7.95	**$636.32**	*$10.98*	*1.76%*
1.5	6	309.02	14.82	96.90	50.70	144.30	39.00	73.78	9.22	**$737.74**	319.16	15.21	96.90	52.26	146.64	35.88	75.05	9.38	**$750.48**	*$12.74*	*1.73%*
1.5	7	347.99	17.29	113.05	59.15	168.35	45.50	84.66	10.58	**$846.57**	359.41	17.75	113.05	60.97	171.08	41.86	86.10	10.76	**$860.98**	*$14.41*	*1.70%*
2	1	116.45	3.29	21.53	11.27	32.07	8.67	21.78	2.72	**$217.78**	120.27	3.38	21.53	11.61	32.59	7.97	22.24	2.78	**$222.37**	*$4.59*	*2.11%*
2	2	163.98	6.59	43.07	22.53	64.13	17.33	35.79	4.47	**$357.89**	169.36	6.76	43.07	23.23	65.17	15.95	36.45	4.56	**$364.55**	*$6.66*	*1.86%*
2	3	210.62	9.88	64.60	33.80	96.20	26.00	49.70	6.21	**$497.01**	217.53	10.14	64.60	34.84	97.76	23.92	50.57	6.32	**$505.68**	*$8.67*	*1.74%*
2	4	256.14	13.17	86.13	45.07	128.27	34.67	63.48	7.94	**$634.87**	264.54	13.52	86.13	46.45	130.35	31.89	64.55	8.07	**$645.50**	*$10.63*	*1.67%*
2	5	301.63	16.47	107.67	56.33	160.33	43.33	77.27	9.66	**$772.69**	311.53	16.90	107.67	58.07	162.93	39.87	78.53	9.82	**$785.32**	*$12.63*	*1.63%*
2	6	349.27	19.76	129.20	67.60	192.40	52.00	91.30	11.41	**$912.94**	360.73	20.28	129.20	69.68	195.52	47.84	92.76	11.60	**$927.61**	*$14.67*	*1.61%*
2	7	395.60	23.05	150.74	78.87	224.47	60.67	105.17	13.15	**$1,051.72**	408.58	23.66	150.74	81.29	228.11	55.81	106.84	13.35	**$1,068.38**	*$16.66*	*1.58%*
3	1	131.53	4.94	32.30	16.90	48.10	13.00	27.80	3.48	**$278.05**	135.85	5.07	32.30	17.42	48.88	11.96	28.34	3.54	**$283.36**	*$5.31*	*1.91%*
3	2	183.21	9.88	64.60	33.80	96.20	26.00	46.61	5.83	**$466.13**	189.22	10.14	64.60	34.84	97.76	23.92	47.38	5.92	**$473.78**	*$7.65*	*1.64%*
3	3	233.81	14.82	96.90	50.70	144.30	39.00	65.30	8.16	**$652.99**	241.48	15.21	96.90	52.26	146.64	35.88	66.29	8.29	**$662.95**	*$9.96*	*1.53%*
3	4	284.37	19.76	129.20	67.60	192.40	52.00	83.98	10.50	**$839.81**	293.70	20.28	129.20	69.68	195.52	47.84	85.21	10.65	**$852.08**	*$12.27*	*1.46%*
3	5	334.89	24.70	161.50	84.50	240.50	65.00	102.66	12.83	**$1,026.58**	345.88	25.35	161.50	87.10	244.40	59.80	104.12	13.01	**$1,041.16**	*$14.58*	*1.42%*
3	6	387.78	29.64	193.80	101.40	288.60	78.00	121.60	15.20	**$1,216.02**	400.50	30.42	193.80	104.52	293.28	71.76	123.30	15.41	**$1,232.99**	*$16.97*	*1.40%*
3	7	438.91	34.58	226.10	118.30	336.70	91.00	140.35	17.54	**$1,403.48**	453.31	35.49	226.10	121.94	342.16	83.72	142.28	17.78	**$1,422.78**	*$19.30*	*1.38%*
4	1	147.99	6.59	43.07	22.53	64.13	17.33	33.99	4.25	**$339.88**	152.85	6.76	43.07	23.23	65.17	15.95	34.60	4.32	**$345.95**	*$6.07*	*1.79%*
4	2	216.55	13.17	86.13	45.07	128.27	34.67	59.02	7.38	**$590.26**	223.65	13.52	86.13	46.45	130.35	31.89	59.95	7.49	**$599.43**	*$9.17*	*1.55%*
4	3	268.35	19.76	129.20	67.60	192.40	52.00	82.18	10.27	**$821.76**	277.15	20.28	129.20	69.68	195.52	47.84	83.34	10.42	**$833.43**	*$11.67*	*1.42%*
4	4	410.78	26.35	172.27	90.13	256.53	69.33	115.54	14.44	**$1,155.37**	424.26	27.04	172.27	92.91	260.69	63.79	117.29	14.66	**$1,172.91**	*$17.54*	*1.52%*
4	5	388.71	32.93	215.34	112.67	320.67	86.67	130.36	16.30	**$1,303.65**	401.46	33.80	215.34	116.13	325.87	79.73	132.10	16.51	**$1,320.94**	*$17.29*	*1.33%*
4	6	447.69	39.52	258.40	135.20	384.80	104.00	154.32	19.29	**$1,543.22**	462.38	40.56	258.40	139.36	391.04	95.68	156.33	19.54	**$1,563.29**	*$20.07*	*1.30%*
4	7	505.48	46.11	301.47	157.73	448.93	121.33	178.14	22.27	**$1,781.46**	522.06	47.32	301.47	162.59	456.21	111.63	180.43	22.55	**$1,804.26**	*$22.80*	*1.28%*
6	1	155.80	9.88	64.60	33.80	96.20	26.00	43.53	5.44	**$435.25**	160.91	10.14	64.60	34.84	97.76	23.92	44.19	5.52	**$441.88**	*$6.63*	*1.52%*
6	2	234.15	19.76	129.20	67.60	192.40	52.00	78.32	9.79	**$783.22**	241.83	20.28	129.20	69.68	195.52	47.84	79.36	9.92	**$793.63**	*$10.41*	*1.33%*
6	3	312.46	29.64	193.80	101.40	288.60	78.00	113.11	14.14	**$1,131.15**	322.71	30.42	193.80	104.52	293.28	71.76	114.53	14.32	**$1,145.34**	*$14.19*	*1.25%*
6	4	390.79	39.52	258.40	135.20	384.80	104.00	147.91	18.49	**$1,479.11**	403.61	40.56	258.40	139.36	391.04	95.68	149.71	18.71	**$1,497.07**	*$17.96*	*1.21%*
6	5	469.08	49.40	323.01	169.00	481.00	130.00	182.70	22.84	**$1,827.03**	484.47	50.70	323.01	174.20	488.80	119.60	184.88	23.11	**$1,848.77**	*$21.74*	*1.19%*
6	6	547.40	59.28	387.61	202.80	577.20	156.00	217.49	27.19	**$2,174.97**	565.36	60.84	387.61	209.04	586.56	143.52	220.04	27.51	**$2,200.48**	*$25.51*	*1.17%*
6	7	625.71	69.16	452.21	236.60	673.40	182.00	252.29	31.54	**$2,522.91**	646.24	70.98	452.21	243.88	684.32	167.44	255.22	31.90	**$2,552.19**	*$29.28*	*1.16%*
Check figure for Equalized with f/w rates. Actual commercial trash barrel rates are on Tab 2a. These rates are NOT in the Rate Book.																					
35Gal	1	29.83	0.29	4.27	2.76	1.08	0.76	4.39	0.55	**$43.93**	30.81	0.30	4.27	2.85	1.14	0.70	4.52	0.56	**$45.15**	*$1.22*	*2.78%*
35Gal	2	41.60	0.58	8.54	5.52	2.16	1.52	6.76	0.84	**$67.52**	42.96	0.59	8.54	5.70	2.28	1.39	6.92	0.87	**$69.25**	*$1.73*	*2.56%*
35Gal	3	53.12	0.87	12.81	8.27	3.24	2.28	9.08	1.14	**$90.81**	54.86	0.89	12.81	8.54	3.42	2.09	9.31	1.16	**$93.08**	*$2.27*	*2.50%*
35Gal	4	64.65	1.15	17.08	11.03	4.32	3.03	11.41	1.43	**$114.10**	66.77	1.18	17.08	11.39	4.56	2.79	11.69	1.46	**$116.92**	*$2.82*	*2.47%*
35Gal	5	76.13	1.44	21.35	13.79	5.40	3.79	13.73	1.72	**$137.35**	78.63	1.48	21.35	14.24	5.70	3.49	14.07	1.76	**$140.72**	*$3.37*	*2.45%*
35Gal	6	88.17	1.73	25.62	16.55	6.48	4.55	16.12	2.02	**$161.24**	91.06	1.78	25.62	17.09	6.84	4.18	16.52	2.06	**$165.15**	*$3.91*	*2.42%*
35Gal	7	99.80	2.02	29.89	19.30	7.56	5.31	18.46	2.31	**$184.65**	103.07	2.07	29.89	19.93	7.98	4.88	18.91	2.36	**$189.09**	*$4.44*	*2.40%*
65Gal	1	29.92	0.54	7.93	5.52	2.01	1.41	5.33	0.67	**$53.33**	30.90	0.55	7.93	5.70	2.12	1.30	5.47	0.68	**$54.65**	*$1.32*	*2.48%*
65Gal	2	41.68	1.07	15.86	11.03	4.02	2.82	8.61	1.08	**$86.17**	43.05	1.10	15.86	11.39	4.24	2.59	8.82	1.10	**$88.15**	*$1.98*	*2.30%*
65Gal	3	53.22	1.61	23.79	16.55	6.03	4.23	11.88	1.48	**$118.79**	54.97	1.65	23.79	17.09	6.36	3.89	12.14	1.52	**$121.41**	*$2.62*	*2.21%*
65Gal	4	64.73	2.14	31.72	22.06	8.04	5.63	15.14	1.89	**$151.35**	66.85	2.20	31.72	22.78	8.48	5.18	15.46	1.93	**$154.60**	*$3.25*	*2.15%*
65Gal	5	76.22	2.68	39.65	27.58	10.05	7.04	18.39	2.30	**$183.91**	78.72	2.75	39.65	28.48	10.60	6.48	18.78	2.35	**$187.81**	*$3.90*	*2.12%*
65Gal	6	88.26	3.21	47.58	33.08	12.06	8.45	21.71	2.71	**$217.06**	91.16	3.30	47.58	34.17	12.72	7.77	22.16	2.77	**$221.63**	*$4.57*	*2.11%*
65Gal	7	99.88	3.75	55.51	38.60	14.07	9.86	24.98	3.12	**$249.77**	103.16	3.84	55.51	39.87	14.84	9.07	25.49	3.19	**$254.97**	*$5.20*	*2.08%*

118.12 lbs per yard for bins.
87.00 lbs per 65 gal barrel.

118.12 lbs per yard for bins.
87.00 lbs per 65 gal barrel.

City of Highland
Rate Components
Multi-Family Refuse
Bin Service

		Current 2025 Rate Components-Effective 7/1/25								Proposed 2026 Rate Components-Effective 7/1/26									
Bin Size	Freq	Service CPI 2.61%	Fee per Yard 0.38 Compliance Fee	lbs/wk 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.30 per yard	$ 3.70 Per Yard Recycling	10.00% Franchise Fee	1.25% HazMat Fee	Total Rate	Service CPI 3.28%	Fee per Yard 0.39 Compliance Fee	lbs/wk 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.34 per yard	$ 3.76 Per Yard Recycling	10.00% Franchise Fee	1.25% HazMat Fee	Total Rate	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
1.5	1	109.53	2.47	16.15	8.45	24.05	18.10	2.26	**$181.01**	113.12	2.54	16.15	8.71	24.44	18.59	2.32	**$185.87**	*$4.86*	*2.68%*
1.5	2	153.16	4.94	32.30	16.90	48.10	28.77	3.60	**$287.77**	158.19	5.07	32.30	17.42	48.88	29.50	3.69	**$295.05**	*$7.28*	*2.53%*
1.5	3	186.36	7.41	48.45	25.35	72.15	38.28	4.78	**$382.78**	192.47	7.61	48.45	26.13	73.32	39.21	4.90	**$392.09**	*$9.31*	*2.43%*
1.5	4	226.61	9.88	64.60	33.80	96.20	48.58	6.07	**$485.74**	234.04	10.14	64.60	34.84	97.76	49.73	6.22	**$497.33**	*$11.59*	*2.39%*
1.5	5	266.89	12.35	80.75	42.25	120.25	58.87	7.36	**$588.72**	275.65	12.68	80.75	43.55	122.20	60.27	7.53	**$602.63**	*$13.91*	*2.36%*
1.5	6	309.02	14.82	96.90	50.70	144.30	69.38	8.67	**$693.79**	319.16	15.21	96.90	52.26	146.64	71.00	8.88	**$710.05**	*$16.26*	*2.34%*
1.5	7	347.99	17.29	113.05	59.15	168.35	79.53	9.94	**$795.30**	359.41	17.75	113.05	60.97	171.08	81.38	10.17	**$813.81**	*$18.51*	*2.33%*
2	1	116.45	3.29	21.53	11.27	32.07	20.80	2.60	**$208.01**	120.27	3.38	21.53	11.61	32.59	21.34	2.67	**$213.39**	*$5.38*	*2.59%*
2	2	163.98	6.59	43.07	22.53	64.13	33.84	4.23	**$338.37**	169.36	6.76	43.07	23.23	65.17	34.66	4.33	**$346.58**	*$8.21*	*2.43%*
2	3	210.62	9.88	64.60	33.80	96.20	46.77	5.85	**$467.72**	217.53	10.14	64.60	34.84	97.76	47.88	5.98	**$478.73**	*$11.01*	*2.35%*
2	4	256.14	13.17	86.13	45.07	128.27	59.58	7.45	**$595.81**	264.54	13.52	86.13	46.45	130.35	60.96	7.62	**$609.57**	*$13.76*	*2.31%*
2	5	301.63	16.47	107.67	56.33	160.33	72.38	9.05	**$723.86**	311.53	16.90	107.67	58.07	162.93	74.04	9.25	**$740.39**	*$16.53*	*2.28%*
2	6	349.27	19.76	129.20	67.60	192.40	85.43	10.68	**$854.34**	360.73	20.28	129.20	69.68	195.52	87.37	10.92	**$873.70**	*$19.36*	*2.27%*
2	7	395.60	23.05	150.74	78.87	224.47	98.34	12.29	**$983.36**	408.58	23.66	150.74	81.29	228.11	100.55	12.57	**$1,005.50**	*$22.14*	*2.25%*
3	1	131.53	4.94	32.30	16.90	48.10	26.34	3.29	**$263.40**	135.85	5.07	32.30	17.42	48.88	26.99	3.37	**$269.88**	*$6.48*	*2.46%*
3	2	183.21	9.88	64.60	33.80	96.20	43.68	5.46	**$436.83**	189.22	10.14	64.60	34.84	97.76	44.68	5.59	**$446.83**	*$10.00*	*2.29%*
3	3	233.81	14.82	96.90	50.70	144.30	60.91	7.61	**$609.05**	241.48	15.21	96.90	52.26	146.64	62.25	7.78	**$622.52**	*$13.47*	*2.21%*
3	4	284.37	19.76	129.20	67.60	192.40	78.12	9.77	**$781.22**	293.70	20.28	129.20	69.68	195.52	79.81	9.98	**$798.17**	*$16.95*	*2.17%*
3	5	334.89	24.70	161.50	84.50	240.50	95.33	11.92	**$953.34**	345.88	25.35	161.50	87.10	244.40	97.38	12.17	**$973.78**	*$20.44*	*2.14%*
3	6	387.78	29.64	193.80	101.40	288.60	112.82	14.10	**$1,128.14**	400.50	30.42	193.80	104.52	293.28	115.22	14.40	**$1,152.14**	*$24.00*	*2.13%*
3	7	438.91	34.58	226.10	118.30	336.70	130.10	16.26	**$1,300.95**	453.31	35.49	226.10	121.94	342.16	132.84	16.61	**$1,328.45**	*$27.50*	*2.11%*
4	1	147.99	6.59	43.07	22.53	64.13	32.04	4.00	**$320.35**	152.85	6.76	43.07	23.23	65.17	32.80	4.10	**$327.98**	*$7.63*	*2.38%*
4	2	216.55	13.17	86.13	45.07	128.27	55.12	6.89	**$551.20**	223.65	13.52	86.13	46.45	130.35	56.35	7.04	**$563.49**	*$12.29*	*2.23%*
4	3	268.35	19.76	129.20	67.60	192.40	76.32	9.54	**$763.17**	277.15	20.28	129.20	69.68	195.52	77.96	9.74	**$779.53**	*$16.36*	*2.14%*
4	4	410.78	26.35	172.27	90.13	256.53	107.72	13.47	**$1,077.25**	424.26	27.04	172.27	92.91	260.69	110.11	13.76	**$1,101.04**	*$23.79*	*2.21%*
4	5	388.71	32.93	215.34	112.67	320.67	120.60	15.07	**$1,205.99**	401.46	33.80	215.34	116.13	325.87	123.11	15.39	**$1,231.10**	*$25.11*	*2.08%*
4	6	447.69	39.52	258.40	135.20	384.80	142.60	17.83	**$1,426.04**	462.38	40.56	258.40	139.36	391.04	145.55	18.19	**$1,455.48**	*$29.44*	*2.06%*
4	7	505.48	46.11	301.47	157.73	448.93	164.47	20.56	**$1,644.75**	522.06	47.32	301.47	162.59	456.21	167.85	20.98	**$1,678.48**	*$33.73*	*2.05%*
6	1	155.80	9.88	64.60	33.80	96.20	40.60	5.07	**$405.95**	160.91	10.14	64.60	34.84	97.76	41.49	5.19	**$414.93**	*$8.98*	*2.21%*
6	2	234.15	19.76	129.20	67.60	192.40	72.46	9.06	**$724.63**	241.83	20.28	129.20	69.68	195.52	73.97	9.25	**$739.73**	*$15.10*	*2.08%*
6	3	312.46	29.64	193.80	101.40	288.60	104.33	13.04	**$1,043.27**	322.71	30.42	193.80	104.52	293.28	106.44	13.31	**$1,064.48**	*$21.21*	*2.03%*
6	4	390.79	39.52	258.40	135.20	384.80	136.20	17.02	**$1,361.93**	403.61	40.56	258.40	139.36	391.04	138.92	17.37	**$1,389.26**	*$27.33*	*2.01%*
6	5	469.08	49.40	323.01	169.00	481.00	168.05	21.01	**$1,680.55**	484.47	50.70	323.01	174.20	488.80	171.40	21.43	**$1,714.01**	*$33.46*	*1.99%*
6	6	547.40	59.28	387.61	202.80	577.20	199.92	24.99	**$1,999.20**	565.36	60.84	387.61	209.04	586.56	203.88	25.48	**$2,038.77**	*$39.57*	*1.98%*
6	7	625.71	69.16	452.21	236.60	673.40	231.79	28.97	**$2,317.84**	646.24	70.98	452.21	243.88	684.32	236.36	29.54	**$2,363.53**	*$45.69*	*1.97%*

118.12 lbs per yard for bins.

118.12 lbs per yard for bins.

2026 Highland Rates_3-25-26 City File

10a MF Refuse bins]

City of Highland
Food Waste Rates (Equalized)

		Current 2025 Rate Components Equalized-Effective 7/1/25									Proposed 2026 Rate Components Equalized-Effective 7/1/26										
Bin Size	Freq	Service CPI 2.61%	Fee per Yard 0.38 Compliance Fee to Burrtec	lbs/wk 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.30 per yard	$3.70 Per Yard Recycling	$1.00 Per Yard FW	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	Service CPI 3.28%	Fee per Yard 0.39 Compliance Fee to Burrtec	lbs/wk 118.12 $ 42.07 Disposal	Streetsweep 4x/month $ 1.34 per yard	$ 3.76 Per Yard Recycling	$0.92 Per Yard FW	10.00% Franchise Fee	1.25% HazMat Fee	**Total Rate**	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
2	1	116.45	3.29	21.53	11.27	32.07	8.67	21.78	2.72	**$217.78**	120.27	3.38	21.53	11.61	32.59	7.97	22.24	2.78	**$222.37**	*$4.59*	*2.11%*
2	2	163.98	6.59	43.07	22.53	64.13	17.33	35.79	4.47	**$357.89**	169.36	6.76	43.07	23.23	65.17	15.95	36.45	4.56	**$364.55**	*$6.66*	*1.86%*
2	3	210.62	9.88	64.60	33.80	96.20	26.00	49.70	6.21	**$497.01**	217.53	10.14	64.60	34.84	97.76	23.92	50.57	6.32	**$505.68**	*$8.67*	*1.74%*
2	4	256.14	13.17	86.13	45.07	128.27	34.67	63.48	7.94	**$634.87**	264.54	13.52	86.13	46.45	130.35	31.89	64.55	8.07	**$645.50**	*$10.63*	*1.67%*
2	5	301.63	16.47	107.67	56.33	160.33	43.33	77.27	9.66	**$772.69**	311.53	16.90	107.67	58.07	162.93	39.87	78.53	9.82	**$785.32**	*$12.63*	*1.63%*
2	6	349.27	19.76	129.20	67.60	192.40	52.00	91.30	11.41	**$912.94**	360.73	20.28	129.20	69.68	195.52	47.84	92.76	11.60	**$927.61**	*$14.67*	*1.61%*
2	7	395.60	23.05	150.74	78.87	224.47	60.67	105.17	13.15	**$1,051.72**	408.58	23.66	150.74	81.29	228.11	55.81	106.84	13.35	**$1,068.38**	*$16.66*	*1.58%*
35Gal	1	29.83	0.29	4.27	2.76	1.08	0.76	4.39	0.55	**$43.93**	30.81	0.30	4.27	2.85	1.14	0.70	4.52	0.56	**$45.15**	*$1.22*	*2.78%*
35Gal	2	41.60	0.58	8.54	5.52	2.16	1.52	6.76	0.84	**$67.52**	42.96	0.59	8.54	5.70	2.28	1.39	6.92	0.87	**$69.25**	*$1.73*	*2.56%*
35Gal	3	53.12	0.87	12.81	8.27	3.24	2.28	9.08	1.14	**$90.81**	54.86	0.89	12.81	8.54	3.42	2.09	9.31	1.16	**$93.08**	*$2.27*	*2.50%*
35Gal	4	64.65	1.15	17.08	11.03	4.32	3.03	11.41	1.43	**$114.10**	66.77	1.18	17.08	11.39	4.56	2.79	11.69	1.46	**$116.92**	*$2.82*	*2.47%*
35Gal	5	76.13	1.44	21.35	13.79	5.40	3.79	13.73	1.72	**$137.35**	78.63	1.48	21.35	14.24	5.70	3.49	14.07	1.76	**$140.72**	*$3.37*	*2.45%*
35Gal	6	88.17	1.73	25.62	16.55	6.48	4.55	16.12	2.02	**$161.24**	91.06	1.78	25.62	17.09	6.84	4.18	16.52	2.06	**$165.15**	*$3.91*	*2.42%*
35Gal	7	99.80	2.02	29.89	19.30	7.56	5.31	18.46	2.31	**$184.65**	103.07	2.07	29.89	19.93	7.98	4.88	18.91	2.36	**$189.09**	*$4.44*	*2.40%*
65Gal	1	29.92	0.54	7.93	5.52	2.01	1.41	5.33	0.67	**$53.33**	30.90	0.55	7.93	5.70	2.12	1.30	5.47	0.68	**$54.65**	*$1.32*	*2.48%*
65Gal	2	41.68	1.07	15.86	11.03	4.02	2.82	8.61	1.08	**$86.17**	43.05	1.10	15.86	11.39	4.24	2.59	8.82	1.10	**$88.15**	*$1.98*	*2.30%*
65Gal	3	53.22	1.61	23.79	16.55	6.03	4.23	11.88	1.48	**$118.79**	54.97	1.65	23.79	17.09	6.36	3.89	12.14	1.52	**$121.41**	*$2.62*	*2.21%*
65Gal	4	64.73	2.14	31.72	22.06	8.04	5.63	15.14	1.89	**$151.35**	66.85	2.20	31.72	22.78	8.48	5.18	15.46	1.93	**$154.60**	*$3.25*	*2.15%*
65Gal	5	76.22	2.68	39.65	27.58	10.05	7.04	18.39	2.30	**$183.91**	78.72	2.75	39.65	28.48	10.60	6.48	18.78	2.35	**$187.81**	*$3.90*	*2.12%*
65Gal	6	88.26	3.21	47.58	33.08	12.06	8.45	21.71	2.71	**$217.06**	91.16	3.30	47.58	34.17	12.72	7.77	22.16	2.77	**$221.63**	*$4.57*	*2.11%*
65Gal	7	99.88	3.75	55.51	38.60	14.07	9.86	24.98	3.12	**$249.77**	103.16	3.84	55.51	39.87	14.84	9.07	25.49	3.19	**$254.97**	*$5.20*	*2.08%*

87.00 lbs per 65 gal barrel.

87.00 lbs per 65 gal barrel.

City of Highland
Rate Components
MF - Organics
Barrel Service

		Current 2025 Rate Components-Effective 7/1/25						Proposed 2026 Rate Components-Effective 7/1/26							
		Service CPI 2.61%	Organics Disposal $ 93.15 per ton	Streetsweep 4x/month $ 1.30 4x/month	Franchise Fees 10.00%	HazMat Fees 1.25%	**Total Rate**	Service CPI 3.28%	Organics Disposal $ 98.64 per ton	Streetsweep 4x/month $ 1.34 4x/month	Franchise Fees 10.00%	HazMat Fees 1.25%	**Total Rate**	*$ Change in Proposed 7/1/26 Rate H/(L) 2025*	*% Change in Proposed 7/1/26 Rate H/(L) 2025*
Barrel	Freq														
35 Gal	1	31.79	6.18	0.92	4.38	0.55	**$43.82**	32.83	6.55	0.95	4.54	0.57	**$45.44**	$1.62	3.70%
35 Gal	2	51.46	12.36	1.83	7.40	0.92	**$73.97**	53.15	13.09	1.89	7.68	0.96	**$76.77**	$2.80	3.79%
35 Gal	3	67.22	18.54	2.75	9.97	1.25	**$99.73**	69.43	19.64	2.83	10.36	1.29	**$103.55**	$3.82	3.83%
35 Gal	4	83.30	24.72	3.66	12.59	1.57	**$125.84**	86.03	26.18	3.78	13.07	1.63	**$130.69**	$4.85	3.85%
35 Gal	5	106.95	30.90	4.58	16.04	2.01	**$160.48**	110.46	32.73	4.72	16.67	2.08	**$166.66**	$6.18	3.85%
35 Gal	6	114.96	37.09	5.50	17.75	2.22	**$177.52**	118.73	39.27	5.66	18.44	2.31	**$184.41**	$6.89	3.88%
65 Gal	1	31.88	11.48	1.83	5.09	0.64	**$50.92**	32.93	12.16	1.89	5.30	0.66	**$52.94**	$2.02	3.97%
65 Gal	2	51.54	22.96	3.66	8.81	1.10	**$88.07**	53.23	24.31	3.77	9.16	1.15	**$91.62**	$3.55	4.03%
65 Gal	3	67.31	34.44	5.49	12.08	1.51	**$120.83**	69.52	36.47	5.66	12.58	1.57	**$125.80**	$4.97	4.11%
65 Gal	4	83.39	45.92	7.32	15.40	1.92	**$153.95**	86.13	48.62	7.55	16.04	2.00	**$160.34**	$6.39	4.15%
65 Gal	5	107.04	57.39	9.15	19.56	2.44	**$195.58**	110.55	60.78	9.44	20.36	2.55	**$203.68**	$8.10	4.14%
65 Gal	6	115.04	68.87	10.99	21.96	2.75	**$219.61**	118.81	72.93	11.32	22.88	2.86	**$228.80**	$9.19	4.18%
95 Gal	1	31.96	16.78	2.68	5.80	0.72	**$57.94**	33.01	17.77	2.76	6.04	0.75	**$60.33**	$2.39	4.12%
95 Gal	2	51.62	33.55	5.35	10.20	1.27	**$101.99**	53.31	35.53	5.52	10.63	1.33	**$106.32**	$4.33	4.25%
95 Gal	3	67.39	50.33	8.03	14.17	1.77	**$141.69**	69.60	53.30	8.27	14.78	1.85	**$147.80**	$6.11	4.31%
95 Gal	4	83.47	67.11	10.70	18.17	2.27	**$181.72**	86.21	71.06	11.03	18.96	2.37	**$189.63**	$7.91	4.35%
95 Gal	5	107.12	83.88	13.38	23.03	2.88	**$230.29**	110.63	88.83	13.79	24.03	3.00	**$240.28**	$9.99	4.34%
95 Gal	6	115.12	100.66	16.06	26.12	3.27	**$261.23**	118.90	106.59	16.55	27.27	3.41	**$272.72**	$11.49	4.40%

175 lbs per yard for bins

175 lbs per yard for bins

CPI for All Urban Consumers (CPI-U)
Original Data Value

Series Id: CUURS49CSA0
Not Seasonally Adjusted
Series Title: All items in Riverside-San Bernardino-Ontario, CA,
Area: Riverside-San Bernardino-Ontario, CA
Item: All items
Base Period: DECEMBER 2017=100
Years: 2022 to 2025

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Annual
2022	118.963		122.127		123.893		125.262		125.272		125.983		123.784	
2023	127.683		127.707		128.768		129.525		131.372		131.372		129.545	**4.65%**
2024	131.358		133.144		133.943		133.113		133.179		132.853		132.932	**2.61%**
2025	135.215		136.511		137.456		137.708		138.029		138.851		137.293	**3.28%**

ATTACHMENT 2

NOTICE OF PUBLIC HEARING IN CONNECTION WITH THE PROPOSED INCREASE TO CITY OF HIGHLAND REFUSE COLLECTION SERVICE CHARGES FOR COMMERCIAL AND INDUSTRIAL PROPERTIES

NOTICE IS HEREBY GIVEN that on **Tuesday, June 9, 2026 at 6:00 p.m.**, or as soon thereafter as the matter may be heard, the City Council of the City of Highland will hold a public hearing in the City Hall Donahue Council Chambers, 27215 Base Line, Highland, California, 92346 to consider increasing the commercial and industrial monthly charges for refuse collection services ("Charges").

