

CITY OF HIGHLAND JOINT STUDY SESSION OF THE CITY COUNCIL, SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY, AND HOUSING AUTHORITY AGENDA

JOINT STUDY SESSION

May 18, 2021

4:15 p.m.

City Hall

Donahue Council Chambers

27215 Base Line

Highland, California

CITY COUNCIL/SUCCESSOR AGENCY MEMBERS/ HOUSING AUTHORITY MEMBERS

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HOUSING AUTHORITY CHAIR

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HOUSING AUTHORITY MEMBER

JOHN P. TIMMER, COUNCIL MEMBER/SUCCESSOR AGENCY MEMBER/
HOUSING AUTHORITY MEMBER

STAFF

Joseph A. Hughes - City Manager/Executive Director

Chuck Dantuono - Director of Administrative Services/City Treasurer

Betty Hughes - City Clerk/Secretary

Lawrence Mainez - Community Development Director/Assistant Executive Director

Carlos Zamano - Public Works Director/City Engineer

Maricela Marroquin - City Attorney/General Counsel

Mark Huebsch - Special Counsel

CITY OF HIGHLAND 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.

Visit the City's Website at: www.cityofhighland.org

The City of Highland complies with the Americans with Disabilities Act of 1990. If you require special assistance to participate in this meeting, please call the City Clerk's Department at (909) 864-6861, ext. 226, at least 48 hours prior to the meeting.

Pursuant to Government Code Section 54957.5, any disclosable public records related to an open session item on a regular meeting agenda and distributed by the City of Highland to all or a majority of the City Council less than 72 hours prior to that meeting are available for public inspection at City Hall, 27215 Base Line, Highland, CA 92346, during normal business hours.

SPECIAL NOTICE REGARDING COVID-19

In accordance with Governor Newsom's Executive Order N-25-20 and N-29-20, this meeting will be conducted through a combination of in-person and teleconference attendance of the five members of the City Council and invited staff.

In an effort to protect public health and prevent the spread of COVID-19, the City of Highland encourages the public to listen to the City Council meeting by dialing (844) 855-4444. When prompted for the Access Code, press 360803#. This will allow the public to listen to the meeting in real time.

Members of the public may also participate in the meeting in person at the City Hall Council Chambers, 27215 Base Line, Highland, CA 92346. Please be advised, facial coverings or masks must be worn in the Council Chambers. If you do not have a facial covering or mask, one will be provided to you. The number of persons permitted in the Council Chambers will be limited to the available seats in order to adhere to social distancing guidelines. Temperature checks will be taken prior to entering the Council Chambers.

If there are no available seats in the Council Chambers, accommodations will be made for members of the public to listen to the meeting outside the Council Chambers. Seating will not be provided outside the Council Chambers.

Submission of Public Comments: To limit the number of persons in the Council Chambers, the public is encouraged to make public comments by email rather than in person. For those wishing to make public comments by email, please submit your comments by email to be read aloud at the meeting by the City Clerk. Email comments must be submitted by 3:15 p.m. on May 18, 2021, to the City Clerk at publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the May 18, 2021 agenda, please identify the agenda item number in the subject line. All email comments shall be subject to the same rules as would otherwise govern speaker comments at the Council meeting.

Members of the public will be permitted to make public comments in person.

**CITY COUNCIL/SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY/
HOUSING AUTHORITY
JOINT STUDY SESSION
MAY 18, 2021 – 4:15 p.m.**

AGENDA

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT (LIMITED TO ITEMS ON THIS AGENDA ONLY)

To address the City Council/Successor Agency/Housing Authority, 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. Those wishing to speak on an item ON THE AGENDA will be heard at this time. State Law prohibits the City Council from taking action on any item not on the agenda. Individual speakers are limited to three minutes each.

Comments received via email by May 18, 2021, 3:15 p.m., will be read into the record, provided that the reading shall not exceed three (3) minutes. Email comments submitted by a speaker that also appears in person to address the same matter will not be read into the record.

LEGISLATIVE

1. Discuss the 2021-2023 Adopted Budget (DRAFT)
RECOMMENDATION: That the City Council/Successor Agency to the Redevelopment Agency/Housing Authority discuss the 2021-2023 Adopted Budget (DRAFT).

ADJOURN

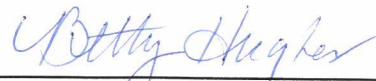
I, Betty Hughes, City Clerk, certify I caused to be posted this Agenda on or before May 6, 2021, by 5:30 p.m., on our website at www.cityofhighland.org and in the following designated areas:

Highland Branch Library
7863 Central Avenue

Fire Station No. 1
26974 Base Line

City Hall Offices
27215 Base Line

Date: May 6, 2021



Betty Hughes, MMC
City Clerk



STAFF REPORT

TO THE CITY COUNCIL/SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY/HOUSING AUTHORITY

DATE: May 18, 2021

FROM: Joseph A. Hughes, City Manager/Executive Director

PREPARED BY: Chuck Dantuono, Director of Administrative Services/Finance Officer 

SUBJECT: 2021-2023 Adopted Budget (DRAFT).

RECOMMENDATION: Discuss the 2021-2023 Adopted Budget (DRAFT).

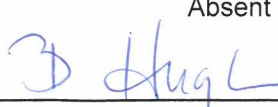
FISCAL IMPACT: None.

PUBLIC NOTICE: The agenda for this item was posted at the three required locations.

BACKGROUND: A draft of the Adopted Budget has historically been reviewed at a study session in May. The purpose of the study session is for the City Council/Successor Agency/Housing Authority to ask questions or make comments on the draft of the Adopted Budget that was distributed on May 6, 2021. Any changes made at this meeting will be incorporated into the final draft of the Adopted Budget. Staff will be present at this study session to answer any questions. The final draft of the Adopted Budget will be presented at a public hearing to the City Council/Successor Agency/Housing Authority on June 8, 2021. The City Council, Successor Agency and Housing Authority will each take separate actions on the budget.

The revenue and expenditure operating estimates were presented to the Finance/Personnel Subcommittee on April 6, 2021. The proposed Capital Improvement Program (CIP) was presented to the Finance/Personnel Subcommittee on April 27, 2021. The Finance/Personnel Committee recommends that the draft of the Adopted Budget be presented to the City Council, Successor Agency, and Housing Authority for discussion.

Please bring the draft of the Adopted Budget that was distributed on May 6, 2021 with you to this meeting.

Approved _____	Motion _____	Second _____	Agenda Item No. <u>1</u>
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		
 City Clerk/Secretary		 City Manager/Executive Director	

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City of Highland, Housing Authority & Successor Agency



Highland, California

Adopted Budget 2021-2023



**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
BIENNIAL BUDGET
JULY 1, 2021 - JUNE 30, 2023**



**CITY HALL
27215 BASE LINE
HIGHLAND, CA 92346**

**909.864.6861
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www.cityofhighland.org**

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Jesse Chavez Anaeli Solano
John P. Timmer

FINANCE/PERSONNEL SUBCOMMITTEE MEMBERS

Larry McCallon John P. Timmer

CITY MANAGER/AUTHORITY EXECUTIVE DIRECTOR/AGENCY EXECUTIVE DIRECTOR

Joseph A. Hughes

DIRECTOR OF ADMINISTRATIVE SERVICES/CITY TREASURER

Chuck Dantuono

ACCOUNTING SUPERVISOR

Leticia "Tish" Nava-Cruz

ACCOUNTANT

Michelle Gomez



**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

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2021-2023 BIENNIAL BUDGET**

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2021-2023 BIENNIAL BUDGET**

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July 1, 2019

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Executive Director



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Certificate of Award

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City of Highland FY 2019 - 2021

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

January 31, 2020



Steve Heide

Steve Heide
CSMFO President

Yolanda Rodriguez

Yolanda Rodriguez, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting



**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET PRELUDE

The purpose of the Budget Prelude is to explain how this budget is organized. With many pages and sections, this document can be overwhelming. This prelude will explain how the budget is divided and describes briefly each section in the budget.

This budget is divided into 11 sections.

- < **Beginning** - Includes the cover page, awards that have been received since the adoption of the last budget and the table of contents.
- < **Budget Overview** - The main item in the Budget Overview is the City Manager's transmittal letter. The purpose of the transmittal letter is to inform the City Council/Housing Authority Board/Successor Agency of the Redevelopment Agency Board on the current status of the City/Housing Authority/Successor Agency.
- < **City Profile** - Consists of statistics, a brief history of Highland and charts such as the organization chart and a staffing level chart.
- < **Budget Process** - Describes the budgeting process, techniques used and policies followed. Also, included in this section is a calendar showing the flow of the budget process from the beginning to the end.
- < **Budget Definitions** - Definitions of each type of fund, each major expenditure classification and the major revenue accounts.
- < **Budget Summaries** - Consists of graphs and spreadsheets summarizing the two budgeted years as well as some history.
- < **Departmental Budgets** - This is the primary part of the budget. Departmental budgets are grouped according to what agency they support (City/Housing Authority/Successor Agency). The City is first with the City's general fund, special revenue funds, capital projects funds and internal service funds. Next is the Housing Authority fund followed by the Successor Agency's funds.
- < **Capital Improvement Program** - The CIP displays all the capital projects proposed over the next five years with the estimated cost of each project as well as the funding source.
- < **Appropriations Limit** - This section is for the Appropriations Limit, also known as the Gann Limit. Proposition 4 was approved by the California voters and placed limits on the amount of revenues which can be spent in any fiscal year. The Appropriations Limit section shows what Highland's appropriations limit is, and where Highland is in conjunction to that limit.
- < **Budget Glossary** - Contains an index for easy reference and a section of acronyms and abbreviations. The City of Highland has contact with many different agencies and utilizes many different programs. Sometimes it is easier to either abbreviate that agency's name or use an acronym instead of the full program name. This could be difficult for someone who is not familiar

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET PRELUDE

with those agencies or programs. Any acronym or abbreviation used will be found in this section with the full name of the agency or program beside it.

- < **Resolutions** - The last section is for the Resolutions by which this budget has been adopted by the City Council, the Housing Authority Board and the Successor Agency of the Redevelopment Agency Board.

DRAFT



June 8, 2021

City of Highland City Council/Successor Agency to the Redevelopment Agency/Highland Housing Authority
City of Highland

Subject: Fiscal Years 2022 & 2023 Budget Transmittal Letter

Dear Mayor/City Council and Chairman/Successor Agency/Housing Authority Board:

It is my honor to submit to the City Council, Successor Agency, and the Housing Authority Board the Budget for Fiscal Years 2022 and 2023. This Budget is a reflection of the City Work Program and includes an aggressive capital improvement program to maintain and enhance infrastructure throughout the City.

STRATEGIC PLANNING DRIVES THE BUDGET:

Through conservative budgeting by the past and current City Council, Highland is in a good fiscal position and has been able to survive despite predictions of failure by the Local Agency Formation Commission and the loss of redevelopment. Another major factor why Highland is in a good overall position has been the process of focusing the efforts of the organization through the Work Program. This process has been completed since incorporation in the form of strategic planning in which the City Council spends a substantial amount of time to decide what are the most important projects and programs for the City. Although many cities do this, they generally combine it with the budget process and do not give the time and effort needed to really focus on those items that are most important. Every two years, the Highland City Council spends two months dedicated to setting those priorities. That process culminates with the production of the Work Program. This document sets the course for the organization for the next two-year period. The Work Program drives the budget and thus reduces the chance of major surprises when the budget is presented to City Council. The Highland model of strategic planning was recognized by the League of California Cities with a prestigious Helen Putnam Award of Excellence.

REVENUE AND EXPENDITURE SUMMARY:

The General Fund revenues for 2021/2022 is \$19,285,575. The expenditures projected for the same period are \$19,283,490. This leaves the revenues over expenditures projection at \$2,085 for the year.

The revenues projected for 2022/2023 in the General Fund are \$20,173,345. The expenditures for the same period is \$20,172,615. This leaves the revenues over expenditures projection at \$730 for the year.

It should be noted that the General Fund does not include the Fire Department and Paramedic Department programs. The Fire Department and Paramedic Department budgets are included in their own funds. The Fire Department budget includes a new transfer from the General Fund to offset operational costs.

Revenues are relatively flat with the exception of property taxes and sales tax which are expected to grow moderately over the two-year budget.

<u>Revenue Source</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
Extraction Tax	\$ 335,000	\$ 345,000	\$ 360,000
Sales Tax	3,400,000	3,519,000	3,694,950
Property Tax-General Fund	4,450,000	4,594,625	4,824,355
VLF Property Tax	5,500,000	5,678,750	5,962,690
Property Tax-Fire Dept. Fund	3,179,010	3,282,330	3,446,445

The projected cost of the contracts for law enforcement and fire/paramedic services rising over the two-year budget period made balancing the budget challenging. The Police Department budget is estimated to increase by \$885,995 over the next two years. Since Fiscal Year 2008/2009 the budget for law enforcement is projected to increase by over \$5.6 million by Fiscal Year 2022/2023.

The Fire/Medic Department budgets are proposed to increase by a combined \$637,535 (excluding capital) over the two-year budget period. Since Fiscal Year 2011/2012 the budget for the Fire Department (excluding capital) is projected to increase over \$3.3 million by Fiscal Year 2022/2023.

OPERATIONAL BUDGETS:

Without a doubt, the service that has been most enhanced in the City of Highland over the years has been public safety.

Within one year after incorporation, the City added six deputies to the police force in addition to that which was provided by the County of San Bernardino prior to incorporation. The City has continued to increase law enforcement services since this time by adding fifteen (15) additional sworn positions to the contract with the San Bernardino County Sheriff's Office. Changes to the scheduling format (3-12 schedule) by the Sheriff's Department allowed the City to have more officers on the street.

While the City has increased the number of officers on the street over the years, we have also focused on technology. The installation of the most comprehensive Automatic License Plate Reader (ALPR) system in San Bernardino County has been completed in the City of Highland. The cameras recognize license plates and automatically compare those they have scanned to a database that is downloaded from the Department of Justice. This database contains information on stolen vehicles, vehicles used in felony crimes, missing persons, and vehicles used in Amber Alert child abductions. Any matching data instantly alerts the officer of the wanted vehicles in the area. The City has installed twenty-seven fixed location ALPR systems. The ALPR system has been instrumental in the recovery of hundreds of stolen vehicles and property as well as the arrest of numerous suspects wanted for major crimes.

In December 2018, as part of a City wide effort to improve the quality of life for all Highland residents, the Public Safety Subcommittee and City Council adopted a Quality of Life Initiative. The initiative is a measured approach that builds on the current efforts of the City's Code Enforcement Division, the City's Police Department, and the Public Works/Recycling Management Divisions to:

1. Improve quality of life;
2. Improve property values;
3. Decrease numbers of attractive nuisances;
4. Improve Safety;
5. Increase sense of community;
6. Improve public image;

7. Reduce health threats; and
8. Increase the likelihood of economic development.

In February of 2018, the Highland Police Department added an additional deputy position. The new position was assigned to the new Highland Quality of Life Task Force. The task force was formulated to deal with the growing concerns related to homelessness and criminal activity within the City. The deputies work with Highland City Code Enforcement daily to make the City a better place to live, own a business and raise a family. The Quality of Life Task Force collaborates with local, state and federal agencies to provide the homeless community with vital services, in hopes of a successful reintegration into society.

On January 5, 2019, the City added a sergeant position to the Highland Police Department. This sergeant oversees the detective unit, quality of life deputies and the traffic division as well as covers for sergeants who are on vacation or at training.

In 1999, the City took over the fire services from CSA 38 and promptly opened up the east side fire station, which had previously been operated solely by volunteers. The City continued to increase service to the community by opening its third fire station located on Sterling Avenue.

In the Fire Department, the greatest increase in personnel occurred when the City increased service levels from a minimum two staff per engine to a minimum three staff per engine. Previously, even though there might be three to four staff on the engine, the minimum was two. Now there are no less than three fire personnel per engine with paramedics assigned to each station. In cooperation with Cal Fire the City implemented an Emergency Medical Dispatching program. This enables the dispatchers to prioritize simultaneous calls to ensure the most serious calls receive the quickest response; and to provide telephone instructions in life-threatening situations even before firefighters, paramedics or police officers can arrive at the scene. Additionally, the City in cooperation with Cal Fire and the City of Yucaipa, added an additional dispatcher in the evening to enhance the speed in which calls are dispatched.

During negotiations with Cal Fire for the current 5-year contract cycle, the City was required to add a Battalion Chief position to the contract. Fiscal year 2021/2022 will be the first year the full impact of this position will be included in the budget. The cost of the position is \$307,007 which combined with other cost increases made it impossible to budget the costs of the fire department and paramedic department programs within the historic revenues used for these programs. This means the fire department and paramedic department programs are now being funded by revenue sources that were traditionally used for other programs within the General Fund. The transfer from the General Fund to the Fire Department Fund is \$767,790 in FY 2021/2022 and \$830,380 in FY 2022/2023. Further, in the fifth year of the contract with Cal Fire an additional one-half of a Battalion Chief was required by Cal Fire. It cannot be stated strongly enough that the requirement by Cal Fire to add these positions into the contract will impact the ability of the City to fund other City services in the future.

Increases to the contract with Cal Fire is showing the combined expenditure over revenue budget for Fire and Paramedic services to be \$1,017,200 in FY 2021/2022 and \$697,650 in FY 2022/2023. It should be noted that historically the contract with Cal Fire has come in under budget by 15% to 20% over the years. If that continues over the next two fiscal years, as staff expects it will, the actual expenditures and revenues will balance including the fund transfer from the General Fund. The budget does however show expenditures over revenues in the combined budgets with the Fire Department Reserves covering the difference. Included in the \$1,017,200 stated above for FY 2021/2022 is a type III fire engine, exhaust removal systems at two

stations and generators at two stations. This \$1,017,200 will come from Fire Department Reserves. Included in the \$697,650 for FY 2022/2023 is a replacement type I fire engine which will also come from Fire Department Reserves.

While the City continues to face new challenges and mandates, no additional City staff are being proposed over the two-year budget.

FUND BALANCES:

Over the past 30 years the City has built up fund balances in order to weather hard times and to provide an adequate match to aggressively pursue grant opportunities. In addition, funds have been set aside to help in the construction of planned public projects.

The community capital projects over the next two years will be heavily reliant on the fund balances as well as bond proceeds through the Successor Agency to the Redevelopment Agency to pay for one-time projects.

On March 24, 1998, the City adopted the "Development Impact Fee Update Report and Capital Facilities Plan." This analysis adjusted the impact fees charged to all new development to make sure they paid their fair share of needed public infrastructures. The original study had been amended various times since its completion in 1989. The fees raised are used, in conjunction with local funds, to build necessary public infrastructure and facilities, which are impacted by new development.

The DIF Study was updated in 2006 with the revised report indicating that the City would need to match the development impact fees collected from new development with **\$123.2 million** of locally raised and/or grant funds. These development fees would only pay about half of the cost for such things as street/traffic facilities, storms drains, police/fire facilities, library facilities and parks/recreational facilities. Therefore, the City has to maintain an adequate fund balance in order to pay its portion of these and other projects in the future when they are constructed.

The estimated fund balances available for community capital projects are provided below:

<u>FUND</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
Development Impact Fee:			
Reserved	\$6,617,416	\$3,898,916	\$3,185,916
General Fund:			
Unreserved/Undesignated	328,546	330,631	331,361
Capital Projects	1,500,000	1,500,000	1,500,000
Operational	4,484,110	4,484,110	4,484,110
Equipment/Vehicle Replacement	475,000	475,000	475,000
Reserved	1,593,691	1,593,691	1,593,691
General Capital Financing:			
Unreserved/Undesignated	505,828	128,753	77,913
Capital Projects-Infrastructure	2,025,750	2,015,750	1,800,750
Capital Projects-Buildings	1,750,000	1,750,000	1,750,000
Reserved	215,712	215,712	215,712

Fire:			
Unreserved/Undesignated	10,643	10,643	10,643
Capital Projects-Buildings	3,350,000	2,832,800	2,385,150
Operational	680,000	680,000	680,000
Equipment/Vehicle Replacement	750,000	250,000	-
Fire Emergency	1,000,000	1,000,000	1,000,000
Gas Tax:			
Reserved	1,264,321	1,461,321	2,273,096
Measure I:			
Reserved	1,906,422	290,047	1,260,302
Developers Fees:			
Capital Projects	4,416,802	4,253,437	4,272,002
Capital Improvements:			
Capital Projects	8,477,948	4,965,523	2,525,633
Assessment Districts:			
Landscape Maintenance	(114,935)	(308,435)	(463,660)
Street Light	51,800	25,600	-
Community Trails	28,984	14,484	134
Parks Maintenance	176,997	192,162	206,337
Street/Storm Drain	508,608	520,343	528,113
Housing Authority:			
Reserved	4,614,551	4,482,671	4,425,086

The fund balance in the Development Impact Fee fund is showing a significant reduction over the course of the two-year budget. This is due to the fact that the City will be doing an aggressive capital improvement program during this budget cycle combined with the fact that building of residential and commercial activity was slow over the last couple of years.

Staff looked at innovative methods to reduce the costs of the Landscape Maintenance Districts such as the installation of weather station monitored watering systems and the replacement of materials with drought resistant plants or hardscape. In fact, the City in cooperation with East Valley Water District, did change out numerous areas of turf with drought tolerant plants and ground cover. It is however coming to the point that residents of those Landscape Maintenance Districts that are not generating enough revenue to offset the costs may have to be asked to either raise their rates or the City will be forced to decrease the maintenance and/or remove landscaping in those areas.

MAJOR COMMUNITY CAPITAL PROJECTS:

This budget reflects an extraordinary amount of community capital projects. These projects are generally one-time expenditures and are for infrastructure and facilities to benefit the community.

Listed below are some of the major community capital projects that are to be built or performed during 2021/2022 and 2022/2023 fiscal years. Information for the chart below was derived from the Five-Year Capital Improvement Program.

The major community capital projects for 2021/2022 are:

<u>PROJECT</u>	<u>COST</u>
Boulder Ave (San Manuel Village to Greenspot Road)	\$ 3,728,000
Base Line Bridge	\$ 4,455,000
Orange Street Bridge	\$ 1,547,000
SR-210 Base Line Interchange	\$ 2,002,000
SR-210 Victoria Interchange	\$ 500,000
Sycamore Storm Drain	\$ 892,000
Elder Creek/Plunge Creek Confluence	\$13,600,000
9 th St (Cunningham St to Palm Ave)	\$ 787,000
McKinley St (9 th St to Base Line)	\$ 737,000
Victoria Ave Storm Drains	\$ 3,780,000
3 rd St, 5 th St, Palm Ave & Central Ave	\$ 6,288,000
Tippecanoe Avenue	\$ 2,130,000
Sector E Pavement Maintenance and Rehabilitation	\$ 2,261,000

The major community capital projects for 2022/2023 are:

<u>PROJECT</u>	<u>COST</u>
Base Line Bridge	\$15,793,000
Orange Street Bridge	\$ 4,077,000
SR-210 Victoria Interchange	\$ 1,800,000
Highland/Redlands Regional Connector	\$ 1,591,000
City Creek/Alabama Street Bikeway	\$ 900,000
Victoria Avenue Storm Drain	\$ 3,570,000
3 rd St, 5 th St, Palm Ave & Central Ave	\$ 2,104,000
Natural Parkland Trail	\$ 1,648,000

The capital projects listed above are only those in excess of \$500,000. There are an additional twenty-five (25) projects under \$500,000 that are programmed to be designed for, constructed, or under construction in the next two years.

The total estimated Five-Year Capital Improvement Program is estimated to be in excess of \$168 million.

LOSS OF REDEVELOPMENT:

The landscape of local government changed dramatically when the Governor signed into law AB X1 26 ("AB 26") and AB X1 27 ("AB 27") on June 29, 2011. The Supreme Court largely upheld AB 26 (which provided for the windup and dissolution of redevelopment agencies), invalidated AB 27 (which provided for an alternative voluntary redevelopment program), and held that AB 26 may be severed from AB 27 and enforced independently. As a result of the Supreme Court's decision, on February 1, 2012, all redevelopment agencies were dissolved and cities did not have the option of making remittance payments to enable the continued operation of redevelopment agencies. The City of Highland became the Successor Agency for the Highland Redevelopment Agency (the "Successor Agency") and the board of the Successor Agency (the "Board") consists of the members of the City Council.

The loss of the Redevelopment Agency had a dramatic impact on the City. The ability of the Redevelopment Agency to eliminate blight, perform economic development and fund future public infrastructure projects is now gone. The Successor Agency has received approval from the Department of Finance for the last and final ROPS. On January 1, 2016, the DOF approved moving the former RDA bond proceeds to the City to be expended in accordance with the original bond documents. However, the debt remains with the Successor Agency.

LOOKING TO THE FUTURE:

Through the foresight of the present and past City Councils, Highland is in the position to build the planned infrastructure and community projects that will benefit the citizens now and into the future.

Through the direction given in the Work Program, staff has the course set that is desired by the City Council. This budget is a direct reflection of the Work Program and staff will, to the best of our ability, work to obtain the goals that have been established.

Into the future, there are a number of projects that hold economic development potential for the community. Some of these are: the "Golden Triangle" at Greenspot Road east of the freeway and the town center projects on Base Line west of the freeway. However, the revenues that these projects will bring in will probably be offset by an on-going increase in services required by development including but not limited to a future ladder company in the fire department (which is not included in this budget).

I want to thank the City Council for their support and conservative fiscal approach to local government. I also would like to thank the outstanding staff that we have in Highland for their day to day work as well as their work on this budget. A special thank you needs to go to the City's Director of Administrative Services, Chuck Dantuono; Senior Accountant, Leticia Nava-Cruz; and Accountant, Michelle Gomez, for their work on this budget. Finally, I want to express appreciation to the Finance/Personnel Subcommittee of Mayor Pro Tem Larry McCallon and Councilmember John Timmer for their insight during the budget process.

The City of Highland's mission statement reads:

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.

This budget once again is a direct reflection of the Highland mission statement.

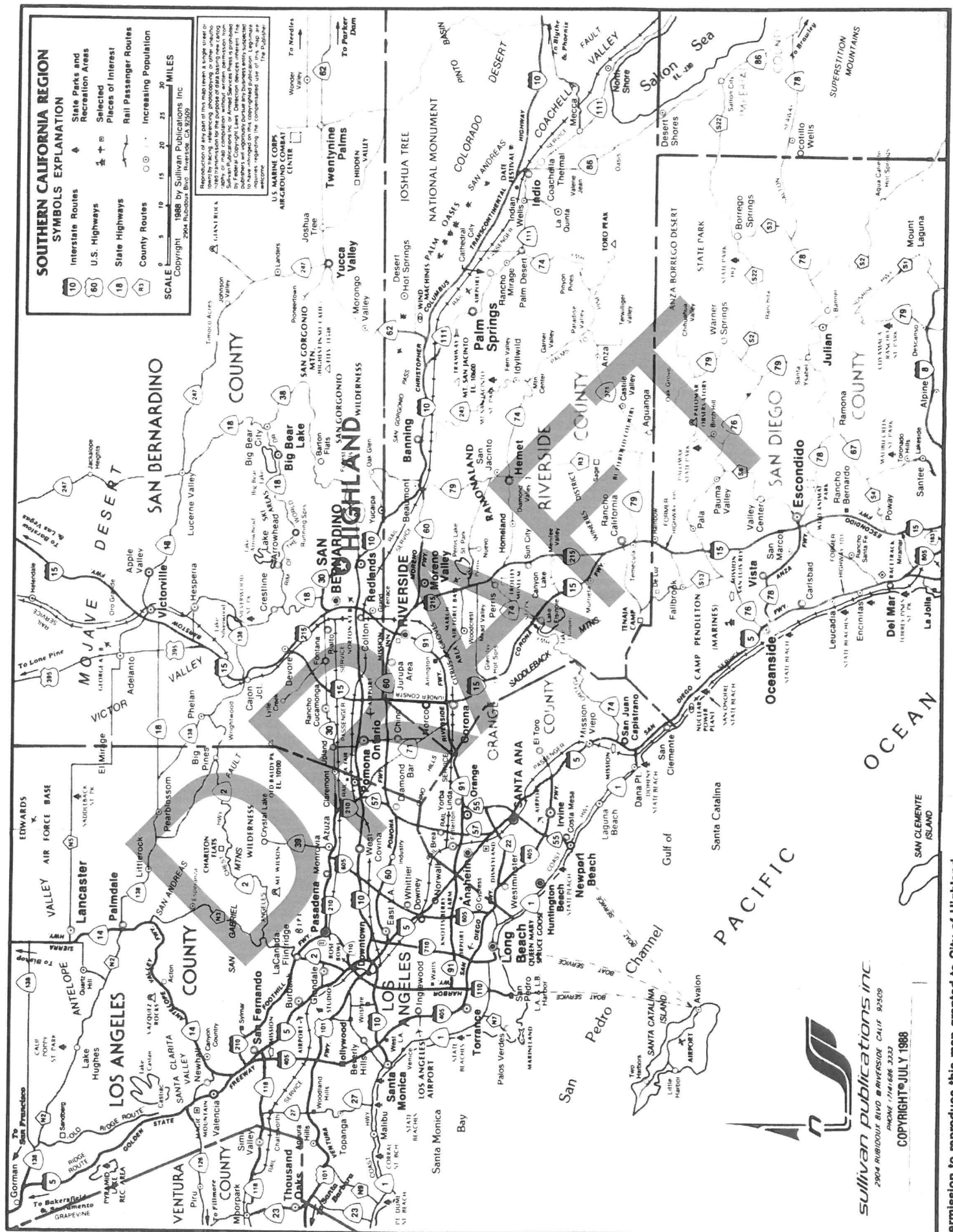
It is with great pleasure that I serve the City Council and the community and present this Budget for your consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'J. Hughes', with a long horizontal flourish extending to the right.

Joseph A. Hughes
City Manager

DRAFT





**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

PROFILE

CITY HISTORY

Highland's modern history began in the late 1850's when the Cram brothers settled in what is now known as Highland. The Cram's discovered that the soil produced excellent oranges and planted many of the groves that are still in existence today.

A small community called Messina began forming at Base Line and Palm Avenue in the 1870's, but the town name was changed to Highland in 1883 when a settlement was begun at Palm Avenue and Pacific Street. When the Santa Fe Railroad put in a depot at Palm and Pacific in 1891, the area became firmly entrenched as the town's center and its buildings and houses remain largely intact today. The original town site has been called one of the best preserved examples of a citrus town in California.

Highland became a well-known citrus region and remained so until the 1930's when the railroad ceased operation and the citrus industry was hit with a recession. The citrus industry never fully recovered in the area, and the community grew slowly over the next 20-30 years.

The next big change came in the early 1980's when Mobil Oil's master planned community of East Highlands Ranch began construction. East Highlands Ranch contains more than 1,760 acres with an eventual dwelling build out of 2,760 units. Many areas outside of East Highlands Ranch have housing options offering opportunities for the first time home buyer to the upscale buyer. The rural atmosphere and proximity to the mountains have made Highland an attractive location in which to live.

Highland incorporated on November 24, 1987 and is located in San Bernardino County. San Bernardino County along with Riverside County, comprise the Inland Empire, one of the fastest growing regions in the United States, not only in population, but in job growth rates as well. Highland has a current population of 55,323 people and is approximately 18 square miles. In October 2000, Highland completed annexation of 3,300 acres in the City's southeast area. This territory currently consists mainly of undeveloped land.

SHOPPING OPPORTUNITIES

There is a large array of shopping opportunities available in the Highland area including nearby supermarkets, drug stores and shopping centers. The Highland Village Plaza contains a 184,000 square foot shopping center anchored by Albertson's Supermarket and CVS Pharmacy and is situated on the northeast corner of Boulder Avenue and Base Line. Also located in this center are Arrowhead Credit Union, Chase Bank, multiple restaurants, retail shopping and services. A Starbuck's & Popeye's are located next to the 76 Gas Station at the southwest corner of Base Line & State Route 210.

On Highland Avenue and Victoria Avenue are a Food 4 Less Supermarket with gas station and a 25,000 square foot Big Lots. Walgreens is located on the corner of Base Line and Boulder Avenue along with a newly remodeled KFC/Taco Bell. The Village at East Highlands located at the corner of Greenspot Road and Church Street contains a Stater Bros. supermarket as well as Wells Fargo Bank, several hair salons, restaurant, and dry cleaners. On Greenspot Road just east of SR 210 are a Lowe's Home Improvement Center, Del Taco, Subway, AT&T, Waba Grill, Lindora, Esporta Fitness (formerly LA Fitness), Dickey's Barbecue Pit, In 'N' Out Burger, Jersey Mike's, Wingstop, Mountain Mike's Pizza and Chevron. The north side of Greenspot Road will bring additional retail outlets, restaurants, and housing in 2021.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

PROFILE

The Towne Center located on the north side of Base Line between Palm Avenue and SR 210, is home to a CVS pharmacy, Baker's, Family Dollar and the latest addition, Smart N' Final. Just across the SR 210, on the north side of Base Line, a Panda Express and Jack in the Box recently opened. The San Manuel Village, located on the southeast corner of Highland Avenue & Boulder Avenue, hosts sit down restaurants such as Mi Cocina, Round Table Clubhouse and the new Bear Springs Bistro and Lounge (located in the newly renovated Bear Springs Hotel).

EDUCATIONAL and MEDICAL FACILITIES

Highland is served by a multitude of hospitals and educational facilities. The award winning Redlands and San Bernardino School Districts both operate schools within Highland. Local colleges and universities include nearby California State University, San Bernardino (CSUSB), the University of California at Riverside (UCR), the University of Redlands, Loma Linda University, and junior colleges such as Riverside Community College (RCC), Crafton Hills College and San Bernardino Valley Community College. Recently constructed were Beattie Middle School and Highland Grove Elementary School. Both schools are located at Greenspot and Orange Street. Citrus Grove High School recently opened and is also currently serving Highland. Real Journey Academies School just opened this last year on Highland Avenue.

Hospital or medical facilities located in or near Highland include St. Bernardine's Medical Clinic and Beaver Medical Clinic. Dignity Health Urgent Care, Arrowhead Regional Medical Center, San Bernardino Community Hospital, Veteran's Administration Hospital, Loma Linda University Hospital and Kaiser Permanente Hospital are also nearby.

CULTURAL and RECREATION ACTIVITIES

The East Highlands area has numerous community trails which will eventually link with the Santa Ana River Corridor Trail System, a trail system that will connect Highland with the Pacific Ocean. Mountain communities such as Lake Arrowhead, Crestline, and Big Bear, are a short drive from Highland. Southern California's desert resort communities, such as Palm Springs is also a short drive from Highland. Amusement parks such as Disneyland, Knott's Berry Farm and Magic Mountain are located in the Los Angeles/Orange County area about 60 miles west of Highland.

Highland residents who are sports fans have many venues to choose from. Sports Arenas such as Dodger Stadium, Angel Stadium, the Honda Center, the Dignity Health Sports Park (formerly Stub Hub Center), the Banc of California Stadium, the Los Angeles Memorial Coliseum, Rose Bowl Stadium, Los Angeles Stadium of Hollywood Park, Staples Center and the newly constructed SoFi Stadium, host professional teams such as the Los Angeles Dodgers, Los Angeles Angels of Anaheim, Anaheim Ducks, Los Angeles Lakers, Los Angeles Clippers, Los Angeles Galaxy, Los Angeles Football Club, Los Angeles Rams, Los Angeles Chargers and the Los Angeles Kings. The Auto Club Speedway, which host's NASCAR races, is approximately 10 miles west of Highland.

The Glen Helen Amphitheater (formerly San Manuel Amphitheater), which has hosted musical acts such as Ozzy Osborne, Luke Bryan, System of a Down, Billy Idol, Foo Fighters and Stone Temple Pilots, is located approximately 15 miles north of Highland. Also, a short drive away from Highland, are ski resorts such as

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

PROFILE

Snow Valley, Snow Summit, Big Bear and Mountain High. The San Manuel Band of Mission Indians has a casino immediately north of Highland.

The City of Highland partnered with the County of San Bernardino to build a 25,000 square foot facility called the Highland Sam J. Racadio Library and Environmental Learning Center. Leased to the County, this facility provides outstanding reading and learning opportunities for Highland residents. The Environmental Learning Center educates on how to recycle and protect the environment and is used by many schools in the neighboring cities for field trips. The San Bernardino County museum is a short four miles from Highland and its exhibits contain natural and local history. The Jerry Lewis Community Center and Highland Athletic Center is operated by the East Valley YMCA and is used as a multipurpose gymnasium and fitness center.

Highland's central location to the beach, mountains and desert make it a desirable place to live. Highland has a variety of parks. Aurantia Park, designated as a natural park, has a dog run, trails, and picnic tables while Highland Community Park has four ball fields that are used by Central Little League. Highland Community Park also has park benches and built in barbeques. The Memorial Park is located next to the Police Station on Base Line and has an eternal flame and pond to memorialize the men and women who served our country in the military and public safety. Canyon Oaks Park, Cunningham Park, Oak Creek Park and Seeley Park make up the City's Parks Maintenance District.

HOUSING AUTHORITY HISTORY

The Highland Housing Authority was created on January 17, 2011 following dissolution of the Highland Redevelopment Agency by the State of California. The Successor Agency to the Redevelopment Agency (SARDA) transferred a number of RDA assets to the Housing Authority. The Authority assumed all rights and responsibilities as the housing successor. The transfer included not only properties, but also revenues and existing agreements. The most notable property is where Jeffrey Court Senior Apartments are located.

On January 1, 2016, the Department of Finance approved the moving of the housing bond proceeds (series 2004A) of the former RDA from the Successor Agency to the Housing Authority. The debt for these bonds remains with the Successor Agency.

SUCCESSOR AGENCY HISTORY

The landscape of local government changed dramatically when the Governor signed into law AB X1 26 ("AB 26") and AB X1 27 ("AB 27") on June 29, 2011. The Supreme Court largely upheld AB 26 (which provided for the windup and dissolution of redevelopment agencies), invalidated AB 27 (which provided for an alternative voluntary redevelopment program) and held that AB 26 may be severed from AB 27 and enforced independently. As a result of the Supreme Court's decision, on February 1, 2012, all redevelopment agencies were dissolved, and cities did not have the option of making remittance payments to enable the continued operation of redevelopment agencies. The City of Highland became the Successor Agency for the Highland Redevelopment Agency (the "Successor Agency") and the board of the Successor Agency (the "Board") consists of the members of the City Council.

The loss of the Redevelopment Agency had a dramatic impact on the City. The ability of the Redevelopment Agency to eliminate blight, perform economic development and fund future public infrastructure projects is

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

PROFILE

now gone. The Successor Agency is continuing to go through the process of winding down what is left of the former Redevelopment Agency through a cumbersome process with the State Department of Finance (DOF). On January 1, 2016, the DOF approved moving the former RDA bond proceeds to the City to be expended in accordance with the original bond documents. However, the debt remains with the Successor Agency. With the dissolution of RDAs, Successor Agencies had to get their expenditure payments for each one-year period approved by the Successor Agency (SA), the Oversight Board (OB) and then eventually by the Department of Finance (DOF), in the form of a ROPS (Recognized Obligation Payment Schedule). Once approved by the DOF, the funds would be distributed by the County to the Successor Agency. Recently, the Successor Agency submitted to the DOF a "last and final" ROPS. The "last and final" ROPS extends out to the last year a Successor Agency needs funding. On August 23, 2018, the DOF approved the Successor Agency's last and final ROPS that extends through fiscal year 2037-2038.

DRAFT

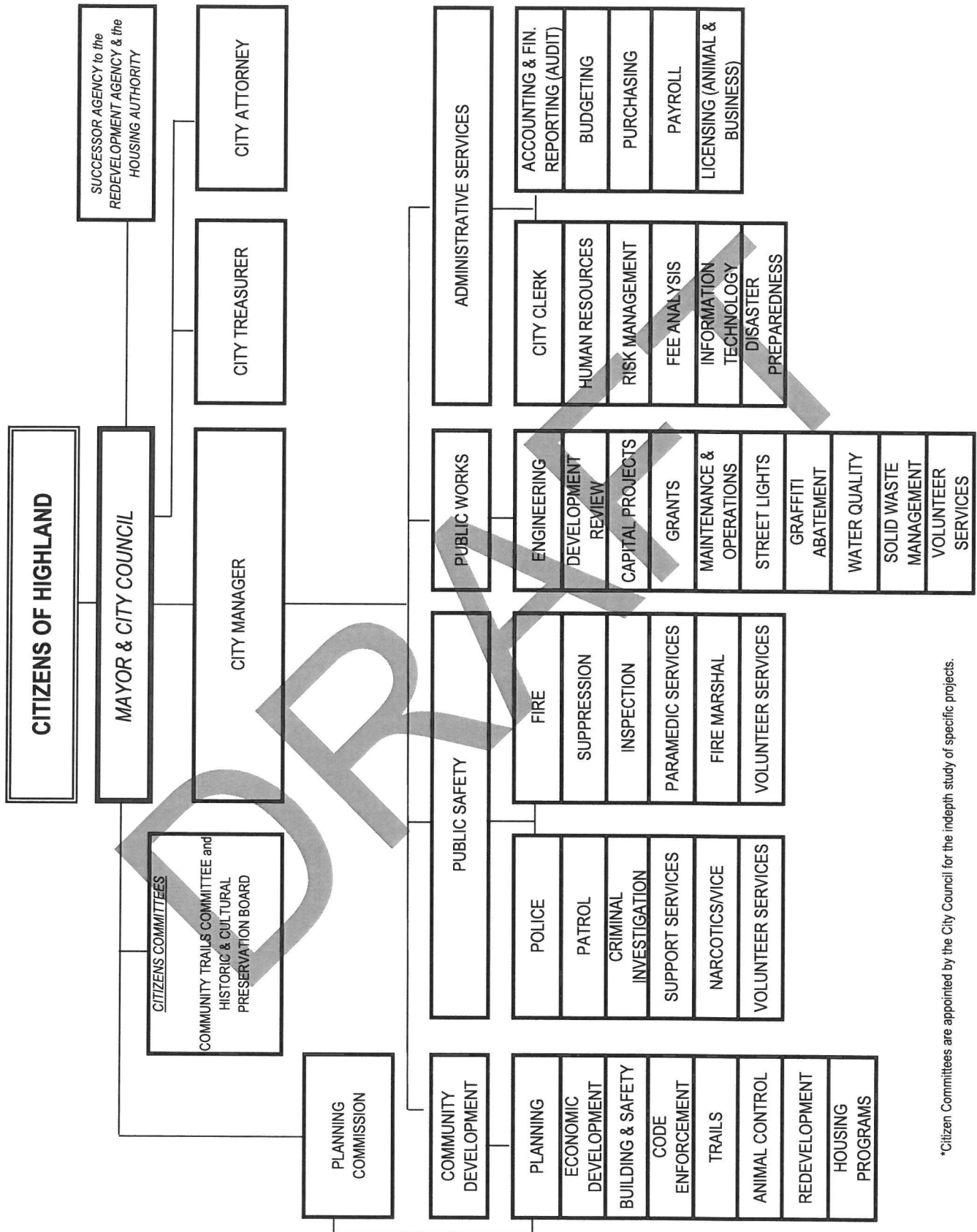
POPULATION



2012	53,553
2013	53,724
2014	53,975
2015	53,340
2016	54,024
2017	54,167
2018	55,326
2019	55,222
2020	55,323
2021	55,325 (est.)

Population numbers provided by California Department of Finance





*Citizen Committees are appointed by the City Council for the indepth study of specific projects.



**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

CITY/AGENCY & CONTRACT STAFF

STAFF

MANAGEMENT

CITY MANAGER/EXECUTIVE DIRECTOR	Joseph A. Hughes
ASSISTANT PUBLIC WORKS DIRECTOR	Matt Bennett
DIRECTOR OF ADMINISTRATIVE SERVICES	Chuck Dantuono
CITY CLERK	Betty Hughes
ADMINISTRATIVE SERVICES MANAGER	Shawn Kasner
COMMUNITY DEVELOPMENT DIRECTOR	Larry Mainez
PUBLIC SERVICES MANAGER	Melissa Morgan
ASSISTANT COMMUNITY DEVELOPMENT DIR.	Kim Stater
PUBLIC WORKS MANAGER	Jim Richardson
BUILDING OFFICIAL	Matt Wirz
PUBLIC WORKS DIRECTOR/CITY ENGINEER	Carlos Zamano

SUPPORT

MAINTENANCE WORKER I	Jack Avon
CODE COMPLIANCE OFFICER	Gary Chambers
MAINTENANCE WORKER II	Brandon Coleman
ADMINISTRATIVE ASSISTANT III	Lisa Del Rio
ACCOUNTING ASSISTANT II	Lia Dominguez
PUBLIC SERVICES COORDINATOR	Carlos Florez
ACCOUNTANT	Michelle Gomez
ADMINISTRATIVE ASSISTANT III	Camille Goritz
SENIOR MAINTENANCE WORKER	Angel Halloway
PERMIT TECHNICIAN	Cecilia Hernandez
MAINTENANCE WORKER II	Kevin Layne
ACCOUNTING ASSISTANT II	Sophia Meza
COMMUNITY VOLUNTEER SERVICES COORD.	Denise Moreno
ENGINEERING TECHNICIAN II	Alondra Munoz
ACCOUNTING SUPERVISOR	Leticia Nava-Cruz
ADMINISTRATIVE ASSISTANT I	Lisette Nock
CODE COMPLIANCE OFFICER	Barrie Owens
MAINTENANCE WORKER I	Gerald Peck
ASSOCIATE PLANNER	Sal Quintanilla
CODE COMPLIANCE OFFICER	Justin Ramirez
MAINTENANCE WORKER I	Ryan Ramos
ADMINISTRATIVE ASSISTANT III	Elena Rodrigues
ASSOCIATE PLANNER	Ash Syed
PLANNING TECHNICIAN III	Angela Tafolla
ASSISTANT ENGINEER	Jay Tuttle
CODE COMPLIANCE OFFICER	Salli Wilson
ADMINISTRATIVE ASSISTANT III	Shannon Wisniewski

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

CITY/AGENCY & CONTRACT STAFF

CONTRACT STAFF

CITY ATTORNEY/AGENCY ATTORNEY

**Maricela Marroquin
Richards, Watson & Gershon**

POLICE DEPARTMENT

**Captain Casey Jiles
Lieutenant Matt Yost
S. B. Co. Sheriff's Department**

FIRE DEPARTMENT

**Battalion Chief Sean Landavazo
Cal Fire**

STAFFING LEVELS

Staffing levels for full-time employees will change for fiscal years 2021-2022 & 2022-2023 as compared to fiscal year 2018-2019 because in late fiscal year 2019-2020 we added an Assistant Engineer position that was previously contracted. This is the only addition that has occurred over the last two years, that was not in the prior budget.

Staffing levels did change in 2017-2018 when the City Council approved the transition of an existing part-time contract Code Compliance Officer into a full-time City staff member.

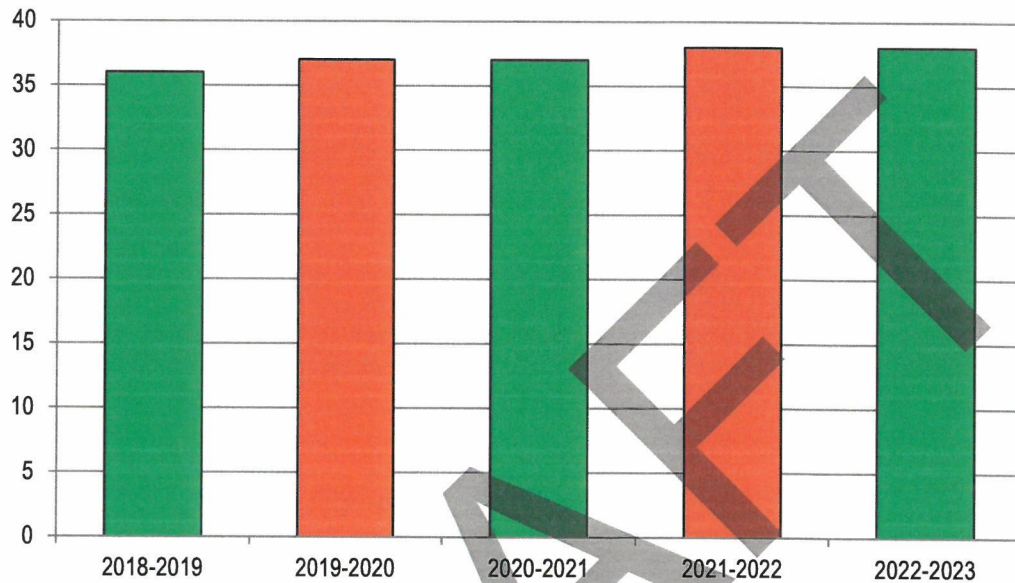
Staffing levels also increased by one in fiscal year 2018-2019 when the City Council approved hiring an additional Code Compliance Officer in the Public Services department.

Prior to fiscal year 2017-2018, staffing levels had not changed since fiscal year 2012-2013 when a Maintenance Worker I position was not filled to help with the budget situation. This position was filled in fiscal year 2013-2014.

Many of the full-time employees are charged to several departments. At the beginning of every budget, these allocations are reviewed to see if any adjustments need to be made. For budget years 2021-2022 & 2022-2023, all positions were scrutinized to see if percentage allocations needed to be changed.

STAFF LEVELS

FULL-TIME



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
City:					
City Clerk	1.950	1.950	1.950	1.900	1.900
General Government	3.850	3.750	3.750	2.750	2.750
Personnel	0.250	0.250	0.250	0.250	0.250
Finance	4.500	4.500	4.500	4.150	4.150
Engineering	0.350	0.350	0.350	1.350	1.350
Planning	5.050	5.050	5.050	5.000	5.000
Volunteer Services	0.000	0.750	0.750	0.750	0.750
General Capital Financing	0.000	0.250	0.250	0.300	0.300
Public Services	3.000	3.000	3.000	2.800	2.800
Building & Safety	2.050	2.050	2.050	2.050	2.050
Code Enforcement	2.900	2.900	2.900	2.900	2.900
Parks	1.150	1.150	1.150	1.150	1.150
Graffiti	1.000	1.000	1.000	1.000	1.000
Public Works	4.300	4.350	4.350	4.950	4.950
CDBG	1.400	1.400	1.400	1.400	1.400
Capital Improvements	1.150	1.150	1.150	1.150	1.150
Assessment Districts	1.200	1.250	1.250	1.250	1.250
General Liability	0.350	0.350	0.350	0.350	0.350
Building Services	0.850	0.850	0.850	1.800	1.800
Total City	35.300	36.300	36.300	37.250	37.250
Housing Authority (HA)	0.700	0.700	0.700	0.750	0.750
Successor Agency (SA)	0.000	0.000	0.000	0.000	0.000
	36.000	37.000	37.000	38.000	38.000



**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

EMPLOYEE BENEFIT SUMMARY

Retirement - The City is a member of the State of California Public Employee Retirement System (CalPERS). The City's formula is 2% @ 55 for "classic" employees and 2% @ 62 for "new" employees. The City pays both the employee and employer contribution for current or "classic" employees. "New" employees to CalPERS will pay one-half of the retirement costs.

Post-Employment Health-Care - If an employee works at least 5 years for the City and retires from the City, that employee is eligible to receive \$200 per month toward the cost of health care from CalPERS upon retirement.

Mileage Reimbursement - Paid at the current Internal Revenue Service (IRS) rate while using a personal vehicle on legitimate City business.

Education Reimbursement - Any educational reimbursement must have the employee's supervisor's prior approval that courses are applicable. Any education reimbursement must also be budgeted in advance. There are no proposed educational reimbursements in this budget.

Life Insurance - Equivalent to employees' annual salary up to \$150,000 paid by the City (Full-time employees only).

Cafeteria Plan - The City contributes \$1,400 per month to a Cafeteria Plan for all full-time employees and City Council.

Section 125 Plan - The City sponsors a section 125 plan where employees can purchase health insurance, dental insurance, and vision insurance-at a pre-tax rate.

Deferred Compensation - A section 457 plan is available to full-time employees at their cost. The City Manager receives a city paid contribution of \$1 for every \$2 of personal contribution up to the maximum annual allowed combined contribution.

Vacation

Years of service	0-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	8-9	9-10
Annual days accrued	10	11	12	13	14	15	16	17	18	19

*For ten and more years of service, employees accrue a maximum of twenty annual days of vacation per year.

Holidays - Full-time employees receive 12 paid holidays per year. Three of the days (8 hours each) are floating holidays and can be used at the employee's discretion.

Sick Leave - Full-time employees receive 8 hours of sick leave per month.

Administrative Leave - Full-time management employees receive 80 hours of administrative leave per year.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

EMPLOYEE BENEFIT SUMMARY

Call-out & On-call Pay - Available to non-management employees.

Clothing Reimbursement - Available to employees for damaged clothing while conducting City business.

Uniform Allowance - A uniform allowance is available to specific employee classifications. The uniform allowance is \$400 per year and \$550 per year for those that require steel toe boots. The City pays for these uniforms directly.

Auto Allowance - The City Manager receives \$700 per month and Directors receive \$500 per month.

Vacation Buy-back - Full-time employees can buy-back up to 60 hours of vacation per calendar year.

Sick Leave Incentive Program - Full-time employees can buy-back up to 48 hours of sick leave per calendar year if their balance does not go below 192 hours. Any sick leave used during the year is deducted from the amount that can be purchased. Upon retirement from the City, employees employed for more than 10 years with the City can buy-back unused sick leave up to 40%. No matter how long employed with the City, upon retirement from the City, unused sick leave can be transferred towards service credit for CalPERS retirement.

Administrative Leave Buy-back - Management staff can buy-back up to 60 hours of administrative leave per fiscal year.

Comp Time Buy-back - Upon approval of the City Manager, employees can buy-back comp time if it exceeds 80 hours.

Cyber Security Allowance - All employees and City Council receive \$100 per year (first payroll of January) to purchase cyber security insurance.

Medicare & Social Security - The employer portions are 1.45% for Medicare and 6.2% for Social Security.

AFLAC - A variety of AFLAC supplemental insurance policies are available at the employee's cost.

Long-Term Disability - Long-term disability insurance is available at the employee's cost.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

SERVICES

The City of Highland provides a variety of services both at City Hall and through contract services. The four main branches of services that the City provides are: administrative, community development, public safety, and public works. Below is a brief description of each.

ADMINISTRATIVE SERVICES includes the departments of the General Government, City Clerk, Finance and Personnel. The City Manager is responsible for running the day-to-day operations of the City. The City Clerk's department is primarily responsible for records management and is the custodian of all records. The City Treasurer's department is responsible for the investments and all financial reporting aspects of the City's investments. The City Attorney is contracted and does not have an office at City Hall. The City Attorney may be contacted through the City Clerk's department. Part of the Administrative Services is fiscal services and is performed by city staff. Fiscal services include: Accounting, Purchasing, Payroll and Licensing. Collections, Fee Analysis and Auditing are contracted to private entities. Licensing includes business licenses and dog licenses and is handled through the Finance department along with other financial activities. Business license enforcement is handled through our Code Enforcement department at City Hall. Budgeting is handled through all departments and compiled in the City Manager and Finance departments. Another branch of Administrative Services are general services. These services include Risk Management and Human Resources. These are provided at City Hall. Risk Management includes the City's insurance as well as issuance of special event permits. Human Resources include the recruitment, hiring and administering the City's Personnel department.

COMMUNITY DEVELOPMENT encompasses Planning, Economic Development, Redevelopment, Housing, Building & Safety and Code Enforcement. All of these services are available at City Hall. The City through an engineering firm contracts building & safety plan checking services and inspection. Some of the services within each department may have portions contracted out, i.e., landscape architect and general plan checking and inspection. However, most services provided by Planning and Code Enforcement and conducted at City Hall by staff.

PUBLIC SAFETY is completely contracted and located separately from City Hall. The City uses the San Bernardino County Sheriff's Department for all its police services and various preventive programs, i.e., citizen patrol, neighborhood watch, CAL-ID, Problem Oriented Policing (POP) and the newly created Quality of Life (QOL) team as well as others. The City also contracts with the County of San Bernardino for animal control services. Fire and paramedic services are contracted through the State (Cal Fire) formerly known as the California Department of Forestry (CDF). The City currently operates three fire stations spread throughout the City.

PUBLIC WORKS services are all handled through City Hall. Engineering is available at City Hall with inspections and plan checking provided through a contract-engineering firm. Minor street maintenance and general upkeep of the City is provided through our own maintenance staff. Major overlays and projects are performed by contract staff or are awarded through the public bid process. Special maintenance services are contracted to independent firms. These services include but are not limited to: streetlights, landscape, trails, parks, traffic signals and street sweeping maintenance. Graffiti removal, parks maintenance, trails maintenance, facilities maintenance, fleet maintenance and public services are also provided by public works. Volunteer Services coordinates volunteers for different activities including community clean ups, blood drives and public safety appreciation week.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

SERVICES

There are **OTHER SERVICES** provided to the citizens of Highland that are not overseen directly by the City. These services include utilities: gas, electric, water & sewer, recycling & refuse disposal, cable TV, satellite TV, internet service, phone, cell phone, library services, vector control, and public transportation. The private sector, special districts and the County of San Bernardino provide these services.

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**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET PROCESS & TECHNIQUES

GOALS

The budget year starts in January with City staff discussing with the City Council the anticipated goals and objectives for the two-year period, also known as the Work Program. In this process, projects, anticipated work hours, costs and projected time of completion are discussed. After these discussions are completed, the City Council, with guidance from staff, sets the priorities for these various goals. The City Council works with staff to acquire an understanding of whether all of their priorities are going to be met in a timely fashion and if the budget will allow these goals to be completed. Occasionally, there are goals that will have to be accomplished in future years due to budget constraints and/or work hours available.

BUDGET PREPARATION

After the Work Program process is complete, the budget process can begin. The budget process starts in January with the Director of Administrative Services preparing budget packets. The Director of Administrative Services then distributes these packets in meetings with managers at the beginning of February. Included in these budget packets are; instructions on how to print out expenditure reports; instructions on how to enter their budgets in the finance software; instructions on how to print their budgets after entering the information; a position allocation sheet which shows how each employee is allocated; and worksheets to provide detail on their budget requests.

During the remainder of February and into March, each manager prepares budgets for the departments they are responsible for. It is common for a manager to be responsible for multiple budgets. At this same time, the Finance staff begins to prepare salary and benefit estimates. Finance staff is responsible for preparing the budgets for salaries and benefits-this is not left to managers.

BUDGET REVIEWS

Meetings are scheduled so that each manager can meet with the City Manager and Director of Administrative Services to discuss each department's budget. These meetings usually begin in early March and can continue into late March based on how difficult it is to balance the General Fund. Line items are then scrutinized as to their necessity (whether the item is actually needed). Additional funding mechanisms are discussed as well as expenditure alternatives. Detail must be presented for each line item requested. Managers are not permitted to just add a percentage on the current budget to arrive at a proposed budget figure. Every line item must be justified. Other items discussed at these meetings are major expenditures being requested such as equipment, software, furniture & fixtures, vehicles, property acquisitions, capital projects and contract services. Requests for additional personnel, whether it be a full-time position, or a part-time position are also discussed at this meeting.

Also discussed at this meeting is the departmental allocation of staff salaries and benefits. Managers, the City Manager, and the Director of Administrative Services discuss whether current staff allocations should be changed or not. Changes to departmental allocations, if any, are usually minimal. It is important that these allocations are reviewed at least every two years during the budget process.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET PROCESS & TECHNIQUES

REVENUE FORECASTING

In late March or early April, the City Manager and Director of Administrative Services meet to discuss projected revenues. Revenue forecasting is accomplished by comparing revenues from previous years along with anticipated changes in the economy and the state budget. Any pending legislative acts combined with anticipated activities in the City are also added to the formula to arrive at a workable revenue forecast. The last ingredient to the mixture is conservatism to make revenues more realistic (in other words, revenues are reduced as much as possible). The revenue estimates as well as the 5-year CIP are presented to the Finance Subcommittee in April.

BUDGET COMPILATION and PRELIMINARY BUDGET DOCUMENT

After the City Manager and Director of Administrative Services have met with the managers and have discussed the revenues, the Director of Administrative Services compiles a rough draft of expenditures to compare with the revenue forecasting. The outcome of the comparison will decide whether further review of revenues and/or expenditures is needed. If no further review is needed at this time, the Director of Administrative Services prepares the estimated fund balance projections. The City Manager and Director of Administrative Services meet to discuss the projected fund balances. After this meeting, the City Manager and Director of Administrative Services will meet to go over the final draft of the preliminary budget. In May, the preliminary budget is presented to the City Council, the Successor Agency to the Redevelopment Agency and the Housing Authority. At these meetings, the City Council/SARDA Board/Housing Authority Board set a date for the joint study session.

FINAL BUDGET DOCUMENT PRESENTATION

In late May/early June, a study session open to the public is held with the City Council/SARDA Board/Housing Authority Board and management staff. After this meeting, the City Manager and Director of Administrative Services will meet one last time to discuss the final draft of the budget. This final draft is presented to the City Council/SARDA Board/Housing Authority Board in June. If adopted, the budget is implemented on July 1st.

CHANGES DURING THE BUDGET YEARS

The most important thing to remember about any budget is that it is a best estimate of sources and uses that occur during a given period of time. There is always a need to review these estimates with actual figures to gauge performance, not only by monetary means, but by project as well. In the following January, a review of the budget is conducted to see how close the estimated figures are in comparison to the actual figures. The Director of Administrative Services prepares midyear budget adjustments (if necessary) for year one of the biennial budget. These are adjustments to the original budget that usually come up after the budget has been adopted. In the following July (the second budget year), carryover budget adjustments are prepared (if necessary) for items that were originally budgeted for in year one of the biennial budget but could not be used until the second year. This is typically for capital projects that cross over fiscal years. In January of year two, budget adjustments are prepared for items that were not originally budgeted for 18 months earlier.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET STATEMENT & POLICIES

What is an “operational budget?”

An operational budget is a PLAN for the accomplishment of PROGRAMS related to OBJECTIVES and GOALS within a definite TIME period, including an estimate of RESOURCES REQUIRED, together with an estimate of the RESOURCES AVAILABLE, usually compared with one or more PAST PERIODS and showing FUTURE REQUIREMENTS.

The City of Highland views the budget as a means of balancing revenues and expenditures by estimating revenues conservatively and by adjusting department budget requests accordingly. The City estimates revenues based on prior year history and future projects that would bring in additional funds. The City staff is cognizant of the fact that revenues can be lean and budget their departmental expenditures accordingly. Staff budgets revenues low and expenditures high. History has shown that actual revenues are higher and expenditures lower than budgeted. The City also tries to expend all current operating and capital operations out of current revenues.

An operational budget provides accountability and control over sources and uses by defining the budget to line item detail. It is a document of policy. City Council programs and policies along with departmental goals, objectives, accomplishments, and performance measures are the guides for departments to assess their performance.

These policies are then defined as dollar amounts in areas of salaries, benefits, operations & materials, contractual services, debt service, capital outlay and capital project needs to accomplish these policies.

The budget document is designed to incorporate into the financial statements for ease of reporting in conformance with GAAP (Generally Accepted Accounting Principles). The budget is prepared on the modified accrual basis of accounting. This means that revenues are recognized in the period in which they become available and measurable and expenditures are recognized at the time a liability is incurred. The General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Housing Authority Funds and Successor Agency Funds are all subject to appropriations.

Changes to the adopted budget can happen in two different ways. One is to take a request (usually an increase in expenditures) to the City Council/Housing Authority/Successor Agency. This is usually when a department is requesting a change in the total budget for that department. In this case, only the City Council/Housing Authority Board/SARDA Board can approve a budget adjustment. The other is to move budgeted amounts from one line item within a department, to another line item. If the total departmental amount does not change, the City Manager/Executive Director has the authority to approve this change.

The City of Highland has always operated under its mission statement, which states:

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

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET STATEMENT & POLICIES

quality of public facilities and services that its citizens are willing to fund and will do so as efficiently as possible.

