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

JOINT STUDY SESSION

May 16, 2023
10:30 a.m.
City Hall
Donahue Council Chambers
27215 Base Line
Highland, California

CITY COUNCIL/SUCCESSOR AGENCY MEMBERS/ HOUSING AUTHORITY MEMBERS

LARRY McCALLON, MAYOR/SUCCESSOR AGENCY CHAIR/ HOUSING AUTHORITY CHAIR
PENNY LILBURN, MAYOR PRO TEM/SUCCESSOR AGENCY VICE CHAIR/ HOUSING AUTHORITY VICE CHAIR
JESSE CHAVEZ-CORDOVA, COUNCIL MEMBER/SUCCESSOR AGENCY MEMBER/ HOUSING AUTHORITY MEMBER
ANAELI SOLANO, COUNCIL MEMBER/SUCCESSOR AGENCY MEMBER/ 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

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. Please contact the City Clerk's office at (909) 864-6861, ext. 226, at least 72 hours prior to the meeting for any requests for reasonable accommodation to include interpreters.

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.

Submission of Public Comments: For those wishing to make public comments by email to be read aloud at the meeting, please submit your comments by 9:30 a.m. on May 16, 2023, to the City Clerk at publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the May 16, 2023 agenda, please identify the agenda item number in the subject line. 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 16, 2023 – 10:30 a.m.

AGENDA

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT (LIMITED TO ITEMS ON THIS AGENDA ONLY)

To address the City Council/Redevelopment 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. 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 16, 2023, 9:30 a.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 2023-2025 Preliminary Budget
   RECOMMENDATION: That the City Council/Successor Agency to the Redevelopment Agency/Housing Authority discuss the 2023-2025 Preliminary Budget.

ADJOURN

I, Betty Hughes, City Clerk, certify I caused to be posted this Agenda on or before May 4, 2023, 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 4, 2023

Betty Hughes, MMC
City Clerk

STAFF REPORT

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

DATE: May 16, 2023

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

PREPARED BY: Chuck Dantuono, Director of Administrative Services/Finance Officer CAD
Leticia Nava-Cruz, Assistant Director of Administrative Services LNC

SUBJECT: 2023-2025 Preliminary Budget

RECOMMENDATION: Discuss the 2023-2025 Preliminary Budget

FISCAL IMPACT: None.

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

BACKGROUND: A draft of the Adopted Budget (Preliminary 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 Preliminary Budget that was distributed the week of May 1, 2023. 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 13, 2023. The City Council, Successor Agency and Housing Authority will each take separate actions on the budget.