INFORMATION ABOUT THE CHARGES

Reason for the Charges and basis upon which the Charges are calculated- The City uses the Charges for the operation and administration of the refuse disposal and recycling program. The City Council has previously determined that the collection of refuse in the City is a service to be performed by private companies, under exclusive franchise agreements. The Charges provide for automated trash, recycling and organics (green waste/food waste) collection services and represent the amount that the City has negotiated with Burrtec Waste Industries, Inc. ("Burrtec") for providing such services.

Proposed Increase - The City proposes increasing the Charges **effective July 1, 2026**. The proposed increase is due to the increase in recycling processing costs and to account for the 3.28% Consumer Price Index that is included in the franchise agreement with Burrtec. A listing of the current and proposed Charges is set forth in the attached Exhibit A. If you need assistance determining the proposed Charge for your property, you may contact Burrtec by calling (909) 889-1969, or you may contact Public Services Manager Melissa Morgan at (909) 864-6861, ext. 230 or by email at mmorgan@highlandca.gov or in person at City Hall, 27215 Base Line, Highland, CA, 92346.

PUBLIC HEARING

At the public hearing, the City Council will hear and consider all objections or protests to the proposed increase to the Charges. Any property owner subject to the Charges or property tenant that is directly liable for paying the Charges may submit a written protest against the proposed increase. A majority protest against the proposed increase to the Charges will exist if at the end of the public hearing, there are written protests submitted (and not withdrawn) by property owners or tenants representing a majority of the parcels subject to the proposed increase. No more than one written protest per parcel of property will be counted in calculating a majority protest. The City Council cannot adopt the proposed increase if a majority protest exists.

How to Submit a Written Protest. To be counted, a written protest against the proposed increase must (1) identify the parcel of property subject to the Charges, (2) identify the property owner or tenant, (3) state the opposition to the proposed increase, and (4) include the signature of the property owner or tenant. Written protests may be submitted in person, by mail, or by email at publiccomment@highlandca.gov. Protests can be dropped off in person at City Hall during regular business hours, Monday through Thursday, 7:30 a.m. to 5:30 p.m. You may submit your written protests by mail to the City Clerk, City Hall, 27215 Base Line, Highland, CA, 92346 with sufficient time to arrive at City Hall prior to the public hearing. Protests which are emailed to the City, mailed to City Hall, or that are dropped off in person at City Hall must arrive at City Hall prior to 5:30 pm on June 9, 2026, to be counted. Written protests will also be accepted in person at the public hearing up to the close of the public hearing. **All written protests must include a signature of the owner or tenant to be counted.**

NOTICE OF PUBLIC HEARING
IN CONNECTION WITH THE CITY OF
HIGHLAND REFUSE COLLECTION SERVICE CHARGES

NOTICE IS HEREBY GIVEN that on Tuesday, the 9th day of June, 2026, at the hour of 6 p.m. or as soon thereafter as the matter may be heard, the City Council will hold a Public Hearing to consider the matters described below in connection with the charges for refuse collection services (i.e, trash, recycling and organics waste collection) ("Charges"). The Public Hearing will be held in the City Hall Donahue Council Chambers, 27215 Base Line, Highland, California, 92346.

Proposed Increase to the Charges for the Commercial/Industrial Refuse Collection Services. The City's Refuse Collection Services provider, Burrtec Waste Industries Inc., is requesting an increase in the Charges for the commercial/industrial refuse collection services. If approved, the proposed increase will become effective July 1, 2026. The following are some of the proposed Charges:

Category	*Existing Charge*	*Proposed Charge*
Commercial 1.5/cu.yd. bin	$188.34/month	$192.61/month
Commercial 3/cu.yd. bin	$278.05/month	$283.36/month

A complete rate adjustment schedule and information as to how the proposed increase is calculated is available for inspection in the Public Services Division at City Hall and on the City's website http://www.highlandca.gov.

At the Public Hearing, the City Council will hear and consider all objections or protests to the proposed increase to the Charges. Any property owner subject to the Charges or property tenant that is directly liable for paying the Charges may submit a written protest against the proposed increase. To be counted, a written protest against the proposed increase must (1) identify the parcel of property subject to the Charges, (2) identify the property owner or tenant, (3) state the opposition to the proposed increase, and (4) include the signature of the property owner or tenant. A majority protest against the proposed increase will exist if at the end of the Public Hearing, there are written protests submitted (and not withdrawn) by the property owners or tenants representing a majority of the parcels subject to the proposed increase. No more than one written protest per parcel of property will be counted in calculating a majority protest. The City Council cannot adopt the proposed increase if a majority protest exists.

Written protests against the proposed increase may be delivered to the City Clerk at the Public Hearing prior to the end of the Public Hearing or may be emailed to publiccomment@highlandca.gov, or mailed or personally delivered to the City Clerk, City Hall, 27215 Base Line, Highland, CA, 92346. Protests which are mailed, emailed, or delivered to City Hall must arrive at City Hall prior to 5:30 p.m. on June 9, 2026 to be counted.

Proposed Collection of the Charges for Residential Collection Services on the County Tax Roll

Rates for optional refuse collection services are increasing but the monthly rates for mandatory services are not increasing above the rates for Fiscal Year 2025-26.

Pursuant to Article 4 of Chapter 6 of Part 3 of Division 5 of the California Health and Safety Code, the City is authorized to collect the Charge for residential refuse collection services on the County of San Bernardino Tax Roll in the same manner, by the same persons, and at the same time as, together with and not separately from the general taxes of the City, and all laws applicable to the levy, collection, and enforcement of general taxes of the City, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund and redemptions, shall be applicable to the Charges.

The City Council has caused a written report ("Report") to be prepared and filed with the City Clerk regarding the levy of the Charges for residential customers for Fiscal Year 2026-27. A copy of the Report will be available on May 28, 2026 in the office of the City Clerk, City Hall, 27215 Base Line, Highland, CA, 92346 and on the City's website http://www.highlandca.gov. The Report contains a description of each residential parcel in the City and the proposed amount of the Charge for each such parcel for Fiscal Year 2026-27.

At the Public Hearing, the City Council will hear and consider all objections or protests against the collection of the Charges for residential customers on the County Tax Roll. Any owner of residential property may submit a written protest against the proposed collection of the Charges on the County Tax Roll. To be counted, a written protest against the collection of the Charges on the County Tax Roll must (1) identify the parcel of property subject to the Charges, (2) identify the owner, (3) state the opposition to the collection on the County Tax Roll, and (4) include the signature of the owner. A majority protest exists if at the end of the Public Hearing, there are written or oral protests against the collection of the Charges on the County Tax Roll submitted (and not withdrawn) by the owners of a majority of separate parcels of property identified in the Written Report. No more than one protest per parcel of property will be counted in calculating a majority protest. If a majority protest exists, the City may bill the owners of the parcels of residential property for the Charges, but the City cannot collect the Charges on the County Tax Roll for Fiscal Year 2026-27.

Written protests against the proposed collection of the Charges on the Tax Roll may be delivered to the City Clerk at the Public Hearing prior to the end of the Public Hearing or may be emailed to publiccomment@highlandca.gov, or mailed or personally delivered to the City Clerk, City Hall, 27215 Base Line, Highland, CA, 92346. Protests which are mailed, emailed, or delivered to City Hall must arrive at City Hall prior to 5:30 p.m. on June 9, 2026, to be counted.

For more information, you may contact the City Clerk at 27215 Base Line, Highland, during normal business hours (7:30 a.m. to 5:30 p.m. Monday through Thursday).

Dated: 5/18/2026

Alondra Munoz, CMC
City Clerk of the City of Highland

Posted: May 21, 2026
Published: May 23 & June 1, 2026

ATTACHMENT 3

CITY OF HIGHLAND
2026 SOLID WASTE RATE SURVEY

RESIDENTIAL RATES

City	Basic Residential	Container Size			Hauler
		Trash	Recycle	Organics	
San Bernardino	$27.75	auto 96 gal	auto 96 gal	auto 96 gal	Burrtec
Loma Linda	$29.62	auto 96 gal	auto 96 gal	auto 96 gal	CR&R
Colton	$32.44	auto 64 gal	auto 64 gal	auto 64 gal	CR&R
Grand Terrace	$34.72	auto 96 gal	auto 96 gal	auto 96 gal	Burrtec
Highland (proposed)	**$34.77**	**auto 95 gal**	**auto 95 gal**	**auto 95 gal**	**Burrtec**
Highland (existing)	**$34.84**	**auto 95 gal**	**auto 95 gal**	**auto 95 gal**	**Burrtec**
Rancho Cucamonga	$34.93	auto 96 gal	auto 60 gal	auto 60 gal	Burrtec
Rialto	$36.56	auto 60 gal	auto 60 gal	auto 40 gal	Burrtec
Fontana	$37.63	auto 95 gal	auto 65 gal	auto 65 gal	Burrtec
Montclair	$38.71	auto 95 gal	auto 95 gal	auto 95 gal	Burrtec
Upland	$39.54	auto 95 gal	auto 95 gal	auto 95 gal	Burrtec
Yucaipa	$43.03	auto 60 gal	auto 90 gal	auto 60 gal	Burrtec
Ontario	$47.70	auto 95 gal	auto 60 gal	manual	Burrtec
Redlands	$48.44	auto 95 gal	auto 95 gal	auto 95 gal	City Hauler

Median Residential Rate: $36.56
Average Residential Rate: $37.37

COMMERCIAL RATES (Refuse & Recycling)

City	3cuyd 1x week
Grand Terrace	$202.00
Upland	$211.07
San Bernardino	$221.13
Fontana	$239.35
Rancho Cucamonga	$245.95
Rialto	$250.24
Montclair	$273.18
Redlands	$273.22
Highland (existing)	**$278.05**
Highland (proposed)	**$283.36**
Colton	$300.81
Yucaipa	$307.88
Ontario	$338.19
Average Commercial Rate:	$262.20
Median Commercial Rate:	$273.18

FRANCHISE FEES

City	City %	Other Fee%	Total %
Montclair	10%	0.00%	10.00%
Chino	10%	0.00%	10.00%
Highland	**10%**	**1.25%**	**11.25%**
Chino Hills	10%	1.75%	11.75%
Rialto	10%	4.00%	14.00%
Fontana	12%	2.00%	14.00%
Grand Ter.	15%	0.00%	15.00%
Rch. Cuca.	15%	0.75%	15.75%
Loma Linda	15%	0.00%	15.00%
Upland	14%	4.00%	18.00%
Yucaipa	20%	0.00%	20.00%
San Bern.	20%	0.00%	20.00%
Colton	15%	6.00%	21.00%
Average Franchise Fee:			15.06%
Median Franchise Fee:			15%

(Average and Median calculations are based on the proposed rate)

ATTACHMENT 4

RESOLUTION NO. 2026-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING RATES FOR RESIDENTIAL AND COMMERCIAL/INDUSTRIAL REFUSE COLLECTION AND RESCINDING RESOLUTION 2022-031, EFFECTIVE JULY 1, 2026

WHEREAS, the City Council approved a Burrtec Waste Industries, Inc. Franchise Agreement effective August 1, 2018, for Commercial/Industrial and Residential Refuse; and

WHEREAS, on June 13, 2025 the City Council adopted Resolution 2025-028 setting new Commercial /Industrial and Residential Refuse Collection Rates; and

WHEREAS, the City Council desires to grant a Refuse Rate Adjustment to the Residential and Commercial/Industrial Rate Components as prescribed under the provisions of Section 18 of the Solid Waste Franchise Agreements.

NOW, THEREFORE, BE IT RESOLVED, the City of Highland City Council does hereby set new Commercial/Industrial and Residential Rates as reflected in the revised Exhibit "A" to the Solid Waste Franchise Agreements, attached hereto, effective July 1, 2026, and rescinds Resolution 2025-028.

PASSED, APPROVED AND ADOPTED this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

EXHIBIT A
CITY OF HIGHLAND
2026 RATES

Service Type	Proposed 2026 Rate
Residential & MF Barrel Service (95 gal trash, recycling, organics bar	
Trash Service-95 gal (1st unit)	$34.77
Trash Service-95 gal (senior-grandfathered rate)	$27.82
Trash Service-95 gal (second units)	$34.34
Trash Service-35 gal (1st unit) (includes new seniors) (35 gal trash, recycling, & organics barrels)	$26.65
Additional trash barrel	$10.34
Additional recycling barrel	$2.58
Additional organics barrel	$11.55
Barrel Exchange (first exchange free)	$19.88
Barrel Replacement resdl-customer damaged	$85.63
Resdl & MF Barrel Roll Out Service	$41.09
Barrel Roll Out Service-physically challenged	No Charge

Residential Bin Service (no longer offering this service)

Size	Freq	
1.5	1	$178.34
2	1	$195.73

Bin Exchange (first exchange free)	$99.41
Bin Replacement + actual cost of bin resdl-customer damaged	$110.12
Temporary Bins	$126.15
Temporary Bins - Extra Pick-Up	$73.08
Lock (initial set-up)	$38.74
Lock rental (monthly)	$9.03
Extra pick-up (barrel)	$20.01
Extra pick-up (bin)	$51.02

Additional Commingled Recycling Bins

Size	Freq	
1.5	1	$135.50
1.5	2	$194.34
1.5	3	$241.01
3	1	$169.17
3	2	$245.41
3	3	$320.38
3	4	$395.32
3	5	$470.23
3	6	$547.86
4	3	$376.68

Commercial Recycling Barrels

Size	Freq	
65 gal	1	$37.22
65 gal	2	$53.28
65 gal	3	$69.10
Extra Recycling barrel		$16.24

Green Waste Bin & Barrel Service

Size	Freq	
1.5	1	$175.22
3	1	$248.61

Service Type	Proposed 2026 Rate
Commercial Trash Barrel Service	
95-gallon	$53.46
Extra Trash barrel	$22.78
Barrel Exchange (first exchange free)	$19.88
Barrel Replacement	$85.63
Commercial Bin Service	
Bin Exchange (first exchange free)	$99.41
Bin Replacement + actual cost of bin comml-lost or stolen	$110.12

Commercial Trash Service (includes recycling & f/w ba

Size	Freq	
1.5	1	$192.61
1.5	2	$308.53
1.5	3	$412.30
1.5	4	$524.28
1.5	5	$636.32
1.5	6	$750.48
1.5	7	$860.98
2	1	$222.37
2	2	$364.55
2	3	$505.68
2	4	$645.50
2	5	$785.32
2	6	$927.61
2	7	$1,068.38
3	1	$283.36
3	2	$473.78
3	3	$662.95
3	4	$852.08
3	5	$1,041.16
3	6	$1,232.99
3	7	$1,422.78
4	1	$345.95
4	2	$599.43
4	3	$833.43
4	4	$1,172.91
4	5	$1,320.94
4	6	$1,563.29
4	7	$1,804.26
6	1	$441.88
6	2	$793.63
6	3	$1,145.34
6	4	$1,497.07
6	5	$1,848.77
6	6	$2,200.48
6	7	$2,552.19

EXHIBIT A
CITY OF HIGHLAND
2026 RATES

Service Type			Proposed 2026 Rate
Green Waste Bin & Barrel Service			
35 gal	1		$42.35
35 gal	2		$63.68
35 gal	3		$84.72
35 gal	4		$105.78
35 gal	5		$126.78
35 gal	6		$148.43
65 gal	1		$49.46
65 gal	2		$77.79
65 gal	3		$105.85
65 gal	4		$133.88
65 gal	5		$161.90
65 gal	6		$190.56
95 gal	1		$57.94
Roll-Offs			
20 yard trash (5 tons) perm & temp			$602.39
40 yard trash (5 tons) perm & temp			$602.39
40 yard trash compactor (7 tons) perm & temp			$724.24
10 yard Demo Box trash (7 tons) perm & temp			$724.24
10/40 yard C&D (plus disposal) perm			$297.77
40 yard commingled recycling (plus disp.) perm			$292.01
40 yard commingled compactor (plus disp.) perm			$292.01
40 yard Green Waste (5 tons) perm & temp			$673.65
40 yard Clean Wood (5 tons) perm & temp			$504.35
40 yard Mfg Wood (5 tons) perm & temp			$524.74
End-Dump (rate per hour)			$243.79
Excess disposal			$60.92
Excess Green Waste			$76.33
Rental Fee (per day in excess of 7 days)			$35.76
Relocation/Extra Trip/Dry Run Charge			$83.98
Liner R/O			$133.00
Bulky Item			
Per Trip			$42.73
Per Item			$12.21
Commercial Food Waste Service (equalized)			
Bin Size	Freq		
2	1		$222.37
2	2		$364.55
2	3		$505.68
2	4		$645.50
2	5		$785.32
2	6		$927.61
2	7		$1,068.38
Commercial Trash & Food Waste Service			
Barrel Size	Freq		
35Gal	1		$45.15
35Gal	2		$69.25
35Gal	3		$93.08
35Gal	4		$116.92
35Gal	5		$140.72
35Gal	6		$165.15
35Gal	7		$189.09
65Gal	1		$54.65
65Gal	2		$88.15
65Gal	3		$121.41
65Gal	4		$154.60
65Gal	5		$187.81
65Gal	6		$221.63
65Gal	7		$254.97

Service Type			Proposed 2026 Rate
Commercial Compactor Trash Service (includes recycl			
Size	Freq		
2	1		$308.86
2	2		$495.54
2	3		$680.97
2	4		$860.71
2	5		$1,040.55
2	6		$1,220.62
2	7		$1,401.90
3	1		$386.20
3	2		$631.80
3	3		$877.35
3	4		$1,123.48
3	5		$1,368.62
3	6		$1,614.20
3	7		$1,859.82
4	1		$465.03
4	2		$778.75
4	3		$1,091.25
4	4		$1,403.68
4	5		$1,717.41
4	6		$2,031.09
4	7		$2,344.16
Multi Family Organics Barrels			
35Gal	1		$45.44
35Gal	2		$76.77
35Gal	3		$103.55
35Gal	4		$130.69
35Gal	5		$166.66
35Gal	6		$184.41
65Gal	1		$52.94
65Gal	2		$91.62
65Gal	3		$125.80
65Gal	4		$160.34
65Gal	5		$203.68
65Gal	6		$228.80
95Gal	1		$60.33
95Gal	2		$106.32
95Gal	3		$147.80
95Gal	4		$189.63
95Gal	5		$240.28
95Gal	6		$272.72
Commercial Bins & Barrels (all sizes) Contamination F			
Recycling			$67.12
Green Waste/Organics			$67.12
Food Waste			$67.12
Misc.			
Certificate of Destruction			
Taken to San Bernardino County			
County Landfill (per ton)			$139.00

EXHIBIT A
CITY OF HIGHLAND
2026 RATES

Service Type		Proposed 2026 Rate	Service Type	Proposed 2026 Rate
MF Trash Service (includes recycling barrel)				
Size	Freq			
1.5	1	$185.87		
1.5	2	$295.05		
1.5	3	$392.09		
1.5	4	$497.33		
1.5	5	$602.63		
1.5	6	$710.05		
1.5	7	$813.81		
2	1	$213.39		
2	2	$346.58		
2	3	$478.73		
2	4	$609.57		
2	5	$740.39		
2	6	$873.70		
2	7	$1,005.50		
3	1	$269.88		
3	2	$446.83		
3	3	$622.52		
3	4	$798.17		
3	5	$973.78		
3	6	$1,152.14		
3	7	$1,328.45		
4	1	$327.98		
4	2	$563.49		
4	3	$779.53		
4	4	$1,101.04		
4	5	$1,231.10		
4	6	$1,455.48		
4	7	$1,678.48		
6	1	$414.93		
6	2	$739.73		
6	3	$1,064.48		
6	4	$1,389.26		
6	5	$1,714.01		
6	6	$2,038.77		
6	7	$2,363.53		

ATTACHMENT 5

Highland FY 2026 - 2027 Tax Roll Billing Prelim

ParcelNum	Annual Amount
0273141020000	$417.24
0273141030000	$417.24
0273141060000	$417.24
0273141070000	$417.24
0273141080000	$417.24
0273141090000	$417.24
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0273141110000	$541.32
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0273141460000	$665.40
0273141550000	$953.40
0273141680000	$417.24
0273142010000	$829.32
0273142020000	$417.24
0273142030000	$417.24
0273142040000	$417.24
0273142050000	$417.24
0273142060000	$417.24
0273151010000	$824.16
0273151020000	$829.32
0273151030000	$417.24
0273151040000	$417.24
0273151050000	$417.24
0273151060000	$541.32
0273151070000	$829.32
0273151080000	$417.24
0273151090000	$572.28
0273151100000	$417.24
0273151110000	$829.32
0273151120000	$417.24
0273151130000	$417.24
0273151150000	$417.24
0273151160000	$572.28
0273151170000	$417.24
0273151180000	$829.32
0273151190000	$417.24
0273151200000	$555.84
0273151210000	$541.32
0273151220000	$417.24
0273151230000	$829.32
0273151240000	$829.32
0273151250000	$417.24
0273151260000	$541.32
0273151270000	$417.24
0273151280000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273152010000	$953.40
0273152020000	$417.24
0273152030000	$417.24
0273152040000	$417.24
0273152050000	$417.24
0273152060000	$541.32
0273152080000	$417.24
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0273152120000	$417.24
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0273153010000	$829.32
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0273153090000	$333.84
0273153100000	$417.24
0273153110000	$333.84
0273153120000	$555.84
0273153130000	$541.32
0273153140000	$541.32
0273153150000	$417.24
0273153160000	$417.24
0273153170000	$679.92
0273153180000	$417.24
0273153190000	$417.24
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0273153220000	$417.24
0273153230000	$417.24
0273153240000	$417.24
0273153250000	$417.24
0273153260000	$417.24
0273154010000	$417.24
0273154020000	$417.24
0273154030000	$472.44
0273154040000	$417.24
0273154050000	$572.28
0273154060000	$333.84
0273154070000	$417.24
0273154080000	$333.84
0273154090000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273154100000	$417.24
0273154140000	$417.24
0273154150000	$417.24
0273161010000	$417.24
0273161020000	$417.24
0273161030000	$829.32
0273161040000	$417.24
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0273162020000	$417.24
0273162030000	$679.92
0273162040000	$417.24
0273162050000	$417.24
0273162060000	$417.24
0273162070000	$448.20
0273162080000	$572.28
0273162090000	$555.84
0273162100000	$417.24
0273162110000	$417.24
0273162120000	$417.24
0273162150000	$417.24
0273162160000	$417.24
0273162170000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273162180000	$417.24
0273162190000	$417.24
0273162200000	$417.24
0273162210000	$417.24
0273162220000	$417.24
0273162230000	$541.32
0273162240000	$555.84
0273162250000	$417.24
0273162260000	$333.84
0273162270000	$472.44
0273162280000	$1,241.40
0273162290000	$829.32
0273162300000	$829.32
0273162310000	$541.32
0273163010000	$417.24
0273163020000	$417.24
0273163030000	$417.24
0273163040000	$572.28
0273163050000	$417.24
0273163060000	$333.84
0273163070000	$472.44
0273163080000	$417.24
0273163090000	$1,241.40
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0273163170000	$417.24
0273163180000	$417.24
0273163190000	$417.24
0273163200000	$417.24
0273163210000	$417.24
0273163220000	$417.24
0273163230000	$417.24
0273163240000	$417.24
0273163270000	$333.84
0273163280000	$333.84
0273163290000	$333.84
0273163300000	$417.24
0273163310000	$417.24
0273163320000	$417.24
0273232550000	$541.32
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0273232590000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273232600000	$417.24
0273232610000	$417.24
0273232620000	$417.24
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0273232650000	$829.32
0273232660000	$333.84
0273232670000	$541.32
0273241010000	$417.24
0273241020000	$541.32
0273241030000	$417.24
0273241040000	$417.24
0273241050000	$555.84
0273241060000	$417.24
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0273242010000	$417.24
0273242020000	$417.24
0273242030000	$417.24
0273242040000	$417.24
0273242050000	$333.84
0273242060000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273242070000	$417.24
0273242080000	$417.24
0273242090000	$694.44
0273242140000	$417.24
0273242150000	$417.24
0273242160000	$417.24
0273242180000	$829.32
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0273251220000	$417.24
0273251230000	$417.24
0273251240000	$417.24
0273251250000	$333.84
0273251260000	$417.24
0273251270000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273251280000	$417.24
0273251290000	$541.32
0273251310000	$417.24
0273251330000	$417.24
0273251350000	$417.24
0273251360000	$417.24
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0273252040000	$472.44
0273252050000	$417.24
0273252060000	$417.24
0273252070000	$417.24
0273252080000	$417.24
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0273253050000	$555.84
0273253060000	$417.24
0273253070000	$417.24
0273253080000	$333.84
0273253090000	$333.84
0273253100000	$417.24
0273253110000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273253220000	$953.40
0273253230000	$333.84
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0273261190000	$829.32
0273261230000	$541.32
0273351010000	$417.24
0273351020000	$417.24
0273351030000	$417.24
0273351050000	$541.32
0273351060000	$417.24
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0273351260000	$417.24
0273352010000	$417.24
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0273353050000	$417.24
0273353060000	$417.24
0273353070000	$541.32
0273353080000	$417.24
0273353090000	$333.84
0273353100000	$417.24
0273353110000	$541.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273353120000	$417.24
0273353130000	$417.24
0273353140000	$417.24
0273353150000	$417.24
0273353160000	$417.24
0273353170000	$417.24
0273353180000	$417.24
0273361010000	$417.24
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0273361040000	$417.24
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0273362010000	$417.24
0273362020000	$417.24
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0273362150000	$417.24
0273362160000	$417.24
0273362170000	$417.24
0273362180000	$541.32
0273362190000	$572.28
0273362200000	$572.28
0273362210000	$417.24
0273362220000	$417.24
0273362230000	$555.84
0273362240000	$417.24
0273362250000	$417.24
0273362260000	$541.32
0273362270000	$417.24
0273362280000	$541.32
0273363010000	$417.24
0273363020000	$417.24
0273363030000	$417.24
0273363040000	$417.24
0273363050000	$417.24
0273363060000	$417.24
0273363070000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0273363080000	$417.24
0273363090000	$417.24
0273363100000	$417.24
0273363110000	$333.84
0273363120000	$333.84
0273363130000	$417.24
0273363140000	$417.24
0273363150000	$417.24
0273364010000	$417.24
0273364020000	$417.24
0273364030000	$541.32
0273364040000	$333.84
0273364050000	$417.24
0273365020000	$417.24
0273365030000	$417.24
0273365040000	$417.24
0273365050000	$417.24
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0273365100000	$417.24
0273365110000	$417.24
0278081090000	$417.24
0278081100000	$541.32
0278081110000	$829.32
0278081120000	$417.24
0278081130000	$417.24
0278081140000	$417.24
0278081150000	$417.24
0278081160000	$417.24
0278081170000	$417.24
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0278083060000	$333.84
0278083070000	$555.84
0278084010000	$417.24
0278084020000	$417.24
0278084030000	$417.24
0278084040000	$417.24
0278084050000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278084060000	$417.24
0278084070000	$417.24
0278084080000	$417.24
0278084090000	$417.24
0278084100000	$417.24
0278084110000	$417.24
0278084120000	$417.24
0278084130000	$417.24
0278084140000	$333.84
0278085020000	$417.24
0278085030000	$417.24
0278085040000	$829.32
0278085050000	$417.24
0278085060000	$541.32
0278085070000	$417.24
0278085080000	$417.24
0278091020000	$417.24
0278091030000	$417.24
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0278091170000	$417.24
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0278092090000	$417.24
0278092100000	$417.24
0278092110000	$417.24
0278092120000	$417.24
0278092130000	$417.24
0278092140000	$333.84
0278092150000	$541.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278092160000	$417.24
0278092170000	$541.32
0278092180000	$541.32
0278092190000	$417.24
0278092200000	$417.24
0278092210000	$417.24
0278092220000	$417.24
0278092230000	$417.24
0278092240000	$824.16
0278092250000	$417.24
0278092260000	$829.32
0278092270000	$417.24
0278092280000	$555.84
0278092290000	$417.24
0278092300000	$417.24
0278092310000	$417.24
0278092320000	$417.24
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0278093160000	$417.24
0278093170000	$417.24
0278093180000	$417.24
0278101090000	$333.84
0278101130000	$829.32
0278101150000	$417.24
0278101160000	$417.24
0278101170000	$417.24
0278101180000	$829.32
0278101190000	$417.24
0278101200000	$417.24
0278101210000	$417.24
0278101220000	$417.24
0278101230000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278101240000	$417.24
0278101250000	$417.24
0278101260000	$417.24
0278101280000	$417.24
0278102010000	$417.24
0278102020000	$417.24
0278102030000	$417.24
0278102040000	$417.24
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0278102070000	$417.24
0278102080000	$417.24
0278102090000	$417.24
0278102100000	$417.24
0278102140000	$829.32
0278102160000	$417.24
0278102180000	$417.24
0278102190000	$333.84
0278102210000	$417.24
0278102230000	$541.32
0278102240000	$417.24
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0278103070000	$417.24
0278103090000	$417.24
0278103100000	$417.24
0278103110000	$417.24
0278103120000	$829.32
0278103130000	$417.24
0278103170000	$541.32
0278103200000	$417.24
0278111020000	$829.32
0278111030000	$417.24
0278111040000	$417.24
0278111050000	$417.24
0278111080000	$417.24
0278111090000	$417.24
0278111100000	$417.24
0278111110000	$829.32
0278111170000	$417.24
0278111180000	$448.20
0278111190000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278111220000	$417.24
0278111230000	$417.24
0278111240000	$417.24
0278112010000	$417.24
0278112020000	$417.24
0278112030000	$417.24
0278112040000	$953.40
0278112050000	$333.84
0278112060000	$1,241.40
0278112070000	$829.32
0278112080000	$417.24
0278112090000	$541.32
0278112100000	$1,241.40
0278112110000	$417.24
0278112120000	$417.24
0278112130000	$417.24
0278112140000	$417.24
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0278112170000	$829.32
0278112180000	$1,241.40
0278112200000	$417.24
0278112210000	$333.84
0278112220000	$829.32
0278112230000	$417.24
0278112250000	$417.24
0278112260000	$417.24
0278112270000	$829.32
0278112280000	$417.24
0278113010000	$417.24
0278113030000	$417.24
0278113040000	$417.24
0278113050000	$417.24
0278113060000	$829.32
0278113080000	$829.32
0278113090000	$417.24
0278113100000	$829.32
0278113110000	$417.24
0278113120000	$417.24
0278113130000	$829.32
0278121030000	$541.32
0278121070000	$417.24
0278121090000	$417.24
0278121100000	$417.24
0278121110000	$829.32
0278121130000	$417.24
0278121190000	$1,241.40