The City Council requires the General Fund budget to be balanced. However, the City Council is not opposed to operating transfers for one-time projects or equipment purchases in the General Fund. Operating transfers are not to be used to balance the budget. The City Council is also not opposed to using reserves for items that the reserves were saved for in the first place. Capital Projects Funds and some Special Revenue Funds will be using fund balance to construct many of the projects being proposed in this budget. Many times, the reserves are "saved" over a period so the project can be completed and paid with cash.

Although the City does not have a formal reserve policy, a 5-year Capital Improvement Program (CIP) is established and updated with every budget to show which projects the City Council wants constructed, how it will be paid for and when it will be constructed. One of the reasons the CIP is created is to make sure there are adequate funds for the projects. The CIP is prepared once the City Council Work Program is established. The Work Program sets the goals for the next two years and staff will make sure that the funds to implement the goals are placed in the budget.

The City Council has a policy on the use of one-time funds, usually grants. These funds are typically used to fund capital projects and not used to fund on-going expenditures. If a revenue source is unpredictable, such as the former booking fee reimbursement or vehicle license fees in excess, the City may choose not to budget for that item.

It has been a long-standing policy of the City Council not to issue bonds in the General Fund. The City has operated under the pay-as-you-go philosophy since it was incorporated. The Successor Agency to the Redevelopment Agency holds the only bonded indebtedness in this budget.

Further policies are discussed under the section, "Budget Process & Techniques," and in the City Manager's Transmittal Letter.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET CALENDAR

January 26, 2021	Director of Administrative Services begins to prepare budget packets for department heads.
January 29, 2021	Budget orientation and distribution of budget packets to department heads.
January 29, 2021 - February 26, 2021	Department heads prepare their departmental budgets.
February 26, 2021	Requested departmental budgets are due to the Director of Administrative Services. Senior Accountant and Accountant import requested budget amounts into the finance system.
March 1, 2021	City Manager, Director of Administrative Services, Senior Accountant and Accountant meet with the Community Development Director and staff to go over all budgets associated with Community Development.
March 2, 2021	City Manager, Director of Administrative Services, Senior Accountant and Accountant meet with the Public Works Director and staff to go over all budgets associated with Public Works. They also meet with the Fire Chief to go over the Fire and Paramedic budgets.
March 3, 2021	City Manager meets with the Director of Administrative Services, Senior Accountant and Accountant to go over all budgets associated with Administration. They also meet with the Police Chief to go over the Police budget.
March 1-3, 2021	Senior Accountant and Accountant enter amounts amended by City Manager into the finance system.
March 9, 2021	City Manager and Director of Administrative Services meet to discuss revenue estimates.
April 6, 2021	Revenue and Expenditure (operational) estimates are presented to the Finance Subcommittee.
April 27, 2021	The Capital Improvement Program (CIP) is presented to the Finance Subcommittee.
April 28, 2021	City Manager and Director of Administrative Services review the preliminary revenue, expenditure, and estimated fund balance projections.
April 28, 2021	Senior Accountant and Accountant make final changes to the draft of the Preliminary Budget.

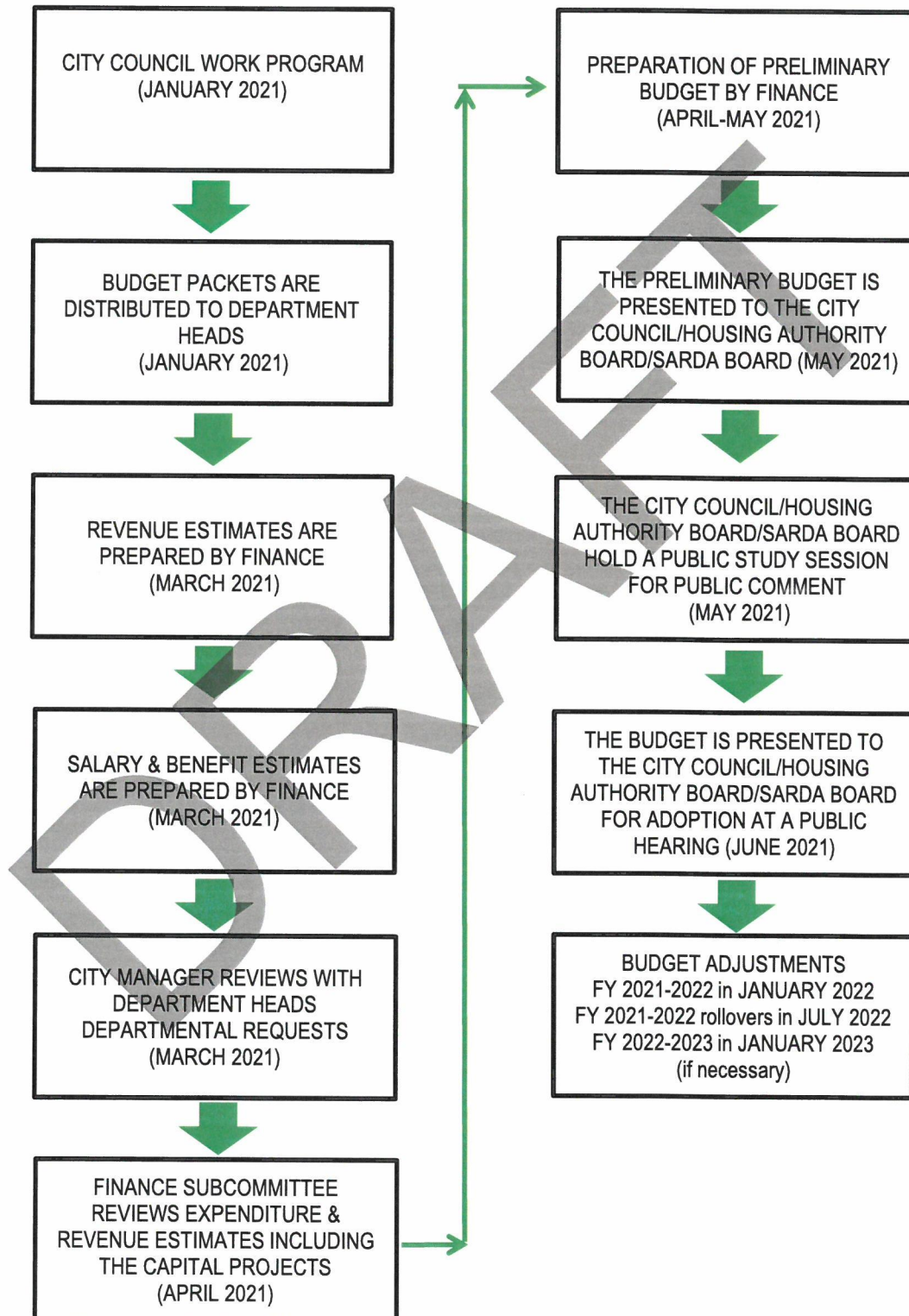
**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

BUDGET CALENDAR

April 28 - May 2, 2021	Director of Administrative Services, Senior Accountant and Accountant review the final draft of the Preliminary Budget.
May 3, 2021	The Preliminary Budget is finalized.
May 4, 2021	The Preliminary Budget is presented to the City Council/Successor Agency Board/Housing Authority Board for use at the study session.
May 18, 2021	City Council/Successor Agency Board/Housing Authority Board budget study session.
May 18, 2021	Senior Accountant and Accountant make any changes made at City Council/Successor Agency Board/Housing Authority Board budget study session.
June 1, 2021	City Manager and Director of Administrative Services review the final draft of the Budget.
June 1, 2021	Director of Administrative Services, Senior Accountant and Accountant review the final draft of the Adopted Budget.
June 2, 2021	The Adopted Budget is finalized.
June 8, 2021	The Adopted Budget is presented to the City Council/Successor Agency Board/Housing Authority Board for adoption.
July 1, 2021	The 2021-2022 Adopted Budget is implemented.
January 25, 2022	2021-2022 midyear budget adjustments (if needed).
July 1, 2022	The 2022-2023 Adopted Budget is implemented.
August 23, 2022	Carryover budget adjustments from 2021-2022 (if needed).
January 26, 2023	2022-2023 midyear budget adjustments (if needed).

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY

2021-2023 BUDGET FLOW CHART





**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

FUNDS

A fund is a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Each fund of the City/Housing Authority/Successor Agency is handled in somewhat the same process with restrictions on some funds. An average size city will have approximately 12 to 45 different funds. The City/Agencies of Highland have 30 funds. Some funds such as the General Fund may have up to 17 departments, whereas most funds only have one department. Some funds (Agency funds) do not have budgets.

The City of Highland uses the following types of funds to track resources and expenditures: General, Special Revenue, Capital Projects, Internal Service, and Trust & Agency.

**CITY:
GENERAL FUND**

The General Fund accounts for all financial resources and expenditures except those required to be accounted for in another fund. The General Fund keeps track of all activities that do not require special restrictions. There is never more than one general fund in a City. The City's policy has always been that the General Fund does not subsidize any public works department, grant, or other program unless so designated by the City Council. The General Fund departments are:

1000 City Council	2200 Animal Control	6000 Parks
1200 City Clerk	3200 Engineering	6010 Graffiti
1450 General Government	4100 Planning	6020 Community Volunteer Services
1600 Personnel	4200 Public Services	6100 Trails
1700 Finance	4500 Building & Safety	
2000 Police Department	4600 Code Enforcement	

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes. A special revenue fund is just that, a fund that receives special revenues that must be accounted for separately. The special revenue funds of the City of Highland are: Traffic Safety, Gas Tax, Article 3, Community Development Block Grant, Developer Fees, Landscape Maintenance District, Street Light District, Community Trails District, Parks Maintenance District, Measure I, AQMD AB 2766 Subvention, COPS, Street/Storm Drain Maintenance District, Justice Assistance Grant, Miscellaneous Grants, Paramedic Department, Fire Department and Major Grants Fund.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The capital projects funds

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

FUNDS

of the City of Highland are: Development Impact Fees, Facilities Construction, Community Facilities Districts (Mello-Roos) and General Capital Financing.

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City maintains two of these funds. The first one is the Insurance Fund. This fund includes the self-insured workers' compensation program, fire insurance, earthquake insurance, vehicle & property insurance, and general liability. The departments that are charged are: City Clerk, General Government, Personnel, Finance, Engineering, Planning, Public Services, Building & Safety, Code Enforcement, Parks, Graffiti, Community Volunteer Services, Housing Authority, Capital Construction, General Capital Financing and Public Works (Gas Tax). The second internal service fund is the Building Services Fund. This fund accounts for utilities, landscaping, janitorial services, the computer network, building maintenance and equipment maintenance at City Hall. The departments charged for these expenditures are the same as the Insurance Fund, except for Parks and Graffiti. Those two programs are only run out of the Corporation Yard.

TRUST AND AGENCY FUNDS

Trust and Agency Funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds. The type of fund that the City maintains is the Agency Fund. There are two Agency Funds: the first one includes deposits for performance bonds, special donations, etc.; and another for bond reserves for the Community Facilities District 2001-1.

HOUSING AUTHORITY:

The Housing Authority has only one fund. The purpose of this fund is to carry out the responsibilities and duties of the former RDA Low & Moderate Income Housing Fund. The Authority assumed all rights and responsibilities as the housing successor. The transfer included not only properties, but also revenues and existing agreements. Also transferred were the housing bond proceeds.

SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY (SARDA):

The Successor Agency has two funds: the RPTTF Fund and the Debt Service & Administration Fund. Like the Housing Authority, the purpose of these funds is to carry out the responsibilities and duties of the former RDA, but the non-housing elements. The main function is to wind-down the services of the former RDA. The largest part of this is the servicing of the debt of the former RDA. Although the bond proceeds were transferred to the City, the debt remains with the Successor Agency. When the bond proceeds were transferred to the City and Housing Authority, the SARDA Bond Proceeds Fund and SARDA Low & Moderate Income Housing Fund were closed.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

REVENUES

CITY:

Revenues are additions to fund financial resources other than from inter-fund transfers. The City of Highland's revenues are received in the form of taxes, licenses and permits, fines and forfeitures, miscellaneous revenues, intergovernmental revenues, and current service charges.

TAXES

7010 Property Tax-Secured
7020 Property Tax-Unsecured
7030 Property Tax-Supplemental Secured
7040 Property Tax-Supplemental Unsecured
7050 Utility Unitary Tax
7060 Homeowners Exemption
7070 Penalties & Interest on Delinquent Taxes
7075 Residual Balance
7090 Property Tax-VLF

Property taxes are taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes (2) levied by the government reporting entity and (3) assessed on the general property. The City receives an apportionment of approximately 24.8% from San Bernardino County out of the 1% tax rate. Special Assessments for the Street Light District, the Landscape Maintenance District, the Community Trails District, the Parks Maintenance District, and the Street & Storm Drain Maintenance District are also accounted for in this category. Property Tax-VLF is for the Vehicle License Fee Swap. The Vehicle License Fee Swap is a dollar for dollar exchange of vehicle license fees (VLF) for property tax revenues. Basically, the state is taking VLF the city would normally receive from the state and replacing it with property tax dollars. The difference being the VLF received from the county would grow at the same rate of property tax.

7085 Medic Tax

All proceeds from the Medic Tax are used to fund the Highland Paramedic Program. This special tax was established in 1985 and assumed by the City on July 1, 1999 upon detaching from County Service Area (CSA) 38. The Medic Tax has not been increased since its inception in 1985. The Medic Tax is levied at a rate of \$19 per year for residential units and \$38 per year for commercial units and only accounts for one-third of the Paramedic Department's expenditures.

7100 Sales & Use Tax

The current sales tax rate in Highland is 7.75% of which 3.6875% goes to the State's General Fund, .25% is placed in the State's Fiscal Recovery Fund, .50% goes to the State's Local Public Safety Fund, .50% to the State's Local Revenue Fund to support health & social services programs, 1.0625% to the State Local Revenue Fund 2011, 1.25% to the cities and counties based on sales generation from consumers purchasing or consuming goods and/or services in the City. The remaining .50% was voted on by the people of San Bernardino County to provide additional funds for transportation needs (Measure I funds).

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

REVENUES

7110 Extraction Tax

The purpose of the extraction tax is to establish a tax on the commercial business of extraction and/or processing of rock, sand, and gravel (aggregate) within the City, as a means of generating revenue for the City for municipal purposes and not as a regulatory measure. This business license tax is imposed in the interests of the health, public safety, convenience, and welfare of the residents of the City.

7205 Transportation Tax-Article 3

These revenues are allocated to the City from the County's Local Transportation Fund Article 3 Pedestrian and Bicycle Facilities per Public Utilities Code 99234. These revenues are derived from .25% of the state 7.25% retail sales tax rate and then apportioned based on population and allocated for specific purposes.

7300 Transient Occupancy Tax (TOT)

This tax, also known as the Bed or Hotel Tax, is derived from 7% of the gross rents collected by the two-hotel/motel operators in the City for the privilege of occupying quarters on a transient basis.

7400 Franchise Fees-Gas

7401 Franchise Fees-Electric

7402 Franchise Fees-Cable

7403 Franchise Fees-Refuse

7404 Franchise Fees-Kiosk Signs

7413 Franchise Fees-Refuse Household Hazardous Waste

Franchise fees are received from persons, firms and corporations that have franchises in the City for the right to use public right-of-way. Gas and electric franchise fees are derived from 2% of gross annual receipts arising from use, operation, or possession of franchise, but not less than 1% of gross annual receipts derived from sale of gas/electricity within the City limits. The operators of gas and electricity are Southern California Gas and Electric. Cable franchise fees are based on 5% of gross receipts. The current cable operator in Highland is Time Warner. There are two refuse franchise fees in Highland. The first franchise fee is for regular refuse and the second is for household hazardous waste. These fees are 10% and 1.25% of gross receipts from residential, commercial, and industrial collections, respectively. Franchise Fees have consistently increased over the years and this increase is expected to continue with the steady development in the city. Approximately 16 kiosk structures are placed throughout the City for residential home advertisement of which the City receives \$25 per panel per month. Commercial advertisement is offered to businesses in Highland to which the City receives \$20 per panel per month after six months placement.

7460 Property Transfer Tax

This tax is levied when real property is transferred and filed with the County Recorder. The City receives \$.55 per \$1,000 of the value that is transferred.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

REVENUES

LICENSES & PERMITS

7510 Animal License Fees

All dogs within the city limits of Highland are required to have a current license. Fees are charged for unaltered and altered dogs. A discount rate is given to senior citizens and physically challenged citizens with altered dogs. There is no charge to license a service dog. Also available are multiple year licenses.

7600 Building Permits-Inspections

7610 Building Permits-Plan Check Fee

7620 Strong Motion Instrumentation Program (SMIP)

7630 Building Standards Administration Revolving (BSAR) Fund

These revenues are based on fees set by Resolution. They are collected at the time a building permit is issued for construction, improvements, grading and excavation. Strong Motion Instrumentation Program (SMIP) revenues and Building Standards Administration Revolving (BSAR) revenues are collected based on new construction from residential and commercial areas and remitted to the State of California Conservation Department for seismic hazard mapping, education, and data utilization.

7700 Yard Sale Permits

7800 Miscellaneous Permits

These revenues are derived from the sale of permits for yard sales and various other permits within the City.

FINES & FORFEITURES

8100 California Vehicle Code Fines (CVC)

8150 Parking Citations

8200 General Fines

8201 Code Enforcement Fines

8202 Administrative Citation Program

Fines and Forfeitures are derived from the fines paid by persons who receive traffic, parking, and general fines in the City. Code Enforcement fines and the Administrative Citation Program violations are usually for substandard properties.

MISCELLANEOUS REVENUE

8600 Interest

A large percentage of Highland's interest revenue is derived from the use of idle cash deposited in the State of California Treasurer's Local Agency Investment Fund (LAIF). Other sources of interest income come from investments with Public Financial Management, Inc., and U.S. Bank. U.S. Bank is the Trust for the CFD while Public Financial Management, Inc. retains investments related to the California Asset Management Program (CAMP).

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

REVENUES

8700 Building Rental

8710 Land Rental

This is for revenue derived from the use of city owned land or facilities. Currently this consists of communication companies installing their cell phone towers on city owned properties.

8900 Miscellaneous

8910 Volunteer Donations

The miscellaneous revenue category is for infrequent occurring monies received.

INTERGOVERNMENTAL REVENUE

9100 Gas Tax - 2106

9110 Gas Tax - 2107

9120 Gas Tax - 2107.5

9131 Measure I

9135 SBCTA

9140 Gas Tax - 2105

9145 Gas Tax - 2103

This revenue source is derived from the \$.09 tax applied to each gallon of gasoline sold in the state. These revenues are restricted for only street and pedestrian safety purposes and engineering and administrative costs. Section 2106 of the Streets and Highways Code allocates \$400 a month plus an apportionment based on population after county distribution for use on any street or road purpose. Section 2107 is an apportionment based on population and 2107.5 is a fixed amount based on population and to be used for engineering and administrative expenses. Section 2105 of the Streets and Highways Code approved by voters in June of 1990, allocates additional gas taxes collected over the \$.09 per gallon among cities and counties based on population. Section 2103 is an apportionment to cover the former Prop 1B funds. Measure I revenues are generated from additional sales tax. The distribution of these funds is provided by San Bernardino County Transportation Authority (SBCTA). Line item 9135 is for joint projects with the SBCTA.

9210 State-Other

9215 State-SLTPP

9225 Federal Grants

9300 Community Development Block Grant (CDBG)

9317 AQMD/AB 2766

9318 City of San Bernardino

9319 East Valley Water District

9320 Road Maintenance & Rehab Account

9321 San Bernardino County Flood Control District

9322 San Bernardino County

9324 City of Redlands

9331 San Manuel TOT In-Lieu

9350 Citizens Option for Public Safety (COPS)/ AB 3229

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

REVENUES

9360 Justice Assistance Grant (JAG)

State-Other is for miscellaneous state grants such as recycling, trails, and historical district grants. The SLTPP (State and Local Transportation Partnership Program) grant is for streets and roads. CDBG revenues are received from San Bernardino County for use in a targeted area designated by the City approved by Housing and Urban Development for asphalt, sidewalk and various repairs and reconstruction. Part of the CDBG program allows for revitalization of blighted areas. COPS are state grant programs that allow for summer youth employment and training and funds for specialized police services. The AQMD, also known as Air Quality Management District, provides funding for programs that provide cleaner air and eliminate smog. The City currently uses these funds for traffic signal coordination. Highland has many projects coordinated with other local agencies such as City of San Bernardino, City of Redlands, San Bernardino County, San Bernardino County Flood Control, etc. to fund their portion of a joint public works project.

CURRENT SERVICE CHARGES

7450 Business License Fee
7451 Massage Parlor License Fee
9510-9519 Planning Fees
9520-9523 Engineering Fees
9524 NPDES Inspection Fees
9525 Park Fees
9526 Police Department Fees
9527 Fire Department Fees
9539 Pavement Impact Fees
9700-9718 Development Impact Fees

Current Service Charges are revenues derived from fees collected for specific services rendered by the City, which have been set by Resolution. All City fees are determined through a cost analysis study performed by an independent consultant. Development Impact Fees are set by a separate Resolution. These fees are collected on new development to defray the cost of new infrastructures needed to supply services to the new areas.

99xx Operating Transfers In

These revenues are derived from inter-department transfers for payment of expenditures.

MAJOR REVENUE SOURCES & TRENDS

The largest revenue source for the general fund continues to be the Property Tax-Vehicle License Fee (VLF), even with the state stealing approximately \$140,000 (portion previously received from the state) per year. The Property Tax-VLF is approximately 30% of the general fund revenues. Property Tax revenue is the second largest source of general fund revenue at 24%. Sales Tax and Franchise Fees are third and fourth at 18% and 9%, respectively. Combined, these four revenue sources account for 81% of the general fund revenues. The Property Tax-VLF is budgeted to show an increase over actual amounts received due to the expected increase in assessed property values. Property taxes were also budgeted to show an increase as

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

REVENUES

residential assessed values in the city are increasing. Although a higher rate may be received, the City has always budgeted on the conservative side.

Franchise fees for electric and gas were budgeted with a slight increase based on current year actuals. Franchise fees for refuse and cable were both budgeted at a higher increase based on current year actuals. Sales Tax is budgeted at an increase based on actual amounts received over the past three years. All other revenues have been scrutinized individually (line item by line item) to examine if an increase or decrease should be applied. If an increase was applied, it is usually a conservative increase.

HOUSING AUTHORITY:

MISCELLANEOUS REVENUE

8600 Interest
9650 Percentage Rents

A large percentage of the Authority's interest revenue is derived from the use of idle cash deposited in the State of California Treasurer's Local Agency Investment Fund (LAIF). Percentage Rents is income derived from a Ground Lease with Housing Ventures where the Jeffrey Court Senior Apartments are.

SUCCESSOR AGENCY:

TAXES

7010 Property Tax-Secured
8600 Interest

The Property Tax-Secured line item in SARDA is for the funds received from the County to fund the current ROPS (Required Payment Obligation Schedule). These funds are deposited into the SARDA-RPTTF fund. U.S. Bank is the Trust for the former RDA bond reserves. Interest income on these reserve funds is accounted for in the interest line item.

CURRENT SERVICE CHARGES

99xx Operating Transfers In

These revenues are derived from inter-department transfers for payment of expenditures. For SARDA, the funds received for the 7010 line item in the SARDA RPTTF fund are then transferred to the SARDA Admin funds to reimburse for actual expenditures.

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

EXPENDITURES

Expenditures are decreases in fund financial resources other than through inter-fund transfers.

SALARIES & BENEFITS

These expenditures are for salaries, wages, over-time, compensatory time, sick leave, holiday pay, vacation, administrative leave, the cafeteria plan, medi-care, deferred compensation, social security, CalPERS retirement, life insurance and auto allowances.

OPERATIONS & MATERIALS

The expenditures in this category consist of costs for utilities, office supplies, postage, fuel, vehicle & equipment maintenance, materials, advertising, publications, dues & subscriptions, travel & conference, training, insurance premiums & claims, elections, employment physicals & testing and other miscellaneous expenditures. Also, in this category are inter-fund transfers.

CONTRACTUAL SERVICES

These expenditures consist of services provided by outside agencies on contractual basis. Examples of services that are contracted include but are not limited to: attorney services, auditing, fee analysis, financial advising, engineering services, inspection services, plan checking services, collection agency services, sheriff department services, fire & paramedic services, and animal control.

DEBT SERVICE

These expenditures are for the payment of principal and interest on loans, notes, and bonds to finance activities to the Successor Agency to the Redevelopment Agency.

CAPITAL OUTLAY

These expenditures are for major purchases by the City in the amount of \$30,000 or greater for land, land improvements, buildings, equipment, furniture & fixtures, vehicles, and software.

CAPITAL PROJECTS

The expenditures in this classification are for major construction within the City for bridge construction, sidewalks, street repairs and reconstruction, and other infrastructure construction. These expenditures are extracted from the City's 5-Year Capital Improvement Program (CIP) for fiscal years 2020-2021 to 2024-2025. The CIP is adopted by the City Council as a separate document. It is included in the budget for reference only.



City of Highland
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

General Fund 2021-2022 Estimated Fund Balance	001.1000	001.1200	001.1450	001.1600	001.1700	001.2000	001.2200	001.3200
	City Council	City Clerk	General Gov't	Personnel	Finance	Police Department	Animal Control	Engineering
Salaries	48,000	157,600	289,540	30,235	333,505	-	-	146,895
Benefits	94,600	80,550	227,105	14,425	167,815	-	-	52,135
Operating Transfers Out	58,285	52,300	11,965	15,565	91,805	421,705	5,735	21,060
Contractual Services	-	-	797,790	-	-	-	-	-
Principal & Interest	-	57,800	162,000	7,500	52,900	11,283,910	467,175	355,000
Capital Outlay	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Total Expenditures	200,885	348,250	1,488,400	67,725	646,025	11,705,615	472,910	575,090

General Fund (continued) 2021-2022 Estimated Fund Balance	001.4100	001.4200	001.4500	001.4600	001.5000	001.6010	001.6020	001.6100	Total General Fund
	Planning	Public Services	Building & Safety	Code Enforcement	Parks	Graffiti	Comm. Vol. Services	Trails	
Salaries	457,830	235,260	181,715	191,430	65,150	61,900	40,750	-	2,239,810
Benefits	225,420	120,135	76,525	109,235	39,535	41,295	30,140	-	1,278,915
Operating Transfers Out	39,530	37,430	19,430	24,730	266,210	20,930	31,540	9,500	1,127,720
Contractual Services	-	-	-	-	49,425	-	-	-	847,215
Principal & Interest	86,000	134,000	418,405	56,500	703,640	-	-	5,000	13,789,830
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	808,780	526,825	696,075	381,895	1,123,960	124,125	102,430	14,500	19,283,490
Operating Revenues	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Fund Balance 07/01/2021	-	-	-	-	-	-	-	-	-
Unreserved, Undesignated	328,546	-	-	-	-	-	-	-	330,631
Unreserved, Designated Compensated Absences	615,465	-	-	-	-	-	-	-	615,465
Unreserved, Designated Vehicle/Equipment Replacement	475,000	-	-	-	-	-	-	-	475,000
Unreserved, Designated Technological Enhancements	500,000	-	-	-	-	-	-	-	500,000
Unreserved, Designated Service Enhancements	1,540,110	-	-	-	-	-	-	-	1,540,110
Unreserved, Designated Continuing Appropriations	250,000	-	-	-	-	-	-	-	250,000
Unreserved, Designated Economic Uncertainty	1,100,000	-	-	-	-	-	-	-	1,100,000
Unreserved, Designated Facilities	1,500,000	-	-	-	-	-	-	-	1,500,000
Unreserved, Designated NPL/OPEB/LMD	1,094,000	-	-	-	-	-	-	-	1,094,000
Reserved for Advances/Loans/Inventory	978,226	-	-	-	-	-	-	-	978,226
Total Fund Balance 07/01/2021	8,381,346	-	-	-	-	-	-	-	8,383,431

Fund Balance 06/30/2022	
Unreserved, Undesignated	330,631
Unreserved, Designated Compensated Absences	615,465
Unreserved, Designated Vehicle/Equipment Replacement	475,000
Unreserved, Designated Technological Enhancements	500,000
Unreserved, Designated Service Enhancements	1,540,110
Unreserved, Designated Continuing Appropriations	250,000
Unreserved, Designated Economic Uncertainty	1,100,000
Unreserved, Designated Facilities	1,500,000
Unreserved, Designated NPL/OPEB/LMD	1,094,000
Reserved for Advances/Loans/Inventory	978,226
Total Fund Balance 06/30/2022	8,383,431

City of Highland
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

General Fund 2022-2023 Estimated Fund Balance	001.1000	001.1200	001.1450	001.1600	001.1700	001.2000	001.2200	001.3200
	City Council	City Clerk	General Gov't.	Personnel	Finance	Police Department	Animal Control	Engineering
Salaries	48,000	160,690	295,215	30,835	340,280	-	-	149,740
Benefits	97,830	84,380	236,560	14,990	176,005	-	-	54,755
Operating Transfers Out	59,845	94,055	12,465	15,910	92,480	420,805	5,935	20,875
Contractual Services	-	-	830,380	-	-	-	-	-
Principal & Interest	-	30,000	162,000	7,515	79,600	11,752,370	490,530	390,000
Capital Outlay	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Total Expenditures	205,675	369,125	1,536,620	69,250	688,365	12,173,175	496,465	615,370

General Fund (continued) 2022-2023 Estimated Fund Balance	001.4100	001.4200	001.4500	001.4600	001.5000	001.6010	001.6020	001.6100	Total General Fund
	Planning	Public Services	Building & Safety	Code Enforcement	Parks	Graffiti	Comm. Vol. Services	Trails	
Salaries	466,775	239,920	188,475	195,235	66,300	63,100	41,500	-	2,283,065
Benefits	235,755	125,820	80,465	114,820	41,665	43,295	31,320	-	1,337,660
Operating Transfers Out	40,075	37,800	21,075	26,275	298,355	22,780	31,890	9,500	1,210,120
Contractual Services	-	-	-	-	50,815	-	-	-	881,195
Principal & Interest	76,000	234,000	418,405	50,000	716,155	-	-	5,000	14,411,575
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	818,605	637,540	705,420	386,330	1,222,290	129,175	104,710	14,500	20,172,615
Operating Revenues	-	-	-	-	49,000	-	-	-	49,000
Operating Transfers In	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
	818,605	637,540	705,420	386,330	1,222,290	129,175	104,710	14,500	20,173,345
									20,173,345

Fund Balance 07/01/2022									
Unreserved, Undesignated	330,631								331,361
Unreserved, Designated Compensated Absences	615,465								615,465
Unreserved, Designated Vehicle/Equipment Replacement	475,000								475,000
Unreserved, Designated Technological Enhancements	500,000								500,000
Unreserved, Designated Service Enhancements	1,540,110								1,540,110
Unreserved, Designated Continuing Appropriations	250,000								250,000
Unreserved, Designated Economic Uncertainty	1,100,000								1,100,000
Unreserved, Designated Facilities	1,500,000								1,500,000
Unreserved, Designated NPL/OPEB/LMD	1,094,000								1,094,000
Reserved for Advances/Loans/Inventory	978,226								978,226
Total Fund Balance 07/01/2022	8,383,431								8,384,161
Fund Balance 06/30/2023									
Unreserved, Undesignated									
Unreserved, Designated Compensated Absences									
Unreserved, Designated Vehicle/Equipment Replacement									
Unreserved, Designated Technological Enhancements									
Unreserved, Designated Service Enhancements									
Unreserved, Designated Continuing Appropriations									
Unreserved, Designated Economic Uncertainty									
Unreserved, Designated Facilities									
Unreserved, Designated NPL/OPEB/LMD									
Reserved for Advances/Loans/Inventory									
Total Fund Balance 06/30/2023									

City of Highland
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Special Revenue Funds 2021-2022 Estimated Fund Balance	002.4200 Traffic Safety	004.8310 Gas Tax	005.8320 Article 3	006.8400 CDBG	008.8340 Developer Fees	012.8500 Landscape Maint. District	013.8510 Street Light District	015.8530 Comm. Trails District	016.8540 Parks Maint. District
Salaries	-	452,140	-	112,060	28,600	30,640	-	-	-
Benefits	-	217,545	-	56,640	2,190	20,380	-	-	20,380
Operating Transfers Out	-	694,085	-	415,000	3,575	245,500	293,400	11,000	43,450
Contractual Services	-	-	-	-	-	-	-	-	-
Principal & Interest	56,000	431,105	-	-	-	306,980	103,800	16,000	29,090
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	37,100	-	-	-	-	-	-	-
Total Expenditures	-	708,000	-	-	174,000	-	-	-	-
Total Revenues	56,000	2,539,975	286,000	583,700	208,365	603,500	397,200	27,000	123,560
Operating Revenues	61,000	2,546,950	286,000	583,700	45,000	410,000	371,000	12,500	89,300
Operating Transfers In	-	145,025	-	-	-	-	-	-	49,425
Total Revenues	61,000	2,691,975	286,000	583,700	45,000	410,000	371,000	12,500	138,725
Fund Balance 07/01/2021	-	-	-	-	-	-	-	-	-
Reserved	10,000	1,264,321	-	-	4,416,802	(114,935)	51,800	28,984	176,997
Fund Balance 06/30/2022	-	-	-	-	-	-	-	-	-
Reserved	15,000	1,416,321	-	-	4,253,437	(308,435)	25,600	14,484	192,162

Special Revenue Funds (continued) 2021-2022 Estimated Fund Balance	017.8350 Measure I	020.8440 AQMD	021.8450 COPS	024.8470 Street/Storm Drain Maint.	026.8460 Justice Ass't. Grant	027.8490 Grants Fund	028.2050 Paramedic Department	029.2100 Fire Department	030.8495 Major Grants Fund	Total Special Revenue Funds
Salaries	-	-	-	3,115	-	-	-	-	-	657,195
Benefits	-	-	-	1,850	-	-	-	-	-	318,985
Operations & Materials	-	5,000	-	2,000	-	-	170,915	166,785	-	2,050,710
Operating Transfers Out	-	-	-	-	-	-	-	1,767,450	-	1,767,450
Contractual Services	-	38,400	160,000	24,900	20,000	-	1,956,535	3,512,415	-	6,655,225
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	1,017,200	-	1,054,300
Capital Projects	2,747,000	45,000	-	-	-	-	-	-	-	2,792,000
Total Expenditures	2,747,000	88,400	160,000	31,865	20,000	23,128,000	2,127,450	6,463,850	11,655,000	38,743,000
Operating Revenues	1,130,625	74,500	160,000	43,600	20,000	18,597,000	360,000	4,678,860	11,655,000	41,125,035
Operating Transfers In	-	-	-	-	-	-	1,767,450	767,790	-	2,729,690
Total Revenues	1,130,625	74,500	160,000	43,600	20,000	18,597,000	2,127,450	5,446,650	11,655,000	43,854,725
Fund Balance 07/01/2021	-	-	-	-	-	-	-	-	-	-
Reserved	1,906,422	336,443	-	508,608	4,200	13,733,612	-	10,643	-	22,333,898
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	680,000	-	680,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	3,350,000	-	3,350,000
Total Fund Balance 07/01/2021	1,906,422	336,443	-	508,608	4,200	13,733,612	-	5,790,643	-	28,113,898
Fund Balance 06/30/2022	-	-	-	-	-	-	-	-	-	-
Reserved	290,047	322,543	-	520,343	4,200	9,202,612	-	10,643	-	15,958,958
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	680,000	-	680,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	2,832,800	-	2,832,800
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	250,000	-	250,000
Total Fund Balance 06/30/2022	290,047	322,543	-	520,343	4,200	9,202,612	-	4,773,443	-	20,721,758

City of Highland
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Special Revenue Funds 2022-2023 Estimated Fund Balance	002.6200 Traffic Safety	004.8310 Gas Tax	005.8320 Article 3	006.8400 CDBG	008.8340 Developer Fees	012.8500 Landscape Maint. District	013.8510 Street Light District	015.8530 Comm. Trails District	016.8540 Parks Maint. District
Salaries	-	-	-	460,780	29,200	31,205	-	-	31,205
Benefits	-	-	-	227,790	2,235	21,495	-	-	21,490
Operating Transfers Out	-	-	-	718,200	-	246,500	293,500	11,000	43,950
Contractual Services	59,000	-	-	440,705	-	271,025	107,100	16,100	30,395
Principal & Interest	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	108,200	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	59,000	-	28,000	390,000	-	-	-	-	-
Operating Revenues	-	1,955,675	28,000	655,795	31,435	570,225	400,600	27,100	127,040
Operating Transfers In	64,000	2,687,425	28,000	655,795	50,000	415,000	375,000	12,750	90,400
Total Revenues	64,000	2,812,460	28,000	655,795	50,000	415,000	375,000	12,750	141,215
Fund Balance 07/01/2022	-	-	-	-	-	-	-	-	-
Reserved	15,000	1,416,321	-	-	4,253,437	(308,435)	25,600	14,484	192,162
Fund Balance 06/30/2023	-	-	-	-	-	-	-	-	-
Reserved	20,000	2,273,096	-	-	4,272,002	(463,660)	-	134	206,337

Special Revenue Funds (continued) 2022-2023 Estimated Fund Balance	017.8350 Measure 1	020.8440 AQMD	021.8450 COPS	024.8470 Street/Storm Drain Maint.	025.8480 Justice Asst. Grant	027.8490 Grants Fund	028.2050 Paramedic Department	029.2100 Fire Department	030.8495 Major Grants Fund	Total Special Revenue Funds
Salaries	-	-	-	3,175	-	-	-	-	-	669,880
Benefits	-	-	-	1,955	-	-	-	-	-	334,355
Operations & Materials	-	5,000	-	2,000	-	-	175,165	175,215	-	1,762,620
Operating Transfers Out	-	-	-	-	-	-	-	1,868,825	-	1,868,825
Contractual Services	-	-	165,000	28,900	20,000	-	2,053,660	3,689,650	-	6,919,935
Principal & Interest	-	38,400	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	697,650	-	805,850
Total Expenditures	217,000	45,000	-	-	-	6,565,000	-	-	22,251,000	29,496,000
Operating Revenues	-	88,400	165,000	36,080	20,000	6,565,000	2,228,825	6,431,340	22,251,000	41,857,465
Operating Transfers In	1,187,255	74,600	165,000	43,800	20,000	2,653,000	360,000	4,903,310	22,251,000	36,016,335
Total Revenues	1,187,255	74,600	165,000	43,800	20,000	2,653,000	1,868,825	830,380	22,251,000	2,895,045
Fund Balance 07/01/2022	-	-	-	-	-	-	-	-	-	-
Reserved	290,047	322,543	-	520,343	4,200	9,202,612	-	10,643	-	15,958,958
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	680,000	-	680,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	2,832,800	-	2,832,800
Total Fund Balance 07/01/2022	290,047	322,543	-	520,343	4,200	9,202,612	-	250,000	-	250,000
	-	-	-	-	-	-	-	4,773,443	-	20,721,758
Fund Balance 06/30/2023	-	-	-	-	-	-	-	-	-	-
Reserved	1,260,302	308,743	-	528,113	4,200	5,290,612	-	10,643	-	13,710,523
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	680,000	-	680,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	2,385,150	-	2,385,150
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	-	-	-
Total Fund Balance 06/30/2023	1,260,302	308,743	-	528,113	4,200	5,290,612	-	4,075,793	-	17,775,673

City of Highland
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Capital Projects Fund 2021-2022 Estimated Fund Balance	007.8330 Dev. Impact Fees	010.3830 Facilities Construction	014.8520 CFD	023.3890 Gen. Capital Financing	Total Capital Projects Funds
Salaries	-	156,530	-	17,485	174,015
Benefits	-	61,660	-	11,705	73,365
Operations & Materials	74,500	29,235	10,100	40,505	154,340
Operating Transfers Out	-	-	-	145,025	145,025
Contractual Services	-	-	-	214,000	214,000
Principal & Interest	-	-	-	-	-
Capital Outlay	251,000	-	-	-	251,000
Capital Projects	2,673,000	3,310,000	-	222,000	6,205,000
Total Expenditures	2,998,500	3,557,425	10,100	650,720	7,216,745
Operating Revenues	280,000	45,000	10,100	263,645	598,745
Operating Transfers In	-	-	-	-	-
Total Revenues	280,000	45,000	10,100	263,645	598,745
Fund Balance 07/01/2021					
Unreserved, Undesignated	-	-	-	505,828	505,828
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	6,617,416	8,477,948	-	1,227,805	16,323,168
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	797,945	797,945
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	215,712	215,712
Fund Balance 07/01/2021	6,617,416	8,477,948	-	4,497,290	19,592,653
Fund Balance 06/30/2022					
Unreserved, Undesignated	-	-	-	128,753	128,753
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	3,898,916	4,965,523	-	1,227,805	10,092,243
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	787,945	787,945
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	215,712	215,712
Fund Balance 06/30/2022	3,898,916	4,965,523	-	4,110,215	12,974,653

Capital Projects Fund 2022-2023 Estimated Fund Balance	007.8330 Dev. Impact Fees	010.3830 Facilities Construction	014.8520 CFD	023.3890 Gen. Capital Financing	Total Capital Projects Funds
Salaries	-	159,610	-	17,810	177,420
Benefits	-	64,180	-	12,305	76,485
Operations & Materials	27,000	28,100	10,350	13,570	79,020
Operating Transfers Out	-	-	-	145,025	145,025
Contractual Services	-	-	-	114,000	114,000
Principal & Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Projects	971,000	2,238,000	-	215,000	3,424,000
Total Expenditures	998,000	2,489,890	10,350	517,710	4,015,950
Operating Revenues	285,000	50,000	10,350	251,870	597,220
Operating Transfers In	-	-	-	-	-
Total Revenues	285,000	50,000	10,350	251,870	597,220
Fund Balance 07/01/2022					
Unreserved, Undesignated	-	-	-	128,753	128,753
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	3,898,916	4,965,523	-	1,227,805	10,092,243
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	787,945	787,945
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	215,712	215,712
Fund Balance 07/01/2022	3,898,916	4,965,523	-	4,110,215	12,974,653
Fund Balance 06/30/2023					
Unreserved, Undesignated	-	-	-	77,913	77,913
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	3,185,916	2,525,633	-	1,012,805	6,724,353
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	787,945	787,945
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	215,712	215,712
Fund Balance 06/30/2023	3,185,916	2,525,633	-	3,844,375	9,555,923

City of Highland
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Internal Service Funds	041.9500	042.9510	Total
2021-2022 Estimated Fund Balance	Insurance	Building Services	Internal Service Funds
Salaries	63,605	160,760	224,365
Benefits	59,475	68,570	128,045
Operations & Materials	531,150	220,190	751,340
Operating Transfers Out	-	-	-
Contractual Services	-	70,890	70,890
Principal & Interest	-	-	-
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	654,230	520,410	1,174,640
Operating Revenues	654,230	87,705	741,935
Operating Transfers In	-	30,000	30,000
Total Revenues	654,230	117,705	771,935
Fund Balance 07/01/2021			
Reserved	3,308,769	945,433	4,254,202
Fund Balance 06/30/2022			
Reserved	3,308,769	542,728	3,851,497

Internal Service Funds	041.9500	042.9510	Total
2022-2023 Estimated Fund Balance	Insurance	Building Services	Internal Service Funds
Salaries	64,865	163,795	228,660
Benefits	63,360	72,045	135,405
Operations & Materials	552,950	179,890	732,840
Operating Transfers Out	-	-	-
Contractual Services	-	68,030	68,030
Principal & Interest	-	-	-
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	681,175	483,760	1,164,935
Operating Revenues	681,175	82,215	763,390
Operating Transfers In	-	-	-
Total Revenues	681,175	82,215	763,390
Fund Balance 07/01/2022			
Reserved	3,308,769	542,728	3,851,497
Fund Balance 06/30/2023			
Reserved	3,308,769	141,183	3,449,952

Housing Authority (HA)
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Housing Authority Special Revenue Fund 2021-2022 Estimated Fund Balance	070.7000 Housing Authority
Salaries	109,315
Benefits	47,095
Operations & Materials	21,880
Operating Transfers Out	-
Contractual Services	135,000
Principal & Interest	-
Capital Outlay	-
Capital Projects	-
Total Expenditures	<u>313,290</u>
Operating Revenues	181,410
Operating Transfers In	-
Total Revenues	<u>181,410</u>
Fund Balance 07/01/2021	
Reserved	1,611,928
Unreserved, Designated Capital Projects	<u>3,002,623</u>
Fund Balance 07/01/2021	<u>4,614,551</u>
Fund Balance 06/30/2022	
Reserved	1,615,048
Unreserved, Designated Capital Projects	<u>2,867,623</u>
Fund Balance 6/30/2022	<u>4,482,671</u>
Housing Authority Special Revenue Fund 2022-2023 Estimated Fund Balance	070.7000 Housing Authority
Salaries	111,475
Benefits	49,070
Operations & Materials	21,260
Operating Transfers Out	-
Contractual Services	55,000
Principal & Interest	-
Capital Outlay	-
Capital Projects	-
Total Expenditures	<u>236,805</u>
Operating Revenues	179,220
Operating Transfers In	-
Total Revenues	<u>179,220</u>
Fund Balance 07/01/2022	
Reserved	1,615,048
Unreserved, Designated Capital Projects	<u>2,867,623</u>
Fund Balance 07/01/2022	<u>4,482,671</u>
Fund Balance 06/30/2023	
Reserved	1,612,463
Unreserved, Designated Capital Projects	<u>2,812,623</u>
Fund Balance 06/30/2023	<u>4,425,086</u>

Successor Agency to the Redevelopment Agency (SARDA)
2021-2023 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Successor Agency to the Redevelopment Agency (SARDA) Funds 2021-2022 Estimated Fund Balance	082.8020 RPTTF	089.8090 Debt Service & Admin	Total Successor Agency Funds
Salaries	-	-	-
Benefits	-	-	-
Operations & Materials	-	4,620	4,620
Operating Transfers Out	3,674,730	-	3,674,730
Contractual Services	-	14,015	14,015
Principal & Interest	-	3,656,095	3,656,095
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	3,674,730	3,674,730	7,349,460
Operating Revenues	3,674,730	-	3,674,730
Operating Transfers In	-	3,674,730	3,674,730
Total Revenues	3,674,730	3,674,730	7,349,460
Fund Balance 07/01/2021 Reserved	2,400,258	1,148,701	3,548,959
Fund Balance 06/30/2022 Reserved	2,400,258	1,148,701	3,548,959

Successor Agency to the Redevelopment Agency (SARDA) Funds 2022-2023 Estimated Fund Balance	082.8020 RPTTF	089.8090 Debt Service & Admin	Total Successor Agency Funds
Salaries	-	-	-
Benefits	-	-	-
Operations & Materials	-	4,755	4,755
Operating Transfers Out	3,678,700	-	3,678,700
Contractual Services	-	14,435	14,435
Principal & Interest	-	3,659,510	3,659,510
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	3,678,700	3,678,700	7,357,400
Operating Revenues	3,678,700	-	3,678,700
Operating Transfers In	-	3,678,700	3,678,700
Total Revenues	3,678,700	3,678,700	7,357,400
Fund Balance 07/01/2022 Reserved	2,400,258	1,148,701	3,548,959
Fund Balance 06/30/2023 Reserved	2,400,258	1,148,701	3,548,959

City of Highland
2021-2023 Biennial Budget
Consolidated Overview

	Fiscal Year 2021/2022	Fiscal Year 2022/2023
Beginning Fund Balance:	60,342,100	45,931,340
Revenues by Source:		
Taxes	22,702,750	23,467,815
Licenses & Permits	604,225	607,030
Fines & Forfeitures	111,000	114,000
Miscellaneous Revenues	702,715	741,370
Intergovernmental Revenue	35,240,775	30,160,975
Current Service Charges	2,389,825	2,459,100
Operating Transfers In	2,759,690	2,895,045
Total Revenues	64,510,980	60,445,335

Expenditures by Object:	
Salaries & Wages	3,295,385
Benefits	1,799,310
Operations & Materials	4,009,610
Contractual Services	20,729,945
Debt Service	-
Capital Outlay	1,379,800
Capital Projects	44,948,000
Operating Transfers Out	2,759,690
Total Expenditures	78,921,740

Ending Fund Balance:

45,931,340	39,165,710
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Housing Authority
2021-2023 Biennial Budget
Consolidated Overview

	Fiscal Year 2021/2022	Fiscal Year 2022/2023
Beginning Fund Balance:	4,614,551	4,482,671
Revenues by Source:		
Taxes	-	-
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Miscellaneous Revenues	181,410	179,220
Intergovernmental Revenue	-	-
Current Service Charges	-	-
Operating Transfers In	-	-
Total Revenues	181,410	179,220

Expenditures by Object:	
Salaries & Wages	109,315
Benefits	47,095
Operations & Materials	21,880
Contractual Services	135,000
Debt Service	-
Capital Outlay	-
Capital Projects	-
Operating Transfers Out	-
Total Expenditures	313,290

Ending Fund Balance:

4,482,671	4,425,086
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Successor Agency
2021-2023 Biennial Budget
Consolidated Overview

	Fiscal Year 2021/2022	Fiscal Year 2022/2023
Beginning Fund Balance:	3,548,959	3,548,959
Revenues by Source:		
Taxes	3,674,730	3,678,700
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Miscellaneous Revenues	-	-
Intergovernmental Revenue	-	-
Current Service Charges	-	-
Operating Transfers In	3,674,730	3,678,700
Total Revenues	7,349,460	7,357,400

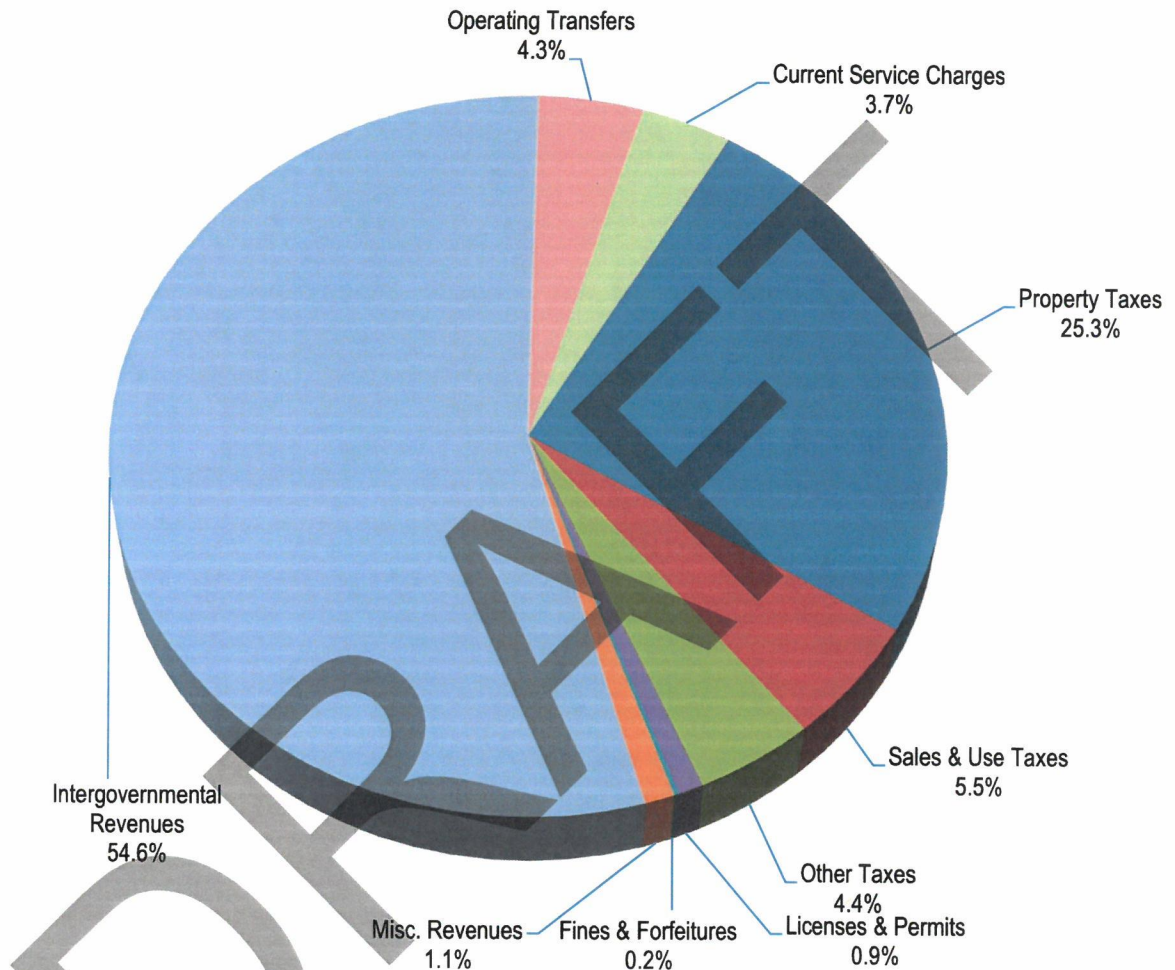
Expenditures by Object:	
Salaries & Wages	-
Benefits	-
Operations & Materials	4,620
Contractual Services	14,015
Debt Service	3,656,095
Capital Outlay	-
Capital Projects	-
Operating Transfers Out	3,674,730
Total Expenditures	7,349,460

Ending Fund Balance:

3,548,959	3,548,959
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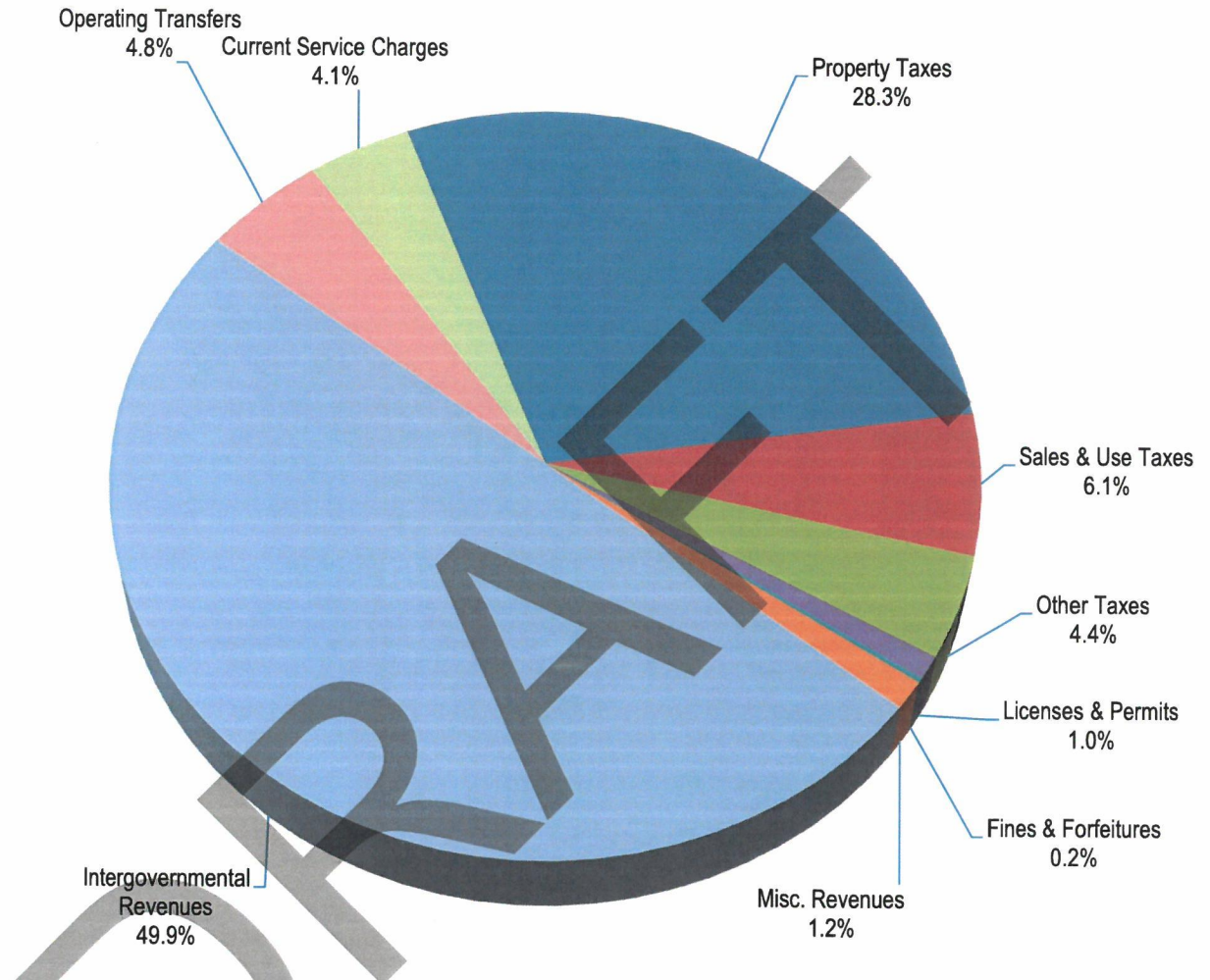
CITY REVENUES BY SOURCE 2021-2022



Property Taxes	\$16,329,750
Sales & Use Taxes	3,519,000
Other Taxes	2,854,000
Licenses & Permits	604,225
Fines & Forfeitures	111,000
Misc. Revenues	702,715
Intergovernmental Revenues	35,240,775
Operating Transfers	2,759,690
Current Service Charges	<u>2,389,825</u>
Total	\$64,510,980



CITY REVENUES BY SOURCE 2022-2023



Property Taxes	\$17,089,865
Sales & Use Taxes	3,694,950
Other Taxes	2,683,000
Licenses & Permits	607,030
Fines & Forfeitures	114,000
Misc. Revenues	741,370
Intergovernmental Revenues	30,160,975
Operating Transfers	2,895,045
Current Service Charges	<u>2,459,100</u>
Total	\$60,445,335



City-Revenues by Source

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	6,998,559	7,265,999	8,717,270	8,518,935	8,774,255	9,178,450
7020	UNSECURED PROPERTY TAX	2,273	232,338	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	187,022	151,605	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	13,765	10,997	-	-	-	-
7050	UTILITY UNITARY TAX	113,921	117,421	-	-	-	-
7060	HOMEOWNERS EXEMPTION	61,597	60,484	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	266,468	39,387	-	-	-	-
7075	RESIDUAL BALANCE	1,303,879	1,426,916	1,276,770	1,469,000	1,516,745	1,588,725
7085	PROPERTY TAX-PARAMEDIC TAX	360,565	359,231	360,000	360,000	360,000	360,000
7090	PROPERTY TAX-VLF	4,986,328	5,285,303	5,519,325	5,500,000	5,678,750	5,962,690
7100	SALES & USE TAX	2,918,109	3,029,242	3,195,145	3,400,000	3,519,000	3,694,950
7110	EXTRACTION TAX	313,795	358,162	325,000	335,000	345,000	360,000
7205	TRANSPORTATION TAX-ARTICLE 3	167,902	429,095	283,000	283,000	286,000	28,000
7300	TRANSIENT OCCUPANCY TAX	41,893	39,958	43,000	48,000	48,000	48,000
7400	FRANCHISE FEES-GAS	81,304	93,419	85,000	95,000	100,000	105,000
7401	FRANCHISE FEES-ELECTRIC	314,321	305,515	315,000	315,000	320,000	320,000
7402	FRANCHISE FEES-CABLE	420,310	426,180	385,000	460,000	470,000	480,000
7403	FRANCHISE FEES-REFUSE	682,357	700,381	640,000	800,000	840,000	882,000
7404	FRANCHISE FEES-KIOSK SIGNS	3,415	2,170	5,000	-	-	-
7413	FRANCHISE FEES-REFUSE HHW	85,295	87,548	80,000	100,000	105,000	110,000
7450	BUSINESS LICENSE FEE	177,465	175,305	165,000	165,000	170,000	175,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	5,096	2,352	-	-	-	-
7460	PROPERTY TRANSFER TAX	147,260	145,362	150,000	165,000	170,000	175,000
	TOTAL TAXES	19,653,829	20,745,300	21,544,510	22,013,935	22,702,750	23,467,815
LICENSES & PERMITS:							
7510	ANIMAL LICENSE FEE	52,973	44,907	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	332,417	318,790	387,405	387,405	392,725	395,530
7610	BUILDING PERMITS-PLAN CHECK FEES	141,119	136,347	150,500	150,500	145,500	145,500
7620	BUILDING PERMITS-SMIP	2,912	3,717	2,000	2,000	2,000	2,000
7630	BUILDING PERMITS-BSAR FUND	1,380	1,440	1,000	1,000	1,000	1,000
7700	YARD SALE PERMITS	6,920	4,300	8,000	8,000	8,000	8,000
	TOTAL LICENSES & PERMITS	537,720	509,501	603,905	603,905	604,225	607,030
FINES & FORFEITURES:							
8100	VEHICLE CODE FINES-CVC	22,862	17,096	49,000	25,000	46,000	49,000
8150	PARKING CITATIONS	25,114	23,885	20,000	20,000	20,000	20,000
8160	ADMINISTRATIVE HEARING FEE	25	-	-	-	-	-
8200	GENERAL FINES	17,451	18,179	10,000	10,000	15,000	15,000
8201	CODE ENFORCEMENT FINES	1,771	36,169	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	6,065	3,710	20,000	20,000	20,000	20,000
8252	BOOKING FEE REIMBURSEMENT	550	565	-	-	-	-
	TOTAL FINES & FORFEITURES	73,838	99,604	109,000	85,000	111,000	114,000
MISCELLANEOUS REVENUE:							
8600	INTEREST	1,485,669	1,178,138	1,068,100	432,710	465,045	505,770
8605	REFUSE PENALTIES & INTEREST	7,032	10,647	2,500	2,500	1,000	1,000
8710	LAND RENTAL	107,190	119,890	121,000	125,000	131,070	133,750
8730	SALE OF LAND	-	-	-	400,000	-	-
8900	MISCELLANEOUS	468,379	85,270	56,900	222,550	90,600	85,850
8910	VOLUNTEER DONATIONS	8,500	10,360	8,500	8,500	15,000	15,000
8915	CLAIMS PAYABLE	-	1,893	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	2,076,771	1,406,197	1,257,000	1,191,260	702,715	741,370