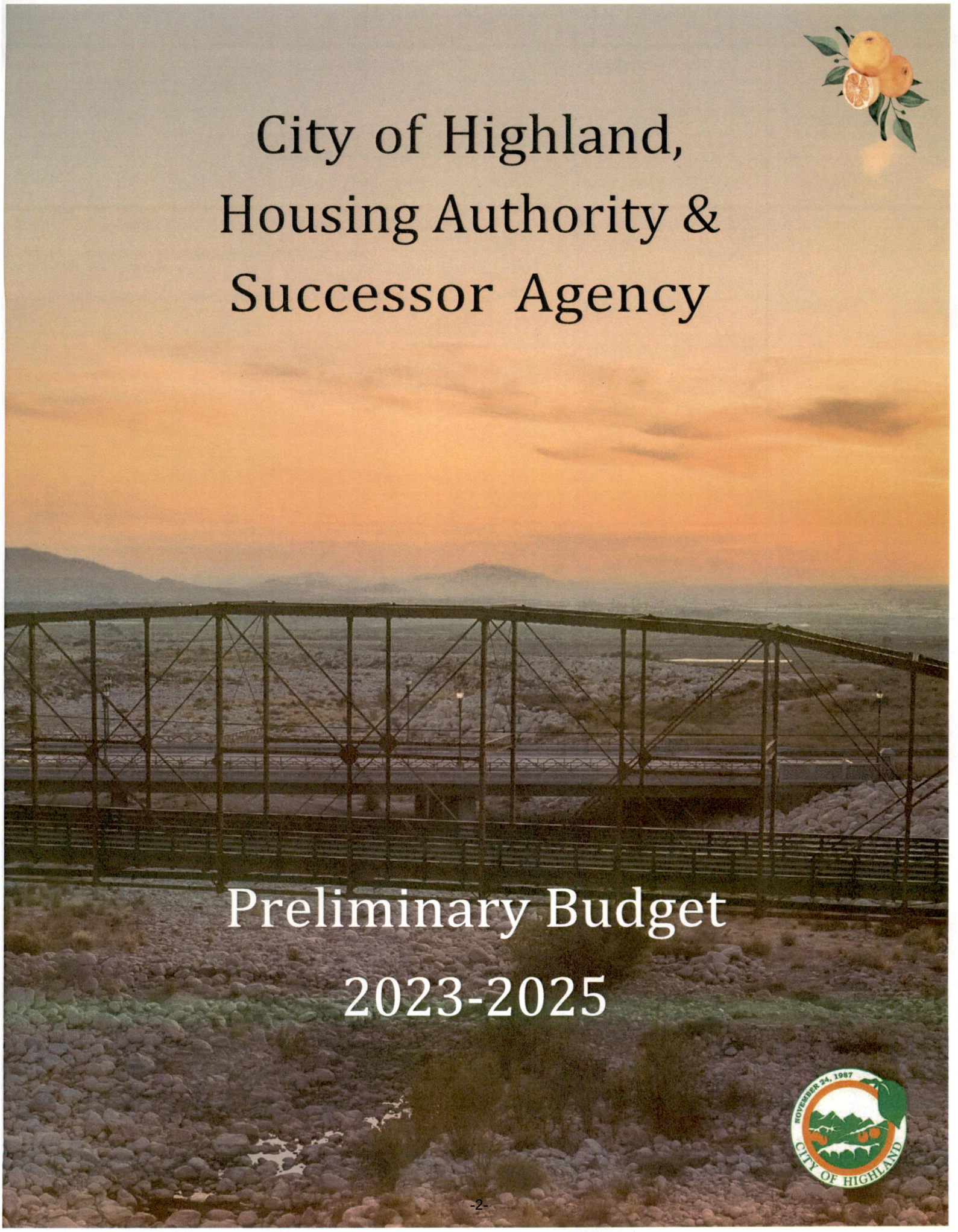
The revenue and expenditure operating estimates were presented to the Finance/Personnel Subcommittee on March 30, 2023. The proposed Capital Improvement Program (CIP) was presented to the Finance/Personnel Subcommittee on April 19, 2023. The Finance/Personnel Committee recommends that the Preliminary Budget be presented to the City Council, Successor Agency, and Housing Authority for discussion.

Approved _____	Motion _____	Second _____	Agenda Item No. 1
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

D Hughes

City Clerk/Secretary

City Manager/Executive Director



City of Highland, Housing Authority & Successor Agency

Preliminary Budget 2023-2025


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
PRELIMINARY BIENNIAL BUDGET
JULY 1, 2023 - JUNE 30, 2025

CITY HALL
27215 BASE LINE
HIGHLAND, CA 92346

909.864.6861
Fax 909.862.3180
www.cityofhighland.org

MAYOR/AUTHORITY CHAIR/AGENCY CHAIR
Larry McCallon

MAYOR PRO TEM/AUTHORITY VICE-CHAIR/AGENCY VICE-CHAIR
Penny Lilburn

CITY COUNCIL MEMBERS/AUTHORITY BOARD MEMBERS/AGENCY BOARD MEMBERS
Jesse Chavez-Cordova 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

ASSISTANT DIRECTOR OF ADMINISTRATIVE SERVICES
Leticia Nava-Cruz

ACCOUNTANT
Michelle Gomez


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 BIENNIAL BUDGET

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CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 BIENNIAL BUDGET

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CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 BIENNIAL BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