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278121200000	$417.24
0278121210000	$417.24
0278121230000	$829.32
0278121260000	$541.32
0278121320000	$829.32
0278121410000	$679.92
0278121440000	$417.24
0278121450000	$417.24
0278121460000	$417.24
0278122050000	$1,653.48
0278122060000	$1,653.48
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0278122080000	$1,653.48
0278131010000	$417.24
0278131040000	$417.24
0278131100000	$541.32
0278131110000	$829.32
0278131120000	$417.24
0278131130000	$417.24
0278131140000	$417.24
0278131150000	$417.24
0278131160000	$541.32
0278131190000	$417.24
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0278131300000	$417.24
0278131310000	$417.24
0278131320000	$417.24
0278131340000	$333.84
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0278211030000	$417.24
0278211040000	$417.24
0278211050000	$417.24
0278211060000	$417.24
0278211070000	$417.24
0278211080000	$417.24
0278211090000	$417.24
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0278211110000	$417.24
0278211120000	$417.24
0278211130000	$417.24
0278211140000	$417.24
0278211150000	$417.24
0278211160000	$417.24
0278211170000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278212010000	$417.24
0278212020000	$417.24
0278212040000	$417.24
0278212050000	$417.24
0278212060000	$417.24
0278212070000	$417.24
0278212080000	$417.24
0278212090000	$417.24
0278212100000	$417.24
0278212110000	$417.24
0278212120000	$417.24
0278212130000	$417.24
0278212140000	$333.84
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0278212160000	$417.24
0278212170000	$417.24
0278212180000	$333.84
0278212190000	$417.24
0278212200000	$417.24
0278212210000	$333.84
0278212220000	$417.24
0278212230000	$417.24
0278212240000	$541.32
0278212250000	$834.48
0278212260000	$417.24
0278212270000	$417.24
0278212280000	$417.24
0278212290000	$417.24
0278212300000	$417.24
0278212310000	$417.24
0278212320000	$417.24
0278212330000	$417.24
0278212340000	$333.84
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0278213020000	$417.24
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0278213060000	$417.24
0278213070000	$417.24
0278213080000	$417.24
0278213090000	$417.24
0278213100000	$417.24
0278213110000	$333.84
0278213120000	$417.24
0278213130000	$417.24
0278213140000	$829.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278213150000	$417.24
0278213160000	$417.24
0278213170000	$417.24
0278213180000	$417.24
0278213190000	$333.84
0278213200000	$417.24
0278213210000	$417.24
0278221070000	$1,653.48
0278221120000	$417.24
0278221130000	$417.24
0278221140000	$417.24
0278221150000	$417.24
0278221160000	$751.08
0278221170000	$417.24
0278221190000	$834.96
0278221200000	$417.24
0278221250000	$417.24
0278241010000	$1,241.40
0278241020000	$417.24
0278241040000	$417.24
0278241050000	$417.24
0278241070000	$541.32
0278241080000	$829.32
0278241090000	$417.24
0278241100000	$417.24
0278241110000	$417.24
0278241120000	$417.24
0278241130000	$417.24
0278241140000	$417.24
0278241150000	$829.32
0278241160000	$417.24
0278241170000	$417.24
0278241180000	$829.32
0278241190000	$417.24
0278241200000	$1,241.40
0278241220000	$751.08
0278242050000	$417.24
0278242060000	$829.32
0278242070000	$417.24
0278242080000	$1,241.40
0278242090000	$417.24
0278242100000	$829.32
0278242110000	$417.24
0278242120000	$417.24
0278242130000	$417.24
0278242140000	$829.32
0278242150000	$829.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278242160000	$710.88
0278242170000	$417.24
0278242180000	$1,241.40
0278242190000	$417.24
0278242200000	$417.24
0278242210000	$541.32
0278242220000	$417.24
0278242240000	$555.84
0278242260000	$541.32
0278242280000	$829.32
0278243010000	$555.84
0278243020000	$834.48
0278243030000	$417.24
0278243050000	$829.32
0278243060000	$541.32
0278243070000	$829.32
0278243080000	$417.24
0278243090000	$417.24
0278243100000	$679.92
0278244010000	$417.24
0278244020000	$417.24
0278244040000	$417.24
0278244050000	$417.24
0278244060000	$417.24
0278244080000	$333.84
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0278244120000	$417.24
0278244130000	$417.24
0278251010000	$417.24
0278251020000	$417.24
0278251030000	$829.32
0278251040000	$541.32
0278251050000	$417.24
0278251060000	$417.24
0278251070000	$829.32
0278251080000	$829.32
0278251090000	$417.24
0278251100000	$417.24
0278251110000	$829.32
0278251120000	$417.24
0278251130000	$829.32
0278251140000	$417.24
0278251150000	$417.24
0278251190000	$417.24
0278251210000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278252010000	$541.32
0278252040000	$1,077.48
0278252050000	$417.24
0278252060000	$417.24
0278252070000	$829.32
0278252080000	$541.32
0278252090000	$417.24
0278252100000	$829.32
0278252110000	$417.24
0278252120000	$417.24
0278252130000	$679.92
0278252140000	$417.24
0278252150000	$417.24
0278252160000	$829.32
0278252170000	$417.24
0278252180000	$417.24
0278252190000	$417.24
0278252300000	$541.32
0278252310000	$417.24
0278252320000	$417.24
0278252330000	$417.24
0278252340000	$829.32
0278252350000	$829.32
0278252360000	$417.24
0278252370000	$1,077.48
0278261010000	$417.24
0278261020000	$417.24
0278261030000	$417.24
0278261040000	$417.24
0278261050000	$417.24
0278261060000	$417.24
0278261080000	$541.32
0278261090000	$417.24
0278261120000	$417.24
0278261130000	$1,241.40
0278261140000	$417.24
0278261160000	$417.24
0278261170000	$541.32
0278261180000	$829.32
0278261190000	$417.24
0278261200000	$417.24
0278261210000	$417.24
0278262010000	$829.32
0278262020000	$333.84
0278262030000	$333.84
0278262040000	$953.40
0278262050000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278262060000	$417.24
0278262070000	$417.24
0278262080000	$417.24
0278262090000	$417.24
0278262100000	$417.24
0278262110000	$417.24
0278262120000	$834.48
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0278262150000	$417.24
0278262160000	$417.24
0278262170000	$417.24
0278262180000	$417.24
0278262200000	$541.32
0278262210000	$417.24
0278262290000	$417.24
0278262300000	$541.32
0278262320000	$1,658.64
0278262340000	$710.88
0278262350000	$1,241.40
0278262380000	$417.24
0278262390000	$541.32
0278262400000	$417.24
0278271010000	$417.24
0278271020000	$417.24
0278271030000	$417.24
0278271040000	$417.24
0278271050000	$541.32
0278271060000	$417.24
0278271070000	$417.24
0278271080000	$417.24
0278271090000	$417.24
0278271100000	$333.84
0278271110000	$417.24
0278271120000	$541.32
0278271130000	$333.84
0278271140000	$417.24
0278271150000	$417.24
0278271160000	$417.24
0278271170000	$417.24
0278271180000	$417.24
0278272010000	$417.24
0278272020000	$479.16
0278273020000	$417.24
0278273030000	$417.24
0278273040000	$417.24
0278273050000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278273060000	$829.32
0278273070000	$417.24
0278273080000	$333.84
0278273090000	$417.24
0278273100000	$417.24
0278273110000	$541.32
0278273120000	$834.48
0278273130000	$417.24
0278273140000	$417.24
0278273150000	$417.24
0278273160000	$829.32
0278273170000	$541.32
0278273180000	$417.24
0278273190000	$417.24
0278274020000	$417.24
0278274030000	$333.84
0278281010000	$417.24
0278281020000	$541.32
0278281030000	$417.24
0278281040000	$417.24
0278281050000	$417.24
0278281060000	$417.24
0278281070000	$417.24
0278281080000	$417.24
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0278282060000	$541.32
0278282070000	$417.24
0278282080000	$417.24
0278282090000	$417.24
0278282100000	$541.32
0278282110000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278282120000	$417.24
0278282130000	$417.24
0278282140000	$417.24
0278282150000	$417.24
0278282160000	$417.24
0278282170000	$541.32
0278282180000	$417.24
0278282190000	$417.24
0278282200000	$417.24
0278282210000	$417.24
0278282220000	$541.32
0278282230000	$417.24
0278282240000	$417.24
0278283010000	$417.24
0278283020000	$417.24
0278283030000	$417.24
0278283040000	$417.24
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0278284010000	$417.24
0278284020000	$417.24
0278284030000	$417.24
0278284040000	$417.24
0278284050000	$829.32
0278285010000	$417.24
0278285020000	$417.24
0278285030000	$333.84
0278285040000	$417.24
0278286010000	$417.24
0278286020000	$417.24
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0278286080000	$417.24
0278286090000	$417.24
0278286100000	$417.24
0278286110000	$417.24
0278286120000	$417.24
0278286130000	$417.24
0278286140000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278286150000	$417.24
0278286160000	$417.24
0278286170000	$333.84
0278286180000	$417.24
0278286190000	$417.24
0278286200000	$417.24
0278286210000	$417.24
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0278287030000	$417.24
0278287040000	$417.24
0278287050000	$417.24
0278287060000	$417.24
0278287070000	$829.32
0278287080000	$417.24
0278291010000	$417.24
0278291020000	$417.24
0278291030000	$417.24
0278291040000	$417.24
0278291050000	$417.24
0278291060000	$541.32
0278291070000	$829.32
0278291080000	$333.84
0278291090000	$417.24
0278292010000	$417.24
0278292020000	$417.24
0278292030000	$417.24
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0278292070000	$417.24
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0278293020000	$417.24
0278293030000	$417.24
0278293040000	$417.24
0278294010000	$417.24
0278294020000	$417.24
0278294030000	$417.24
0278294040000	$417.24
0278294050000	$417.24
0278294060000	$417.24
0278294070000	$417.24
0278294080000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278294090000	$417.24
0278294100000	$333.84
0278294110000	$417.24
0278294120000	$679.92
0278294130000	$333.84
0278294140000	$417.24
0278294150000	$417.24
0278294160000	$417.24
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0278294240000	$417.24
0278295010000	$417.24
0278295020000	$417.24
0278295030000	$417.24
0278295040000	$541.32
0278295050000	$417.24
0278295060000	$417.24
0278295070000	$417.24
0278295080000	$417.24
0278295090000	$417.24
0278295100000	$541.32
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0278295120000	$417.24
0278295130000	$417.24
0278295140000	$417.24
0278295150000	$417.24
0278295160000	$541.32
0278295170000	$834.48
0278295180000	$829.32
0278295190000	$417.24
0278295200000	$417.24
0278295210000	$417.24
0278295220000	$417.24
0278295230000	$417.24
0278295240000	$417.24
0278295250000	$417.24
0278295260000	$417.24
0278295270000	$417.24
0278295280000	$417.24
0278295290000	$417.24
0278295300000	$417.24
0278295310000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0278295320000	$333.84
0278295330000	$541.32
0278295340000	$417.24
0278296010000	$829.32
0278296020000	$834.48
0278296030000	$417.24
0278296040000	$417.24
0278296050000	$417.24
0278296060000	$333.84
0278296070000	$417.24
0278296080000	$417.24
0278296090000	$417.24
0278296100000	$417.24
0278296110000	$417.24
0278296120000	$417.24
0278296130000	$417.24
0278296140000	$417.24
0278296150000	$417.24
0278296160000	$541.32
0278296170000	$417.24
0278296180000	$417.24
0278296190000	$541.32
0278296200000	$417.24
0278296210000	$417.24
0278296220000	$829.32
0278296230000	$417.24
0278296240000	$417.24
0278296250000	$417.24
0278296260000	$417.24
0278296270000	$333.84
0278296280000	$417.24
0279131010000	$829.32
0279131020000	$417.24
0279131040000	$417.24
0279131050000	$417.24
0279131060000	$417.24
0279131070000	$541.32
0279131090000	$829.32
0279131100000	$1,241.40
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0279131150000	$829.32
0279131160000	$417.24
0279131170000	$417.24
0279131190000	$417.24
0279131200000	$829.32
0279131210000	$417.24
0279131230000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0279131240000	$417.24
0279131250000	$829.32
0279131270000	$417.24
0279131300000	$1,241.40
0279131360000	$417.24
0279131380000	$417.24
0279141010000	$417.24
0279141030000	$417.24
0279141040000	$665.40
0279141050000	$417.24
0279141080000	$333.84
0279141200000	$417.24
0279141280000	$417.24
0279141300000	$417.24
0279141320000	$834.48
0279141330000	$417.24
0279141380000	$1,648.32
0279141430000	$417.24
0279141440000	$417.24
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0279141550000	$417.24
0279141560000	$417.24
0279141590000	$417.24
0279141660000	$417.24
0279141690000	$829.32
0279141740000	$417.24
0279151160000	$417.24
0279151270000	$694.44
0279151300000	$967.92
0279151330000	$1,241.40
0279151340000	$417.24
0279151350000	$417.24
0279151380000	$417.24
0279151390000	$829.32
0279151440000	$541.32
0279151450000	$417.24
0279161020000	$417.24
0279161040000	$1,241.40
0279161050000	$1,241.40
0279162050000	$417.24
0279162060000	$412.08
0279162070000	$417.24
0279162080000	$417.24
0279162090000	$541.32
0279162100000	$417.24
0279163070000	$1,241.40
0279163080000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0279163090000	$829.32
0279163100000	$417.24
0279163110000	$417.24
0279163130000	$417.24
0279164050000	$417.24
0279164060000	$417.24
0279165010000	$829.32
0279165020000	$829.32
0279165030000	$417.24
0279165040000	$417.24
0279165050000	$541.32
0279165060000	$333.84
0279165070000	$417.24
0279165080000	$1,653.48
0279165090000	$541.32
0279165100000	$417.24
0279165110000	$417.24
0279165120000	$417.24
0279165130000	$829.32
0279165140000	$417.24
0279165150000	$417.24
0279165160000	$417.24
0279165180000	$829.32
0279165190000	$829.32
0279171010000	$417.24
0279171030000	$417.24
0279171040000	$829.32
0279171050000	$417.24
0279171060000	$541.32
0279171070000	$417.24
0279171080000	$417.24
0279171130000	$417.24
0279172010000	$829.32
0279172020000	$333.84
0279172030000	$417.24
0279172040000	$417.24
0279172050000	$417.24
0279172060000	$417.24
0279172070000	$417.24
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0279172100000	$829.32
0279172110000	$417.24
0279172120000	$417.24
0279172130000	$417.24
0279172140000	$417.24
0279172150000	$417.24
0279172160000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0279172170000	$417.24
0279172180000	$417.24
0279172190000	$417.24
0279172210000	$417.24
0279172220000	$417.24
0279172230000	$829.32
0279172240000	$417.24
0279172250000	$333.84
0279172260000	$417.24
0279172270000	$829.32
0279172280000	$417.24
0279172290000	$1,241.40
0279172310000	$417.24
0279172320000	$417.24
0279172330000	$417.24
0279172340000	$1,241.40
0279173020000	$417.24
0279173030000	$417.24
0279173110000	$417.24
0279173120000	$417.24
0279173160000	$1,241.40
0279173240000	$417.24
0279173310000	$417.24
0279181050000	$1,241.40
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0279182080000	$417.24
0279182090000	$417.24
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0279182120000	$417.24
0279183070000	$417.24
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0279184020000	$417.24
0279184040000	$417.24
0279184050000	$417.24
0279184060000	$417.24
0279184070000	$417.24
0279184090000	$417.24
0279184100000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0279185020000	$1,241.40
0279185060000	$417.24
0279185070000	$829.32
0279185080000	$417.24
0279185090000	$541.32
0279185110000	$829.32
0279185120000	$417.24
0279185130000	$417.24
0279185140000	$829.32
0279185150000	$417.24
0279185160000	$829.32
0279185170000	$829.32
0279185200000	$417.24
0279185210000	$417.24
0279185300000	$417.24
0279191010000	$417.24
0279191020000	$417.24
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0279191080000	$417.24
0279191090000	$417.24
0279191100000	$829.32
0279191110000	$417.24
0279191120000	$829.32
0279191130000	$417.24
0279191140000	$417.24
0279191170000	$417.24
0279191180000	$953.40
0279192010000	$417.24
0279192020000	$541.32
0279192100000	$829.32
0279192110000	$829.32
0279192120000	$417.24
0279193040000	$1,241.40
0279193050000	$417.24
0279193120000	$829.32
0279193130000	$417.24
0279193140000	$417.24
0279193150000	$417.24
0279193160000	$417.24
0279193170000	$417.24
0279193180000	$829.32
0279193190000	$829.32
0279194020000	$417.24
0279194030000	$1,241.40
0279194040000	$829.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0279201010000	$829.32
0279201030000	$417.24
0279201060000	$417.24
0279201110000	$417.24
0279201120000	$417.24
0279201150000	$694.44
0279201190000	$829.32
0279201200000	$829.32
0279211090000	$829.32
0279211220000	$333.84
0279211290000	$417.24
0279211310000	$417.24
0279211320000	$417.24
0279221100000	$333.84
0279221120000	$417.24
0285742070000	$417.24
0285742210000	$541.32
0288241230000	$555.84
0288461010000	$555.84
0288461020000	$417.24
0288461030000	$417.24
0288461040000	$417.24
0288461050000	$417.24
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0288461240000	$417.24
0288461250000	$417.24
0288461260000	$417.24
0288461270000	$417.24
0288461280000	$417.24
0288461290000	$417.24
0288461300000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0288461310000	$417.24
0288461320000	$572.28
0288461330000	$417.24
0288471010000	$417.24
0288471020000	$417.24
0288471030000	$417.24
0288471040000	$417.24
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0288471380000	$417.24
0288471390000	$417.24
0288471400000	$417.24
0288471410000	$541.32
0288471420000	$417.24
0288471430000	$333.84
0288471440000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0288471450000	$333.84
0288471470000	$417.24
0288471480000	$417.24
0288471490000	$333.84
0288471500000	$333.84
0288471510000	$417.24
0288471520000	$417.24
0288471590000	$333.84
0288481070000	$333.84
0288481080000	$417.24
0288481090000	$555.84
0288481100000	$417.24
0288481110000	$541.32
0288481120000	$417.24
0288481130000	$417.24
0288481140000	$417.24
0288481150000	$417.24
0288481160000	$417.24
0288481170000	$417.24
0288481180000	$417.24
0288481190000	$333.84
0288481200000	$541.32
0288481210000	$417.24
0288481220000	$333.84
0288481230000	$417.24
0288481240000	$364.80
0288481250000	$417.24
0288481260000	$417.24
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0288481390000	$417.24
0288481400000	$417.24
0288541010000	$417.24
0288541020000	$417.24
0288541030000	$417.24
0288541040000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

0288541060000	$417.24
0288541070000	$417.24
0288541080000	$417.24
0288541090000	$541.32
0288541100000	$417.24
0288541110000	$417.24
0288541120000	$417.24
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0288551180000	$417.24
0288551190000	$417.24
0288551200000	$333.84
0288551210000	$333.84
0288551220000	$555.84
0288551230000	$417.24
0288551240000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0288551250000	$417.24
0288551260000	$417.24
0288551270000	$417.24
0288551280000	$417.24
0288551290000	$417.24
0288551300000	$417.24
0288551310000	$417.24
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0288561170000	$417.24
0288561180000	$417.24
0288561190000	$417.24
0288561200000	$417.24
0288561210000	$417.24
0288561220000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0288561230000	$333.84
0288561240000	$417.24
0288561250000	$417.24
0288561260000	$417.24
0288561270000	$417.24
0288561280000	$417.24
0288561290000	$417.24
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0288562040000	$555.84
0288562050000	$417.24
0288562060000	$417.24
0288562070000	$417.24
0288562080000	$541.32
0288562090000	$417.24
0288562100000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0288562120000	$417.24
0288562130000	$417.24
0288562140000	$417.24
0288562150000	$417.24
0288562160000	$417.24
0288562170000	$417.24
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0288571120000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0288571160000	$417.24
0288571170000	$417.24
0288571180000	$417.24
0288571190000	$333.84
0288571200000	$333.84
0288571210000	$417.24
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0288571580000	$417.24
0288571590000	$417.24
0288571600000	$417.24
0288571610000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

0288571620000	$417.24
0288571630000	$417.24
0288571640000	$333.84
0288571650000	$417.24
0288571660000	$417.24
0288571670000	$417.24
0288571680000	$417.24
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0288571730000	$417.24
0288571740000	$417.24
0288571750000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0288711100000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0297211370000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0297241040000	$417.24
0297241050000	$333.84
0297241060000	$417.24
0297241070000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0297251030000	$417.24
0297251040000	$417.24
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0297251160000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0297311030000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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0297311070000	$417.24
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0297311090000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191121270000	$448.20
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191151350000	$333.84
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1191151380000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191151410000	$417.24
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1191151430000	$417.24
1191151440000	$333.84
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1191161140000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191171180000	$417.24
1191171190000	$417.24
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1191181090000	$417.24
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1191181190000	$417.24
1191181200000	$333.84
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1191181310000	$417.24
1191181320000	$555.84
1191181330000	$417.24
1191181340000	$541.32
1191181350000	$541.32
1191181360000	$333.84
1191181370000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191181410000	$333.84
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1191181440000	$417.24
1191181450000	$417.24
1191181460000	$417.24
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1191181480000	$417.24
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1191231110000	$417.24
1191231120000	$829.32
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1191231160000	$541.32
1191231170000	$417.24
1191231180000	$417.24
1191231200000	$417.24
1191231250000	$417.24
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1191241100000	$417.24
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1191241150000	$417.24
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1191331040000	$417.24
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1191331060000	$417.24
1191331070000	$417.24
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1191331090000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191331100000	$333.84
1191331110000	$333.84
1191331120000	$541.32
1191331130000	$333.84
1191331140000	$417.24
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1191331200000	$417.24
1191331210000	$333.84
1191331220000	$417.24
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1191341020000	$541.32
1191341030000	$417.24
1191341040000	$417.24
1191341050000	$829.32
1191341060000	$417.24
1191341070000	$829.32
1191341080000	$412.08
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1191341100000	$572.28
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1191341150000	$333.84
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1191341540000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191341570000	$333.84
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1191341610000	$417.24
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1191351370000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191351430000	$417.24
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1191351690000	$541.32
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1191351710000	$417.24
1191351720000	$829.32
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1191351750000	$829.32
1191351760000	$412.08
1191351770000	$417.24
1191351780000	$417.24
1191361010000	$417.24
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1191361080000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191361110000	$333.84
1191361120000	$417.24
1191361130000	$417.24
1191361140000	$417.24
1191361160000	$417.24
1191361170000	$333.84
1191361180000	$417.24
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1191361550000	$417.24
1191361560000	$417.24
1191361570000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191361600000	$333.84
1191361610000	$417.24
1191361620000	$417.24
1191361630000	$417.24
1191361640000	$417.24
1191361650000	$417.24
1191361660000	$417.24
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1191371070000	$541.32
1191371080000	$541.32
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1191371310000	$417.24
1191371320000	$417.24
1191371330000	$417.24
1191371340000	$417.24
1191371370000	$417.24
1191371380000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191371390000	$417.24
1191371400000	$417.24
1191371410000	$417.24
1191371420000	$417.24
1191371430000	$417.24
1191371440000	$417.24
1191371450000	$417.24
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1191372120000	$417.24
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1191372190000	$417.24
1191372200000	$417.24
1191372210000	$417.24
1191372220000	$417.24
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1191372320000	$417.24
1191372330000	$417.24
1191372340000	$417.24
1191372350000	$694.44
1191372360000	$829.32
1191372370000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191372430000	$417.24
1191372450000	$417.24
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1191372510000	$417.24
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1191381600000	$417.24
1191381610000	$829.32
1191381620000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191381650000	$417.24
1191381660000	$417.24
1191381670000	$417.24
1191381680000	$417.24
1191381710000	$555.84
1191381720000	$417.24
1191381730000	$417.24
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1191391050000	$417.24
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1191391320000	$417.24
1191391330000	$333.84
1191391340000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191391420000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191411110000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191411140000	$333.84
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1191411370000	$417.24
1191411380000	$572.28
1191411390000	$541.32
1191411400000	$417.24
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1191411440000	$333.84
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1191411510000	$555.84
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1191411600000	$541.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191411610000	$417.24
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1191411660000	$417.24
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1191421080000	$829.32
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1191421140000	$417.24
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1191421180000	$417.24
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1191421340000	$417.24
1191421350000	$417.24
1191421360000	$417.24
1191421370000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1191421420000	$417.24
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1191421450000	$417.24
1191421470000	$829.32
1191421480000	$1,653.48
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1191441010000	$417.24
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1191441080000	$417.24
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1191441330000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191441360000	$417.24
1191441370000	$417.24
1191441380000	$417.24
1191441390000	$417.24
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1191441420000	$333.84
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1191441480000	$417.24
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1191441780000	$417.24
1191441790000	$417.24
1191441800000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191441830000	$333.84
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1191441850000	$417.24
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1191451010000	$417.24
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1191451370000	$417.24
1191451380000	$417.24
1191451390000	$417.24
1191451400000	$417.24
1191451410000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191451440000	$417.24
1191451450000	$333.84
1191451460000	$417.24
1191451470000	$417.24
1191451480000	$417.24
1191451490000	$417.24
1191451500000	$572.28
1191451510000	$541.32
1191451520000	$333.84
1191451530000	$333.84
1191451540000	$417.24
1191451550000	$572.28
1191451560000	$417.24
1191451570000	$417.24
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1191461060000	$417.24
1191461070000	$417.24
1191461080000	$417.24
1191461090000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191461120000	$417.24
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1191461150000	$417.24
1191461160000	$417.24
1191461170000	$333.84
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1191461540000	$417.24
1191461550000	$333.84
1191461560000	$541.32
1191461570000	$417.24
1191461580000	$333.84
1191461590000	$417.24
1191461600000	$541.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191461610000	$541.32
1191461620000	$417.24
1191461630000	$333.84
1191461640000	$417.24
1191461650000	$417.24
1191461660000	$472.44
1191471010000	$834.48
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1191471090000	$417.24
1191471100000	$829.32
1191471190000	$679.92
1191471200000	$417.24
1191471230000	$829.32
1191471240000	$679.92
1191471260000	$417.24
1191471270000	$824.16
1191471280000	$417.24
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1191471570000	$417.24
1191471580000	$417.24
1191471590000	$417.24
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1191471610000	$541.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191471640000	$541.32
1191471650000	$417.24
1191471660000	$417.24
1191471670000	$417.24
1191472010000	$333.84
1191472020000	$417.24
1191472030000	$417.24
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1191472060000	$417.24
1191472080000	$417.24
1191472090000	$417.24
1191472100000	$834.48
1191472120000	$541.32
1191472180000	$417.24
1191472190000	$679.92
1191472200000	$953.40
1191472210000	$417.24
1191472220000	$417.24
1191472230000	$417.24
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1191481180000	$417.24
1191481190000	$417.24
1191481200000	$417.24
1191481210000	$417.24
1191491030000	$541.32
1191491070000	$829.32
1191491080000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191491120000	$417.24
1191491130000	$417.24
1191491140000	$417.24
1191491150000	$417.24
1191491160000	$417.24
1191491170000	$417.24
1191491180000	$541.32
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1191491250000	$417.24
1191491260000	$417.24
1191491270000	$417.24
1191491280000	$417.24
1191491290000	$541.32
1191491300000	$572.28
1191491310000	$417.24
1191491320000	$417.24
1191491330000	$417.24
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1191491350000	$417.24
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1191491400000	$333.84
1191491410000	$333.84
1191491420000	$417.24
1191491430000	$417.24
1191501070000	$333.84
1191501080000	$417.24
1191501090000	$541.32
1191501100000	$417.24
1191501110000	$417.24
1191501120000	$417.24
1191501130000	$417.24
1191501140000	$417.24
1191501150000	$417.24
1191501160000	$448.20
1191501170000	$417.24
1191501180000	$417.24
1191501190000	$417.24
1191501200000	$417.24
1191501210000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191501220000	$417.24
1191501230000	$333.84
1191501240000	$572.28
1191501250000	$417.24
1191501260000	$417.24
1191501270000	$417.24
1191501280000	$417.24
1191501290000	$541.32
1191501300000	$541.32
1191501310000	$417.24
1191501320000	$417.24
1191501330000	$417.24
1191501340000	$417.24
1191501590000	$417.24
1191501600000	$417.24
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1191501700000	$417.24
1191501710000	$417.24
1191501720000	$417.24
1191501730000	$417.24
1191501740000	$541.32
1191501750000	$417.24
1191501760000	$417.24
1191511010000	$417.24
1191511020000	$417.24
1191511030000	$417.24
1191511040000	$417.24
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1191511100000	$417.24
1191511110000	$417.24
1191511120000	$417.24
1191511130000	$417.24
1191511140000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1191511170000	$417.24
1191511180000	$417.24
1191511190000	$417.24
1191511200000	$417.24
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1191511220000	$417.24
1191511230000	$417.24
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1192011150000	$1,241.40
1192011160000	$1,241.40
1192011170000	$417.24
1192011180000	$417.24
1192011190000	$541.32
1192011200000	$417.24
1192011210000	$417.24
1192011220000	$541.32
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1192011250000	$417.24
1192011260000	$417.24
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1192011500000	$417.24
1192011510000	$829.32
1192021060000	$417.24
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1192021080000	$829.32
1192021090000	$824.16
1192021100000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192021110000	$417.24
1192021120000	$333.84
1192021130000	$417.24
1192021140000	$417.24
1192021180000	$1,241.40
1192021200000	$333.84
1192021210000	$1,653.48
1192021240000	$541.32
1192021280000	$541.32
1192021290000	$1,241.40
1192021300000	$834.48
1192021310000	$417.24
1192021320000	$417.24
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1192031120000	$417.24
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1192031140000	$829.32
1192031150000	$417.24
1192031160000	$1,241.40
1192031170000	$1,241.40
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1192031190000	$417.24
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1192031250000	$417.24
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1192031310000	$829.32
1192031320000	$541.32
1192031330000	$829.32
1192031340000	$829.32
1192031350000	$541.32
1192031360000	$417.24
1192031370000	$572.28