City-Revenues by Source

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
9010	MOTOR VEHICLE IN-LIEU TAX	26,286	44,146	25,000	25,000	25,000	25,000
9100	GAS TAX-2106	194,407	176,091	192,215	182,510	196,885	206,730
9110	GAS TAX-2107	377,853	359,271	400,045	377,645	408,595	429,025
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9131	MEASURE I 2010-2040	1,034,748	1,030,025	1,032,000	1,075,000	1,112,625	1,168,255
9135	SBCTA	32,000	20,000	277,000	277,000	-	-
9140	GAS TAX-2105	300,453	284,528	304,650	297,525	321,070	337,125
9145	GAS TAX-2103	182,942	384,610	567,040	431,655	492,735	517,370
9210	STATE-OTHER	1,097,686	952,439	2,084,500	3,651,500	2,836,500	2,333,500
9215	STATE-SLPP	1,393,000	-	-	-	-	-
9225	FEDERAL GRANT	900,129	1,399,003	8,846,160	9,026,500	11,655,000	22,251,000
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	480,398	289,999	575,360	575,360	583,700	655,795
9310	MISC PROJECT REIMBURSEMENT	-	1,075,648	-	-	-	-
9311	METROPOLITAN WATER DISTRICT	-	-	-	-	-	-
9312	OMNI-TRANS	-	-	-	-	-	-
9314	IVDA	41,406	99,606	100,000	100,000	589,000	280,000
9317	AQMD AB 2766	71,028	70,602	70,000	72,000	72,000	72,000
9318	CITY OF SAN BERNARDINO	-	655,269	1,044,000	1,044,000	2,000	10,000
9319	EVWD PROJECT REIMBURSEMENT	-	48,770	-	-	37,000	6,000
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,004,218	966,068	906,385	995,415	1,090,165	1,144,675
9321	SB CO. FLOOD CONTROL PROJECT REIMBURSEMENT	-	-	-	-	13,600,000	-
9322	SAN BERNARDINO COUNTY	-	4,723	-	-	1,436,000	-
9323	PROP 1B	-	-	-	-	-	-
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	38,916	83,074	62,000	62,000	111,000	38,000
9325	ARTICLE 19 WDA	51,425	57,312	40,000	64,000	64,000	64,000
9327	SO. CAL. EDISON PROJECT REIMBURSEMENT	-	-	-	-	-	-
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	4,678,000	82,274	4,175,000	4,175,000	-	-
9329	TCRF-PROP 42-SB 1	61,754	62,707	61,755	-	-	-
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	24,854	24,795	30,000	30,000	30,000	30,000
9350	COPS GRANT	149,154	156,422	156,000	156,000	160,000	165,000
9355	INDIAN GAMING GRANT	-	-	-	-	-	-
9360	JUSTICE ASSISTANCE GRANT	-	-	20,000	20,000	20,000	20,000
9380	SAN BERNARDINO UNIFIED SCHOOL DIST	-	-	-	-	-	-
9400	FEMA	-	-	-	-	-	-
9410	PASS THRU-FIRE DEPARTMENT	138,794	149,860	155,000	155,000	165,000	175,000
	TOTAL INTERGOVERNMENTAL REVENUE	12,511,952	8,709,742	21,356,610	23,025,610	35,240,775	30,160,975
CURRENT SERVICE CHARGES:							
9510	PLANNING FEES-ZONING/GPA	-	-	-	-	-	-
9511	PLANNING FEES-TENTATIVE PARCEL MAP	5,300	5,300	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	46,385	-	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	-	49,650	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	25,911	33,900	-	-	-	-
9515	PLANNING FEES-TENTATIVE TRACT MAP	-	-	-	-	-	-
9516	PLANNING FEES-LOT LINE ADJUSTMENT	5,505	1,835	-	-	-	-
9517	PLANNING FEES-OTHER	142,771	87,856	297,500	200,000	178,505	186,435
9518	PLANNING FEES-APPEALS/HEARINGS	-	-	-	-	-	-
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	45	450	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	185,410	122,042	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	150,007	146,320	295,000	295,000	313,045	337,960
9522	ENGINEERING FEES-STREET OPENING PERMITS	-	-	-	-	-	-
9523	ENGINEERING FEES-OTHER	2,830	1,404	-	-	-	-

City-Revenues by Source

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
9524	NPDES INSPECTION FEES	2,325	1,550	1,000	1,000	1,000	1,000
9525	PARK FEES	-	1,770	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	186,629	190,233	195,000	195,000	198,900	202,880
9527	FIRE DEPARTMENT FEES	490,502	500,208	507,000	507,000	517,140	527,485
9528	CITATION SIGN OFF FEES	207	299	-	-	-	-
9529	REPOSSESSION RELEASE FEES	1,005	900	-	-	-	-
9531	WITNESS FEES	550	-	-	-	-	-
9532	SELF HAULER FEES	1,155	770	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	69,325	6,758	10,000	10,000	2,000	1,000
9536	LIVESCAN SERVICE FEES	646	510	1,250	1,250	600	600
9538	FORECLOSURE REGISTRATION FEES	1,710	750	2,000	2,000	2,000	2,000
9539	PAVEMENT IMPACT FEES	136,471	171,897	100,000	100,000	100,000	100,000
9540	RECORDATION OF DOCUMENT FEES	10,897	217	5,000	5,000	5,000	5,000
9541	BURRTEC CODE ENFORCEMENT FEES	54,290	65,182	104,500	104,500	107,500	110,350
9542	EVC STATION FEES	-	601	-	-	-	-
9543	MICROFILM FEES	6,734	6,187	10,000	10,000	10,000	10,000
9545	FALSE ALARM FEES	240	-	-	-	-	-
9550	CANDIDATES STATEMENT DEPOSIT	444	-	-	-	-	-
9598	BUILDING SERVICES DEPARTMENT CHARGE	30,625	36,365	36,455	36,455	80,905	75,215
9599	INSURANCE DEPARTMENT CHARGE	328,726	384,132	446,165	446,165	603,730	629,675
9630	SALE OF MISCELLANEOUS COPIES	51	157	1,500	1,500	1,500	1,500
9631	POLICE STATION REPORTS	659	2,804	500	500	500	500
9632	VEHICLE STORAGE FEES	35,260	19,135	40,000	40,000	40,000	40,000
9633	NOTARY FEES	120	90	-	-	-	-
9635	RETURNED CHECK CHARGE FEES	120	160	-	-	-	-
9640	DEVELOPER FEES-BASE LINE	-	-	-	-	-	-
9647	DEVELOPER FEES-STREET/TREES	21,014	134,602	-	-	-	-
9648	DEVELOPER FEES-SIGNALS	228,517	-	-	-	-	-
9651	DEVELOPER FEES-MEDIAN	-	428,600	-	-	-	-
9653	DEVELOPER FEES-UNDERGROUND UTILITIES	-	47,040	-	-	-	-
9700	DEV IMPACT FEES-POLICE FACILITIES	5,122	884	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	16,633	3,152	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	21,752	7,382	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	71,476	6,550	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	150,000	225,000	225,000	225,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	16,771	1,614	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	92,526	63,973	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	17,936	6,570	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	23,007	2,011	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	9,649	5,877	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	22,032	13,418	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	21,657	13,190	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	214,690	130,755	-	-	-	-
9720	INCLUSIONARY HOUSING	-	3,750	-	-	-	-
9901	OPERATING TRANSFER IN-GENERAL FUND	1,618,385	710,261	51,270	51,270	847,215	881,195
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	450,037	166,647	178,205	178,205	145,025	145,025
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	1,177,282	1,493,841	1,707,265	1,707,265	1,767,450	1,868,825
	TOTAL CURRENT SERVICE CHARGES	5,951,339	5,079,548	4,142,110	4,119,610	5,149,515	5,354,145
TOTAL CITY REVENUES BY SOURCE		40,805,450	36,549,892	49,013,135	51,039,320	64,510,980	60,445,335

Housing Authority-Revenues by Source

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	101,771	101,346	80,000	58,000	56,910	54,720
8650	PERCENTAGE RENTS	120,000	120,000	120,000	120,000	120,000	120,000
8900	MISCELLANEOUS	4,599	4,599	4,500	4,500	4,500	4,500
8905	PAYOFF DEMANDS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	226,369	225,944	204,500	182,500	181,410	179,220
TOTAL HOUSING AUTHORITY REVENUES BY SOURCE		226,369	225,944	204,500	182,500	181,410	179,220

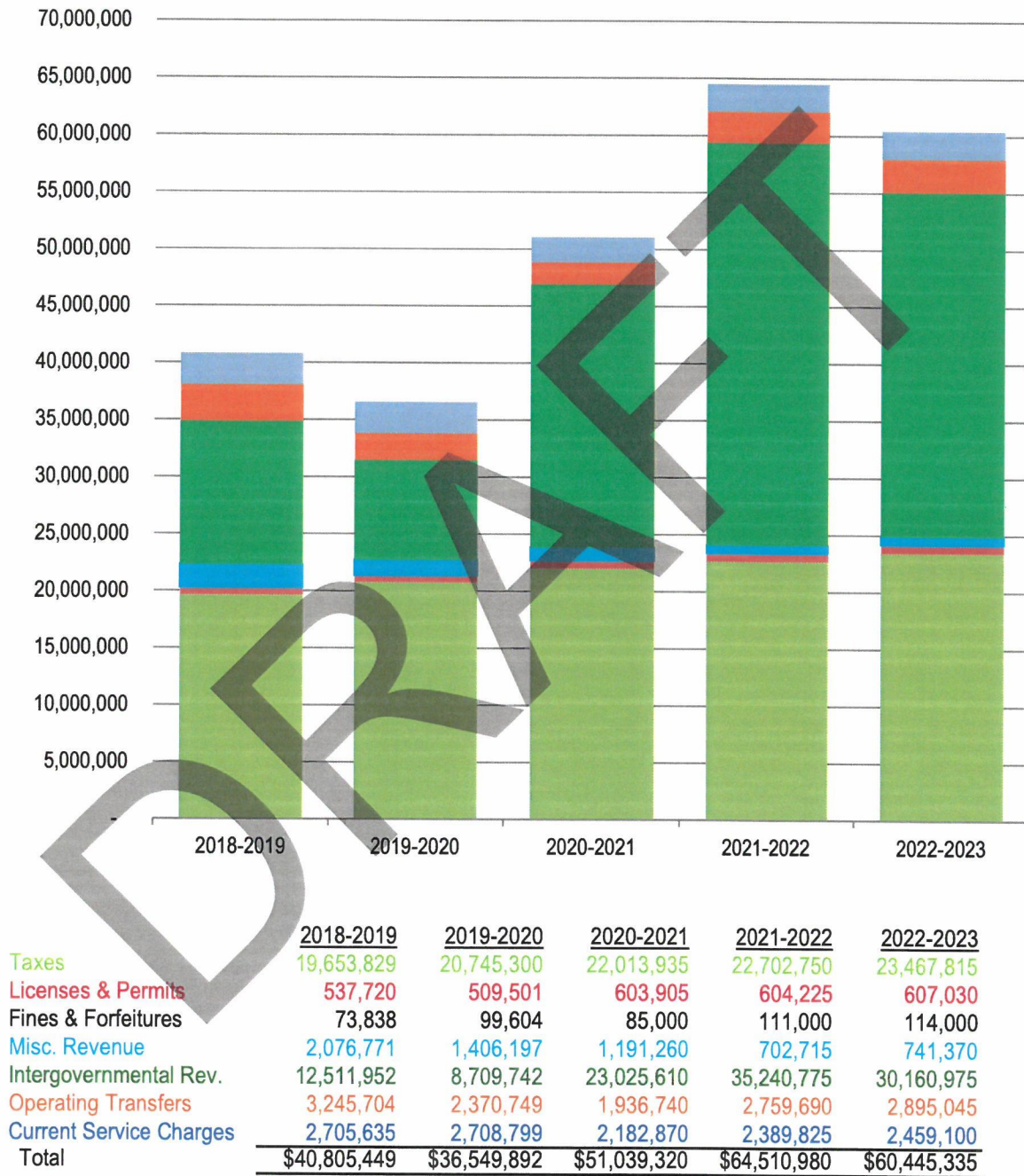
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SARDA-Revenues by Source

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	3,686,407	3,681,031	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL TAXES	3,686,407	3,681,031	3,677,195	3,677,195	3,674,730	3,678,700
MISCELLANEOUS REVENUE:							
8600	INTEREST	24,595	16,147	-	-	-	-
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	24,595	16,147	-	-	-	-
CURRENT SERVICE CHARGES:							
9850	PROCEEDS OF LONG TERM DEBT	-	-	-	-	-	-
9982	OPERATING TRANSFER IN-SARDA RPTTF	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL CURRENT SERVICE CHARGES	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
TOTAL SARDA REVENUES BY SOURCE		7,157,145	7,353,496	7,354,390	7,354,390	7,349,460	7,357,400

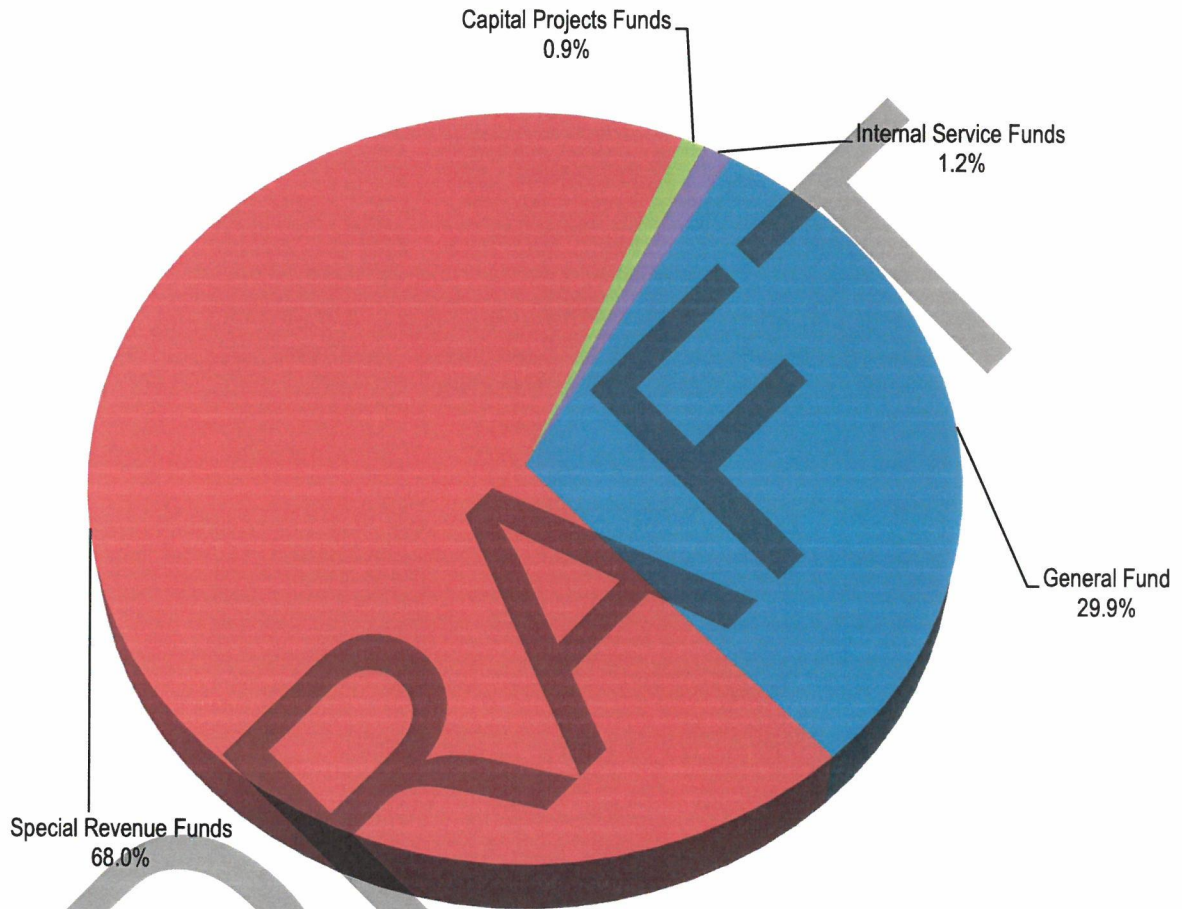


CITY REVENUES BY SOURCE HISTORY





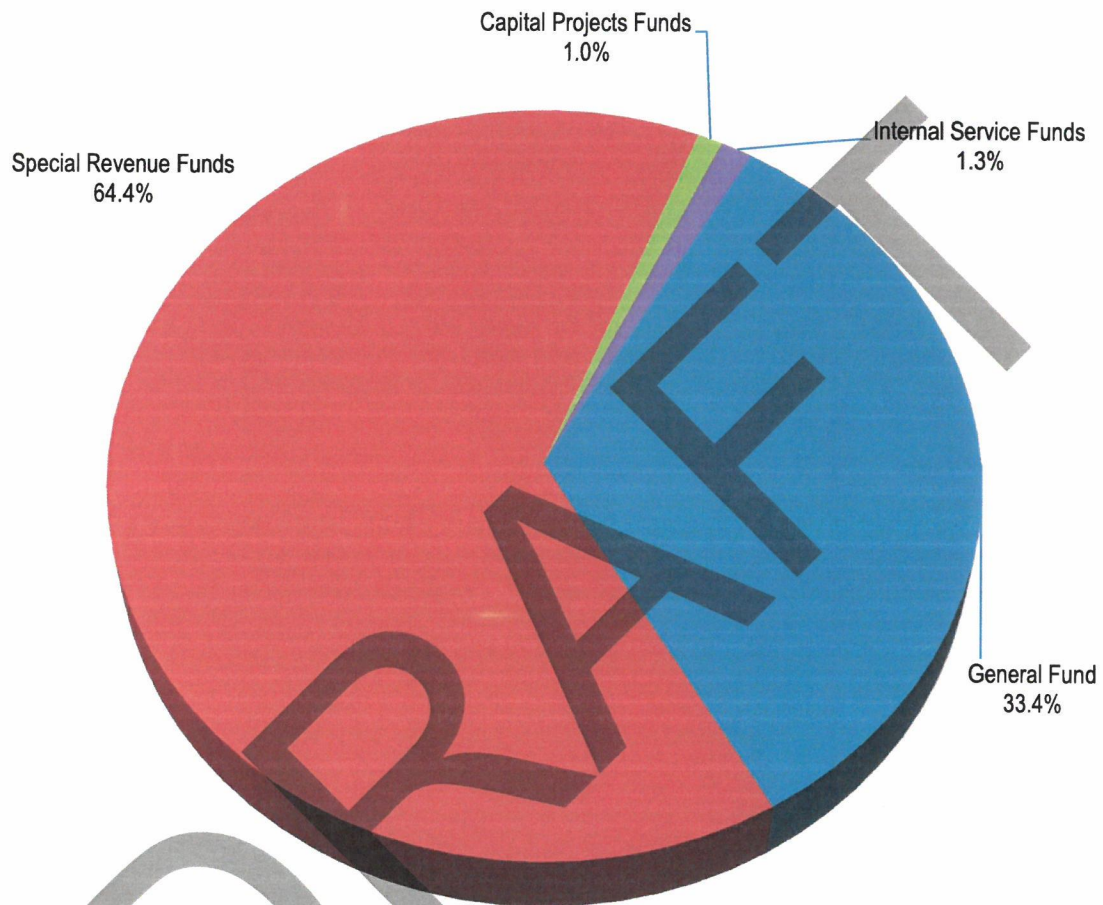
CITY REVENUES BY FUND 2021-2022



General Fund	\$19,285,575
Special Revenue Funds	43,854,725
Capital Projects Funds	598,745
Internal Service Funds	<u>771,935</u>
Total	\$64,510,980



CITY REVENUES BY FUND 2022-2023



General Fund	\$20,173,345
Special Revenue Funds	38,911,380
Capital Projects Funds	597,220
Internal Service Funds	763,390
Total	<u>\$60,445,335</u>



General Fund

Acct #	General Fund-001	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	3,598,009	3,736,746	4,595,045	4,450,000	4,594,625	4,824,355
7020	UNSECURED PROPERTY TAX	1,326	135,523	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	109,090	88,431	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	8,029	6,414	-	-	-	-
7050	UTILITY UNITARY TAX	66,450	68,492	-	-	-	-
7060	HOMEOWNERS EXEMPTION	61,597	60,484	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	155,431	22,975	-	-	-	-
7075	RESIDUAL BALANCE	760,553	832,320	772,925	857,000	884,855	926,845
7090	PROPERTY TAX-VEHICLE LICENSE FEE	4,986,328	5,285,303	5,519,325	5,500,000	5,678,750	5,962,690
7100	SALES & USE TAX	2,918,109	3,029,242	3,195,145	3,400,000	3,519,000	3,694,950
7110	EXTRACTION TAX	313,795	358,162	325,000	335,000	345,000	360,000
7300	TRANSIENT OCCUPANCY TAX	41,893	39,958	43,000	48,000	48,000	48,000
7400	FRANCHISE FEES-GAS	81,304	93,419	85,000	95,000	100,000	105,000
7401	FRANCHISE FEES-ELECTRIC	314,321	305,515	315,000	315,000	320,000	320,000
7402	FRANCHISE FEES-CABLE	420,310	426,180	385,000	460,000	470,000	480,000
7403	FRANCHISE FEES-REFUSE	682,357	700,381	640,000	800,000	840,000	882,000
7404	FRANCHISE FEES-KIOSK SIGNS	3,415	2,170	5,000	-	-	-
7413	FRANCHISE FEES-REFUSE HOUSEHOLD HAZ. WASTE	85,295	87,548	80,000	100,000	105,000	110,000
7450	BUSINESS LICENSE FEE	177,465	175,305	165,000	165,000	170,000	175,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	5,096	2,352	-	-	-	-
7460	PROPERTY TRANSFER TAX	147,260	145,362	150,000	165,000	170,000	175,000
	TOTAL TAXES	14,938,362	15,603,212	16,275,440	16,690,000	17,245,230	18,063,840
LICENSES & PERMITS:							
7510	ANIMAL LICENSE FEE	52,973	44,907	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	315,083	304,250	367,405	367,405	372,725	375,530
7610	BUILDING PERMITS-PLAN CHECK FEES	134,644	126,801	133,000	133,000	128,000	128,000
7620	BUILDING PERMITS-SMIP	2,912	3,717	2,000	2,000	2,000	2,000
7630	BUILDING PERMITS-BSAR FUND	1,380	1,440	1,000	1,000	1,000	1,000
7700	YARD SALE PERMITS	6,920	4,300	8,000	8,000	8,000	8,000
7800	MISCELLANEOUS PERMITS	-	-	-	-	-	-
	TOTAL LICENSES & PERMITS	513,912	485,415	566,405	566,405	566,725	569,530
FINES & FORFEITURES:							
8150	PARKING CITATIONS	25,114	23,885	20,000	20,000	20,000	20,000
8160	ADMINISTRATIVE HEARING FEE	25	-	-	-	-	-
8200	GENERAL FINES	17,451	18,179	10,000	10,000	-	-
8201	CODE ENFORCEMENT FINES	1,771	36,169	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	6,065	3,710	20,000	20,000	20,000	20,000
8252	BOOKING FEE REIMBURSEMENT	550	565	-	-	-	-
	TOTAL FINES & FORFEITURES	50,976	82,508	60,000	60,000	50,000	50,000
MISCELLANEOUS REVENUE:							
8600	INTEREST	161,086	104,593	120,000	50,000	60,000	85,000
8605	REFUSE PENALTIES & INTEREST	7,032	10,647	2,500	2,500	1,000	1,000
8700	BUILDING RENTAL	-	-	-	-	-	-
8710	LAND RENTAL	107,190	119,890	121,000	125,000	131,070	133,750
8730	SALE OF LAND	-	-	-	400,000	-	-
8900	MISCELLANEOUS	10,541	1,746	5,000	5,000	5,000	5,000
8910	VOLUNTEER DONATIONS	8,500	10,360	8,500	8,500	15,000	15,000
8925	SETTLEMENTS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	294,350	247,236	257,000	591,000	212,070	239,750

General Fund

Acct #	General Fund-001	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
9010	MOTOR VEHICLE IN-LIEU TAX	26,286	44,146	25,000	25,000	25,000	25,000
9210	STATE-OTHER	27,451	31,393	14,500	14,500	14,500	14,500
9325	ARTICLE 19 WDA	51,425	57,312	40,000	64,000	64,000	64,000
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	24,854	24,795	30,000	30,000	30,000	30,000
9380	SAN BERNARDINO UNIFIED SCHOOL DISTRICT	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	355,016	382,646	334,500	358,500	358,500	358,500
CURRENT SERVICE CHARGES:							
9510	PLANNING FEES-ZONING/GENERAL PLAN AMENDMENT	-	-	-	-	-	-
9511	PLANNING FEES-TENTATIVE PARCEL MAP	5,300	5,300	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	-	-	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	46,385	49,650	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	25,911	33,900	-	-	-	-
9515	PLANNING FEES-TENTATIVE TRACT MAP	-	-	-	-	-	-
9516	PLANNING FEES-LOT LINE ADJUSTMENT	5,505	1,835	-	-	-	-
9517	PLANNING FEES-OTHER	142,771	87,856	297,500	200,000	178,505	186,435
9518	PLANNING FEES-APPEALS/HEARINGS	-	-	-	-	-	-
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	45	450	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	185,410	122,042	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	150,007	146,320	295,000	295,000	313,045	337,960
9522	ENGINEERING FEES-STREET OPENING PERMITS	-	-	-	-	-	-
9523	ENGINEERING FEES-OTHER	2,830	1,404	-	-	-	-
9524	NPDES INSPECTION FEES	2,325	1,550	1,000	1,000	1,000	1,000
9525	PARK FEES	-	1,770	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	186,629	190,233	195,000	195,000	198,900	202,880
9528	CITATION SIGN OFF FEES	207	299	-	-	-	-
9529	REPOSSESSION RELEASE FEES	1,005	900	-	-	-	-
9531	WITNESS FEES	550	-	-	-	-	-
9532	SELF HAULER FEES	1,155	770	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	69,325	6,758	10,000	10,000	2,000	1,000
9536	LIVSCAN SERVICE FEES	646	510	1,250	1,250	600	600
9538	FORECLOSURE REGISTRATION FEES	1,710	750	2,000	2,000	2,000	2,000
9540	RECORDATION OF DOCUMENT FEES	10,897	217	5,000	5,000	5,000	5,000
9541	BURRTEC CODE ENFORCEMENT FEES	54,290	65,182	104,500	104,500	107,500	110,350
9545	FALSE ALARM FEES	240	-	-	-	-	-
9550	CANDIDATES STATEMENT DEPOSIT	444	-	-	-	-	-
9620	SALE OF MAPS	-	-	-	-	-	-
9630	SALE OF MISCELLANEOUS COPIES	51	157	1,500	1,500	1,500	1,500
9631	POLICE STATION REPORTS	659	2,804	500	500	500	500
9632	VEHICLE STORAGE FEES	35,260	19,135	40,000	40,000	40,000	40,000
9633	NOTARY FEES	120	90	-	-	-	-
9635	RETURNED CHECK CHARGE FEES	120	160	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	929,796	740,042	955,750	858,250	853,050	891,725
TOTAL GENERAL FUND		17,082,412	17,541,058	18,449,095	19,124,155	19,285,575	20,173,345

Traffic Safety

Acct #	Traffic Safety-002	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
FINES & FORFEITURES:							
8100	VEHICLE CODE FINES-CVC	22,862	17,096	49,000	25,000	46,000	49,000
8200	GENERAL FINES	-	-	-	-	15,000	15,000
	TOTAL FINES & FORFEITURES	22,862	17,096	49,000	25,000	61,000	64,000
MISCELLANEOUS REVENUE:							
8600	INTEREST	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
CURRENT SERVICE CHARGES:							
9901	OPERATING TRANSFER IN-GENERAL FUND	9,507	17,619	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	9,507	17,619	-	-	-	-
TOTAL TRAFFIC SAFETY		32,370	34,715	49,000	25,000	61,000	64,000

Gas Tax

Acct #	Gas Tax-004	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	45,751	11,521	2,000	2,000	10,000	10,000
8900	MISCELLANEOUS	54,492	4,143	5,000	5,000	20,000	15,000
	TOTAL MISCELLANEOUS REVENUE	100,243	15,664	7,000	7,000	30,000	25,000
INTERGOVERNMENTAL REVENUE:							
9100	GAS TAX-2106	194,407	176,091	192,215	182,510	196,885	206,730
9110	GAS TAX-2107	377,853	359,271	400,045	377,645	408,595	429,025
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9140	GAS TAX-2105	300,453	284,528	304,650	297,525	321,070	337,125
9145	GAS TAX-2103	182,942	384,610	567,040	431,655	492,735	517,370
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,004,218	966,068	906,385	995,415	1,090,165	1,144,675
9329	TCRF-PROP 42-SB 1	61,754	62,707	61,755	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	2,129,127	2,240,775	2,439,590	2,292,250	2,516,950	2,642,425
CURRENT SERVICE CHARGES:							
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	290,046	145,023	145,025	145,025	145,025	145,025
	TOTAL CURRENT SERVICE CHARGES	290,046	145,023	145,025	145,025	145,025	145,025
TOTAL GAS TAX		2,519,417	2,401,462	2,591,615	2,444,275	2,691,975	2,812,450

Article 3

Acct #	Article 3-005	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7205	TRANSPORTATION TAX-ARTICLE 3	167,902	429,095	283,000	283,000	286,000	28,000
	TOTAL TAXES	167,902	429,095	283,000	283,000	286,000	28,000
	TOTAL ARTICLE 3	167,902	429,095	283,000	283,000	286,000	28,000

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Community Development Block Grant

Acct #	Community Development Block Grant-006	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	480,398	289,999	575,360	575,360	583,700	655,795
	TOTAL INTERGOVERNMENTAL REVENUE	480,398	289,999	575,360	575,360	583,700	655,795
CURRENT SERVICE CHARGES:							
9901	OPERATING TRANSFER IN-GENERAL FUND	477	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	477	-	-	-	-	-
TOTAL CDBG		480,875	289,999	575,360	575,360	583,700	655,795

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Development Impact Fees

Acct #	Development Impact Fees-007	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	199,414	170,611	125,000	50,000	55,000	60,000
	TOTAL MISCELLANEOUS REVENUE	199,414	170,611	125,000	50,000	55,000	60,000
CURRENT SERVICE CHARGES:							
9700	DEV IMPACT FEES-POLICE FACILITIES	5,122	884	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	16,633	3,152	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	21,752	7,382	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	71,476	6,550	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	150,000	225,000	225,000	225,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	16,771	1,614	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	92,526	63,973	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	17,936	6,570	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	23,007	2,011	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	9,649	5,877	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	22,032	13,418	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	21,657	13,190	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	214,690	130,755	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	533,250	255,376	150,000	225,000	225,000	225,000
TOTAL DEVELOPMENT IMPACT FEES		732,664	425,987	275,000	275,000	280,000	285,000

Developer Fees

Acct #	Developer Fees-008	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	83,571	77,758	80,000	30,000	35,000	40,000
	TOTAL MISCELLANEOUS REVENUE	83,571	77,758	80,000	30,000	35,000	40,000
CURRENT SERVICE CHARGES:							
9543	MICROFILM FEES	6,734	6,187	10,000	10,000	10,000	10,000
9647	DEVELOPER FEES-STREETS/TREES	21,014	134,602	-	-	-	-
9648	DEVELOPER FEES-SIGNALS	228,517	-	-	-	-	-
9651	DEVELOPER FEES-MEDIAN	-	428,600	-	-	-	-
9653	DEVELOPER FEES-UNDERGROUND UTILITIES	-	47,040	-	-	-	-
9720	INCLUSIONARY HOUSING	-	3,750	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	256,265	620,179	10,000	10,000	10,000	10,000
	TOTAL DEVELOPER FEES	339,836	697,937	90,000	40,000	45,000	50,000

Capital Improvements

Acct #	Capital Improvements-010	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	261,968	187,767	160,000	40,000	45,000	50,000
8900	MISCELLANEOUS	4,890	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	266,858	187,767	160,000	40,000	45,000	50,000
INTERGOVERNMENTAL REVENUE:							
9318	CITY OF SAN BERNARDINO PROJECT REIMBURSEMENT	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENTS		266,858	187,767	160,000	40,000	45,000	50,000

Landscape Maintenance District

Acct #	Landscape Maintenance District-012	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	368,423	399,665	365,000	405,000	410,000	415,000
	TOTAL TAXES	368,423	399,665	365,000	405,000	410,000	415,000
MISCELLANEOUS REVENUE:							
8600	INTEREST	610	-	-	-	-	-
8900	MISCELLANEOUS	4,570	15,000	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	5,180	15,000	-	-	-	-
CURRENT SERVICE CHARGES:							
9901	OPERATING TRANSFER IN-GENERAL FUND	35,000	51,032	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	35,000	51,032	-	-	-	-
TOTAL LANDSCAPE MAINTENANCE DISTRICT		408,603	465,697	365,000	405,000	410,000	415,000

Street Light District

Acct #	Street Light District-013	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	328,448	326,615	345,000	345,000	346,000	350,000
	TOTAL TAXES	328,448	326,615	345,000	345,000	346,000	350,000
MISCELLANEOUS REVENUE:							
8900	MISCELLANEOUS	-	-	13,800	30,000	25,000	25,000
	TOTAL MISCELLANEOUS REVENUE	-	-	13,800	30,000	25,000	25,000
CURRENT SERVICE CHARGES:							
9923	OPERATING TRANSFER IN-GEN CAPITAL FIN	159,991	21,624	17,270	17,270	-	-
	TOTAL CURRENT SERVICE CHARGES	159,991	21,624	17,270	17,270	-	-
TOTAL STREET LIGHT DISTRICT		488,439	348,239	376,070	392,270	371,000	375,000

Community Facilities Districts

Acct #	Community Facilities Districts-014	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8900	MISCELLANEOUS	9,725	9,559	10,100	10,100	10,100	10,350
	TOTAL MISCELLANEOUS REVENUE	9,725	9,559	10,100	10,100	10,100	10,350
	TOTAL COMMUNITY FACILITIES DISTRICTS	9,725	9,559	10,100	10,100	10,100	10,350

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Community Trails District

Acct #	Community Trails District-015	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	11,693	12,106	10,700	12,225	12,500	12,750
	TOTAL TAXES	11,693	12,106	10,700	12,225	12,500	12,750
CURRENT SERVICE CHARGES:							
9901	OPERATING TRANSFER IN-GENERAL FUND	-	-	-	-	-	-
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	-	-	15,910	15,910	-	-
	TOTAL CURRENT SERVICE CHARGES	-	-	15,910	15,910	-	-
TOTAL COMMUNITY TRAILS DISTRICT		11,693	12,106	26,610	28,135	12,500	12,750

Parks Maintenance District

Acct #	Parks Maintenance District-016	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	81,696	85,319	77,000	87,500	88,500	89,500
	TOTAL TAXES	81,696	85,319	77,000	87,500	88,500	89,500
MISCELLANEOUS REVENUE:							
8600	INTEREST	2,779	2,133	1,500	700	800	900
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	2,779	2,133	1,500	700	800	900
CURRENT SERVICE CHARGES:							
9901	OPERATING TRANSFER IN-GENERAL FUND	44,921	43,757	51,270	51,270	49,425	50,815
	TOTAL CURRENT SERVICE CHARGES	44,921	43,757	51,270	51,270	49,425	50,815
TOTAL PARKS MAINTENANCE DISTRICT		129,396	131,209	129,770	139,470	138,725	141,215

Measure I

Acct #	Measure I-017	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	150,022	101,150	150,000	17,000	18,000	19,000
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	150,022	101,150	150,000	17,000	18,000	19,000
	INTERGOVERNMENTAL REVENUE:						
9131	MEASURE I 2010-2040	1,034,748	1,030,025	1,032,000	1,075,000	1,112,625	1,168,255
9135	SBCTA	-	-	260,000	260,000	-	-
9210	STATE-OTHER	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	1,034,748	1,030,025	1,292,000	1,335,000	1,112,625	1,168,255
	TOTAL MEASURE I	1,184,770	1,131,175	1,442,000	1,352,000	1,130,625	1,187,255

Air Quality Management District (AQMD)

Acct #	Air Quality Management District-020	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	8,247	6,905	4,000	2,400	2,500	2,600
	TOTAL MISCELLANEOUS REVENUE	8,247	6,905	4,000	2,400	2,500	2,600
INTERGOVERNMENTAL REVENUE:							
9135	SBCTA	32,000	2,000	-	-	-	-
9317	AQMD AB 2766	71,028	70,602	70,000	72,000	72,000	72,000
	TOTAL INTERGOVERNMENTAL REVENUE	103,028	72,602	70,000	72,000	72,000	72,000
TOTAL AQMD		111,275	79,507	74,000	74,400	74,500	74,600

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Citizen's Option for Public Safety (COPS)

Acct #	Citizen's Option for Public Safety-021	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
9350	COPS GRANT	149,154	156,422	156,000	156,000	160,000	165,000
	TOTAL INTERGOVERNMENTAL REVENUE	149,154	156,422	156,000	156,000	160,000	165,000
	TOTAL COPS	149,154	156,422	156,000	156,000	160,000	165,000

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General Capital Financing

Acct #	General Capital Financing-023	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	173,901	183,452	165,000	166,210	158,645	146,870
8900	MISCELLANEOUS	239,176	31,410	5,000	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	413,077	214,862	170,000	171,210	163,645	151,870
CURRENT SERVICE CHARGES:							
9539	PAVEMENT IMPACT FEES	136,471	171,897	100,000	100,000	100,000	100,000
9901	OPERATING TRANSFER IN-GENERAL FUND	1,278,480	146,526	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	1,414,951	318,423	100,000	100,000	100,000	100,000
TOTAL GENERAL CAPITAL FINANCING		1,828,028	533,285	270,000	271,210	263,645	251,870

Street & Storm Drain Maintenance District

Acct #	Street & Storm Drain Maintenance District-024	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	40,140	40,078	37,000	40,200	40,300	40,400
	TOTAL TAXES	40,140	40,078	37,000	40,200	40,300	40,400
MISCELLANEOUS REVENUE:							
8600	INTEREST	10,390	9,145	9,600	3,200	3,300	3,400
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	10,390	9,145	9,600	3,200	3,300	3,400
TOTAL STREET & STORM DRAIN MAINTENANCE DIST.		50,530	49,223	46,600	43,400	43,600	43,800

Justice Assistance Grant

Acct #	Justice Assistance Grant-026	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
9360	JUSTICE ASSISTANCE GRANT	-	-	20,000	20,000	20,000	20,000
	TOTAL INTERGOVERNMENTAL REVENUE	-	-	20,000	20,000	20,000	20,000
	TOTAL JUSTICE ASSISTANCE GRANT	-	-	20,000	20,000	20,000	20,000

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Grants Fund

Acct #	Grants Fund-027	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	120,551	106,102	-	-	-	-
8900	MISCELLANEOUS	2,000	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	122,551	106,102	-	-	-	-
INTERGOVERNMENTAL REVENUE:							
9135	SBCTA	-	18,000	17,000	17,000	-	-
9210	STATE-OTHER	1,070,235	921,046	2,070,000	3,637,000	2,822,000	2,319,000
9215	STATE-SLPP	1,393,000	-	-	-	-	-
9310	MISC PROJECT REIMBURSEMENT	-	1,075,648	-	-	-	-
9311	METROPOLITAN WATER DISTRICT PROJECT REIMB.	-	-	-	-	-	-
9312	OMNI-TRANS PROJECT REIMBURSEMENT	-	-	-	-	-	-
9314	IVDA PROJECT REIMBURSEMENT	41,406	99,606	100,000	100,000	589,000	280,000
9318	CITY OF SAN BERNARDINO PROJECT REIMBURSEMENT	-	655,269	1,044,000	1,044,000	2,000	10,000
9319	EVWD PROJECT REIMBURSEMENT	-	48,770	-	-	37,000	6,000
9321	SB CO. FLOOD CONTROL PROJECT REIMBURSEMENT	-	-	-	-	13,600,000	-
9322	COUNTY OF SAN BERNARDINO PROJECT REIMB.	-	4,723	-	-	1,436,000	-
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	38,916	83,074	62,000	62,000	111,000	38,000
9327	SO. CAL. EDISON PROJECT REIMBURSEMENT	-	-	-	-	-	-
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	4,678,000	82,274	4,175,000	4,175,000	-	-
9355	INDIAN GAMING GRANT	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	7,221,557	2,988,410	7,468,000	9,035,000	18,597,000	2,653,000
TOTAL GRANTS FUND		7,344,108	3,094,512	7,468,000	9,035,000	18,597,000	2,653,000

Paramedic Department

Acct #	Paramedic Department-028	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7085	PROPERTY TAX-PARAMEDIC TAX	360,565	359,231	360,000	360,000	360,000	360,000
	TOTAL TAXES	360,565	359,231	360,000	360,000	360,000	360,000
MISCELLANEOUS REVENUE:							
8900	MISCELLANEOUS	15,514	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	15,514	-	-	-	-	-
CURRENT SERVICE CHARGES:							
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	1,177,282	1,493,841	1,707,265	1,707,265	1,767,450	1,868,825
	TOTAL CURRENT SERVICE CHARGES	1,177,282	1,493,841	1,707,265	1,707,265	1,767,450	1,868,825
TOTAL PARAMEDIC DEPARTMENT		1,553,362	1,853,072	2,067,265	2,067,265	2,127,450	2,228,825

Fire Department

Acct #	Fire Department-029	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	2,570,150	2,665,469	3,287,525	3,179,010	3,282,330	3,446,445
7020	UNSECURED PROPERTY TAX	947	96,815	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	77,932	63,174	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	5,736	4,582	-	-	-	-
7050	UTILITY UNITARY TAX	47,471	48,929	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	111,037	16,413	-	-	-	-
7075	RESIDUAL BALANCE	543,327	594,596	503,845	612,000	631,890	661,880
	TOTAL TAXES	3,356,600	3,489,978	3,791,370	3,791,010	3,914,220	4,108,325
LICENSES & PERMITS:							
7600	BUILDING PERMITS-INSPECTION FEES	17,333	14,540	20,000	20,000	20,000	20,000
7610	BUILDING PERMITS-PLAN CHECK FEES	6,475	9,546	17,500	17,500	17,500	17,500
	TOTAL LICENSES & PERMITS	23,808	24,086	37,500	37,500	37,500	37,500
MISCELLANEOUS REVENUE:							
8600	INTEREST	162,041	122,187	156,000	40,000	45,000	55,000
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	162,041	122,187	156,000	40,000	45,000	55,000
INTERGOVERNMENTAL REVENUE:							
9225	FEDERAL GRANTS	137,782	-	-	-	-	-
9410	PASS THRU-FIRE DEPARTMENT	138,794	149,860	155,000	155,000	165,000	175,000
	TOTAL INTERGOVERNMENTAL REVENUE	276,576	149,860	155,000	155,000	165,000	175,000
CURRENT SERVICE CHARGES:							
9527	FIRE DEPARTMENT FEES	490,502	500,208	507,000	507,000	517,140	527,485
9901	OPERATING TRANSFER IN-GENERAL FUND	-	441,327	-	-	767,790	830,380
	TOTAL CURRENT SERVICE CHARGES	490,502	941,535	507,000	507,000	1,284,930	1,357,865
TOTAL FIRE DEPARTMENT		4,309,528	4,727,646	4,646,870	4,530,510	5,446,650	5,733,690

Major Grants Fund

Acct #	Major Grants Fund-030	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
9225	FEDERAL GRANTS	762,347	1,399,003	8,846,160	9,026,500	11,655,000	22,251,000
	TOTAL INTERGOVERNMENTAL REVENUE	762,347	1,399,003	8,846,160	9,026,500	11,655,000	22,251,000
	TOTAL MAJOR GRANTS FUND	800,093	1,399,003	8,846,160	9,026,500	11,655,000	22,251,000

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Insurance

Acct #	Insurance-041	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	83,521	75,030	80,000	25,000	25,000	26,000
8900	MISCELLANEOUS	89,724	23,412	18,000	167,450	25,500	25,500
8915	CLAIMS PAYABLE	-	1,893	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	173,245	100,335	98,000	192,450	50,500	51,500
CURRENT SERVICE CHARGES:							
9599	INSURANCE DEPARTMENT CHARGE	328,726	384,132	446,165	446,165	603,730	629,675
9901	OPERATING TRANSFER IN-GENERAL FUND	-	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	328,726	384,132	446,165	446,165	603,730	629,675
	TOTAL INSURANCE	501,970	484,467	544,165	638,615	654,230	681,175

General Services

Acct #	General Services-042	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	21,817	19,784	15,000	6,200	6,800	7,000
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	21,817	19,784	15,000	6,200	6,800	7,000
CURRENT SERVICE CHARGES:							
9542	EVC STATION FEES	-	601	-	-	-	-
9598	BUILDING SERVICES DEPARTMENT CHARGE	30,625	36,365	36,455	36,455	80,905	75,215
9901	OPERATING TRANSFER IN-GENERAL FUND	250,000	10,000	-	-	30,000	-
	TOTAL CURRENT SERVICE CHARGES	280,625	46,966	36,455	36,455	110,905	75,215
TOTAL GENERAL SERVICES		302,442	66,750	51,455	42,655	117,705	82,215

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Housing Authority

Acct #	Housing Authority-070	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	101,771	101,346	80,000	58,000	56,910	54,720
8650	PERCENTAGE RENTS	120,000	120,000	120,000	120,000	120,000	120,000
8900	MISCELLANEOUS	4,599	4,599	4,500	4,500	4,500	4,500
8905	PAYOFF DEMANDS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	226,369	225,944	204,500	182,500	181,410	179,220
	TOTAL HOUSING AUTHORITY	226,369	225,944	204,500	182,500	181,410	179,220

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Successor Agency to the RDA RPTTF

Acct #	SARDA RPTTF-082	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
TAXES:							
7010	SECURED PROPERTY TAX	3,686,407	3,681,031	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL TAXES	3,686,407	3,681,031	3,677,195	3,677,195	3,674,730	3,678,700
TOTAL SARDA RPTTF		3,686,407	3,681,031	3,677,195	3,677,195	3,674,730	3,678,700

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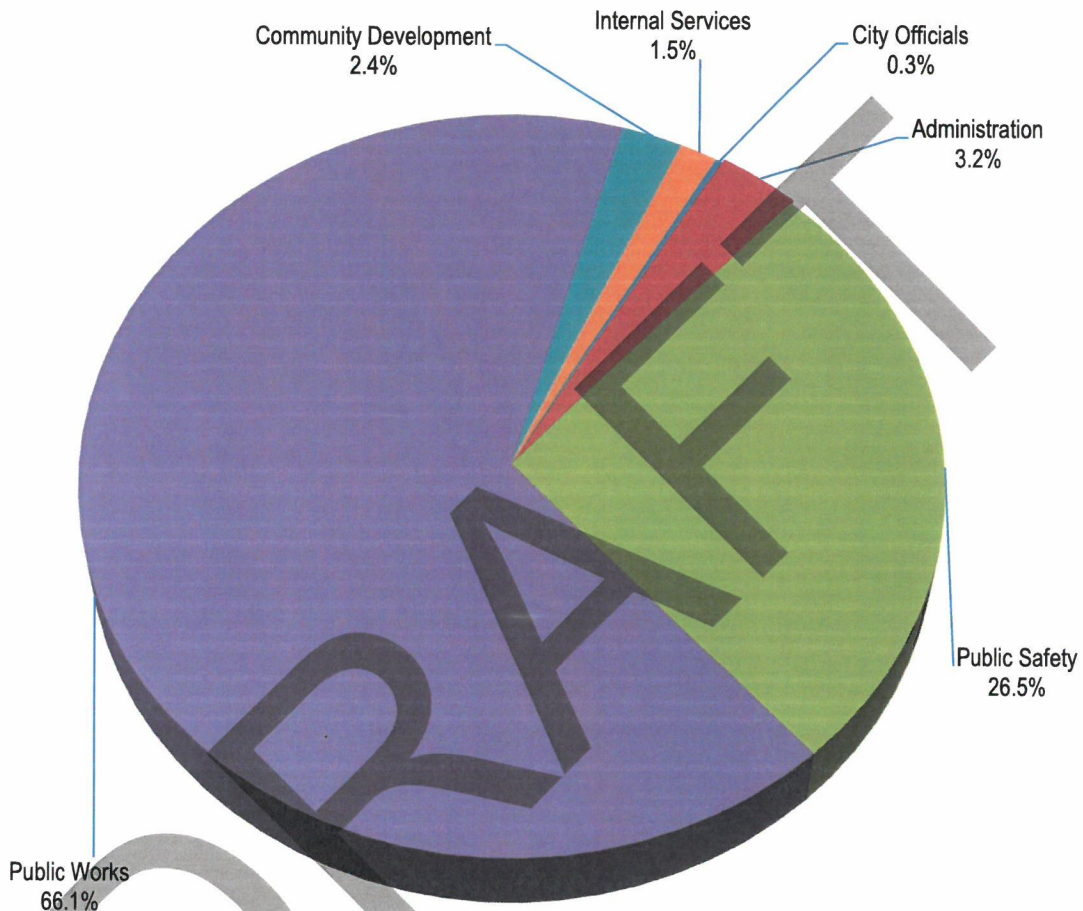
Successor Agency to the RDA Debt Service & Admin

Acct #	SARDA Debt Service & Admin-089	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
MISCELLANEOUS REVENUE:							
8600	INTEREST	24,595	16,147	-	-	-	-
8900	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	24,595	16,147	-	-	-	-
CURRENT SERVICE CHARGES:							
9850	PROCEEDS OF LONG TERM DEBT	-	-	-	-	-	-
9982	OPERATING TRANSFER IN-SARDA RPTTF	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL CURRENT SERVICE CHARGES	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
TOTAL SARDA DEBT SERVICE & ADMIN		3,470,738	3,672,465	3,677,195	3,677,195	3,674,730	3,678,700

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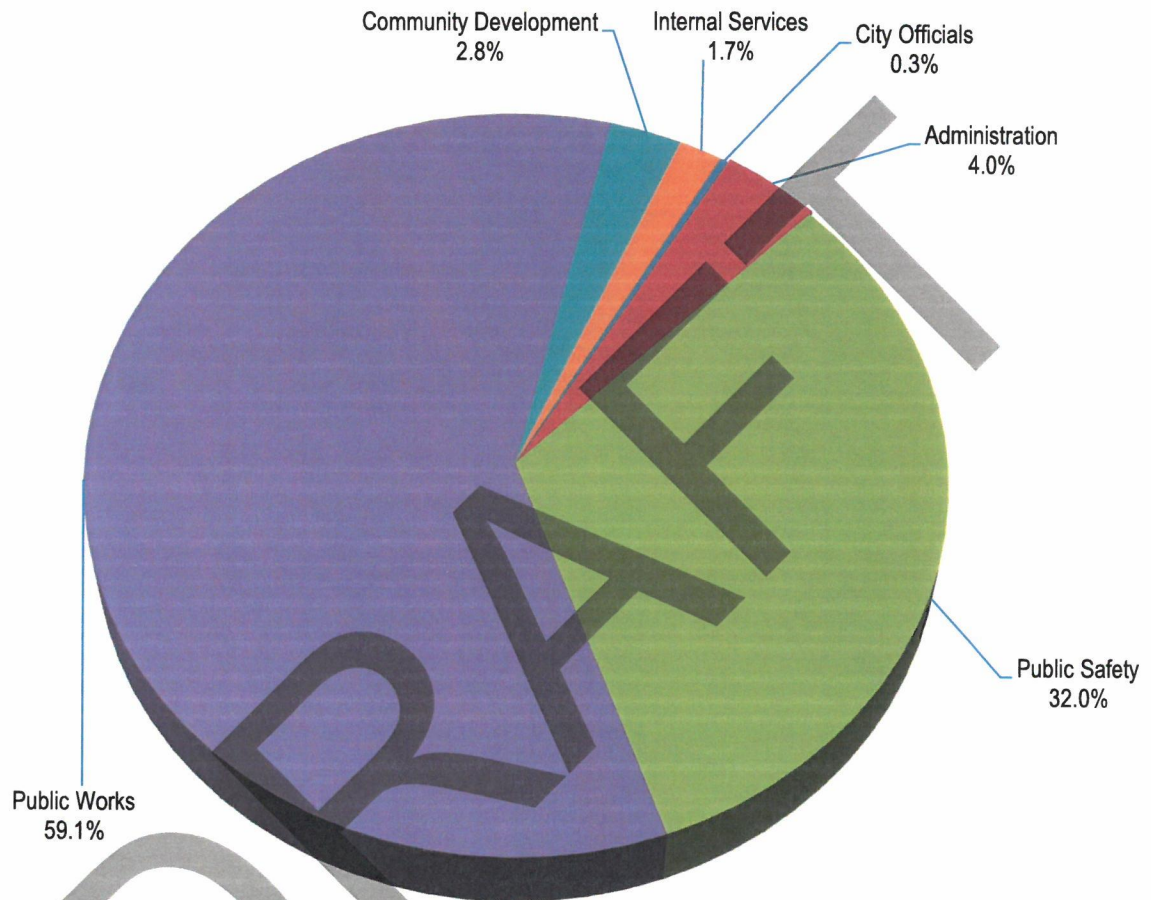
CITY EXPENDITURES BY FUNCTION 2021-2022



City Officials	\$ 200,885
Administration	2,550,400
Public Safety	20,949,825
Public Works	52,159,240
Community Development	1,886,750
Internal Services	<u>1,174,640</u>
Total	\$78,921,740



CITY EXPENDITURES BY FUNCTION 2022-2023



City Officials	\$ 205,675
Administration	2,663,360
Public Safety	21,514,805
Public Works	39,751,835
Community Development	1,910,355
Internal Services	<u>1,164,935</u>
Total	\$67,210,965



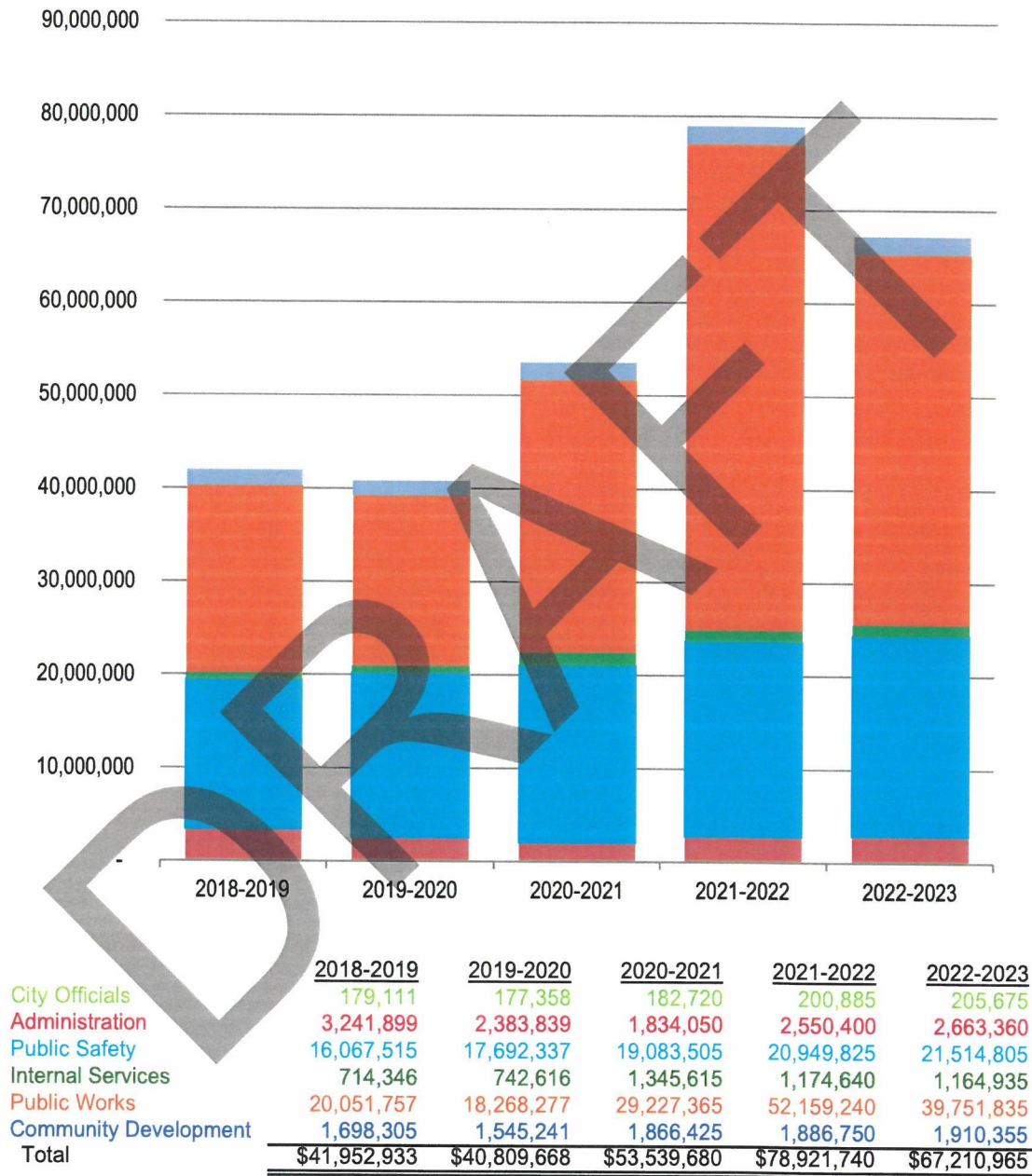
Expenditures by Function

Fund #	Dept #		2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
CITY OFFICIALS:								
001	1000	CITY COUNCIL	179,111	177,358	196,920	182,720	200,885	205,675
		TOTAL CITY OFFICIALS	179,111	177,358	196,920	182,720	200,885	205,675
ADMINISTRATION:								
001	1200	CITY CLERK	279,258	301,613	354,840	314,885	348,250	369,125
001	1450	GENERAL GOVERNMENT	2,341,597	1,416,114	801,365	774,005	1,488,400	1,536,620
001	1600	PERSONNEL	55,267	55,961	64,620	62,645	67,725	69,250
001	1700	FINANCE	565,777	610,150	675,735	682,515	646,025	688,365
		TOTAL ADMINISTRATION	3,241,899	2,383,839	1,896,560	1,834,050	2,550,400	2,663,360
PUBLIC SAFETY:								
001	2000	POLICE DEPARTMENT	9,907,374	10,505,029	11,287,180	11,298,355	11,705,615	12,173,175
001	2200	ANIMAL CONTROL	430,476	450,167	472,880	472,580	472,910	496,465
021	8450	COPS AB 3229	149,154	156,422	156,000	156,000	160,000	165,000
026	8480	JUSTICE ASSISTANCE GRANT	17,658	-	20,000	15,800	20,000	20,000
028	2050	PARAMEDIC DEPARTMENT	1,553,362	1,853,072	2,087,095	1,758,125	2,127,450	2,228,825
029	2100	FIRE DEPARTMENT	4,009,491	4,727,646	5,737,885	5,382,645	6,463,850	6,431,340
		TOTAL PUBLIC SAFETY	16,067,515	17,692,337	19,761,040	19,083,505	20,949,825	21,514,805
INTERNAL SERVICES:								
041	9500	GENERAL LIABILITY	501,970	484,467	544,165	840,400	654,230	681,175
042	9510	BUILDING SERVICES	212,376	258,149	280,410	505,215	520,410	483,760
		TOTAL INTERNAL SERVICES	714,346	742,616	824,575	1,345,615	1,174,640	1,164,935
PUBLIC WORKS:								
001	3200	ENGINEERING	702,225	767,809	522,170	397,855	575,090	615,370
001	4200	PUBLIC SERVICES	481,123	498,503	641,460	566,860	526,825	637,540
001	6000	PARKS	926,431	997,726	1,155,000	1,132,870	1,123,960	1,222,290
001	6010	GRAFFITI	112,958	115,215	122,665	129,565	124,125	129,175
001	6020	COMMUNITY VOLUNTEER SERVICES	54,226	82,724	96,700	84,485	102,430	104,710
001	6100	TRAILS	26,624	12,052	9,500	10,500	14,500	14,500
002	8200	TRAFFIC SAFETY	41,547	34,715	49,000	15,000	56,000	59,000
004	8310	GAS TAX (PUBLIC WORKS)	4,475,704	2,231,935	2,335,600	2,189,890	2,539,975	1,955,675
005	8320	ARTICLE 3	189,534	415,340	283,000	123,000	286,000	28,000
006	8400	HOUSING & COMMUNITY DEVELOPMENT	562,668	153,423	575,360	588,540	583,700	655,795
007	8330	DEVELOPMENT IMPACT FEES	261,688	1,960,615	614,000	687,600	2,998,500	998,000
008	8340	DEVELOPER FEES	18,975	28,128	59,635	32,550	208,365	31,435
010	3830	FACILITIES CONSTRUCTION	576,714	966,334	1,637,595	1,528,410	3,557,425	2,489,890
012	8500	LANDSCAPE MAINTENANCE DISTRICT	445,315	450,886	463,375	519,935	603,500	570,225
013	8510	STREET LIGHT DISTRICT	488,439	348,239	376,070	372,070	397,200	400,600
014	8520	COMMUNITY FACILITIES DISTRICTS	9,725	9,559	10,100	10,100	10,100	10,350
015	8530	COMMUNITY TRAILS DISTRICT	1,778	1,266	26,600	25,100	27,000	27,100
016	8540	PARKS MAINTENANCE DISTRICT	112,364	109,391	128,165	127,025	123,560	127,040
017	8350	MEASURE I	2,331,813	4,351,185	2,734,000	1,658,000	2,747,000	217,000
020	8440	AQMD AB 2766	135,880	97,631	80,440	54,440	88,400	88,400
023	3890	CAPITAL CONSTRUCTION	3,706,417	1,435,764	868,855	877,880	650,720	517,710
024	8470	STREET/STORM DRAIN MAINT. DISTRICT	9,532	16,363	34,485	34,190	31,865	36,030
027	8490	MISCELLANEOUS GRANTS	3,896,071	1,953,672	14,126,000	9,035,000	23,128,000	6,565,000
030	8495	MAJOR GRANTS	484,006	1,229,804	8,846,160	9,026,500	11,655,000	22,251,000
		TOTAL PUBLIC WORKS	20,051,757	18,268,277	35,795,935	29,227,365	52,159,240	39,751,835

Expenditures by Function

Fund #	Dept #		2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
COMMUNITY DEVELOPMENT:								
001	4100	PLANNING	744,772	670,430	927,530	838,785	808,780	818,605
001	4500	BUILDING & SAFETY	550,658	500,389	710,810	588,710	696,075	705,420
001	4600	CODE ENFORCEMENT	402,875	374,422	425,040	438,930	381,895	386,330
TOTAL COMMUNITY DEVELOPMENT			1,698,305	1,545,241	2,063,380	1,866,425	1,886,750	1,910,355
TOTAL CITY			41,952,934	40,809,668	60,538,410	53,539,680	78,921,740	67,210,965
HOUSING AUTHORITY:								
070	7000	HOUSING AUTHORITY	168,164	174,303	211,580	186,650	313,290	236,805
TOTAL HOUSING AUTHORITY			168,164	174,303	211,580	186,650	313,290	236,805
SUCCESSOR AGENCY:								
082	8020	SARDA REV. PROP TAX TRANSFER FUND	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
089	8090	SARDA DEBT SERVICE & ADMIN	3,485,959	3,676,615	3,677,195	3,677,195	3,674,730	3,678,700
TOTAL SARDA			6,932,102	7,332,934	7,354,390	7,354,390	7,349,460	7,357,400