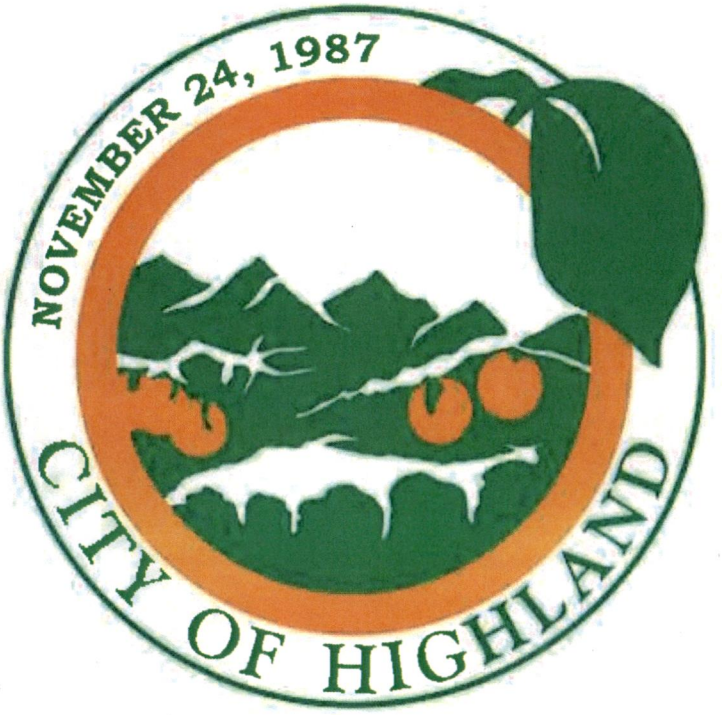
City of Highland
California

For the Biennium Beginning

July 01, 2021

Christopher P. Morrill

Executive Director


NOVEMBER 24, 1987
CITY OF HIGHLAND

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Years 2021-2022 & 2022-2023

Presented to the

City of Highland

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

February 28, 2022

Marcus Pimentel
CSMFO President

Michael Manno, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

3

CITY OF HIGHLAND
NOVEMBER 24, 1987

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.


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 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

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.

City of HIGHLAND Inc. 1987

May 16, 2023

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

Subject: Fiscal Years 2023/2024 & 2024/2025 Preliminary 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 Preliminary Budget for Fiscal Years 2023/2024 and 2024/2025. This Budget reflects 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 up to 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 the 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 2023/2024 are $23,065,500. The expenditures projected for the same period is $23,057,605. This leaves the revenues over expenditures projected at $7,895 for the year.

The revenues projected for 2024/2025 in the General Fund are $23,847,450. The expenditures for the same period is $23,842,020. This leaves the revenues over expenditures projected at $5,430 for the year.

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

Revenues are relatively flat except for property tax based revenues and sales tax which are expected to grow moderately over the two-year budget.

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27215 Base Line, Highland, CA 92346
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www.cityofhighland.org

Revenue Source	***2022/2023***	***2023/2024***	***2024/2025***
Extraction Tax	$ 345,000	$ 345,000	$ 345,000
Sales Tax	4,240,000	4,494,400	4,764,065
Property Tax-General Fund	4,850,000	5,092,500	5,347,125
VLF Property Tax	6,185,000	6,494,250	6,818,965
Property Tax-Fire Dept. Fund	3,464,000	3,637,200	3,819,060

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 over $1M over the next two years. Since Fiscal Year 2008/2009 the budget for law enforcement is projected to increase by over $7.2 million by Fiscal Year 2024/2025, essentially more than doubling the Police Department budget over these years.

The Fire Department & Paramedic Department budgets are proposed to increase by a combined $1,695,590 (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 $3.7 million by Fiscal Year 2024/2025, also more than doubling over these years.

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 one 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 County Service Area (CSA) 38 and promptly opened 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 of two staff per engine to a minimum of three staff per engine. Previously, even though there might have been 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 was the first year the full impact of this position was included in the budget. The cost of the position was $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 meant the fire department and paramedic department programs were 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 was projected to be $767,790 in FY 2021/2022 and $830,380 in FY 2022/2023. Further, in the fifth year of the contract with Cal Fire, or year 2 of this budget, an additional one-half of a Battalion Chief is 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 show the combined expenditure over revenue budget for Fire and Paramedic services to be $1,301,235 in FY 2023/2024 and $1,531,785 in FY 2024/2025. It should be noted that historically the contract with Cal Fire has come 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.