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192031380000	$417.24
1192031390000	$417.24
1192031400000	$417.24
1192031410000	$555.84
1192031420000	$829.32
1192031430000	$417.24
1192031440000	$417.24
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1192041180000	$417.24
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1192041320000	$417.24
1192041340000	$1,653.48
1192041360000	$333.84
1192041380000	$1,241.40
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192051250000	$417.24
1192051260000	$1,163.16
1192051270000	$1,241.40
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1192051350000	$1,241.40
1192051360000	$829.32
1192051370000	$1,241.40
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192051420000	$417.24
1192051430000	$829.32
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1192051450000	$829.32
1192051460000	$829.32
1192051470000	$417.24
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1192051490000	$417.24
1192061010000	$333.84
1192061030000	$829.32
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1192061050000	$417.24
1192061060000	$665.40
1192061070000	$1,241.40
1192061110000	$953.40
1192061120000	$417.24
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1192061160000	$417.24
1192061170000	$417.24
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1192061430000	$541.32
1192061440000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192061450000	$417.24
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1192071130000	$953.40
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192081230000	$417.24
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1192091070000	$1,653.48
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192101170000	$829.32
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1192101230000	$448.20
1192101240000	$417.24
1192101250000	$989.52
1192101260000	$417.24
1192101270000	$417.24
1192101280000	$333.84
1192101290000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192101320000	$417.24
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1192101340000	$829.32
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1192101370000	$417.24
1192101380000	$417.24
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1192101430000	$829.32
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1192101460000	$1,241.40
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192121210000	$1,241.40
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192121360000	$417.24
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1192121620000	$417.24
1192121630000	$967.92
1192121640000	$417.24
1192121650000	$417.24
1192121660000	$829.32
1192121670000	$829.32
1192121680000	$417.24
1192121690000	$417.24
1192121700000	$417.24
1192121710000	$417.24
1192121720000	$417.24
1192121730000	$1,241.40
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1192121750000	$829.32
1192121760000	$417.24
1192121770000	$417.24
1192131100000	$541.32
1192131110000	$417.24
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1192131140000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192131150000	$829.32
1192131170000	$1,251.72
1192131180000	$417.24
1192131210000	$417.24
1192131220000	$417.24
1192131230000	$333.84
1192131240000	$333.84
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1192131260000	$541.32
1192131270000	$417.24
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1192141010000	$417.24
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1192141030000	$829.32
1192141040000	$417.24
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1192141070000	$572.28
1192141080000	$953.40
1192141090000	$417.24
1192141100000	$1,241.40
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1192141130000	$333.84
1192141140000	$417.24
1192141150000	$541.32
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1192141200000	$417.24
1192141210000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192141230000	$417.24
1192141240000	$417.24
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1192141260000	$417.24
1192141270000	$829.32
1192141280000	$417.24
1192141290000	$417.24
1192141300000	$417.24
1192141310000	$541.32
1192141320000	$541.32
1192141330000	$417.24
1192141380000	$333.84
1192141390000	$333.84
1192141400000	$333.84
1192141410000	$417.24
1192141420000	$417.24
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1192141470000	$417.24
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1192141580000	$417.24
1192141590000	$333.84
1192141600000	$417.24
1192141610000	$417.24
1192141620000	$829.32
1192141630000	$572.28
1192141640000	$1,241.40
1192141650000	$1,653.48
1192141660000	$829.32
1192141670000	$541.32
1192141680000	$417.24
1192141690000	$417.24
1192141700000	$541.32
1192141710000	$333.84
1192141720000	$1,241.40
1192141730000	$1,246.56
1192141740000	$829.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192141750000	$417.24
1192141760000	$417.24
1192141770000	$417.24
1192141780000	$417.24
1192151010000	$333.84
1192151020000	$333.84
1192151040000	$417.24
1192151050000	$417.24
1192151060000	$417.24
1192151080000	$555.84
1192151090000	$417.24
1192151100000	$417.24
1192151110000	$541.32
1192151120000	$417.24
1192151150000	$1,241.40
1192151160000	$417.24
1192151170000	$834.48
1192151190000	$333.84
1192151200000	$417.24
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1192161040000	$417.24
1192161050000	$417.24
1192161070000	$417.24
1192161080000	$541.32
1192161100000	$417.24
1192161110000	$665.40
1192161120000	$829.32
1192161130000	$417.24
1192161140000	$417.24
1192161150000	$333.84
1192161160000	$417.24
1192161170000	$417.24
1192161190000	$417.24
1192161200000	$417.24
1192161210000	$555.84
1192161220000	$417.24
1192161230000	$417.24
1192161240000	$541.32
1192161250000	$417.24
1192161260000	$541.32
1192161270000	$1,658.64
1192161280000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192161290000	$417.24
1192161300000	$679.92
1192161310000	$541.32
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1192161330000	$417.24
1192161340000	$417.24
1192161350000	$417.24
1192171020000	$541.32
1192171030000	$541.32
1192171040000	$417.24
1192171050000	$417.24
1192171060000	$417.24
1192171080000	$417.24
1192171090000	$417.24
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1192171140000	$417.24
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1192171220000	$417.24
1192171230000	$417.24
1192171240000	$829.32
1192171250000	$834.48
1192171260000	$417.24
1192171270000	$417.24
1192171280000	$333.84
1192171290000	$572.28
1192171300000	$1,241.40
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1192171420000	$417.24
1192171430000	$417.24
1192171440000	$417.24
1192171450000	$417.24
1192171460000	$417.24
1192171470000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192171490000	$417.24
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1192171520000	$417.24
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1192171590000	$417.24
1192171610000	$417.24
1192171620000	$417.24
1192171630000	$829.32
1192171640000	$417.24
1192171650000	$333.84
1192171660000	$417.24
1192171670000	$417.24
1192171680000	$417.24
1192171690000	$333.84
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1192171770000	$417.24
1192171780000	$417.24
1192171790000	$417.24
1192171800000	$417.24
1192171810000	$829.32
1192181020000	$333.84
1192181030000	$417.24
1192181060000	$1,236.24
1192181070000	$417.24
1192181080000	$829.32
1192181090000	$333.84
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1192181110000	$829.32
1192181120000	$1,653.48
1192181130000	$829.32
1192181140000	$417.24
1192181150000	$417.24
1192181160000	$417.24
1192181170000	$820.44

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192181180000	$829.32
1192181190000	$417.24
1192181200000	$417.24
1192181210000	$417.24
1192181220000	$679.92
1192181230000	$417.24
1192181240000	$417.24
1192181250000	$1,241.40
1192181270000	$1,241.40
1192181280000	$417.24
1192181310000	$417.24
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1192181330000	$417.24
1192181340000	$417.24
1192181350000	$417.24
1192181370000	$417.24
1192191010000	$417.24
1192201020000	$417.24
1192201050000	$541.32
1192201060000	$829.32
1192201070000	$417.24
1192201090000	$417.24
1192201100000	$417.24
1192201110000	$417.24
1192201130000	$829.32
1192201140000	$417.24
1192201150000	$541.32
1192201160000	$417.24
1192201170000	$417.24
1192201180000	$417.24
1192201200000	$417.24
1192201210000	$1,653.48
1192201250000	$417.24
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1192221050000	$417.24
1192221090000	$417.24
1192221100000	$541.32
1192251010000	$417.24
1192251020000	$417.24
1192251030000	$417.24
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1192251050000	$417.24
1192251060000	$417.24
1192251070000	$417.24
1192251080000	$417.24
1192251100000	$417.24
1192251110000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192251120000	$829.32
1192251140000	$417.24
1192251150000	$541.32
1192251160000	$417.24
1192251170000	$417.24
1192251190000	$417.24
1192251200000	$333.84
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1192251350000	$417.24
1192251360000	$417.24
1192251370000	$417.24
1192251380000	$417.24
1192251390000	$829.32
1192251400000	$417.24
1192251430000	$541.32
1192251460000	$417.24
1192251470000	$417.24
1192261010000	$541.32
1192261020000	$555.84
1192261030000	$417.24
1192261040000	$417.24
1192261050000	$417.24
1192261060000	$417.24
1192261090000	$417.24
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1192261190000	$417.24
1192261270000	$417.24
1192271010000	$417.24
1192271020000	$417.24
1192271030000	$417.24
1192271040000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192271060000	$417.24
1192271070000	$417.24
1192271080000	$333.84
1192271090000	$1,241.40
1192271110000	$541.32
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1192271140000	$417.24
1192271150000	$541.32
1192271160000	$417.24
1192271170000	$417.24
1192271180000	$417.24
1192271190000	$829.32
1192271200000	$417.24
1192271210000	$829.32
1192271220000	$555.84
1192271230000	$417.24
1192271240000	$417.24
1192271250000	$417.24
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1192271270000	$572.28
1192271280000	$417.24
1192271290000	$417.24
1192271300000	$417.24
1192271310000	$829.32
1192271320000	$417.24
1192271330000	$417.24
1192271340000	$417.24
1192281010000	$417.24
1192281020000	$333.84
1192281030000	$417.24
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1192291150000	$333.84
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1192291170000	$417.24
1192291280000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192291310000	$417.24
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1192291330000	$417.24
1192331130000	$541.32
1192331140000	$417.24
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1192331200000	$417.24
1192331210000	$417.24
1192331220000	$417.24
1192331230000	$829.32
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1192331250000	$829.32
1192331300000	$417.24
1192331310000	$829.32
1192331320000	$417.24
1192331330000	$417.24
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1192332040000	$417.24
1192332050000	$417.24
1192332060000	$541.32
1192332070000	$417.24
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1192332140000	$417.24
1192332150000	$417.24
1192332160000	$333.84
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1192332210000	$417.24
1192332220000	$417.24
1192332230000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192332260000	$417.24
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1192332290000	$417.24
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1192332310000	$333.84
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1192332340000	$417.24
1192332350000	$417.24
1192332360000	$417.24
1192332370000	$333.84
1192341010000	$417.24
1192341120000	$417.24
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1192341440000	$333.84
1192341450000	$417.24
1192341460000	$417.24
1192341470000	$417.24
1192341480000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192341510000	$541.32
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1192341530000	$417.24
1192341540000	$417.24
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1192351020000	$417.24
1192351030000	$829.32
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1192352130000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192352180000	$417.24
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1192361100000	$417.24
1192361110000	$417.24
1192361120000	$417.24
1192361130000	$417.24
1192361140000	$417.24
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1192361160000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192361170000	$541.32
1192361180000	$333.84
1192361190000	$417.24
1192361200000	$417.24
1192361210000	$417.24
1192361220000	$417.24
1192361230000	$417.24
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1192361340000	$417.24
1192361350000	$417.24
1192361360000	$910.32
1192361370000	$1,653.48
1192361380000	$541.32
1192361390000	$333.84
1192361400000	$572.28
1192361410000	$417.24
1192361420000	$417.24
1192361430000	$417.24
1192361440000	$333.84
1192361460000	$417.24
1192371060000	$953.40
1192371070000	$417.24
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1192371180000	$417.24
1192371190000	$829.32
1192371210000	$417.24
1192371220000	$834.48
1192371230000	$541.32
1192371250000	$333.84
1192371270000	$417.24
1192371280000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192371290000	$417.24
1192371300000	$417.24
1192371310000	$417.24
1192371320000	$417.24
1192371330000	$417.24
1192371340000	$333.84
1192371350000	$541.32
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1192381230000	$417.24
1192381240000	$417.24
1192381250000	$417.24
1192381260000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192381290000	$333.84
1192381310000	$417.24
1192381320000	$417.24
1192381330000	$1,241.40
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1192381350000	$417.24
1192381360000	$417.24
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1192391200000	$586.80
1192391210000	$417.24
1192391220000	$417.24
1192391230000	$333.84
1192391240000	$541.32
1192391250000	$541.32
1192391260000	$417.24
1192391270000	$333.84
1192391280000	$417.24
1192391290000	$417.24
1192391300000	$417.24
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1192391320000	$417.24
1192391330000	$417.24
1192391340000	$417.24
1192391350000	$417.24
1192391360000	$417.24
1192391370000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192391380000	$417.24
1192391390000	$417.24
1192391400000	$333.84
1192391410000	$333.84
1192391420000	$665.40
1192391430000	$417.24
1192391440000	$417.24
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1192391680000	$417.24
1192391690000	$333.84
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1192391740000	$333.84
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1192401030000	$417.24
1192401040000	$417.24
1192401050000	$417.24
1192401060000	$417.24
1192401070000	$333.84
1192401080000	$417.24
1192401090000	$829.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192401100000	$417.24
1192401110000	$417.24
1192401120000	$1,241.40
1192401130000	$1,241.40
1192401140000	$1,241.40
1192401150000	$1,241.40
1192401160000	$1,241.40
1192401210000	$679.92
1192401240000	$834.48
1192401270000	$417.24
1192401280000	$417.24
1192401300000	$829.32
1192401310000	$417.24
1192401320000	$417.24
1192401330000	$417.24
1192401340000	$417.24
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1192401600000	$834.48
1192401610000	$417.24
1192401620000	$333.84
1192401640000	$829.32
1192411050000	$417.24
1192411140000	$417.24
1192411150000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192411160000	$333.84
1192411170000	$417.24
1192411180000	$417.24
1192411190000	$541.32
1192411200000	$417.24
1192411210000	$417.24
1192411220000	$417.24
1192411230000	$417.24
1192411240000	$417.24
1192411250000	$1,653.48
1192411260000	$333.84
1192411280000	$417.24
1192411290000	$417.24
1192411300000	$417.24
1192411310000	$555.84
1192411320000	$417.24
1192411330000	$417.24
1192411340000	$417.24
1192411350000	$541.32
1192411360000	$555.84
1192411370000	$333.84
1192411380000	$417.24
1192411390000	$417.24
1192411400000	$417.24
1192411410000	$333.84
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1192421350000	$417.24
1192421360000	$417.24
1192421370000	$333.84
1192421380000	$417.24
1192431060000	$541.32
1192431070000	$829.32
1192431080000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192431090000	$417.24
1192431100000	$417.24
1192431110000	$333.84
1192431120000	$417.24
1192431130000	$417.24
1192431140000	$417.24
1192431150000	$417.24
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1192441020000	$541.32
1192441030000	$333.84
1192441040000	$333.84
1192441050000	$472.44
1192441060000	$417.24
1192441070000	$417.24
1192441080000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192441090000	$417.24
1192441100000	$417.24
1192441110000	$555.84
1192441120000	$417.24
1192441130000	$333.84
1192441140000	$417.24
1192441150000	$417.24
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1192441490000	$417.24
1192441500000	$417.24
1192441510000	$417.24
1192441520000	$417.24
1192441530000	$541.32
1192441540000	$417.24
1192441550000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192441560000	$417.24
1192441570000	$417.24
1192441580000	$417.24
1192441590000	$417.24
1192441600000	$333.84
1192441610000	$417.24
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1192451050000	$417.24
1192451060000	$417.24
1192451070000	$541.32
1192451080000	$417.24
1192451090000	$541.32
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1192451110000	$333.84
1192451120000	$417.24
1192451130000	$333.84
1192451140000	$541.32
1192451150000	$417.24
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1192451320000	$417.24
1192451330000	$417.24
1192451340000	$417.24
1192451350000	$417.24
1192451360000	$333.84
1192451370000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192451380000	$417.24
1192451390000	$333.84
1192451400000	$1,241.40
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1192451440000	$417.24
1192451450000	$417.24
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1192451470000	$417.24
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1192451650000	$448.20
1192451660000	$333.84
1192451670000	$417.24
1192451680000	$417.24
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1192451700000	$417.24
1192451710000	$333.84
1192451720000	$333.84
1192451730000	$417.24
1192451740000	$417.24
1192451750000	$417.24
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1192451780000	$417.24
1192451790000	$417.24
1192461010000	$417.24
1192461020000	$417.24
1192461030000	$417.24
1192461040000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192461060000	$417.24
1192461070000	$417.24
1192461080000	$333.84
1192461090000	$417.24
1192461100000	$417.24
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1192461120000	$417.24
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1192461540000	$417.24
1192461550000	$417.24
1192461560000	$417.24
1192461570000	$417.24
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1192461590000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192461600000	$417.24
1192461610000	$679.92
1192461620000	$417.24
1192461630000	$417.24
1192461660000	$417.24
1192461670000	$417.24
1192461680000	$333.84
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1192471130000	$417.24
1192471140000	$417.24
1192471150000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192481750000	$417.24
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1192491170000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192491460000	$417.24
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1192501070000	$417.24
1192501080000	$417.24
1192501090000	$417.24
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1192501130000	$417.24
1192501140000	$417.24
1192501150000	$417.24
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1192501170000	$417.24
1192501180000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1192501200000	$417.24
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1192501310000	$541.32
1192501320000	$333.84
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1192511130000	$417.24
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1192511160000	$417.24
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1192511180000	$417.24
1192511190000	$417.24
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1192511210000	$555.84
1192511220000	$417.24
1192511230000	$417.24
1192511240000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192511360000	$417.24
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1192511390000	$417.24
1192511400000	$417.24
1192521010000	$417.24
1192521020000	$417.24
1192521030000	$417.24
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1192521280000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192521380000	$417.24
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1192521400000	$417.24
1192521410000	$333.84
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1192521460000	$417.24
1192521470000	$417.24
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1192521520000	$417.24
1192521530000	$417.24
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1192521640000	$417.24
1192521650000	$417.24
1192521660000	$417.24
1192521670000	$417.24
1192521680000	$541.32
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1192521700000	$417.24
1192521710000	$417.24
1192521720000	$541.32
1192521730000	$417.24
1192521740000	$417.24
1192521750000	$333.84
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1192521770000	$834.48
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1192531060000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192531110000	$541.32
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1192531130000	$665.40
1192531140000	$417.24
1192531160000	$829.32
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1192531430000	$417.24
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1192542010000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192571020000	$541.32
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1192571050000	$333.84
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1192571080000	$417.24
1192571090000	$417.24
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1192581070000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192581120000	$417.24
1192581130000	$541.32
1192581140000	$541.32
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1192581160000	$333.84
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1192581280000	$417.24
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1192581440000	$417.24
1192581450000	$417.24
1192601100000	$333.84
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1192601150000	$541.32
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1192601190000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1192601300000	$333.84
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1192601320000	$333.84
1192601330000	$541.32
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1192601420000	$333.84
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1192611040000	$417.24
1192611110000	$1,241.40
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1192621160000	$417.24
1192621170000	$541.32
1192621180000	$333.84
1192621190000	$541.32
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1192641210000	$417.24
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1200051030000	$555.84
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1200051060000	$417.24
1200051070000	$417.24
1200051080000	$333.84
1200051090000	$541.32
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1200051110000	$417.24
1200051120000	$417.24
1200051130000	$333.84
1200051140000	$541.32
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1200051190000	$417.24
1200051200000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200051230000	$417.24
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1200051630000	$417.24
1200051640000	$555.84
1200061010000	$417.24
1200061020000	$572.28
1200061030000	$417.24
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1200061050000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200061060000	$364.80
1200061070000	$572.28
1200061080000	$417.24
1200061090000	$417.24
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1200061190000	$333.84
1200061200000	$417.24
1200061210000	$417.24
1200061220000	$333.84
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1200061260000	$417.24
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1200061280000	$541.32
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1200061330000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200071170000	$333.84
1200071180000	$541.32
1200071190000	$417.24
1200091010000	$472.44
1200091050000	$541.32
1200091060000	$541.32
1200091070000	$679.92
1200091080000	$555.84
1200091090000	$417.24
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1200102230000	$417.24
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1200102250000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200102280000	$333.84
1200102290000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200131300000	$417.24
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1200131350000	$417.24
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1200141040000	$417.24
1200141050000	$417.24
1200141060000	$417.24
1200141070000	$679.92
1200141080000	$472.44
1200141090000	$555.84
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1200141130000	$333.84
1200141140000	$417.24
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1200141160000	$417.24
1200141170000	$417.24
1200141180000	$710.88
1200141190000	$417.24
1200141200000	$417.24
1200141210000	$333.84
1200141220000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200141240000	$417.24
1200141250000	$555.84
1200141260000	$555.84
1200141270000	$555.84
1200141280000	$555.84
1200141290000	$555.84
1200151050000	$333.84
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1200151110000	$586.80
1200151120000	$417.24
1200151130000	$541.32
1200151140000	$417.24
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1200161030000	$555.84
1200161070000	$417.24
1200161080000	$417.24
1200161090000	$541.32
1200161100000	$417.24
1200161110000	$448.20
1200161120000	$417.24
1200161130000	$555.84
1200161140000	$417.24
1200161150000	$417.24
1200161160000	$417.24
1200161170000	$333.84
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1200161220000	$417.24
1200161230000	$417.24
1200161240000	$541.32
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1200161260000	$541.32
1200161270000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200161290000	$417.24
1200161300000	$541.32
1200161310000	$417.24
1200161320000	$541.32
1200161330000	$417.24
1200161340000	$417.24
1200161350000	$417.24
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1200171090000	$555.84
1200171100000	$417.24
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1200171170000	$555.84
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1200171320000	$679.92
1200171330000	$333.84
1200171340000	$472.44
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200241520000	$417.24
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1200241540000	$417.24
1200241550000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200251020000	$417.24
1200251030000	$417.24
1200251040000	$417.24
1200251050000	$417.24
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1200251400000	$417.24
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1200251420000	$333.84
1200251430000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200251460000	$417.24
1200251470000	$679.92
1200251480000	$333.84
1200251490000	$417.24
1200251500000	$417.24
1200251510000	$417.24
1200251520000	$417.24
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1200251640000	$333.84
1200251650000	$417.24
1200251660000	$333.84
1200251670000	$417.24
1200251680000	$417.24
1200251690000	$417.24
1200251700000	$417.24
1200251710000	$333.84
1200251720000	$417.24
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1200261010000	$333.84
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1200261160000	$417.24
1200261170000	$541.32
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1200261190000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200261200000	$541.32
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1200261220000	$417.24
1200261230000	$417.24
1200261240000	$417.24
1200261250000	$417.24
1200261260000	$417.24
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1200271180000	$417.24
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1200271200000	$417.24
1200271210000	$417.24
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1200271230000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200271260000	$417.24
1200271270000	$333.84
1200271280000	$417.24
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1200271340000	$417.24
1200271350000	$417.24
1200271360000	$417.24
1200271370000	$417.24
1200271380000	$417.24
1200281010000	$448.20
1200281020000	$417.24
1200281030000	$417.24
1200281040000	$417.24
1200281050000	$333.84
1200281060000	$417.24
1200281070000	$417.24
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1200281300000	$417.24
1200281310000	$555.84
1200281320000	$555.84
1200281340000	$555.84
1200291010000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200291040000	$417.24
1200291050000	$417.24
1200291060000	$417.24
1200291070000	$333.84
1200291080000	$417.24
1200291090000	$417.24
1200291100000	$417.24
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1200301070000	$679.92
1200301090000	$541.32
1200301110000	$417.24
1200301120000	$555.84
1200301150000	$555.84
1200301160000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200301190000	$555.84
1200301210000	$417.24
1200311010000	$333.84
1200311030000	$417.24
1200311040000	$417.24
1200311050000	$417.24
1200311060000	$417.24
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1200311080000	$472.44
1200311090000	$333.84
1200311100000	$417.24
1200311110000	$417.24
1200311120000	$417.24
1200311130000	$555.84
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1200331050000	$417.24
1200331060000	$417.24
1200331070000	$417.24
1200341010000	$333.84
1200341020000	$417.24
1200341030000	$665.40
1200341040000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200341070000	$472.44
1200341080000	$818.52
1200341100000	$555.84
1200341110000	$417.24
1200341120000	$417.24
1200341130000	$333.84
1200341140000	$417.24
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1200341170000	$417.24
1200341180000	$417.24
1200341190000	$417.24
1200341200000	$417.24
1200341220000	$333.84
1200341230000	$448.20
1200351050000	$417.24
1200351140000	$417.24
1200351150000	$417.24
1200351160000	$417.24
1200351170000	$417.24
1200351190000	$417.24
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1200351370000	$417.24
1200351380000	$333.84
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1200351440000	$417.24
1200351450000	$417.24
1200351460000	$829.32
1200351470000	$417.24
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1200351560000	$417.24
1200351570000	$541.32
1200351580000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200351610000	$541.32
1200351620000	$541.32
1200351630000	$333.84
1200351640000	$555.84
1200351660000	$417.24
1200361020000	$417.24
1200361050000	$710.88
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1200361450000	$417.24
1200361460000	$541.32
1200361470000	$417.24
1200361480000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200361540000	$417.24
1200361550000	$417.24
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1200371310000	$417.24
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1200371330000	$417.24
1200371340000	$417.24
1200371350000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200371370000	$333.84
1200371380000	$417.24
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1200371400000	$417.24
1200371410000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200381210000	$417.24
1200381220000	$541.32
1200381230000	$417.24
1200381240000	$829.32
1200381260000	$417.24
1200381270000	$417.24
1200381280000	$417.24
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1200391020000	$417.24
1200391030000	$541.32
1200401030000	$417.24
1200401040000	$572.28
1200401060000	$541.32
1200401070000	$333.84
1200401080000	$333.84
1200401090000	$665.40
1200401100000	$417.24
1200401110000	$417.24
1200401120000	$417.24
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1200401260000	$417.24
1200401270000	$417.24
1200401830000	$417.24
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1200411070000	$417.24
1200411080000	$665.40
1200411090000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200411100000	$417.24
1200411110000	$417.24
1200411120000	$417.24
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1200411280000	$417.24
1200411290000	$541.32
1200411300000	$417.24
1200411310000	$417.24
1200411320000	$417.24
1200411330000	$417.24
1200411340000	$333.84
1200411350000	$417.24
1200411360000	$333.84
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1200411420000	$572.28
1200411430000	$417.24
1200411440000	$417.24
1200421090000	$541.32
1200421100000	$417.24
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1200421120000	$417.24
1200421130000	$417.24
1200421140000	$417.24
1200421150000	$417.24
1200421160000	$541.32
1200421170000	$572.28
1200421180000	$417.24
1200421190000	$333.84
1200421200000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200421220000	$541.32
1200421260000	$417.24
1200421270000	$417.24
1200421280000	$333.84
1200421290000	$417.24
1200421300000	$541.32
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1200421320000	$541.32
1200431010000	$942.60
1200431030000	$555.84
1200431050000	$417.24
1200431070000	$417.24
1200431100000	$417.24
1200431110000	$417.24
1200431120000	$417.24
1200431130000	$417.24
1200431140000	$541.32
1200431150000	$417.24
1200431160000	$541.32
1200431170000	$417.24
1200431180000	$417.24
1200431190000	$333.84
1200431200000	$417.24
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1200431390000	$417.24
1200431400000	$417.24
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1200441020000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200441070000	$541.32
1200441080000	$417.24
1200441090000	$417.24
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1200441500000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200441540000	$333.84
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1200441610000	$541.32
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1200451320000	$333.84
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1200451350000	$572.28
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200451420000	$417.24
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1200451440000	$333.84
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1200451830000	$417.24
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1200451850000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200471260000	$417.24
1200471270000	$417.24
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1200471290000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200521080000	$417.24
1200521090000	$541.32
1200521100000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200531270000	$417.24
1200531280000	$541.32
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1200531310000	$333.84
1200541020000	$417.24
1200541030000	$417.24
1200541040000	$417.24
1200541050000	$417.24
1200541060000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200541120000	$417.24
1200541130000	$417.24
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1200541280000	$417.24
1200551010000	$555.84
1200551040000	$417.24
1200551050000	$555.84
1200551060000	$541.32
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1200551110000	$417.24
1200551130000	$417.24
1200551150000	$829.32
1200551160000	$417.24
1200551170000	$417.24
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1200551330000	$541.32
1200551340000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200551380000	$710.88
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1200551400000	$417.24
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1200561510000	$417.24
1200561530000	$417.24
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1200571040000	$555.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200581040000	$541.32
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1200581090000	$417.24
1200581100000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200601090000	$417.24
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1200601110000	$333.84
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1200601140000	$417.24
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1200611070000	$333.84
1200611080000	$555.84
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1200631070000	$417.24
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1200631090000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200641010000	$417.24
1200641020000	$555.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1200641480000	$417.24
1200641490000	$417.24
1200641500000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200651040000	$417.24
1200651050000	$333.84
1200651060000	$417.24
1200651070000	$417.24
1200651080000	$333.84
1200651090000	$333.84
1200651100000	$541.32
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1200651450000	$417.24
1200651460000	$417.24
1200651470000	$333.84
1200651480000	$417.24
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1200661010000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1200661020000	$417.24
1200661030000	$586.80
1200661040000	$417.24
1200661050000	$417.24
1200661060000	$333.84
1200661070000	$417.24
1200661080000	$333.84
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1200661440000	$417.24
1200661450000	$417.24
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1201011020000	$417.24
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1201011050000	$572.28

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201011060000	$417.24
1201011090000	$417.24
1201011100000	$333.84
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1201011130000	$417.24
1201011140000	$333.84
1201011150000	$417.24
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1201011200000	$417.24
1201011210000	$417.24
1201011220000	$417.24
1201011250000	$417.24
1201021010000	$541.32
1201021020000	$417.24
1201021040000	$417.24
1201021050000	$417.24
1201021060000	$555.84
1201021070000	$417.24
1201021080000	$417.24
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1201021210000	$417.24
1201021220000	$417.24
1201021230000	$679.92
1201021240000	$417.24
1201021250000	$541.32
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1201021280000	$417.24
1201021290000	$417.24
1201021300000	$417.24
1201021310000	$417.24
1201021320000	$417.24
1201021330000	$665.40
1201021340000	$541.32