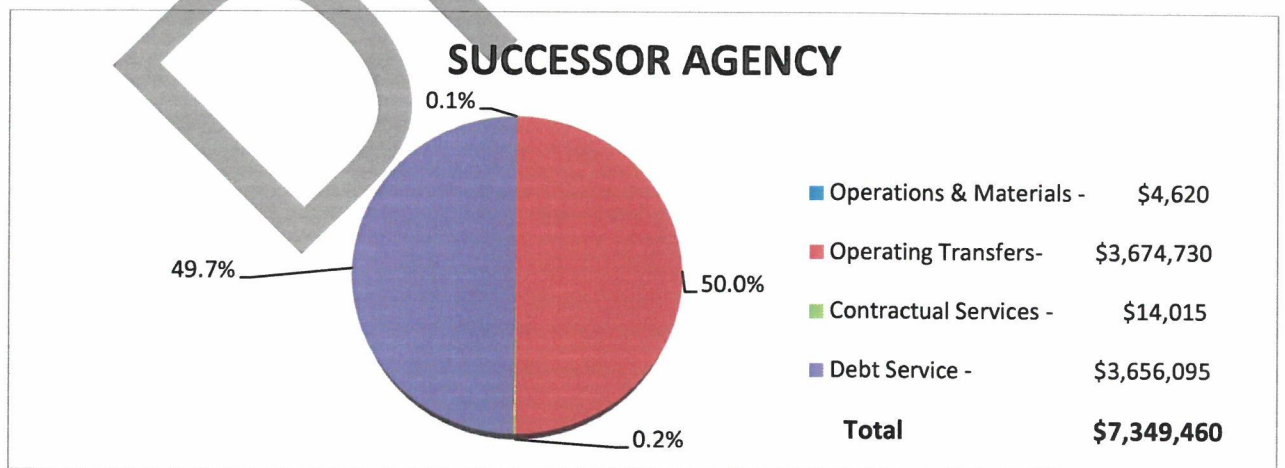
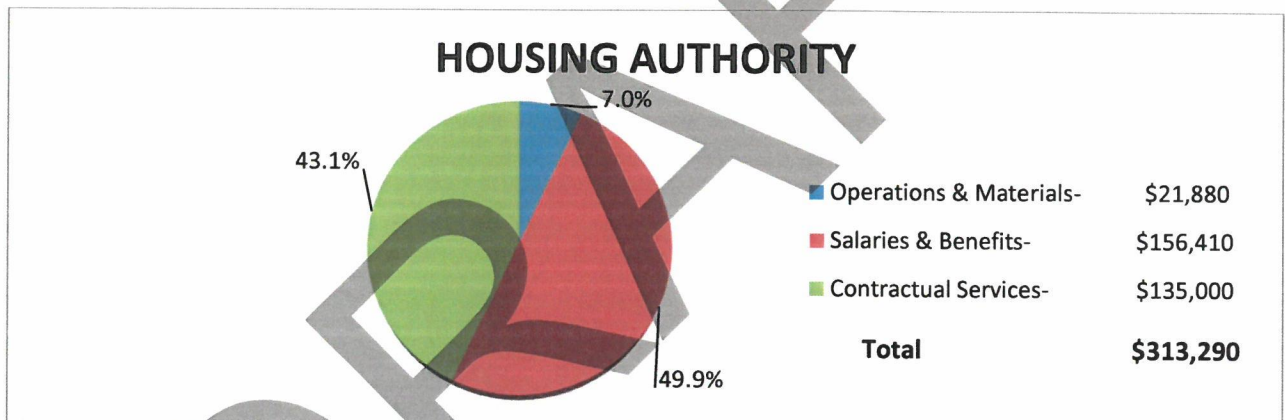
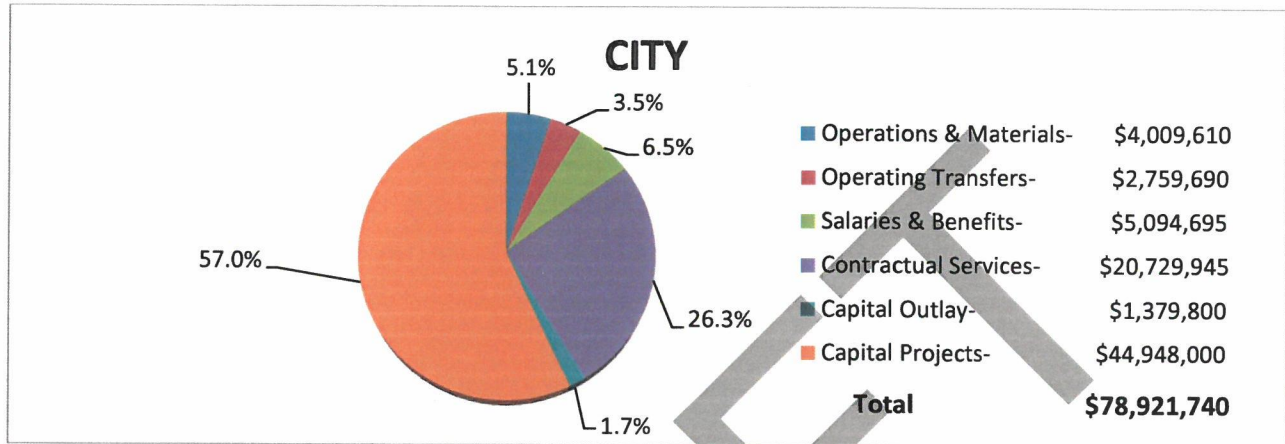
CITY EXPENDITURES BY FUNCTION HISTORY





EXPENDITURES BY OBJECT

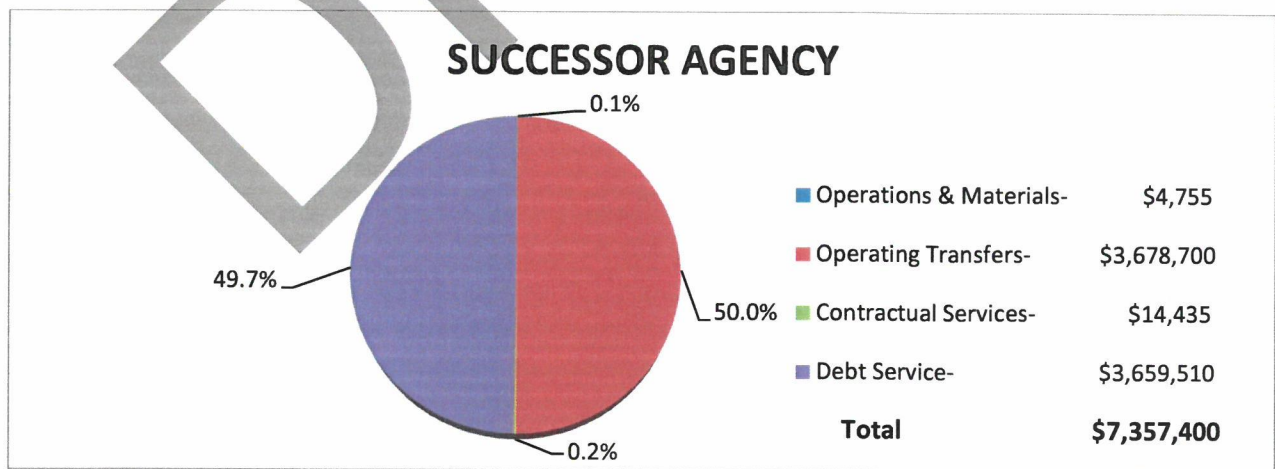
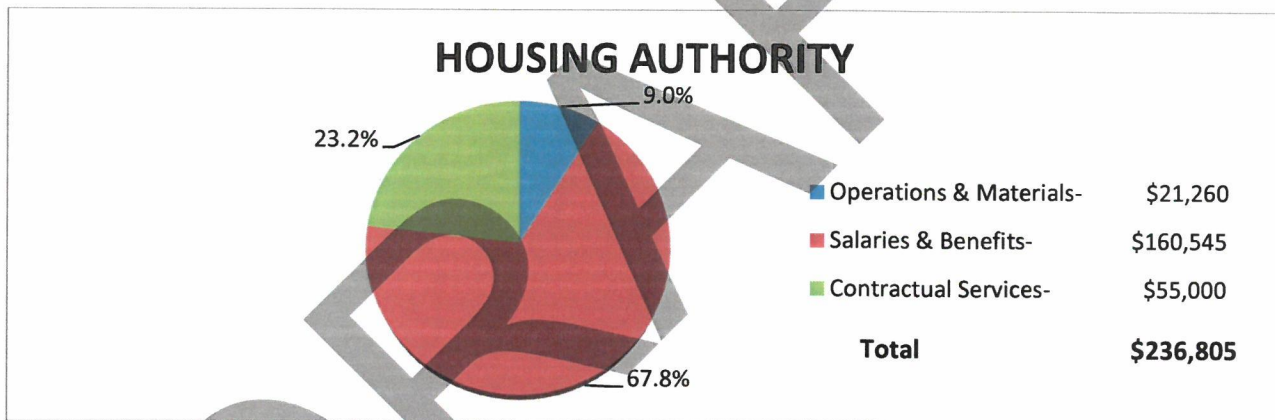
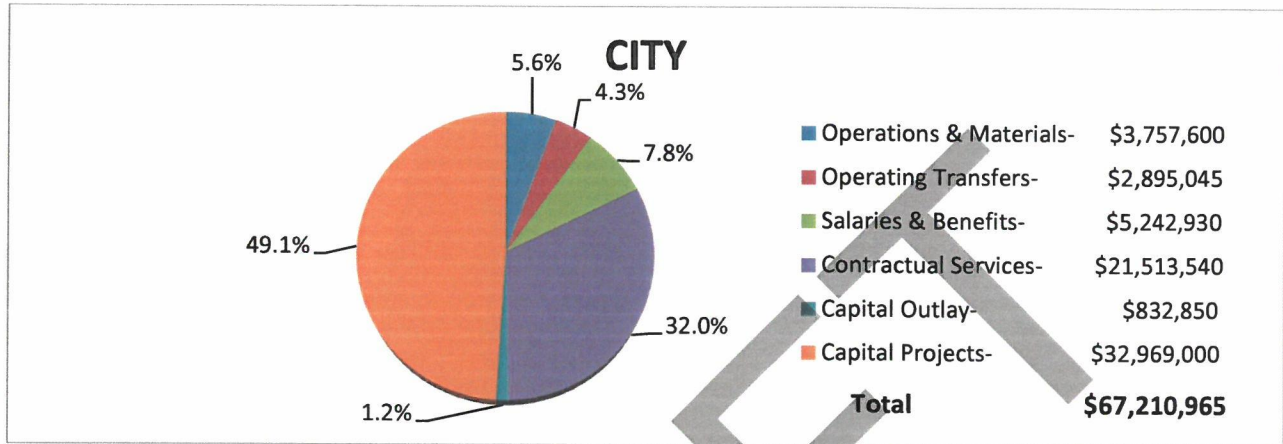
2021-2022





EXPENDITURES BY OBJECT

2022-2023





City-Expenditures by Object

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	2,309,092	2,361,930	3,035,800	3,100,640	3,255,385	3,319,025
3040	OVERTIME	15,700	21,951	40,500	42,000	40,000	40,000
3050	COMPENSATORY TIME	26,696	18,582	-	-	-	-
3100	SICK LEAVE	39,100	85,303	-	-	-	-
3110	HOLIDAY	117,497	136,686	-	-	-	-
3120	VACATION	110,488	150,297	-	-	-	-
3125	MANAGEMENT LEAVE	24,124	37,450	-	-	-	-
	TOTAL SALARIES & WAGES	2,642,696	2,812,199	3,076,300	3,142,640	3,295,385	3,359,025
BENEFITS:							
3510	CAFETERIA PLAN	579,704	631,693	669,060	683,390	709,800	735,150
3511	PERS-ADMIN FEE	826	719	1,200	1,200	1,100	1,200
3515	PERS-HEALTH INSURANCE-RETIRED	20,172	25,200	26,400	26,400	31,200	33,600
3530	MEDICARE & SOCIAL SECURITY	53,415	56,639	54,605	53,845	58,400	60,050
3540	WORKER'S COMPENSATION	1,079	-	-	-	-	-
3560	PERS-RETIREMENT	719,292	792,111	988,110	1,017,200	879,095	933,905
3580	DEFERRED COMPENSATION	7,657	7,857	7,925	7,925	7,920	7,920
3590	LIFE INSURANCE	8,087	8,122	9,745	10,035	10,450	10,735
3600	AUTO ALLOWANCE	25,080	25,509	25,080	25,080	25,080	25,080
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	4,270	4,265	4,265
3650	VACATION BUYBACK	30,409	30,344	26,000	26,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	28,142	33,095	23,000	23,000	27,000	27,000
3660	ADMINISTRATIVE LEAVE BUYBACK	25,858	23,757	17,000	17,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	-	-	2,000	2,000	1,000	1,000
	TOTAL BENEFITS	1,499,722	1,635,044	1,850,125	1,897,345	1,799,310	1,883,905
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	133,825	140,435	189,090	163,095	171,900	180,400
4011	ELECTRICITY-STREET LIGHTING	454,035	254,191	275,000	275,000	275,000	275,000
4012	ELECTRICITY- EVC STATIONS	-	1,995	-	3,000	3,000	3,000
4020	GAS	15,535	17,981	17,260	17,260	17,160	17,760
4030	WATER/SEWER	403,843	396,955	414,070	472,570	503,070	514,570
4040	PEST CONTROL SUPPLIES	19	-	550	550	550	550
4045	LANDSCAPING SUPPLIES	836	5,969	9,350	5,850	3,350	3,850
4050	TRASH	-	-	-	-	-	-
4055	JANITORIAL SUPPLIES	15,204	14,661	17,400	17,100	17,900	18,200
4060	TELEPHONE	37,134	44,030	32,830	53,150	44,700	45,700
4061	CELL PHONES/SATELLITE PHONES	22,801	18,808	20,180	21,140	26,340	26,340
4062	AIR CARDS	15,977	15,443	21,320	23,650	23,220	23,220
4065	INTERNET/CABLE/SATELLITE	35,818	37,616	22,050	39,950	35,770	35,770
4066	ALARM MONITORING	9,510	8,730	8,980	10,900	10,740	10,740
4070	BUILDING MAINTENANCE	65,226	67,917	89,160	132,000	88,400	65,000
4075	PUBLIC FACILITIES IMPROVEMENT	9,143	12,998	10,000	10,000	10,000	10,000
4080	BUILDING SERVICES DEPARTMENT CHARGE	25,775	29,370	29,445	29,445	67,115	62,395
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	9,507	17,619	-	-	-	-
4104	OPERATING TRANSFER OUT-GAS TAX	290,046	145,023	145,025	145,025	145,025	145,025
4106	OPERATING TRANSFER OUT-CDBG	477	-	-	-	-	-
4112	OPERATING TRANSFER OUT-LMD	35,000	51,032	-	-	-	-
4113	OPERATING TRANSFER OUT-SLD	159,991	21,624	17,270	17,270	-	-
4115	OPERATING TRANSFER OUT-COMM. TRAILS DISTRICT	-	-	15,910	15,910	-	-
4116	OPERATING TRANSFER OUT-PMD	44,921	43,757	51,270	51,270	49,425	50,815
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	1,278,480	146,526	-	-	-	-
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	1,177,282	1,493,841	1,707,265	1,707,265	1,767,450	1,868,825
4129	OPERATING TRANSFER OUT- FIRE DEPT.	-	441,327	-	-	767,790	830,380
4141	OPERATING TRANSFER OUT-INSURANCE	-	-	-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	250,000	10,000	-	-	30,000	-
4198	CITY ADMINISTRATION	62,675	60,654	59,400	46,900	53,300	53,650
4199	INSURANCE DEPARTMENT CHARGE	322,151	378,984	440,185	439,560	595,640	621,235

City-Expenditures by Object

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
4200	OFFICE SUPPLIES	43,489	31,588	48,750	46,100	42,035	44,690
4202	CRV GRANT USE	25,388	16,182	15,000	15,000	16,000	16,000
4203	EQUIPMENT/FURNITURE	38,531	52,982	31,600	129,300	53,925	28,400
4204	PERSONAL PROTECTIVE EQUIPMENT	9,877	11,949	12,000	12,000	13,000	13,000
4205	PHOTOCOPIER	28,035	27,191	28,015	28,015	28,680	28,680
4206	MATERIALS	108,545	72,516	102,200	100,000	114,550	118,150
4207	PARAMEDIC SUPPLIES	12,172	10,437	13,000	13,000	14,000	14,000
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	12,385	8,366	18,000	18,000	18,000	18,000
4209	RADIO ACCESS	11,641	12,216	11,000	11,000	11,000	11,000
4210	POSTAGE	13,687	11,965	16,050	15,750	15,900	15,900
4211	PARAMEDIC EQUIPMENT MAINTENANCE	-	4,657	5,500	5,500	5,500	5,500
4219	FIRE DEPARTMENT EQUIPMENT SUPPLIES	1,862	-	3,000	3,000	3,000	3,000
4220	FUEL	172,043	175,051	186,650	186,650	188,050	191,550
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	5,021	1,125	4,290	4,290	4,290	4,290
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	4,487	4,891	5,925	14,000	10,705	10,705
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	10,101	10,090	11,600	11,600	13,600	13,600
4235	PHYSICALS/TESTING	3,193	5,709	5,200	3,700	5,350	5,350
4236	LIVSCAN SERVICE FEE	814	956	2,095	1,345	1,445	1,445
4240	VEHICLE MAINTENANCE	207,540	198,702	187,600	194,600	204,700	205,200
4242	ANNUAL LADDER TESTING	1,331	1,843	2,000	2,000	2,000	2,000
4243	SCBA FLOW TESTING/HYDRO TESTING	1,594	3,122	4,300	4,300	4,300	4,300
4244	FIRE EXTING/FIRE SPRINKLER TESTING	586	576	2,000	2,000	2,000	2,000
4245	EQUIPMENT MAINTENANCE	17,981	47,377	20,850	20,500	29,890	29,890
4246	PARKS PLAYGROUND EQUIPMENT	-	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	1,706	2,485	4,140	4,140	4,240	4,340
4249	UNIFORMS	5,273	4,985	6,150	6,150	5,700	6,725
4250	SPECIAL DEPARTMENT SUPPLIES	9,723	2,417	8,150	7,600	9,000	9,650
4251	ADA COMPLIANCE	-	2,351	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	89,719	94,864	91,350	95,200	95,350	101,540
4260	DISASTER SUPPLIES	128	128	2,000	2,000	2,000	2,000
4290	TITLE SEARCH	-	-	-	-	-	-
4300	ADVERTISING	33,758	37,862	33,575	33,575	32,475	35,475
4310	DUES & SUBSCRIPTIONS	40,157	43,260	47,015	45,675	48,505	49,950
4320	TRAVEL & CONFERENCE	9,341	4,613	20,260	6,610	20,500	20,500
4330	TRAINING	6,757	5,194	17,360	8,400	16,790	14,140
4332	MILEAGE REIMBURSEMENT	478	215	2,050	1,250	2,025	2,025
4335	ELECTIONS	3,233	317	35,000	1,000	1,000	35,000
4336	COMMUNITY EVENTS	16,021	11,282	19,350	6,250	22,400	22,400
4344	VOUCHER/REBATE PROGRAM	100	250	500	100	500	500
4345	NOTICE OF DETERMINATION	6,252	2,757	1,000	1,000	2,700	2,700
4346	LAFCO FEES	5,996	5,739	7,000	7,600	7,750	8,000
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
4348	CDBG PROGRAMS	46,289	44,877	65,000	65,000	65,000	65,000
4349	GRANT PROGRAMS	626	65,795	628,660	400,000	22,500	22,500
4351	EMERGENCY INCIDENTS	2,208	1,323	500	500	500	500
4353	CDBG CV PROGRAMS	-	8,566	-	100,000	350,000	27,090
4355	CLAIMS PAYABLE INCREASE	1,622	-	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	304,457	335,445	330,750	448,000	429,200	451,000
4370	INSURANCE CLAIMS	27,713	433	30,000	15,000	30,000	30,000
4380	INSURANCE ADJUSTING FEES	2,313	67	-	-	-	-
4390	INSURANCE LEGAL	82,959	51,844	60,000	60,000	60,000	60,000
4400	MISCELLANEOUS	176	1,841	700	6,000	1,950	2,085
4450	RELEASE/USE OF DEPOSIT/FEE	92,933	652,711	12,500	393,000	20,000	20,000
	TOTAL OPERATIONS & MATERIALS	6,398,653	5,971,799	5,763,095	6,264,010	6,769,300	6,652,645
CONTRACTUAL SERVICES:							
4504	CONTRACT SERVICES-JANITORIAL SERVICES	58,481	76,736	83,030	83,030	76,690	82,800
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000

City-Expenditures by Object

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
4506	CONTRACT SERVICES-SB COUNTY RECORDER	1,316	2,580	5,500	5,500	5,000	5,500
4507	CONTRACT SERVICES-CHAMBER OF COMMERCE	16,456	-	-	-	-	-
4509	CONTRACT SERVICES-ARCHITECT	-	-	-	-	-	-
4510	CONTRACT SERVICES-AUDITOR	42,070	41,795	44,800	44,800	46,625	53,300
4513	CONTRACT SERVICES-SB 90	1,700	2,000	1,900	1,900	2,400	2,400
4515	CONTRACT SERVICES-COLLECTIONS	200	450	3,300	1,400	500	3,300
4516	CONTRACT SERVICES-CITATIONS	2,652	2,660	2,000	500	2,750	3,000
4517	CONTRACT SERVICES-DMV	499	573	500	250	625	650
4520	CONTRACT SERVICES-ATTORNEY	214,704	164,543	195,000	145,000	145,000	145,000
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	37,440	27,157	48,940	20,000	45,000	45,000
4526	CONTRACT SERVICES-YMCA	364,056	455,010	490,000	490,000	492,500	497,500
4530	CONTRACT SERVICES-CROSSING GUARDS	41,547	34,715	49,000	15,000	56,000	59,000
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	2,810	2,835	3,300	1,500	19,990	20,690
4534	CONTRACT SERVICES-GIS	32,775	32,775	38,000	38,000	36,000	40,000
4535	CONTRACT SERVICES-PERSONNEL	-	-	500	250	-	-
4536	CONTRACT SERVICES-CLASS STUDY	-	-	-	-	-	-
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	3,120	6,375	7,000	7,000	7,000	7,000
4538	CONTRACT SERVICES-CODE ENFORCEMENT	-	-	-	50,000	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	330,005	342,274	467,305	341,500	462,305	462,305
4542	CONTRACT SERVICES-SMIP	3,831	3,717	3,100	3,100	3,100	3,100
4543	CONTRACT SERVICES-BSAR FUND	1,813	1,733	2,000	2,000	2,000	2,000
4545	CONTRACT SERVICES-WEED ABATEMENT	33,205	33,234	43,410	43,410	42,210	50,765
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	16,638	5,759	40,000	25,000	25,000	25,000
4550	CONTRACT SERVICES-ENGINEERING	551,132	374,944	325,940	226,140	228,800	200,900
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	404,453	425,423	280,000	80,000	280,000	300,000
4552	CONTRACT SERVICES-TRAFFIC COUNTS	-	-	-	-	-	-
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	2,389	2,470	2,000	3,500	6,845	6,845
4554	CONTRACT SERVICES-CONSULTANT	74,202	44,696	189,000	305,500	84,000	84,500
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	-	-
4557	CONTRACT SERVICES-BOARD/SECURE	4,555	3,250	7,500	7,500	7,500	1,000
4558	CONTRACT SERVICES-APPRAISAL	-	-	-	2,000	-	-
4560	CONTRACT SERVICES-SHERIFF	9,564,737	10,178,781	10,954,665	11,343,665	11,348,000	11,819,690
4561	CONTRACT SERVICES-SHERIFF RESERVES	955	854	1,000	-	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	1,000	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	64,165	64,618	65,500	66,000	66,500	67,250
4565	CONTRACT SERVICES-ANIMAL CONTROL	425,622	444,926	467,180	467,180	467,175	490,530
4566	CONTRACT SERVICES-CITIZEN PATROL	588	-	1,000	500	1,000	1,000
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	1,402,464	1,617,365	2,261,440	1,896,485	1,940,535	2,037,560
4568	CONTRACT SERVICES-FIRE SERVICES	-	-	-	-	36,950	36,950
4569	CONTRACT SERVICES-FIRE DEPARTMENT	2,609,189	2,917,157	3,612,305	3,248,265	3,373,555	3,542,235
4570	CONTRACT SERVICES-STREET MAINTENANCE	47,818	33,886	81,000	81,000	57,000	67,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	500	1,000	1,000
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	3,000	3,000	3,000	3,000
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	500	500
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	-	-	5,000	5,000	10,000	10,000
4576	CONTRACT SERVICES-EMERGENCY WORK	104,000	20,417	10,500	10,500	10,500	10,500
4577	CONTRACT SERVICES-EMERGENCY (NON CONTRACT)	-	-	-	-	-	-
4578	CONTRACT SERVICES-STRIPING	19,516	27,487	25,000	25,000	25,000	25,000
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	219,507	183,621	150,000	150,000	185,000	185,000
4582	CONTRACT SERVICES-STUDIES	36,918	15,184	40,000	10,000	43,000	25,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	317,745	340,012	355,800	355,800	381,120	396,315
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	7,414	11,612	11,725	11,725	12,125	12,125
4588	CONTRACT SERVICES-HVAC MAINTENANCE	97,130	72,684	116,915	110,600	96,915	96,915
4589	CONTRACT SERVICES-PEST CONTROL	5,263	4,582	7,820	7,820	8,380	8,380
4591	CONTRACT SERVICES-SIDEWALK REPAIR	32,164	74,039	30,000	30,000	30,000	30,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	9,998	3,250	114,600	55,600	120,000	20,000
4593	CONTRACT SERVICES-FACILITIES MAINTENANCE	-	-	-	-	-	-
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	51,961	50,970	60,000	60,000	64,000	66,000
4600	CONTRACT SERVICES-GENERAL PLAN	-	-	-	-	-	-

City-Expenditures by Object

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
4605	CONTRACT SERVICES-CONSERVATION PLAN	-	-	-	-	-	-
4618	CONTRACT SERVICES-PARK LIGHTING	13,950	-	-	-	-	-
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	14,486	-	5,500	-	16,950
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	515	500	515
4623	CONTRACT SERVICES-WEBSITE	-	11,621	7,500	11,000	10,750	4,570
4625	CONTRACT SERVICES-CODIFICATION	3,690	4,315	5,500	15,800	17,800	19,000
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	13,955	16,950	15,800	-	30,000	-
4627	CONTRACT SERVICES-NETWORK	858	12,033	5,000	130,000	5,000	5,000
4662	CONTRACT SERVICES-HOUSING ELEMENT	-	-	15,000	35,000	10,000	-
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	28,944	87,448	85,570	85,570	97,000	100,000
4665	CONTRACT SERVICES-STORM DRAIN	84,152	77,933	158,000	85,000	70,000	168,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	19,372	29,678	27,000	27,000	31,000	42,000
4680	CONTRACT SERVICES-TREE TRIMMING	57,149	65,334	69,500	69,700	92,300	97,500
	TOTAL CONTRACTUAL SERVICES	17,486,855	18,474,527	21,103,860	20,351,005	20,729,945	21,513,540
CAPITAL OUTLAY:							
6010	LAND	-	-	-	-	-	-
6030	BUILDING	-	68,630	-	-	290,500	27,000
6040	EQUIPMENT	294,466	504,017	250,000	250,000	589,300	155,850
6060	VEHICLES	310,335	36,845	500,000	500,000	500,000	650,000
6070	SOFTWARE	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	604,801	609,492	750,000	750,000	1,379,800	832,850
CAPITAL PROJECTS:							
6510	LANDSCAPE MAINTENANCE	-	-	-	-	-	-
6530	STREET/SIDEWALK CONSTRUCTION	907,338	3,173,252	1,067,000	1,667,000	2,137,000	936,000
6533	STREET WIDENING PROJECTS	3,520	52,475	1,024,000	721,000	-	-
6545	SIDEWALK REPAIRS	50,511	451,867	-	48,500	142,000	-
6550	TRAFFIC IMPROVEMENTS	11,657,414	6,032,221	7,864,030	4,083,550	15,014,000	6,266,000
6600	STORM DRAIN PROJECTS	49,675	85,345	9,729,000	4,611,630	15,004,000	460,000
6700	ELECTRIC VEHICLE CHARGING STATIONS	180,914	86,452	-	-	-	-
6803	FACILITIES CONSTRUCTION	-	-	-	-	-	49,000
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	369,535	1,250,239	8,311,000	9,893,000	12,347,000	22,098,000
6816	TRAILS CONSTRUCTION	101,300	174,755	-	110,000	304,000	3,160,000
	TOTAL CAPITAL PROJECTS	13,320,207	11,306,607	27,995,030	21,134,680	44,948,000	32,969,000
TOTAL CITY EXPENDITURES BY OBJECT		41,952,934	40,809,668	60,538,410	53,539,680	78,921,740	67,210,965

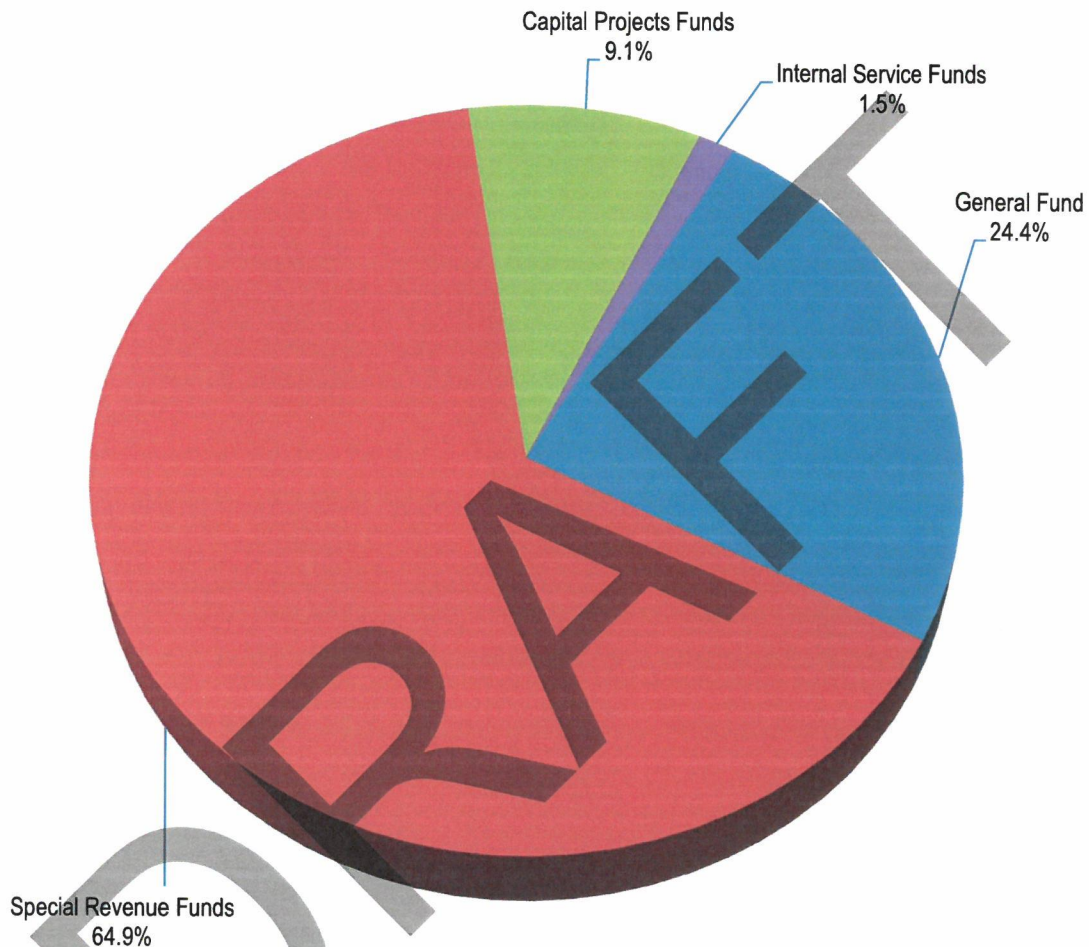
Housing Authority-Expenditures by Object

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	85,393	91,092	100,870	100,870	109,315	111,475
3050	COMPENSATORY TIME	-	-	-	-	-	-
3100	SICK LEAVE	-	1,909	-	-	-	-
3110	HOLIDAY	4,329	4,390	-	-	-	-
3120	VACATION	3,774	5,742	-	-	-	-
3125	MANAGEMENT LEAVE	4,281	1,849	-	-	-	-
	TOTAL SALARIES & WAGES	97,777	104,983	100,870	100,870	109,315	111,475
BENEFITS:							
3510	CAFETERIA PLAN	10,063	11,745	11,340	11,340	12,600	13,050
3530	MEDICARE & SOCIAL SECURITY	2,444	2,073	1,465	1,465	1,585	1,615
3560	PERS-RETIREMENT	23,650	27,038	27,840	27,840	30,735	32,220
3580	DEFERRED COMPENSATION	403	414	420	420	420	420
3590	LIFE INSURANCE	302	318	335	335	360	370
3600	AUTO ALLOWANCE	1,320	1,360	1,320	1,320	1,320	1,320
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	70	75	75
3650	VACATION BUYBACK	4,488	869	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	2,123	2,518	-	-	-	-
3660	ADMIN LEAVE BUYBACK	907	948	-	-	-	-
	TOTAL BENEFITS	45,700	47,283	42,720	42,790	47,095	49,070
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	4,850	6,995	7,010	7,010	13,790	12,820
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,148	5,980	5,980	8,090	8,440
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	11,425	12,143	12,990	12,990	21,880	21,260
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	9,801	6,525	30,000	5,000	50,000	30,000
4554	CONTRACT SERVICES-CONSULTANT	3,463	3,020	-	-	-	-
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	40,000	-
4611	CONTRACT SERVICES-LMI HOUSING	-	350	25,000	25,000	45,000	25,000
	TOTAL CONTRACTUAL SERVICES	13,263	9,895	55,000	30,000	135,000	55,000
	TOTAL HA EXPENDITURES BY OBJECT	168,164	174,303	211,580	186,650	313,290	236,805

Successor Agency-Expenditures by Object

Acct #	Account Name	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4189	OPERATING TRANSFER OUT-SARDA DEBT SERVICE	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
4198	CITY ADMINISTRATION	3,900	5,038	4,485	4,485	4,620	4,755
	TOTAL OPERATIONS & MATERIALS	3,450,043	3,661,356	3,681,680	3,681,680	3,679,350	3,683,455
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	-	714	210	210	215	225
4554	CONTRACT SERVICES-CONSULTANT	10,550	12,217	15,145	15,145	13,800	14,210
	TOTAL CONTRACTUAL SERVICES	10,550	12,931	15,355	15,355	14,015	14,435
DEBT SERVICE:							
5100	PRINCIPAL	1,772,238	1,953,593	2,071,265	2,071,265	2,010,430	2,091,435
5200	INTEREST	1,699,270	1,705,054	1,586,090	1,586,090	1,645,665	1,568,075
	TOTAL DEBT SERVICE	3,471,508	3,658,647	3,657,355	3,657,355	3,656,095	3,659,510
TOTAL SARDA EXPENDITURES BY OBJECT		6,932,102	7,332,934	7,354,390	7,354,390	7,349,460	7,357,400

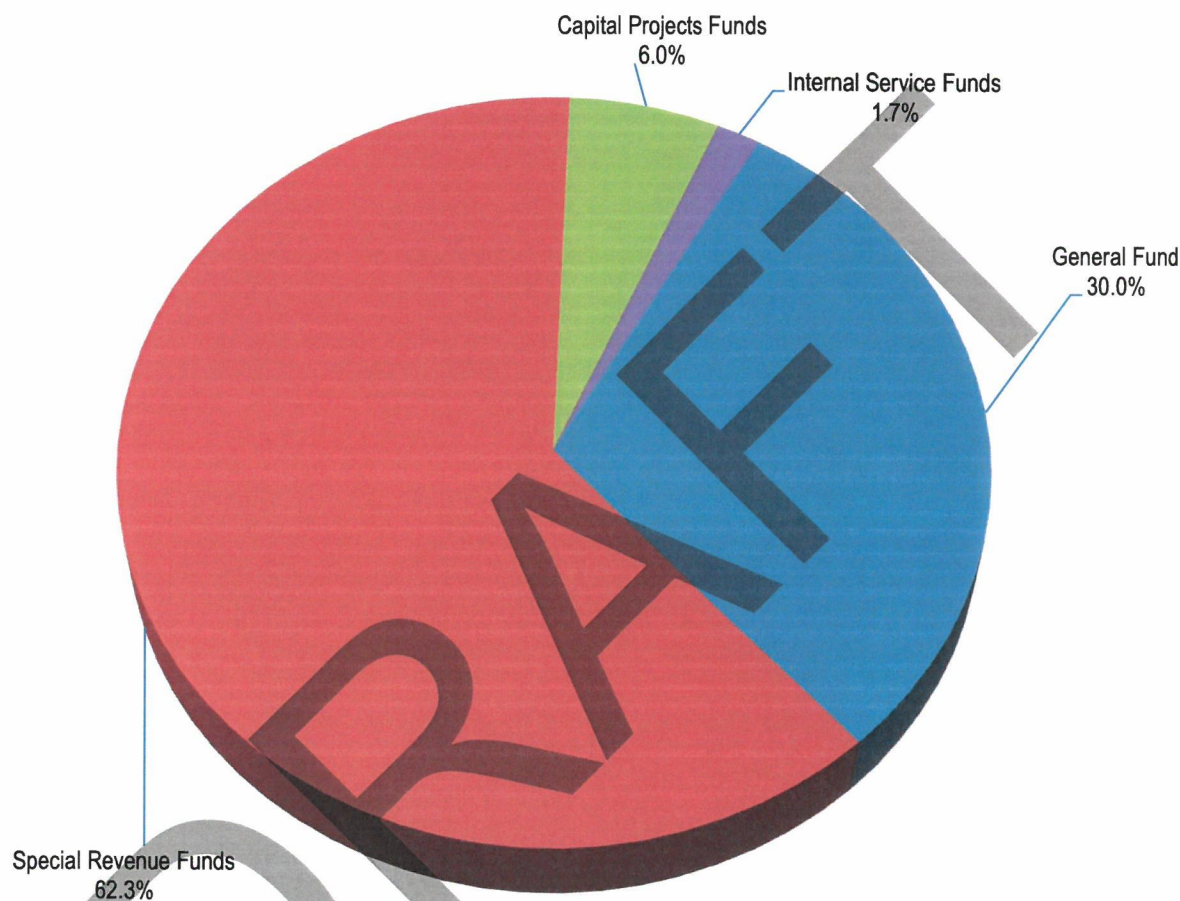
CITY EXPENDITURES BY FUND 2021-2022



General Fund	\$19,283,490
Special Revenue Funds	51,246,865
Capital Projects Funds	7,216,745
Internal Service Funds	<u>1,174,640</u>
Total	\$78,921,740



CITY
EXPENDITURES BY FUND
2022-2023



General Fund	\$20,172,615
Special Revenue Funds	41,857,465
Capital Projects Funds	4,015,950
Internal Service Funds	<u>1,164,935</u>
Total	\$67,210,965



Expenditures By Fund

Dept#	Fund Name - Fund No.	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
GENERAL FUND - 001							
1000	CITY COUNCIL	179,111	177,358	196,920	182,720	200,885	205,675
1200	CITY CLERK	279,258	301,613	354,840	314,885	348,250	369,125
1450	GENERAL GOVERNMENT	2,341,597	1,416,114	801,365	774,005	1,488,400	1,536,620
1600	PERSONNEL	55,267	55,961	64,620	62,645	67,725	69,250
1700	FINANCE	565,777	610,150	675,735	682,515	646,025	688,365
2000	POLICE DEPARTMENT	9,907,374	10,505,029	11,287,180	11,298,355	11,705,615	12,173,175
2200	ANIMAL CONTROL	430,476	450,167	472,880	472,580	472,910	496,465
3200	ENGINEERING	702,225	767,809	522,170	397,855	575,090	615,370
4100	PLANNING	744,772	670,430	927,530	838,785	808,780	818,605
4200	PUBLIC SERVICES	481,123	498,503	641,460	566,860	526,825	637,540
4500	BUILDING & SAFETY	550,658	500,389	710,810	588,710	696,075	705,420
4600	CODE ENFORCEMENT	402,875	374,422	425,040	438,930	381,895	386,330
6000	PARKS	926,431	997,726	1,155,000	1,132,870	1,123,960	1,222,290
6010	GRAFFITI	112,958	115,215	122,665	129,565	124,125	129,175
6020	COMMUNITY VOLUNTEER SERVICES	54,226	82,724	96,700	84,485	102,430	104,710
6100	TRAILS	26,624	12,052	9,600	10,500	14,500	14,500
	TOTAL GENERAL FUND	17,760,752	17,535,662	18,464,415	17,976,265	19,283,490	20,172,615
TRAFFIC SAFETY - 002							
8200	TRAFFIC SAFETY	41,547	34,715	49,000	15,000	56,000	59,000
	TOTAL TRAFFIC SAFETY	41,547	34,715	49,000	15,000	56,000	59,000
GAS TAX - 004							
8310	GAS TAX (PUBLIC WORKS)	4,475,704	2,231,935	2,335,600	2,189,890	2,539,975	1,955,675
	TOTAL GAS TAX	4,475,704	2,231,935	2,335,600	2,189,890	2,539,975	1,955,675
ARTICLE 3 - 005							
8320	ARTICLE 3	189,534	415,340	283,000	123,000	286,000	28,000
	TOTAL ARTICLE 3	189,534	415,340	283,000	123,000	286,000	28,000
CDBG - 006							
8400	HOUSING & COMMUNITY DEVELOPMENT	562,668	153,423	575,360	588,540	583,700	655,795
	TOTAL CDBG	562,668	153,423	575,360	588,540	583,700	655,795
DEVELOPMENT IMPACT FEES - 007							
8330	DEVELOPMENT IMPACT FEES	261,688	1,960,615	614,000	687,600	2,998,500	998,000
	TOTAL DEVELOPMENT IMPACT FEES	261,688	1,960,615	614,000	687,600	2,998,500	998,000
DEVELOPER FEES - 008							
8340	DEVELOPER FEES	18,975	28,128	59,635	32,550	208,365	31,435
	TOTAL DEVELOPER FEES	18,975	28,128	59,635	32,550	208,365	31,435
CAPITAL IMPROVEMENTS - 010							
3830	FACILITIES CONSTRUCTION	576,714	966,334	1,637,595	1,528,410	3,557,425	2,489,890
	TOTAL CAPITAL IMPROVEMENTS	576,714	966,334	1,637,595	1,528,410	3,557,425	2,489,890
LANDSCAPE MAINTENANCE DISTRICT - 012							
8500	LANDSCAPE MAINTENANCE DISTRICT	445,315	450,886	463,375	519,935	603,500	570,225
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	445,315	450,886	463,375	519,935	603,500	570,225

Expenditures By Fund

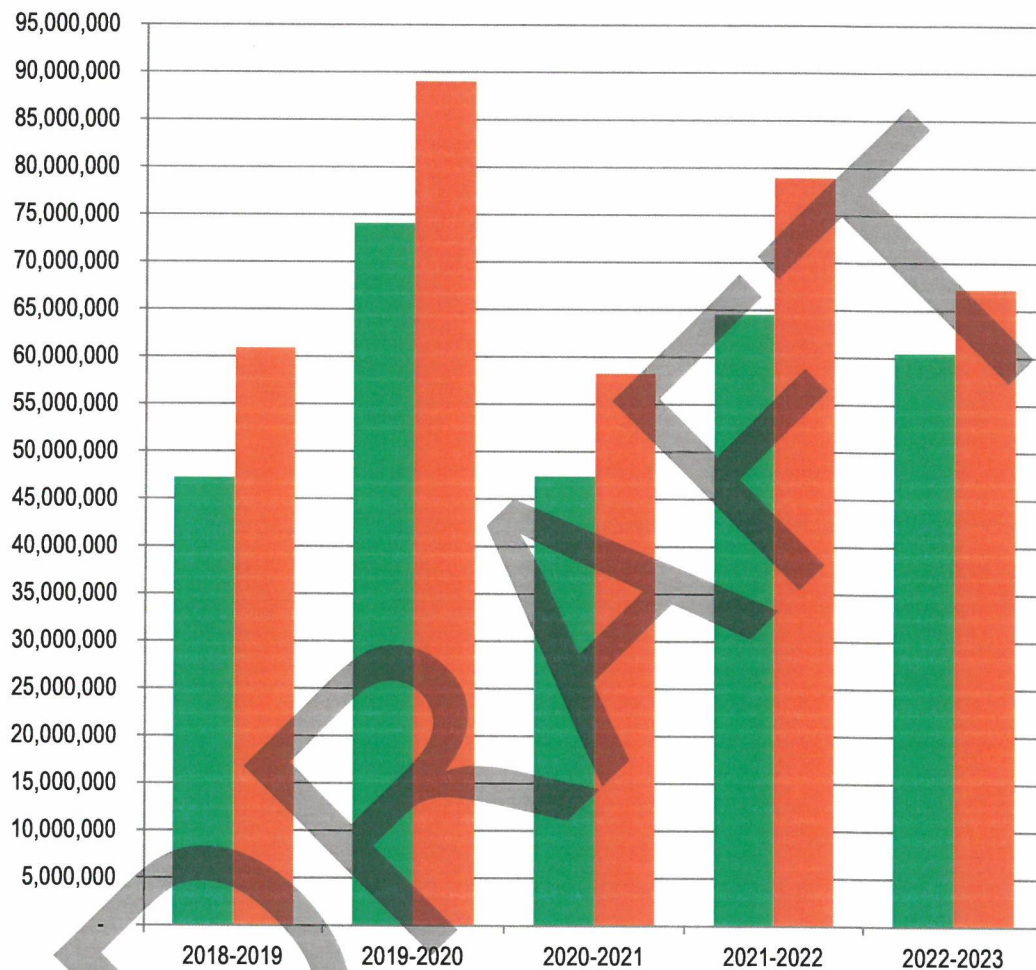
Dept#	Fund Name - Fund No.	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
STREET LIGHT DISTRICT - 013							
8510	STREET LIGHT DISTRICT	488,439	348,239	376,070	372,070	397,200	400,600
	TOTAL STREET LIGHT DISTRICT	488,439	348,239	376,070	372,070	397,200	400,600
COMMUNITY FACILITIES DISTRICTS - 014							
8520	COMMUNITY FACILITIES DISTRICTS	9,725	9,559	10,100	10,100	10,100	10,350
	TOTAL COMMUNITY FACILITIES DISTRICTS	9,725	9,559	10,100	10,100	10,100	10,350
COMMUNITY TRAILS DISTRICT - 015							
8530	COMMUNITY TRAILS DISTRICT	1,778	1,266	26,600	25,100	27,000	27,100
	TOTAL COMMUNITY TRAILS DISTRICT	1,778	1,266	26,600	25,100	27,000	27,100
PARKS MAINTENANCE DISTRICT - 016							
8540	PARKS MAINTENANCE DISTRICT	112,364	109,391	128,165	127,025	123,560	127,040
	TOTAL PARKS MAINTENANCE DISTRICT	112,364	109,391	128,165	127,025	123,560	127,040
MEASURE I - 017							
8350	MEASURE I	2,331,813	4,351,185	2,734,000	1,658,000	2,747,000	217,000
	TOTAL MEASURE I	2,331,813	4,351,185	2,734,000	1,658,000	2,747,000	217,000
AIR QUALITY MANAGEMENT DISTRICT - 020							
8440	AB 2766	135,880	97,631	80,440	54,440	88,400	88,400
	TOTAL AIR QUALITY MANAGEMENT DISTRICT	135,880	97,631	80,440	54,440	88,400	88,400
COPS - 021							
8450	AB 3229	149,154	156,422	156,000	156,000	160,000	165,000
	TOTAL COPS	149,154	156,422	156,000	156,000	160,000	165,000
GENERAL CAPITAL FINANCING - 023							
3890	CAPITAL CONSTRUCTION	3,706,417	1,435,764	868,855	877,880	650,720	517,710
	TOTAL GENERAL CAPITAL FINANCING	3,706,417	1,435,764	868,855	877,880	650,720	517,710
STREET/STORM DRAIN MAINTENANCE DISTRICT - 024							
8470	STREET/STORM DRAIN MAINTENANCE DISTRICT	9,532	16,363	34,485	34,190	31,865	36,030
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	9,532	16,363	34,485	34,190	31,865	36,030
JUSTICE ASSISTANCE GRANT - 026							
8480	JUSTICE ASSISTANCE GRANT	17,658	-	20,000	15,800	20,000	20,000
	TOTAL JUSTICE ASSISTANCE GRANT	17,658	-	20,000	15,800	20,000	20,000
GRANTS FUND - 027							
8490	MISCELLANEOUS GRANTS	3,896,071	1,953,672	14,126,000	9,035,000	23,128,000	6,565,000
	TOTAL GRANTS FUND	3,896,071	1,953,672	14,126,000	9,035,000	23,128,000	6,565,000
PARAMEDIC DEPARTMENT - 028							
2050	PARAMEDIC DEPARTMENT	1,553,362	1,853,072	2,087,095	1,758,125	2,127,450	2,228,825
	TOTAL PARAMEDIC DEPARTMENT	1,553,362	1,853,072	2,087,095	1,758,125	2,127,450	2,228,825

Expenditures By Fund

Dept#	Fund Name - Fund No.	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
FIRE DEPARTMENT - 029							
2100	FIRE DEPARTMENT	4,009,491	4,727,646	5,737,885	5,382,645	6,463,850	6,431,340
	TOTAL FIRE DEPARTMENT	4,009,491	4,727,646	5,737,885	5,382,645	6,463,850	6,431,340
MAJOR GRANTS FUND - 030							
8495	MAJOR GRANTS	484,006	1,229,804	8,846,160	9,026,500	11,655,000	22,251,000
	TOTAL MAJOR GRANTS FUND	484,006	1,229,804	8,846,160	9,026,500	11,655,000	22,251,000
INSURANCE - 041							
9500	GENERAL LIABILITY	501,970	484,467	544,165	840,400	654,230	681,175
	TOTAL INSURANCE	501,970	484,467	544,165	840,400	654,230	681,175
GENERAL SERVICES - 042							
9510	BUILDING SERVICES	212,376	258,149	280,410	505,215	520,410	483,760
	TOTAL GENERAL SERVICES	212,376	258,149	280,410	505,215	520,410	483,760
	TOTAL CITY	41,952,934	40,809,668	60,538,410	53,539,680	78,921,740	67,210,965
HOUSING AUTHORITY - 070							
7000	HOUSING AUTHORITY	168,164	174,303	211,580	186,650	313,290	236,805
	TOTAL HOUSING AUTHORITY	168,164	174,303	211,580	186,650	313,290	236,805
SUCCESSOR AGENCY - 082 & 089							
8020	SARDA RPTTF	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
8090	SARDA DEBT SERVICE & ADMIN	3,485,959	3,676,615	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL SUCCESSOR AGENCY TO THE RDA (SARDA)	6,932,102	7,332,934	7,354,390	7,354,390	7,349,460	7,357,400



CITY REVENUES vs. EXPENDITURES HISTORY



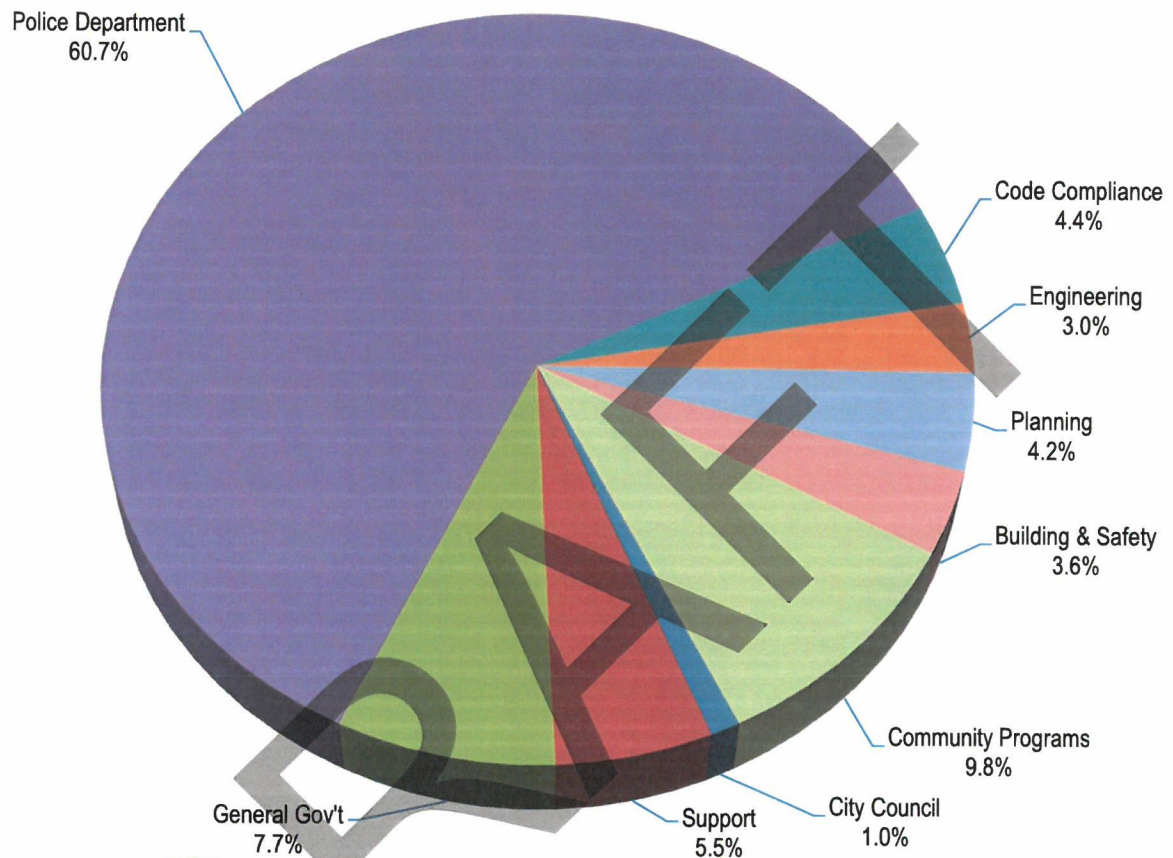
	Revenues	Expenditures
2018-2019	\$47,244,415	\$60,902,735
2019-2020	\$74,040,395	\$89,031,690
2020-2021	\$47,383,835	\$58,280,755
2021-2022	\$64,510,980	\$78,921,740
2022-2023	\$60,445,335	\$67,210,965

Expenditures include one-time grant funding and revenues that have been set aside for capital projects.



GENERAL FUND EXPENDITURES

2021-2022

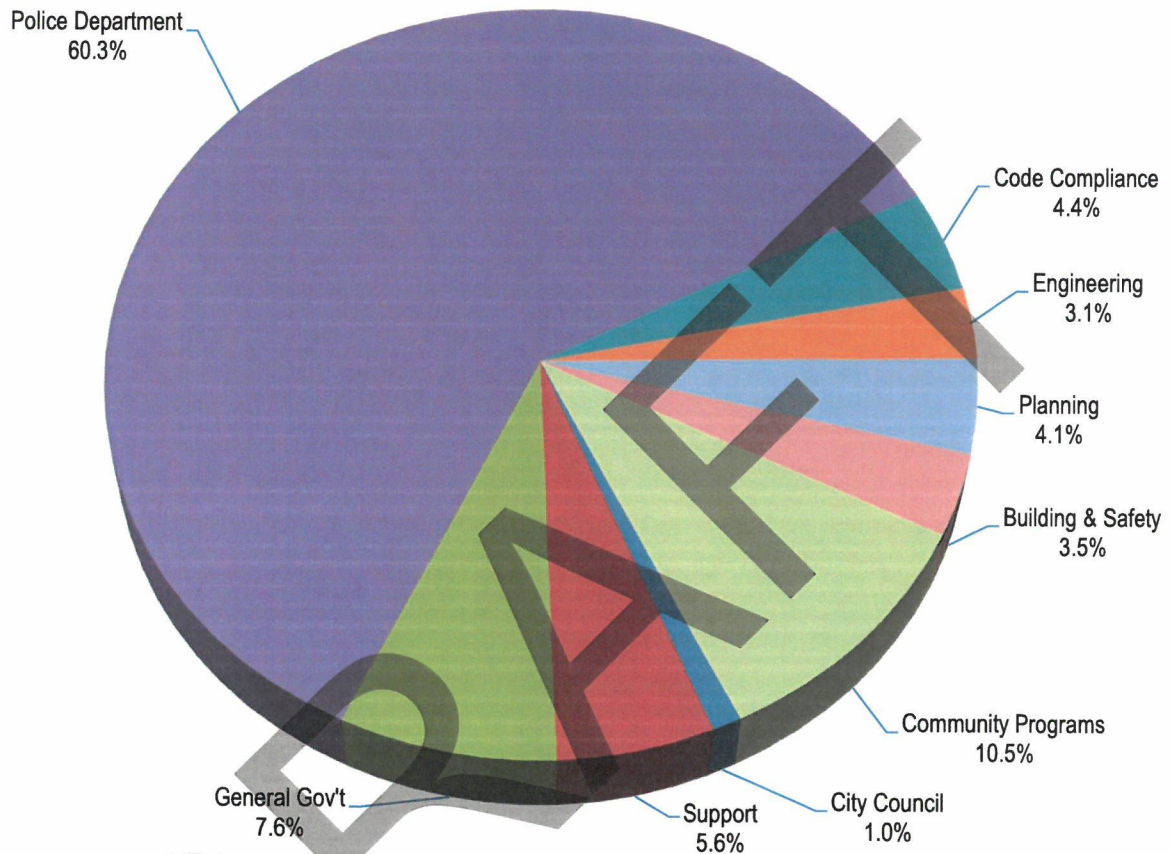


City Council	\$ 200,885
Support	1,062,000
General Government	1,488,400
Police Department	11,705,615
Code Compliance	854,805
Engineering	575,090
Planning	808,780
Building & Safety	696,075
Community Programs	<u>1,891,840</u>
Total	\$19,283,490



GENERAL FUND EXPENDITURES

2022-2023



City Council	\$ 205,675
Support	1,126,740
General Government	1,536,620
Police Department	12,173,175
Code Compliance	882,795
Engineering	615,370
Planning	818,605
Building & Safety	705,420
Community Programs	<u>2,108,215</u>
Total	\$20,172,615



2021/2022 Salaries By Department

Position	City Council 1000	City Clerk 1200	General Government 1450	Personnel 1600	Finance 1700	Engineering 3200	Planning 4100	Public Services 4200	Building & Safety 4500	Code Enforcement 4600	Parks 6000	Graffiti 6010	Community Volunteer Services 6020
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Manager-75%-5%-15%-5%	-	-	169,800	-	-	-	-	-	-	-	-	-	-
Director of Admin Services-10%-15%-50%-5%-15%-5%	-	-	145,830	23,745	79,150	-	-	-	-	-	-	-	-
Admin Services Manager-95%-5%	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting Supervisor-100%	-	-	-	-	102,000	-	-	-	-	-	-	-	-
Accountant-65%-30%-5%	-	-	-	-	48,555	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	50,900	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	50,900	-	-	-	-	-	-	-	-
City Clerk-30%-5%-5%	-	97,200	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-100%	-	59,900	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant I-100%	-	-	49,500	-	-	-	-	-	-	-	-	-	-
Administrative Assistant II-90%-10%	-	-	53,910	5,990	-	-	-	-	-	-	-	-	-
Asst. Public Works Director-35%-35%-30%	-	-	-	-	-	48,195	-	-	-	-	-	-	-
City Engineer Public Works Director-50%-50%	-	-	-	-	-	98,200	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	-	-	-	-	-	-	-	-	-	-	5,610	-	-
Maintenance Worker II-48%-50%-2%	-	-	-	-	-	-	-	-	-	-	23,700	-	-
Maintenance Worker I-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker I-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker II-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	26,100	-	-
Senior Maintenance Worker-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker I-10%-45%-10%-10%-25%	-	-	-	-	-	-	-	-	-	-	-	59,900	-
Engineering Technician II-65%-35%	-	-	-	-	-	-	-	89,760	-	-	4,740	-	-
Public Services Manager-80%-20%	-	-	-	-	-	-	-	77,800	-	-	-	-	-
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Volunteer Coordinator-75%-25%	-	-	-	-	-	-	-	-	-	-	-	-	-
Comm. Dev. Director-25%-5%-5%-55%-10%	-	-	-	-	-	-	87,065	-	7,915	7,915	-	-	39,750
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	68,850	-	-	-	-	-	-
Associate Planner-100%	-	-	-	-	-	-	85,900	-	-	-	-	-	-
Associate Planner-100%	-	-	-	-	-	-	85,900	-	-	-	-	-	-
Planning Technician II-95%-5%	-	-	-	-	-	-	66,219	-	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	59,900	-	-	-	-	-	-
Building Official-100%	-	-	-	-	-	-	-	-	116,000	-	-	-	-
Permit Technician-100%	-	-	-	-	-	-	-	-	57,300	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	64,700	-	-	-
Code Compliance Officer-75%-25%	-	-	-	-	-	-	-	-	-	16,175	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	64,700	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	64,700	-	-	-	-	-
Administrative Assistant II-60%-40%	-	-	-	-	-	-	-	-	-	35,940	-	-	-
TOTAL SALARIES BY DEPARTMENT	48,000	157,100	289,040	29,735	331,505	146,395	453,830	232,260	181,215	189,430	60,150	59,900	39,750

*This spreadsheet does not include Over-time.
*All positions budgeted at E-step (highest)

2021/2022 Salaries By Department

Position	Gas Tax 8310	CDBG 8400	Records Mgmt. 8340	Landscape Maint. District 8500	Parks Maint. District 8540	General Capital Financing 3890	General Liability 9500	Building Services 9510	Housing Authority 7000	Capital Improvements 3830	Street/Storm Drain Maint. District 8470	2021/2022 Total Salaries
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Manager-75%-5%-15%-5%	11,320	-	-	-	-	-	-	-	-	-	-	226,400
Director of Admin Services-10%-15%-50%-5%-15%-5%	7,915	-	-	-	-	-	33,960	-	11,320	-	-	158,300
Admin Services Manager-95%-5%	5,610	-	-	-	-	-	23,745	106,590	7,915	-	-	112,200
Accounting Supervisor-100%	-	-	-	-	-	-	-	-	-	-	-	102,000
Accountant-65%-30%-5%	22,410	-	-	-	-	3,735	-	-	-	-	-	74,700
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	50,900
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	50,900
City Clerk-90%-5%-5%	-	-	-	-	-	-	5,400	-	5,400	-	-	108,000
Administrative Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	59,900
Administrative Assistant II-90%-10%	-	-	-	-	-	-	-	-	-	-	-	49,500
Asst. Public Works Director-35%-35%-30%	48,195	-	-	-	-	-	-	-	-	-	-	59,900
City Engineer Public Works Director-50%-50%	92,600	-	-	-	-	-	-	-	-	41,310	-	137,700
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	92,600	-	185,200
Public Works Manager-5%-84%-10%-1%	94,248	-	-	-	-	-	-	11,220	-	-	-	98,200
Maintenance Worker I-48%-50%-2%	25,056	-	-	-	-	-	-	26,100	-	-	1,122	112,200
Maintenance Worker I-50%-25%-25%	-	-	-	11,850	11,850	-	-	-	-	-	1,044	52,200
Maintenance Worker I-98%-2%	46,452	-	-	-	-	-	-	-	-	-	-	47,400
Senior Maintenance Worker I-50%-25%-25%	-	-	-	13,050	13,050	-	-	-	-	-	948	47,400
Maintenance Worker-100%	-	-	-	-	-	-	-	-	-	-	-	52,200
Engineering Technician I-65%-35%	21,330	-	-	4,740	4,740	-	-	11,850	-	-	-	47,400
Public Services Manager-80%-20%	22,440	-	-	-	-	-	-	-	-	22,120	-	63,200
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	112,200
Volunteer Coordinator-15%-25%	-	-	-	-	-	13,250	-	-	-	-	-	77,800
Comm. Dev. Director-25%-5%-5%-55%-10%	-	39,575	-	-	-	-	-	-	15,830	-	-	53,000
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	-	-	68,850	-	-	158,300
Associate Planner-100%	-	-	-	-	-	-	-	-	-	-	-	137,700
Associate Planner-100%	-	-	-	-	-	-	-	-	-	-	-	85,900
Planning Technician II-95%-5%	3,485	-	-	-	-	-	-	-	-	-	-	85,900
Administrative Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	68,700
Building Official-100%	-	-	-	-	-	-	-	-	-	-	-	59,900
Permit Technician-100%	-	-	-	-	-	-	-	-	-	-	-	116,000
Records Management Intern-100%	-	-	14,300	-	-	-	-	-	-	-	-	57,300
Records Management Intern-100%	-	-	14,300	-	-	-	-	-	-	-	-	14,300
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	14,300
Code Compliance Officer-75%-25%	-	48,525	-	-	-	-	-	-	-	-	-	64,700
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	64,700
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	64,700
Administrative Assistant II-60%-40%	-	23,960	-	-	-	-	-	-	-	-	-	59,900
TOTAL SALARIES BY DEPARTMENT	442,141	112,060	28,600	29,640	29,640	16,985	63,105	155,760	109,315	156,030	3,114	3,364,700

* This spreadsheet does not include Over-time.