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 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 (DIF) 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 has 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 must 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:

FUND	***2022/2023***	***2023/2024***	***2024/2025***
Development Impact Fee:			
Reserved	$6,837,051	$5,397,051	$5,111,051
General Fund:			
Unreserved/Undesignated	659,763	667,658	673,088
Capital Projects	2,136,487	2,136,487	2,136,487
Operational	5,962,890	5,962,890	5,962,890
Equipment/Vehicle Replacement	675,000	675,000	675,000
Reserved	1,676,810	1,676,810	1,676,810
General Capital Financing:			
Unreserved/Undesignated	49,415	37,270	37,205
Capital Projects-Infrastructure	3,488,995	1,621,995	1,380,995
Capital Projects-Buildings	1,750,000	1,750,000	1,425,000

Fire:			
Unreserved/Undesignated	51,553	51,553	51,553
Capital Projects-Buildings	3,350,000	3,350,000	3,350,000
Operational	1,000,000	1,000,000	1,000,000
Equipment/Vehicle Replacement	1,775,000	1,775,000	1,775,000
Fire Emergency	1,000,000	1,000,000	1,000,000
Gas Tax:			
Reserved	1,911,744	1,569,234	1,417,529
Measure I:			
Reserved	3,115,477	706,727	42
Developers Fees:			
Capital Projects	4,806,356	4,818,586	4,832,846
Capital Improvements:			
Capital Projects	5,002,695	2,916,915	2,409,355
Assessment Districts:			
Landscape Maintenance	(155,225)	(223,945)	(298,515)
Street Light	18,599	23,199	26,999
Community Trails	23,578	11,578	478
Parks Maintenance	219,109	249,094	285,909
Street/Storm Drain	571,836	582,926	589,566
Housing Authority:			
Reserved	4,457,799	4,411,569	4,398,044

The fund balance in the Development Impact Fee fund shows a significant reduction over the course of the two-year budget. This is because 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 number 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 Fiscal Years 2023/2024 and 2024/2025. Information for the chart below was derived from the Five-Year Capital Improvement Program.

The major community capital projects for 2023/2024 are:

PROJECT	***COST***
Base Line Bridge	$ 6,487,000
Orange Street Bridge	$ 641,000
SR-210 Victoria Interchange	$ 1,077,000
5th Street/Greenspot Road/Orange Street	$ 3,358,000
Sector A Pavement Rehab & Maintenance	$ 3,203,000
Sycamore Storm Drain	$ 1,120,000
Elder Creek/Plunge Creek Confluence	$14,500,000
Base Line Traffic Signal	$ 1,070,000
City Creek/Alabama Street Bikeway	$ 3,332,000
3rd St, 5th St, Palm Ave & Central Ave	$ 8,562,000
Greenspot Road Parkway & Median Improvements	$ 591,000
Natural Parkland Trail	$ 1,044,000

The major community capital projects for 2024/2025 are:

PROJECT	***COST***
Orange Street Bridge	$ 2,236,000
SR-210 Victoria Interchange	$ 1,077,000
Pacific Street (Joint project with SB County)	$ 2,406,000
Sector B Pavement Rehab & Maintenance	$ 3,203,000
5th Street Corridor Improvements (Joint project-COSB, SMBMI, IVDA)	$ 2,057,000
City-wide Sidewalk Repairs	$ 510,000
Elder Gulch Storm Drains	$ 645,000
Victoria Avenue Storm Drain	$ 4,621,000
Natural Parkland Trail	$ 1,024,000

The capital projects listed above are only those more than $500,000. There are an additional thirty-six (36) projects under $500,000 that are scheduled 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 more than $227 million.

LOSS OF REDEVELOPMENT:

The landscape of local government changed dramatically when the Governor signed into law Assembly Bill (AB) 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 (RDA) 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 (DOF) 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. This action also approved moving the former RDA housing bonds to the Housing Authority. 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 several 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; Assistant Director of Administrative Services, 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 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 Preliminary Budget for your consideration.