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201021350000	$417.24
1201021360000	$417.24
1201021370000	$417.24
1201021380000	$333.84
1201021390000	$417.24
1201021400000	$417.24
1201021410000	$417.24
1201021420000	$417.24
1201021430000	$541.32
1201021440000	$417.24
1201031030000	$417.24
1201031040000	$541.32
1201031050000	$417.24
1201031070000	$541.32
1201031080000	$417.24
1201031090000	$834.48
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1201031110000	$417.24
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1201031220000	$417.24
1201031230000	$333.84
1201031240000	$417.24
1201031250000	$541.32
1201031260000	$417.24
1201031270000	$417.24
1201031280000	$417.24
1201031290000	$417.24
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1201031380000	$417.24
1201031390000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201031440000	$417.24
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1201031460000	$417.24
1201031470000	$417.24
1201031480000	$417.24
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1201031580000	$417.24
1201031590000	$417.24
1201031600000	$417.24
1201031610000	$417.24
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1201031650000	$417.24
1201031660000	$417.24
1201031670000	$417.24
1201031680000	$417.24
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1201041080000	$417.24
1201041090000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201041140000	$417.24
1201041150000	$417.24
1201041160000	$417.24
1201041170000	$333.84
1201041180000	$333.84
1201041190000	$417.24
1201041200000	$417.24
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1201041220000	$417.24
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1201041250000	$417.24
1201041260000	$417.24
1201041280000	$541.32
1201041290000	$555.84
1201041310000	$541.32
1201041320000	$417.24
1201041330000	$417.24
1201041340000	$417.24
1201041350000	$541.32
1201041360000	$417.24
1201041370000	$417.24
1201041380000	$417.24
1201041390000	$417.24
1201041400000	$417.24
1201041410000	$417.24
1201041420000	$417.24
1201041430000	$417.24
1201041440000	$417.24
1201041450000	$333.84
1201041460000	$541.32
1201041470000	$333.84
1201041480000	$417.24
1201041490000	$417.24
1201041500000	$417.24
1201041510000	$417.24
1201041520000	$572.28
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1201051060000	$417.24
1201051070000	$417.24
1201051080000	$417.24
1201051090000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201051110000	$417.24
1201051120000	$417.24
1201051130000	$417.24
1201061030000	$417.24
1201061040000	$417.24
1201061050000	$417.24
1201061060000	$417.24
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1201071090000	$417.24
1201071100000	$417.24
1201071110000	$417.24
1201071120000	$417.24
1201071130000	$541.32
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1201071150000	$541.32
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1201071170000	$417.24
1201071180000	$417.24
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1201071200000	$417.24
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1201071220000	$417.24
1201071230000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201071250000	$417.24
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1201071270000	$417.24
1201071280000	$417.24
1201071290000	$448.20
1201071300000	$417.24
1201071310000	$417.24
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1201071400000	$417.24
1201071410000	$417.24
1201071420000	$417.24
1201071430000	$417.24
1201071440000	$541.32
1201071450000	$417.24
1201071460000	$417.24
1201071470000	$417.24
1201071480000	$417.24
1201071490000	$417.24
1201071500000	$417.24
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1201071650000	$417.24
1201071660000	$417.24
1201071670000	$417.24
1201071680000	$417.24
1201071690000	$541.32
1201071700000	$417.24
1201071710000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201071720000	$417.24
1201071730000	$417.24
1201091080000	$417.24
1201091090000	$417.24
1201091100000	$417.24
1201091110000	$417.24
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1201091490000	$417.24
1201091500000	$751.08
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1201091520000	$417.24
1201101010000	$417.24
1201101020000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201101030000	$541.32
1201101040000	$417.24
1201101050000	$417.24
1201101060000	$417.24
1201101070000	$541.32
1201101080000	$541.32
1201101090000	$417.24
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1201101140000	$417.24
1201101150000	$333.84
1201101160000	$333.84
1201101170000	$479.16
1201101180000	$417.24
1201101190000	$417.24
1201101200000	$541.32
1201101210000	$417.24
1201101220000	$417.24
1201101230000	$333.84
1201101240000	$417.24
1201101250000	$333.84
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1201101270000	$417.24
1201101280000	$417.24
1201101290000	$417.24
1201101300000	$333.84
1201101310000	$417.24
1201101320000	$417.24
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1201101340000	$333.84
1201101350000	$555.84
1201101360000	$417.24
1201101370000	$417.24
1201101380000	$541.32
1201101390000	$417.24
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1201101470000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201101500000	$417.24
1201101510000	$333.84
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1201101540000	$541.32
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1201101570000	$417.24
1201101580000	$417.24
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1201101660000	$417.24
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1201101700000	$417.24
1201101710000	$417.24
1201101720000	$417.24
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1201111220000	$417.24
1201111230000	$417.24
1201111240000	$417.24
1201111250000	$541.32
1201111260000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201111270000	$333.84
1201111280000	$333.84
1201111290000	$541.32
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1201111410000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201141690000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201151690000	$417.24
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1201151710000	$417.24
1201151720000	$417.24
1201151730000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201161250000	$417.24
1201161260000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201261230000	$679.92
1201261240000	$555.84
1201261250000	$417.24
1201261260000	$572.28
1201261270000	$333.84
1201261280000	$541.32
1201261290000	$417.24
1201261300000	$555.84
1201261310000	$333.84
1201261320000	$333.84
1201261340000	$417.24
1201261360000	$417.24
1201261370000	$541.32
1201261380000	$417.24
1201261390000	$417.24
1201261400000	$417.24
1201261420000	$417.24
1201261430000	$417.24
1201261440000	$417.24
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1201261470000	$555.84
1201261490000	$417.24
1201271010000	$333.84
1201271020000	$333.84
1201271030000	$417.24
1201271040000	$555.84
1201271050000	$818.52

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201271060000	$679.92
1201271070000	$417.24
1201271080000	$417.24
1201271090000	$417.24
1201271100000	$417.24
1201271110000	$541.32
1201271120000	$417.24
1201271130000	$417.24
1201271140000	$541.32
1201271150000	$417.24
1201271160000	$417.24
1201271170000	$555.84
1201271180000	$541.32
1201271190000	$417.24
1201271200000	$417.24
1201271210000	$333.84
1201271220000	$417.24
1201271230000	$333.84
1201271240000	$417.24
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1201271320000	$417.24
1201271330000	$333.84
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1201271370000	$333.84
1201271380000	$417.24
1201271390000	$417.24
1201271400000	$417.24
1201271410000	$417.24
1201271420000	$333.84
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1201271460000	$417.24
1201271470000	$541.32
1201271480000	$541.32
1201271490000	$333.84
1201271500000	$417.24
1201271510000	$472.44
1201271520000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201271540000	$417.24
1201271550000	$417.24
1201271560000	$417.24
1201271570000	$333.84
1201271580000	$555.84
1201271590000	$541.32
1201271600000	$417.24
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1201281320000	$541.32
1201281330000	$417.24
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1201281350000	$333.84
1201281360000	$417.24
1201281370000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201281420000	$417.24
1201281430000	$417.24
1201281440000	$417.24
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1201281770000	$417.24
1201281780000	$417.24
1201281790000	$333.84
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1201281820000	$417.24
1201281830000	$417.24
1201281840000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201281850000	$417.24
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1201291070000	$829.32
1201291080000	$333.84
1201291090000	$417.24
1201291100000	$333.84
1201291110000	$541.32
1201291120000	$417.24
1201291130000	$333.84
1201291140000	$541.32
1201291150000	$417.24
1201291160000	$417.24
1201291170000	$417.24
1201291180000	$417.24
1201291190000	$417.24
1201291200000	$541.32
1201291210000	$417.24
1201291220000	$541.32
1201291230000	$417.24
1201291240000	$417.24
1201291250000	$417.24
1201291260000	$417.24
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1201291330000	$333.84
1201291340000	$417.24
1201291350000	$417.24
1201291360000	$417.24
1201291370000	$541.32
1201291380000	$541.32
1201291390000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201291400000	$417.24
1201291410000	$417.24
1201291420000	$417.24
1201291430000	$333.84
1201291440000	$417.24
1201291450000	$417.24
1201291460000	$417.24
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1201291510000	$417.24
1201291520000	$417.24
1201291530000	$333.84
1201291540000	$417.24
1201291550000	$541.32
1201291560000	$417.24
1201291570000	$333.84
1201291580000	$417.24
1201291590000	$417.24
1201291600000	$417.24
1201291610000	$417.24
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1201291640000	$417.24
1201291650000	$417.24
1201291660000	$417.24
1201291670000	$333.84
1201291680000	$541.32
1201291690000	$417.24
1201291700000	$333.84
1201291710000	$333.84
1201311250000	$417.24
1201321020000	$829.32
1201321030000	$679.92
1201321060000	$333.84
1201321370000	$745.92
1201321480000	$541.32
1201341020000	$541.32
1201341030000	$541.32
1201341040000	$417.24
1201351140000	$829.32
1201351150000	$829.32
1201351190000	$541.32
1201351200000	$572.28
1201351210000	$541.32
1201351220000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201361200000	$953.40
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1201371020000	$417.24
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1201371070000	$417.24
1201371080000	$417.24
1201371090000	$417.24
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1201381160000	$417.24
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1201381180000	$417.24
1201381190000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201381230000	$333.84
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1201381250000	$333.84
1201381260000	$417.24
1201381270000	$417.24
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1201381620000	$417.24
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1201381640000	$417.24
1201381650000	$417.24
1201381660000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201381670000	$417.24
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1201381690000	$417.24
1201381700000	$417.24
1201381710000	$417.24
1201381720000	$417.24
1201382010000	$333.84
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1201382370000	$417.24
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1201382390000	$417.24
1201382400000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201382420000	$417.24
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1201382440000	$333.84
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1201382460000	$417.24
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1201391190000	$417.24
1201391200000	$333.84
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1201391220000	$417.24
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1201391320000	$417.24
1201391330000	$417.24
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201391350000	$333.84
1201391360000	$417.24
1201391370000	$417.24
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1201391390000	$417.24
1201391400000	$417.24
1201391410000	$417.24
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1201411050000	$417.24
1201411060000	$417.24
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1201411080000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201411270000	$417.24
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1201411290000	$417.24
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1201411340000	$417.24
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1201411360000	$417.24
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1201411490000	$417.24
1201411500000	$417.24
1201411510000	$555.84
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1201411570000	$417.24
1201411580000	$417.24
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1201411600000	$417.24
1201411610000	$333.84
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1201411710000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1201411720000	$417.24
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1201421280000	$417.24
1201421290000	$541.32
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201421800000	$417.24
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1201421820000	$333.84

Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1201431090000	$333.84
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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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Highland FY 2026 - 2027 Tax Roll Billing Prelim

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1210481350000	$417.24
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1210481370000	$417.24
1210481380000	$417.24
1210481390000	$417.24
1210481400000	$417.24
1210481410000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1210481420000	$417.24
1210481430000	$417.24
1210481440000	$417.24
1210481450000	$417.24
1210481460000	$417.24
1210481470000	$417.24
1210481480000	$417.24
1210481490000	$417.24
1210481500000	$417.24
1210481510000	$417.24
1210481520000	$417.24
1210481530000	$417.24
1210481540000	$417.24
1210481550000	$417.24
1210481560000	$417.24
1210481570000	$417.24
1210481580000	$417.24
1210481590000	$417.24
1210491010000	$417.24
1210491020000	$417.24
1210491030000	$417.24
1210491040000	$333.84
1210491050000	$417.24
1210491060000	$417.24
1210491070000	$417.24
1210491080000	$417.24
1210491090000	$417.24
1210491100000	$417.24
1210491110000	$417.24
1210491120000	$417.24
1210491130000	$417.24
1210491140000	$417.24
1210491150000	$417.24
1210491160000	$417.24
1210491170000	$417.24
1210491180000	$417.24
1210491190000	$417.24
1210491200000	$417.24
1210491210000	$417.24
1210491220000	$417.24
1210491230000	$417.24
1210491240000	$417.24
1210491250000	$417.24
1210491260000	$417.24
1210491270000	$417.24
1210491280000	$417.24
1210491290000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1210491300000	$333.84
1210491310000	$333.84
1210491320000	$417.24
1210491330000	$417.24
1210491340000	$417.24
1210491350000	$417.24
1210491360000	$417.24
1210491370000	$333.84
1210491380000	$417.24
1210491390000	$417.24
1210501010000	$417.24
1210501020000	$417.24
1210501030000	$417.24
1210501040000	$417.24
1210501050000	$417.24
1210501060000	$417.24
1210501070000	$417.24
1210501080000	$417.24
1210501090000	$417.24
1210501100000	$572.28
1210501110000	$417.24
1210501120000	$417.24
1210501130000	$333.84
1210501140000	$417.24
1210501150000	$417.24
1210501160000	$417.24
1210501170000	$417.24
1210501180000	$417.24
1210501190000	$333.84
1210501200000	$417.24
1210501210000	$417.24
1210501220000	$417.24
1210501230000	$417.24
1210501240000	$417.24
1210501250000	$417.24
1210501260000	$417.24
1210501270000	$417.24
1210501280000	$417.24
1210501290000	$417.24
1210501300000	$333.84
1210501310000	$417.24
1210501320000	$417.24
1210501330000	$417.24
1210501340000	$417.24
1210521010000	$417.24
1210521020000	$417.24
1210521030000	$417.24

Highland FY 2026 - 2027 Tax Roll Billing Prelim

1210521040000	$417.24
1210521050000	$417.24
1210521060000	$541.32
1210521070000	$417.24
1210521080000	$417.24
1210521090000	$417.24
1210521100000	$417.24
1210521110000	$417.24
1210521120000	$417.24
1210521130000	$541.32
1210521140000	$541.32
1210521150000	$417.24
1210521160000	$417.24
1210521170000	$417.24
1210521180000	$417.24
1210521190000	$417.24
1210521200000	$417.24
1210521210000	$417.24
1210521220000	$417.24
1210521230000	$417.24
1210521240000	$417.24
1210521250000	$417.24
1210521260000	$417.24
1210521270000	$417.24
1210521280000	$333.84
1210521290000	$417.24
1210521330000	$417.24
1210521340000	$417.24
1210521350000	$417.24
1210521400000	$333.84
1210521430000	$417.24
1210521440000	$417.24
1210521450000	$417.24
1210521460000	$417.24
1210521470000	$417.24
1210521480000	$333.84
12895 Parcels	**$5,692,082.40**

ATTACHMENT 6

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND LEVYING CHARGES FOR RESIDENTIAL AND COMMERCIAL/INDUSTRIAL REFUSE COLLECTION SERVICES FOR FISCAL YEAR 2026-27 PURSUANT TO CHAPTER 8.12 OF THE HIGHLAND MUNICIPAL CODE AND ORDERING THE RESIDENTIAL CHARGES TO BE COLLECTED ON THE COUNTY OF SAN BERNARDINO TAX ROLL

WHEREAS, the City Council approved a franchise agreement with Burrtec Waste Industries, Inc., effective August 1, 2018, for residential and commercial/industrial refuse collection service; and

WHEREAS, pursuant to the provisions of Chapter 8.12 of the City of Highland Municipal Code (the "Municipal Code") and Article 4 of Chapter 6 of Part 3 of Division 5 of the California Health and Safety Code, commencing with Section 5470 (the "Health and Safety Code"), the City Council is authorized to levy an annual refuse collection service charge (the "Charge") on residential and commercial/industrial parcels in the City; and

WHEREAS, pursuant to the provisions of Chapter 8.12 of the Municipal Code and Article 4 of Chapter 6 of Part 3 of Division 5 of the California Health and Safety Code, the City Council is authorized to have the residential Charge collected on the County of San Bernardino Property Tax Roll (the "Tax Roll") in the same manner, by the same persons, and at the same time as, together with and not separately from, the general taxes of the City; and

WHEREAS, the City Council has caused a written report (the "Written Report") to be prepared and filed with the City Clerk, which contains a description of each residential parcel of real property within the City to which the Charge is applicable (the "Identified Parcels") and the amount of the Charge for each such Identified Parcel for fiscal year 2026-27; and

WHEREAS, following notice duly given in accordance with law, the City Council has held a full and fair public hearing regarding the Written Report and the levy and collection of the residential Charge on the Tax Roll for fiscal year 2026-27, and heard and considered all objections and protests thereto; and

WHEREAS, no majority protest against the Written Report and the collection of the residential Charge on the Tax Roll for fiscal year 2026-27 exists, as determined in accordance with Section 5473.2 of the Health and Safety Code.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES HEREBY FIND, DETERMINE, ORDER AND RESOLVE AS FOLLOWS:

Section 1. The City Council hereby overrules all protests and objections to the Written Report and the collection of the residential Charge on the Tax Roll for fiscal year 2026-27, and approves the Written Report as filed.

Section 2. The City Council hereby levies the Charge for fiscal year 2026-27 against the residential and commercial/industrial parcels in the City at the rates set for in Exhibit "A", attached hereto, and the adoption of this resolution constitutes the levy of the Charge for fiscal year 2026-27.

Section 3. The Charge for residential parcels shall be collected for fiscal year 2026-27 on the Tax Roll in the same manner, by the same persons, and at the same time as, together with and not separately from, the general taxes of the City.

Section 4. The City Clerk is hereby authorized and directed to file the Written Report with the City Treasurer with a statement endorsed on said Written Report over the City Clerk's signature that the Written Report has been approved and finally adopted by the City Council. Upon receipt of the Written Report from the City Clerk, the City Treasurer shall enter the amount of the Charge against the Identified Parcels as they appear on the current assessment roll.

Section 5. The City Clerk is hereby further authorized and directed to file with the County Auditor of the County of San Bernardino a copy of the Written Report, with a statement endorsed thereon over the City Clerk's signature that the Written Report has been approved and finally adopted by the City Council, with a certified copy of this Resolution.

Section 6. The staff of the City are hereby authorized to take such other actions that are necessary or appropriate to implement this Resolution, and any such actions previously taken are hereby ratified.

PASSED, APPROVED AND ADOPTED this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

EXHIBIT A
CITY OF HIGHLAND
2026 RATES

Service Type	Proposed 2026 Rate
Residential & MF Barrel Service (95 gal trash, recycling, organics bar	
Trash Service-95 gal (1st unit)	$34.77
Trash Service-95 gal (senior-grandfathered rate)	$27.82
Trash Service-95 gal (second units)	$34.34
Trash Service-35 gal (1st unit) (includes new seniors) (35 gal trash, recycling, & organics barrels)	$26.65
Additional trash barrel	$10.34
Additional recycling barrel	$2.58
Additional organics barrel	$11.55
Barrel Exchange (first exchange free)	$19.88
Barrel Replacement resdl-customer damaged	$85.63
Resdl & MF Barrel Roll Out Service	$41.09
Barrel Roll Out Service-physically challenged	No Charge

Residential Bin Service (no longer offering this service)

Size	Freq	
1.5	1	$178.34
2	1	$195.73

Bin Exchange (first exchange free)	$99.41
Bin Replacement + actual cost of bin resdl-customer damaged	$110.12
Temporary Bins	$126.15
Temporary Bins - Extra Pick-Up	$73.08
Lock (initial set-up)	$38.74
Lock rental (monthly)	$9.03
Extra pick-up (barrel)	$20.01
Extra pick-up (bin)	$51.02

Additional Commingled Recycling Bins

Size	Freq	
1.5	1	$135.50
1.5	2	$194.34
1.5	3	$241.01
3	1	$169.17
3	2	$245.41
3	3	$320.38
3	4	$395.32
3	5	$470.23
3	6	$547.86
4	3	$376.68

Commercial Recycling Barrels

Size	Freq	
65 gal	1	$37.22
65 gal	2	$53.28
65 gal	3	$69.10
Extra Recycling barrel		$16.24

Green Waste Bin & Barrel Service

Size	Freq	
1.5	1	$175.22
3	1	$248.61

Service Type	Proposed 2026 Rate
Commercial Trash Barrel Service	
95-gallon	$53.46
Extra Trash barrel	$22.78
Barrel Exchange (first exchange free)	$19.88
Barrel Replacement	$85.63
Commercial Bin Service	
Bin Exchange (first exchange free)	$99.41
Bin Replacement + actual cost of bin commI-lost or stolen	$110.12

Commercial Trash Service (includes recycling & f/w ba

Size	Freq	
1.5	1	$192.61
1.5	2	$308.53
1.5	3	$412.30
1.5	4	$524.28
1.5	5	$636.32
1.5	6	$750.48
1.5	7	$860.98
2	1	$222.37
2	2	$364.55
2	3	$505.68
2	4	$645.50
2	5	$785.32
2	6	$927.61
2	7	$1,068.38
3	1	$283.36
3	2	$473.78
3	3	$662.95
3	4	$852.08
3	5	$1,041.16
3	6	$1,232.99
3	7	$1,422.78
4	1	$345.95
4	2	$599.43
4	3	$833.43
4	4	$1,172.91
4	5	$1,320.94
4	6	$1,563.29
4	7	$1,804.26
6	1	$441.88
6	2	$793.63
6	3	$1,145.34
6	4	$1,497.07
6	5	$1,848.77
6	6	$2,200.48
6	7	$2,552.19

EXHIBIT A
CITY OF HIGHLAND
2026 RATES

Service Type		Proposed 2026 Rate
Green Waste Bin & Barrel Service		
35 gal	1	$42.35
35 gal	2	$63.68
35 gal	3	$84.72
35 gal	4	$105.78
35 gal	5	$126.78
35 gal	6	$148.43
65 gal	1	$49.46
65 gal	2	$77.79
65 gal	3	$105.85
65 gal	4	$133.88
65 gal	5	$161.90
65 gal	6	$190.56
95 gal	1	$57.94
Roll-Offs		
20 yard trash (5 tons) perm & temp		$602.39
40 yard trash (5 tons) perm & temp		$602.39
40 yard trash compactor (7 tons) perm & temp		$724.24
10 yard Demo Box trash (7 tons) perm & temp		$724.24
10/40 yard C&D (plus disposal) perm		$297.77
40 yard commingled recycling (plus disp.) perm		$292.01
40 yard commingled compactor (plus disp.) perm		$292.01
40 yard Green Waste (5 tons) perm & temp		$673.65
40 yard Clean Wood (5 tons) perm & temp		$504.35
40 yard Mfg Wood (5 tons) perm & temp		$524.74
End-Dump (rate per hour)		$243.79
Excess disposal		$60.92
Excess Green Waste		$76.33
Rental Fee (per day in excess of 7 days)		$35.76
Relocation/Extra Trip/Dry Run Charge		$83.98
Liner R/O		$133.00
Bulky Item		
Per Trip		$42.73
Per Item		$12.21
Commercial Food Waste Service (equalized)		
Bin Size	Freq	
2	1	$222.37
2	2	$364.55
2	3	$505.68
2	4	$645.50
2	5	$785.32
2	6	$927.61
2	7	$1,068.38
Commercial Trash & Food Waste Service		
Barrel Size	Freq	
35Gal	1	$45.15
35Gal	2	$69.25
35Gal	3	$93.08
35Gal	4	$116.92
35Gal	5	$140.72
35Gal	6	$165.15
35Gal	7	$189.09
65Gal	1	$54.65
65Gal	2	$88.15
65Gal	3	$121.41
65Gal	4	$154.60
65Gal	5	$187.81
65Gal	6	$221.63
65Gal	7	$254.97

Service Type		Proposed 2026 Rate
Commercial Compactor Trash Service (includes recycl		
Size	Freq	
2	1	$308.86
2	2	$495.54
2	3	$680.97
2	4	$860.71
2	5	$1,040.55
2	6	$1,220.62
2	7	$1,401.90
3	1	$386.20
3	2	$631.80
3	3	$877.35
3	4	$1,123.48
3	5	$1,368.62
3	6	$1,614.20
3	7	$1,859.82
4	1	$465.03
4	2	$778.75
4	3	$1,091.25
4	4	$1,403.68
4	5	$1,717.41
4	6	$2,031.09
4	7	$2,344.16
Multi Family Organics Barrels		
35Gal	1	$45.44
35Gal	2	$76.77
35Gal	3	$103.55
35Gal	4	$130.69
35Gal	5	$166.66
35Gal	6	$184.41
65Gal	1	$52.94
65Gal	2	$91.62
65Gal	3	$125.80
65Gal	4	$160.34
65Gal	5	$203.68
65Gal	6	$228.80
95Gal	1	$60.33
95Gal	2	$106.32
95Gal	3	$147.80
95Gal	4	$189.63
95Gal	5	$240.28
95Gal	6	$272.72
Commercial Bins & Barrels (all sizes) Contamination F		
Recycling		$67.12
Green Waste/Organics		$67.12
Food Waste		$67.12
Misc.		
Certificate of Destruction		
Taken to San Bernardino County		
County Landfill (per ton)		$139.00

EXHIBIT A
CITY OF HIGHLAND
2026 RATES

Service Type		Proposed 2026 Rate	Service Type	Proposed 2026 Rate
MF Trash Service (includes recycling barrel)				
Size	Freq			
1.5	1	$185.87		
1.5	2	$295.05		
1.5	3	$392.09		
1.5	4	$497.33		
1.5	5	$602.63		
1.5	6	$710.05		
1.5	7	$813.81		
2	1	$213.39		
2	2	$346.58		
2	3	$478.73		
2	4	$609.57		
2	5	$740.39		
2	6	$873.70		
2	7	$1,005.50		
3	1	$269.88		
3	2	$446.83		
3	3	$622.52		
3	4	$798.17		
3	5	$973.78		
3	6	$1,152.14		
3	7	$1,328.45		
4	1	$327.98		
4	2	$563.49		
4	3	$779.53		
4	4	$1,101.04		
4	5	$1,231.10		
4	6	$1,455.48		
4	7	$1,678.48		
6	1	$414.93		
6	2	$739.73		
6	3	$1,064.48		
6	4	$1,389.26		
6	5	$1,714.01		
6	6	$2,038.77		
6	7	$2,363.53		

ATTACHMENT 7

None received.

Staff Report
to the City Council

Agenda Item No.23.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer Maricela Marroquin, City Attorney
Prepared By:	Carlos Zamano, City Manager
Subject:	Consider Placing a One Cent Sales Tax Measure on the November 3, 2026, General Municipal Election Ballot

Recommendation:
The Sales Tax Ad Hoc Committee recommends that the City Council:

1. Adopt Resolution No. 2026-____, approving and ordering that a General Tax Measure be submitted to voters of the City of Highland at the November 3, 2026, General Municipal Election to establish a Transaction and Use Tax ("Sales Tax") at the rate of one percent (1%) with the Sales Tax Ordinance included as Exhibit A, which requires a 4/5 vote of the Council;
2. Adopt Resolution No. 2026-____, calling and providing for a General Municipal Election and requesting the Board of Supervisors of the County of San Bernardino to consolidate the General Municipal Election to be held on November 3, 2026, with a statewide general election pursuant to §10403 of the California Elections Code;
3. Adopt Resolution No. 2026____, providing and setting the rules for filing arguments regarding a City Measure to be submitted at the November 3, 2026, General Municipal Election; and
4. Authorize the City Attorney to prepare the impartial analysis, which authorization is included in resolution approving and ordering that a General Tax Measure be submitted to the voters.

Fiscal Impact:
The San Bernardino County Registrar of Voters has estimated the cost of placing a one-cent Transactions and Use Tax (Sales Tax) measure on the November 3, 2026, General Municipal Election ballot at approximately $88,700, based on the current number of registered voters.

The Fiscal Year 2026/2027 budget includes $35,000 for election-related expenses. As a result, if the actual election cost exceeds the budgeted amount, a budget adjustment will be required. Any necessary adjustments will be presented to the City Council as part of the mid-year FY 2026/27 budget review and adjustment process, contingent upon approval of the measure's placement on the ballot.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City of Highland has consistently adopted balanced two-year budgets, due to conservative fiscal management by past and current City Councils. The General Fund has remained balanced without implementing layoffs, furloughs, pay cuts, or reductions in service. However, while revenues are anticipated to grow, driven in part by significant commercial development in the Golden Triangle Policy Area, including, but not limited to, Costco and Stater Bros., projected expenditures are expected to outpace revenues annually over the next 10 years and beyond.

On February 10, 2026, the City Council held a Study Session to discuss the potential need for a sales tax measure to be placed on the November 3, 2026 election ballot. A PowerPoint presentation was given to provide an overview of the City's Financial Outlook. A webpage titled "Financial Outlook" was also created and posted on the City's website on May 28, 2026, to keep residents informed about the City's financial outlook.

An Ad Hoc Sales Tax Committee comprised of Mayor Penny Lilburn from District 3, and District 5 Council Member Larry McCallon was created to provide staff direction on the sales tax measure and timeline. The Ad Hoc Committee held a total of five (5) very productive meetings with the City Manager, City Attorney, Director of Administrative Services/City Treasurer and City Clerk. From the meetings, staff developed the resolutions and ordinance that are being presented to the City Council for consideration.

The City Council does not have the authority to enact a new tax directly, only the voters can approve a new local tax. Under the California Constitution (Proposition 218) and Revenue and Taxation Code Section 7285.9, the City is authorized to levy a sales tax for general purposes, subject to approval by a majority of voters in a municipal election. The City Council must first vote to place the measure on the ballot. In accordance with Proposition 62, this action requires a two-thirds vote of the City Council, meaning at least four (4) affirmative votes are needed.

The Sales Tax Ad Hoc Committee is recommending the City Council place a one percent (1%) general sales tax on the November 3, 2026 ballot to ensure voters have a voice in determining the level of service they want for their community.

If the City Council votes to place the measure on the ballot, the proposed ballot question would read as follows:

City of Highland Public Safety and Local Control Measure	
To maintain local funding for police, fire, emergency services; and improve critical infrastructure, including maintaining roads, bridges, drainage, 5th Street Corridor Interchange, and other improvement projects; shall the City of Highland enact a 1¢ sales tax, providing approximately $6.35 million annually, remaining in effect until ended by voters, with funds staying in the City and generated from purchases paid by both visitors and City residents?	YES
	NO

State law imposes a “cap” on the amount of sales tax the County and a city within that County may levy together. California Revenue and Taxation Code § 7251.1 states that “the combined rate of all taxes imposed in accordance with this part in any county may not exceed 2 percent.” Measure I, which was approved by San Bernardino County voters in 1989, and later extended in 2004, established a one half of a cent tax, which is 0.5% of the 2% statutory limit for local transactions and use taxes, in order to fund countywide transportation and services. The Board of Supervisors of San Bernardino has recently placed a new measure on the November 3, 2026 ballot, which if passed, would merely extend the duration of the existing one-half of a cent tax. This still allows the City to adopt its own sales tax measure since the 2% statutory limit has not been met.

With a City-approved sales tax measure, tax dollars generated in Highland will remain in Highland to benefit our community directly. An additional benefit of a sales tax in the City is that visitors would share in the cost of providing services to the community. Important sales tax exemptions include prescription drugs, most food products like groceries, and property taxes.

If implemented, the sales tax is estimated to provide $6.35 million annually that could be used to maintain funding for police, fire, emergency services, and improve critical infrastructure, including maintaining roads, bridges, drainage, the 5th Street Corridor Interchange, a new interchange at Victoria Avenue and SR-210, and other improvement projects listed in the City's 5-Year Capital Improvement Program.