* All positions budgeted at E-step (highest)

Totals by Agency:	
General Fund	2,218,310
Public Works (Gas Tax)	442,141
Housing Community Dev. (CDBG)	112,060
Records Management	28,600
Landscape Maintenance District	29,640
Parks Maintenance District	29,640
General Capital Financing	16,985
General Liability (Insurance)	63,105
Building Services	155,760
Street/Storm Drain	3,114
Capital Improvements	156,030
Total City	3,255,385
Housing Authority	109,315
Total	3,364,700

2022/2023 Salaries By Department

Position	City Council 1000	City Clerk 1200	General Government 1450	Personnel 1600	Finance 1700	Engineering 3200	Planning 4100	Public Services 4200	Building & Safety 4500	Code Enforcement 4600	Parks 6000	Graffiti 6010	Community Volunteer Services 6020
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Manager-75%-5%-15%-5%	-	-	173,175	-	-	-	-	-	-	-	-	-	-
Director of Admin Services-10%-15%-50%-5%-15%-5%	-	-	16,150	24,225	80,750	-	-	-	-	-	-	-	-
Admin Services Manager-95%-5%	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting Supervisor-100%	-	-	-	-	104,000	-	-	-	-	-	-	-	-
Accountant-65%-30%-5%	-	-	-	-	49,530	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	52,000	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	52,000	-	-	-	-	-	-	-	-
City Clerk-90%-5%-5%	-	99,090	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-100%	-	61,100	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant I-100%	-	-	50,400	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-90%-10%	-	-	54,980	6,110	-	-	-	-	-	-	-	-	-
Asst. Public Works Director-35%-35%-30%	-	-	-	-	-	49,140	-	-	-	-	-	-	-
City Engineer Public Works Director-50%-50%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	100,100	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	-	-	-	-	-	-	-	-	-	-	5,720	-	-
Maintenance Worker I-48%-50%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker I-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	24,150	-	-
Maintenance Worker I-98%-2%	-	-	-	-	49,530	-	-	-	-	-	-	-	-
Maintenance Worker II-50%-25%-25%	-	-	-	-	52,000	-	-	-	-	-	26,600	-	-
Senior Maintenance Worker-100%	-	-	-	-	-	-	-	-	-	-	-	61,100	-
Maintenance Worker I-10%-45%-10%-10%-25%	-	-	-	-	-	-	-	-	-	-	4,830	-	-
Engineering Technician II-65%-35%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Services Manager-80%-20%	-	-	-	-	-	-	-	91,520	-	-	-	-	-
Public Services Coordinator-100%	-	-	-	-	-	-	-	79,400	-	-	-	-	-
Volunteer Coordinator-75%-25%	-	-	-	-	-	-	-	-	-	-	-	-	-
Comm. Dev. Director-25%-5%-5%-55%-10%	-	-	-	-	-	-	88,825	-	8,075	8,075	-	-	40,500
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	70,200	-	-	-	-	-	-
Associate Planner-100%	-	-	-	-	-	-	87,600	-	-	-	-	-	-
Associate Planner-100%	-	-	-	-	-	-	87,600	-	-	-	-	-	-
Planning Technician II-95%-5%	-	-	-	-	-	-	67,450	-	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	61,100	-	-	-	-	-	-
Building Official-100%	-	-	-	-	-	-	-	-	118,400	-	-	-	-
Permit Technician-100%	-	-	-	-	-	-	-	-	58,500	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	66,000	-	-	-
Code Compliance Officer-75%-25%	-	-	-	-	-	-	-	-	-	16,500	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	66,000	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	66,000	-	-	-	-	-
Administrative Assistant III-80%-40%	-	-	-	-	-	-	-	-	-	36,660	-	-	-
TOTAL SALARIES BY DEPARTMENT	48,000	160,190	254,715	30,335	338,280	149,240	462,775	236,920	184,975	193,235	61,300	61,100	40,500

*This spreadsheet does not include Over-time.

*All positions budgeted at E-step (highest)

2022/2023 Salaries By Department

Position	Gas Tax 8310	CDBG 8400	Records Mgmt. 8340	Landscape Maint. District 8500	Parks Maint. District 8540	General Capital Financing 3890	General Liability 9500	Building Services 9510	Housing Authority 7000	Capital Improvements 3830	Street/Storm Drain Maint. District 8470	2022/2023 Total Salaries
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Manager-75%-5%-15%-5%	11,545	-	-	-	-	-	34,635	-	-	-	-	230,900
Director of Admin. Services-10%-15%-50%-5%-15%-5%	8,075	-	-	-	-	-	24,225	-	11,545	-	-	161,500
Admin. Services Manager-95%-5%	5,720	-	-	-	-	-	-	108,680	8,075	-	-	114,400
Accounting Supervisor-100%	-	-	-	-	-	-	-	-	-	-	-	104,000
Accountant-65%-30%-5%	22,860	-	-	-	-	3,810	-	-	-	-	-	76,200
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	52,000
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	52,000
City Clerk-90%-5%-5%	-	-	-	-	-	-	5,505	-	5,505	-	-	110,100
Administrative Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	61,100
Administrative Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	50,400
Administrative Assistant III-90%-10%	-	-	-	-	-	-	-	-	-	-	-	61,100
Asst. Public Works Director-35%-35%-30%	49,140	-	-	-	-	-	-	-	-	-	-	140,400
City Engineer Public Works Director-50%-50%	94,450	-	-	-	-	-	-	-	-	42,120	-	188,900
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	94,450	-	100,100
Public Works Manager-5%-84%-10%-1%	96,096	-	-	-	-	-	-	11,440	-	-	-	114,400
Maintenance Worker I-48%-50%-2%	25,536	-	-	-	-	-	-	26,600	-	-	1,144	53,200
Maintenance Worker I-50%-25%-25%	-	-	-	12,075	-	-	-	-	-	-	1,064	48,300
Maintenance Worker I-96%-2%	47,334	-	-	13,300	-	-	-	-	-	-	966	53,200
Maintenance Worker II-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	-	61,100
Senior Maintenance Worker-100%	-	-	-	-	-	-	-	-	-	-	-	48,300
Maintenance Worker I-10%-45%-10%-10%-25%	21,735	-	-	4,830	-	-	-	12,075	-	-	-	64,400
Engineering Technician II-65%-35%	41,860	-	-	-	-	-	-	-	-	22,540	-	114,400
Public Services Manager-80%-20%	22,880	-	-	-	-	-	-	-	-	-	-	79,400
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	54,000
Volunteer Coordinator-75%-25%	-	-	-	-	-	13,500	-	-	-	-	-	161,500
Comm. Dev. Director-25%-5%-5%-5%-10%	-	40,375	-	-	-	-	-	-	16,150	-	-	140,400
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	-	-	70,200	-	-	87,600
Associate Planner-100%	-	-	-	-	-	-	-	-	-	-	-	71,000
Associate Planner-100%	-	-	-	-	-	-	-	-	-	-	-	61,100
Planning Technician III-95%-5%	3,550	-	-	-	-	-	-	-	-	-	-	118,400
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	58,500
Building Official-100%	-	-	-	-	-	-	-	-	-	-	-	14,600
Permit Technician-100%	-	-	-	-	-	-	-	-	-	-	-	14,600
Records Management Intern-100%	-	-	14,600	-	-	-	-	-	-	-	-	66,000
Records Management Intern-100%	-	-	14,600	-	-	-	-	-	-	-	-	66,000
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	66,000
Code Compliance Officer-75%-25%	-	49,500	-	-	-	-	-	-	-	-	-	66,000
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	61,100
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	61,100
Administrative Assistant II-60%-40%	-	24,440	-	-	-	-	-	-	-	-	-	61,100
TOTAL SALARIES BY DEPARTMENT	450,781	114,315	29,200	30,205	30,205	17,310	64,365	158,795	111,475	159,110	3,174	3,430,500

*This spreadsheet does not include Over-time.

*All positions budgeted at E-step (highest)

Totals by Fund:

General Fund	2,261,565
Public Works (Gas Tax)	450,781
Housing Community Dev. (CDBG)	114,315
Records Management	29,200
Landscape Maintenance District	30,205
Parks Maintenance District	30,205
General Capital Financing	17,310
General Liability (Insurance)	64,365
Building Services	158,795
Street/Storm Drain	3,174
Capital Improvements	159,110
Total City	3,319,025
Housing Authority	111,475
Total	3,430,500

2021/2022 Capital Outlay

Acct #	Description	004-8310 Gas Tax	007-8330 DIF	029-2100 Fire Department
6040	Arrow Board Trailer Unit	6,900	-	-
6040	Battery Backup Repairs (5)	25,000	-	-
6040	Signal Controller B/U & Camera (2)	5,200	-	-
6030	City Hall Roof	-	140,000	-
6030	Replace YMCA Pool Skylights	-	76,000	-
6030	Replace YMCA Sport Flooring	-	29,500	-
6030	Fire Station No. 2 Light Poles/Lamps	-	15,000	-
6030	Fire Station No. 3 A/C Unit	-	30,000	-
6040	Gas Dispenser	-	35,000	-
6040	Fire Station No. 1-3 Exhaust Removal Systems	-	-	171,900
6040	Fire Station No. 1 Security Gate	-	-	55,000
6040	Fire Station No. 1-2 Generators	-	-	210,000
6040	Fire Station No. 1-3 Security Cameras	-	-	80,300
6060	Type III Wildland Fire Engine	-	-	500,000
TOTAL CAPITAL OUTLAY 2021/2022		37,100	325,500	1,017,200
		Total City Capital Outlay		1,379,800

2022/2023 Capital Outlay

Acct #	Description	004-8310 Gas Tax	007-8330 DIF	029-2100 Fire Department
6060	F250 Truck (2)	78,000	-	-
6040	Battery Backup Repairs (5)	25,000	-	-
6040	Signal Controller B/U & Camera (2)	5,200	-	-
6040	Replace YMCA Sport Flooring	-	27,000	-
6040	AVL/MDT Systems in Front-line Fire Engines	-	-	47,650
6060	Type I Fire Engine	-	-	650,000
TOTAL CAPITAL OUTLAY 2022/2023		108,200	27,000	697,650
		Total City Capital Outlay		832,850

*No Capital Outlay for HA or SA.

Capital Outlay Accounts:

6010-Land
6020-Land Improvements
6030-Building
6040-Equipment
6050-Furniture & Fixtures
6060-Vehicles
6070-Software

2021/2022 Capital Projects

Acct #	Description	004-8310 Gas Tax	005-8320 Article III	006-8400 HCD	007-8330 Development Impact Fees	008-8340 Developer In- lieu Fees	010-8330 Capital Improvements	017-8350 Measure I	020-8440 AQMD	023-3890 Capital Construction	027-8490 Misc. Grants	030-8495 Major Grants	Total
6813	Boulder Avenue (San Manuel Village Entrance to Greenspot Road)				1,852,000						224,000		3,728,000
6813	Base Line Bridge over City Creek						555,000					3,900,000	4,455,000
6813	Orange Street Bridge at Plunge Creek Overflow				204,000							1,343,000	2,002,000
6813	SR-210/5th Street Interchange Phase I						1,097,000				905,000		3,100,000
6813	SR-210/5th Street Interchange Phase II						22,000				500,000		51,000
6813	SR-210/Victoria Avenue Interchange												51,000
6813	Cunningham (9th to Base Line) (21/22 CDBG)												51,000
6813	Unprogrammed (22/23 CDBG)												51,000
6813	Sycamore Storm Drain (e.o. Streater Dr)						892,000						892,000
6813	Bledsoe Creek Outlet Repair (s/o Highland Ave)				263,000								263,000
6813	Elder Gulch Storm Drain				44,000								44,000
6813	Elder Creek/Plunge Creek Confluence												44,000
6813	Signal Coordination (City-Wide)												44,000
6813	5th Street Storm Drain (Connection to City Creek)												44,000
6813	Citywide Pedestrian Head Installation (HSIP Cycle 10)												44,000
6813	Del Rosa Drive/5th Street Signal Modification												44,000
6813	9th St (Cunningham St to Palm Ave)/Lighted Crosswalk on Church Ave (at Norwood St)												44,000
6813	McKinley St (9th to Base Line)/Lighted Crosswalk on Base Line (at Valiana Dr)												44,000
6813	Highland/Redlands Regional Connector (ATP Cycle 2)												44,000
6813	City Creek/Alabama Street Bkways (ARP Cycle 3)												44,000
6813	Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (Highland Ave to 3rd St)				20,000						110,000		787,000
6813	3rd St (Palm Ave to 5th St), 5th St (Victoria to SR-210), Palm Ave (3rd to 5th), Central Ave (3rd to 5th)												304,000
6813	Tippecanoe Avenue												213,000
6813	Pavement Management Program (PMP) Study (2nd Cycle)												3,780,000
6813	Sector E Pavement Rehabilitation and Maintenance												6,285,000
6813	9th St Transit Stops (Eucalyptus Dr to Victoria Drive)												2,130,000
6813	Transit Stops Access Improvements (Base Line, Boulder, 9th St and Olive Tree Lane)												1,489,000
6813	Local Roadway Safety Plan												10,000
6813	Natural Parkland Trail												30,000
6813	Sign Replacement (City-Wide) Phase 2												45,000
6813	TOTAL CAPITAL PROJECTS	708,000	285,000	-	2,613,000	174,000	3,310,000	2,747,000	45,000	222,000	23,128,000	11,855,000	44,946,000

2022/2023 Capital Projects

Acct #	Description	004-8310 Gas Tax	005-8320 Article III	006-8400 HCD	007-8330 Development Impact Fees	008-8340 Developer In- lieu Fees	010-8330 Capital Improvements	017-8350 Measure I	020-8440 AQMD	023-3890 Capital Construction	027-8490 Misc. Grants	030-8495 Major Grants	Total
6813	Base Line Bridge over City Creek				481,000								15,793,000
6813	Orange Street Bridge at Plunge Creek Overflow						1,970,000						4,077,000
6813	SR-210/5th Street Interchange Phase I												272,000
6813	SR-210/5th Street Interchange Phase II												29,000
6813	SR-210/Victoria Avenue Interchange												84,000
6813	Cunningham (9th to Base Line) (21/22 CDBG)												1,800,000
6813	Unprogrammed (22/23 CDBG)												254,000
6813	Elder Gulch Storm Drain				460,000								247,000
6813	Signal Coordination (City-Wide)												460,000
6813	Highland/Redlands Regional Connector (ATP Cycle 2)												460,000
6813	City Creek/Alabama Street Bkways (ARP Cycle 3)												460,000
6813	Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (Highland Ave to 3rd St)												1,591,000
6813	3rd St (Palm Ave to 5th St), 5th St (Victoria to SR-210), Palm Ave (3rd to 5th), Central Ave (3rd to 5th)												817,000
6813	Natural Parkland Trail												3,570,000
6813	Base Line Median Lighting (one light east of Palm Avenue)												2,104,000
6813	TOTAL CAPITAL PROJECTS	708,000	28,000	390,000	971,000	-	2,238,000	217,000	45,000	215,000	6,565,000	22,251,000	32,920,000

The amounts on this spreadsheet include design, engineering inspection & contract management.

**CITY OF HIGHLAND CFD NO. 2001-1
SPECIAL TAX BONDS
SERIES 2011**

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
9/1/2021	\$ 315,000.00	\$ 80,006.25		
3/1/2022	\$ -	\$ 72,131.25	\$ 152,137.50	\$ 467,137.50
9/1/2022	\$ 335,000.00	\$ 72,131.25		
3/1/2023	\$ -	\$ 63,756.25	\$ 135,887.50	\$ 470,887.50
9/1/2023	\$ 345,000.00	\$ 63,756.25		
3/1/2024	\$ -	\$ 55,131.25	\$ 118,887.50	\$ 463,887.50
9/1/2024	\$ 370,000.00	\$ 55,131.25		
3/1/2025	\$ -	\$ 45,650.00	\$ 100,781.25	\$ 470,781.25
9/1/2025	\$ 385,000.00	\$ 45,650.00		
3/1/2026	\$ -	\$ 35,062.50	\$ 80,712.50	\$ 465,712.50
9/1/2026	\$ 400,000.00	\$ 35,062.50		
3/1/2027	\$ -	\$ 24,062.50	\$ 59,125.00	\$ 459,125.00
9/1/2027	\$ 425,000.00	\$ 24,062.50		
3/1/2028	\$ -	\$ 12,375.00	\$ 36,437.50	\$ 461,437.50
9/1/2028	\$ 450,000.00	\$ 12,375.00	\$ 12,375.00	\$ 462,375.00
Balance	\$ 3,025,000.00	\$ 696,343.75	\$ 696,343.75	\$ 3,721,343.75

**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2004 TAX ALLOCATION REFUNDING BONDS
SERIES B**

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
12/1/2021	\$ 230,000.00	\$ 28,673.75		
6/1/2022		\$ 22,176.25	\$ 50,850.00	\$ 280,850.00
12/1/2022	\$ 250,000.00	\$ 22,176.25		
6/1/2023		\$ 15,113.75	\$ 37,290.00	\$ 287,290.00
12/1/2023	\$ 260,000.00	\$ 15,113.75		
6/1/2024		\$ 7,768.75	\$ 22,882.50	\$ 282,882.50
12/1/2024	\$ 275,000.00	\$ 7,768.75	\$ 7,768.75	\$ 282,768.75
Balance	\$ 1,015,000.00	\$ 118,791.25	\$ 118,791.25	\$ 1,133,791.25

The Successor Agency to the Redevelopment Agency (SARDA) will be responsible for the debt service payments of the former RDA.

**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2015 TAX ALLOCATION REFUNDING BONDS
SERIES A**

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
12/1/2021 \$	395,000	\$ 224,187.50		
6/1/2022		\$ 214,312.50	\$ 438,500.00	\$ 833,500.00
12/1/2022 \$	410,000	\$ 214,312.50		
6/1/2023		\$ 204,062.50	\$ 418,375.00	\$ 828,375.00
12/1/2023 \$	435,000	\$ 204,062.50		
6/1/2024		\$ 193,187.50	\$ 397,250.00	\$ 832,250.00
12/1/2024 \$	455,000	\$ 193,187.50		
6/1/2025		\$ 181,812.50	\$ 375,000.00	\$ 830,000.00
12/1/2025 \$	710,000	\$ 181,812.50		
6/1/2026		\$ 164,062.50	\$ 345,875.00	\$ 1,055,875.00
12/1/2026 \$	750,000	\$ 164,062.50		
6/1/2027		\$ 145,312.50	\$ 309,375.00	\$ 1,059,375.00
12/1/2027 \$	785,000	\$ 145,312.50		
6/1/2028		\$ 125,687.50	\$ 271,000.00	\$ 1,056,000.00
12/1/2028 \$	820,000	\$ 125,687.50		
6/1/2029		\$ 112,362.50	\$ 238,050.00	\$ 1,058,050.00
12/1/2029 \$	850,000	\$ 112,362.50		
6/1/2030		\$ 91,112.50	\$ 203,475.00	\$ 1,053,475.00
12/1/2030 \$	890,000	\$ 91,112.50		
6/1/2031		\$ 68,862.50	\$ 159,975.00	\$ 1,049,975.00
12/1/2031 \$	935,000	\$ 68,862.50		
6/1/2032		\$ 52,500.00	\$ 121,362.50	\$ 1,056,362.50
12/1/2032 \$	965,000	\$ 52,500.00		
6/1/2033		\$ 35,612.50	\$ 88,112.50	\$ 1,053,112.50
12/1/2033 \$	1,000,000	\$ 35,612.50		
6/1/2034		\$ 18,112.50	\$ 53,725.00	\$ 1,053,725.00
12/1/2034 \$	1,035,000	\$ 18,112.50	\$ 18,112.50	\$ 1,053,112.50
Balance \$	10,435,000.00	\$ 3,438,187.50	\$ 3,438,187.50	\$ 13,873,187.50

The Successor Agency to the Redevelopment Agency (SARDA) will be responsible for the debt service payments of the former RDA.

**SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2017 TAX ALLOCATION REFUNDING BONDS
SERIES 2017**

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
8/1/2021		\$ 498,359.38		
2/1/2022	\$ 1,240,000.00	\$ 498,359.38	\$ 996,718.76	\$ 2,236,718.76
8/1/2022		\$ 484,409.38		
2/1/2023	\$ 1,270,000.00	\$ 484,409.38	\$ 968,818.76	\$ 2,238,818.76
8/1/2023		\$ 468,534.38		
2/1/2024	\$ 1,300,000.00	\$ 468,534.38	\$ 937,068.76	\$ 2,237,068.76
8/1/2024		\$ 451,471.88		
2/1/2025	\$ 1,335,000.00	\$ 451,471.88	\$ 902,943.76	\$ 2,237,943.76
8/1/2025		\$ 431,446.88		
2/1/2026	\$ 1,385,000.00	\$ 431,446.88	\$ 862,893.76	\$ 2,247,893.76
8/1/2026		\$ 410,671.88		
2/1/2027	\$ 1,420,000.00	\$ 410,671.88	\$ 821,343.76	\$ 2,241,343.76
8/1/2027		\$ 388,484.38		
2/1/2028	\$ 1,465,000.00	\$ 388,484.38	\$ 776,968.76	\$ 2,241,968.76
8/1/2028		\$ 363,762.50		
2/1/2029	\$ 1,515,000.00	\$ 363,762.50	\$ 727,525.00	\$ 2,242,525.00
8/1/2029		\$ 338,196.88		
2/1/2030	\$ 1,570,000.00	\$ 338,196.88	\$ 676,393.76	\$ 2,246,393.76
8/1/2030		\$ 311,703.13		
2/1/2031	\$ 1,625,000.00	\$ 311,703.13	\$ 623,406.26	\$ 2,248,406.26
8/1/2031		\$ 284,281.25		
2/1/2032	\$ 1,675,000.00	\$ 284,281.25	\$ 568,562.50	\$ 2,243,562.50
8/1/2032		\$ 256,015.63		
2/1/2033	\$ 1,735,000.00	\$ 256,015.63	\$ 512,031.26	\$ 2,247,031.26
8/1/2033		\$ 224,568.75		
2/1/2034	\$ 1,800,000.00	\$ 224,568.75	\$ 449,137.50	\$ 2,249,137.50
8/1/2034		\$ 191,943.75		
2/1/2035	\$ 1,860,000.00	\$ 191,943.75	\$ 383,887.50	\$ 2,243,887.50
8/1/2035		\$ 158,231.25		
2/1/2036	\$ 2,805,000.00	\$ 158,231.25	\$ 316,462.50	\$ 3,121,462.50
8/1/2036		\$ 107,390.63		
2/1/2037	\$ 2,910,000.00	\$ 107,390.63	\$ 214,781.26	\$ 3,124,781.26
8/1/2037		\$ 54,646.88		
2/1/2038	\$ 3,015,000.00	\$ 54,646.88	\$ 109,293.76	\$ 3,124,293.76
Balance	\$ 29,925,000.00	\$ 10,848,237.62	\$ 10,848,237.62	\$ 40,773,237.62

The Successor Agency to the Redevelopment Agency (SARDA) will be responsible for the debt service payments of the former RDA.

CITY COUNCIL

Introduction:

Consisting of the Mayor, Mayor Pro-Tem, and three Council Members, the City Council serves as the policy making body of the City. The City Council appoints the City Manager, City Attorney, and City Treasurer, as well as various members of the City's advisory committees and commissions. The City Council also establishes fiscal policy through the adoption of a biennial Operating Budget and Capital Improvement Program. Overall policy is established through the Work Program process.

Full-Time Equivalents:

Mayor	1.000	
Mayor Pro-Tem	1.000	
Council Member	1.000	
Council Member	1.000	
Council Member	1.000	Total FTE 5.000

*All five (5) Council Members are considered employees for W-2 purposes only. Therefore, they are not included in the FTE computation on page 27.

Strategic Goals & Objectives:

Ongoing objectives consist of:

1. Continue building a sound fiscal base.
2. Ensure proper public facilities and infrastructure for current and future generations.
3. Assure proper level of public safety and health for the community.
4. Enhance the image and identity of the City.
5. Ensure a high level of human resources and relations for staff, commissions, and citizens.

Performance Measures:

1. Maintained a sound fiscal base and approved a balanced budget.
2. Approved a five-year contract with Cal Fire for FY 2020/2021-2024/2025.
3. Approved many capital projects that improve the infrastructure of the City.
4. Added additional fixed point Automated License Plate Reader (ALPR) cameras throughout the City.
5. Approved the 2021-2022 Work Program.

City Council

Acct #	General Fund-001 City Council-1000	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	50,884	48,182	48,000	48,000	48,000	48,000
	TOTAL SALARIES & WAGES	50,884	48,182	48,000	48,000	48,000	48,000
BENEFITS:							
3510	CAFETERIA PLAN	71,875	78,776	81,000	81,000	84,000	87,000
3530	MEDICARE & SOCIAL SECURITY	8,089	8,362	9,870	9,870	10,100	10,330
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	500	500	500
	TOTAL BENEFITS	79,964	87,138	90,870	91,370	94,600	97,830
OPERATIONS & MATERIALS:							
4200	OFFICE SUPPLIES	4,044	151	2,050	400	235	1,845
4203	EQUIPMENT/FURNITURE	1,762	-	-	-	-	-
4210	POSTAGE	2	2	200	50	200	200
4310	DUES & SUBSCRIPTIONS	31,367	33,048	33,900	33,900	34,200	35,300
4320	TRAVEL & CONFERENCE	3,041	719	10,000	500	10,000	10,000
4330	TRAINING	60	265	3,400	500	3,400	2,000
4332	MILEAGE REIMBURSEMENT	-	-	500	150	500	500
4336	COMMUNITY EVENTS	1,990	2,114	1,000	250	2,000	2,000
4346	LAFCO FEES	5,996	5,739	7,000	7,600	7,750	8,000
	TOTAL OPERATIONS & MATERIALS	48,263	42,038	58,050	43,350	58,285	59,845
TOTAL CITY COUNCIL		179,111	177,358	196,920	182,720	200,885	205,675

CITY CLERK

Introduction:

The office of the City Clerk is committed and dedicated to serving the City Council, the various City departments and the citizens of this community pursuant to state statute and in an efficient, courteous, and professional manner that lends itself to bringing respect and dignity to the City we serve. In today's era of open, fluid and faceless communications, nowhere is the need for truth greater than in government. The paramount challenge for clerks in the electronic age is to retain the people's confidence as an impartial administrator and trusted conservator of public records and processes.

The statutes of the State of California prescribe the basic functions and duties of the City Clerk in general law cities, and the Government Code and Election Code provide precise and specific responsibilities and procedures to follow. The City Clerk oversees, promotes and encourages open and participatory government. The office of the City Clerk is a service department within the municipal government upon which the City Council, all city departments, and the general public rely for information regarding the operations and legislative history of the City.

The City Clerk is the local official for elections, local legislation, the Public Records Act, the Political Reform Act, and the Brown Act (open meeting laws). Before and after the City Council takes action, the City Clerk ensures that actions are in compliance with all federal, state and local statutes and regulations and that all actions are properly executed, recorded, and archived.

As an Elections Official, the City Clerk administers federal, state, and local procedures through which local government representatives are selected. The Clerk assists candidates in meeting their legal responsibilities before, during, and after an election. From Election pre-planning to certification of election results and filing of final campaign disclosure documents, the City Clerk manages the process which forms the foundation of our democratic system of government.

As a Legislative Administrator, the City Clerk plays a critical role in the decision-making process of the local legislature. As the key staff for Council meetings, the City Clerk prepares the legislative Agenda, verifies legal notices have been posted or published, and completes the necessary arrangements to ensure an effective meeting. The City Clerk is entrusted with the responsibility of recording the decisions which constitute the building blocks of our representative government.

As a Records Manager, the City Clerk oversees yet another legislative process, the preservation and protection of the public record. By statute, the clerk is required to maintain and index the minutes, ordinances, and resolutions adopted by the legislative body. The City Clerk also ensures that other municipal records are readily accessible to the public. The public record under the conservatorship of the City Clerk provides fundamental integrity to the structure of our democracy.

Full-Time Equivalents:

City Clerk	0.900	
Administrative Assistant III	1.000	Total FTE 1.900

Strategic Goals & Objectives:

1. The City Clerk's office will continue to provide timely information regarding City business and the City Council's actions to the public; accurately record, maintain and preserve City records, provide quality customer service, demonstrate professionalism and continually strive for excellence.
2. The City Clerk's office will continue the conversion of City records into Laserfiche to electronically index, track, search and retrieve records for current, past and historical records management, to enhance efficiency and customer service.
3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org.

Strategic Plan - Work Program					
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Explore Opportunity to Serve as a Passport Acceptance Facility	2019/2020	1	HP-	Partially Complete	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Review City Council Districts after 2020 Census	2021/2022	1	HP-	1st quarter 2022	
Explore Opportunity to Serve as a Passport Acceptance Facility	2021/2022	2	HP	2nd quarter 2021	x

Performance Measures:

This past year, the City Clerk's office continued its commitment to the citizens and the City team. Specific examples of this are:

1. Processed the City's 15th General Municipal Election in November 2020.
2. Expanded the records management conversion of City records into a document imaging and retrieval system. Resolutions, ordinances, agendas, minutes, contracts and agreements, deeds and easements, liens, claims, building permits and plans, code enforcement files, account payables, engineering plans, landscaping plans, etc., are among the myriad of documents that have been scanned for electronic accessibility.
3. Processed 231 public records request within the 10-day deadline in accordance with the Public Records Act.
4. Collaborated with staff on identifying boxes/documents to ensure compliance with the Records Retention Policy.
5. Work with staff to maintain and update the City's website.

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Agendas/Minutes	85	85	85	85	85
Document Recordation	375	350	325	325	325
FPPC Forms	200	200	200	200	200
Notary Public	250	250	250	250	250
Ordinances	10	9	10	10	10
Passports	0	0	50	150	150
Proclamations/Awards	300	300	300	300	300
Public Records Requests	98	133	250	250	250
Resolutions	53	45	35	40	40
Staff Reports	150	150	150	150	150

DRAFT

City Clerk

Acct #	General Fund-001 City Clerk-1200	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	125,367	133,938	153,910	153,910	157,100	160,190
3040	OVERTIME	-	-	500	500	500	500
3050	COMPENSATORY TIME	730	657	-	-	-	-
3100	SICK LEAVE	167	1,055	-	-	-	-
3110	HOLIDAY	6,266	6,762	-	-	-	-
3120	VACATION	6,329	5,711	-	-	-	-
3125	MANAGEMENT LEAVE	410	94	-	-	-	-
	TOTAL SALARIES & WAGES	139,270	148,215	154,410	154,410	157,600	160,690
BENEFITS:							
3510	CAFETERIA PLAN	28,031	30,723	31,590	31,590	31,920	33,060
3530	MEDICARE & SOCIAL SECURITY	2,545	2,675	2,235	2,235	2,280	2,325
3560	PERS-RETIREMENT	38,613	43,080	52,280	52,260	45,640	48,275
3590	LIFE INSURANCE	456	486	510	510	520	530
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	195	190	190
	TOTAL BENEFITS	69,645	76,965	86,595	86,790	80,550	84,380
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	1,724	1,018	3,000	3,000	2,520	2,520
4203	EQUIPMENT/FURNITURE	-	-	3,000	500	-	3,000
4210	POSTAGE	397	395	400	400	400	400
4245	EQUIPMENT MAINTENANCE	-	-	500	150	500	500
4255	SOFTWARE SUPPORT	6,798	8,057	8,000	8,000	8,700	9,260
4300	ADVERTISING	32,080	36,359	29,000	29,000	29,000	32,000
4310	DUES & SUBSCRIPTIONS	370	1,282	1,800	700	1,500	2,350
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	185	35	200	100	450	450
4332	MILEAGE REIMBURSEMENT	21	17	200	100	200	200
4335	ELECTIONS	3,233	317	35,000	1,000	1,000	35,000
	TOTAL OPERATIONS & MATERIALS	51,382	52,587	87,035	48,885	52,300	94,055
CONTRACTUAL SERVICES:							
4506	CONTRACT SERVICES-SB COUNTY RECORDER	1,316	2,580	5,500	5,500	5,000	5,500
4554	CONTRACT SERVICES-CODIFICATION	3,690	4,315	5,500	3,500	5,000	5,500
4625	CONTRACT SERVICES-RECORDS MANAGEMENT	13,955	16,950	15,800	15,800	17,800	19,000
4626	CONTRACT SERVICES-RECORDS CONSULTANT	-	-	-	-	30,000	-
	TOTAL CONTRACTUAL SERVICES	18,961	23,846	26,800	24,800	57,800	30,000
	TOTAL CITY CLERK	279,258	301,613	354,840	314,885	348,250	369,125

GENERAL GOVERNMENT

Introduction:

General Government services include the operations of the City Manager. The City Manager serves as the chief administrative officer of the City. Under the policy direction of the City Council, the City Manager is responsible for the efficient and effective management of all municipal affairs. The City Manager recommends to the Council the adoption of policies and regulations that are deemed necessary. This office is responsible for the preparation of the City's biennial budget and for the adherence to the City Council approved expenditure levels and the City's Work Program which prioritizes the City Council's objectives and goals for the next two years.

Additional functions of this department include providing contract maintenance, major purchase analysis, and staff support as required by the City Manager and City Council.

Full-Time Equivalents:

City Manager	0.750	
Director of Administrative Services	0.100	
Administrative Assistant I	1.000	
Administrative Assistant III	0.900	Total FTE 2.750

Accomplishments:

1. Presented balanced and objectives-oriented biennial budget.
2. Maintained a positive fiscal position.
3. Achieved Tree City U.S.A. recognition for thirtieth consecutive year.
4. Presented a new 5-year contract with Cal-Fire to the City Council for adoption.

Strategic Goals & Objectives:

Continue to maintain a positive fiscal position.

Performance Measures:

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Weekly Reports	52	52	52	52	52

General Government

Acct #	General Fund-001 General Government-1450	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	298,850	296,396	364,165	364,165	289,040	294,715
3040	OVERTIME	-	110	500	500	500	500
3050	COMPENSATORY TIME	1,116	442	-	-	-	-
3100	SICK LEAVE	2,724	1,735	-	-	-	-
3110	HOLIDAY	15,968	14,134	-	-	-	-
3120	VACATION	17,628	17,180	-	-	-	-
3125	MANAGEMENT LEAVE	581	2,733	-	-	-	-
	TOTAL SALARIES & WAGES	336,868	332,731	364,665	364,665	289,540	295,215
BENEFITS:							
3510	CAFETERIA PLAN	55,344	59,082	60,750	60,750	46,200	47,850
3511	PERS-ADMIN FEE	826	719	1,200	1,200	1,100	1,200
3530	MEDICARE & SOCIAL SECURITY	5,678	5,805	4,995	4,995	4,190	4,725
3560	PERS-RETIREMENT	99,860	106,682	110,160	110,160	89,235	96,385
3580	DEFERRED COMPENSATION	6,448	6,203	6,255	6,255	6,250	6,250
3590	LIFE INSURANCE	1,082	962	1,140	1,140	955	975
3600	AUTO ALLOWANCE	7,620	6,962	6,900	6,900	6,900	6,900
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	275	275	275
3650	VACATION BUYBACK	24,990	24,319	26,000	26,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	23,964	26,261	23,000	23,000	27,000	27,000
3660	ADMINISTRATIVE LEAVE BUYBACK	17,993	18,248	17,000	17,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	-	-	2,000	2,000	1,000	1,000
	TOTAL BENEFITS	243,805	255,243	259,400	259,675	227,105	236,560
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	9,507	17,619	-	-	-	-
4106	OPERATING TRANSFER OUT-CDBG	477	-	-	-	-	-
4112	OPERATING TRANSFER OUT-LMD	35,000	51,032	-	-	-	-
4115	OPERATING TRANSFER OUT-TRAIL DISTRICT	-	-	-	-	-	-
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	1,278,480	146,526	-	-	-	-
4129	OPERATING TRANSFER OUT-FIRE DEPT	-	441,327	-	-	767,790	830,380
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	250,000	10,000	-	-	30,000	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	492	241	550	550	450	495
4203	EQUIPMENT/FURNITURE	-	-	250	250	250	250
4210	POSTAGE	242	157	350	350	350	350
4310	DUES & SUBSCRIPTIONS	2,425	2,174	3,180	3,180	2,290	2,400
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	35	60	495	100	495	495
4332	MILEAGE REIMBURSEMENT	28	-	100	50	100	100
4370	INSURANCE CLAIMS	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	1,583,261	674,244	10,860	10,415	809,755	842,845
CONTRACTUAL SERVICES:							
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000
4507	CONTRACT SERVICES-CHAMBER OF COMMERCE	16,456	-	-	-	-	-
4520	CONTRACT SERVICES-ATTORNEY	121,968	124,939	115,000	115,000	115,000	115,000
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	37,440	27,157	48,940	20,000	45,000	45,000
4535	CONTRACT SERVICES-PERSONNEL	-	-	500	250	-	-
4558	CONTRACT SERVICES-APPRAISALS	-	-	-	2,000	-	-
	TOTAL CONTRACTUAL SERVICES	177,664	153,896	166,440	139,250	162,000	162,000
	TOTAL GENERAL GOVERNMENT	2,341,597	1,416,114	801,365	774,005	1,488,400	1,536,620

PERSONNEL

Introduction:

Responsible for the centralized human resource functions within the City, the Personnel Department manages recruitment, classification, reclassification, evaluations, training programs, employee benefit monitoring, compensation studies, and employee relations.

Full-Time Equivalents:

Director of Administrative Services 0.150
Administrative Assistant III 0.100 Total FTE 0.250

Accomplishments:

1. The following recruitments were successfully completed to meet the City's personnel needs: Code Compliance Officer (1), Associate Planner, Administrative Assistant I, Administrative Assistant III, Assistant Engineer, Public Works Director/City Engineer, Assistant Public Works Director, Building Official, Code Compliance Officer (2) & Administrative Services Manager.
2. Continued to ensure Compliance with the Americans with Disabilities Act (ADA).
3. Monitored staff evaluations to ensure timeliness and appropriateness for step increases.
4. Updated the Personnel Resolution.
5. Placed revised employment application on City website.
6. Implemented COVID safety policies and procedures as required.

Strategic Goals & Objectives:

1. Continue to monitor new laws relating to Personnel actions and take necessary steps to keep City in compliance.
2. Review employee benefit programs.
3. Update employee handbooks (Personnel Resolution) as needed.
4. Implement recommendations consistent with classification and compensation study.
5. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Update Personnel Resolution	2019/2020	4	HP-	Partially Complete-Anticipated completion in 1st quarter 2021	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Update Personnel Resolution	2021/2022	3	HP+	2nd quarter 2021	x

Performance Measures:

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Recruitments	8	2	2	2
Reclassifications	2	2	4	4

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Personnel

Acct #	General Fund-001 Personnel-1600	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	22,546	23,583	29,150	29,150	29,735	30,335
3040	OVERTIME	-	-	500	500	500	500
3050	COMPENSATORY TIME	18	14	-	-	-	-
3100	SICK LEAVE	80	89	-	-	-	-
3110	HOLIDAY	1,402	1,235	-	-	-	-
3120	VACATION	1,257	1,323	-	-	-	-
3125	MANAGEMENT LEAVE	285	109	-	-	-	-
	TOTAL SALARIES & WAGES	25,589	26,353	29,650	29,650	30,235	30,835
BENEFITS:							
3510	CAFETERIA PLAN	5,569	3,500	4,050	4,050	4,200	4,350
3530	MEDICARE & SOCIAL SECURITY	475	489	425	425	430	440
3560	PERS-RETIREMENT	7,358	8,116	8,575	8,575	8,770	9,175
3590	LIFE INSURANCE	90	93	100	100	100	100
3600	AUTO ALLOWANCE	900	909	900	900	900	900
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	25	25	25
	TOTAL BENEFITS	14,393	13,107	14,050	14,075	14,425	14,990
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	360	235	850	850	765	765
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	57	42	200	100	200	200
4235	PHYSICALS/TESTING	2,243	1,828	2,200	700	2,350	2,350
4236	LIVESCAN SERVICE FEE	160	192	245	245	245	245
4300	ADVERTISING	1,235	1,060	2,475	2,475	2,475	2,475
4310	DUES & SUBSCRIPTIONS	942	902	1,000	1,000	1,000	1,000
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	110	273	500	100	500	500
	TOTAL OPERATIONS & MATERIALS	11,681	9,641	13,405	11,405	15,565	15,910
CONTRACTUAL SERVICES:							
4536	CONTRACT SERVICES-CLASS STUDY	-	-	-	-	-	-
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	3,120	6,375	7,000	7,000	7,000	7,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	515	500	515
	TOTAL CONTRACTUAL SERVICES	3,605	6,860	7,515	7,515	7,500	7,515
	TOTAL PERSONNEL	55,267	55,961	64,620	62,645	67,725	69,250



FINANCE

Introduction:

The Finance Department is responsible for administering all financial recording and reporting functions. This department also compiles and produces the fiscal budget and financial statements for the City. The Director of Administrative Services plans, administers and directs the activities of the department. Some of these activities include managing the receipt, custody, investment, and disbursement of funds; preparation of the operating and capital budgets; fiscal planning; and workers' compensation. The functions of the department are financial recording and reporting, internal auditing, budget control, cash management, accounts payable, accounts receivable, purchasing, payroll, fee analysis, collections, business licenses, dog licenses, parking citations and grant accounting & reporting. The Finance Department also administers and directs financial activities for the Successor Agency to the Highland Redevelopment Agency (SARDA), the Highland Public Financing Authority, the Highland Housing Authority, Special Assessment Districts and Community Facilities Districts.

Full-Time Equivalents:

Director of Administrative Services	0.500	
Accounting Supervisor	1.000	
Accountant	0.650	
Accounting Assistant II	1.000	
Accounting Assistant II	1.000	Total FTE 4.150

Strategic Goals & Objectives:

Ongoing objectives consist of:

1. Maintain strict accountability of all money received by and disbursed by the City.
2. Maintain the accounting system, inventory of assets and supplies.
3. Invest idle cash and provide for maximum safety, liquidity, and yield.
4. Prepare annual financial statements for City and State Controller.
5. Continue to submit the Operating Budget and CAFR for awards through the GFOA and CSMFO and improve on both.
6. Continuous update of accounting and payroll information into financial software.
7. Adopt investment policies for 2021-2022 and 2022-2023.
8. Conduct the City Fee Update Study for fiscal year 2022-2023.

9. Conduct fixed asset inventories by June 30, 2021 and June 30, 2022.
10. Implement new processes that will make staff more efficient.

New goals and objectives:

1. Implement new GASB pronouncements.
2. Cross-train staff on all functions of the Finance Department.

Performance Measures:

1. The Finance Department produced the City's eleventh Biennial Budget which received the Merit in Operational Budgeting given by the California Society of Municipal Finance Officers for fiscal years 2019-2020 and 2020-2021. The City also received the Distinguished Budget award given by the Government Finance Officers Association for fiscal years 2019-2020 and 2020-2021.
2. The 2018-2019 and the 2019-2020 audits of the Comprehensive Annual Financial Reports and Single Audit Reports were completed by December 2, 2019 and December 2, 2020, respectively. These reports were accepted by the City Council/Successor Agency to the Redevelopment Agency Board on December 10, 2019 and December 2, 2020, respectively. The City/Successor Agency to the Redevelopment Agency was in compliance for both years.
3. Management letter findings (if any) for fiscal years 2018-2019 or 2019-2020 were addressed.
4. The Comprehensive Annual Financial Reports for fiscal years ended June 30, 2018 and June 30, 2019, received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
5. Annual financial statements were completed and sent to the State Controller and other appropriate agencies for fiscal years 2018-2019 and 2019-2020.
6. Special audits were conducted by independent auditors to review the Measure I Transportation Sales Tax Fund for fiscal years ended June 30, 2018 and 2019; and the Local Transportation Fund Article 3 for compliance for fiscal years ended June 30, 2018 and 2019.
7. An Investment Policy was prepared and adopted for fiscal years 2019-2020 and 2020-2021.
8. The Appropriations Limit (Gann Limit) was prepared and adopted for fiscal years 2019-2020 and 2020-2021.
9. The City Fee Study update was completed by staff for fiscal year 2020-2021.
10. Physical inventories of all fixed assets were completed by June 30, 2020.

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Warrant Registers	21	21	21	21	21
Treasurer's Reports	12	12	12	12	12
Purchase Orders	638	630	645	660	670
Journal Entries (month-end)	223	205	230	240	250
Budget Adjustments	9	9	10	10	10
Accounts Payable Checks	2,123	2,189	2,225	2,275	2,325
Payroll Checks	68	52	52	52	52
Payroll Direct Deposits	1,037	1,038	1,038	1,038	1,038
Cash Receipts	6,351	5,793	6,250	6,350	6,450
Preliminary Budget Presented	5/30/2017	5/29/2019	5/29/2019	5/18/2021	5/18/2021
Final Budget Adopted	6/13/2017	6/11/2019	6/11/2019	6/8/2021	6/8/2021

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Finance

Acct #	General Fund-001 Finance-1700	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	253,445	264,336	334,800	334,800	331,505	338,280
3040	OVERTIME	2,351	2,748	2,000	2,000	2,000	2,000
3050	COMPENSATORY TIME	6,441	2,237	-	-	-	-
3100	SICK LEAVE	4,739	7,975	-	-	-	-
3110	HOLIDAY	13,295	15,527	-	-	-	-
3120	VACATION	8,468	11,629	-	-	-	-
3125	MANAGEMENT LEAVE	949	362	-	-	-	-
	TOTAL SALARIES & WAGES	289,689	304,814	336,800	336,800	333,505	340,280
BENEFITS:							
3510	CAFETERIA PLAN	63,438	70,899	72,900	72,900	69,720	72,210
3530	MEDICARE & SOCIAL SECURITY	5,351	5,666	4,855	4,855	4,810	4,905
3560	PERS-RETIREMENT	76,133	84,772	116,545	116,545	88,775	94,360
3590	LIFE INSURANCE	916	1,049	1,105	1,105	1,095	1,115
3600	AUTO ALLOWANCE	3,000	3,029	3,000	3,000	3,000	3,000
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	450	415	415
	TOTAL BENEFITS	148,838	165,414	198,405	198,855	167,815	176,005
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	2,980	1,692	3,000	3,000	2,700	2,700
4203	EQUIPMENT/FURNITURE	245	322	2,050	2,100	1,400	750
4210	POSTAGE	4,883	5,393	5,500	5,500	5,500	5,500
4236	LIVSCAN SERVICE FEE	576	576	1,250	500	600	600
4250	SPECIAL DEPARTMENT SUPPLIES	147	-	650	100	-	650
4255	SOFTWARE SUPPORT	62,132	63,954	64,750	67,000	66,200	68,250
4310	DUES & SUBSCRIPTIONS	1,375	2,405	1,625	1,625	2,600	1,995
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	1,030	515	2,370	700	2,650	1,400
4332	MILEAGE REIMBURSEMENT	9	-	200	50	175	175
4400	MISCELLANEOUS	176	1,841	700	6,000	1,950	2,085
	TOTAL OPERATIONS & MATERIALS	80,128	81,808	88,030	92,510	91,805	92,480
CONTRACTUAL SERVICES:							
4510	CONTRACT SERVICES-AUDITOR	42,070	41,795	44,800	44,800	46,625	53,300
4513	CONTRACT SERVICES-SB 90	1,700	2,000	1,900	1,900	2,400	2,400
4515	CONTRACT SERVICES-COLLECTIONS	200	450	3,300	1,400	500	3,300
4516	CONTRACT SERVICES-CITATIONS	2,652	2,660	2,000	500	2,750	3,000
4517	CONTRACT SERVICES-DMV	499	573	500	250	625	650
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	10,636	-	5,500	-	16,950
	TOTAL CONTRACTUAL SERVICES	47,121	58,114	52,500	54,350	52,900	79,600
	TOTAL FINANCE	565,777	610,150	675,735	682,515	646,025	688,365

POLICE DEPARTMENT

Introduction:

Since incorporation, in 1987, the City of Highland has contracted with the San Bernardino County Sheriff's Department to provide law enforcement services for their 55,000 citizens.

The Highland Police Department has twenty-three deputy sheriff positions. They are assigned as follows:

- 3 deputies assigned to the Quality of Life/ Multiple Enforcement Team
- 1 deputy assigned to traffic enforcement.
- 1 deputy assigned to Adult and Child and Family Services
- 17 deputies assigned to patrol
- 1 acting detective

The Quality of Life Team, which is led by a sergeant, focuses on quality of life issues throughout the city, which includes homeless issues, gang members and gang-related crimes and code enforcement issues. They interact with State Parole, County Probation, City Code Enforcement and specialized units from other agencies to track and identify crime trends and address multiple issues throughout the city. The QOL/MET deputies regularly conduct follow-up investigations initiated by patrol and provides additional documentation or arrests. Additionally, they work directly with code enforcement to address code violation and municipal code violations.

The deputy assigned to traffic enforcement monitors traffic safety statistics in the city and applies focused enforcement to decrease the number of accidents, especially those with injuries. The position also serves as a resource for schools, and high traffic areas to help in formulating plans for traffic related issues. The deputy also coordinates with other agencies for Driving Under the Influence (DUI) saturation patrols and enforcement. The traffic deputy is also responsible for managing any grants issued by the Office of Traffic Safety.

There is one deputy assigned to investigate Adult and Child and Family Services referrals. This deputy's primary responsibility is to ensure that all cases of suspected adult or child abuse are fully investigated in a timely manner. This deputy also serves as a liaison between the Police Department and Aging and Adult Services and Child and Family Services. In 2020, the Highland Police Department received 591 Adult and Child referrals, some involving multiple victims, which all require a comprehensive investigation.

The seventeen deputies assigned to the patrol bureau are responsible for handling calls for service within the city, twenty-four hours a day, seven days a week. Deputies are tasked with providing proactive enforcement while on patrol and locating wanted persons, stolen vehicles/property, resolve disputes, provide traffic enforcement and a multitude of other tasks. They are the largest part of the law enforcement services provided.

Additionally, there are eleven positions at the rank of detective or higher:

- 1 Captain, Chief of Police

- 1 Lieutenant
- 6 Sergeants
- 3 Detectives

The Captain/Chief of Police provides leadership for the station. He is the head of the police department and is ultimately responsible for all law enforcement services and police functions. He works directly with the leadership of the City of Highland and reports to the City Manager.

The lieutenant serves as the assistant to the Captain and oversees the operation of patrol and investigative functions within the station. He is the second in command and fills in for the Captain in his absence. The lieutenant also has many administrative responsibilities and sees to the completion of numerous administrative tasks. An additional function of the lieutenant is to provide supervision, support, and resources to both safety and professional personnel.

There are six sergeants assigned to the station. Four are assigned to patrol and serve as Watch Commanders of patrol functions. One of the four sergeants is assigned to supervise patrol operations twenty-four hours a day, seven days a week. The fifth sergeant is known as the Admin Sergeant and is assigned to assist the lieutenant with administrative duties. The sixth sergeant is known as the Detective Sergeant and is assigned to supervise the detectives, Quality of Life/Multiple Enforcement Team, traffic deputy and the APS/CPS deputy. Both sergeants fill in for patrol sergeant vacation coverage and provides support to the Command Staff with various assigned tasks.

There are three detectives assigned to the station who work in the investigations bureau. Detectives provide investigative services beyond that of which can be completed by patrol deputies. They handle a variety of crimes to include: crimes against persons, robbery, sexual assaults, and property crimes. They have been extremely successful in the apprehension, arrest, and prosecution of numerous offenders including several "high profile" investigations.

The current police administration has restructured personnel staff to create an Acting Detective position. A senior deputy with over 8 years of experience was selected to enhance the Detective Bureau. This deputy will supplement the bureau to respond to high profile investigations and provide manpower to the workload.

Assembly Bill 953 "Racial and Identity Profiling Act of 2015" has been enacted and began in July of 2018. This law mandates all California law enforcement to collect an enormous amount of data on all law enforcement "stops." Currently the Racial and Identity Profiling Board has proposed over 200 data elements be completed on every "stop" which far exceeds the minimum requirements of the law. A routine 5-minute traffic stop may take a deputy an additional 15 minutes to complete the data collection and entry.

In 2021, the Police Department purchased equipment and monitors to update and expand our video surveillance system. The system allows for continuous recording and surveillance of the exterior of the station as well as recording interviews.

Accomplishments:

Highland Station remains one of the County's busiest stations. During the calendar year 2020, the City of Highland had two murders, which was down from seven in 2019. In 2020, Highland deputies responded to 47,481 calls for service (2,064 per deputy), made 1,201 adult arrests (52 per deputy), and took 4,553 reports (197 per deputy).

Strategic Goals & Objectives:

The primary goal of the Police Department is to provide the community with the highest quality of police services with the resources allocated and make the city a safe place to live and conduct business. We will strive to achieve our goal of providing superior public safety services to our citizens by accomplishing the following objectives:

1. Discourage criminal activity through high visibility and coordinated police events. These events will include, but not be limited to warrant sweeps, monitoring of individuals on probation and parole, as well as gang members. Conduct directed enforcement campaigns.
2. Increase community policing efforts through the Neighborhood Watch Programs, Crime-Free Multi-Housing Program and the Quality of Life (QOL) Officers efforts. Encourage patrol personnel to support these efforts.
3. Direct traffic enforcement efforts to those areas that adversely affect public safety. Increase the level of public awareness of traffic related issues through education and saturation patrols.
4. Continue our efforts to identify gang members who live and frequent our area, enforce laws to deter gang activity and related crime. Effectively utilize crime analysis tools to identify crime trends and deploy resources in an efficient manner to reduce crime.
5. Effectively pursue opportunities to improve the quality of life issues that affect our residents and business owners by assisting the homeless population. Educate the public and our homeless population on the issues of panhandling and trespassing by providing resources to those in need of assistance.
6. Expand the public's awareness of crime trends by educating the public on the use of the Crime mapping program and Nixle. The use of these programs' alert residents of crime activity in their neighborhoods and the City of Highland. Utilize Public Service Announcements and social media throughout the year to provide safety tips to prevent crime and enhance personal safety. Our goal is to reduce crime through a better-informed community.

The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Automated License Plate Reader (ALPR) camera installation to replace failing ALPR's at fixed locations	2019/2020	2	HP+	Completed-Camera's installed July 2020	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Automated License Plate Reader (ALPR) camera installation to replace failing ALPR's on marked Police Units and Citizens on Patrol (COP) Units	2019/2020	3	HP+	Partially Complete-Due to Covid will be delayed until 2nd quarter 2021	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Video Surveillance System installed at Police Station and Fire Department Stations	2021/2022	10	HP+	3rd quarter 2021	
Automated License Plate Reader (ALPR) camera installation to replace failing ALPR's on marked Police units and Citizens on Patrol (COP) units	2021/2022	11	UP-	2nd quarter 2021	x

Police Department

Acct #	General Fund-001 Police Department-2000	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	62,628	57,998	62,000	62,000	67,000	68,000
4020	GAS	10,436	13,446	13,500	13,500	13,500	14,000
4030	WATER/SEWER	15,683	14,375	21,000	21,000	21,000	22,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	250	250	250	250
4045	LANDSCAPING SUPPLIES	250	250	250	250	250	250
4055	JANITORIAL SUPPLIES	3,481	3,799	4,000	4,000	4,500	4,500
4060	TELEPHONE	4,292	6,312	4,800	7,000	8,400	8,400
4061	CELL PHONES/SATELLITE PHONES	9,129	6,587	6,360	6,360	8,760	8,760
4062	AIR CARDS	9,520	10,125	16,020	16,020	16,020	16,020
4065	INTERNET/CABLE/SATELLITE	12,794	13,598	13,950	13,950	14,710	14,710
4066	ALARM MONITORING	1,530	760	1,000	1,000	1,280	1,280
4070	BUILDING MAINTENANCE	3,488	3,632	2,500	4,000	6,500	2,500
4075	PUBLIC FACILITIES IMPROVEMENTS	4,964	7,010	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	5,586	6,728	5,500	5,500	5,500	5,500
4200	OFFICE SUPPLIES	817	1,022	1,000	1,000	900	900
4203	EQUIPMENT/FURNITURE	8,255	664	1,000	3,000	2,400	1,000
4205	PHOTOCOPIER	7,703	7,635	7,920	7,920	7,920	7,920
4206	MATERIALS	663	1,344	500	800	850	850
4210	POSTAGE	1,467	1,303	1,800	1,800	1,800	1,800
4220	FUEL	111,305	111,276	116,000	116,000	118,000	120,000
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	5,021	1,125	4,290	4,290	4,290	4,290
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	2,095	2,619	2,925	11,000	2,925	2,925
4224	OVERHEAD DOOR/GATE MAINTENANCE	2,030	2,423	2,600	2,600	2,600	2,600
4236	LIVESCAN SERVICE FEE	46	60	100	100	100	100
4240	VEHICLE MAINTENANCE	111,694	91,865	85,000	85,000	90,000	90,000
4245	EQUIPMENT MAINTENANCE	1,878	1,799	2,100	2,100	8,500	8,500
4250	SPECIAL DEPARTMENT SUPPLIES	2,995	2,378	5,200	5,200	7,700	7,700
4255	SOFTWARE SUPPORT	-	1,015	-	1,100	1,050	1,050
4336	COMMUNITY EVENTS	-	-	-	-	-	-
4343	BOOKING FEES	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	399,752	371,148	386,565	401,740	421,705	420,805
CONTRACTUAL SERVICES:							
4504	CONTRACT SERVICES-JANITORIAL SERVICES	9,829	13,055	14,010	14,010	13,360	13,780
4560	CONTRACT SERVICES-SHERIFF	9,397,925	10,022,359	10,778,665	10,778,665	11,168,000	11,634,690
4561	CONTRACT SERVICES-SHERIFF RESERVES	955	854	1,000	-	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	1,000	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	64,165	64,618	65,500	66,000	66,500	67,250
4566	CONTRACT SERVICES-CITIZEN PATROL	588	-	1,000	500	1,000	1,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	500	1,000	1,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	11,940	11,940	12,540	12,540	6,150	6,750
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	2,460	3,305	3,200	3,200	3,200	3,200
4588	CONTRACT SERVICES-HVAC MAINTENANCE	15,325	11,409	17,000	17,000	17,000	17,000
4589	CONTRACT SERVICES-PEST CONTROL	1,140	1,045	1,200	1,200	1,200	1,200
4680	CONTRACT SERVICES-TREE TRIM	-	2,000	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	9,507,622	10,133,882	10,900,615	10,896,615	11,283,910	11,752,370
	TOTAL POLICE DEPARTMENT	9,907,374	10,505,029	11,287,180	11,298,355	11,705,615	12,173,175



ANIMAL CONTROL

Introduction:

The Highland City Council in June 1997, entered into a contractual agreement with the County of San Bernardino for Animal Care and Control services. This agreement has worked well for the City in that it has provided for a cost effective, pro-active program consisting of Animal Control Officer (ACO) field response seven days a week and emergency services after hours as necessary. The County's ACOs have also assisted City Staff with issuance of citations, court proceedings, and preparation of reports for aggressive and vicious animal hearings.

The County's animal shelter is presently open seven days a week. The County has contracted with a veterinarian to provide consistent veterinary care to all animals housed at the shelter as mandated by California State law. In addition, the County participates in approximately thirty (30) on-site and off-site subsidized pet adoption events every year to encourage the adoption of stray or homeless animals found from within the City of Highland and all County unincorporated areas.

The County has informed the City that they are currently in the site assessment and design phase of developing plans to replace the County's existing animal shelter facility located in Devore. Due to the County's response to the pandemic, the new animal shelter project has been postponed at this time. The County intends to present plans and costs estimates in the future to assist the City in determining if a proportionate cost sharing model for the City to receive Animal Care and Control field and sheltering services should be considered. It is estimated the time period to construct the new animal shelter will take approximately two (2) years.

Accomplishments:

During Fiscal Year 2019-2020 a number of activities were accomplished that are worth mentioning.

1. Animal Control Officers responded to 2,668 calls for service in the City of Highland, to assist members of the community with animal related issues or concerns, including stray animal complaints, biting animal complaints, wildlife assistance and other animal related matters.
2. 1,266 animals were sheltered, cared for, adopted, reclaimed by their owners or provided for as allowed by law, which are received from the City of Highland. Enhanced veterinary care provided to animals at the shelter will help assure that pets adopted are healthy.
3. The County currently provides Microchips "free-of-charge" for pets adopted or reclaimed from County animal shelter facilities. The funding to support this program is underwritten with private sector donations received from the Animals aRe First Fund (ARFF). ARFF pays for and donates the Microchips to the shelter facilities to support this program which provides a permanent form of identification for those pets received from County shelter facilities. The Microchip, which is the size of a grain of rice, can be implanted under a pets skin and provides a unique owner identification number.
4. County animal shelters currently have one of the highest pet placement/adoption rates of the various

animal shelter facilities which serve the County and twenty-four (24) cities located within the County. San Bernardino County shelters currently have a combined dog and cat placement rate of just over 80% and a euthanasia rate for dogs and cats combined that is just under 20%.

5. In an effort to expand positive outcomes for animals the County has partnered with the Animals aRe First Fund (ARFF) to provide spay/neuter subsidies for pets placed during the County's thirty (30) scheduled off-site and on-site pet adoption events. ARFF pays the spay/neuter fees for pets who are taken to those events which significantly lowers the cost for an individual to adopt a pet at one of the sponsored events.
6. The County will hold the 9th Annual Homeward Bound – Mega Pet Adoption event virtually during fiscal year 2021-22. Due to the COVID-19 pandemic response the County was unable to hold this event during the current fiscal year. ARFF will once again subsidize the cost of holding the event and cosponsors for the event include the Humane Society of San Bernardino Valley and the Yucaipa Animal Placement Society.
7. To expand its outreach efforts and inform residents of the many wonderful pets that are available at County Animal Shelter Facilities, the County embarked on a multifaceted marketing effort called "Homeward Bound-Project Adopt." This campaign was launched in 2012 and includes the establishment of a new Facebook page to promote Animal Care and Control and the many wonderful pets awaiting new homes at County operated shelter facilities. The Facebook Page can be viewed at: <https://www.facebook.com/HomewardBoundPets>. The Homeward Bound-Project Adopt Campaign is so successful, that this effort received a National Association of Counties (NACO) award in 2016.
8. As part of the County's Vision, the County of San Bernardino has partnered with over 620 enrolled non-profit organizations who receive animals from County operated animal shelter facilities. This public-private collaborative has assisted the County in achieving the positive outcomes for animals received at County operated shelters and has assisted in increasing the pet placement rates for homeless dogs and cats. It is one of the Animal Care and Control Division's performance measures to increase the number of enrolled non-profit animal "Rescue Group Partners" (RGPs) by 5% annually. To assist in expanding this effort and provide enhanced coordination with County RGPs, one part-time animal Rescue Group Coordinator positions were added in 2019-20.

Strategic Goals & Objectives:

The City expects to accomplish the following Goals and Objectives related to Animal Control Services:

1. Continue to support the County's efforts to market and promote the many pets available for adoption at County operated animal shelter facilities. The current goal is to increase pet adoptions by working with non-profit animal Rescue Group Partners (RGPs). The number of RGP organizations is expected to increase by percentage at a rate of 5% per year.
2. Work with the Humane Society of San Bernardino Valley to have a secondary source of low cost vaccinations for dogs and cats along with affordable pet sterilization or spay/neuter services.
3. Continue to offer Highland Residents efficient and cost effective Animal Care and Control services.

4. Continue to work with the County to provide information to the general public on the importance of spaying and neutering, leash law requirements, responsible pet ownership and dog licensing.
5. Work with the County in reviewing plans and cost estimates to construct a new animal shelter facility. Consider if the City will contract with the County to receive Animal Care and Control field and shelter services on a proportionate cost sharing basis in future years at the new animal shelter facility.

Performance Measures:

PERFORMANCE MEASURES – ANIMAL CARE & CONTROL PROGRAM CITY OF HIGHLAND STATISTICS For Contract Period: July 1 - June 30				
Description		(A)		
		Actual 2019-20	Projected	
			2020-21	2021-22
BITES:				
Bites Reported		77	75	75
F.R.A. Bite Testing		12	10	10
CITATIONS:				
Citations Issued		0	4	4
Notices of Violations Issued		18	20	30
Investigations (RPRT)		40	30	30
SHELTERING SERVICES				
Dogs Impounded		426	400	500
Cats Impounded		734	700	700
Other Animals		106	100	120
D.O.A. Animals		355	370	370
Total Impounds	(B)	1,621	1,570	1,690
OFFICER CALLS:				
Agency Assist Calls		99	80	100
Dead Animal Pick Up Calls		355	320	370
Confined and Loose Animal Calls		1,309	1,300	1,600
Investigation Calls		753	700	800
Wildlife Calls		152	150	170
Total Calls	(B)	2,668	2,550	3,040
Notes (A) Estimated Numbers. Final results may vary. <i>Subject to final audit.</i> (B) Based on Chameleon and/or Crystal reports.				