By capturing this regional spending through a local sales tax, Highland can invest directly in the services and infrastructure that benefit both residents and visitors, ensuring our community stays safe, accessible, and well-maintained as it grows.

Attachments:

1. Resolution - Sales Tax Measure
2. Resolution - Consolidation
3. Resolution - Arguments

ATTACHMENT 1

RESOLUTION 2026-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING AND ORDERING THAT A GENERAL TAX MEASURE BE SUBMITTED TO VOTERS OF THE CITY OF HIGHLAND AT THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION FOR THE VOTERS OF HIGHLAND TO ESTABLISH A TRANSACTIONS AND USE TAX ("SALES TAX") AT THE RATE OF ONE PERCENT (1%), WITH THE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, the City of Highland ("City") is authorized to levy a Transactions and Use Tax for general purposes pursuant to California Revenue and Taxation Code Section 7285.9, subject to approval by a majority vote of the electorate; and

WHEREAS, the City Council is authorized to place local measures on the ballot to be considered at a Municipal Election pursuant to California Elections Code Section 9222; and

WHEREAS, Article XIIIC of the California Constitution requires that all general taxes which are imposed, extended, or increased must be submitted to the electorate and approved by a majority vote of the qualified voters voting in the election; and

WHEREAS, pursuant to California Revenue and Taxation Code Section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to approve and place a tax measure on the November 3, 2026 ballot for voter approval; and

WHEREAS, California Revenue and Taxation Code Section 7251.1 sets a combined limit of 2% on the total transactions and use taxes that a county and any city within the county may levy; and

WHEREAS, Measure I, which was approved by San Bernardino County voters in 1989, and later extended in 2004, established a $0.005 sales tax (one half of a cent tax), which is 0.5% of the 2% statutory limit for local transactions and use taxes, in order to fund countywide transportation and services; and

WHEREAS, the Board of Supervisors of San Bernardino has recently placed a new measure on the November 3, 2026 ballot, which if passed, would merely extend the duration of the existing $0.005 sales tax (one half of a cent tax); and

WHEREAS, neither the City nor the County has levied the remaining 1.5 percent (one and a half cent ($0.015)) of the total 2% statutory limit for local sales taxes; and

WHEREAS, the City should maintain a reliable source of local funding and ensure that local taxpayer dollars are spent solely on City programs and services, in order to become more fiscally self-sufficient and better serve the needs of its citizens; and

WHEREAS, the City desires to fund general City services, including police, fire, and emergency services, and the repair of critical infrastructure such as City roads, bridges, interchanges, drainage and other public improvements; and

WHEREAS, the City measure, which is entitled the City of Highland's Transactions and Use Tax Ordinance, would impose a Transactions and Use Tax of only 1% (one cent on each dollar of sales that are subject to transaction and use taxes), in order to fund the vital City services on which the community relies; and

WHEREAS, the one-percent (1%) general tax would generate approximately $6.35 million in revenue, which will be placed in the City's general fund; and

WHEREAS, based on the recitals contained herein, the City Council intends to submit to the voters of Highland at the November 3, 2026 General Municipal Election, a measure that, commencing the first day of the first calendar quarter more than 110 days after enactment, would establish a locally-controlled general transaction and use tax of one-percent (1%) on the sale, use, or both, of all tangible personal property sold at retail in the City until it is repealed by voters, as more specifically set forth herein and in the attached proposed ordinance that adds Chapter 3.40 to Title 3 of the City's Municipal Code; and

WHEREAS, the Transactions and Use Tax Ordinance to be considered by the voters of the City, and the terms of its approval, collection, and use of the general transaction and use tax, are described and provided for in the ordinance attached hereto as Exhibit "A"; and

WHEREAS, nothing contained herein or in the ordinance attached hereto as Exhibit "A" is intended to, or shall repeal, amend or replace, the existing provisions of Chapter 3.16 (Local Sales and Use Tax), which shall remain in place and in full force and effect and will not be superseded or affected by the passage or defeat of the proposed ballot measure or the ordinance attached as Exhibit "A".

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The facts set forth in the recitals of this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.

SECTION 2. California Revenue and Taxation Code Section 7285.9 authorizes any city to levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.125 percent, or a multiple thereof, subject to approval by a two-thirds vote of all

of the members of the City Council and by a majority of the qualified voters of the City voting in an election on the issue.

SECTION 3. By Resolution CC 2026-___, adopted on June 9, 2026, the City Council has called and given notice of the General Municipal Election to be held in the City on November 3, 2026, and to be consolidated with the Statewide General Election conducted on the same date. Pursuant to California Elections Code Sections 9222 and 10201, the City Council hereby orders the submittal of the City of Highland's Transactions and Use Tax Ordinance to the voters for consideration. The full text of the City of Highland Transactions and Use Tax Ordinance is attached to this Resolution as Exhibit "A" and incorporated herein by reference. The measure to be submitted to the voters shall appear and be printed on the ballot substantially in the following form:

City of Highland Public Safety and Local Control Measure	
To maintain local funding for police, fire, emergency services; and improve critical infrastructure, including maintaining roads, bridges, drainage, 5th Street Corridor Interchange, and other improvement projects; shall the City of Highland enact a 1¢ sales tax, providing approximately $6.35 million annually, remaining in effect until ended by voters, with funds staying in the City and generated from purchases paid by both visitors and City residents?	YES NO

SECTION 4. The City Council, by at least 2/3 vote, hereby approves and submits the Measure to the voters to adopt the proposed Highland Transactions and Use Tax Ordinance, which is attached to this Resolution as Exhibit "A". The City Council approves the proposed Ordinance that will adopt a general tax, as defined in Article XIIIC of the California Constitution, to be collected by the California Department of Tax and Fee Administration. As a general tax, the Ordinance shall not take effect unless and until approved by a vote of at least a majority of the qualified voters voting on the question at the November 3, 2026 election and shall remain in effect until repealed by the voters.

SECTION 5. The City Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to California Elections Code Section 9280. The impartial analysis shall not exceed 500 words in length, and shall show the effect and operation of the Measure.

SECTION 6. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections. All persons qualified and registered to vote in the City of Highland as of the date of such election shall be entitled to vote.

SECTION 7. The City Clerk is authorized, instructed, and directed to coordinate with the San Bernardino County Assessor-Recorder-County Clerk to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. The ballots to be used at the election shall be in form and content as required by law.

SECTION 8. Notice of the time and place of holding the election on the Measure is hereby given and the City Clerk is authorized, instructed, and directed to give further or additional notice of the election, in the time, form and manner as required by law, and to publish a synopsis of the measure as required by law.

SECTION 9. The City Council finds and determines that the Measure relates to organizational or administrative activities of government that will not result in the direct or indirect physical changes to the environment, and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines Section 15378(b)(5).

SECTION 10. The provisions of this Resolution are severable and if any provision of this Resolution is held invalid, that provision shall be severed from the Resolution and the remainder of this Resolution shall continue in full force and effect, and not be affected by such invalidity.

SECTION 11. The City Clerk is hereby directed to submit a complete certified copy of this Resolution to the San Bernardino County Registrar of Voters Office and the Clerk of the San Bernardino County Board of Supervisors forthwith, and no later than the statutory deadline for such filings.

SECTION 12. The Mayor shall sign and the City Clerk shall attest to the adoption of this Resolution.

SECTION 13. This Resolution shall become effective upon its adoption.

APPROVED and **PASSED** this 9th day of June, 2026.

City of Highland, California

_____

PENNY LILBURN, Mayor

ATTEST:

_____
ALONDRA MUNOZ, City Clerk

CERTIFICATION

I, Alondra Muñoz, City Clerk of the City of Highland, do hereby certify that Resolution CC 2026-__ was duly adopted by the City Council of the City of Highland at a regular meeting held on the 9th day of June, 2026, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

DATED:

EXHIBIT A

ORDINANCE NO._____

AN ORDINANCE ADOPTED BY THE VOTERS OF THE CITY OF HIGHLAND, CALIFORNIA, ADDING CHAPTER 3.40 TO THE MUNICIPAL CODE TO IMPOSE A 1% TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, pursuant to California Revenue and Taxation Code Section 7285.9, the City of Highland ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to majority voter approval; and

WHEREAS, the People of the City desire to add a new Chapter 3.40 (Transactions and Use Tax) to Title 3 (Revenue and Finance) of the Highland Municipal Code, establishing a Transactions and Use Tax until ended by the voters, on the sale, use, or both the sale and use of all tangible personal property sold at retail in the City, at a rate of one percent (1%).

NOW, THEREFORE, THE PEOPLE OF THE CITY OF HIGHLAND DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Title and Text. This Ordinance shall be known as the "Highland Transactions and Use Tax," the full text of which is set forth in Attachment "1," attached hereto and incorporated herein by reference.

SECTION 2. Approval by the City Council. Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) of all members of the City Council on June 9, 2026.

SECTION 3. Approval by the Voters. Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Highland voting at the General Municipal Election of November 3, 2026. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

SECTION 4. Operative Date. "Operative Date" for the Highland Transactions and Use Tax means the first day of the first calendar quarter commencing more than 110 days after the date this Ordinance is adopted.

SECTION 5. Amendments. This Chapter may be amended by the City Council without a vote of the people, except that, as required by Article XIII C of the California Constitution, voter approval is required for any amendment provision that would increase the rate of any tax levied pursuant to this Ordinance. The people of the City of Highland affirm that the deletion, restoration, relocation, renumbering, amendment or alteration of the provisions of this Chapter and any

provision of this Ordinance or provision of the Municipal Code adopted by this Ordinance is authorized and may be acted upon by the City Council without a vote of the people, provided that such action does not establish any new tax or increase any existing tax.

SECTION 6. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 7. Effective Date and Termination. This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately upon approval by the voters and shall remain in effect until repealed by the voters of the City of Highland.

I hereby certify that the Highland General Transactions and Use Tax Ordinance was submitted to the voters by the City Council at a regular meeting of the City Council of the City of Highland on the 9th day of June, 2026, and **PASSED, APPROVED, AND ADOPTED** by the voters of the City of Highland at the General Municipal Election held on the 3rd day of November, 2026.

_____
Penny Lilburn, Mayor

Attest:

_____
Alondra Muñoz, City Clerk

Approved as to Form:

_____
Maricela E. Marroquin, City Attorney

Attachment 1

Chapter 3.40 ("Transactions and Use Tax") of Title 3 ("Revenue and Finance") is hereby added to the City of Highland Municipal Code to read as follows:

"CHAPTER 3.40

TRANSACTIONS AND USE TAX

Sections:

3.40.010 - Short Title.
3.40.020 - Operative Date.
3.40.030 - Purpose.
3.40.040 - Contract With State
3.40.050 - Transactions Tax Rate.
3.40.060 - Place of Sale.
3.40.070 - Use Tax Rate.
3.40.080 - Adoption of Provisions of State Law.
3.40.090 - Limitations on Adoption of State Law and Collection of Use Taxes.
3.40.100 - Permit Not Required.
3.40.110 - Exemptions and Exclusions.
3.40.120 - Amendments.
3.40.130 - Enjoining Collection Forbidden.
3.40.140 - Duration of Tax.

Sections:

3.40.010. **SHORT TITLE.** This Chapter shall be known as the City of Highland Transactions and Use Tax Ordinance of 2026. The City of Highland hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

3.40.020. **OPERATIVE DATE.** "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

3.40.030. **PURPOSE.** This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2, authorizing the City to adopt this tax ordinance, which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

3.40.040. **CONTRACT WITH STATE.** Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.40.050. **TRANSACTIONS TAX RATE.** For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.40.060. **PLACE OF SALE.** For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.40.070. **USE TAX RATE.** An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said City at the rate of one percent (1%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.40.080. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3.40.090. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of the City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

3.40.100. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

3.40.110. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance, in which case the tax rate shall be the rate in effect in the City prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance, in which case the tax rate shall be the rate in effect in the City prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance, in which case the tax rate shall be the rate in effect in the City prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable

for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

3.40.120. **AMENDMENTS.** All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance. Pursuant to Elections Code Section 9217, the City Council may amend this ordinance as deemed necessary for collection and enforcement, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

3.40.130. **ENJOINING COLLECTION FORBIDDEN.** No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

3.40.140. **DURATION OF TAX.** The tax imposed by this Chapter shall continue until this ordinance is repealed."

ATTACHMENT 2

RESOLUTION 2026-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, CALLING AND PROVIDING FOR A GENERAL MUNICIPAL ELECTION AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO TO CONSOLIDATE THE GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026 WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THAT DATE PURSUANT TO SECTION 10403 OF THE CALIFORNIA ELECTIONS CODE FOR THE PURPOSES OF HAVING THE VOTERS OF THE CITY OF HIGHLAND CONSIDER AN ORDINANCE TO ESTABLISH A ONE-PERCENT (1%) TRANSACTIONS AND USE TAX ("SALES TAX")

WHEREAS, pursuant to Proposition 218, any local election for the approval of a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government, except when the local governing body has declared a fiscal emergency by unanimous vote; and

WHEREAS, the City Council has ordered to submit a general transactions and use tax measure ("Sales Tax Measure") to voters on November 3, 2026, which is the next General Municipal Election at which City Council Members will be elected; and

WHEREAS, the City desires to hold the ballot measure General Municipal Election and Statewide General Election on the same date and as if there were only a single election in all respects; combine the same precincts, polling places and election officers of the two elections within the City; and allow the County of San Bernardino Registrar to canvass the returns of the General Municipal Election.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Calling the Election. Pursuant to Sections 9222 and 10201 of the California Elections Code, the City Council hereby orders and gives notice that a municipal election in and for the City of Highland shall be held on Tuesday, November 3, 2026, for the purpose of approving a Transactions and Use Tax Measure.

SECTION 2. Request for Consolidation. Pursuant to the requirements of Section 10403 of the Elections Code, the City hereby requests the Board of Supervisors of the County of San Bernardino to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 3, 2026, for the purpose of submitting to the voters the following question relating to the Transactions and Use Tax.

SECTION 3. Measure Language. A measure is to appear on the ballot as follows:

City of Highland Public Safety and Local Control Measure: To maintain local funding for police, fire, emergency services; and improve critical infrastructure, including maintaining roads, bridges, drainage, 5th Street Corridor Interchange, and other improvement projects; shall the City of Highland enact a 1¢ sales tax, providing approximately $6.35 million annually, remaining in effect until ended by voters, with funds staying in the City and generated from purchases paid by both visitors and City residents?	Yes
	No

SECTION 4. Canvass of Returns. The San Bernardino County Registrar of Voters is authorized to canvass the returns and perform all other proceedings incidental to and connected with the General Municipal Election. The Election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. Pursuant to California Elections Code Sections 10403 and 10418, the Election will be held and conducted in accordance with the provisions of law regulating the Statewide General Election.

SECTION 5. Necessary Steps. The Board of Supervisors is requested to issue instructions to the County Registrar of Voters to take any and all steps necessary for the holding of the consolidated election.

SECTION 6. Costs. The City Council determines and declares that the City will pay to the County the reasonable and actual expenses incurred by the County by the consolidation of the General Municipal Election with the Statewide General Election. The City shall reimburse the County for services performed when the work is completed and upon presentation to the City of a properly approved bill. The City Manager of the City of Highland is authorized and directed to pay for the expenses incurred after receiving a statement from the County of San Bernardino.

SECTION 7. Filing of Resolution. The City Clerk is hereby directed to file a certified copy of this resolution with the Clerk of the Board of Supervisors and the Registrar of Voters of the County of San Bernardino forthwith, and no later than the statutory deadline for such filings.

SECTION 8. Certification. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

APPROVED and **PASSED** this 9th day of June, 2026.

City of Highland, California

_____

PENNY LILBURN, Mayor

ATTEST:

_____
ALONDRA MUNOZ, City Clerk

CERTIFICATION

I, Alondra Muñoz, City Clerk of the City of Highland do hereby certify that Resolution CC 2026-___ was duly adopted by the City Council of the City of Highland at a regular meeting held on the 9th day of June, 2026, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

DATED:

_____
ALONDRA MUNOZ, City Clerk

ATTACHMENT 3

RESOLUTION 2026-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, PROVIDING AND SETTING THE RULES FOR FILING ARGUMENTS REGARDING A CITY MEASURE TO BE SUBMITTED AT THE NOVEMBER 3, 2026, GENERAL MUNICIPAL ELECTION

WHEREAS, pursuant to California Elections Code Section 9282(b), the City Council and other interested parties are authorized to file direct arguments for and against the City's proposed Sales Tax Measure, which would establish a general transactions and use tax rate at the rate of one percent (1%); and

WHEREAS, pursuant to California Elections Code Section 9285, the City Council may adopt provisions to provide for the filing of rebuttal arguments for direct arguments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Primary Arguments. The City Council directs that primary arguments for and against the Sales Tax Measure may be filed in accordance with applicable law, and that the following Councilmembers are authorized to file an argument in favor of the measure: Mayor Penny Lilburn.

SECTION 2. Rebuttal Arguments. There shall be no rebuttal arguments permitted for this election.

SECTION 3. Multiple Arguments. In the event that more than one argument for or against the Sales Tax Measure is timely submitted, the City Clerk shall select one of the direct arguments and one of the arguments against the Sales Tax Measure for printing and distribution to voters in the order as set forth in California Elections Code Section 9287.

SECTION 4. Deadlines. Arguments for or against the Sales Tax Measure must be prepared in accordance with California Elections Code Section 9282 and 9283, and submitted by **July 20, 2026, at 12 p.m**.

SECTION 5. Prior Resolutions. All previous resolutions providing for the filing of primary and rebuttal arguments for measures are repealed.

SECTION 6. November 3, 2026 Election. The provisions of Section 1, 2, and 4 shall apply only to the election to be held on November 3, 2026, and shall thereafter be repealed.

SECTION 7. Certification. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

APPROVED and **PASSED** this 9th day of June, 2026.

City of Highland California

BY: _____

Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

CERTIFICATION

I, Alondra Muñoz, City Clerk of the City of Highland, California, do hereby certify that Resolution CC 2026-___ was duly adopted by the City Council of the City of Highland a regular meeting held on the 9th day of June, 2026, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:

Dated:

_____
ALONDRA MUNOZ, City Clerk

Staff Report
to the City Council

Agenda Item No.24.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Melissa Morgan, Public Services Manager
Subject:	Amendment No. 9 to the Waste Disposal Agreement with the County of San Bernardino

Recommendation:
Approve and authorize the Mayor to execute Amendment No. 9 to the Waste Disposal Agreement ("WDA") between the City of Highland and the County of San Bernardino to: (1) cap the WDA per-ton fee at eighty-three percent (83%) of the public gate rate; (2) extend the term of the agreement for an additional nine years through June 30, 2035; and (3) confirm the termination provision to allow cancellation of the agreement only for cause.

Fiscal Impact:
The proposed Amendment would cap the WDA disposal rate at 83% of the County-approved public gate rate. Based on the current public gate rate of $49.49 per ton, the FY 2026–27 WDA rate would be capped at $41.08 per ton, representing a reduction of $0.99 per ton from the current FY 2025–26 WDA rate of $42.07 per ton.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
In 2001, the City of Highland entered into a Waste Disposal Agreement (WDA) with the County of San Bernardino (County), obligating the City to deliver all controllable waste to the San Timoteo Landfill for 15 years and obligating the County to provide capacity for that waste at the lowest tipping fee rate. A total of 15 cities in San Bernardino County had previously become signatories to identical agreements.

On February 26, 2002, the City Council approved Amendment No. 1 to the WDA that would allow Burrtec Waste Industries, Inc. (Burrtec) to bring up to 300,000 tons per year of Article 19 Solid Waste that was originally being delivered out of the County landfill system back into the county landfill system. All 15 participating WDA cities agreed that the cities' share of revenue from Amendment No. 1 be split 50% based on population and 50% based on equal share.

On August 23, 2003, the City Council approved Amendment No. 2 of the WDA, which authorized Burrtec to bring an additional 75,000 tons per year that was being delivered out of the County landfill system back into the county landfill system, increasing the total Article 19 tonnage to 375,000 tons/year.

On October 23, 2007, the City Council approved Amendment No. 3 of the WDA, which authorized a Comprehensive Disposal Site Diversion Program (CDSDP) to divert self-haul waste at the ten major landfills in the County. Under this Amendment, a separate ten dollar ($10.00) per ton fee will be charged for all self-haul loads brought to the landfill in addition to the current gate rate. The CDSDP will target loads that have not been through a recycling process and have diversion potential, such as: self-haul loads, roll-offs, construction demolition boxes, grocery store compactor loads, and miscellaneous truckloads brought in from other sources. The intent of Amendment No. 3 is to assist the County and WDA cities in achieving the State's AB 939 fifty percent (50%) diversion requirement.

On December 11, 2007, the City Council approved Amendment No. 4, which would have adjusted the monthly period used to establish the change in the cost of living to an earlier month, from February to September. However, due to the failure of all parties to approve the Amendment, it was not approved by the County Board of Supervisors.

On October 9, 2012, the Council approved Amendment No. 5, which modified the City's existing contract termination date of July 10, 2016 to June 30, 2016. This change in the termination date assisted both the City and the County in planning for future fiscal years' budgeting of solid waste disposal services and costs.

On April 26, 2016, the Council approved Amendment No. 6, which modified the City's existing contract termination date of June 30, 2016 to June 30, 2021. The amendment addressed conditions at the landfill including a new operator, Athens Disposal. The amendment identified an extension of time, fee and method for fee adjustments. In addition, the Amendment re-established a revenue sharing method like the previously entitled Article 19 waste revenue sharing arrangement established in Amendment No. 1.

On May 11, 2021, the Council approved Amendment No. 7, which extended the contract termination date to June 30, 2026. The amendment implemented an extension of time, fee and method for fee adjustments. The proposed tonnage rate included in the amendment was $38.00 per ton, which was a reduction from the previous fiscal year of $39.12 per ton.

On June 14, 2022, the Council approved Amendment No. 8, which included capping the WDA per ton fee to eighty-five percent of the public gate rate and a provision to cancel the contract only for cause. The proposed tonnage rate included in the amendment was $40.75 per ton, which was a reduction from the previous fiscal year of $43.41 per ton.

Following recent meetings between representatives of the County of San Bernardino Executive Office, County Department of Public Works staff, and participating WDA member cities, the parties reached a mutual agreement to recommend an additional amendment to the WDA. The proposed amendment would reduce the WDA contract rate cap from eighty-five percent to eighty-three percent of the County's posted public gate rate and eliminate the provision for annual rate adjustments. In exchange, the City would agree to remain a WDA member city through the remainder of the extended agreement term ending June 30, 2035, while reaffirming the existing provision that termination of the agreement is permitted only for cause.

Attachments:

1. Waste Delivery Agreement No. 9

AMENDMENT NO. 9 TO THE
WASTE DISPOSAL AGREEMENT NO. 01-735

On July 10, 2001, the City of Highland ("City") and the County of San Bernardino ("County") entered into a Waste Disposal Agreement ("WDA"). The parties hereby amend the WDA, on the Effective Date as provided herein, by their respective execution of this agreement (hereinafter "Amendment').

Recitals

A. The parties have previously entered into the following amendments to the WDA. Amendment No. 1 to the WDA was to implement the "Article 19 Solid Waste" component of the County's waste management system and define the City's share of that revenue. Amendment No. 2 was to increase the annual maximum limits of "Article 19 Solid Waste" in the County landfill system. Amendment No. 3 allowed the County to charge the fee of $10.00 per ton (prorated) for identified controllable waste of the City (e.g., roll off container trucks and other County/City vehicles such as pickups and dump trucks) and have such waste subject to being processed in the recycling program. Amendment No. 4 allowed the County to calculate the annual cost of living adjustment earlier in the calendar year. Amendment No. 5 extended the end date of the WDA to June 30, 2016. Amendment No. 6 extended the term of the WDA to June 30, 2021, applied an annual fixed WDA renewal discount adjustment of $0.82 per ton for the term of the WDA, and allowed the County to enter into agreements to accept in-County waste from non-WDA users of the Disposal System at a rate lower than the WDA Contract Rate in exchange for sharing the net revenue generated from those agreements. Amendment No. 7 reset the WDA Contract Rate and extended the term for five (5) years to June 30, 2026. Amendment No. 8 capped the WDA Contract Rate in order to maintain a 15% buffer between the WDA Contract Rate and the County's posted gate rate.

B. In connection with the ongoing administration of the WDA, the parties have determined it is now in their best interests to extend the term 9 years to June 30, 2035, adjust the WDA Contract Rate to be equal to 83% of the County's posted gate rate, and eliminate the provision for annual adjustments.

NOW THEREFORE, in consideration of the forgoing recitals and the following covenants and promises the Parties agree as follows:

1. Section 4.2, entitled "CONTRACT RATE" is hereby deleted and replaced in its entirety to read:

   SECTION 4.2 CONTRACT RATE. Effective July 1, 2026, and each July 1 thereafter during the term of the Agreement, the Contract Rate shall be equal to 83% of the County's posted gate rate effective that July 1st. For July 1, 2026, the County's posted gate rate is $49.49 ($61.49 minus the $12 CDSDP fee); therefore, the WDA Rate, effective July 1, 2026, will be $41.08 per ton.

   Please note that, due to timing, in future years where the gate rate is recommended to be increased, the WDA rate notification letter may be delayed until final approval of the gate rate by the Board of Supervisors.

2. Section 5.2, entitled "CITY CONVENIENCE TERMINATION" is hereby deleted and replaced in its entirety to read:

   SECTION 5.2 CITY CONVENIENCE TERMINATION. In exchange for adjusting the WDA Contract Rate to be equal to 83% of the County's posted gate rate, the City agrees to commit to remaining a WDA City, with no provision to terminate without cause, for the remainder of the WDA Term.

3. Section 6.1, entitled "EFFECTIVE DATE AND TERM", paragraph (A) Term, is hereby deleted and replaced in its entirety to read:

   SECTION 6.1. EFFECTIVE DATE AND TERM. (A) Term. This Agreement shall become effective, shall be in full force and effect and shall be legally binding upon the City and the County from the Contract

Date and shall continue in full force and effect until June 30, 2035, unless earlier terminated in accordance with its terms.

4. Effective Date. This Amendment shall be effective if and only when all fifteen cities/towns listed on Exhibit A have each adopted and executed a counterpart of this Amendment No. 9 (the amendment number may differ for each city/town listed on Exhibit A) and such amendment has been adopted and executed by the County on or before June 30, 2026. In all events, the conditions in the forgoing sentence shall occur otherwise this Amendment No. 9 shall be null and void and without any effect whatsoever.

5. This Amendment may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute one and the same Amendment. The parties shall be entitled to sign and transmit an electronic signature of this Amendment (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Each party providing an electronic signature agrees to promptly execute and deliver to the other party an original signed Amendment upon request.

6. Except as modified in this Amendment (or in any prior Amendment(s)) all other terms and conditions of the WDA shall remain in full force and effect.

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IN WITNESS WHEREOF, San Bernardino County and the City have each caused this Amendment to be subscribed by its respective duly authorized persons, on its behalf.

SAN BERNARDINO COUNTY

►

Dawn Rowe, Chair, Board of Supervisors

Dated:

SIGNED AND CERTIFIED THAT A COPY OF THIS DOCUMENT HAS BEEN DELIVERED TO THE CHAIRMAN OF THE BOARD

Lynna Monell
Clerk of the Board of Supervisors
of San Bernardino County

By

Deputy

City of Highland

(Print or type name of corporation, company, contractor, etc.)

By ►

(Authorized signature - sign in blue ink)

Name

(*Print or type name of person signing contract)*

Title

(Print or Type)

Dated:

Address 27215 Base Line

Highland, CA 92346

EXHIBIT A

CITIES/TOWNS WITH A WASTE DELIVERY AGREEMENT
WITH THE COUNTY OF SAN BERNARDINO
OFFERED THIS AMENDMENT JUNE 2026
FOR AN AGREEMENT END DATE OF JUNE 30, 2035

1. ADELANTO
2. APPLE VALLEY
3. BARSTOW
4. BIG BEAR LAKE
5. COLTON
6. FONTANA
7. GRAND TERRACE
8. HESPERIA
9. HIGHLAND
10. LOMA LINDA
11. RIALTO
12. TWENTYNINE PALMS
13. VICTORVILLE
14. YUCAIPA
15. YUCCA VALLEY

Staff Report
to the City Council

Agenda Item No.25.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Chastity Scott , Engineering Technician I
Subject:	Contract Amendment to the Professional Services Agreement with AECOM Technical Services, Inc. for the Base Line Bridge Replacement Project, Project No. brg07001 (Work Program HP+)

Recommendation:

1. Approve Amendment No. 3 to the Professional Services Agreement with AECOM Technical Services, Inc. to provide additional engineering, environmental permitting and right-of-way services for the Base Line Bridge Project in the amount of $1,112,910; and
2. Authorize the City Manager to approve additional contract amendments up to 10% of the revised contract amount.

Fiscal Impact:
This project is included in the City's adopted Capital Improvement Program (CIP) and has sufficient funding to cover the cost of this contract amendment. The proposed contract amendment will increase the total contract amount from $3,701,904 to $4,814,814. The increased amount of $1,112,910 will be funded mostly by a Federal Highway Bridge Program (HBP) grant, $985,259 (88.53%) and a local City match using $127,651 in RDA07 Funds (11.47%).

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
The City Council Work Program for 2025-2026 designated the Base Line Bridge Replacement Project (Project No. brg07001) as a High Priority project. The Project will replace the existing 46'-long bridge and low water crossing with a new 600'-long bridge on Base Line at City Creek. In addition, it will reconstruct, widen and fully improve a total of 730 lineal feet of Base Line located east and west of City Creek. The project is primarily funded by a Federal Highway Bridge Program (HBP) Grant which covers 88.53% of total project costs. Construction cost of this project is currently estimated at $54.5 million.

City Council Work Program

On May 27, 2008, the City Council approved a Professional Services Agreement with LAN Engineering Inc. (now AECOM) in the amount of $1,206,291 to provide engineering and environmental services for the Base Line Bridge Project (Project No. brg07001). Following storm events in December 2010 that caused significant roadway closures and access issues east of City Creek, the project was reevaluated, and the bridge length was increased to 600 feet from 400 feet. Work continued on the project while staff worked with Caltrans to update the project scope accordingly. On May 28, 2019, the City Council approved Contract Amendment No. 1 with AECOM in the amount of $2,113,752 to complete the final (100%) design for the 600-foot bridge. On June 22, 2021, the City Council approved Contract Amendment No. 2 in the amount of $378,670 to cover the expanded scope of work resulted from the addition of a multi-purpose trail requested by the City, the preparation of an Incidental Take Permit (ITP) application required by California Department of Fish & Wildlife (CDFW), the preparation of an Alternative Analysis required by the State Regional Water Quality Control Board, and other additional environmental and engineering work needed in the final design phase of the project. As authorized by the City Council, the City Manager approved contingency increases of $76,773 in May 2023 and $26,207 in April 2024 to include updates to biological documentation and additional hydraulic analysis.

Proposed Amendment

AECOM has been in close coordination with project stakeholders including Caltrans, US Department of Fish & Wildlife (USDFW), California Department of Fish and Wildlife (CDWF), California Waterboard, San Bernardino County Flood Control and various utility companies throughout the design phase. The project has encountered various challenges along the way as a result of comments from the various agencies, resulting in an increased amount of extra work which was not accounted for in previous contract amendments.

Caltrans conducted extensive reviews, resulting in additional technical justification and design changes to project elements including channel grading, roadway improvements, full bridge width, removal of the multi-purpose trail, right-of-way coordination and traffic control logistics during construction. Additionally, the project has faced extensive regulatory requirements from the California Department of Fish and Wildlife (CDFW) related to the San Bernardino Kangaroo Rat (SBKR), which is now protected under the California Endangered Species Act. While the federal Biological Opinion did not require mitigation, CDFW's Incidental Take Permit process has required significant analysis. An updated ITP application was submitted in February 2026 and staff received comments indicating additional environmental analysis will be required. Furthermore, environmental studies conducted in 2020 are now outdated and must be redone to meet current permitting requirements. Additional surveys are required for multiple sensitive species, including SBKR, Least Bell's Vireo, Coastal California Gnatcatcher, Burrowing Owl, and bats, along with updated plant studies. These expanded requirements have increased both project costs and timelines.

Although there have been various challenges, the project has advanced to a point that all remaining project tasks, especially those required by federal and state resource agencies, can be clearly identified. Accordingly, a final budget has been established for professional services needed to fully complete the final design phase. AECOM has provided a proposal outlining all remaining work necessary to move the project to the construction phase. The amendment amount is $1,112,910 and the HBP Grant will cover $985,259 (88.53%) and the local match of $127,651 (11.47%) will use RDA07 funds. With approval of Contract Amendment No. 3, the new total contract amount will be $4,814,814.

The project is scheduled to complete environmental permitting by early 2027, followed by right-of-way acquisition and final design through spring 2027. Construction procurement activities, including bidding and pre-construction work, are planned for summer 2027 upon receiving authorization to proceed from Caltrans. With this schedule, construction is expected to begin in late 2027.

Attachments:

1. AECOM Proposal

AECOM

June 1, 2026

Mr. Octavio Duran
Public Works Director/City Engineer
City of Highland
27215 Base Line
Highland CA 92346

Subject: Base Line Bridge over City Creek (Replacement)
Cost Change Order to Complete the Bridge Replacement PS&E

Dear Mr. Duran,

AECOM is pleased to present this last change order proposal from AECOM for efforts required to complete the replacement PS&E Phase of the Base Line Bridge over City Creek Project. In April 2021 AECOM submitted the original 95% PS&E package. In the time since the original 95% submittal we have completed an alternatives analysis as required by Regional Water Quality Control Board (RWQCB), which was not a part of the original scope of work (SOW), initiated an environmental revalidation process to incorporate the construction of the multi-purpose trail (MPT), which was originally described as an improvement to be constructed in a separate, future project, and concrete slope paving and cutoff wall construction at Abutment 1, which were not identified as impacts to jurisdictional regions in the original environmental documents, and to capture the proper limits for concreted rock slope protection at Abutment 7, and rock slope protection to be placed at the upstream and downstream limits of concrete slope paving and cutoff wall construction, and at the upstream and downstream limits of the MPT. As the project has developed, the scope of improvements has been refined to include revised channel grading, which was developed to minimize grading to be performed outside of the footprint of the bridge replacement project, as well as the removal of the MPT from the SOW of the bridge replacement project. The change in channel grading has resulted in the need to revise the hydraulic analysis for the project. The need to update impacts to jurisdictional regions and complete the environmental revalidation process has extended the timeline for completion of the PS&E phase of the project, and has added scope to the project development that was not anticipated in the original PS&E contract change order, and has not been captured in change orders already approved for the project.

The need to update the hydraulic analysis for the project required a change order for West Consulting to complete that task. Although West Consulting has been able to complete the updated analysis, the effort required to complete the work required the entirety of their budget, and additional funding is needed to complete the written addendum needed to support the project. Although the addendum was intended to be included in their original proposal, there were challenges to completing the work that were not anticipated, and moreover, their fee for the work was modest, as is their request for an addendum. I am satisfied that is request is reasonable and have included their request in this proposal.

The revised grading developed for the project, the removal of the multi-purpose trail, reductions to the limits of impacts to SBKR, and negotiations with CDFW as well as Wildlands conservation, have resulted in additional work for LSA. Revisions to the PS&E have impacted all water permit applications as well as our 2801 permit for incidental take with CDFW. As negotiations with CDFW have continued, LSA's input has been needed to navigate the requirements of the regulatory agency in seeking the most favorable response possible from both CDFW, in terms of mitigation requirements, and Caltrans and HBP managers, in terms of their determination regarding the federal participation of SBKR mitigation under the HB Program. Although

the ITP permit application itself, and additional effort for negotiations with CDFW were included in earlier change orders approved by the City, negotiations with CDFW are ongoing, and the establishment of the City's final SBKR mitigation is yet to be finalized. For all of these reasons, LSA requires additional funding to complete the PS&E phase of the project. LSA's fee proposal and detailed scope of work are included in this proposal.

In addition to the work that LSA is investing in the environmental permitting processes, AECOM is providing technical and coordination support to advance the project. This includes the development of three-dimensional models to calculate excavation and backfill volumes, assess impacts to jurisdictional regions, and create georeferenced polygons to identify both temporary and permanent construction impacts. AECOM has also prepared exhibits for submittals and to support discussions in conference calls. Furthermore, AECOM has taken the lead in many cases in scheduling internal conference calls to discuss strategies for developing submittals and responding to regulatory agencies, preparing meeting minutes, and developing information to support permit applications.

At this time, AECOM would like the City to consider the following scope of work and associated fee proposal for a final amendment to the existing AECOM contract for the PS&E phase of the project, for the replacement of the existing Base Line Bridge over City Creek, through submittal of the RFA for construction and construction bid assistance. This proposal identifies additional scope of work and associated fee proposals for AECOM, LSA, West Consultants and EPIC Land Solutions (EPIC). AECOM's proposal includes work already invested in the project development not invoiced to the City, as well as work yet to be completed in order to complete the PS&E phase of the project and move the work to construction.

<u>Additional Effort needed to Complete the PS&E Project Development through June, 2027</u>

Task 1 Project Management

This work shall include additional project management effort for the final PS&E phase of the project. This includes but is not limited to Project Development Team (PDT) meetings, miscellaneous project coordination meetings, maintaining the project schedule, developing and submitting invoices, managing the project budget, managing subconsultants, and assistance with federal forms, including 6-D forms for scope, cost and schedule changes, including supporting exhibits and attachments, 3-A forms (RFA's) to request authorization to spend federal funds, annual bridge surveys, support for high cost project agreement and permitting with San Bernardino County Flood Control District (SBCFCD).

1.1. Coordination and Meetings

Meetings with project stakeholders shall be held, as needed, to discuss issues pertinent to final design and project approvals of the Project. PDT meetings are scheduled to be held on a monthly basis. AECOM has assumed 13 PDT meetings to occur over 13 months and up to 7 focus meetings as part of this amendment request. Additional meetings will be held by conference call on an as-needed basis. These trend meetings will ensure that all parties are fully engaged and informed on the project progress and will provide a forum for effective communication.

1.2. Administration and Invoices

AECOM will continue to be responsible for the planning of the project and overall project management and supervision of project staff to facilitate the performance of the work. AECOM shall coordinate with stakeholders, including city, county, state, and federal regulatory agencies. AECOM will be responsible for administering subcontracts and maintaining project files using the

City authorized filing system. This task includes reviewing and approving subconsultant invoices as well as producing and submitting invoices to the City.

1.3. Project Schedule
AECOM will continue to maintain the project schedule throughout the PS&E phase of the project. The project schedule will be maintained in a standard format with clearly identified tasks with predecessor links identified. The schedule will be prepared to show the current critical path to completion.

1.4. Project Team Coordination
The AECOM project manager will continue to coordinate the efforts of all team members and subconsultants to ensure that information needed to support their work is made available to them and to facilitate the timely submittal of deliverables to support the overall project development.

1.5. Permitting with San Bernardino County Flood Control District (SBCFCD)
AECOM will continue to coordinate with the City and SBCFCD to obtain final encroachment permits needed to cover encroachments on SBCFCD parcels, including construction of the bridge replacement and channel grading.

Task 2 Assistance with the development of Forms 6-D and 3-A, High Cost Project Agreement, and Support for additional Funding Applications

This work includes the preparation and submittal of forms and information needed to help the City finalize any required 6-D requests to Caltrans for right-of-way cost changes, and also finalize the updated authorization to proceed with the new right-of-way (ROW) funding. This SOW includes drafting and supporting the City's request for an E-76 authorization to proceed with the Construction phase of the project, including the documentation needed to conform to Caltrans Local Assistance Program Guidelines (LAPG), and Local Assistance Procedures Manual (LAPM).

Task 3 US Army Corps of Engineers (USACE) 408 Permit

This work includes updating the permit application to reflect the removal of the MPT and revisions to channel grading and updated hydraulic analysis.

The permitting process includes 9 steps. We have begun the process, and the bridge replacement project has been assigned a permit number. We have responded to comments in the past. The application must be updated to reflect the project changes, and then followed up on to secure the 408 permit for the bridge replacement project. The following steps are yet to be completed.

3. Submit updated technical details including the following:

   - 95% plans with MPT removed and revised channel grading
   - Updated Hydrologic and hydraulics system performance analysis

4. Completion of District Agency Technical Review (SBCFCD)
   Ensures that there will be no impairment of the City Creek facility. Includes agency technical review, district quality control and assurance and safety assurance review.
5. Summary of Findings
6. Division Review, if required

7. HQ Review, if required
8. Notification
9. Post-Permission Oversight
   Includes construction oversight, submittal of as-built plans and post construction closeout

Task 4 ROW Acquisition Support

4.1 Coordination with SBCFCD (Surplus Property Procedure)

AECOM will support the acquisition of right-of-way by responding to requests for information and reviews required by the County of San Bernardino. This proposal provides effort for AECOM to complete a review of the terms and conditions forwarded to us by the County and follow up with responses to comments and requests for information to support the right-of-way acquisition through the San Bernardino County surplus property process. A total of 8 hours is provided to review the terms and conditions, 24 hours to respond to comments, and 24 hours to respond to requests for information to complete this process. AECOM labor will be invoiced on the basis of hours invested in each task.

EPIC will provide additional support needed to complete the right-of-way acquisition process. EPIC will complete a formal appraisal review, which has been requested by Caltrans to support the right-of-way appraisal completed by Integra Realty Resources in December 2022. EPIC will also provide support for on-going negotiations between the City of Highland and San Bernardino County Flood Control District regarding the terms and conditions of the acquisition process in order to ensure that the City obtains the necessary rights required for future access, maintenance and management of the parcels being acquired for the bridge replacement project.

Task 5 Utility Coordination

AECOM will complete the coordination needed to incorporate the utility relocation plans into the bridge replacement plan set, and add technical specifications as provided by the utility owners. This proposal also includes incorporating construction bid items identified by the utility owners into the bid documents, and include cost estimates provided by utility owners in the construction cost estimate used for bidding purposes.

EPIC will provide support for utility coordination, specifically in the areas of reviewing all previously executed notifications to utility owners, finalizing utility agreements with utility owners impacted by the bridge replacement project, the development and submittal of Reports of Investigations (ROI's), and providing guidance to the design team to support the utility certification process. EPIC will review utility relocation plans and prepare a draft Notice to Owner (NTO) for review and approval by the City, and will issue the NTO to utility owners in franchise. If any utility owners are determined to have prior rights, EPIC will coordinate with the affected utility owner and CITY to develop any necessary Utility Agreements (UA's). Once any necessary UA's have been approved and executed, EPIC will issue NTO's to those utility owners.

It is the responsibility of utility owners to obtain all Local Public Agency (LPA) permits necessary for the relocation of their facilities. However, EPIC will assist utility owners as necessary to obtain LPA permits.

EPIC will obtain utility certifications documenting that utility interests have been secured and that all utility coordination activities were conducted in accordance with applicable policies and procedures. During this process, EPIC will coordinate and attend certification planning activities and meet with the CITY, project partners and stakeholders to determine project requirements. EPIC will prepare the utility Liability Package that will include the Report of Investigation form and compilation of the necessary backup documents. The Liability Package can include signed, approved relocation plans, owner's liability claim letters, owner's estimate of costs, copies of the proposed Utility Agreements, a copy of the proposed Notice to Owner, and any other relevant supporting documents. EPIC will evaluate utility submittals for correctness and consistency prior to Caltrans final review and approval as part of the utility certification process.

EPIC WILL PERFORM ALL UTILITY COORDINATION SERVICES IN ACCORDANCE WITH THE LATEST EDITION OF THE Caltrans Right-of-Way Manual (ROW-M), and Local Assistance Project Manual (LAPM) standards.

Utility certification deliverables include:

- Utility Tracking Matrix
- Utility Relocation Plans (sourced from utility owners)
- Draft Notice to Owners (NTO's)
- Utility Agreements, drafted and executed as needed
- Issued NTO's
- Caltrans Utility Certification Liability Package

Task 6 Engineering Support for Permitting Processes

6.1 Revise Limits of Concrete Slope Protection, Cutoff Wall and Rock Slope Protection at Abutment 1

AECOM has already revised the project plans to show the revised limits of concrete slope protection and rock slope protection. AECOM has already prepared georeferenced polygons to represent revised permanent impacts to jurisdictional regions based on agreement with Caltrans District 8 Local Assistance to accurately represent the impacted areas and to ensure full federal participation in the cost of construction. It is anticipated that additional work of a similar nature may be needed before all environmental permits have been obtained. Additional effort is provided for in the Contingency portion of this proposal.

Task 7 Addendum to Hydraulic Report dated March 19, 2020 (West Consulting)

West Consulting has effort needed to complete their updated report of hydraulic analysis based on the revised channel grading developed by AECOM. To complete this task, West Consulting will prepare an addendum to the March 19, 2020 report. West Consulting will respond to one round of comments on both their analysis and their addendum to the existing hydraulic report.

Task 8 Civil Design

AECOM will prepare 100% street plans, roadway details, drainage plans, traffic control and detour plans, temporary and permanent erosion control plans and quantities and estimates. Details will be developed in conformance with City standards, and applicable public works standards. Design will be developed per AASHTO with references to Standard Plans for Public Works Construction as well as relevant standards maintained by the City of Highland.

Revisions will include the reduced length of concrete slope protection and cutoff wall construction as agreed to with Caltrans local assistance, and finalizing details for cutoff wall construction at upstream and downstream ends of the slope protection and cutoff wall. Storm drain design will be finalized for the 100% PS&E based on information from new potholing.

100% PS&E will include a discipline review, an interdiscipline review, and a constructability review. Comments received from these reviews will be addressed as-needed, and revisions incorporated into the final 100% PS&E package.

Task 9 Structural Design

Update temporary and permanent utility relocations shown in the structural plan sheets, including modifications to openings in end diaphragms, cap beams and intermediate diaphragms. Update stage construction and typical section to show updated details.

For the 100% submittal the structural design calculations will be reviewed and refreshed as-needed to provide final foundation loads for service loads and strength design loads and extreme event loading to our geotechnical subconsultant in order to support the development of the Final Geotechnical Report. 100% design calculations will be updated to reflect any modifications in the 100% Geotechnical Report. Revisions will be incorporated as appropriate to respond to comments from the independent structural design check.

Perform an interdiscipline review and a constructability review, respond to comments received on plans and calculations. Comments received from these reviews will be addressed as-needed, and revisions incorporated into the final 100% PS&E package.

Task 10 Independent Structural Design Check

The Independent structural design check will be completed as a part of the 100% PS&E. Comments will be developed, and will be shared with the design team.

The design team will review the comments submitted by the independent check design team and will develop responses. If needed, the design will be updated to accommodate any revisions recommended by the independent design check team. The resolution of all comments developed by the independent design check team will result in the 100% structural plan set.

All comments and responses to comments will be provided to the City as an attachment to the structural design calculations.

Task 11 Quantity Calculations

The design team will develop detailed quantity calculations to identify the quantities to be identified with all appropriate bridge replacement construction bid items. Quantities will be calculated for lump sum bid items to support construction estimates. The units for quantity calculations will reflect customary units used for estimating and construction bid purposes based on past experience and available construction and bid history.

Bid items for utility relocation work will be coordinated with each utility owner. All work to be performed by the bridge replacement contractor will be covered by construction bid items and described in the technical provisions. Cost estimates provided by the utility owner will be incorporated into the 100% construction cost estimate.

All quantity calculations will be compiled and submitted to the City as a part of the RE Pending file to be submitted as a part of the construction documents.

Task 12 Independent Check Quantity Calculations

Quantities for structural bid items will be calculated by a team of engineers not associated with the design team. The independent check quantities will be calculated based on the experience and independent assumptions of the independent check team, based on the details shown in the final design plans. Any differences between the independent check quantity calculations and the quantity calculations developed by the design team will be reconciled through a cooperative effort on the part of the design and independent check teams. This process is used to ensure that the final bid item list is populated with quantities that are accurate and bid items that will not be challenged by the Contractor.

Task 13 Estimating

Construction cost estimating is performed by senior, experienced design engineers using construction bid histories to inform their unit price estimates. Unit prices will be applied to the calculated bid item quantities to arrive at the best possible estimate of the likely construction bid cost for the bridge replacement work.

Cost estimating for utility relocation bid items will be provided by each utility owner. Utility relocation work to be performed by the bridge replacement contractor will be included in the final Engineer's construction cost estimate.

Task 14 Project Special Provisions

Special provisions will be updated by senior, experienced design engineers using appropriate standards for both civil and structural work items. The goal of the special provisions is to guide the Contractor's work, define required submittals to be made, and to ensure that the work performed for the bridge replacement project conforms to industry standards and City expectations. Special provisions are used to augment Standard Specifications. For the bridge and other structural items, the special provisions will conform to Caltrans standards and will provide project specific criteria that will ensure that the work performed by the Contractor will meet the standards established by the State for structure construction. For civil items the special provisions will supplement the Standard Specifications for Public Works Construction.

Task 15: Least Bell's Vireo Surveys (LSA)

An LSA Biologist will conduct protocol focused surveys for least Bell's vireo *(Vireo bellii pusillus;* LBVI) in accordance with the Least Bell's Vireo Survey Guidelines (USFWS January 2001) as required by Section 2.6 of the Draft SAA. The surveys will include all suitable riparian habitat on the Project site and within 500 feet of the Project site. Permission to access off-site areas should be requested by the Project Applicant. If permission to access adjacent lands is not obtained, these areas will be surveyed from public viewpoints with binoculars. Per the protocol, LSA Biologists will conduct 8 focused surveys at least 10 days apart, between April 10 and July 31. LSA Biologists will map any LBVI observed and pertinent behavior (indicating whether paired and/or nesting) will be recorded.

Upon completion of protocol focused surveys, LSA will prepare a letter report documenting the field methodology and survey results, which will include a figure of any LBVI or other special-status species observed. This task includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team). The final letter report will be submitted to the City, the USFWS, and the CDFW, in accordance with the applicable survey protocol and the Biologist's permits. Any special-status species observed during the surveys will be reported to the California Natural Diversity Database (CNDDB), as required by the Draft SAA.

Per Section 2.6 of the Draft SAA, if LBVI are detected within 500 linear feet of the Project site, the Permittee would be required to develop and implement a plan to avoid impacts on this species. Because LBVI has not been observed on site to date, this effort is not included in this scope of work. If this plan is needed, a budget augment would be required.

Task 16: Burrowing Owl Surveys (LSA)

An LSA Biologist will conduct a burrowing owl *(Athene cunicularia hypugaea;* BUOW) habitat assessment in accordance with Appendix C of the *Staff Report on Burrowing Owl Mitigation* (CDFW March 2012) and Section 2.7.1 of the Draft SAA. During the habitat assessment, the LSA Biologist will assess the habitat for its potential to support BUOW. If habitat is considered suitable, the LSA Biologist will conduct a burrow survey.

As described in the *Staff Report on Burrowing Owl Mitigation* and Section 2.7.2 and 2.7.3 of the Draft SAA, an LSA Biologist will conduct protocol focused surveys for BUOW by walking transects spaced

no more than 65 feet (20 meters) apart to record all potential burrows, BUOW sign (e.g., pellets, prey remains, whitewash), or live BUOW observations. A LSA Biologist will conduct a walkover survey of all suitable habitat within the Project site and within 500 feet of the Project site. Permission to access off-site areas should be requested by the Project Applicant. If permission to access adjacent lands is not obtained, the biologists will survey these areas from public viewpoints with binoculars.

Upon completion of the protocol habitat assessment and focused surveys, LSA will prepare a letter report documenting the field methodology and survey results, which will include a figure with the locations of any potential burrows, active burrows, BUOW sign, BUOW individuals, or other special- status species observed. This task includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team). The final letter report will be submitted to the City and the CDFW, in accordance with the applicable survey protocol and the Biologist's permits. Any special-status species observed during the surveys will be reported to the CNDDB, as required by the Draft SAA.

Consistent with Section 2.7.5 of the Draft SAA, if BUOW are observed, a Burrowing Owl Avoidance and Monitoring Plan would need to be prepared. Because BUOW has not been observed on site to date, this effort is not included in this scope of work. If this plan is needed, a budget augment would be required.

Task 17: Coastal California Gnatcatcher Surveys (LSA)

An LSA Biologist will conduct a protocol focused survey for coastal California gnatcatcher *(Polioptila californica californica;* CAGN) in accordance with the Survey Guidelines for the Coastal California

Gnatcatcher (USFWS July 1997) and Section 2.8 of the Draft SAA. As required by LSA Biologist's permit requirements, written notification will be provided to the USFWS and the CDFW at least 15 days prior to conducting the first survey visit.

The surveys will include all suitable habitat (i.e., Riversidean alluvial dan sage scrub) within the Project site and within 500 feet of the Project site. Permission to access off-site areas should be requested by the Project Applicant. If permission to access adjacent lands is not obtained, these areas will be surveyed from public viewpoints with binoculars. Per the protocol, LSA Biologists will conduct 6 surveys at 1-week intervals between March 15 to June 30. LSA Biologists will use recordings of CAGN vocalizations to elicit a response from any CAGN present in the survey area. Any CAGN observed will be mapped, and pertinent behavior (indicating whether paired and/or nesting) will be recorded.

Upon completion of protocol focused survey, LSA will prepare and submit a letter report documenting the field methodology and survey results, which will include a figure of any CAGN or other special-status species observed. This task includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team). The final letter report will be submitted to the City, the USFWS, and the CDFW, in accordance with the applicable survey protocol and the Biologist's permits. Any special-status species observed during the surveys will be reported to the CNDDB, as required by the Draft SAA.

Consistent with Section 2.8 of the SAA, if nesting CAGN are identified using areas within or adjacent to the Project site, full avoidance of impacts will be needed. Additional resource agency coordination time may be needed to develop measures if survey results are positive. This scope of work includes a task for project management and meetings that can be used to conduct additional resource agency consultation (see Task 7).

Task 18: Small Mammal Trapping

An LSA Biologist will conduct protocol small mammal trapping for San Bernardino kangaroo rat (SBKR), in accordance with Section 2.9.1 of the Draft SAA and per recommendations from the USFWS and the CDFW.

LSA proposes to trap approximately 37 acres of the Project footprint to estimate the number of SBKR in the area. The LSA Team will trap a minimum of 12 trapping grids measuring 5 feet by 5 feet located randomly throughout the area in both refugia and dry riverbed habitat. Once the number of SBKR is estimated, LSA will coordinate with CDFW and USFWS on developing a translocation plan (See Task 8, below).

The small mammal trapping will also serve to document whether the Los Angeles pocket mouse *(Perognathus longimembris brevinasus)* (LAPM) and/or San Diego desert woodrat *(Neotoma lepida)* (SDDW) are present on the Project site. Trapping will follow established USFWS protocols for 10(a)(1)(A)

permit specifications for SBKR (USFWS TE-777965-12, September 19, 2023-September 18, 2026) and CDFW Memorandum of Understanding attachment to Scientific Collecting Permit (SCP-210470009-21047-001, December 15, 2023-December 31, 2027) providing Conditions for Research on Listed Mammals. As required by LSA Biologist's permit requirements, written notification will be provided to the USFWS and the CDFW at least 15 days prior to conducting the first survey visit.

LSA Biologists will conduct five sessions of five consecutive nights of trapping, with the number of trap checks per night determined by the temperature. Trapping cannot be conducted during

inclement weather. Traps will be baited with a mixture of birdseed, native seed, and rolled oats and will be closed during daylight hours. Inclement weather or nighttime temperatures below 50 degrees Fahrenheit (°F) may extend the trapping beyond the identified trapping period. Trapping will be conducted in April/May 2026 consisting of 5 trapping sessions (25 total nights of trapping). This task also includes the cost of hiring 24-hour private security during the trapping session to minimize SBKR take that could be associated with disturbance of the traps.

This task assumes a total of 50 Biologist days (25 days for 2 Biologists) to complete the small mammal trapping. Upon completion of the trapping effort, LSA will prepare and submit a draft letter report documenting the field methodology and survey results, which will include a figure of the trapping grid arrangements, and the locations of any SBKR, LAPM, SDDW, or any other special-status species observed. This scope of work includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team). The final letter report will be submitted to the City, the USFWS, and the CDFW in accordance with the applicable survey protocol and the Biologist's permits. Any special-status species observed during the surveys will be reported to the CNDDB, as required by the Draft SAA.

Consistent with Section 2.9.2 of the Draft SAA, a Small Mammal Relocation/Translocation Plan will need to be prepared. This effort is included in this scope of work (see Task 8, below).

Task 19: Roosting Bat Surveys

LSA Biologists will conduct a roosting bat habitat assessment in accordance with accepted methodologies and Section 2.10 of the Draft SAA. A habitat assessment will be conducted in the

early spring to map suitable bat roosting habitat. During the habitat assessment, the two LSA Biologists will examine the bridge and any other structures or trees within the Project site and within 100 feet of the Project site for features that could be suitable for use as day- or night-roosting habitat (e.g., crevices or recessed spaces). Once identified, these areas will be visually (with a high-powered spotlight) and aurally examined for the presence of bats or bat sign (e.g., guano, urine staining, or vocalizations) that would indicate current or past use of that feature by roosting bats.

LSA Biologists will conduct focused nighttime bat surveys in areas of suitable bat roosting habitat accordance with the 2019 *Caltrans Bat Mitigation Manual* by H.T. Harvey and Associates and Section 2.11 of the Draft SAA. Nighttime acoustic and emergence surveys will be conducted during the summer months (June-August) to confirm which bat species are using the existing bridge structure, determine whether maternity-roosting bats are present, and to obtain an estimate of the population size for each species roosting in the survey area. A second nighttime acoustic and emergence survey will be performed during the fall (September or October) to gather data on seasonal use of the bridge during the migration

and overwintering season. This task includes two biologists for two surveys to conduct the nighttime emergence surveys.

To ensure adequate visual coverage of all potential roost features within the bridges during each survey, two Biologists will be needed for each bridge survey. Each nighttime survey will begin approximately 0.5 hour before sunset and continue until at least 1.5 hours after sunset. The Biologists will use night vision goggles (military grade PVS-7, Generation 3) augmented with infrared lights to observe any emerging bats, and the number of exiting bats will be recorded on handheld tally counters. Bat vocalizations will be recorded using full-spectrum Anabat Walkabout and Anabat Swift ultrasound detectors, with calls recorded on secure digital (SD) cards for later analysis and species identification. Species identifications will be made using a combination of visible characteristics (e.g., wing shape and flight behavior) and analysis of acoustic data collected during the survey.

Upon completion of the roosting bat habitat assessment and focused nighttime bat surveys, LSA's bat specialist will analyze all acoustic data and prepare a letter report documenting the survey methodology and survey results (numbers and species of any bats observed), which will include a figure showing the locations of identified roost sites including maternity colonies. The report will also provide recommendations for site- and species-specific avoidance and minimization strategies. This task includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team). The final letter report will be submitted to the City and CDFW, in accordance with the Draft SAA. Any special-status species observed during the surveys will be reported to the CNDDB, as required by the Draft SAA.

Consistent with Section 2.11 of the Draft SAA, if bats are found using any structures or trees within the survey area and could be adversely impacted by Project activities, a Bat Avoidance, Monitoring, and Protection Plan (BAMPP) would need to be prepared. This effort is included in this scope of work (see Task 10, below).

Task 20: Special-Status Plant Survey

An LSA Biologist will conduct a botanical field survey and rare plant report consistent with protocols set forth in the 2018 *Protocols for Surveying and Evaluating Impacts to Special Status Native Plant Populations and Sensitive Natural Communities* by CDFW and in accordance with Section 2.12 of the Draft SAA. The survey will be conducted at the appropriate time of year when plants will both be identifiable and in a manner that maximizes the likelihood of locating special-status plants or plant communities that may be present. The survey will consist of two site visits spanning the peak flowering season (i.e., early spring, late spring/summer). The survey will be conducted within the proposed impact footprint for the Project and will include a 100-foot buffer around the impact area. LSA Biologists will systematically walk the survey area using transects to achieve 100 percent visual coverage. All plant species detected during the survey will be identified to the extent necessary to determine rarity and listing status. If any special-status plants are encountered, their locations will be recorded with a hand-held Global Positioning System (GPS) unit.