Animal Control

Acct #	General Fund-001 Animal Control-2200	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4200	OFFICE SUPPLIES	558	466	750	750	585	585
4210	POSTAGE	709	905	750	750	750	750
4255	SOFTWARE SUPPORT	3,487	3,620	3,700	3,800	3,900	4,100
4300	ADVERTISING	-	-	-	-	-	-
4344	VOUCHER/REBATE PROGRAM	100	250	500	100	500	500
	TOTAL OPERATIONS & MATERIALS	4,854	5,241	5,700	5,400	5,735	5,935
CONTRACTUAL SERVICES:							
4565	CONTRACT SERVICES-ANIMAL CONTROL	425,622	444,926	467,180	467,180	467,175	490,530
	TOTAL CONTRACTUAL SERVICES	425,622	444,926	467,180	467,180	467,175	490,530
TOTAL ANIMAL CONTROL		430,476	450,167	472,880	472,580	472,910	496,465

ENGINEERING

Introduction:

The Engineering Division of the Public Works Department provides engineering services through contracts with a number of engineering firms. This Division is responsible for the conditioning, plan checking and inspection of grading, street, traffic and storm drain improvements associated with development projects. This Division is also responsible for the planning, funding, design, right-of-way acquisition, and construction of capital improvement projects, which are paid for by public dollars. This Division conducts special studies such as traffic signal warrants, speed studies, development impact fee studies, etc. In addition, this Division also provides staff support for various federal and state transportation and public works programs, including application of federal and state grants.

Full-Time Equivalents:

Assistant Public Works Director 0.350
Assistant Engineer 1.000 Total FTE 1.350

Strategic Goals & Objectives

1. Complete construction of Boulder Avenue street and landscaping improvements (Greenspot Road to San Manuel Village entrance).
2. Complete construction of street and storm drain improvements on Hillview Neighborhood (Cunningham Street, Hillview Street, Crest Street and Bruce Street).
3. Complete construction of street improvements on 6th Street (Del Rosa Drive to Sterling Avenue) and Elm Street (6th Street to 9th Street).
4. Complete construction of sidewalks on 9th Street (Cunningham Street to Palm Avenue) and McKinley Street (9th Street to Base Line).
5. Complete construction of sidewalks on 10th Street, Drummond Avenue, Cole Avenue and 14th Street.
6. Complete construction of six lighted crosswalks on Base Line, Valaria Drive, Church Avenue, Norwood Street, Central Avenue and Hibiscus Street.
7. Complete pedestrian and bicycle access to transit on Water Street, Sterling Avenue, Central Avenue, and Base Line.
8. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2019/2020
Complete Modifications to Utility Undergrounding Requirements	2019/2020	23	HP-	Completed-Approved by Public Works Subcommittee April 9, 2019, the Planning Commission May 21, 2019 and City Council on June 25, 2019.	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2019/2020
Complete Feasibility Study and Initiate Project Environmental Phase of Palm Avenue/Pacific Street Improvements around Historic District	2019/2020	10	HP+	Partially Complete-Grant award notification is anticipated in the 2nd quarter of 2021	
Initiate Development of a Joint Project for Pavement Rehabilitation of 5th Street and Tippecanoe Avenue	2019/2020	11	HP	Partially Complete	x
Complete Design and Construction of the 3rd Street and 5th Street Corridors Improvement Project	2019/2020	12	UP-	Partially Complete-Construction anticipated to start middle of 2021 with completion date 6 months thereafter	x
Complete Environmental and Design of the Highland/Redlands Regional Connector Project	2019/2020	13	HP+	Partially Complete-Delayed due to Covid-19. ROW negotiations anticipated to be completed in 2nd quarter of 2021	x
Complete the Environmental and Design of the City Creek/Alabama Street Bikeway Project	2019/2020	14	HP-	Partially Complete-Project Design is roughly 50% complete and full completion is anticipated by 4th quarter 2021	x
Complete Design and Begin Construction of the Base Line Bridge over City Creek	2019/2020	15	UP-	Partially Complete-Construction is anticipated to begin in 3rd quarter of 2022 with a completion date of 18 months thereafter	x
Complete Environmental and Initiate Design of Orange Street Bridge over Plunge Creek Overflow	2019/2020	16	UP-	Partially Complete-Environmental clearance and preliminary engineering is anticipated to be completed in the 2nd quarter of 2022	x
Begin Construction of Base Line Interchange	2019/2020	17	UP	Partially Complete-anticipated completion in the 1st quarter of 2022	x
Begin Project Approval and Environmental Documents Phase of the Victoria Avenue Interchange Project	2019/2020	18	HP-	Partially Complete	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Initiate Development of the Highland/San Bernardino Bi-City Transformative Bikeway/Walkway Corridor Project	2021/2022	19	HP-	4th quarter 2021	
Complete design and construction of a joint pavement project for pavement rehabilitation of Tippecanoe Avenue	2021/2022	14	HP-	4th quarter 2022	x
Complete construction of the 3rd Street and 5th Street Corridors Improvement Project	2021/2022	15	HP+	2nd quarter 2022	x
Complete Environmental, Design and Right of Way of the "Highland/Redlands Regional Connector" Project	2021/2022	16	HP-	1st quarter 2022	x
Complete Environmental, Design and Right of Way of the City Creek/Alabama Street Bikeway Project	2021/2022	17	P+	No prioritized	x
Complete Right of Way and Obligate Federal Funds for Construction of Base Line Bridge over City Creek	2021/2022	18	HP	2nd quarter 2022	x
Complete Environmental and Initiate Design of Orange Street Bridge over Plunge Creek Overflow	2021/2022	19	HP+	2nd quarter 2022	x
Complete Construction of Base Line Interchange Improvements	2021/2022	20	HP+	1st quarter 2022	x
San Manuel Band of Mission Indians to begin Project Approval & Environmental Documents Phase of the Victoria Avenue Interchange Project	2021/2022	21	HP	3rd quarter 2021	x
Initiate Project Approval & Environmental Documents Phase of the 5th Street Interchange Project	2021/2022	22	HP+	4th quarter 2021	

Performance Measures

1. Secured approval of the following 7 federal and state grants in the total amount of \$7,783,564:
 - a. Federal Earmark Repurposing grant for two federal Safe Route to School projects on 9th Street & McKinley Street - \$285,654
 - b. SBCTA TDA Article 3 grant - \$87,100
 - Transit Stops (Central Avenue, Base Line, Sterling Avenue)
 - c. State CalRecycle grant - \$350,000
 - 2018/2019 Pavement Rehabilitation (City-wide)
 - d. Mobile Source Air Pollution Reduction Committee (MSRC) grant - \$70,210

- Electric Vehicle and Charging Stations
- e. CALeVIP grant - \$240,000
 - Electric Vehicle Charging Stations
- f. State SB1 Competitive Local Partnership Program grant - \$1,700,000
 - 3rd Street/5th Street Corridor Improvements
- g. Federal Economic Development Administration (EDA) grant - \$5,050,600
 - 3rd Street/5th Street Corridor Improvements

	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
Subdivisions Plan Checked	2	1	4	4
Parcel Maps Plan Checked	2	4	4	4
Misc. Plans Checked	19	35	35	35
Encroachment Permits (Private)	23	41	43	43
Encroachment Permit (Utility)	157	149	160	160
Grading Permits Issued/Inspected	9	5	12	12
Construction Inspection Off-site	9	9	10	10
Professional Reports Reviewed	17	20	20	20
Vacations Processed	0	1	1	1
Capital Projects Designed	17	15	12	7
Capital Projects Constructed	12	10	19	13
Assessment District Annexations	4	10	8	6

Engineering

Acct #	General Fund-001 Engineering-3200	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	53,510	66,204	63,560	155,000	146,395	149,240
3040	OVERTIME	-	609	500	2,000	500	500
3050	COMPENSATORY TIME	-	271	-	-	-	-
3100	SICK LEAVE	741	14,889	-	-	-	-
3110	HOLIDAY	2,822	7,738	-	-	-	-
3120	VACATION	2,109	12,906	-	-	-	-
3125	MANAGEMENT LEAVE	929	5,423	-	-	-	-
	TOTAL SALARIES & WAGES	60,111	108,040	64,060	157,000	146,895	149,740
BENEFITS:							
3510	CAFETERIA PLAN	5,031	8,270	5,670	20,000	22,680	23,490
3530	MEDICARE & SOCIAL SECURITY	971	1,669	925	2,200	2,125	2,165
3560	PERS-RETIREMENT	14,237	16,817	16,535	45,000	26,710	28,470
3590	LIFE INSURANCE	173	142	210	500	485	495
3600	AUTO ALLOWANCE	2,100	2,119	2,100	2,100	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	135	135	135
	TOTAL BENEFITS	22,512	29,016	25,440	69,935	52,135	54,755
OPERATIONS & MATERIALS:							
4060	TELEPHONE	-	-	-	-	-	-
4061	CELL PHONES/SATELLITE PHONES	215	341	420	420	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	1,881	1,340	2,000	1,000	1,800	1,800
4203	EQUIPMENT/FURNITURE	-	-	300	1,500	350	-
4210	POSTAGE	1,178	239	500	550	600	600
4220	FUEL	-	-	-	-	-	-
4245	EQUIPMENT MAINTENANCE	2,833	1,914	2,800	2,800	2,800	2,800
4300	ADVERTISING	-	-	-	-	-	-
4310	DUES & SUBSCRIPTIONS	605	253	805	805	680	500
4320	TRAVEL & CONFERENCE	575	69	1,110	1,110	-	-
4330	TRAINING	695	1,370	1,800	1,800	1,800	1,800
4332	MILEAGE REIMBURSEMENT	-	-	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	-	5,000	5,000	5,000	5,000
	TOTAL OPERATIONS & MATERIALS	14,555	10,635	20,670	20,920	21,060	20,875
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	195,113	194,696	132,000	70,000	75,000	90,000
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	404,453	425,423	280,000	80,000	280,000	300,000
4582	CONTRACT SERVICES-STUDIES	5,481	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	605,047	620,119	412,000	150,000	355,000	390,000
TOTAL ENGINEERING		702,225	767,809	522,170	397,855	575,090	615,370

PLANNING

Introduction:

The Planning Division is part of the Community Development Department and primarily serves as the City's Planning Agency. To ensure a coordinated approach to development, the Planning Division facilitates and coordinates extensively with other Departments within the City including the Building and Safety Division, Engineering/Public Works Department, Fire Department, Code Compliance/Police Department, and City's Landscape Architect and Environmental Consultants. It also facilitates coordination with surrounding communities and regional agencies with development review, including compliance with the California Environmental Quality Act (CEQA) and National Environmental Policy Act (NEPA) Assessments. In addition to conducting technical reviews of various land use entitlements, the Planning Division also staffs the Planning Commission, Community Trails Committee, and the Historic & Cultural Preservation Board. To assist the public through the land use entitlement and development process, the Division meets weekly with various individuals and developers, and is the clearinghouse for general statistical information regarding past, current, and proposed development.

The Planning Division has a responsibility to oversee maintenance and ensure implementation of the General Plan and Land Use & Development Code and makes recommendations for revisions as appropriate to meet the changing vision of the City and maintain compliance with new state and federal laws. The Division processes minor land use applications at a staff level (i.e. Staff Review Permits/Minor Design Reviews) and submits the more complex and/or policy type applications (i.e. Major Design Reviews, Conditional Use Permits, Specific Plans, Zone Changes, and General Plan Amendments) to the Planning Commission and/or City Council for consideration. The Division also coordinates with other Departments in the application and implementation of local, state, and federal grants.

Full-Time Equivalents:

Community Development Director	0.550	
Assistant Community Development Director	0.500	
Associate Planner	1.000	
Associate Planner	1.000	
Planning Technician III	0.950	
Administrative Assistant III	1.000	Total FTE 5.000

Strategic Goals & Objectives:

1. Host Community Events – Coordinate the Annual Citrus Harvest Festival in conjunction with the Historic and Cultural Preservation Board and the Annual Trails day in conjunction with the Community Trails Committee.
2. Disposition of City Property at the Northwest corner of 6th Street & Victoria – Complete the sale of a 1.31-acre parcel that has been declared "surplus" to the City's needs
3. Update the Housing and Public Health & Safety Elements of the General Plan and include a new analysis of Environmental Justice – Complete the draft elements and apply to the State Department of Housing & Community Development for approval.
4. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Accessory Dwelling Units (ADUs)(also known as second units) Municipal Code Amendment to bring City Regulations into compliance with state legislation	2019/2020	24	HP-	Completed-Adoption of Ordinance No. 433 on June 25, 2019	
Host the Annual Citrus Harvest Festival in 2019 and 2020	2019/2020	27	HP-	Completed-2019 Festival successfully hosted and 2020 Festival was cancelled due to Covid-19 pandemic.	
Fencing Standards for Non-Residential Properties	2019/2020	31	HP+	Completed-Adoption of Ordinance No. 436 on September 24, 2019	
Review responsibilities of the Planning Commission, Community Trails Committee, Historic & Cultural Preservation Board and Street Naming Committee and the Building Official Appeals Board	2019/2020	35	HP	Completed-Adoption of Ordinance No. 440 on November 26, 2019	
On-premise Sign Approval Process Amendment (new and altered sign applications)	2019/2020	36	HP-	Completed-Adoption of Ordinance No. 439 on November 26, 2019	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Airport Gateway Specific Plan	2019/2020	25	HP+	Partially Complete-SBIAA anticipates release of a draft document in early 2021	x
Development Code Update (focus of ambiguities and inconsistencies)	2019/2020	29	HP-	Partially Complete-Updates are being reviewed by Planning Commission and City Council in January 2021. This item is proposed to be carried over to 2021-2022 Work Program	x
Safety Element Amendment (General Plan)	2019/2020	33	HP-	Partially Complete-On November 12, 2019 Resolution No. 2019-047 was adopted to allow staff to apply for Senate Bill 2 Funding. City was awarded \$160,000 to assist with cost to prepare this update. This item is proposed to be carried over to 2021-2022 Work Program	
2021 Housing Element Update	2019/2020	34	HP-	Partially Complete-On November 12, 2019 Resolution No. 2019-047 was adopted to allow staff to apply for Senate Bill 2 Funding. City was awarded \$160,000 to assist with cost to prepare this update. This item is proposed to be carried over to 2021-2022 Work Program	
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Airport Gateway Specific Plan	2021/2022	27	HP	1st quarter 2021	x
Host the Annual Citrus Harvest Festival	2021/2022	30	(21)D (22)P		
Demolition of a Single Family Residence at 7433 Central Avenue	2021/2022	32	HP-	3rd quarter 2021	
Update the Housing and Public Health & Safety Elements of the General Plan including a new analysis of Environmental Justice	2021/2022	35	HP	3rd quarter 2021	
Development Code Update (focus on ambiguities and inconsistencies)	2021/2022	38	HP	3rd quarter 2021	x

Performance Measures:

1. Accessory Dwelling Units – Staff prepared, and the Council adopted, an urgency ordinance to address state-mandated regulations to encourage the private development of Accessory Dwelling Units and Junior Accessory Dwelling Units.
2. Airport Gateway Specific Plan – Partnered with the Inland Valley Development Agency, San Bernardino International Airport, the City of San Bernardino, East Valley Water District, and the San Manuel Band of Mission Indians to draft a comprehensive land use document addressing development standards and circulation improvements adjacent to the Airport.
3. Development Code Update – Updated several sections of the Highland Municipal Code to address inconsistencies and ambiguities, streamline permit processing and address changes in state and federal legislation. These included On-Premise Sign Approval Processing, Non-Residential Fencing Standards, Utility Undergrounding, Small wireless Facilities and Sidewalk Vending to name a few.
4. San Bernardino County Regional/Community Greenhouse Gas Inventory – Coordinated with San Bernardino County as they adopted a regional Climate Action Plan and identified goals specific to Highland.
5. 2020 Census – Assisted local, state, and federal efforts to count all of Highland's residents in the 2020 Census, focusing efforts on the "hard to count".

Planning

Acct #	General Fund-001 Planning-4100	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	351,644	337,609	441,860	441,860	453,830	462,775
3040	OVERTIME	-	2,139	4,000	4,000	4,000	4,000
3050	COMPENSATORY TIME	8,470	2,964	-	-	-	-
3100	SICK LEAVE	3,255	12,257	-	-	-	-
3110	HOLIDAY	19,033	16,748	-	-	-	-
3120	VACATION	21,791	24,246	-	-	-	-
3125	MANAGEMENT LEAVE	4,240	2,456	-	-	-	-
	TOTAL SALARIES & WAGES	408,433	398,420	445,860	445,860	457,830	466,775
BENEFITS:							
3510	CAFETERIA PLAN	70,719	73,799	81,810	81,810	84,000	87,000
3530	MEDICARE & SOCIAL SECURITY	6,342	6,193	6,410	6,410	6,580	6,710
3560	PERS-RETIREMENT	111,569	116,682	143,955	143,955	129,590	136,715
3590	LIFE INSURANCE	1,137	1,080	1,460	1,460	1,450	1,530
3600	AUTO ALLOWANCE	3,877	3,400	3,300	3,300	3,300	3,300
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	505	500	500
	TOTAL BENEFITS	193,643	201,154	236,935	237,440	225,420	235,755
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4198	CITY ADMINISTRATION	-	4,405	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	971	2,416	1,600	1,600	1,350	1,350
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	1,862	1,492	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	2,365	2,532	3,200	3,200	3,200	3,200
4310	DUES & SUBSCRIPTIONS	792	1,047	950	950	750	950
4320	TRAVEL & CONFERENCE	3,741	163	3,250	3,250	3,500	3,500
4330	TRAINING	920	-	2,000	250	1,500	1,500
4332	MILEAGE REIMBURSEMENT	169	100	300	300	300	300
4336	COMMUNITY EVENTS	1,067	-	1,000	1,000	1,200	1,200
4345	NOTICE OF DETERMINATION	6,252	2,757	1,000	1,000	2,700	2,700
4349	GRANT PROGRAMS	-	14,877	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	55,700	11,104	7,500	30,000	15,000	15,000
	TOTAL OPERATIONS & MATERIALS	80,414	46,003	28,735	49,485	39,530	40,075
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	-	-	-	-	-	-
4534	CONTRACT SERVICES-GIS	10,925	10,925	11,000	11,000	11,000	11,000
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	16,638	5,759	40,000	25,000	25,000	25,000
4548	CONTRACT SERVICES-PLANNING	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	34,719	8,170	150,000	35,000	40,000	40,000
4600	CONTRACT SERVICES-GENERAL PLAN	-	-	-	-	-	-
4605	CONTRACT SERVICES-CONSERVATION PLAN	-	-	-	-	-	-
4661	CONTRACT SERVICES-SMARA COMPLIANCE	-	-	-	-	-	-
4662	CONTRACT SERVICES-HOUSING ELEMENT	-	-	15,000	35,000	10,000	-
	TOTAL CONTRACTUAL SERVICES	62,282	24,854	216,000	106,000	86,000	76,000
TOTAL PLANNING		744,772	670,430	927,530	838,785	808,780	818,605



PUBLIC SERVICES

Introduction:

The Public Services Division of the Public Works Department primarily serves as the program manager/coordinator of several State and Federal Mandated programs.

The division manages all aspects of Solid Waste and serves as the primary coordination point for the City's National Pollution Discharge Elimination System (NPDES) Program. In addition, the Division manages the Household Hazardous Waste (HHW) Program contract with the County of San Bernardino.

The Division is the Staff contact for Sports Field Reservations and coordination of the fields lighting schedules at Highland Community Park.

Full-Time Equivalents:

Public Services Manager	0.800	
Public Services Coordinator	1.000	
Code Compliance Officer	1.000	Total FTE 2.800

Accomplishments:

1. In the previous two-year budget cycles, the City continued to implement the program requirements of the NPDES Permit issued by the Santa Ana Regional Water Quality Control Board. In Budget year 2021/22 the City expects to receive another new multi-year NPDES permit. In the coming budget years, the Division Staff will be implementing new and expanded mandated tasks that will be adopted.
2. In the previous fiscal years, the Division, in conjunction with the City's Solid Waste Franchised Hauler, successfully negotiated and initiated implementation of an Amendment to the Solid Waste Franchise Agreement that included transitioning the Residential sector to Property Tax Billing. In the coming budget years, the Division will start initiating a new food waste collection program to maintain compliance with CalRecycle mandated goals.

Strategic Goals & Objectives:

As part of the Public Services Division budget, the following Goals and Objectives will be the focus of its effort:

1. Implement the required Solid Waste Diversion programs to support the City's compliance with the state's mandated diversion goals.
2. Implement the required NPDES Program components to support the City's compliance with its' NPDES Permit.

3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Construct trash enclosure at Aurantia Park to accommodate recycling	2021/2022	26	P+		

Performance Measures:

Services	2016/2017	2017/2018	2018/2019	2019/2020
Solid Waste Liens	354	330	374	0*
Solid Waste Lien Demands	71	94	55	67
Solid Waste Exemptions	34	41	37	36
NPDES Inspections (Commercial & Industrial)	43	58	50	40

*Solid Waste Liens process discontinued Fiscal Year 2019/20.

Public Services

Acct #	General Fund-001 Public Services-4200	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	181,204	198,123	249,700	249,700	232,260	236,920
3040	OVERTIME	106	-	3,000	3,000	3,000	3,000
3050	COMPENSATORY TIME	4,856	2,823	-	-	-	-
3100	SICK LEAVE	756	-	-	-	-	-
3110	HOLIDAY	8,763	9,908	-	-	-	-
3120	VACATION	11,125	9,214	-	-	-	-
3125	MANAGEMENT LEAVE	4,061	3,676	-	-	-	-
	TOTAL SALARIES & WAGES	210,870	223,743	252,700	252,700	235,260	239,920
BENEFITS:							
3510	CAFETERIA PLAN	40,000	45,316	48,600	48,600	47,040	48,720
3530	MEDICARE & SOCIAL SECURITY	3,571	3,860	3,625	3,625	3,370	3,435
3560	PERS-RETIREMENT	49,685	65,935	82,975	82,975	68,680	72,605
3590	LIFE INSURANCE	687	699	825	825	765	780
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	300	280	280
	TOTAL BENEFITS	93,944	115,810	136,025	136,325	120,135	125,820
OPERATIONS & MATERIALS:							
4061	CELL PHONES/SATELLITE PHONES	986	1,013	600	800	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	1,697	704	2,000	2,000	1,800	1,800
4202	CRV GRANT USE	25,388	16,182	15,000	15,000	16,000	16,000
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4206	MATERIALS	354	325	500	500	500	500
4210	POSTAGE	343	42	300	300	300	300
4220	FUEL	682	682	900	900	900	900
4240	VEHICLE MAINTENANCE	568	1,049	1,000	1,000	1,600	1,600
4249	UNIFORMS	1,035	1,050	1,050	1,050	1,050	1,175
4250	SPECIAL DEPARTMENT SUPPLIES	80	-	1,000	1,000	500	500
4300	ADVERTISING	-	-	1,100	1,100	-	-
4310	DUES & SUBSCRIPTIONS	111	305	800	800	1,100	1,000
4320	TRAVEL & CONFERENCE	928	2,600	2,900	1,500	4,000	4,000
4330	TRAINING	1,448	986	1,350	800	1,350	1,350
4332	MILEAGE REIMBURSEMENT	-	-	300	150	300	300
	TOTAL OPERATIONS & MATERIALS	40,195	30,046	34,735	32,835	37,430	37,800
CONTRACTUAL SERVICES:							
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	51,961	50,970	60,000	60,000	64,000	66,000
4665	CONTRACT SERVICES-STORM DRAIN	84,152	77,933	158,000	85,000	70,000	168,000
	TOTAL CONTRACTUAL SERVICES	136,114	128,903	218,000	145,000	134,000	234,000
TOTAL PUBLIC SERVICES		481,123	498,503	641,460	566,860	526,825	637,540



BUILDING & SAFETY

Introduction:

The Building and Safety Division is a service of the Community Development Department responsible for the enforcement of the State of California Model Building Codes and laws adopted by the State of California and the City of Highland. Building and Safety ensures that new structures comply with the State's Health and Safety requirements and provides for the protection of property in the interest of public welfare. This component of the Community Development Department specifically processes plan reviews, issues building permits, and performs field inspections to verify compliance with the California structural, electrical, plumbing, mechanical, energy, and accessibility codes and standards. The Division is also responsible for ensuring all in house and outside agency clearances are obtained prior to issuing building permits and prior to clearing properties for occupancy. Building and Safety assists Code Enforcement efforts when directly related to Building Code requirements.

Full-Time Equivalents:

Community Development Director	0.050	
Building Official	1.000	
Permit Technician	1.000	Total FTE 2.050

Strategic Goals & Objectives:

1. Continue to identify and provide improvements on customer service as well as the needs of the community to provide quality, value, and guidance.
2. With the help of the City Clerk's staff, to continue scanning Building and Safety plan and permit records into digital storage.
3. Monitor permits and projects to ensure they are constructed in accordance with the highest standards of safety and that all existing structures are maintained in a safe condition.
4. Prepare the Division, Agency Staff, and Community for updated Building Codes, and provide education to the residences and Contractors.
5. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
2019 Building Code Update with Local Findings and Code Amendments	2019/2020	26	HP-	Completed-Adoption of Ordinance No. 438 on November 12, 2019	
Fire Safety Regulations Amendment (Title 16-Section 16.40.450)	2019/2020	32	HP+	Completed-Adoption of Ordinance No. 437 and No. 438 making Building Codes consistent with Highland Municipal Code, Title 16	
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Checklist for Building Permit Applications	2021/2022	28	HP-	4th quarter 2021	

Performance Measures:

1. During the past two fiscal cycles starting in 2019 Building and Safety oversaw the construction of two new tilt up buildings along 5th & Church, 7-Eleven gas station, and the expansion to the Commercial site now housing Mountain Mikes, Nutrtishop, and Lyndora.
2. This fiscal cycle also saw the clearing of outstanding expired permits previously accumulated and implemented a process to help streamline further identification of future permits before they expire.
3. We continue to track major projects from submittal to issuance streamlining approvals and ensure conditions are being met.
4. Monitored Building related State legislative bills prior to chaptering by the State Governor and then implemented accordingly those that were chaptered.
5. Approximately \$160,909,320 in construction permit valuation was identified from the fiscal year 2019-20 and \$288,503,241 for year 2020 through March 2021. This brought in permit and plan review fees of approx. \$469,349 and \$425,605 respectively.

	<u>2019/20</u>	<u>2020/21 (To March 2021)</u>
New Industrial Permits	0	0
New Commercial Permits	4	1
New Single-Family Residence Permits	14	20
Other Permits	1025	969
Contract Plan Checks	290	203
Individual Sites Inspected	1043	990
Total Inspections Performed	3323	2817

Building & Safety

Acct #	General Fund-001 Building & Safety-4500	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	132,233	95,319	177,760	177,760	181,215	184,975
3040	OVERTIME	-	-	500	500	500	500
3050	COMPENSATORY TIME	414	941	-	-	-	-
3100	SICK LEAVE	5,676	3,874	-	-	-	-
3110	HOLIDAY	6,820	7,305	-	-	-	-
3120	VACATION	5,494	8,019	-	-	-	-
3125	MANAGEMENT LEAVE	7,986	4,292	-	-	-	-
	TOTAL SALARIES & WAGES	158,623	119,749	178,260	178,260	181,715	185,475
BENEFITS:							
3510	CAFETERIA PLAN	29,469	23,848	33,210	33,210	34,440	35,670
3530	MEDICARE & SOCIAL SECURITY	2,597	1,909	2,580	2,580	2,630	2,685
3560	PERS-RETIREMENT	42,912	35,883	58,120	58,120	38,350	40,995
3590	LIFE INSURANCE	521	336	590	590	600	610
3600	AUTO ALLOWANCE	300	303	300	300	300	300
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	205	205	205
	TOTAL BENEFITS	75,799	62,279	94,800	95,005	76,525	80,465
OPERATIONS & MATERIALS:							
4062	AIR CARDS	1,178	1,254	960	960	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	2,161	2,777	3,000	3,000	2,700	2,700
4203	EQUIPMENT/FURNITURE	-	1,127	-	-	-	-
4206	MATERIALS	193	1,323	700	700	700	1,800
4210	POSTAGE	108	43	300	300	150	150
4220	FUEL	508	508	800	800	800	800
4240	VEHICLE MAINTENANCE	43	-	1,500	1,500	1,500	1,500
4250	SPECIAL DEPARTMENT SUPPLIES	896	-	600	600	200	200
4255	SOFTWARE SUPPORT	2,365	2,532	3,200	3,200	3,000	3,200
4310	DUES & SUBSCRIPTIONS	535	20	700	700	700	700
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	1,160	645	1,500	1,500	1,500	1,500
4332	MILEAGE REIMBURSEMENT	221	-	150	150	150	150
	TOTAL OPERATIONS & MATERIALS	15,942	15,339	19,345	19,345	19,430	21,075
CONTRACTUAL SERVICES:							
4534	CONTRACT SERVICES-GIS	10,925	10,925	11,000	11,000	11,000	11,000
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	283,725	286,648	402,305	280,000	402,305	402,305
4542	CONTRACT SERVICES-SMIP	3,831	3,717	3,100	3,100	3,100	3,100
4543	CONTRACT SERVICES-BSAR FUND	1,813	1,733	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	300,294	303,022	418,405	296,100	418,405	418,405
	TOTAL BUILDING & SAFETY	550,658	500,389	710,810	588,710	696,075	705,420



CODE ENFORCEMENT

Introduction:

The Code Enforcement Division is a function of the Community Development Department and is responsible for enforcing the provisions of the City's Municipal Codes and State laws. Code Enforcement staff responds to concerns related to land use, public nuisance, vehicle abatement, substandard housing/property, street vendors, and business license requirements. Code Enforcement staff assists in accomplishing community goals, such as protecting property values and the environment. The Code Compliance Officers work closely with the Problem Oriented Policing (POP) Officers and Public Works Division to assist in abating blight and improving the quality of life throughout the City.

Full-Time Equivalents:

Community Development Director	0.050	
Code Compliance Officer	1.000	
Code Compliance Officer	1.000	
Code Compliance Officer	0.250	
Administrative Assistant III	0.600	Total FTE 2.900

Accomplishments:

1. Quality-of-Life Initiative

In 2017, the City Council adopted the Quality-of-Life Initiative. The purpose of the Quality-of-Life Initiative is to create a measured approach that builds on the current efforts of the City's Code Enforcement Division, the City's Police Department, and Public Works Waste/Recycling Management Division to accomplish the following eight (8) major priorities:

- a) Improve quality of life,
- b) Improve property values,
- c) Decrease numbers of attractive nuisances,
- d) Improve safety,
- e) Increase sense of community,
- f) Improve public image,
- g) Reduce health threats; and
- h) Increase the likelihood of economic development.

To help achieve the priorities listed above, code compliance work schedules were adjusted to ensure the City had permanent code enforcement coverage during the weekends, and occasional after-hours coverage.

2. Residential Rental Enhancement – Self Certification Program

The Residential Rental Enhancement Program created in 1999 has been successful in ensuring decent and safe housing is maintained for Highland residents, and the program has evolved significantly since then. Today all property owners are required to conduct a self-certification of their own rental property. The new changes are proving to be both efficient and effective and are receiving positive feedback from the community.

3. Quick Response Board and Secure Program

The Division continues to effectively manage its Quick Response Board and Secure Program which includes the securing, board-up, and/or abatement of properties that have become public nuisances. Board and Secure expenditures are recuperated through the substandard property liens placed on the properties.

4. Convenient Complaint Process

The Division has made it convenient for complainants (General Public) to file property maintenance complaints by using any one of the following procedures.

- Calling Code Enforcement Complaint Hotline at Ext. 201, after hours or during regular business hours and speaking to a Division team member.
- Submitting an email by using the City's information email at information@cityofhighland.org.
- Stopping by City Hall during regular business hours and completing a short complaint form or speaking directly with a Division team member for assistance.
- And the most efficient way is logging onto the City's newly formatted webpage and navigating to the Code Enforcement Page to report a concern at www.cityofhighland.org/301/Report-a-Concern.

5. Web-based case tracking system (efficient paperless procedure)

Code Enforcement Complaints are immediately logged into the Division's web-based tracking system and assigned to a Code Enforcement Officer within 24 hours of receipt. Each complaint is categorized as one of the 101 complaint/violation types for statistical purposes. In 2019 there were 930 cases opened (approximately 78 per month) and in 2020 there were 909 cases opened (approximately 76 per month).

Strategic Goals & Objectives:

1. Continue to enhance the customer service aspect of Code Enforcement and explore ways to make current procedures more efficient for staff and the public.
2. Expand public outreach efforts to the business community and residents to ensure the Quality of Life Initiative priorities are maintained.
3. Continue to monitor culverts and bridges in the City to ensure trespassers do not create significant public health and safety issues and continue to proactively monitor vacant undeveloped properties to ensure they are regularly maintained by the property owners.
4. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Evaluation of Property Maintenance Code Options	2019/2020	30	P+	Completed-Adoption of Ordinance No. 437 on November 12, 2019	
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Homeless Outreach to Businesses and Vacant Property Owners	2021/2022	34	HP-	2nd quarter 2021	
Neighborhood Improvement Outreach and Enforcement (target areas)	2021/2022	37	HP	2nd quarter 2021	

Code Enforcement

Acct #	General Fund-001 Code Enforcement-4600	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	157,591	166,751	185,630	185,630	189,430	193,235
3040	OVERTIME	-	80	2,000	2,000	2,000	2,000
3050	COMPENSATORY TIME	1,677	2,183	-	-	-	-
3100	SICK LEAVE	2,923	4,356	-	-	-	-
3110	HOLIDAY	5,521	9,344	-	-	-	-
3120	VACATION	3,547	3,356	-	-	-	-
3125	MANAGEMENT LEAVE	35	86	-	-	-	-
	TOTAL SALARIES & WAGES	171,295	186,158	187,630	187,630	191,430	195,235
BENEFITS:							
3510	CAFETERIA PLAN	41,688	51,366	46,980	46,980	48,720	50,460
3530	MEDICARE & SOCIAL SECURITY	2,783	3,429	2,695	2,695	2,750	2,805
3560	PERS-RETIREMENT	39,466	55,646	69,115	69,115	56,550	60,325
3590	LIFE INSURANCE	543	586	615	615	625	640
3600	AUTO ALLOWANCE	300	487	300	300	300	300
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	290	290	290
	TOTAL BENEFITS	84,780	111,514	119,705	119,995	109,235	114,820
OPERATIONS & MATERIALS:							
4060	TELEPHONE	-	-	-	-	-	-
4061	CELL PHONES/SATELLITE PHONES	3,230	1,693	1,800	1,800	-	-
4062	AIR CARDS	1,218	1,254	1,920	1,920	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	3,450	436	3,000	3,000	1,800	1,800
4203	EQUIPMENT/FURNITURE	-	2,570	-	-	-	-
4206	MATERIALS	-	-	-	-	-	-
4210	POSTAGE	1,762	1,338	2,800	2,800	2,500	2,500
4220	FUEL	5,833	5,831	5,000	5,000	5,000	5,000
4240	VEHICLE MAINTENANCE	2,306	3,489	2,000	2,000	2,000	2,000
4245	EQUIPMENT MAINTENANCE	-	-	-	-	-	-
4249	UNIFORMS	1,554	963	1,650	1,650	900	2,100
4250	SPECIAL DEPARTMENT SUPPLIES	1,016	38	600	600	500	500
4255	SOFTWARE SUPPORT	2,365	2,532	3,200	3,200	3,000	3,000
4310	DUES & SUBSCRIPTIONS	-	190	500	200	-	-
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	428	322	1,600	500	1,000	1,000
4332	MILEAGE REIMBURSEMENT	30	78	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	29,766	25,842	30,005	28,605	24,730	26,275
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	92,736	33,294	60,000	25,000	30,000	30,000
4534	CONTRACT SERVICES-GIS	10,925	10,925	11,000	11,000	11,000	11,000
4535	CONTRACT SERVICES-PERSONNEL	-	-	-	-	-	-
4538	CONTRACT SERVICES-CODE ENFORCEMENT	-	-	-	50,000	-	-
4545	CONTRACT SERVICES-WEED ABATEMENT	8,225	3,440	9,200	9,200	8,000	8,000
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	-	-
4557	CONTRACT SERVICES-BOARD/SECURE	4,555	3,250	7,500	7,500	7,500	1,000
	TOTAL CONTRACTUAL SERVICES	116,441	50,909	87,700	102,700	56,500	50,000
CAPITAL OUTLAY:							
6060	VEHICLES	593	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	593	-	-	-	-	-
TOTAL CODE ENFORCEMENT		402,875	374,422	425,040	438,930	381,895	386,330



PARKS

Introduction:

This budget provides funding for three parks – Aurantia Park, Highland Community Park and Memorial Park.

Aurantia Park is approximately 10 acres in size and contains picnic facilities including a children's play structure, a large parking lot, a public restroom, an orange grove, two large fenced dog play areas, and a walking trail system with a historic bridge that was relocated from Greenspot Road over Plunge Creek.

Highland Community Park is approximately 20 acres in size with 4 lighted baseball fields, a soccer-sport field, playground, numerous picnic tables and structures, 2 restroom buildings, and a snack bar. The parking lot is shared with the adjacent community center and library buildings.

Memorial Park is approximately 1 acre in size with a memorial flame and dedication wall structure, water fountain, seating area, hardscape, and citrus grove. The parking lot is shared with the adjacent police station.

Full-Time Equivalents:

Public Works Manager	0.050	
Maintenance Worker II	0.500	
Maintenance Worker I	0.500	
Maintenance Worker I	0.100	Total FTE 1.150

Strategic Goals & Objectives:

- The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Work with San Bernardino Unified School District for a Joint Use Park Agreement at Warm Springs and Lankershim Elementary Schools	2019/2020	37	HP-	Partially Complete	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Work with San Bernardino Unified School District for a Joint Use Park Agreement at Warm Springs and Lankershim Elementary Schools	2021/2022	24	HP-	4th quarter 2022	x

Parks

Acct #	General Fund-001 Parks-6000	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	35,490	40,292	58,950	58,950	60,150	61,300
3040	OVERTIME	1,831	1,677	5,000	5,000	5,000	5,000
3050	COMPENSATORY TIME	122	375	-	-	-	-
3100	SICK LEAVE	261	326	-	-	-	-
3110	HOLIDAY	2,185	2,593	-	-	-	-
3120	VACATION	1,369	2,224	-	-	-	-
3125	MANAGEMENT LEAVE	45	129	-	-	-	-
	TOTAL SALARIES & WAGES	41,303	47,617	63,950	63,950	65,150	66,300
BENEFITS:							
3510	CAFETERIA PLAN	15,906	18,119	18,630	18,630	19,320	20,010
3530	MEDICARE & SOCIAL SECURITY	925	1,050	855	855	875	890
3560	PERS-RETIREMENT	15,200	17,307	24,490	24,490	19,025	20,445
3590	LIFE INSURANCE	149	180	195	195	200	205
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	115	115	115
	TOTAL BENEFITS	32,181	36,656	44,170	44,285	39,535	41,665
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	1,410	15,983	45,000	25,000	30,000	35,000
4030	WATER/SEWER	166,246	159,074	175,000	165,000	170,000	175,000
4045	LANDSCAPING SUPPLIES	-	1,474	8,000	4,500	2,000	2,500
4055	JANITORIAL SUPPLIES	4,323	3,921	4,500	4,000	4,200	4,500
4060	TELEPHONE	2,056	2,999	1,700	2,500	1,000	1,000
4061	CELL PHONES/SATELLITE PHONES	371	787	600	800	600	600
4066	ALARM MONITORING	2,980	3,130	2,580	3,500	3,720	3,720
4070	BUILDING MAINTENANCE	36,217	19,066	22,000	32,000	16,100	35,000
4116	OPERATING TRANSFER OUT-PMD	44,921	43,757	51,270	51,270	49,425	50,815
4198	CITY ADMINISTRATION	2,567	1,888	4,000	2,500	4,000	4,000
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,109	5,935	5,935	8,030	8,375
4200	OFFICE SUPPLIES	76	-	400	400	360	360
4203	EQUIPMENT/FURNITURE	-	-	-	350	-	-
4206	MATERIALS	9,024	9,696	14,500	14,500	13,000	14,500
4220	FUEL	7,180	7,425	8,500	8,500	8,000	8,500
4224	OVERHEAD DOOR/GATE MAINTENANCE	-	-	500	500	500	500
4240	VEHICLE MAINTENANCE	1,324	1,940	1,600	1,600	1,600	1,600
4245	EQUIPMENT MAINTENANCE	2,912	641	1,000	1,000	1,000	1,000
4248	EQUIPMENT RENTAL/LEASE	-	854	500	500	600	700
4249	UNIFORMS	1,079	1,134	1,100	1,100	1,100	1,100
4330	TRAINING	-	-	400	200	400	400
	TOTAL OPERATIONS & MATERIALS	289,261	278,877	349,085	325,655	315,635	349,170
CONTRACTUAL SERVICES:							
4504	CONTRACT SERVICES-JANITORIAL SERVICES	36,348	41,145	44,520	44,520	40,850	44,520
4526	CONTRACT SERVICES-YMCA	364,056	455,010	490,000	490,000	492,500	497,500
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	2,810	2,835	3,300	1,500	700	700
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	58,020	62,936	70,935	70,935	77,150	80,995
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	4,954	8,307	8,525	8,525	8,925	8,925
4588	CONTRACT SERVICES-HVAC MAINTENANCE	73,480	53,375	68,015	71,000	68,015	68,015
4589	CONTRACT SERVICES-PEST CONTROL	1,068	979	2,500	2,500	2,500	2,500
4618	CONTRACT SERVICES-PARK LIGHTING	13,950	-	-	-	-	-
4680	CONTRACT SERVICES-TREE TRIMMING	9,000	9,988	10,000	10,000	13,000	13,000
	TOTAL CONTRACTUAL SERVICES	563,687	634,576	697,795	698,980	703,640	716,155
CAPITAL PROJECTS:							
6803	FACILITIES CONSTRUCTION	-	-	-	-	-	49,000
	TOTAL CAPITAL PROJECTS	-	-	-	-	-	49,000
TOTAL PARKS		926,431	997,726	1,155,000	1,132,870	1,123,960	1,222,290

GRAFFITI

Introduction:

The Graffiti Abatement Program is administered through the Public Works Department and is intended to provide for a comprehensive graffiti removal effort in the City. The program is currently staffed by one full-time employee who removes graffiti primarily from public property and some private properties. The methods used for removal include utilization of cleaning agents, water blasting, and painting.

The Public Works Department maintains a thorough record keeping system and the graffiti crew keeps a detailed log including square footage of graffiti removed, method of removal used and locations that are treated for graffiti removal. The City's program provides an extra level of service by not painting over concrete (e.g., street light poles, curb, gutter, etc.) but uses a sand/water blaster to remove graffiti from hard surfaces. A few standard colors are used throughout the City for consistency and to streamline work and minimize cost, however, color matching is also performed when necessary.

The program also includes logging all graffiti, photo documentation, and compiling cost for eradication when apprehensions are made, and retribution paid. The Public Works Department interacts with the Highland Police Department when gang activity is suspected or when new activity is evident in an area.

Full-Time Equivalents:

Senior Maintenance Worker 1.000 Total FTE 1.000

Performance Measures:

	<u>2015/16</u>	<u>2017/18</u>	<u>2019/20</u>
Square Feet Abated	65,925	64,500	65,400

Graffiti

Acct #	General Fund-001 Graffiti-6010	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	48,237	50,963	58,800	58,800	59,900	61,100
3040	OVERTIME	1,228	1,960	2,000	2,000	2,000	2,000
3050	COMPENSATORY TIME	546	137	-	-	-	-
3100	SICK LEAVE	2,448	2,590	-	-	-	-
3110	HOLIDAY	2,648	2,574	-	-	-	-
3120	VACATION	3,779	3,317	-	-	-	-
	TOTAL SALARIES & WAGES	58,885	61,541	60,800	60,800	61,900	63,100
BENEFITS:							
3510	CAFETERIA PLAN	14,375	15,755	16,200	16,200	16,800	17,400
3530	MEDICARE & SOCIAL SECURITY	1,044	1,102	855	855	870	885
3560	PERS-RETIREMENT	19,431	21,632	22,795	22,795	23,325	24,705
3590	LIFE INSURANCE	182	188	195	195	200	205
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	100	100	100
	TOTAL BENEFITS	35,032	38,678	40,045	40,145	41,295	43,295
OPERATIONS & MATERIALS:							
4061	CELL PHONES/SATELLITE PHONES	366	347	540	540	540	540
4198	CITY ADMINISTRATION	297	57	1,000	800	1,000	1,000
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,148	5,980	5,980	8,090	8,440
4200	OFFICE SUPPLIES	-	-	-	-	-	-
4206	MATERIALS	4,078	3,143	5,000	5,000	4,000	4,500
4220	FUEL	2,569	2,568	3,500	3,500	3,000	3,500
4240	VEHICLE MAINTENANCE	1,143	2,110	3,000	10,000	1,500	2,000
4245	EQUIPMENT MAINTENANCE	3,495	1,142	1,800	1,800	1,800	1,800
4249	UNIFORMS	518	482	550	550	550	550
4330	TRAINING	-	-	200	200	200	200
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
	TOTAL OPERATIONS & MATERIALS	19,041	14,997	21,820	28,620	20,930	22,780
CAPITAL OUTLAY:							
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL GRAFFITI	112,958	115,215	122,665	129,565	124,125	129,175

COMMUNITY VOLUNTEER SERVICES

Introduction:

The community volunteer service programs are managed by the Public Services Division of the Public Works Department. The programs emphasize community volunteers to assist in the planning and implementation of a wide range of civic events. Such events include but are not limited to the following: Highland Improvement Team Day cleanups, Arbor Day Celebrations, July 4th Parade, Volunteer Recognition Dinner, Public Safety Appreciation Week, Make a Difference Day, and Community Blood Drives. Support services are also provided for the Fire Station Open House events and the Safe Route to School events.

Full-Time Equivalents:

Community Volunteer Services Coordinator	0.750	Total FTE 0.750
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Strategic Goals & Objectives:

1. Continue to develop and implement a wide range of civic and community events to bring together various groups emphasizing community spirit and pride.
2. Continue to recruit volunteers for various programs throughout the City of Highland in order to achieve a sense of purpose, pride and accomplishment for volunteers as well as the continued improvements of the City of Highland using the most cost-effective measures.
3. Continue to disseminate information to the media regarding City programs and events.

Performance Measures:

1. Continued to work on the expansion of the Highland Improvement Team (HIT) program.
2. Disseminated information to the media regarding City programs and events.
3. Successfully held the 4th of July Parade.
4. Successfully held the annual Public Safety Appreciation Week events.
5. Successfully held the annual Volunteer Recognition Dinner.
6. Provided support services for the three Fire Station Open House events.

Community Volunteer Services

Acct #	General Fund-001 Community Volunteer Services-6020	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	14,777	33,521	38,925	38,925	39,750	40,500
3040	OVERTIME	-	-	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	-	1,925	-	-	-	-
3100	SICK LEAVE	-	1,126	-	-	-	-
3110	HOLIDAY	-	1,342	-	-	-	-
3120	VACATION	-	209	-	-	-	-
	TOTAL SALARIES & WAGES	14,777	38,124	39,925	39,925	40,750	41,500
BENEFITS:							
3510	CAFETERIA PLAN	7,906	11,816	12,150	12,150	12,600	13,050
3530	MEDICARE & SOCIAL SECURITY	427	708	565	565	575	590
3560	PERS-RETIREMENT	9,153	15,264	16,070	16,070	16,760	17,470
3590	LIFE INSURANCE	-	115	130	130	130	135
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	75	75	75
	TOTAL BENEFITS	17,486	27,901	28,915	28,990	30,140	31,320
OPERATIONS & MATERIALS:							
4061	CELL PHONES/SATELLITE PHONES	130	315	480	480	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,148	5,980	5,980	8,090	8,440
4200	OFFICE SUPPLIES	613	331	800	800	720	720
4206	MATERIALS	736	218	1,000	1,000	1,000	1,000
4210	POSTAGE	321	545	400	400	600	600
4300	ADVERTISING	443	443	1,000	1,000	1,000	1,000
4310	DUES & SUBSCRIPTIONS	-	140	100	160	180	180
4330	TRAINING	182	391	550	550	550	550
4332	MILEAGE REIMBURSEMENT	-	-	200	200	200	200
4336	COMMUNITY EVENTS	12,964	9,168	17,350	5,000	19,200	19,200
	TOTAL OPERATIONS & MATERIALS	21,963	16,699	27,860	15,570	31,540	31,890
TOTAL COMMUNITY VOLUNTEER SERVICES		54,226	82,724	96,700	84,485	102,430	104,710

TRAILS

Introduction:

This budget provides funding for maintenance of approximately 21 segments of public trails within the City that interconnect with the trails funded by the Community Trails District and trails within San Bernardino County Flood Control District properties. The length of public trails maintained under this budget is approximately 11.0 miles.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Strategic Goals and Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2019/2020
Trail Improvements	2019/2020	22	P+	Not Started	
Community Trail Signage (Trail Identification and Way Finding Signage)	2019/2020	28	P+	Partially Complete-September 2020 City advised that it was selected to receive grant funds. This item is proposed to be carried over to 2021-2022 Work Program	x

Trails

Acct #	General Fund-001 Trails-6100	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	7,411	6,431	4,000	6,000	4,000	4,000
4206	MATERIALS	9,216	2,370	5,000	3,000	5,000	5,000
4248	EQUIPMENT RENTAL/LEASE	-	-	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	16,626	8,802	9,500	9,500	9,500	9,500
CONTRACTUAL SERVICES:							
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	9,998	3,250	-	1,000	5,000	5,000
	TOTAL CONTRACTUAL SERVICES	9,998	3,250	-	1,000	5,000	5,000
TOTAL TRAILS		26,624	12,052	9,500	10,500	14,500	14,500

TRAFFIC SAFETY

Introduction:

The Traffic Safety fund accounts for various fines such as; CVC fines, traffic fines, etc. These fines can only be used for traffic safety purposes. Some of the approved uses of these revenues include; traffic safety signs, radar feedback signs, traffic signals, traffic signal maintenance, lighted crosswalks and crossing guards.

The City's crossing guard program is administered through the Public Services Department and is accounted for in the Traffic Safety fund. For the past seventeen years the crossing guard services have been provided through contract with a private firm, All City Management Services. The City is served by two school districts: San Bernardino City Unified and Redlands Unified School District. The City has seven existing public elementary school campuses within its boundaries, and one middle school campus all are on traditional schedules. In addition, there is one middle school, two elementary and two high school campuses immediately adjacent to the City's boundaries. All Cities Management Services currently provides a total of four crossing guards in both districts including supervision and training of all personnel.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Traffic Safety

Acct #	Traffic Safety-002 Traffic Safety-8200	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4206	MATERIALS	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES:							
4530	CONTRACT SERVICES-CROSSING GUARD	41,547	34,715	49,000	15,000	56,000	59,000
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	41,547	34,715	49,000	15,000	56,000	59,000
CAPITAL PROJECTS:							
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL TRAFFIC SAFETY		41,547	34,715	49,000	15,000	56,000	59,000

GAS TAX

Introduction:

The Public Works Department is funded entirely by Gas Tax revenues. The responsibilities of the Public Works Department include Street Maintenance, Weed Abatement, Traffic Signal Maintenance, City-owned Street Lights Maintenance, Storm Drain Maintenance, Street Sweeping, Striping/Traffic Signage, Tree Trimming, Building and Grounds Maintenance, Fleet Maintenance and Parkway Maintenance.

The State of California imposes excise taxes on various transportation fuels. Collectively, these excise taxes are referred to as "Gas Tax," "Highway User Tax," or "Motor Vehicle Fuel Tax." California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. Taxes on aircraft jet fuel are transferred to the state Aeronautics Account. Taxes on fuel used for other motor vehicles are transferred to the state Highway Users Tax Account. These include:

The "use fuel tax" is imposed on vendors and users of motor vehicle fuels that are not taxed under either the gasoline or diesel fuel tax, such as liquefied petroleum gas, ethanol, methanol and natural gas (both liquid and gaseous) for use on state highways. Use Fuel Tax rates vary depending on the type of fuel.

Beginning with the 2010-11 fiscal year, Section 2103 was added to allocate funds from a new motor vehicle fuel excise tax that replace previous city and county allocations from the Proposition 42 sales tax on gasoline. This is the change known as the "fuel tax swap of 2010." Section 2103 funds are allocated to cities on a per capita basis and to counties 75% based on the proportion of registered vehicles and 25% based on the proportion of maintained county road miles.

The use of these funds is restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. All Motor Vehicle Fuel Tax funds allocated from the Highway Users Tax Account must be expended for the following:

- (a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- (b) The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- (c) The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways.
- (d) The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

In 2017, the State passed SB 1, The Road Repair and Accountability Act of 2017. This increased Gas Tax

revenues significantly. For fiscal year 2020/2021, this brought in an additional \$1,090,164 in Gas Tax revenues. It is estimated that this new tax will generate an additional \$1.1 million in each future fiscal year. These funds must be used for local street maintenance and rehabilitation needs.

Full-Time Equivalents:

City Manager	0.050	
Director of Administrative Services	0.050	
City Engineer/Public Works Dir.	0.500	
Assistant Public Works Director	0.350	
Public Works Manager	0.840	
Public Services Manager	0.200	
Administrative Services Manager	0.050	
Accountant	0.300	
Planning Technician III	0.050	
Maintenance Worker II	0.480	
Maintenance Worker I	0.980	
Maintenance Worker I	0.450	
Engineering Technician II	0.650	Total FTE 4.950

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2020/2021 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2019/2020
Complete Implementation of the first 5-Year PMP and Develop the second 5-Year PMP	2019/2020	9	UP-	Complete-1st 5-Year PMP 4th quarter 2021/2nd 5-Year is anticipated to be complete 3rd quarter of 2021	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Implement second 5-Year City Wide PMP Sectors A & B	2021/2022	12	UP-	3rd quarter 2021 & 4th quarter 2022	

Performance Measures:

	2017-2018	2018-2019	2019-2020
Landscape Maintenance District Zones	66	69	70
Roadway Maintained (Miles)	152	152	152
Signs Installed	180	180	550
Signals Maintained	139	144	145
Storm Drain Inspections	331	383	383
Street Swept (Curb Miles)	342	342	342
Trees Maintained	365	334	334
Parks Maintained	7	7	7
Trails Maintained (Miles)	8.5	9.5	11.0

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	281,086	301,584	370,490	370,490	442,140	450,780
3040	OVERTIME	5,059	6,237	10,000	10,000	10,000	10,000
3050	COMPENSATORY TIME	1,070	988	-	-	-	-
3100	SICK LEAVE	7,325	17,772	-	-	-	-
3110	HOLIDAY	15,592	18,925	-	-	-	-
3120	VACATION	13,460	24,968	-	-	-	-
3125	MANAGEMENT LEAVE	2,333	9,991	-	-	-	-
	TOTAL SALARIES & WAGES	325,924	380,465	380,490	380,490	452,140	460,780
BENEFITS:							
3510	CAFETERIA PLAN	52,479	67,560	70,470	70,470	83,160	86,130
3520	DENTAL/VISION INSURANCE	-	-	-	-	-	-
3530	MEDICARE & SOCIAL SECURITY	5,445	6,478	5,375	5,375	6,410	6,535
3560	PERS-RETIREMENT	89,187	99,505	121,985	121,985	121,880	129,000
3580	DEFERRED COMPENSATION	-	413	420	420	420	420
3590	LIFE INSURANCE	1,009	1,052	1,225	1,225	1,460	1,490
3600	AUTO ALLOWANCE	2,100	2,960	2,820	2,820	3,720	3,720
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	435	495	495
3650	VACATION BUYBACK	2,033	3,076	-	-	-	-
3655	SICK LEAVE INCENTIVE	1,679	3,703	-	-	-	-
3660	ADMINISTRATIVE LEAVE BUYBACK	3,256	2,293	-	-	-	-
3665	COMPENSATORY TIME BUYBACK	-	-	-	-	-	-
	TOTAL BENEFITS	157,188	187,043	202,295	202,730	217,545	227,790
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	7,816	8,532	10,000	10,000	9,500	10,000
4020	GAS	-	-	-	-	-	-
4030	WATER/SEWER	16,948	18,667	17,500	25,000	37,000	42,000
4045	LANDSCAPING SUPPLIES	-	3,522	550	550	550	550
4055	JANITORIAL SUPPLIES	945	643	900	1,100	1,200	1,200
4060	TELEPHONE	23,788	25,685	14,000	25,000	15,140	16,140
4061	CELL PHONES/SATELLITE PHONES	1,521	1,337	1,800	2,200	1,800	1,800
4062	AIR CARDS	1,792	909	480	480	480	480
4066	ALARM MONITORING	1,600	1,600	1,500	1,800	1,900	1,900
4070	BUILDING MAINTENANCE	2,243	2,739	3,000	3,000	3,000	3,000
4080	BUILDING SERVICES DEPARTMENT CHARGE	14,545	15,385	15,425	15,425	40,455	37,605
4198	CITY ADMINISTRATION	15,243	14,200	11,000	12,000	11,000	11,000
4199	INSURANCE DEPARTMENT CHARGE	236,683	307,302	356,915	356,915	482,980	503,725
4200	OFFICE SUPPLIES	1,943	501	2,200	2,200	2,200	2,200
4203	EQUIPMENT/FURNITURE	6,109	5,376	3,000	3,000	3,000	3,700
4206	MATERIALS	50,063	38,835	50,000	50,000	50,000	50,000
4210	POSTAGE	-	26	50	50	50	50
4220	FUEL	8,298	8,308	8,000	8,000	8,400	8,900
4224	OVERHEAD DOOR/GATE MAINTENANCE	1,612	2,025	2,500	2,500	2,500	2,500
4240	VEHICLE MAINTENANCE	5,012	7,875	8,000	8,000	8,000	8,000
4245	EQUIPMENT MAINTENANCE	4,528	3,459	5,000	5,000	5,000	5,000
4248	EQUIPMENT RENTAL/LEASE	75	-	1,000	1,000	1,000	1,000
4249	UNIFORMS	1,087	1,357	1,650	1,650	1,950	1,650
4255	SOFTWARE SUPPORT	10,207	10,623	5,300	5,700	6,300	5,300
4310	DUES & SUBSCRIPTIONS	115	115	105	105	285	105
4330	TRAINING	505	333	295	850	295	295
4332	MILEAGE REIMBURSEMENT	-	21	100	100	100	100
	TOTAL OPERATIONS & MATERIALS	412,678	479,374	520,270	541,625	694,085	718,200
CONTRACTUAL SERVICES:							
4534	CONTRACT SERVICES-GIS	-	-	3,000	3,000	3,000	3,000
4550	CONTRACT SERVICES-ENGINEERING	27,678	-	-	-	-	-
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	2,389	2,470	2,000	3,500	6,845	6,845

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
4570	CONTRACT SERVICES-STREET MAINTENANCE	47,818	33,886	74,000	74,000	50,000	60,000
4576	CONTRACT SERVICES-EMERGENCY WORK	104,000	20,417	10,000	10,000	10,000	10,000
4578	CONTRACT SERVICES-STRIPING	19,516	27,487	25,000	25,000	25,000	25,000
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	219,507	183,621	150,000	150,000	185,000	185,000
4582	CONTRACT SERVICES-STUDIES	31,437	-	-	-	18,000	-
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	8,242	7,242	6,745	6,745	15,900	17,500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	3,000	2,200	3,400	3,400	3,400	3,400
4589	CONTRACT SERVICES-PEST CONTROL	175	-	400	400	960	960
4591	CONTRACT SERVICES-SIDEWALK REPAIR	32,164	74,039	30,000	30,000	30,000	30,000
4593	CONTRACT SERVICES-FACILITIES MAINTENANCE	-	-	-	-	-	-
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	11,400	19,662	14,000	14,000	18,000	29,000
4680	CONTRACT SERVICES-TREE TRIMMING	41,728	44,070	48,000	48,000	65,000	70,000
	TOTAL CONTRACTUAL SERVICES	549,053	415,093	366,545	368,045	431,105	440,705
	CAPITAL OUTLAY:						
6040	EQUIPMENT	12,681	-	47,000	47,000	37,100	108,200
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	12,681	-	47,000	47,000	37,100	108,200
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	3,018,179	769,961	819,000	650,000	708,000	-
	TOTAL CAPITAL PROJECTS	3,018,179	769,961	819,000	650,000	708,000	-
	TOTAL GAS TAX	4,475,704	2,231,935	2,335,600	2,189,890	2,539,975	1,955,675

ARTICLE 3

Introduction:

The City has entered into a Cooperative Agreement (TDA 3 Agreement) with the San Bernardino County Transportation Authority (SBCTA) formerly known as San Bernardino Associated Governments (SANBAG) to enhance bicycle and pedestrian facilities in accordance with Section 99234 of the California Public Utilities Code (Code). According to the Code, Article 3 monies may only be used for facilities provided for the exclusive use of pedestrians and bicycles, including the construction and related engineering expenditures of those facilities, the maintenance of bicycle trails (that are closed to motorized traffic) and bicycle safety education programs.

TDA 3 Funds may also be used for transportation-related projects that enhance quality of life through the design of pedestrian walkways and bicycle facilities. TDA 3 projects may be standalone projects, such as projects that serve the needs of commuting bicyclists, including, but not limited to, new trails serving major transportation corridors, secure bicycle parking at employment centers, park and ride lots and transit terminals where other funds are available. TDA 3 projects may also be add-ons to normal transportation projects, such as additional sidewalk and bike lanes on a bridge, enhanced pedestrian lighting, and median refuge islands for pedestrians. When an approved project is ready for construction, as evidenced by a contract award or commitment of the participating agency's resources, the participating agency submits a claim to SBCTA for disbursement of TDA Funds.

The participating agency may submit the claim, either prior or subsequent to, incurring project expenditures. After review and approval of the claim, SBCTA issues the allocation disbursement instructions to the County Auditor-Controller. Following instruction from SBCTA, funds are disbursed from the County Local Transportation Fund to the participating agency. In accordance with the agreement, the City is required to provide matching funds equal to 50% of the project costs.

In this budget, Article 3 funds will be used for the following projects:

Highland/Redlands Regional Connector

City Creek/Alabama Street Bikeways

9th Street Transit Stops, Sidewalk, and Bikeways (Eucalyptus Dr. to Victoria Ave.)

Transit Stop Access Improvements on Base Line, Boulder Ave., 9th St., and Olive Tree Ln.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Article 3

Acct #	Article 3-005 Article 3-8320	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	83,534	59,053	-	50,000	137,000	-
6533	STREET WIDENING PROJECTS	-	-	166,000	-	-	-
6545	SIDEWALK REPAIRS	16,457	198,818	-	13,000	59,000	-
6550	TRAFFIC IMPROVEMENTS	-	-	117,000	-	-	-
6816	TRAILS CONSTRUCTION	89,543	157,469	-	60,000	90,000	28,000
	TOTAL CAPITAL PROJECTS	189,534	415,340	283,000	123,000	286,000	28,000
TOTAL ARTICLE 3		189,534	415,340	283,000	123,000	286,000	28,000

DRAFT

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Introduction:

Each year, the County of San Bernardino is allocated Community Development Block Grant (CDBG) funds by the United States Department of Housing and Urban Development (HUD) to meet infrastructure, construction, housing, economic and community development needs for low- and moderate-income individuals and neighborhoods.