Upon completion of the botanical field survey, LSA will prepare a letter report documenting the field methodology and survey results, which will include a map of any special-status plant species observed. This task includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team). The final letter report will be submitted to the City and the CDFW, in

accordance with the Draft SAA. Any special-status species observed during the surveys will be reported to the CNDDB, as required by the Draft SAA.

Consistent with Section 2.12.1 and 2.12.2 of the Draft SAA, if special-status plants are detected during the survey, a Special-Status Plant Species Avoidance Plan would need to be prepared or compensatory mitigation provided. Because no special-status plants have been observed to date, this effort is not included in this scope of work and would require a budget augment if it is needed.

Task 21: Project Management/Meetings

LSA's budget for the Project Management Task is depleted because of ongoing coordination associated with the extended duration of the schedule, and meetings requiring multiple senior staff, including those to support extensive permitting and resource agency coordination. This task would replenish the budget for attendance and meetings, coordination with the Project team, resource agency consultation, and miscellaneous support tasks. This task includes up to 80 hours for the project management team. This task will be billed on a time and materials basis up to the budget shown.

Task 22: Small Mammal Relocation/Translocation Plan

LSA will prepare a Small Mammal Relocation/Translocation Plan (SMRT Plan) in accordance with the requirements and measures anticipated to be included in the ITP based on meeting discussion with the USFWS and the CDFW.

The SMRT Plan will include burrow mapping for the entire Project site and 100-foot buffer (if access is received), maps of the pre-construction trapping layout (grids and transects) within the planned exclusionary fence area and buffer, and detailed trapping methods, including trap types and locations, bait, schedule, passive marking, and data collection protocols. The trapping layout will use transects in narrow areas and grids in larger areas for complete coverage. The SMRT Plan will also describe procedures for handling injured animals and lactating females, including the identification of a CDFW-approved wildlife rehabilitation or veterinary facility. The SMRT Plan will require spatial mapping of kangaroo rat burrows, and assessments and mapping of habitat quality for proposed relocation areas. In addition, the SMRT Plan will describe radio telemetry methods for tracking translocated SBKR, relocation and release methods (natural and/or artificial burrows), and supplemental feeding methods, if applicable. Finally, the SMRT Plan will describe the SBKR holding facility (including location, container design and quantity, feeding, and duration) and methods for post-translocation monitoring.

This task includes one draft and one revised draft of the SMRT Plan (addressing one round of consolidated comments from the City/Project team). Following approval by the City/Project team, the revised draft SMRT Plan will be submitted to the USFWS and CDFW per the SAA and anticipated terms in the ITP. LSA will respond to two rounds of comments from the resource agencies and will prepare the final SMRT Plan. The task includes a total of 30 hours of time to complete these three rounds of revisions.

Task 23: Exclusion Fencing Plan

LSA will work with AECOM to prepare an Exclusion Fencing Plan design for use by the City to submit to USFWS and CDFW for review and approval prior to the onset of ground-disturbing activities. The Plan will include the following components:

- Exclusion fence design and installation procedures

- Exclusion fence inspection and maintenance requirements
- A list of all SAA and ITP requirements (once finalized)

This task includes one draft and one final letter report (addressing one round of consolidated comments from the City/Project team) that will include the items listed above to be included in the Project construction plans. The final letter report will be submitted to the City, USFWS, and CDFW, in accordance with the Draft SAA and anticipated ITP requirements.

Task 24: Bat Avoidance, Monitoring, and Protection Plan

Consistent with Section 4.5 of the Draft SAA, LSA will prepare a site-specific Bat Avoidance, Monitoring, and Protection Plan (BAMPP) using data collected during the focused nighttime survey (Task 5). The BAMPP will describe the mitigation approach and habitat design(s) appropriate for the species and numbers of bats present. The BAMPP will include a detailed analysis of potential Project- related impacts to bats, strategies to humanely evict/exclude bats from the existing bridge, and recommendations for replacement bat roosting habitat designs. The BAMPP will include protocols

for monitoring Project-related noise, vibration, and lighting; installation of protective buffers and biological monitoring requirements; and procedures and frequency of reporting to CDFW. This task includes time for coordination with the Project team to refine recommendations and strategies related to construction feasibility.

This task includes one draft and one revised draft of the BAMPP (addressing one round of consolidated comments from the City/Project team). Following approval by the City/Project team, the revised draft BAMPP will be submitted to CDFW per SAA requirements. LSA will respond to two rounds of comments from CDFW and will prepare the final BAMPP. The task includes a total of 30 hours of time to complete these three rounds of revisions.

Task 25: Final Habitat Mitigation and Monitoring Plan

LSA will finalize the Draft Habitat Mitigation and Monitoring Plan (HMMP) in accordance with Measure 3.3 of the Draft SAA. The HMMP will provide details regarding the reestablishment of 8.40 acres of Riversidean alluvial fan sage scrub and 0.77 acre of southern willow scrub vegetation, including a 5-year invasive species removal program. The HMMP will include (1) Riversidean alluvial fan sage scrub seed mix, (2) planting palette for container plants, (3) invasive species control measures, (4) description of the planting plan, (5) habitat monitoring activities, (6) maintenance requirements (with emphasis on watering methods and schedules), (7) success criteria, and (8) contingency measures. LSA anticipates that finalizing the Draft HMMP will require approximately 30 hours to incorporate CDFW comments into the Final HMMP.

Task 26: Environmental Commitments Report

Once the final permits are received, LSA will prepare the Environmental Commitments Report (ECR) to summarize all Project requirements from the CEQA/NEPA documents, and all Project permits. The ECR will also list the responsible party and timing of each measure. This task includes one draft and one final ECR (incorporating one round of comments from the City/Project team).

Task 27 Project Certification (EPIC)

Further discussions are required with Caltrans to ensure that all documentation and processes have been completed, and are compliant with the Caltrans Local Assistance Manual, in order to certify the project. EPIC will assist in the compilation of all required documents and formal Certification 2 preparation needed to close out the project PS&E development.

Task 28 Bid Assistance

28.1 Response to Comments

AECOM will review and respond to all questions submitted by prospective project bid contractors as requested by the City. All responses will be submitted to the City for distribution to prospective bidders.

28.2 Addenda

AECOM will prepare addenda as required and as requested by the City to clarify any bid items that are identified by prospective bidders as being unclear or as needed to provide additional guidance to prospective bidders.

This proposal leaves existing project funding, allocated for construction and post-construction tasks in place, as originally proposed in May 2019, including funding for AECOM, LSA, and tsa. The programmed funds are adequate to complete the scope of work as described in 2019 and as amended in this change order, complete through post-construction mitigation monitoring and reporting activities.

Billing rates for AECOM and all subconsultants will remain unchanged through the first year following notice to proceed for this amendment. Billing rates for AECOM and all subconsultants will be eligible for a three percent (3%) annual escalation for any PS&E work that extends beyond one year from notice to proceed. Adjustments to billing rates will not result in adjustments to total compensation under this agreement.

THIS AMENDMENT ALTERS THE AGREEMENT AS FOLLOWS:

1. The Scope of Services is amended by adding the additional services as set forth herein and incorporated by this Amendment.
2. The maximum compensation amount under this amendment to this agreement is $1,112,910. These amendments to the Scope of Work and Contract Amount will increase the maximum compensation amount to $4,814,814 ($3,701,904 plus $1,112,910).
3. All other terms, conditions, and provisions of the original agreement to the extent not modified by this Amendment, shall remain in full force and effect.

Except as expressly modified above, the terms of the original agreement dated May 27, 2008 shall control the respective rights and obligations of the parties hereto.

Please note that the total compensation for PS&E will remain well below the maximum allowed under HBP funding guidelines, and so remains fully participating for federal funding.

Please call me if you have questions for the scope and fee changes of the Base Line Bridge Project. We appreciate the opportunity to be of continued service and are available to meet and discuss at your convenience if necessary. Thank you and we appreciate your consideration.

Please contact the undersigned at (714) 567-2642 if you have any questions or require any additional information.

Sincerely,

AECOM Technical Services, Inc.

_____

Jeffery Chapman, P.E.

Vice President

By signing below, I authorized AECOM to proceed as described above:

_____

Octavio Duran, PE

Public Works Director/City Engineer

_____

Date

CITY OF HIGHLAND
PROFESSIONAL DESIGN SERVICES FOR
PS&E FOR 600 FT BRIDGE REPLACEMENT
BASE LINE BRIDGE

FEE AUGMENTATION PROPOSAL
INCLUDES FUNDING TO COMPLETE BRIDGE REPLACEMENT PS&E

DRAFT Rev. 9
1-Jun-26

AECOM
One Lakeshore Center
3281 E. Guasti Road, Suite 700
Ontario, CA 91761
(909) 579-3050

CITY OF HIGHLAND

PROFESSIONAL SERVICES FOR PS&E FOR 600 FT BRIDGE REPLACEMENT

FEE AUGMENTATION PROPOSAL

SUMMARY OF COST: TOTAL LABOR + ODC

		TOTAL
PRIME CONSULTANT (AECOM)		$763,126.00
LABOR + ODC		
EFFORT NEEDED TO COMPLETE PS&E PHASE OF PROJECT (APPROXIMATELY JUNE 8, 2027) (AWARD CONSTRUCTION CONTRACT)	$763,126.00	
SUBCONSULTANTS		$349,784.00
LSA (ENVIRONMENTAL PERMITTING)	$314,680.00	
WEST CONSULTING (UPDATED HYDRAULIC ANALYSIS REPORTING)	$7,002.00	
EPIC LAND SOLUTIONS (ROW AND UTILITY COORDINATIONS)	$28,101.08	
TOTAL NOT TO EXCEED PS&E AMENDMENT		$1,112,910.00

Date: 6/1/2026

CITY OF HIGHLAND
FEE PROPOSAL
FEE AUGMENTATION PROPOSAL
INCLUDES FUNDING TO COMPLETE BRIDGE REPLACEMENT PS&E

Contract No. **BASE LINE BRIDGE AT CITY CREEK** Date: **June 1, 2026**
Consultant **AECOM**

DIRECT LABOR

HOURS REMAINING TO BE WORKED BETWEEN JUNE, 2026 AND AWARD CONSTRUCTION CONTRACT

	Labor Classification	Name	Hours		Direct Hourly Rate *		Total
1	Project Director	Henriquez, Oscar E		@	$124.91	$	
2	Project Manager	Dudley, Todd W	1164	@	$98.98	$	115,212.07
3	Roadway Lead	Nguyen, Dat H	645	@	$107.36	$	69,247.20
4	Civil QC/QA	Gbondo, Francis Joseph	34	@	$91.24	$	3,102.16
5	Project Engineer	Alvarado, Francisco	4	@	$67.50	$	270.00
6	Drainage Lead	Anderson, Michael A	62	@	$90.98	$	5,640.76
7	Transportation Engineer	Lynde, Michael	28	@	$63.47	$	1,777.16
8	Highway/Roadway Engr	Arman Raghebi	132	@	$64.00	$	8,448.00
9	Engineer III	Carrillo, Gerardo	36	@	$55.92	$	2,013.12
10	Civil Engineer III			@		$	
11	Senior Structural Engineer	Yee, David (Dah-Uei)	180	@	$93.07	$	16,752.60
12	Sr. Bridge Engineer V	Calixto Da Silva, Joseph	24	@	$93.45	$	2,242.80
13	Structural Engineer II			@		$	
14	Structural Engineer II	Axton, Jacob Cole (Jacob)	879	@	$49.32	$	43,352.28
15	Structural Engineer III	Quinoveva, Anacleto Q (Jun)	328	@	$71.22	$	23,360.16
16	Structural Engineer II	Chinchillas, Jimmy	400	@	$46.98	$	18,792.00
17	Structural Engineer III	Cummaro, Dallas Kelly		@		$	
18	Structural QA/QC	Larry Fellows	37	@	$89.32	$	3,304.84

Total Direct Labor Costs **$ 313,516.00**

FRINGE BENEFITS — Rate

Total Fringe Benefits **$**

INDIRECT COSTS — Rate
Overhead
General and Administrative
Total 121.28%

Total Indirect Costs **$ 380,234.00**

FEE (Profit on Direct Labor + Fringe Benefits + Indirect) — Rate 10.0%

***** DLM is 2.43408***

Fee (DC+FB+I) **$ 69,376.00**

AECOM subtotal: $763,126

SUBCONSULTANT COSTS

1	LSA	$	314,680.00
2	West Consulting	$	7,002.00
3	EPIC Land Solutions	$	28,101.08

Total ODC's **$ 349,784.00**

TOTAL COST **$ 1,112,910.00**

CITY OF HIGHLAND
FEE PROPOSAL
FEE AUGMENTATION PROPOSAL
INCLUDES FUNDING TO COMPLETE BRIDGE REPLACEMENT PS&E
AECOM
June 1, 2026

Sta
This

Project: **Consultant AECOM**

		Labor Hours by Classification																				
	STAFF	1 Project Director	2 Project Manager	3 Roadway Lead	4 Civil QC/QA	5 Project Engineer	6 Drainage Lead	7 Transportation Engineer	8 Highway/Roadway Engr	9 Engineer III	10 Civil Engineer III	11 Senior Structural Engineer	12 Sr. Bridge Engineer V	13 Structural Engineer II	14 Structural Engineer II	15 Structural Engineer III	16 Structural Engineer II	17 Structural Engineer III	18 Larry Fellows	Subconsultant Costs	Total Hours	AECOM Labor Cost
	BILLING RATE	$304.04	$240.93	$261.32	$222.09	$164.30	$221.45	$154.49	$155.78	$136.11		$226.54	$227.46		$120.05	$173.36	$114.35		$217.41			
TASK 1 - PROJECT MANAGEMENT			248	212			20								262	84	202				1,028	$188,691.94
1	PDT and Focus Meetings		41	22											30	12	26				130.9934303	$24,280.51
1.1	Administration and Invoices		41	23											30	12	26				132	$24,543.41
1.2	Maintain Project Schedule		28	23											30	12	26				119	$21,411.32
1.3	Project Team Coordination		41	43											30	12	26				152	$29,769.81
1.4	Permitting with SBCFCD		40	55			20								50	12	46				223	$41,781.72
1.5	Support for 401, 404 and 1602 Permit Applications		25	23											46	12	26				132	$22,609.33
1.6	Support for ITP Permit Application		32	23											46	12	26				139	$24,295.84
TASK 2 - ASSISTANCE WITH FEDERAL FORMS			64	48													32				144	$31,622.08
2.1	Support for High Cost Project Agreement		12	12													8				32	$6,941.80
2.2	Complete 6-D and RFA for ROW		12	4													4				20	$4,393.84
2.3	6-D and RFA for PS&E		16	8													8				32	$6,860.24
2.4	E-76 Authorization to Construct		24	24													12				60	$13,426.20
TASK 3 - USACE 408 PERMIT			72	48											40	40					200	$41,626.72
3.1	Update application to remove MPT and modify channel grading		40	32											24	24					120	$25,041.28
3.2	Respond to comments from USACE		32	16											16	16					80	$16,585.44
TASK 4 - ROW ACQUISITION SUPPORT			69.0	12											54	10	25				170	$30,835.06
4.1	Complete review of rights and conditions as proposed by SBCFCD		13	4											10	2	8				37	$6,639.39
4.2	Respond to comments and provide support for the Surplus Property process		24	4											10	8	9				55	$10,444.13
4.3	ROW Certification		32	4											34		8				78	$13,751.54
TASK 5 - UTILITY COORDINATION			200	76					32						84		69				461	$91,005.63
5.1	Finalize Utility Agreements		48	13											23		12				96	$19,095.15
5.2	Incorporate Utility Relocation Plans in Bridge Replacement Plan Set		56	13					16						30		35				150	$26,985.47
5.3	Incorporate Utility Relocation Bid items in 100% Engineer's Estimate		48	29					16						23		11				127	$25,654.40
5.4	Update Technical Provisions regarding Relocation Coordination Details		48	21											8		11				88	$19,270.61
TASK 6 - ENGINEERING SUPPORT FOR PERMITTING PROCESSES			241.00	117					16						160	56	4				594.00	$120,504.61
6.1	Support as requested by City, County, Resource Agency or environmental sub.		241	117					16						160	56	4				594	$120,504.61
TASK 7 - CIVIL DESIGN			91	56.0	28	4	40	24	32	28									6		309	$66,100.53
7.1	Revise limits of Concrete Slope Protection and Cutoff Wall and New Details		16	6				12													34	$7,276.68
7.2	Revise RSP Layout at Abut 1		17	6				8													31	$6,899.65
7.3	Complete Storm Drain Design and Details		14	4			32			24											74	$14,771.34
7.4	Revise details of temporary and permanent utility relocations		15	8					16												39	$8,196.99
7.5	Respond to comments received during DR, ITP and CR Reviews		14	12	24	4	8	4		4											70	$15,430.22
7.6	Develop final plans for construction		15	20	4				16										6		61	$13,525.65
TASK 8 - STRUCTURAL DESIGN			112	14									24		16	114	64		13		357	$67,930.25
8.1	Update temporary and permanent utility relocations		16	2												16					34	$7,151.28
8.2	Update foundation loads and coordinate with geotechnical		16	2											16	10					44	$8,031.92
8.3	Develop details for Commemorative Plaque at bridge entrance		16	2												16					34	$7,151.28
8.4	Respond to comments from independent structure design check		16	2									24			24	24				90	$16,741.60
8.5	Perform DR, IDR and CR reviews and respond to comments		16	2												24	24				66	$11,282.56
8.6	Compile final design calculations in pdf format		8	2													16		6		32	$5,584.14
8.7	Develop final plans for construction		24	2												24			7		57	$11,987.47
TASK 9 - INDEPENDENT STRUCTURAL DESIGN CHECK												160			200						360	$60,256.40
9.1	Complete structural design check and provide comments											120			160						280	$46,392.80
9.2	Reconcile comments with designer											40			40						80	$13,863.60
TASK 10 - QUANTITY CALCULATIONS AND ESTIMATE			9	4	2				16						24				4		59	$9,901.15
10.1	Update quantity calculations		3	4	2				16						16						41	$6,625.53
10.2	Reconcile with Ind Check Calc's		3												4						7	$1,202.99

10.3 Compile final quantity calculations in PDF format		3												4				4		11	$2,072.63
TASK 11 - INDEPENDENT CHECK QUANTITY CALCULATIONS											4			39				4		47	$6,457.75
11.1 Complete structural quantity check calc's											4			32						36	$4,747.76
11.2 Reconcile with design quantity calc's														4						4	$480.20
11.3 Compile final check quantity calculations in PDF format														3				4		7	$1,229.79
TASK 12 - ESTIMATING		4	4	2				16			16							5		47	$9,657.35
12.1 Compile 100% construction cost estimate		4	4	2				16			16							5		47	$9,657.35
TASK 13 - PROJECT SPECIAL PROVISIONS		14	14	2		2	4	4	8						8	4		5		65	$13,179.87
13.1 Compile Draft 100% technical provisions		8	8																	16	$4,018.00
13.2 Perform DR, IDR and CR reviews and reconcile all comments		4	4				4		8						8	4				32	$5,560.12
13.3 Compile final project technical provisions		2	2	2		2		4										5		17	$3,601.75
TASK 14 - BID ASSISTANCE		40	40					16							16					112	$25,356.24
14.1 Response to comments		20	20																	40	$10,045.00
14.2 Addenda		20	20					16							16					72	$15,311.24
Total		1,164	645	34	4	62	28	132	36		180	24		879	328	400		37		3,953	763,126.00

SUBCONSULTANT COSTS

1 LSA	$	314,680.00
2 West Consulting	$	7,002.00
3 EPIC Land Solutions	$	28,101.08
Total ODC's	**$**	**349,784.00**

TOTAL COST **$ 1,112,910.00**

Staff Report
to the City Council

Agenda Item No.26.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney Lawrence Mainez, Community Development Director
Prepared By:	Alondra Muñoz, City Clerk
Subject:	Adopt Resolution No. 2026-____ Adopting a Reasonable Accommodation Policy for Planning Commission and Other City Board and Committee Meetings

Recommendation:
Adopt Resolution No. 2026-____, adopting a Reasonable Accommodation Policy for Planning Commission and other City Board and Committee meetings.

Fiscal Impact:
There is no direct fiscal impact associated with the recommended action. Any costs associated with providing reasonable accommodations will be addressed on a case-by-case basis.

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:
On May 26, 2026, the City Council adopted a Reasonable Accommodation Policy specifically applicable to City Council meetings. The policy was adopted in response to the requirements of Senate Bill 707 (SB 707), which amended provisions of the Ralph M. Brown Act and requires public agencies to maintain a written procedure for receiving and promptly resolving reasonable accommodation requests for individuals with disabilities participating in public meetings.

While the City Council policy satisfies the requirements of SB 707 for City Council meetings, similar procedures have not been formally adopted for Planning Commission and other City Board and Committee meetings. In order to ensure compliance with Government Code Section 54953.8 and establish consistent accessibility procedures across the City's legislative bodies, staff is recommending adoption of a separate Reasonable Accommodation Policy applicable to Planning Commission and other City Board and Committee meetings.

The proposed Resolution extends similar accommodation procedures to Planning Commission and other City Board meetings. The policy identifies accommodations that are readily available, establishes procedures for requesting and reviewing additional accommodations,

and outlines procedures for remote participation by Planning Commissioners and Board or Committee members when required as a reasonable accommodation under applicable law.

The proposed Resolution will take effect on July 1, 2026, consistent with the implementation date of the applicable public meeting requirements established under SB 707.

Attachments:

1. Proposed Resolution

RESOLUTION NO. 2026-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A REASONABLE ACCOMMODATION POLICY FOR PLANNING COMMISSION AND OTHER CITY BOARD AND COMMITTEE MEETINGS

THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES HEREBY RESOLVE AS FOLLOWS:

PURPOSE: The purpose and intent of the City Council in adopting these rules is to conduct meetings in compliance with State law and provide guidelines relating to the conduct of public business by or on behalf of the Planning Commission and related Boards and Committees, and in the event of any non-compliance with, or violation of, any provision herein, such will not be deemed to affect the validity of any action taken, unless otherwise specifically provided by law.

SECTION 1.

1. REASONABLE ACCOMMODATION POLICY FOR MEMBERS OF CITY BOARDS, COMMISSIONS AND COMMITTEES

1.1 Purpose. Government Code Section 54953 allows for members of a legislative body with disabilities to participate in meetings remotely as a reasonable accommodation. If such an accommodation is granted under this new provision, remote participation due to a disability will be treated as in-person attendance at the physical meeting location for all purposes, including reaching a quorum. The traditional teleconference requirements of posting the address of the teleconference location and allowing public participation from the teleconference location will not apply.

The purpose of this policy is to ensure compliance with the Brown Act and to provide a written procedure for receiving and swiftly resolving reasonable accommodation requests made by Planning Commissioners and Board/Committee Members, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and resolving any doubt in favor of accessibility. The purpose is to enable participation in Planning Commission or Board and Committee meetings through remote participation for a qualifying individual whose disability precludes their in-person attendance at a meeting of their legislative body. As set forth in California Attorney General Opinion No. 23-1002, which addressed the applicability of the Americans with Disabilities Act ("ADA") to meetings subject to the Brown Act, the opinion stated that not every disability necessitates remote participation, because not every disability precludes in-person attendance; therefore, a fact intensive, individualized, case-by-case inquiry is required when considering remote participation as a reasonable accommodation.

1.2 Procedure. A Planning Commissioner or Board/Committee Member who desires to attend meetings remotely because of a qualified disability shall make an accommodation request in writing to the Community Development Director. The request should include a written statement that the Commissioner or Board/Committee Member requires remote participation under this policy because of their disability. The Commissioner or Board/Committee Member is not required to disclose the particular disability. The request shall be made at least three weeks before the meeting for which the Commissioner or Board/Committee Member first seeks accommodation, or as soon thereafter upon becoming disabled and requiring a reasonable accommodation.

1.3 Interactive Process. The Community Development Director is authorized to make reasonable inquiries about the Commissioner or Board/Committee Member's need for accommodation, to conduct the necessary case-by-case inquiry into the request and to accommodate a qualifying disability, consistent with applicable law. The City may require additional information, such as a medical provider's certification of the existence of a qualifying disability and the need for the accommodation to attend remotely. The City may not ask the Commissioner or Board/Committee Member or their medical provider to disclose a specific diagnosis. The Community Development Director will inform the Planning Commission, Board or Committee and the City Clerk of the decision on the request for reasonable accommodation in writing.

1.4 Length of Accommodation. An approved reasonable accommodation for remote attendance at public meetings shall remain in effect for the period of time that the Planning Commissioner's or Board/Committee Member's disabling condition continues, and the decision of the Community Development Director shall reflect this determination.

1.5 Confidentiality. All information regarding a Planning Commissioner's or Board/Committee Member's claimed disability or medical information must be kept confidential and maintained in a separate medical file by the Community Development Director. Such information may be disclosed in limited circumstances, such as to first aid and safety personnel, when appropriate, to government officials investigating compliance with the ADA, or to City staff trained on and entrusted with the handling of confidential medical information, if such disclosure is necessary to effectuate the reasonable accommodation.

1.6 Planning Commissioners and Board/Committee Members Responsibilities Under the Brown Act. If the accommodation for remote participation is granted, the Planning Commissioner or Board/Committee Member is required to comply with the applicable provisions of Government Code Section 54953(c) as follows:

(a) The Planning Commissioner or Board/Committee Member shall participate through both audio and visual technology, except that any Planning Commissioner or Board/Committee Member with a disability, as defined by California Government Code Section 12926 and used in Section 12926.1, or by Section 12102 of Title 42 of the United States Code, may participate only through audio technology if a physical condition related to their disability results in a need to participate off camera.

(b) The Planning Commissioner or Board/Committee Member shall disclose at the meeting before any action is taken, whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the Planning Commissioner or Board/Committee Member's relationship with any of those individuals.

2. REASONABLE ACCOMMODATION POLICY FOR MEMBERS OF THE PUBLIC

Government Code Section 54953.8(b)(8) requires that all public agencies have and implement a written procedure for receiving and swiftly resolving reasonable accommodation requests for individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and resolving any doubt in favor of accessibility. Requests may be made by any individual that participates or conducts the meeting, such as members of the public or staff.

2.1 Readily Available Accommodations

(a) Any of the following accommodations can be provided for at a publicly noticed Planning Commission, Board, or Committee meeting open to the public pursuant to the Brown Act, upon request:

(1) Agendas and staff reports: Upon request, any agendas or staff reports can be made available in appropriate alternative formats to persons with a disability, including hyperlinks where appropriate so that the user can access the linked information.

(2) For individuals with hearing loss: Qualified interpreters on-site; assistive listening devices; or voice and video-based telecommunications products and systems, provided the request is made at least 72 hours in advance of the meeting.

(3) For individuals with visual impairments: Qualified readers; audio recordings; or large print materials. Electronic agendas should be compatible with the screen readers that are commonly used by those who are visually impaired.

(4) For individuals with mobility impairments: ADA-accessible facilities are available to access the Council Chambers.

2.2 Additional Accommodations (Upon Request). Individuals who are deaf or hard of hearing, who are blind or have low vision, have mobility impairments, or have any other disability, may also request accommodations other than those readily available using the process outlined below. Accommodations should be requested as early as possible as additional time may be required in order to provide the requested accommodation. An accommodation will be considered to be unreasonable and will not be provided if it imposes undue financial or administrative burdens on the City, or requires a fundamental alteration in the nature of a program. If a particular accommodation is unreasonable, the City will offer an alternative accommodation that is reasonable.

2.3 Process to request an additional accommodation:

(a) Individuals who have an additional accommodation that is not identified above, should request such accommodation as soon practicable, but at least 72 hours prior to the meeting or time when services are needed. The sooner the request is made, the more likely it is that the City can provide the accommodation or an alternative.

The individual seeking the accommodation can make this request themselves, or someone can make the request on their behalf with the individual's permission.

(b) The request for accommodation can be made orally or in writing, and must be submitted to the City Clerk's Office so as to avoid delay in reviewing and processing the request. Requests can be made by contacting City Hall at (909) 864-6861 (TTY Relay: 711), via email to publiccomment@highlandca.gov, or by mailing such a request to the City Clerk's Office at 27215 Base Line, Highland, CA 92346. If the request is made via mail, the request must be made early enough that a response can be timely provided.

(c) The request for an accommodation must provide the following information:

(1) Identify accommodation. The City needs to know the type of accommodation is being requested and/or how the accommodation will allow the individual to access and participate in the meeting. The individual is not required to disclose the particular disability, instead a general statement of explanation will suffice. The individual may, but is not required to, submit a letter from a physician to the effect that the requested accommodation is required for the individual to access and participate in the meeting.

(2) Contact information. The individual must provide staff current contact information so they can respond in a timely manner. This can be a mailing address, an email address, or telephone number, for example. Note that if only a mailing address is provided, the request needs to be made early enough that a mailed response can be timely provided.

(3) Identify meeting. The individual must identify if the accommodation is requested for a specific meeting, or for all or a series of meetings before the Planning Commission, Board or Committee. The individual should provide the dates of the meeting or meetings for which they are requesting an accommodation.

(d) Procedures for staff:

(1) Any staff member who receives, or believes they may have received, an accommodation request, will promptly relay the request and the requestor's contact information to the City Clerk.

(2) The City Attorney's Office may be requested to assist in the review of requests, and assist staff in providing a response to the requestor as soon as practicable.

(3) All reasonable accommodation request responses shall be provided in writing, when such written response can be transmitted in a timely manner prior to the start of the specific meeting. Otherwise, the response will otherwise be provided orally. Responses will identify whether the accommodation is granted or granted in the alternative, and any instructions necessary to access the accommodation. If denied the response will identify and the grounds for denial. City staff will document requests and responses provided orally.

(4) The law requires that all doubt be resolved in favor of accommodations. Staff will make reasonable efforts to communicate with requestors to obtain clarifications or to discuss whether alternative accommodations will be viable.

SECTION 2. This Resolution shall take effect on July 1, 2026.

PASSED, APPROVED AND ADOPTED this 9th day of June, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz, CMC
City Clerk

APPROVED AS TO FORM:

_____
Maricela E. Marroquin
City Attorney

Staff Report
to the City Council

Agenda Item No.27.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)

Recommendation:
Discussion and possible action.

Fiscal Impact:
None

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:

Attachments:
None

Staff Report
to the City Council

Agenda Item No.28.

Date:	June 9, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Councilmember Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)

Recommendation:
Discussion and possible action.

Fiscal Impact:
None

Public Notice:
The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

Background:

Attachments:
None