CDBG funds are used for projects that promote the development of decent housing and suitable living environments and construction of public infrastructure. In addition, these funds may be used to aid in the prevention or elimination of slums or blight and to meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community. The City partners with the County as a "Co-Applicant" to allow these funds to be utilized in Highland.

Full-Time Equivalents:

Community Development Director	0.250	
Code Compliance Officer	0.750	
Administrative Assistant III	0.400	Total FTE 1.400

Strategic Goals & Objectives:

1. Pavement improvements and ancillary work on Cunningham Street from 9th Street to Base Line.
2. Pavement improvements and ancillary work on Central Avenue from 9th Street to the north edge of City Creek Bypass Bridge.

Performance Measures:

During Budget Cycle 2019-2021, several projects were funded:

1. Life Enrichment Programs at the Highland Senior Center.
2. Recreation, Health & Family Fitness Programs at the Highland Branch YMCA
3. Enhanced Code Enforcement and Housing Programs.
4. Literacy Programs at the Highland Branch Library.
5. Scholarships for youth to participate in baseball at Central Little League.

Housing & Community Development

Acct #	Community Development Block Grant-006 Housing & Community Development-8400	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	53,147	52,430	109,830	109,830	112,060	114,315
3040	OVERTIME	-	241	-	-	-	-
3050	COMPENSATORY TIME	608	1,109	-	-	-	-
3100	SICK LEAVE	1,311	2,176	-	-	-	-
3110	HOLIDAY	4,146	5,119	-	-	-	-
3120	VACATION	2,954	5,104	-	-	-	-
3125	MANAGEMENT LEAVE	438	429	-	-	-	-
	TOTAL SALARIES & WAGES	62,603	66,609	109,830	109,830	112,060	114,315
BENEFITS:							
3510	CAFETERIA PLAN	21,000	13,150	22,680	22,680	23,520	24,360
3530	MEDICARE & SOCIAL SECURITY	1,618	1,114	1,595	1,595	1,625	1,660
3540	WORKER'S COMPENSATION	1,079	-	-	-	-	-
3560	PERS-RETIREMENT	23,391	17,628	37,390	37,390	29,445	31,310
3590	LIFE INSURANCE	295	249	365	365	370	380
3600	AUTO ALLOWANCE	923	1,230	1,500	1,500	1,500	1,500
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	180	180	180
	TOTAL BENEFITS	48,306	33,371	63,530	63,710	56,640	59,390
OPERATIONS & MATERIALS:							
4348	CDBG PROGRAMS	46,289	44,877	65,000	65,000	65,000	65,000
4353	CDBG CV PROGRAMS	-	8,566	-	100,000	350,000	27,090
	TOTAL OPERATIONS & MATERIALS	46,289	53,443	65,000	165,000	415,000	92,090
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	405,470	-	337,000	250,000	-	390,000
	TOTAL CAPITAL PROJECTS	405,470	-	337,000	250,000	-	390,000
TOTAL HOUSING & COMMUNITY DEVELOPMENT		562,668	153,423	575,360	588,540	583,700	655,795

DEVELOPER FEES

Introduction:

Developer “in lieu” Fees are a charge collected primarily from developers that will be used to complete a project at a later time when that area is totally developed. A developer may be conditioned to pay a fee now for a certain improvement, but the funds may not be available from future developers yet.

Another example of developer in lieu fees is microfilming. This fee enables the city to scan all building & safety and engineering documents into the City’s laser fiche program. The two interns listed below handle that function.

Some of the projects funded by these fees that are included in the current 5 year CIP are:

McKinley St. (9th to Base Line)/Lighted Crosswalk on Base Line (at Valaria Dr.)
9th St. (Cunningham to Palm Ave)/Lighted Crosswalk on Church Ave (at Norwood St.)
Local Roadway Safety Plan

Full-Time Equivalents:

Intern	0.500*	
Intern	0.500*	Total FTE 1.000
*Part-time		

Developer Fees

Acct #	Developer Fees-008 Developer Fees-8340	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	5,422	5,772	26,600	-	28,600	29,200
	TOTAL SALARIES & WAGES	5,422	5,772	26,600	-	28,600	29,200
BENEFITS:							
3530	MEDICARE & SOCIAL SECURITY	415	442	2,035	-	2,190	2,235
	TOTAL BENEFITS	415	442	2,035	-	2,190	2,235
OPERATIONS & MATERIALS:							
4203	EQUIPMENT/FURNITURE	-	-	-	-	3,575	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	-	-	-	-	3,575	-
CAPITAL OUTLAY:							
6040	EQUIPMENT	-	-	18,000	18,000	-	-
	TOTAL CAPITAL OUTLAY	-	-	18,000	18,000	-	-
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	13,139	21,034	13,000	13,000	165,000	-
6545	SIDEWALK REPAIRS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	-	880	-	1,550	9,000	-
	TOTAL CAPITAL PROJECTS	13,139	21,914	13,000	14,550	174,000	-
TOTAL DEVELOPER FEES		18,975	28,128	59,635	32,550	208,365	31,435

LANDSCAPE MAINTENANCE DISTRICT

Introduction:

The City's Landscape Maintenance District was created to beautify parkways and/or medians adjacent to new developments. The District provides a source of funds for the installation, servicing, maintenance, repair and operation of landscape improvements.

The City currently has 82 zones within the district. Some of these zones are maintained by the adjoining commercial property owners thereby receiving zero assessments. The remainder zones are maintained by the City, utilizing a landscape contractor. As new development occurs within the City, additional zones are added. These new zones will be constructed by the developers and maintained by them until the plant material is established, and then the zone is added to the City maintenance system.

Full-Time Equivalents:

Maintenance Worker II	0.250	
Maintenance Worker I	0.250	
Maintenance Worker I	0.100	Total FTE 0.600

Strategic Goals & Objectives:

With the continued increase of maintenance charges, various zones in the Landscape Maintenance District are operating with a deficit. Due to Proposition 218 restrictions, the annual assessments of these zones cannot be increased without approval by the majority of affected property owners via a ballot process. An increase in revenue is required for the district to maintain its current level of service. The City has approved a work program item to:

1. Develop Viable Strategies to balance the district's annual budget.
2. Conduct Public Outreach to gain understanding and support from affected residents and businesses.
3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2019/2020
Implement Strategies to Balance Landscape Maintenance District Budget	2019/2020	20	HP+	Partially Complete-anticipates presenting options to Finance Subcommittee for discussion and direction in January 2021	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Implement Strategies to Balance Landscape Maintenance District Budget	2021/2022	22	HP-	2nd quarter 2022	x

Landscape Maintenance District

Acct #	Landscape Maintenance District-012 Landscape Maintenance District-8500	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	17,113	19,189	29,050	29,050	29,640	30,205
3040	OVERTIME	955	877	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	66	209	-	-	-	-
3100	SICK LEAVE	239	319	-	-	-	-
3110	HOLIDAY	1,075	1,320	-	-	-	-
3120	VACATION	651	1,188	-	-	-	-
	TOTAL SALARIES & WAGES	20,099	23,101	30,050	30,050	30,640	31,205
BENEFITS:							
3510	CAFETERIA PLAN	8,313	9,453	9,720	9,720	10,080	10,440
3530	MEDICARE & SOCIAL SECURITY	465	526	425	425	430	440
3560	PERS-RETIREMENT	7,758	8,839	12,440	12,440	9,710	10,450
3590	LIFE INSURANCE	73	89	100	100	100	105
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	60	60	60
	TOTAL BENEFITS	16,608	18,907	22,685	22,745	20,380	21,495
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	12,816	9,232	17,500	13,000	13,000	14,000
4030	WATER/SEWER	157,843	161,577	150,000	210,000	225,000	225,000
4198	CITY ADMINISTRATION	289	415	1,000	500	500	500
4206	MATERIALS	9,636	2,614	5,000	6,500	7,000	7,000
	TOTAL OPERATIONS & MATERIALS	180,584	173,839	173,500	230,000	245,500	246,500
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	17,700	7,166	6,500	6,500	50,400	6,900
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	209,003	226,575	229,240	229,240	255,180	262,725
4589	CONTRACT SERVICES-PEST CONTROL	1,320	1,298	1,400	1,400	1,400	1,400
	TOTAL CONTRACTUAL SERVICES	228,023	235,039	237,140	237,140	306,980	271,025
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	445,315	450,886	463,375	519,935	603,500	570,225

STREET LIGHT DISTRICT

Introduction:

When the City of Highland incorporated in November 1987, street lights were sporadic and only installed at the intersections of newly constructed streets within new housing tracts, and mid-block lighting was discouraged. In 1988 the City created a City-wide Street Light District, including all parcels within the City, to primarily fund the ongoing energy charges of the street light system. The City also adopted an aggressive policy to install new street lights throughout the City on all existing streets. Newly constructed streets have the lights installed by the developers and then these lights are incorporated into the district. New lights will be installed as a result of new development and new installations on existing streets that are constructed as a part of the City's capital projects.

The City is also devoting funds, on new construction projects, to convert existing aerially-fed street lights on wood poles to an underground fed system with marbelite poles. When the City constructs street improvement projects the ultimate street light system is also installed.

Since the amount of assessment collected has consistently been less than the amount of expenditures, the Street Light District has been operating in a deficit. Funding strategies have been a high priority for the City to balance the Street Light District. In Fiscal year 2018/2019 the City was able to purchase 2,768 of the Edison owned 3,376 street lights and subsequently convert them to LED (Light Emitting Diode) technology which has substantially reduced the ongoing operating and maintenance cost to the City in an effort to reduce the street light district funding shortfall. Maintenance of City owned fixtures are maintained by a City designated maintenance contractor.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Strategic Goals & Objectives:

The City continues to develop and implement funding strategies to balance the Street Light District Budget. including but not limited to the following:

1. Evaluate various options to reduce expenditures and/or increase revenues.
2. Establish new development standards requiring new developments to install energy efficient street lights, to be owned and maintained by the City instead of by Edison.
3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Complete Street Light Conversion to LED	2019/2020	19	UP-	Completed-February 2021	

Street Light District

Acct #	Street Light District-013 Street Light District-8510	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4011	ELECTRICITY-STREET LIGHTING	454,035	254,191	275,000	275,000	275,000	275,000
4198	CITY ADMINISTRATION	-	-	2,000	500	2,000	2,000
4206	MATERIALS	-	42	5,000	2,500	15,000	15,000
4310	DUES & SUBSCRIPTIONS	1,260	1,260	1,400	1,400	1,400	1,500
	TOTAL OPERATIONS & MATERIALS	455,295	255,492	283,400	279,400	293,400	293,500
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	4,200	5,298	7,100	7,100	6,800	7,100
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	28,944	87,448	85,570	85,570	97,000	100,000
	TOTAL CONTRACTUAL SERVICES	33,144	92,746	92,670	92,670	103,800	107,100
	TOTAL STREET LIGHT DISTRICT	488,439	348,239	376,070	372,070	397,200	400,600

COMMUNITY TRAILS DISTRICT

Introduction:

The Community Trails District provides a source of funding for the maintenance, repair, and operation of trails improvements located within the District.

The City has nine series of trails in its Community Trails District. The trails have decomposed granite surface and are designed as recreational multi-use trails for walking, horseback riding, and non-motorized cycles. The trail locations are as follows:

1. Silver Creek Subdivision at 9th Street/Eucalyptus Drive
2. Browning Road Trail from Browning Road to City Creek
3. Highland Avenue from City Creek to east of Summertrail Place
4. Northfork Trail from Brookwood Lane to San Benito Street
5. Shelton Trail from Base Line to Highland Avenue
6. Shelton Trail from Greenspot Road to Water Street
7. Streater Street from Base Line to Bledsoe Channel, and Sycamore Drive from Streater Street to east end of Sycamore Drive
8. Church Street from Base Line traveling south alongside Bledsoe Gulch
9. Aplin Street from Santa Ana Canyon Road to north of Water Street

New trails sections will be added as developments are approved and improvements are accepted for maintenance.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Community Trails District

Acct #	Community Trails District-015 Community Trails District-8530	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	953	675	4,000	2,500	4,000	4,000
4206	MATERIALS	-	141	7,000	7,000	7,000	7,000
	TOTAL OPERATIONS & MATERIALS	953	816	11,000	9,500	11,000	11,000
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	825	450	1,000	1,000	1,000	1,100
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	-	-	-	-
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	14,600	14,600	15,000	15,000
	TOTAL CONTRACTUAL SERVICES	825	450	15,600	15,600	16,000	16,100
TOTAL COMMUNITY TRAILS DISTRICT		1,778	1,266	26,600	25,100	27,000	27,100

PARKS MAINTENANCE DISTRICT

Introduction:

The Parks Maintenance District provides a source of funding for the maintenance, repair, and operation of four parks:

1. Canyon Oaks Park is located west of Tiara Avenue north of the Canyon Oaks Subdivision. The park is approximately one acre in size and equipped with picnic tables, barbecue grills, a child's play structure, and a large turf area. This park is approximately 17 years old and shares a close proximity to the multi-use trails.
2. Cunningham Park is located west of Cunningham Street south of Base Line. The park is approximately 2 acres in size and is equipped with benches, sidewalks, and a large turf area.
3. Oak Creek Park is located at the north end of San Benito Street. It is a passive park consisting of large turf area approximately 3 acres in size, and shares close proximity to trails.
4. Seeley Park is located north of Base Line and west of Victoria Avenue. This park is approximately half an acre in size and includes benches and a children's play structure.

The parks are being maintained under the joint efforts of the City maintenance crews and the City's landscape maintenance contractor.

Full-Time Equivalents:

Maintenance Worker II	0.250	
Maintenance Worker I	0.250	
Maintenance Worker I	0.100	Total FTE 0.600

Parks Maintenance District

Acct #	Parks Maintenance District-016 Parks Maintenance District-8540	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	17,113	19,188	29,050	29,050	29,640	30,205
3040	OVERTIME	955	877	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	66	209	-	-	-	-
3100	SICK LEAVE	239	319	-	-	-	-
3110	HOLIDAY	1,075	1,320	-	-	-	-
3120	VACATION	651	1,188	-	-	-	-
	TOTAL SALARIES & WAGES	20,098	23,101	30,050	30,050	30,640	31,205
BENEFITS:							
3510	CAFETERIA PLAN	8,313	9,453	9,720	9,720	10,080	10,440
3530	MEDICARE & SOCIAL SECURITY	464	525	425	425	430	440
3560	PERS-RETIREMENT	7,758	8,839	12,440	12,440	9,710	10,450
3590	LIFE INSURANCE	73	89	100	100	100	100
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	60	60	60
	TOTAL BENEFITS	16,608	18,907	22,685	22,745	20,380	21,490
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	1,012	668	2,600	1,000	1,000	1,000
4030	WATER/SEWER	34,095	27,509	32,500	32,500	32,500	32,500
4066	ALARM MONITORING	300	300	-	400	-	-
4198	CITY ADMINISTRATION	528	408	1,000	500	500	500
4203	EQUIPMENT/FURNITURE	-	1,334	-	-	2,400	2,400
4206	MATERIALS	10,598	7,351	4,000	4,500	6,500	7,000
4245	EQUIPMENT MAINTENANCE	-	205	550	550	550	550
	TOTAL OPERATIONS & MATERIALS	46,533	37,775	40,650	39,450	43,450	43,950
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	825	450	1,000	1,000	1,000	1,100
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	23,880	24,659	29,080	29,080	20,590	21,595
4589	CONTRACT SERVICES-PEST CONTROL	-	-	-	-	-	-
4680	CONTRACT SERVICES-TREE TRIMMING	4,421	4,500	4,700	4,700	7,500	7,700
	TOTAL CONTRACTUAL SERVICES	29,126	29,609	34,780	34,780	29,090	30,395
	TOTAL PARKS MAINTENANCE DISTRICT	112,364	109,391	128,165	127,025	123,560	127,040

MEASURE I

Introduction:

This fund accounts for the Measure I tax. Measure I is a one-half of one percent retail transactions and use tax statutorily dedicated to transportation planning, design, construction, operation and maintenance only in San Bernardino County and cannot be used for other governmental purposes or programs. Measure I was first authorized by passage of Ordinance 89-01 in 1989 and reauthorized by passage of Ordinance 04-01 in 2004. Measure I is authorized through March 2040.

The California State Legislature authorized county transportation authorities to enact local option sales tax measures for transportation improvements in the late 1980s, under provisions of Division 19 (commencing with Section 180000) of the Public Utilities Code. In November 1989, San Bernardino County voters approved passage of Measure I, authorizing the San Bernardino County Transportation Authority (SBCTA), formerly known as San Bernardino Associated Governments (SANBAG), to impose a half cent retail transactions and use tax applicable in the incorporated and unincorporated areas of the County of San Bernardino for the 20-year period between April 1, 1990 and March 31, 2010. SBCTA, acting as the Authority, was authorized to administer the programs described in the Measure. The SBCTA Board serves as the Authority Board of Directors. Revenue from the tax can only be used for transportation improvement and traffic management programs authorized in the Expenditure Plan set forth in Ordinance No. 89-1.

Early in the second decade of Measure I, it became apparent that continuation of the half-cent sales tax would be critical to maintaining funding for transportation in San Bernardino County. SBCTA member jurisdictions and transportation stakeholders worked to identify transportation needs, and an expenditure plan was developed to serve as a basis for the renewal of Measure I. Ordinance No. 04-01 was placed before voters in November 2004, and Measure I was renewed resoundingly, with just over 80% of the vote. The new Measure I extends the half-cent sales tax for 30 years, from April 1, 2010 through March 31, 2040. The new Measure is referred to as Measure I 2010-2040 to distinguish it from the first Measure I.

Some of the projects funded by Measure I funds that are included in the current 5 year CIP are:

Highland/Redlands Regional Connector
Pavement Maintenance and Rehabilitation (Sector E)
Cunningham (9th to Base Line) (21/22 CDBG)
9th Street (Cunningham St. to Palm Ave.)/Lighted Crosswalk on Church Ave (at Norwood St.)
McKinley St. (9th St to Base Line)/Lighted Crosswalk on Base Line (at Valeria Ave.)
Tippecanoe Avenue (Joint Project with SB County)
9th St. Transit Stops (Sidewalk and Bikeway Improvements Design & R/W Only)
Transit Stop Access Improvements on Base Line, Boulder Ave, 9th St. and Olive Tree Lane

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Measure I

Acct #	Measure I-017 Measure I-8350	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	547,249	1,034,823	-	550,000	403,000	83,000
6533	STREET WIDENING PROJECTS	-	-	237,000	100,000	-	-
6545	SIDEWALK REPAIRS	-	34,744	-	8,000	83,000	-
6550	TRAFFIC IMPROVEMENTS	1,784,565	3,281,618	2,497,000	1,000,000	2,177,000	91,000
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	-	-	-	-	84,000	43,000
	TOTAL CAPITAL PROJECTS	2,331,813	4,351,185	2,734,000	1,658,000	2,747,000	217,000
TOTAL MEASURE I		2,331,813	4,351,185	2,734,000	1,658,000	2,747,000	217,000

AIR QUALITY MANAGEMENT DISTRICT (AQMD) – AB 2766

Introduction:

The Air Quality Management District (AQMD) is the air pollution control agency for all of Orange County and the urban portions of Los Angeles, Riverside and San Bernardino counties.

The AQMD is responsible for controlling emissions primarily from stationary sources of air pollution. These can include anything from large power plants and refineries to the corner gas station. There are about 28,400 such businesses operating under AQMD permits. Many consumer products are also considered stationary sources; these include house paint, furniture varnish, and thousands of products containing solvents that evaporate into the air. About 25% of this area's ozone-forming air pollution comes from stationary sources, both businesses and residences. The other 75% comes from mobile sources--mainly cars, trucks and buses, but also construction equipment, ships, trains and airplanes. Emission standards for mobile sources are established by state or federal agencies, such as the California Air Resources Board and the U.S. Environmental Protection Agency, rather than by local agencies such as the AQMD.

Since 1991, local governments have received Assembly Bill (AB) 2766 funds to implement programs that reduce air pollution from motor vehicles. A Motor Vehicle Registration fee surcharge of \$6 per vehicle is collected by the Department of Motor Vehicles and subvended to the AQMD for disbursement. Four dollars of the registration fee is divided as follows: *40 percent of the funds go to local governments (subvention portion)*; 30 percent goes to the Mobile Source Air Pollution Reduction Review Committee (MSRC) (discretionary portion); 30 percent is allocated to the AQMD for its vehicle emission reduction programs. The remaining \$2 of the registration fee funds projects eligible for grants under the Carl Moyer Memorial Air Quality Standards Attainment Program.

The AB 2766 Subvention Program provides a funding source for cities and counties to meet requirements of federal and state Clean Air Acts, and for implementation of motor vehicle emission reduction measures in the AQMD Air Quality Management Plan (AQMP). The legislation creating this revenue source provides for oversight of the use of these monies by local governments. Air districts that receive AB 2766 monies report annually to California Air Resources Board (CARB) on the use and results of the programs funded by the fees. Cities and counties under AQMD's jurisdiction provide annual program and financial information to the AQMD. This information is compiled by the AQMD and forwarded as an annual report to CARB. In addition, the AQMD works with an independent firm to conduct audits of AB 2766 fee recipients, at least once every two years.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Air Quality Management District

Acct #	Air Quality Management District-020 AQMD (AB 2766)-8440	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	3,825	-	5,000	-	5,000	5,000
4206	MATERIALS	48	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	3,873	-	5,000	-	5,000	5,000
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	87,324	46,636	34,440	34,440	38,400	38,400
	TOTAL CONTRACTUAL SERVICES	87,324	46,636	34,440	34,440	38,400	38,400
CAPITAL OUTLAY:							
6040	EQUIPMENT	-	-	-	-	-	-
6060	VEHICLES	-	26,927	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	26,927	-	-	-	-
CAPITAL PROJECTS:							
6550	TRAFFIC IMPROVEMENTS	-	-	41,000	20,000	45,000	45,000
6700	ELECTRIC VEHICLE CHARGING STATIONS	36,183	17,291	-	-	-	-
6813	BRIDGE CONSTRUCTION	8,500	6,778	-	-	-	-
	TOTAL CAPITAL PROJECTS	44,683	24,069	41,000	20,000	45,000	45,000
TOTAL AQMD (AB 2766)		135,880	97,631	80,440	54,440	88,400	88,400

CITIZEN'S OPTION for PUBLIC SAFETY (COPS)-AB 3229

Introduction:

This fund accounts for the state funded COPS grant that the City receives annually. The City receives a minimum of \$100,000 per year which typically funds a portion of a Sergeant position. The general fund will pick up the portion of the Sergeant that is not funded by the grant. This Sergeant position primarily works on special projects as well as everyday tasks.

The Citizens Option for Public Safety (COPS) program was originally adopted in Assembly Bill (AB) 3229 in 1996 with funding from the state general fund. The COPS program provides funding for front-line law enforcement (city police, county sheriffs, and police protection districts); county jails; district attorneys for prosecution; and local juvenile justice programs (since 2000-2001). State COPS funding is allocated by the State Controller to counties for deposit by the county auditor in a Supplemental Law Enforcement Services Account (SLESA) established in each county. The county auditor is required to allocate the moneys in the county's SLESA within 30 days of the receipt of those monies from the State Controller.

As a part of the 2011 realignment of various public safety programs from the state to local government, the Legislature approved the Local Law Enforcement Services Act (AB 118) and shifted all remaining motor vehicle license fee (MVLf) revenue that was previously paid to cities, to pay for various local law enforcement grant programs including the COPS/SLESA programs (SB 89).

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Citizen's Option for Public Safety

Acct #	Citizen's Option for Public Safety-021 COPS (AB 3229)-8450	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
CONTRACTUAL SERVICES:							
4560	CONTRACT SERVICES-SHERIFF	149,154	156,422	156,000	156,000	160,000	165,000
	TOTAL CONTRACTUAL SERVICES	149,154	156,422	156,000	156,000	160,000	165,000
	TOTAL COPS (AB 3229)	149,154	156,422	156,000	156,000	160,000	165,000

DRAFT

STREET & STORM DRAIN MAINTENANCE DISTRICT

Introduction:

The City of Highland Street and Storm Drain Maintenance District was created on August 28, 1996 to ensure a flow of funds for the operation, maintenance and servicing of specified improvements within the boundaries of District pursuant to the requirements of the Benefit Act of 1982. There are currently 19 zones within the District and 5 additional zones are anticipated to be added to the District in the next two years.

The benefit assessment is levied upon each parcel within the boundaries of each zone. The assessment levied upon each parcel is based solely on the benefit received from the respective zone.

All facilities are routinely inspected and necessary maintenance performed.

Maintenance of streets, roads and highways includes pavement rehabilitation, re-striping, slurry sealing, and street sweeping.

Maintenance of drainage and flood control facilities includes clearing and repair of floodways, channels, storm drains, catch basins and appurtenant facilities.

Full-Time Equivalents:

Public Works Manager	0.010	
Maintenance Worker II	0.020	
Maintenance Worker I	0.020	Total FTE 0.050

Street & Storm Drain Maintenance District

Acct #	Street/Storm Drain Maintenance District-024 Street/Storm Drain Maintenance District-8470	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	-	2,413	3,055	3,055	3,115	3,175
3040	OVERTIME	-	21	500	500	-	-
3050	COMPENSATORY TIME	-	21	-	-	-	-
3100	SICK LEAVE	-	26	-	-	-	-
3110	HOLIDAY	-	102	-	-	-	-
3120	VACATION	-	122	-	-	-	-
3125	MANAGEMENT LEAVE	-	26	-	-	-	-
	TOTAL SALARIES & WAGES	-	2,732	3,555	3,555	3,115	3,175
BENEFITS:							
3510	CAFETERIA PLAN	-	788	810	810	840	870
3530	MEDICARE & SOCIAL SECURITY	-	55	45	45	45	50
3560	PERS-RETIREMENT	-	865	1,165	1,165	950	1,015
3590	LIFE INSURANCE	-	9	10	10	10	15
3650	VACATION BUYBACK	-	-	-	-	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	5	5	5
	TOTAL BENEFITS	-	1,716	2,030	2,035	1,850	1,955
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	-	-	1,000	500	1,000	1,000
4206	MATERIALS	-	-	1,000	1,000	1,000	1,000
	TOTAL OPERATIONS & MATERIALS	-	-	2,000	1,500	2,000	2,000
CONTRACTUAL SERVICES:							
4534	CONTRACT SERVICES-GIS	-	-	2,000	2,000	-	4,000
4550	CONTRACT SERVICES-ENGINEERING	1,560	900	3,900	3,900	3,900	3,900
4570	CONTRACT SERVICES-STREET MAINTENANCE	-	-	7,000	7,000	7,000	7,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	7,972	10,016	13,000	13,000	13,000	13,000
4680	CONTRACT SERVICES-TREE TRIM	-	998	1,000	1,200	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	9,532	11,915	26,900	27,100	24,900	28,900
CAPITAL PROJECTS							
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS	-	-	-	-	-	-
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	9,532	16,363	34,485	34,190	31,865	36,030

JUSTICE ASSISTANCE GRANT (JAG)

Introduction:

This fund accounts for the federally funded Justice Assistance Grant (JAG) administered by the County of San Bernardino. The Office of Justice Programs (OJP) is the federal agency in charge of this grant. Each year, Highland puts together a spending plan on how the grant will be expended. This plan must be approved by the City Council. Typically, these grant funds are expended on special project over-time and/or equipment. The special project over-time is expended in concentrated high crime areas involving gang enforcement and narcotics violations, parole and probation sweeps & sex registration sweeps.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

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Justice Assistance Grant

Acct #	Justice Assistance Grant-026 Justice Assistance Grant-8480	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4203	EQUIPMENT/FURNITURE	-	-	-	15,800	-	-
	TOTAL OPERATIONS & MATERIALS	-	-	-	15,800	-	-
CONTRACTUAL SERVICES:							
4560	CONTRACT SERVICES-SHERIFF	17,658	-	20,000	-	20,000	20,000
	TOTAL CONTRACTUAL SERVICES	17,658	-	20,000	-	20,000	20,000
CAPITAL OUTLAY:							
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL JUSTICE ASSISTANCE GRANT		17,658	-	20,000	15,800	20,000	20,000

MISCELLANEOUS GRANTS

Introduction:

This fund accounts for all the non-federal grants that do not have to be accounted for in a separate fund. It also accounts for the funds contributed to a joint project from another agency. Examples of the types of grants/joint projects accounted for in this fund include: Inland Valley Development Agency (IVDA), any capital projects with funding contributed from the City of San Bernardino, the County of San Bernardino, San Bernardino County Flood Control District, the City of Redlands, Municipal Water District (MWD), Omni-Trans, Southern California Edison, San Manuel Band of Mission Indians & East Valley Water District (EVWD). The following grants are currently being tracked in this fund; State Safe Route to Schools (SR2S) grant, CalRecycle Rubberized Pavement Program (RAC), Recreational Trails Program, Prop 84 Nature Education Facilities Program grant, Measure I Valley Freeway Interchange (VFI), Indian Gaming Grant (IGG), Local Roadway Safety Program, Mobile Source Air Pollution Reduction Review Committee (MSRC), Senate Bill 1-Local Partnership Program (LPP).

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Miscellaneous Grants

Acct #	Grants Fund-027 Miscellaneous Grants-8490	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	3,825	-	-	-	-	-
4206	MATERIALS	11,605	4,292	-	-	-	-
4450	RELEASE/USE OF FEE	37,233	57,116	-	160,000	-	-
	TOTAL OPERATIONS & MATERIALS	52,663	61,408	-	160,000	-	-
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY:							
6040	EQUIPMENT	251,615	-	-	-	-	-
6060	VEHICLES	309,742	9,919	-	-	-	-
	TOTAL CAPITAL OUTLAY	561,357	9,919	-	-	-	-
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	(1,060)	784,557	212,000	212,000	111,000	36,000
6533	STREET WIDENING PROJECTS	-	28,861	613,000	613,000	-	-
6545	SIDEWALK REPAIRS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	3,094,934	966,584	1,972,000	500,000	7,779,000	4,386,000
6600	STORM DRAIN PROJECTS	7,938	95	9,729,000	4,500,000	13,600,000	-
6700	ELECTRIC VEHICLE CHARGING STATIONS	144,731	69,162	-	-	-	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	26,582	15,800	1,600,000	3,000,000	1,638,000	2,143,000
6816	TRAILS CONSTRUCTION	8,926	17,286	-	50,000	-	-
	TOTAL CAPITAL PROJECTS	3,282,051	1,882,345	14,126,000	8,875,000	23,128,000	6,565,000
TOTAL MISCELLANEOUS GRANTS		3,896,071	1,953,672	14,126,000	9,035,000	23,128,000	6,565,000

PARAMEDIC DEPARTMENT

Introduction:

The City of Highland became responsible for Paramedic service on July 1, 1999 when Highland detached from County Service Area (CSA) 38. The City of Highland entered into a contract with CAL FIRE to function as the City's Fire Department.

Strategic Goals & Objectives:

1. Maintain and enhance the fiscal responsibility of the Paramedic budget.
2. Continue to upgrade equipment and training standards to meet the industry standards and local EMS protocols.
3. Continue providing the best possible Paramedic service to the citizens of Highland by keeping personnel and equipment at a constant state of readiness.
4. Continue to explore grant funding options when available to replace worn or outdated equipment.

Performance Measures:

1. In 2012, the City Council approved replacement of the lost Amador engine with a third engine, staffed with three personnel per day (one of which is a paramedic), effective January 1, 2013. This increase in service brings the City's Fire Department complement of paramedic units to three, one at each of our three fire stations. Additionally, AMR Ambulance continues to provide paramedic-staffed ambulance transport services throughout the City.
2. The Paramedic program has concluded each year of operation under its approved budget however, this has only been possible because of significant transfers of funds from the Fire Department budget. The Paramedic special tax is estimated to generate approximately 16.9% & 16.2%, respectively of the funding required to sustain the program in FY 2021-2022 & FY 2022-2023.
3. Added a dispatcher position to be shared with the City of Yucaipa. Highland's share is allocated evenly to the Fire Department & Paramedic Department.
4. Entered into a new 5-year agreement effective July 1, 2020 – June 30, 2025 with CAL FIRE. The prior contract was also a 5-year agreement that expired on June 30, 2020.

Paramedic Department

Acct #	Paramedic Department-028 Paramedic Department-2050	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	12,575	13,322	13,995	14,100	14,200	14,200
4020	GAS	1,981	1,758	1,330	1,330	1,330	1,330
4030	WATER/SEWER	4,593	5,772	6,535	6,535	6,535	6,535
4040	PEST CONTROL SUPPLIES/MATERIALS	10	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	70	121	150	150	150	150
4055	JANITORIAL SUPPLIES	2,230	2,020	2,750	2,750	2,750	2,750
4060	TELEPHONE	-	-	2,325	2,325	-	-
4061	CELL PHONES/SATELLITE PHONES	1,720	1,837	970	1,700	1,740	1,740
4062	AIR CARDS	2,269	1,901	970	3,300	3,360	3,360
4065	INTERNET/CABLE/SATELLITE	4,888	5,381	-	6,000	6,000	6,000
4066	ALARM MONITORING	540	540	600	600	510	510
4070	BUILDING MAINTENANCE	9,965	15,930	25,830	45,000	5,200	6,000
4198	CITY ADMINISTRATION	1,363	2,486	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	1,897	1,893	2,000	2,000	1,800	1,800
4203	EQUIPMENT/FURNITURE	4,816	20,795	10,050	8,000	2,000	5,450
4206	MATERIALS	1,163	380	1,500	1,500	1,500	1,500
4207	PARAMEDIC SUPPLIES	12,172	10,437	13,000	13,000	14,000	14,000
4209	RADIO ACCESS	5,821	6,108	5,500	5,500	5,500	5,500
4210	POSTAGE	25	6	100	100	100	100
4211	PARAMEDIC EQUIPMENT MAINTENANCE	-	4,657	5,500	5,500	5,500	5,500
4220	FUEL	17,487	19,052	21,475	21,475	21,475	21,475
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	1,196	1,136	1,500	1,500	3,890	3,890
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	3,230	2,821	3,000	3,000	4,000	4,000
4240	VEHICLE MAINTENANCE	42,659	44,341	42,500	42,500	49,000	49,000
4242	ANNUAL LADDER TESTING	638	97	-	-	-	-
4243	SCBA FLOW TESTING/HYDRO TESTING	797	1,561	2,150	2,150	2,150	2,150
4244	FIRE EXTING/FIRE SPRINKLER TESTING	293	275	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,167	19,135	2,300	2,300	2,300	2,300
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	50	50	50	50
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	148,765	196,961	181,955	208,240	170,915	175,165
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	-	1,800	-	2,200	2,300	2,400
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	1,402,464	1,617,365	1,896,440	1,538,485	1,940,535	2,037,560
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	-	-	5,000	5,000	10,000	10,000
4588	CONTRACT SERVICES-HVAC MAINTENANCE	1,713	1,438	2,000	2,500	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	420	300	800	800	800	800
4680	CONTRACT SERVICES-TREE TRIMMING	-	894	900	900	900	900
	TOTAL CONTRACTUAL SERVICES	1,404,597	1,621,797	1,905,140	1,549,885	1,956,535	2,053,660
CAPITAL OUTLAY:							
6030	BUILDING	-	34,315	-	-	-	-
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	34,315	-	-	-	-
TOTAL PARAMEDIC DEPARTMENT		1,553,362	1,853,072	2,087,095	1,758,125	2,127,450	2,228,825

FIRE DEPARTMENT

Introduction:

The City of Highland became responsible for Fire and Emergency Medical Services (EMS) on July 1, 1999, when Highland detached from County Service Area (CSA) 38. The City of Highland entered into a contract with CAL FIRE to function as the City's Fire Department. At that time Highland was served by one fire engine staffed with two personnel per day and by one paramedic squad staffed with two personnel per day.

Today, the fire department staffs three fire engines – one at each of our three fire stations that are each staffed with three personnel per day, including at least one paramedic. This represents a significant increase in service levels.

As the City of Highland Fire Department, CAL FIRE provides fire protection services including fire suppression, medical assistance, rescue, extrication, fire cause investigation, training and public education services.

Strategic Goals & Objectives:

1. Maintain and enhance the fiscal responsibility of the Fire Department budget.
2. Continue to upgrade equipment and training standards to meet the industry standards.
3. Continue providing the best possible fire protection to the citizens of Highland, within available revenues by keeping the personnel and equipment at a constant state of readiness.
4. Purchase new fire engines and equipment.
5. Continue to explore grant funding options when available to replace worn or outdated equipment.
6. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Purchase of Firefighter Personal Protective Equipment (PPE) Cleaning Extractor & Dryer	2019/2020	6	HP+	Completed-June 2020	
Purchase of replacement Thermal Imaging Cameras	2019/2020	7	HP	Completed-June 2020	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Explore Options for Cal Fire Wildland Contract in the High Fire Severity Zone for the East Highland Area	2019/2020	5	HP-	Partially Complete	x
Purchase of a Type III Fire Engine	2019/2020	8	UP-	Partially Complete-Preferred to complete process and take delivery of the Type III Fire Engine in early-mid 2022	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Purchase of a Type III Wildland Fire Engine	2021/2022	4	HP+	4th quarter 2021	x
Explore Options for a Cal Fire Wildland Contract in the High Fire Severity Zone for the East Highland Area	2021/2022	5	HP-	2nd quarter 2022	x
Purchase of an Exhaust Removal System for Fire Station #1, Fire Station #2, Fire Station #3	2021/2022	6	HP-	4th quarter 2021	
Purchase of Backup Power Supply Industrial Generators for Fire Station #1 and Fire Station #2	2021/2022	7	HP-	1st quarter 2021	
Purchase of Cal Fire's Automatic Vehicle Location/Mobile Data Terminal AVL/MDT	2021/2022	8	HP-	1st quarter 2021	
Purchase of a Security Gate / Harden Perimeter Wall	2021/2022	9	HP-	3rd quarter 2021	

Performance Measures:

1. Upon entering into the contract with CAL FIRE in 1999, the City began staffing Fire Station 2 with full-time firefighter-paramedics, doubling the number of paramedic units available to respond to calls.
2. Through the cooperative agreement with CAL FIRE, the City received use of a fire engine (owned by the State) at minimal cost. This engine was eliminated by CAL FIRE, effective January 1, 2013; and was replaced by staffing of a replacement engine at Fire Station 1 with full-time personnel funded entirely by the City.
3. A cadre of Reserve Firefighters provides additional depth to the Fire Department's response capability staffing the rescue squad and up to two additional engines.
4. Added a dispatcher position to be shared with Yucaipa. Highland's share is allocated evenly to the Fire Department & Paramedic Department.
5. Entered into a new 5-year agreement effective July 1, 2020 – June 30, 2025 with CAL FIRE. The prior contract was also a 5-year agreement that expired on June 30, 2020.
6. Through the FY 2017 State Homeland Security Grant Program, purchased 800mhz radios.
7. Purchased additional 800mhz radios through the FY 2018 State Homeland Security Grant Program.

Fire Department

Acct #	Fire Department-029 Fire Department-2100	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	12,574	13,322	13,995	13,995	14,200	14,200
4020	GAS	1,980	1,758	1,330	1,330	1,330	1,330
4030	WATER/SEWER	4,743	5,832	6,535	6,535	6,535	6,535
4040	PEST CONTROL SUPPLIES/MATERIALS	10	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	70	121	150	150	150	150
4055	JANITORIAL SUPPLIES	2,230	2,020	2,750	2,750	2,750	2,750
4060	TELEPHONE	-	-	2,325	2,325	2,520	2,520
4061	CELL PHONES/SATELLITE PHONES	257	394	970	400	300	300
4062	AIR CARDS	-	-	970	970	-	-
4065	INTERNET/CABLE	4,888	5,381	-	5,000	60	60
4066	ALARM MONITORING	540	540	600	600	510	510
4070	BUILDING MAINTENANCE	9,965	15,930	25,830	38,000	5,200	6,000
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	1,177,282	1,493,841	1,707,265	1,707,265	1,767,450	1,868,825
4198	CITY ADMINISTRATION	1,363	2,487	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	1,895	1,893	2,000	2,000	1,800	1,800
4203	EQUIPMENT/FURNITURE	4,816	20,794	10,050	10,050	2,000	5,450
4204	PERSONAL PROTECTIVE EQUIPMENT	9,877	11,949	12,000	12,000	13,000	13,000
4206	MATERIALS	1,166	379	1,500	1,500	1,500	1,500
4209	RADIO ACCESS	5,821	6,108	5,500	5,500	5,500	5,500
4210	POSTAGE	323	6	100	100	100	100
4219	FIRE DEPARTMENT EQUIPMENT/SUPPLIES	1,862	-	3,000	3,000	3,000	3,000
4220	FUEL	17,487	19,052	21,475	21,475	21,475	21,475
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	1,196	1,136	1,500	1,500	3,890	3,890
4224	OVERHEAD DOOR/GATE MAINTENANCE	3,230	2,821	3,000	3,000	4,000	4,000
4235	PHYSICALS/TESTING	950	3,881	3,000	3,000	3,000	3,000
4236	LIVSCAN SERVICE FEE	32	128	500	500	500	500
4240	VEHICLE MAINTENANCE	42,603	44,340	42,500	42,500	49,000	49,000
4242	ANNUAL LADDER TESTING	694	1,746	2,000	2,000	2,000	2,000
4243	SCBA FLOW TESTING/HYDRO TESTING	797	1,561	2,150	2,150	2,150	2,150
4244	FIRE EXTING/FIRE SPRINKLER TESTING	293	301	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,167	19,081	2,300	2,300	6,940	6,940
4249	UNIFORMS	-	-	150	150	150	150
4250	SPECIAL DEPARTMENT SUPPLIES	4,590	-	50	50	50	50
4255	SOFTWARE SUPPORT	-	-	-	-	-	4,180
4351	EMERGENCY INCIDENTS	2,208	1,323	500	500	500	500
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	1,326,910	1,688,123	1,888,670	1,905,270	1,934,235	2,044,040
CONTRACTUAL SERVICES:							
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	46,280	55,626	60,000	60,000	60,000	60,000
4545	CONTRACT SERVICES-WEED ABATEMENT	24,980	29,794	34,210	34,210	34,210	42,765
4568	CONTRACT SERVICES-FIRE SERVICES	-	-	-	-	36,950	36,950
4569	CONTRACT SERVICES-FIRE DEPARTMENT	2,609,189	2,917,157	3,247,305	2,875,265	3,373,555	3,542,235
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	3,000	3,000	3,000	3,000
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	500	500
4576	CONTRACT SERVICES-EMERGENCY WORK	-	-	500	500	500	500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	1,713	1,438	2,000	2,200	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	420	300	800	800	800	800
4680	CONTRACT SERVICES-TREE TRIMMING	-	894	900	900	900	900
	TOTAL CONTRACTUAL SERVICES	2,682,581	3,005,208	3,349,215	2,977,375	3,512,415	3,689,650
CAPITAL OUTLAY:							
6030	BUILDING	-	34,315	-	-	-	-
6040	EQUIPMENT	-	-	-	-	517,200	47,650
6060	VEHICLES	-	-	500,000	500,000	500,000	650,000
	TOTAL CAPITAL OUTLAY	-	34,315	500,000	500,000	1,017,200	697,650
	TOTAL FIRE DEPARTMENT	4,009,491	4,727,646	5,737,885	5,382,645	6,463,850	6,431,340



MAJOR GRANTS

Introduction:

This fund accounts for all the federal grants that do not have to be legally accounted for in a separate fund. Examples of the types of grants accounted for in this fund include:

State Homeland Security Grants for Police and Fire;
Economic Development Agency (EDA) for 3rd Street (Victoria to Palm);
Federal Active Transportation Program (ATP) for the Highland/Redlands Regional Connector Program & City Creek/Alabama Street Bikeways;
Federal Safe Routes to School (SRTS) Program Grant for 9th Street (Cunningham to Palm) & McKinley Street (9th to Base Line);
Federal Earmarks Repurposing Grant for the 9th Street (Cunningham to Palm) & McKinley Street (9th to Base Line);
Federal Highway Bridge Program (HBP) Grant for Base Line Bridge & Orange Street Bridge; and
Projects of National and Regional Significance (PNRS) for Boulder Avenue (San Manuel Entrance to Greenspot Road).
Highway Safety Improvement Program (HSIP) for City Wide Pedestrian Head Installation (HSIP Cycle 10) and the Local Roadway Safety Program.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Major Grants

Acct #	Major Grants Fund-030 Major Grants-8495	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	-	-	5,000	-	-	-
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4349	GRANT PROGRAMS	-	47,318	606,160	400,000	-	-
	TOTAL OPERATIONS & MATERIALS	-	47,318	611,160	400,000	-	-
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	-	6,309	20,000	5,000	-	-
4540	CONTRACT SERVICES-BLDG INSP	-	-	5,000	1,500	-	-
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4560	CONTRACT SERVICES-SHERIFF	-	-	-	409,000	-	-
4567	CONTRACT SERVICES-PARAMEDIC	-	-	365,000	358,000	-	-
4569	CONTRACT SERVICES-FIRE	-	-	365,000	373,000	-	-
	TOTAL CONTRACTUAL SERVICES	-	6,309	755,000	1,146,500	-	-
CAPITAL OUTLAY:							
6040	EQUIPMENT	-	29,844	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	29,844	-	-	-	-
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	1,313	84,733	476,000	476,000	1,031,000	817,000
6533	STREET WIDENING PROJECTS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	329,697	99,902	1,090,000	1,090,000	3,633,000	1,128,000
6600	STORM DRAIN PROJECTS	-	-	-	-	-	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	152,996	961,698	5,914,000	5,914,000	6,895,000	17,419,000
6816	TRAILS CONSTRUCTION	-	-	-	-	96,000	2,887,000
	TOTAL CAPITAL PROJECTS	484,006	1,146,333	7,480,000	7,480,000	11,655,000	22,251,000
TOTAL MAJOR GRANTS		484,006	1,229,804	8,846,160	9,026,500	11,655,000	22,251,000

DEVELOPMENT IMPACT FEES (DIF)

Introduction:

A development impact fee is a charge on new development to pay for the construction or expansion of off-site capital improvements that are necessitated by and benefit the new development.

Assembly Bill 1600 requires a separate accounting and reporting of development impact fees collected from individuals and developers building in the City. Fees collected include police, fire, general facilities, parks & recreation facilities, storm drains, streets & sidewalks, traffic control, bridges & culverts, streetlights, medians & landscaping and major arterials. Some of the projects funded by these fees that are included in the current 5 year CIP are:

Boulder Avenue Improvements (San Manuel Village to Greenspot Road)
Highland/Redlands Regional Connector (ATP Cycle 2)
6th Street and Elm Street Improvements
Orange Street Bridge @ Plunge Creek
Bledsoe Creek Outlet Repair (s/o Highland Ave.)
Elder Gulch Storm Drain
Del Rosa Drive/5th Street Signal Modification

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Development Impact Fees

Acct #	Development Impact Fees-007 Development Impact Fees-8330	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4070	BUILDING MAINTENANCE	-	-	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	584,491	-	70,000	-	-
	TOTAL OPERATIONS & MATERIALS	-	584,491	-	70,000	-	-
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4588	CONTRACT SERVICES-HVAC MAINTENANCE	-	-	20,000	10,000	-	-
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	20,000	10,000	-	-
CAPITAL OUTLAY:							
6030	BUILDING	-	-	-	-	290,500	27,000
6040	EQUIPMENT	-	150,293	-	-	35,000	-
	TOTAL CAPITAL OUTLAY	-	150,293	-	-	325,500	27,000
CAPITAL PROJECTS:							
6530	STREET/SIDEWALK CONSTRUCTION	216,738	1,088,886	99,000	99,000	290,000	-
6533	STREET WIDENING PROJECTS	-	-	-	-	-	-
6545	SIDEWALK REPAIRS	5,007	72,074	-	12,000	-	-
6550	TRAFFIC IMPROVEMENTS	1,900	20,045	316,000	316,000	-	-
6600	STORM DRAIN PROJECTS	20,983	15,377	-	1,600	307,000	460,000
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	17,061	29,449	179,000	179,000	2,056,000	481,000
6816	TRAILS CONSTRUCTION	-	-	-	-	20,000	30,000
	TOTAL CAPITAL PROJECTS	261,688	1,225,831	594,000	607,600	2,673,000	971,000
TOTAL DEVELOPMENT IMPACT FEES		261,688	1,960,615	614,000	687,600	2,998,500	998,000

CAPITAL IMPROVEMENTS

Introduction:

The Capital Improvements fund (Facilities Construction department) is used to account for the non-housing bond proceeds of the Successor Agency. On January 1, 2016, the Department of Finance approved the moving of the non-housing bond proceeds (2004A & 2007) of the former RDA from the Successor Agency to the City. The debt for these bonds remains with the Successor Agency.

Full-Time Equivalents:

Public Works Director/City Engineer	0.500	
Asst. Public Works Director	0.300	
Engineering Technician II	0.350	Total FTE 1.150

Some of the projects funded by these bonds that are included in the current 5 year CIP are:

Sycamore Drive Storm Drain
Base Line Bridge @ City Creek
SR-210/Base Line Interchange
SR-210/5th Street Interchange Phase 1 & 2
5th Street Storm Drain (Connection to City Creek)
3rd St. (Palm to 5th)/5th St. (Victoria to SR-210)/Palm Ave and Central Ave (3rd to 5th)
Base Line Median Lighting (one light in median east of Palm Avenue)

Facilities Construction

Acct #	Capital Improvements-010 Facilities Construction-3830	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	115,252	116,348	142,525	142,525	156,030	159,110
3040	OVERTIME	2,947	4,046	500	500	500	500
3050	COMPENSATORY TIME	107	34	-	-	-	-
3100	SICK LEAVE	5,101	12,968	-	-	-	-
3110	HOLIDAY	5,507	10,109	-	-	-	-
3120	VACATION	5,596	12,820	-	-	-	-
3125	MANAGEMENT LEAVE	1,438	6,884	-	-	-	-
	TOTAL SALARIES & WAGES	135,947	163,208	143,025	143,025	156,530	159,610
BENEFITS:							
3510	CAFETERIA PLAN	16,531	17,144	18,630	18,630	19,320	20,010
3530	MEDICARE & SOCIAL SECURITY	2,055	2,461	2,070	2,070	2,265	2,310
3560	PERS-RETIREMENT	33,134	33,526	41,125	41,125	36,445	38,220
3590	LIFE INSURANCE	387	357	470	470	515	525
3600	AUTO ALLOWANCE	1,800	1,931	1,800	1,800	3,000	3,000
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	115	115	115
3650	VACATION BUYBACK	1,787	1,525	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	1,185	805	-	-	-	-
3660	ADMIN LEAVE BUYBACK	3,009	1,525	-	-	-	-
	TOTAL BENEFITS	59,888	59,275	64,095	64,210	61,660	64,180
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	11,230	11,470	11,495	11,495	21,145	19,660
4198	CITY ADMINISTRATION	6,501	7,411	-	700	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,148	5,980	5,980	8,090	8,440
	TOTAL OPERATIONS & MATERIALS	24,305	24,029	17,475	18,175	29,235	28,100
CONTRACTUAL SERVICES							
4550	CONTRACT SERVICES-ENGINEERING	8,867	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	8,000	-	-
	TOTAL CONTRACTUAL SERVICES	8,867	-	-	8,000	-	-
CAPITAL PROJECTS							
6530	STREET/SIDEWALK CONSTRUCTION	46,370	100,165	207,000	207,000	-	-
6533	STREET WIDENING PROJECTS	-	23,614	8,000	8,000	-	-
6545	SIDEWALK REPAIRS	25,912	136,703	-	15,000	-	-
6550	TRAFFIC IMPROVEMENTS	98,604	152,953	580,000	250,000	539,000	226,000
6600	STORM DRAIN PROJECTS	18,734	69,873	-	15,000	1,097,000	-
6811	RIGHT OF WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	158,086	236,514	618,000	800,000	1,674,000	2,012,000
	TOTAL CAPITAL PROJECTS	347,707	719,822	1,413,000	1,295,000	3,310,000	2,238,000
TOTAL FACILITIES CONSTRUCTION		576,714	966,334	1,637,595	1,528,410	3,557,425	2,489,890

COMMUNITY FACILITIES DISTRICTS (CFD)

Introduction:

This fund accounts for the activities of Highland's three operational Community Facilities Districts; 90-1, 2001-1 & 2007-1.

Community Facilities Districts are a voter approved tax that will fund infrastructure and services. The bonds that are issued by the City to fund the infrastructure are serviced from the special tax lien placed on the property tax bill of the property owner(s) and are not considered a debt of the City. A CFD is also referred to as a Mello-Roos, named after the 2 state legislators (Senator Henry Mello and Senator Mike Roos) who co-authored the Community Facilities Act in 1982 to make the creation of CFDs legal.

CFD 90-1, also known as "Greenspot Corridor" has been placed into a CFD to provide needed infrastructure, housing, and commercial retail growth to that area along with a school. Also provided are police and fire services. CFD 90-1 is made up of the following tracts: Tract #14326, Tract #14362, Tract #13936, Tract #14095, Tract #12805/#12494 & Tract #12821. All of these tracts are residential with the exception of Tract #12821 which is commercial.

CFD 2001-1 (Tract #14326) is a residential Community Facilities District. Although part of the CFD 90-1, the bonded indebtedness portion for the 90-1 was paid off when new bonds were issued in 2001. These bonds were subsequently refunded in 2011 at a lower interest rate.

CFD 2007-1 (Tract #17682) located on the Northeast corner of Greenspot Road & Boulder Avenue was formed in 2007, but only became active in May 2016. This is also a residential CFD. Currently, development is on-going.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Community Facilities Districts

Acct #	Community Facilities Districts-014 Community Facilities Districts-8520	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	9,632	9,559	9,500	9,500	9,500	9,750
4200	OFFICE SUPPLIES	93	-	500	500	500	500
4210	POSTAGE	-	-	100	100	100	100
	TOTAL OPERATIONS & MATERIALS	9,725	9,559	10,100	10,100	10,100	10,350
CONTRACTUAL SERVICES:							
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
	TOTAL COMMUNITY FACILITIES DISTRICTS	9,725	9,559	10,100	10,100	10,100	10,350

GENERAL CAPITAL FINANCING

Introduction:

The General Capital Financing fund (Capital Construction department) is used to fund capital projects where no other funding source exists and as a match for state and federal grants. Highland has had much success in obtaining grants because we have a source for matching funds. This fund also assisted in partially funding the construction of the following projects:

The Jerry Lewis Community Center
The Highland Sam J. Racadio Library/Environmental Learning Center
The Corporation Yard
The Athletic Center
Community Park
Installation of ALPRs at various locations in the city
SR 210/Base Line Interchange
Pavement Management System update study

With the loss of the RDA, this fund is used for infrastructure projects as well. This fund is also used to fund one-time capital projects such as vehicles and equipment. On-going expenditures are accounted for in the general fund. The General Capital Financing fund will assist in funding the following projects in fiscal years 2021/2022 & 2022/2023:

Natural Parkland Trail
Pavement Management Program (PMP) Study (2nd Cycle)
Sign Replacement (City-Wide)

Full-Time Equivalents:

Accountant	0.050	
Community Volunteer Services Coordinator	0.250	Total FTE 0.300

Capital Construction

Acct #	General Capital Financing-023 Capital Construction-3890	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	11,849	3,763	12,975	12,975	16,985	17,310
3040	OVERTIME	-	-	500	500	500	500
3050	COMPENSATORY TIME	-	642	-	-	-	-
3100	SICK LEAVE	-	375	-	-	-	-
3110	HOLIDAY	-	447	-	-	-	-
3120	VACATION	-	70	-	-	-	-
	TOTAL SALARIES & WAGES	11,849	5,297	13,475	13,475	17,485	17,810
BENEFITS:							
3510	CAFETERIA PLAN	6,469	3,939	4,050	4,050	5,040	5,220
3530	MEDICARE & SOCIAL SECURITY	349	235	190	190	245	250
3560	PERS-RETIREMENT	7,488	5,088	5,980	5,980	6,345	6,745
3590	LIFE INSURANCE	-	38	45	45	45	60
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	25	30	30
	TOTAL BENEFITS	14,306	9,300	10,265	10,290	11,705	12,305
OPERATIONS & MATERIALS:							
4070	BUILDING MAINTENANCE	-	-	-	-	26,900	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	2,515	2,525	2,525	5,515	5,130
4104	OPER TRANSF OUT OF -GAS TAX	290,046	145,023	145,025	145,025	145,025	145,025
4113	OPERATING TRANSFER OUT-SLD	159,991	21,624	17,270	17,270	-	-
4115	OPERATING TRANSFER OUT-COMM. TRAILS DISTRICT	-	-	15,910	15,910	-	-
4199	INSURANCE DEPARTMENT CHARGE	-	5,148	5,355	5,355	8,090	8,440
4203	EQUIPMENT/FURNITURE	11,595	-	-	4,500	-	-
4206	MATERIALS	-	62	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	-	-	128,000	-	-
	TOTAL OPERATIONS & MATERIALS	461,632	174,372	186,085	318,585	185,530	158,595
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	207,041	117,548	140,000	100,000	50,000	50,000
4552	CONTRACT SERVICES-TRAFF COUNTS	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	39,483	36,526	39,000	39,000	39,000	39,000
4582	CONTRACT SERVICES-STUDIES	-	15,184	40,000	10,000	25,000	25,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	100,000	40,000	100,000	-
4593	CONTRACT SERVICES-FACILITIES MAINTENANCE	-	-	-	-	-	-
4605	CONTRACT SERVICES-CONSERV PLAN	-	-	-	-	-	-
4621	CONTRACT SERVICES-COST ALLOCATION	-	3,850	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	246,524	173,108	319,000	189,000	214,000	114,000
CAPITAL OUTLAY:							
6030	BUILDING	-	-	-	-	-	-
6040	EQUIPMENT	30,170	323,880	185,000	185,000	-	-
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	30,170	323,880	185,000	185,000	-	-
CAPITAL PROJECTS:							
6510	LANDSCAPE MAINTENANCE	-	-	-	-	-	-
6530	STREET/SIDEWALK CONSTRUCTION	55	-	60,000	60,000	-	-
6533	STREET WIDENING PROJECTS	3,520	-	-	-	-	-
6545	SIDEWALK REPAIRS	3,135	9,528	-	500	-	-
6550	TRAFFIC IMPROVEMENTS	2,924,065	740,280	-	6,000	124,000	-
6600	STORM DRAIN PROJECTS	2,020	-	95,030	95,030	-	-
6803	FACILITIES CONSTRUCTION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	6,310	-	-	-	-	-
6816	TRAILS CONSTRUCTION	2,831	-	-	-	98,000	215,000
	TOTAL CAPITAL PROJECTS	2,941,936	749,807	155,030	161,530	222,000	215,000
TOTAL CAPITAL CONSTRUCTION		3,706,417	1,435,764	868,855	877,880	650,720	517,710

INSURANCE

Introduction:

The General Liability department of the Insurance fund includes all costs related to the administration of the City's risk management program. These costs primarily include the management of premiums and claims. The City is a member of CIRA (California Intergovernmental Risk Authority), formerly known as (PARSAC) Public Agency Risk Sharing Authority of California. Being a member of this JPA (Joint Powers Authority) helps to reduce the cost of insurance premiums by pooling our risk (General Liability, Workers Compensation, Property, Employment Practices Liability, etc.) with other agencies.

Full-Time Equivalents:

City Manager	0.150	
Director of Administrative Services	0.150	
City Clerk	0.050	Total FTE 0.350

Strategic Goals & Objectives:

Ongoing objectives consist of:

1. Assure appropriate and prompt corrective action is taken to reduce liability (General & Workers Compensation) exposure.
2. Continue to utilize safety grants as they are available.
3. Continue to provide training necessary for the workplace.
4. Respond efficiently and swiftly to claims.

Performance Measures:

1. Maintained adequate reserve funding.
2. Worked with Claims Adjuster to thoroughly review, monitor, and resolve general liability and worker's compensation claims.
3. Successfully utilized PARSAC safety grant.
4. Successfully utilized PARSAC training grant regarding anti-harassment and workplace violence.
5. Work with PARSAC staff to merge PARSAC and REMIF (Redwood Empire Municipal Insurance Fund) into CIRA (California Intergovernmental Risk Authority) effective July 1, 2021.

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Claims Processed:			
General Liability	10	15	19
Worker's Compensation	1	1	1
Claims Closed:			
General Liability	10	14	19
Worker's Compensation	1	1	1

General Liability

Acct #	Insurance Fund-041 General Liability-9500	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	47,931	51,241	58,840	58,840	63,105	64,365
3040	OVERTIME	-	-	500	500	500	500
3050	COMPENSATORY TIME	-	-	-	-	-	-
3100	SICK LEAVE	-	-	-	-	-	-
3110	HOLIDAY	2,832	2,202	-	-	-	-
3120	VACATION	2,563	2,646	-	-	-	-
3125	MANAGEMENT LEAVE	306	503	-	-	-	-
	TOTAL SALARIES & WAGES	53,632	56,592	59,340	59,340	63,605	64,865
BENEFITS:							
3510	CAFETERIA PLAN	5,031	5,546	5,670	5,670	5,880	6,090
3515	PERS-HEALTH INSURANCE-RETIRED	20,172	25,200	26,400	26,400	31,200	33,600
3530	MEDICARE & SOCIAL SECURITY	950	989	855	855	915	935
3560	PERS-RETIREMENT	13,421	14,963	15,595	15,595	17,825	19,075
3580	DEFERRED COMPENSATION	1,209	1,241	1,250	1,250	1,250	1,250
3590	LIFE INSURANCE	163	165	195	195	210	215
3600	AUTO ALLOWANCE	2,160	2,180	2,160	2,160	2,160	2,160
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	35	35	35
3650	VACATION BUYBACK	1,599	1,321	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	1,279	2,095	-	-	-	-
3660	ADMIN LEAVE BUYBACK	1,599	1,690	-	-	-	-
	TOTAL BENEFITS	47,585	55,390	52,125	52,160	59,475	63,360
OPERATIONS & MATERIALS:							
4200	OFFICE SUPPLIES	-	-	50	50	50	50
4203	EQUIPMENT/FURNITURE	-	-	500	250	500	500
4206	MATERIALS	-	-	-	-	-	-
4210	POSTAGE	8	33	200	100	200	200
4320	TRAVEL & CONFERENCE	1,056	1,062	3,000	250	3,000	3,000
4330	TRAINING	-	-	700	250	700	700
4349	GRANT PROGRAMS	626	3,600	22,500	-	22,500	22,500
4355	CLAIMS PAYABLE INCREASE	1,622	-	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	284,457	315,445	310,750	428,000	409,200	431,000
4370	INSURANCE CLAIMS	27,713	433	30,000	15,000	30,000	30,000
4380	INSURANCE ADJUSTING FEES	2,313	67	-	-	-	-
4390	INSURANCE LEGAL	82,959	51,844	60,000	60,000	60,000	60,000
	TOTAL OPERATIONS & MATERIALS	400,753	372,485	432,700	508,900	531,150	552,950
CONTRACTUAL SERVICES:							
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	220,000	-	-
4591	CONTRACT SERVICES-SIDEWALK REPAIR	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	220,000	-	-
CAPITAL PROJECTS:							
6545	SIDEWALK REPAIRS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS	-	-	-	-	-	-
TOTAL GENERAL LIABILITY		501,970	484,467	544,165	840,400	654,230	681,175

GENERAL SERVICES

Introduction:

The Building Services department of the General Services fund includes all costs related to city hall such as utilities, building maintenance, copy machine leases, postage machine lease, copy paper, office supplies, information technology, etc. The following departments are charged these costs based on full-time equivalents (FTE): City Clerk, General Government, Personnel, Finance, Engineering, Planning, Public Services, Building & Safety, Code Enforcement, Community Volunteer Services, Housing Authority, Capital Improvements, General Capital Financing and Public Works (Gas Tax).

Full-Time Equivalents:

Public Works Manager	0.100	
Administrative Services Manager	0.950	
Maintenance Worker II	0.500	
Maintenance Worker I	0.250	Total FTE 1.800

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2019/2020 and 2021/2022 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program					
Accomplished Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Installation of Public Access Electric Vehicle Charging Stations	2019/2020	21	HP-	Completed	x
Explore Options for Updating City Website	2019/2020	38	HP-	Completed-December 2019 City Council approved a contract with CivicPlus and the new website launched July 2020	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover 2021/2022
Live Stream Council Meetings	2019/2020	39	P-	Not Started	
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2019/2020
Evaluate Installation of Additional Public-Access Electric Vehicle Charging Stations	2021/2022	24	P		x

Building Services

Acct #	General Services-042 Building Services-9510	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	34,401	34,785	48,175	48,175	155,760	158,795
3040	OVERTIME	268	328	5,000	5,000	5,000	5,000
3050	COMPENSATORY TIME	391	401	-	-	-	-
3100	SICK LEAVE	1,113	1,075	-	-	-	-
3110	HOLIDAY	2,547	1,933	-	-	-	-
3120	VACATION	1,804	3,116	-	-	-	-
	TOTAL SALARIES & WAGES	40,525	41,638	53,175	53,175	160,760	163,795
BENEFITS:							
3510	CAFETERIA PLAN	12,219	13,392	13,770	13,770	30,240	31,320
3530	MEDICARE & SOCIAL SECURITY	855	898	700	700	2,260	2,305
3560	PERS-RETIREMENT	13,539	15,040	19,020	19,020	35,375	37,715
3590	LIFE INSURANCE	150	155	160	160	515	525
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	185	180	180
3655	SICK LEAVE INCENTIVE PROGRAM	35	334	-	-	-	-
	TOTAL BENEFITS	26,797	29,819	33,650	33,835	68,570	72,045
OPERATIONS & MATERIALS:							
4010	ELECTRICITY	22,994	21,377	24,000	24,000	23,000	24,000
4012	ELECTRICITY-EVC STATIONS	-	1,995	-	3,000	3,000	3,000
4020	GAS	1,139	1,019	1,100	1,100	1,000	1,100
4030	WATER/SEWER	3,691	4,149	5,000	6,000	4,500	5,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	250	250	250	250
4045	LANDSCAPING SUPPLIES	446	482	250	250	250	250
4055	JANITORIAL SUPPLIES	1,995	2,258	2,500	2,500	2,500	2,500
4060	TELEPHONE	6,998	9,034	7,680	14,000	17,640	17,640
4061	CELL PHONES/SATELLITE PHONES	4,877	4,157	5,640	5,640	12,600	12,600
4062	AIR CARDS	-	-	-	-	3,360	3,360
4065	INTERNET/CABLE/SATELLITE	13,247	13,256	8,100	15,000	15,000	15,000
4066	ALARM MONITORING	2,020	1,860	2,700	3,000	2,820	2,820
4070	BUILDING MAINTENANCE	3,347	10,622	10,000	10,000	25,500	12,500
4075	PUBLIC FACILITIES IMPROVEMENT	4,178	5,988	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	3,293	3,505	2,100	2,100	2,000	2,100
4200	OFFICE SUPPLIES	15,836	14,470	18,000	18,000	17,000	18,000
4203	EQUIPMENT/FURNITURE	933	-	1,400	80,000	36,050	5,900
4205	PHOTOCOPIER	20,332	19,556	20,095	20,095	20,760	20,760
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	12,385	8,366	18,000	18,000	18,000	18,000
4220	FUEL	694	350	1,000	1,000	1,000	1,000
4240	VEHICLE MAINTENANCE	188	1,694	500	500	500	500
4245	EQUIPMENT MAINTENANCE	-	-	2,500	2,500	500	500
4248	EQUIPMENT RENTAL/LEASE	1,631	1,631	2,140	2,140	2,140	2,140
4251	ADA COMPLIANCE	-	2,351	2,000	2,000	2,000	2,000
4260	DISASTER SUPPLIES	128	128	2,000	2,000	2,000	2,000
4310	DUES & SUBSCRIPTIONS	260	120	150	150	1,820	1,970
	TOTAL OPERATIONS & MATERIALS	120,612	128,367	142,105	238,225	220,190	179,890
CONTRACTUAL SERVICES:							
4504	CONTRACT SERVICES-JANITORIAL SERVICES	12,304	22,536	24,500	24,500	22,480	24,500
4533	CONTRACT SERVICES-SOFTWARE SUB	-	-	-	-	19,290	19,990
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,660	6,660	7,260	7,260	6,150	6,750
4588	CONTRACT SERVICES-HVAC MAINTENANCE	1,900	2,825	4,500	4,500	4,500	4,500
4589	CONTRACT SERVICES-PEST CONTROL	720	660	720	720	720	720
4623	CONTRACT SERVICES-WEBSITE	-	11,621	7,500	11,000	10,750	4,570
4627	CONTRACT SERVICES-NETWORK	858	12,033	5,000	130,000	5,000	5,000
4680	CONTRACT SERVICES-TREE TRIMMING	2,000	1,990	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	24,442	58,325	51,480	179,980	70,890	68,030
TOTAL BUILDING SERVICES		212,376	258,149	280,410	505,215	520,410	483,760

HOUSING AUTHORITY

Introduction:

The Highland Housing Authority was created on January 17, 2011 following dissolution of the Highland Redevelopment Agency by the State of California. The Successor Agency to the Redevelopment Agency (SARDA) transferred a few RDA assets to the Housing Authority including 3.75 acres on Central Avenue and a 13-unit subdivision at Hibiscus Street and Lillian Lane. The Authority assumed all rights and responsibilities as the housing successor. The transfer included not only properties, but also revenues and existing agreements. On January 1, 2016, the Department of Finance approved the moving of the housing bond proceeds from the 2004A issue of the former RDA from the Successor Agency to the Housing Authority. The debt for these bonds remains with the Successor Agency.

Full-Time Equivalents:

City Manager	0.050	
City Clerk	0.050	
Director of Administrative Services	0.050	
Community Development Director	0.100	
Assistant Community Development Director	0.500	Total FTE 0.750

Strategic Goals & Objectives:

1. Work with Stradling Yocca Carlson & Rauth to identify an appropriate affordable housing developer to partner on a project to construct affordable senior apartments at 7433 Central Avenue.
2. Dispose of Authority-owned property and funds to create new affordable housing.

Performance Measures:

During the 2019-2021 FYs, the Housing Authority:

1. Continued monitoring affordable housing programs with covenants such as Jeffrey Court Senior Apartments, the First-Time Homebuyer Program, Habitat for Humanity, Gardner Development Tract 16404, and the Neighborhood Pride Program.
2. Marketed affordable housing property at 7433 Central Avenue on which the Authority will construct an affordable senior housing project. Entered into a Negotiating Agreement with an affordable housing developer Mary Erickson Community Housing (MECH) who has received partial grant funding for the project. Ultimately, MECH was unable to construct the units, and staff will now restart the process to identify an alternative developer.
3. Assisted with the wind down of the former Redevelopment Agency.

Housing Authority

Acct #	Housing Authority-070 Housing Authority-7000	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
SALARIES & WAGES:							
3010	SALARIES	85,393	91,092	100,870	100,870	109,315	111,475
3050	COMPENSATORY TIME	-	-	-	-	-	-
3100	SICK LEAVE	-	1,909	-	-	-	-
3110	HOLIDAY	4,329	4,390	-	-	-	-
3120	VACATION	3,774	5,742	-	-	-	-
3125	MANAGEMENT LEAVE	4,281	1,849	-	-	-	-
	TOTAL SALARIES & WAGES	97,777	104,983	100,870	100,870	109,315	111,475
BENEFITS:							
3510	CAFETERIA PLAN	10,063	11,745	11,340	11,340	12,600	13,050
3530	MEDICARE & SOCIAL SECURITY	2,444	2,073	1,465	1,465	1,585	1,615
3560	PERS-RETIREMENT	23,650	27,038	27,840	27,840	30,735	32,220
3580	DEFERRED COMPENSATION	403	414	420	420	420	420
3590	LIFE INSURANCE	302	318	335	335	360	370
3600	AUTO ALLOWANCE	1,320	1,360	1,320	1,320	1,320	1,320
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	-	-	70	75	75
3650	VACATION BUYBACK	4,488	869	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	2,123	2,518	-	-	-	-
3660	ADMIN LEAVE BUYBACK	907	948	-	-	-	-
	TOTAL BENEFITS	45,700	47,283	42,720	42,790	47,095	49,070
OPERATIONS & MATERIALS:							
4080	BUILDING SERVICES DEPARTMENT CHARGE	4,850	6,995	7,010	7,010	13,790	12,820
4199	INSURANCE DEPARTMENT CHARGE	6,575	5,148	5,980	5,980	8,090	8,440
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	11,425	12,143	12,990	12,990	21,880	21,260
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	9,801	6,525	30,000	5,000	50,000	30,000
4554	CONTRACT SERVICES-CONSULTANT	3,463	3,020	-	-	-	-
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	40,000	-
4611	CONTRACT SERVICES-LMI HOUSING	-	350	25,000	25,000	45,000	25,000
	TOTAL CONTRACTUAL SERVICES	13,263	9,895	55,000	30,000	135,000	55,000
	TOTAL HOUSING AUTHORITY	168,164	174,303	211,580	186,650	313,290	236,805

SUCCESSOR AGENCY to the RDA-RPTTF

Introduction:

The purpose of the Successor Agency to the Redevelopment Agency (SARDA) Revenue Property Tax Transfer Fund (RPTTF) is to account for the ROPS (Recognized Obligation Payment Schedule) payments received from the County. With the dissolution of RDAs, Successor Agencies must get their expenditure payments for each one-year period approved by the Successor Agency (SA), the Oversight Board (OB) and then eventually by the State Department of Finance (DOF). Once approved by the DOF, the funds remitted by the County are placed in this fund and are distributed to the Successor Agency Debt Service & Admin fund when used.

On May 15, 2018, the Successor Agency submitted to the DOF a "last and final" ROPS. The "last and final" ROPS extends out to the last year a Successor Agency needs funding which is 2038 for Highland. The DOF approved the Successor Agency's Last & Final ROPS on August 23, 2018. With this approval, the Successor Agency no longer needs to submit a ROPS. All expenditures through 2038 have been approved by the DOF.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Successor Agency to the RDA RPTTF

Acct #	SARDA RPTTF-082 SARDA RPTTF-8020	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4189	OPERATING TRANSFER OUT-SARDA DEBT SERVICE	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL OPERATIONS & MATERIALS	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700
	TOTAL SARDA RPTTF	3,446,143	3,656,319	3,677,195	3,677,195	3,674,730	3,678,700

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SUCCESSOR AGENCY to the RDA (SARDA)-DEBT SERVICE & ADMIN FUND

Introduction:

The purpose of the Successor Agency to the Redevelopment Agency (SARDA) Debt Service & Admin Fund is to account for the general long-term debt principal and interest. The former Redevelopment Agency has this debt service fund for payment of principal and interest on: 2004A Tax Allocation Refunding Bonds, 2004B Tax Allocation Refunding Bonds and 2007 Tax Allocation Bonds.

Also accounted for in this fund is the administration of City staff time and consultants to wind down the operations of the former RDA. The wind down of non-housing contracts associated with the former RDA is accounted for in this fund as well.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Successor Agency to the RDA (SARDA) Debt Service & Admin

Acct #	SARDA Debt Service & Admin-089 SARDA Debt Service & Admin-8090	2018-2019 Actual (Audited)	2019-2020 Actual (Audited)	2020-2021 Adjusted Budget	2020-2021 Year End Estimate	2021-2022 Adopted Budget	2022-2023 Adopted Budget
OPERATIONS & MATERIALS:							
4198	CITY ADMINISTRATION	3,900	5,038	4,485	4,485	4,620	4,755
	TOTAL OPERATIONS & MATERIALS	3,900	5,038	4,485	4,485	4,620	4,755
CONTRACTUAL SERVICES:							
4520	CONTRACT SERVICES-ATTORNEY	-	714	210	210	215	225
4554	CONTRACT SERVICES-CONSULTANT	10,550	12,217	15,145	15,145	13,800	14,210
	TOTAL CONTRACTUAL SERVICES	10,550	12,931	15,355	15,355	14,015	14,435
DEBT SERVICE:							
5100	PRINCIPAL	1,772,238	1,953,593	2,071,265	2,071,265	2,010,430	2,091,435
5200	INTEREST	1,699,270	1,705,054	1,586,090	1,586,090	1,645,665	1,568,075
	TOTAL DEBT SERVICE	3,471,508	3,658,647	3,657,355	3,657,355	3,656,095	3,659,510
TOTAL SARDA DEBT SERVICE & ADMIN		3,485,959	3,676,615	3,677,195	3,677,195	3,674,730	3,678,700

**CITY OF HIGHLAND
2021-2023 BIENNIAL BUDGET**

**CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS**

BRIDGE PROJECTS

1. Greenspot Road Bridge over Santa Ana River (Habitat Restoration) – Restore existing ground affected by construction of the new Greenspot Road Bridge over Santa Ana River to its pre-project conditions in accordance with the approved project habitat restoration plan.
2. Base Line Bridge over City Creek – Replace existing 46'-long 4-lane bridge and low water crossing with a new 600'-long 4-lane bridge on Base Line over City Creek.
3. Orange Street Bridge at Plunge Creek Overflow – Replace existing 83'-long 2-lane Bridge with a new 100'-long 4-lane Bridge on Orange Street at Plunge Creek overflow and construct raised bridge approaches.

INTERCHANGE PROJECTS

1. SR-210/Base Line Interchange (Lead agency: SBCTA) - Widen Base Line between Buckeye Street and Seine Avenue, including the freeway Bridge, and widen the northbound on and off ramps and the southbound on ramp to accommodate additional travel lanes and turn lanes. Construct interchange landscaping and freeway bridge aesthetic enhancements.
2. SR-210/5th Street Interchange- Prepare a Project Study Report/Project Development Support (PSR/PDS) for ultimate improvement of the SR-210/5th Street interchange including roadway and ramp widening to accommodate additional travel lanes and turn lanes.
3. SR-210/Victoria Avenue Interchange – Prepare preliminary engineering and environmental studies for the future design and construction of a new interchange on SR-210 at Victoria Avenue.

PAVEMENT MANAGEMENT PROJECTS

1. Elmwood Road and Walker Street (18/19 CDBG) – Construct pavement rehabilitation of Elmwood Road (Base Line to Fisher Street), and Walker Street (Sterling Avenue to east terminus).
2. Del Rosa Avenue and Elm Street (19/20 CDBG) – Construct pavement rehabilitation of Del Rosa Avenue (4th Street to 5th Street), and Elm Street (6th Street to 9th Street).
3. Central Avenue (20/21 CDBG) – Construct pavement rehabilitation of Central Avenue (5th Street to 9th Street).
4. Cunningham Street (21/22 CDBG) – Construction pavement rehabilitation of Cunningham Street (9th Street and Base Line).
5. Unprogrammed (22/23 CDBG) – Construct pavement rehabilitation at location(s) to be determined.

**CITY OF HIGHLAND
2021-2023 BIENNIAL BUDGET**

**CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS**

6. Pavement Management Program Study (2nd Cycle) – Update assessment of pavement conditions of all public streets city-wide for use in prioritization, selection, and budgeting of street locations for the next 5-year cycle of pavement management projects.
7. Sector E Pavement Rehabilitation and Maintenance – Construct pavement maintenance and rehabilitation of streets in Sector E of the City's Pavement Management Program.

DRAINAGE PROJECTS

1. 5th Street Storm Drain - Extend the 5th Street/Greenspot Road Storm Drain to the east bank of City Creek south of the 5th Street Bridge over City Creek.
2. Sycamore Storm Drain – Replace existing drainage ditch with new underground storm drain along the north side of Sycamore Drive east of Streater Drive. Construct trail improvements over the new storm drain.
3. Bledsoe Creek Outlet Repair – Repair damaged storm drain outlet located on the south edge of the East Highlands Ranch HOA orange grove located at the southeast corner of Highland Avenue and Rockspring Lane.
4. Elder Gulch Storm Drain – Construct drainage improvements from an existing enclosed reinforced concrete box drainage channel (located at Old Greenspot Road and Tyler Street) north along Park View Lane to the end of the cul-de-sac.
5. Elder Creek/Plunge Creek (Lead Agency: San Bernardino County Flood Control District) – Replace the existing enclosed reinforced concrete box and drainage channel with a new improved open drainage channel with a 100-year storm capacity from south of Old Greenspot Road to the confluence with Plunge Creek.

TRAFFIC SIGNAL PROJECTS

1. Signal Coordination (City-Wide) – Monitor daily operation of city-wide traffic signal coordination system and perform periodic signal coordination timing analysis.
2. Pedestrian Countdown Head Installation (City-Wide) - Install pedestrian countdown heads at 26 signalized intersections city-wide.
3. Traffic signal modification at 5th Street and Del Rosa Drive – Complete installation of a new traffic signal at ultimate width of intersection on 5th Street at Del Rosa Drive for the Sterling Natural Resource Center being constructed by East Valley Water District.

STREET IMPROVEMENT PROJECTS

1. Boulder Avenue – Improve Boulder Avenue (San Manuel Village Entrance to Greenspot Road) with median and parkway landscaping, sidewalks, handicap ramps, multi-purpose trail, traffic signal

**CITY OF HIGHLAND
2021-2023 BIENNIAL BUDGET**

**CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS**

interconnect system, street/bridge/trail lighting, sound wall aesthetic enhancement, pavement rehabilitation and slurry seal.

2. 9th Street Sidewalk & Church Avenue Lighted Crosswalk– Construct curb, gutter, and sidewalk on 9th Street (Cunningham St to Palm Ave) to fill-in missing gaps. Construct in-pavement lighted crosswalk and curb ramps on Church Avenue at Norwood Street.
3. McKinley Street Sidewalk & Base Line Lighted Crosswalk– Construct new curb, gutter, and sidewalk improvements on McKinley Street (9th to Base Line). Construct in-pavement lighted crosswalk on Base Line at Valaria Drive.
4. 6th Street/Elm Street Sidewalk - Construct curb, gutter, sidewalk, handicap ramps and infill pavement along the north side of 6th Street (Del Rosa Drive to Sterling Avenue). Construct curbs, gutters and sidewalks along both sides of Elm Street (6th Street to 9th Street).
5. 10th Street/Drummond Avenue/Cole Avenue/14th Street - Construct sidewalks and handicap ramps on 10th Street(Central Avenue to Drummond Avenue), Drummond Avenue (9th Street to Norwood Street), Cole Avenue (10th Street to 14th Street), and 14th Street (Central Avenue to Cole Avenue). Construct in-pavement lighted crosswalk and curb ramps at the Cole Avenue/Messina Street intersection.
6. Highland/Redlands Regional Connector - Construct bikeway and walkway from Citrus Valley High School in Redlands to Arroyo Verde Elementary School in Highland. The project includes roadway improvements on Orange Street/Boulder Avenue, and bikeway improvements within a SCE easement between Orange Street and Texas Street, Orange Street/Boulder Avenue, Streater Drive/Glenheather Drive/Love Street, and within an easement between Orange Street and Glenheather Drive along the north boundary of the Village Lakes Subdivision. Specific improvements include curbs and gutters, handicap ramps, median curbs, sidewalks, pavement widening, pavement rehabilitation, slurry seal, pavement markings and striping, sharrows, on-street bike lanes, off-street bikeway/pedestrian paths, bicycle/pedestrian bridge, bike/pedestrian path lighting, bollards, bike racks, bike signals, in-roadway bicycle detection, pedestrian heads, enhanced crosswalks, warning beacons, roadway and bikeway signage, and speed feedback signs. (Funding participation from Redlands)
7. City Creek/Alabama Street Bikeways - Construct bikeway improvements on the west levee of City Creek from Alabama Street to Base Line and on Alabama Street from the south city limit to City Creek. Construct approximately 2 miles of bikeways along the west City Creek levee from Base Line to Alabama Street, and along both sides of Alabama Street from 3rd Street to the south city limits. Improvements include pavement widening, pavement markings and striping, signage, curb ramps, a concrete bike path, an on-street bike lane, bike signals, in-roadway bicycle detection, signal pedestrian heads, enhanced crosswalks, and bikeway lighting.
8. Victoria Avenue – Widen and improve Victoria Avenue (Highland Avenue to 3rd Street) with new curbs, gutters, sidewalks, streetlights, storm drains, traffic signal modifications, and pavement rehabilitation.
9. 3rd Street/ 5th Street/Palm Avenue/Central Avenue – Construct street and drainage improvements on 3rd Street (Palm Avenue to 5th Street), 5th Street (Victoria Avenue to SR-210), Palm Avenue (3rd Street

**CITY OF HIGHLAND
2021-2023 BIENNIAL BUDGET**

**CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS**

to 5th Street) and Central Avenue (3rd Street to 5th Street). Construct pavement widening, pavement rehabilitation, curbs, gutters, sidewalks, street lights, storm drains, and traffic signal modifications. Realign the 3rd Street/Palm Avenue intersection and extend 3rd Street northeasterly to connect to the 5th Street/Church Avenue intersection.

10. Tippecanoe Avenue – Joint pavement rehabilitation of Tippecanoe Avenue (3rd Street to Vine Street) including three (3) additional street entirely within San Bernardino County.
11. Sign Replacement (City-Wide) – Replace deteriorated traffic signs and street name signs throughout the city.
12. Base Line Median Light – Install decorative median streetlight on Base Line east of Palm Avenue.

SIDEWALK PROJECTS

1. 9th Street – Widen approximately ¼ mile of roadway on the south side of 9th Street (Eucalyptus Drive to Victoria Avenue) by constructing new pavement, curb/gutter, sidewalk, and driveway approaches. Also construct two concrete landings on the north side of 9th Street east of Eucalyptus Drive to accommodate two new transit stops to be installed by Omnitrans after project completion.
2. Transit Stop Access Improvements - Construct new sidewalk on the west side of Olive Tree Lane from south of the Highland Police Station to 11th Street. Also construct sidewalk widening to accommodate future installation of bus shelter/bench at the southwest corner of Base Line and Boulder Avenue, west side of Boulder Avenue across from Highland Village Plaza entrance and the north side of 9th Street west of Central Avenue.

MISCELLANEOUS PROJECTS

1. Local Roadway Safety Plan – Develop a Local Roadway Safety Plan city-wide to provide the City a framework to identify, analyze and prioritize roadway safety improvements on local roads.
2. Natural Parkland Trail – Repair and renovate the damaged trails located at the Natural Parkland Trail on the north side of Base Line east of Aplin Street and west of the city limits.

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)								
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts		
BRIDGES								
1 Greenspot Bridge over Santa Ana River (Habitat Restoration)						brg04005		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	RDA07	\$	10
design	\$ -	\$ -	\$ -	\$ -	\$ -			
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -			
construction	\$ 10	\$ -		\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 10	\$	10
2 Base Line Bridge over City Creek						brg07001		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	HBP	\$	33,316
design	\$ 2,000	\$ -	\$ -	\$ -	\$ -	RDA07	\$	4,745
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ 661	\$ 2,342	\$ 2,342	\$ -			
construction	\$ -	\$ 3,744	\$ 13,272	\$ 13,272	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 20	\$ 50	\$ 179	\$ 179	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 2,020	\$ 4,455	\$ 15,793	\$ 15,793	\$ -	\$ 38,061	\$	38,061
3 Orange Street Bridge at Plunge Creek Overflow						brg12001		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	DIF-Reg	\$	1,220
design	\$ 380	\$ 380	\$ -	\$ -	\$ -	HBP	\$	8,871
right-of-way	\$ -	\$ 1,137	\$ -	\$ -	\$ -			
construction engineering	\$ -		\$ 609	\$ 609	\$ -			
construction	\$ -		\$ 3,453	\$ 3,453	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 10	\$ 30	\$ 15	\$ 15	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 390	\$ 1,547	\$ 4,077	\$ 4,077	\$ -	\$ 10,091	\$	10,091
BRIDGES	\$ 2,420	\$ 6,002	\$ 19,870	\$ 19,870	\$ -	\$ 48,162	\$	48,162

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)								
PROJECT		2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts	
INTERCHANGES								
1	SR-210/Base Line Interchange (Lead agency: SBCTA)						ich09001	
	environmental	\$ -					IVDA-Agmt	\$ 2,107
	design	\$ -					MSR I -Mjr St	\$ 9,198
	right-of-way	\$ -					Public Share-SBCTA	\$ 18,239
	construction engineering	\$ 1,750	\$ 1,750				RDA07	\$ 2,195
	construction	\$ 13,455	\$ 13,454					
	LS Maintenance			\$ 650				
	City Betterments	\$ 135	\$ 135					
	Participating Project Management	\$ 179	\$ 152					
	NP Project Management	\$ 39	\$ 40					
	PROJECT TOTAL	\$ 15,558	\$ 15,531	\$ 650	\$ -	\$ -	\$ 31,739	\$ 31,739
2	SR-210/5th Street Interchange Phase 1 (E/B On & Off Ramps)						ich17004 Ph 1	
	environmental	\$ -	\$ 46	\$ 44	\$ -	\$ -	Caltrans	\$ 1,250
	design	\$ -	\$ -	\$ -	\$ 227	\$ -	IVDA-Agmt	\$ 177
	right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	MSR I -Mjr St	\$ -
	construction engineering	\$ -	\$ -	\$ -	\$ -	\$ 333	Public Share-SBCTA	\$ 719
	construction	\$ -	\$ -	\$ -	\$ -	\$ 1,886	COR	\$ 8
	Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	COSB	29
	Project Management	\$ -	\$ 10	\$ 10	\$ 30	\$ 41	RDA07	\$ 444
		\$ -	\$ -	\$ -	\$ -	\$ -		
	PROJECT TOTAL	\$ -	\$ 56	\$ 54	\$ 257	\$ 2,260	\$ 2,627	\$ 2,627
3	SR-210/5th Street Interchange Phase 2 (W/B On & Off Ramps-2A) (5th Street between City Creek Bridge & W/B Ramps-2B) (Sand and Gravel Truck Access-2C)						ich17004 Ph 2	
	environmental	\$ -	\$ -	\$ 389	\$ -	\$ -	IVDA-Agmt	\$ 2,352
	design	\$ -	\$ -	\$ -	\$ 1,296	\$ -	MSR I -Mjr St	\$ 5,037
	right-of-way	\$ -	\$ -	\$ -	\$ -		Public Share-SBCTA	\$ 4,871
	construction engineering	\$ -	\$ -	\$ -	\$ -	\$ 1,691	COR	\$ 113
	construction	\$ -	\$ -	\$ -	\$ -	\$ 9,584	COSB	421
	Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	RDA07	306
	Project Management	\$ -	\$ -	\$ 20	\$ 40	\$ 80		
		\$ -	\$ -	\$ -	\$ -	\$ -		
	PROJECT TOTAL	\$ -	\$ -	\$ 409	\$ 1,336	\$ 11,355	\$ 13,100	\$ 13,100
4	SR-210/Victoria Avenue Interchange (PAED Phase Only)						ich17006	
	environmental	\$ -	\$ 450	\$ 1,750	\$ 1,750	\$ -	IVDA	\$ 250
	design	\$ -	\$ -	\$ -	\$ -	\$ -	IVDA-Agmt	\$ -
	right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	SMBMI	\$ 2,580
	construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -		
	construction	\$ -	\$ -	\$ -	\$ -	\$ -		
	Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	SMBMI-IGG	\$ 1,270
	Project Management	\$ -	\$ 50	\$ 50	\$ 50	\$ -		
		\$ -	\$ -	\$ -	\$ -	\$ -		
	PROJECT TOTAL	\$ -	\$ 500	\$ 1,800	\$ 1,800	\$ -	\$ 4,100	\$ 4,100
INTERCHANGES		\$ 15,558	\$ 16,087	\$ 2,913	\$ 3,393	\$ 13,615	\$ 51,566	\$ 51,566

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)						
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts
PAVEMENT MANAGEMENT PROGRAM						
1 Elmwood St, McKinley St, and Walker St (18/19 CDBG)						ola18001
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	CDBG \$ 286
design	\$ 10	\$ -	\$ -	\$ -	\$ -	MSR I \$ 72
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	RAC \$ 9
construction engineering	\$ 36	\$ -	\$ -	\$ -	\$ -	EVWD \$ 5
construction	\$ 300	\$ -	\$ -	\$ -	\$ -	
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Management	\$ 26	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
PROJECT TOTAL	\$ 372	\$ -	\$ -	\$ -	\$ -	\$ 372 \$ 372
2 Del Rosa Ave, Elm St, and San Francisco St (19/20 CDBG)						ola19001
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	CDBG \$ 173
design	\$ 5	\$ -	\$ -	\$ -	\$ -	MSR I \$ 37
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	RAC \$ 11
construction engineering	\$ 22	\$ -	\$ -	\$ -	\$ -	EVWD \$ 3
construction	\$ 187	\$ -	\$ -	\$ -	\$ -	
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Management	\$ 10	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
PROJECT TOTAL	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ 224 \$ 224
3 2020/2021 CDBG Pavement Improvement Project						ola20001
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	EVWD \$ 2
design	\$ 8	\$ -	\$ -	\$ -	\$ -	RAC \$ 7
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	MSR I \$ 38
construction engineering	\$ 20	\$ -	\$ -	\$ -	\$ -	CDBG \$ 165
construction	\$ 174	\$ -	\$ -	\$ -	\$ -	
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Management	\$ 10	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
PROJECT TOTAL	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ 212 \$ 212
4 Cunningham (9th to Base Line) (21/22 CDBG)						ola20002
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	CDBG \$ 192
design	\$ -	\$ 30	\$ -	\$ -	\$ -	MSR I \$ 102
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	RAC \$ 8
construction engineering	\$ -	\$ -	\$ 35	\$ -	\$ -	EVWD \$ 3
construction	\$ -	\$ -	\$ 203	\$ -	\$ -	
Public Outreach	\$ -	\$ 21	\$ 16	\$ -	\$ -	
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
PROJECT TOTAL	\$ -	\$ 51	\$ 254	\$ -	\$ -	\$ 305 \$ 305
5 Unprogrammed 22/23/CDBG						ola21001
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	CDBG \$ 198
design	\$ -	\$ 25	\$ -	\$ -	\$ -	MSR I \$ 80
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	RAC \$ 6
construction engineering	\$ -	\$ -	\$ 25	\$ -	\$ -	EVWD \$ 3
construction	\$ -	\$ -	\$ 207	\$ -	\$ -	
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Management	\$ -	\$ 15	\$ 15	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
PROJECT TOTAL	\$ -	\$ 40	\$ 247	\$ -	\$ -	\$ 287 \$ 287

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)							
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts	
6 2020 PMP Study (2nd Cycle)						str19003	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$ 60
design	\$ 40	\$ 6	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -		
construction	\$ -	\$ -	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 10	\$ 4	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 50	\$ 10	\$ -	\$ -	\$ -	\$ 60	\$ 60
7 Sector E Pavement Rehabilitation and Maintenance						str20001	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	EVWD	\$ 32
design	\$ 160	\$ -	\$ -	\$ -	\$ -	MOE	\$ 145
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	MSR I	\$ 1,620
construction engineering	\$ -	\$ 292	\$ -	\$ -	\$ -	RAC	\$ 76
construction	\$ -	\$ 1,944	\$ -	\$ -	\$ -	SB 1-RMRA	\$ 563
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 15	\$ 25	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 175	\$ 2,261	\$ -	\$ -	\$ -	\$ 2,436	\$ 2,436
PAVEMENT MANAGEMENT PROGRAM	\$ 1,033	\$ 2,362	\$ 501	\$ -	\$ -	\$ 3,896	\$ 3,896

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)							
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts	
STORM DRAINS							
1 5th Street Storm Drain (Connection to City Creek)						str07004a	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	RDA07	\$ 225
design	\$ 15	\$ -	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ 25	\$ -	\$ -	\$ -		
construction	\$ -	\$ 165	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 5	\$ 15	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 20	\$ 205	\$ -	\$ -	\$ -	\$ 225	\$ 225
2 Sycamore Storm Drain (e/o Streater Dr)						sdr06002	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	RDA07	\$ 912
design	\$ 10	\$ 77	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ 118	\$ -	\$ -	\$ -		
construction	\$ -	\$ 667	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 10	\$ 30	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 20	\$ 892	\$ -	\$ -	\$ -	\$ 912	\$ 912
3 Bledsoe Creek Outlet Repair (s/o Highland ave)						sdr17001	
environmental	\$ 33	\$ -	\$ -	\$ -	\$ -	RDA04	\$ 20
design	\$ -	\$ 18	\$ -	\$ -	\$ -	DIF-Loc	\$ 263
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$ 23
construction engineering	\$ -	\$ 30	\$ -	\$ -	\$ -		
construction	\$ -	\$ 200	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 10	\$ 15	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 43	\$ 263	\$ -	\$ -	\$ -	\$ 306	\$ 306
4 Elder Gulch Storm Drain						sdr19001	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	DIF-Flood	\$ 506
design	\$ -	\$ 40	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ -	\$ 60	\$ -	\$ -		
construction	\$ -	\$ -	\$ 390	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 2	\$ 4	\$ 10	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 2	\$ 44	\$ 460	\$ -	\$ -	\$ 506	\$ 506
5 Elder Creek/Plunge Creek Confluence (Lead Agency: County of San Bernardino)						No Proj. No.	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	SBCFCD	\$ 13,600
design	\$ -	\$ -	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -		
construction	\$ -	\$ 13,600	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ -	\$ 13,600	\$ -	\$ -	\$ -	\$ 13,600	\$ 13,600
STORM DRAINS	\$ 85	\$ 15,004	\$ 460	\$ -	\$ -	\$ 15,549	\$ 15,549

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)								
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts		
SIGNALS								
1 Palm Avenue Signal (at Cypress Ave)						sig15001		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$	2
design		\$ -	\$ -	\$ -	\$ -			
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -			
construction	\$ -	\$ -	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 2	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2	\$	2
2 Signal Coordination (AGA)						Signal Monitoring		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	AB2766	\$	225
design	\$ -	\$ -	\$ -	\$ -	\$ -			
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -			
construction	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 225	\$	225
3 Citywide pedestrian Head Installation (HSIP Cycle 10)						sig21001		
environmental	\$ -	\$ 1	\$ -	\$ -	\$ -	HSIP	\$	250
design	\$ -	\$ 10	\$ -	\$ -	\$ -			
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ 16	\$ -	\$ -	\$ -			
construction	\$ -	\$ 223	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$	250
4 Del Rosa Drive/5th Street Signal Modification						sig21002		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	DIF-Reg	\$	316
design	\$ 26	\$ -	\$ -	\$ -	\$ -			
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ 38	\$ -	\$ -	\$ -			
construction	\$ -	\$ 252	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 26	\$ 290	\$ -	\$ -	\$ -	\$ 316	\$	316
SIGNALS	\$ 73	\$ 585	\$ 45	\$ 45	\$ 45	\$ 793	\$	793

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)								
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts		
STREETS								
1 Boulder Avenue (San Manuel Village Entrance to Greenspot Road)							brg04004a	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	DIF-Reg	\$ 1,916	
design	\$ -	\$ -	\$ -	\$ -	\$ -	MSRC	\$ 224	
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	PNRS/STPL	\$ 1,836	
construction engineering	\$ 30	\$ 516	\$ -	\$ -	\$ -			
construction	\$ 200	\$ 3,182	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 18	\$ 30	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 248	\$ 3,728	\$ -	\$ -	\$ -	\$ 3,976	\$ 3,976	
2 9th St (Cunningham St to Palm Ave)/Lighted Crosswalk on Church Ave (at Norwood St)							str11005	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	In-Lieu Dev	\$ 120	
design	\$ -	\$ -	\$ -	\$ -	\$ -	Local Circ		
right-of-way	\$ 2	\$ -	\$ -	\$ -	\$ -	MSR I	\$ 116	
construction engineering	\$ 8	\$ 113	\$ -	\$ -	\$ -	Earmarks	\$ 150	
construction	\$ 1	\$ 654	\$ -	\$ -	\$ -	SRTS	\$ 423	
Public Outreach	\$ 1	\$ -	\$ -	\$ -	\$ -	RDA04	\$ 16	
Project Management	\$ 26	\$ 20	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 38	\$ 787	\$ -	\$ -	\$ -	\$ 825	\$ 825	
3 McKinley St (9th St to Base Line)/Lighted Crosswalk on Base Line (at Valaria Dr)							str11006	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	In-Lieu Dev	\$ 70	
design	\$ -	\$ -	\$ -	\$ -	\$ -	Local Circ		
right-of-way	\$ 10	\$ -	\$ -	\$ -	\$ -	MSR I	\$ 212	
construction engineering	\$ 33	\$ 113	\$ -	\$ -	\$ -	Earmarks	\$ 50	
construction	\$ 199	\$ 604	\$ -	\$ -	\$ -	SRTS	\$ 580	
Public Outreach	\$ 1	\$ -	\$ -	\$ -	\$ -	RDA04	\$ 90	
Project Management	\$ 22	\$ 20	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 265	\$ 737	\$ -	\$ -	\$ -	\$ 1,002	\$ 1,002	
4 6th Street and Elm Street (SR2S Improvements)							str12004	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	DIF-Loc	\$ 66	
design	\$ -	\$ -	\$ -	\$ -	\$ -			
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -			
construction	\$ 61	\$ -	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 5	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ 66	\$ 66	
5 10th St/Drummond Ave/Cole Ave/14th St (SR2S Improvements)							str12005	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	MSR I	\$ 405	
design	\$ -	\$ -	\$ -	\$ -	\$ -	COSB	\$ 11	
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -			
construction	\$ 410	\$ -	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 6	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ 416	\$ 416	

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)								
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts		
6 Highland/Redlands Regional Connector (ATP Cycle 2)						str15002		
environmental	\$ -		\$ -	\$ -	\$ -	DIF-Loc	\$	90
design	\$ 91	\$ 245	\$ -	\$ -	\$ -	MSR I	\$	216
right-of-way	\$ -	\$ 44	\$ -	\$ -	\$ -	Art 3	\$	180
construction engineering	\$ -	\$ -	\$ 336	\$ 505	\$ -	ATP	\$	3,635
construction	\$ -	\$ -	\$ 1,905	\$ 2,859	\$ -	COR	\$	238
Public Outreach	\$ -	\$ -	\$ 15	\$ 15	\$ -	RDA04	\$	13
Project Management	\$ 12	\$ 15	\$ 15	\$ 15	\$ -	underfunded	\$	1,700
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 103	\$ 304	\$ 2,271	\$ 3,394	\$ -	\$	6,072	\$ 6,072
7 City Creek/Alabama Street Bikeways (ATP Cycle 3)						str17001		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	MSR I	\$	357
design	\$ 76	\$ 198	\$ -	\$ -	\$ -	RDA04	\$	26
right-of-way	\$ -	\$ -	\$ 885	\$ 183	\$ -	Art 3	\$	183
construction engineering	\$ -	\$ -	\$ -	\$ 534	\$ -	ATP	\$	3,171
construction	\$ -	\$ -	\$ -	\$ 3,022	\$ -	COSB	\$	4
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -	underfunded	\$	1,215
Project Management	\$ 8	\$ 15	\$ 15	\$ 20	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 84	\$ 213	\$ 900	\$ 3,759	\$ -	\$	4,956	\$ 4,956
8 Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (Highland Ave to 3rd St)						str17002		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	RAC	\$	42
design	\$ 50	\$ 25	\$ -	\$ -	\$ -	SMBMI-IGG	\$	132
right-of-way	\$ 25	\$ 10	\$ -	\$ -	\$ -	SMBMI-CCF	\$	7,261
construction engineering	\$ -	\$ 534	\$ 534	\$ -	\$ 260	underfunded	\$	1,735
construction	\$ -	\$ 3,203	\$ 3,029	\$ -	\$ 1,475			
PO	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 10	\$ 8	\$ 7	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 85	\$ 3,780	\$ 3,570	\$ -	\$ 1,735	\$	9,170	\$ 9,170
9 3rd St (Palm to 5th)/5th St (Victoria to SR-210)/Palm Ave and Central Ave (3rd to 5th)						str18001		
environmental	\$ 24	\$ -	\$ -	\$ -	\$ -	IVDA-Agmt	\$	35
design	\$ 188	\$ -	\$ -	\$ -	\$ -	RDA07	\$	774
right-of-way	\$ 279	\$ -	\$ -	\$ -	\$ -	SB1-LPP	\$	1,700
construction engineering	\$ -	\$ 520	\$ 175	\$ -	\$ -	EDA	\$	4,834
construction	\$ -	\$ 4,996	\$ 1,665	\$ -	\$ -	IVDA	\$	774
Contingency	\$ -	\$ 756	\$ 253	\$ -	\$ -	SMBMI	\$	774
Project Management	\$ 11	\$ 13	\$ 11	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 502	\$ 6,285	\$ 2,104	\$ -	\$ -	\$	8,891	\$ 8,891
10 Tippecanoe Avenue (Joint Proj with SB County) and 3 add'l streets in SB Co only						str20003		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	MSR I	\$	656
design	\$ 43	\$ 64	\$ -	\$ -	\$ -	RAC	\$	48
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	EVWD	\$	5
construction engineering	\$ -	\$ 200	\$ -	\$ -	\$ -	SBCo	\$	1,476
construction	\$ -	\$ 1,851	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 12	\$ 15	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 55	\$ 2,130	\$ -	\$ -	\$ -	\$	2,185	\$ 2,185

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)							
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts	
11 Sign Replacement Phase 1 (City-wide)						str20004	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$ 79
design	\$ -	\$ -	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -		
construction	\$ 78	\$ -	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ 1	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ 79	\$ 79
12 Sign Replacement Phase 2 (City-wide)						str???	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$ 114
design	\$ -	\$ 5	\$ -	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ 5	\$ -	\$ -	\$ -		
construction	\$ -	\$ 100	\$ -	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ -	\$ 4	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ 114	\$ 114
13 Base Line Median Lighting (one light in median east of Palm Avenue)						str???	
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	RDA07	\$ 46
design	\$ -	\$ -	\$ 8	\$ -	\$ -		
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -		
construction engineering	\$ -	\$ -	\$ 8	\$ -	\$ -		
construction	\$ -	\$ -	\$ 25	\$ -	\$ -		
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -		
Project Management	\$ -	\$ -	\$ 5	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
PROJECT TOTAL	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ 46
STREETS	\$ 1,941	\$ 18,078	\$ 8,891	\$ 7,153	\$ 1,735	\$ 37,798	\$ 37,798

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)													
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts							
SIDEWALKS													
1 9th St Transit Stops, Sidewalk and Bikeway Improvements Design & R/W Only (Eucalyptus)						swk19001							
environmental	\$ -	\$ -	\$ -	\$ -	\$ -								
design	\$ 58	\$ 22	\$ -	\$ -	\$ -	MSR I	\$ 48						
right-of-way	\$ 2	\$ 2	\$ -	\$ -	\$ -	Art 3	\$ 48						
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -								
construction	\$ -	\$ -	\$ -	\$ -	\$ -								
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -								
Project Management	\$ 6	\$ 6	\$ -	\$ -	\$ -								
	\$ -	\$ -	\$ -	\$ -	\$ -								
PROJECT TOTAL	\$ 66	\$ 30	\$ -	\$ -	\$ -	\$ 96	\$ 96						
2 Transit Stop Access Improvements on Base Line, Boulder, 9th St, and Olive Tree Lane						swk19002							
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$ 6						
design	\$ 7	\$ -	\$ -	\$ -	\$ -	MSR I	\$ 74						
right-of-way	\$ 1	\$ -	\$ -	\$ -	\$ -	Art 3	\$ 46						
construction engineering	\$ -	\$ 14	\$ -	\$ -	\$ -								
construction	\$ -	\$ 90	\$ -	\$ -	\$ -								
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -								
Project Management	\$ 6	\$ 8	\$ -	\$ -	\$ -								
	\$ -	\$ -	\$ -	\$ -	\$ -								
PROJECT TOTAL	\$ 14	\$ 112	\$ -	\$ -	\$ -	\$ 126	\$ 126						
SIDEWALKS						\$ 80	\$ 142	\$ -	\$ -	\$ -	\$ 222	\$ 222	
MISCELLANEOUS													
1 Local Roadway Safety Plan (LRSP)						lrs19001							
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	In-Lieu Dev	\$ 18						
design	\$ 45	\$ 45	\$ -	\$ -	\$ -	Reg Circ	\$ 72						
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -	LRSP/HSIP							
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -								
construction	\$ -	\$ -	\$ -	\$ -	\$ -								
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -								
Project Management	\$ -	\$ -	\$ -	\$ -	\$ -								
	\$ -	\$ -	\$ -	\$ -	\$ -								
PROJECT TOTAL	\$ 45	\$ 45	\$ -	\$ -	\$ -	\$ 90	\$ 90						
2 Natural Parkland Trail						tra20001							
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	GCF	\$ 328						
design	\$ 36	\$ 184	\$ -	\$ -	\$ -	RTP	\$ 1,560						
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -								
construction engineering	\$ -	\$ -	\$ 216	\$ -	\$ -								
construction	\$ -	\$ -	\$ 1,412	\$ -	\$ -								
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -								
Project Management	\$ 10	\$ 10	\$ 20	\$ -	\$ -								
	\$ -	\$ -	\$ -	\$ -	\$ -								
PROJECT TOTAL	\$ 46	\$ 194	\$ 1,648	\$ -	\$ -	\$ 1,888	\$ 1,888						
MISCELLANEOUS						\$ 91	\$ 239	\$ 1,648	\$ -	\$ -	\$ 1,978	\$ 1,978	

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)								
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts		
OPERATIONS and MAINTENANCE								
1 Public Works O&M						No Proj. No.		
environmental	\$ -	\$ -	\$ -	\$ -	\$ -	Gas Tax	\$	7,263
design	\$ -	\$ -	\$ -	\$ -	\$ -	SB 1-RMRA	\$	1,438
right-of-way	\$ -	\$ -	\$ -	\$ -	\$ -			
construction engineering	\$ -	\$ -	\$ -	\$ -	\$ -			
construction	\$ -	\$ -	\$ -	\$ -	\$ -			
Public Outreach	\$ -	\$ -	\$ -	\$ -	\$ -			
Project Management	\$ 1,531	\$ 1,689	\$ 1,648	\$ 1,883	\$ 1,950			
	\$ -	\$ -	\$ -	\$ -	\$ -			
PROJECT TOTAL	\$ 1,531	\$ 1,689	\$ 1,648	\$ 1,883	\$ 1,950	\$ 8,701	\$	8,701
OPERATIONS and MAINTENANCE	\$ 1,531	\$ 1,689	\$ 1,648	\$ 1,883	\$ 1,950	\$ 8,701	\$	8,701
TOTAL 5-YEAR CIP EXPENDITURES	\$22,812	\$60,188	\$35,976	\$32,344	\$17,345	\$168,665		\$168,665
SUMMARY OF EXPENDITURES (in \$1,000's)								
BRIDGES								\$48,162
INTERCHANGES								\$51,566
PAVEMENT MANAGEMENT PROGRAM								\$3,896
STORM DRAINS								\$15,549
SIGNALS								\$793
STREETS								\$37,798
SIDEWALKS								\$222
MISCELLANEOUS								\$1,978
OPERATIONS and MAINTENANCE								\$8,701
TOTAL OF 5-YEAR CAPITAL IMPROVEMENT PROGRAM EXPENDITURES								\$168,665
SUMMARY OF FUND SOURCES (in \$1,000's)								
City Funds				Unfunded	Grant	Other Agency	City	
AB2766 (South Coast Air Quality Management District AB2766 Subvention Program)							\$ 225	
CDBG (Community Development Block Grant)						\$ 1,014		
DIF-Flood (Development Impact Fees - Flood Control)							\$ 506	
DIF-Loc (Development Impact Fees - Local Circulation)							\$ 419	
DIF-Reg (Development Impact Fees - Regional Circulation)							\$ 3,452	
Gas Tax							\$ 7,263	
GCF (General Capital Financing)							\$ 612	
In-Lieu Dev Local Circ (In-Lieu Development Fees Local Circulation)							\$ 190	
In-Lieu Dev Regional Circ (In-Lieu Development Fees Regional Circulation)							\$ 18	
IVDA-Agmt (Inland Valley Development agency Agreement)							\$ 4,671	
MOE (Maintenance of Effort)							\$ 145	
MSR I (Measure I)							\$ 4,033	
RDA04 (Redevelopment Agency 2004 Bonds)							\$ 165	
RDA07 (Redevelopment Agency 2007 Bonds)							\$ 9,657	
SB1-RMRA (Senate Bill 1-Road Repair and Accountability Act of 2017)							\$ 2,001	

City of Highland
Capital Improvement Program (CIP) (FY 2020/2021 - 2024/2025)

(IN \$1,000's)						
PROJECT	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	City Project Number and Fund Sources and Amounts
County Funds				Unfunded	Grant	Other Agency City
Art 3 (Transportation Development Authority Article 3)					\$ 457	
MSR I-Mjr-St (Measure I Major Street)						\$ 14,235
MSR I-VFI (Measure I Valley Freeway Interchange)						\$ -
SBCFCD/SBC (San Bernardino County Flood Control District/San Bernardino County)						\$ 13,600
Public Share (San Bernardino County Transportation Authority Public Share)						\$ 23,829
State Funds				Unfunded	Grant	Other Agency City
Caltrans (California Department of Transportation)						\$ 1,250
LRSP (Local Roadway Safety Plan)					\$ 72	
MSRC (Mobile Source Air Pollution Reduction Review Committee)					\$ 224	
RAC (CalRecycle Rubberized Pavement Program)					\$ 207	
SB 1-LPP (Senate Bill 1-Local Partnership Program)					\$ 1,700	
SMBMI-IGG (San Manuel Band of Mission Indians Indian Gaming Grant)					\$ 1,402	
Federal Funds				Unfunded	Grant	Other Agency City
ATP (Active Transportation Program)					\$ 6,806	
Earmark Repurposing (Federal Earmark Repurposing)					\$ 200	
EDA (Economic Development Administration)					\$ 4,834	
HBP (Highway Bridge Program)					\$ 42,187	
HSIP (Highway Safety Improvement Program)					\$ 250	
PNRS/STPL (Projects of National and Regional Significance Program Supplemented v					\$ 1,836	
SRTS (Federal Safe Routes to School Program)					\$ 1,003	
RTP (Recreational Trails Program)					\$ 1,560	
Other Agency Funds				Unfunded	Grant	Other Agency City
COR (City of Redlands Match Fund)						\$ 359
COSB (City of San Bernardino Match Fund)						\$ 465
EVWD (East Valley Water District Match Fund)						\$ 53
IVDA (Inland Valley Development Agency Match Fund)						\$ 1,024
SBCo (County of San Bernardino)						\$ 1,476
SMBMI (San Manuel Band of Mission Indian Match Fund)						\$ 3,354
SMBMI-CFF (San Manuel Band of Mission Indian Community Credit Fund)					\$ 7,261	
Underfunded (Shortfall funds needed to complete funding program)				\$ 4,650		
SOURCE FUNDING TOTALS				\$4,650	\$69,999	\$60,659 \$33,357
Source Funding Percentages				2.76%	41.50%	35.96% 19.78%
TOTAL 5-YEAR CIP EXPENDITURES				\$168,665		

CITY OF HIGHLAND 2021-2023 BIENNIAL BUDGET

Appropriations (Gann) Limit

Article XIIIIB of the State Constitution, also known as the Gann Limit or Proposition 4, was approved by the voters of the State of California in 1979. This article places limits on the amount of revenues that can be spent in any fiscal year by all entities of government. This initial proposition was effective for the 1980-1981 fiscal year, which used fiscal year 1978-1979 as the base year for calculating the appropriations limit. This limit is increased each year using the growth of population and inflation. The revenues that are restricted by the limit are those that are proceeds of taxes.

Since the City of Highland is a newer City, we calculate our limit from the incorporation date of November 24, 1987. The appropriations limit was set by the Local Agency Formation Commission (LAFCO) in Highland's incorporation papers.

In June 1990, the voters approved Proposition 111, which changed Article XIIIIB in a few sections. It expands the exemption categories and allows emergency spending without having to reduce the limit in future years. Beginning with the 1990-1991 appropriations limit, the new annual adjustment factors may be chosen from the growth in the California Per Capita Income, OR, the growth in the nonresidential assessed valuation due to new construction within the City instead of the lesser of California Per Capita Income or the Consumer Price Index (CPI). Each City must have their limit reviewed during their annual financial audit.

Listed below are three years of history of our limit and the amount of growth we have before reaching the limit.

Currently, we have not received the info from DOF to do the Appropriations Limit for FY 2021-2022.

Adopted Appropriations Limit FY 2017-2018	33,444,356	FY 2018-2019	35,051,978	FY 2019-2020	36,698,870	FY 2020-2021	38,137,363
Adjustment Factor	1.0481		1.0470		1.0392		-
Assumed Responsibilities	-		-		-		-
Adopted Appropriations Limit FY 2018-2019	35,051,978	FY 2019-2020	36,698,870	FY 2020-2021	38,137,363	FY 2021-2022	-
Appropriations Limit	<u>FY 2018-2019</u> 35,051,978	<u>FY 2019-2020</u> 36,698,870	<u>FY 2020-2021</u> 38,137,363	<u>FY 2021-2022</u> -			
Appropriations Subject to the Limit	17,432,925	18,909,186	19,947,375	-			
Appropriations Limit Margin	(17,619,053)	(17,789,685)	(18,189,989)	-			
% of App. Subject/App. Limit	49.73%	51.53%	52.30%				



**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

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**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
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**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
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CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET

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**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

AB - Assembly Bill

ADA - Americans with Disabilities Act

AQMD - Air Quality Management District

Asst. - Assistance or Assistant

ATP - Active Transportation Funds

Art 3 - Article 3

Brg - Bridge

BSAR - Building Standards Administration Revolving

BTA - Bicycle Transportation Account

CAFR - Comprehensive Annual Financial Report

CAL-ID - California Identification Program

CALeVIP - California Electric Vehicle Infrastructure Program

CAMP - California Asset Management Program

CCF - Community Credit Fund

CDBG - Community Development Block Grant

CDF - California Department of Forestry

CDIAC - California Debt and Investment Advisory Commission

CFD - Community Facilities District

CIP - Capital Improvement Program

CIRA – California Intergovernmental Risk Authority

CMAQ - Congestion Mitigation Air Quality

Comm. - Community

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

COPS - Citizen's Option for Public Safety

COR - City of Redlands

COSB - County of San Bernardino/City of San Bernardino

CRV - California Redemption Value

CSA - County Service Area

CSMFO - California Society of Municipal Finance Officers

CTC - Community Trails Committee

CTD - Community Trails District

CVC - California Vehicle Code

Dept. - Department

Dev. - Developer or Development

DIF - Development Impact Fees Also known as AB 1600

Dir. - Director

Dist. - District

DOF - California State Department of Finance

D/S - Debt Service

EAP - Employee Assistance Program

EDA - Economic Development Administration

EDI - Economic Development Initiative

EHRHOA - East Highlands Ranch Home Owner's Association

ELC - Environmental Learning Center

Eng. - Engineering

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

EPA - Environmental Protection Agency

ERAF - Education Revenue Augmentation Fund

EVWD - East Valley Water District

FEMA - Federal Emergency Management Agency

FHWA - Federal Highway Administration

FPPC - Fair Political Practices Commission

FTE - Full Time Equivalent

GAAFR - Governmental Accounting Auditing and Financial Reporting

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GCF - General Capital Financing Fund

Gen. - General

GFOA - Government Finance Officers Association

GIS - Geographic Information System

Gov't - Government

GPA - General Plan Amendment

HA - Housing Authority

HBP - Highway Bridge Program

HBRR - Highway Bridge Rehabilitation Replacement

HCD - Housing and Community Development

HCP - Highland Conservation Plan

HdL - Hinderliter de Llamas

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

HES - Hazard Elimination Safety

HHW - Household Hazardous Waste

HIT - Highland Improvement Team

HSIP - Highway Safety Improvement Program

HUD - Housing and Urban Development

Ich - Interchange

ICSC - International Council of Shopping Centers

IGG - Indian Gaming Grant

Ins. - Insurance

Int. - Interest

IRS - Internal Revenue Service

IVDA - Inland Valley Development Agency

JAG - Justice Assistance Grant

JPA - Joint Powers Agreement

JTPA - Job Training Partnership Act

LAFCO - Local Agency Formation Commission

LAIF - Local Agency Investment Fund

LED - Light Emitting Diodes

LOCC - League of California Cities

Low/Mod - Low & Moderate

LMD - Landscape Maintenance District

LMIH - Low and Moderate Income Housing

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

LPP - Local Partnership Program

LRSP - Local Roadway Safety Plan

MSR I - Measure I

MSRC - Mobile Source Reduction Committee

Misc. - Miscellaneous

MOE – Maintenance of Effort

MWD - Municipal Water District

NIP - Neighborhood Initiative Program

NPDES - National Pollutant Discharge Elimination System

O&M - Operations and Materials

OB - Oversight Board

Ola - Overlay

OTS - Office of Traffic Safety

PARSAC - Public Agency Risk Sharing Authority of California

PERS - Public Employees Retirement System

PMD - Parks Maintenance District

PNRS - Projects of National and Regional Significance

POP - Problem Oriented Policing

Prog. - Program

Prop. - Proposition

RAC - Rubberized Asphalt Concrete

RDA - Redevelopment Agency

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

Reg. - Regular

RMRA – Road Maintenance and Rehabilitation Account

ROPS - Recognized Obligation Payment Schedule

RPTTF - Revenue Property Tax Transfer Fund

RTP – Recreation Trails Program

SA - Successor Agency

SANBAG - San Bernardino Association of Governments

SARDA - Successor Agency to the Redevelopment Agency

SB - Senate Bill

S.B. - San Bernardino

SBCFCD - Bernardino County Flood Control District

S.B. Co - San Bernardino County

SBCTA - San Bernardino County Transportation Authority

SCE - Southern California Edison

Sdr - Storm Drain

Sig - Signal

SLD - Street Light District

SLPP - State and Local Partnership Program

SLTPP - State and Local Transportation Partnership Program

SM - San Manuel

SMBMI - San Manuel Band of Mission Indians

SMIP - Strong Motion Instrumentation Program

**CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2021-2023 BIENNIAL BUDGET**

ABBREVIATIONS and ACRONYMS

SMARA - State Mining and Reclamation Act

SPP - Statewide Park Development and Community Revitalization Program

SR - State Route

SR2S - Safe Routes to Schools (State Grant)

SRTS - Safe Routes to Schools (Federal Grant)

S/SDMD - Street & Storm Drain Maintenance District

STP - Surface Transportation Grant

Str - Street

Svcs. - Services

Swk - Sidewalk

SYETP - Summer Youth Employment Training Program

TDA - Transportation Development Act

TOT - Transient Occupancy Tax

USA - Underground Service Alert

VFI - Valley Freeway Interchange

VLf - Vehicle License Fee

Vol. - Volunteer

WDA - Waste Delivery Agreement



RESOLUTION NO. 2021-

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET
FOR FISCAL YEARS 2021-2023**

WHEREAS, Government Code Section 53901 requires each local agency to file with the County Auditor a copy of its annual budget, unless exempted by the County Auditor; and

WHEREAS, a local agency must adopt a budget with estimates of expenditures and revenues for the fiscal year; and

WHEREAS, the biennial budget will fund the work program for the City of Highland.

NOW, THEREFORE, the City Council of the City of Highland does hereby resolve the following:

SECTION 1. That the biennial budget for fiscal years 2021-2023, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the City of Highland, with total estimated revenues of \$64,510,980 and \$60,445,335, estimated fund balance reserves of \$45,931,340 and \$39,165,710, and total estimated expenditures of \$78,921,740 and \$67,210,965 for fiscal years 2021-2022 and 2022-2023 respectively.

PASSED, APPROVED AND ADOPTED this 8th day of June 2021.

Penny Lilburn, Mayor

ATTEST:

Betty Hughes, City Clerk

RESOLUTION NO. HA2021-

**A RESOLUTION OF THE HIGHLAND HOUSING AUTHORITY OF THE
CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET
FOR FISCAL YEARS 2021-2023**

WHEREAS, Pursuant to Health and Safety Code Section 34175(b), on February 1, 2012, all assets, properties, contracts, leases, books and records, buildings and equipment of the former Highland Redevelopment Agency transferred to the control of the Successor Agency to the Highland Redevelopment Agency by operation of law;

WHEREAS, Pursuant to Health and Safety Code Section 34175(b), the City Council of the City of Highland adopted Resolution No. 2012-005 electing for the City not to retain the housing functions previously performed by the former Agency, and determining that all of the assets, as allowed by law, and all rights, powers, liabilities, duties and obligations associated with the housing activities of the former Agency be transferred to the Highland Housing Authority;

WHEREAS, the Housing Authority would like to adopt a biennial budget in conjunction with the City of Highland 2-year budget process;

NOW, THEREFORE, the Highland Housing Authority does hereby resolve the following:

SECTION 1. That the biennial budget for fiscal years 2021-2023, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the Housing Authority, with total estimated revenues of \$181,410 and \$179,220, estimated fund balance reserves of \$4,482,671 and \$4,425,086, and total estimated expenditures of \$313,290 and \$236,805 for fiscal years 2021-2022 and 2022-2023 respectively.

PASSED, APPROVED AND ADOPTED this 8th day of June 2021.

Penny Lilburn, Chairman

ATTEST:

Betty Hughes, Secretary

RESOLUTION NO. SARDA2021-

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY TO THE
HIGHLAND REDEVELOPMENT AGENCY OF THE
CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET
FOR FISCAL YEARS 2021-2023**

WHEREAS, Pursuant to Health and Safety Code Section 34191.6(b), a Successor Agency (the "Successor Agency") can submit a "Last and Final" ROPS in lieu of an annual ROPS;

WHEREAS, a "Last and Final ROPS" must be approved by the Successor Agency, the Oversight Board and the State Department of Finance (DOF) and includes all expenditures through the end of the Agency;

WHEREAS, on January 23, 2018, the Successor Agency to the Highland Redevelopment Agency approved the Last and Final ROPS for expenditures through June 30, 2038;

WHEREAS, on April 12, 2018, the Oversight Board of the Successor Agency to the Highland Redevelopment Agency approved the Last and Final ROPS for expenditures through June 30, 2038;

WHEREAS, on August 23, 2018, the DOF approved the Last and Final ROPS for expenditures through June 30, 2038;

WHEREAS, the Successor Agency would like to adopt a biennial budget in conjunction with the City of Highland and Highland Housing Authority 2-year budget process;

NOW, THEREFORE, the Board of Directors of the Successor Agency to the Highland Redevelopment Agency of the City of Highland does hereby resolve the following:

SECTION 1. That the biennial budget for fiscal years 2021-2023, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the Successor Agency, with total estimated revenues of \$7,349,460 and \$7,357,400, estimated fund balance reserves of \$3,548,959 and \$3,548,959, and total estimated expenditures of \$7,349,460 and \$7,357,400 for fiscal years 2021-2022 and 2022-2023 respectively.

PASSED, APPROVED AND ADOPTED this 8th day of June 2021.

Penny Lilburn, Chair

ATTEST:

Betty Hughes, Secretary



THE CITY OF HIGHLAND MISSION AND VALUES

Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff of the City 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.

This Mission is established to reflect the following beliefs which represent the predominant beliefs of the community. They express what matters most in the conduct of public affairs affecting the citizenry of Highland.

RESPONSIBILITY

Everyone in the community has rights and is responsible for their own actions.

SERVICE

Volunteer service is a valued community resource.

ACCOUNTABILITY

Public resources and finances are to be stewarded carefully and conservatively-we live within our means and will not place huge debts on future generations.

CREATIVITY

Creative solutions are the norm, not the exception.

NEIGHBORHOOD STABILITY

Neighborhood stability and a sense of ownership are to be encouraged and strengthened.

VISION

The community has a vision of the future and how it will get there.

FAMILY

Families are the basic unit of society and the essence of what makes our community. All values should be encouraged at this family level.