Respectfully submitted,



Joseph A. Hughes
City Manager

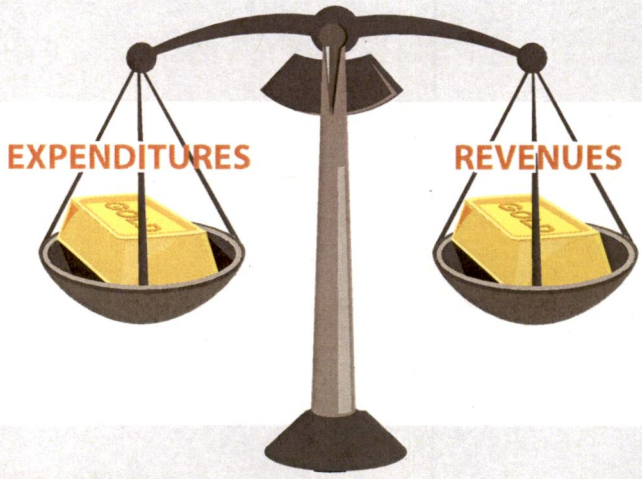
BUDGET IN BRIEF

CITY OF HIGHLAND | FY 2023/25 BUDGET

This Budget is a reflection of Strategic Planning though the City Work Program and includes an aggressive capital improvement program to maintain and enhance infrastructure throughout the City. Fiscal Year 2023/24 overall budget is in the amount of $89.7 million and fiscal year 2024/25 is in the amount of $61.6 million. Capital improvement projects make up $55.8 million in year one and $23.1 million in year two.

GENERAL FUND HIGHLIGHTS

- 23/24 General Fund Expenditures- $23,057,605 million
- 24/25 General Fund Expenditures- $23,842,020 million
- 23/24 General Fund Revenues- $23,065,500 million
- 24/25 General Fund Revenues- $23,847,450 million



KEY REVENUE PROVISIONS

- Total FY 2023/24 General Fund revenues are **$2.5 million** higher than prior year budgeted General Fund revenues. This is due to local sales tax and investment revenues, which were budgeted at reduced levels in FY 2020/21 in anticipation of COVID-19 impacts.
- Sales tax revenues were up **8%** from FY 20/21 to 21/22 and **6%** from FY 21/22 to 22/23. A realistic **6%** increase was applied to FY 23/24 & FY 24/25.
- Gas Tax revenues increased by **10.5%** from FY 21/22 to 22/23. It is predicted that revenues will increase in FY 23/24 by over **12%**. In keeping with our conservative approach, FY 24/25 is budgeted with an increase of **5%**.
- Budgeted grant revenues are **$49.4 million** and include projected funds from the State, Federal and Local grants.

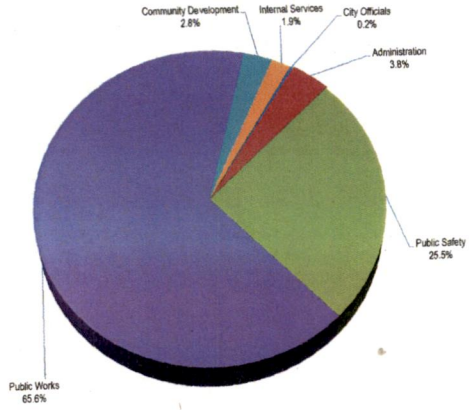
KEY EXPENDITURE PROVISIONS

FY 2023/24 and 2024/25 Capital Improvement Program (CIP) projects are in the amount of **$55.8 million** and **$23.1 million** respectively.

Bridges-$9,435,000
Interchanges-$8,355,000
Pavement Mgmt-$12,766,000
Storm Drains-$17,147,000
Signals-$1,559,000
Streets-$22,461,000
Sidewalks-$829,000
Miscellaneous-$2,068,000
Operations & Maint.-$4,303,000

- The City contracts with San Bernardino County Sheriff's Department for Police Services. This contract makes up **57%** of the General Fund Expenditures.
- The Cost of Living Adjustment (COLA) set forth by the Consumer Price Index increased by **7.3%**. With the General Fund being balanced by only thousands of dollars, that increase cannot be afforded. The City has conservatively budgeted a **5%** COLA increase for both budget years.

Expenditure by Function 2023/2024



City Officials	$ 214,195
Administration	3,455,920
Public Safety	22,932,425
Public Works	58,927,270
Community Development	2,543,800
Internal Services	1,701,340
Total	$89,774,950

PLANNING FOR THE FUTURE

Strategic Planning Drives the Budget. The Work Program is a planning tool that allows the City of Highland's City Council and staff to review the community's goals and objectives, evaluate and determine what is required to meet those objectives, and develop an implementation strategy. The complete Work Program can be found on our website at www.cityofhighland.org

STRATEGIC PLANNING-WORK PROGRAM

On January 25, 2023 the City of Highland held a City Council Study Session to discuss the proposed work items and allow the Council and the community to ask questions of staff regarding the proposals. The Council is then asked to rank the work items and place the urgent and high priority items on a time-table for completion in the Budget years. This Strategic Work Program is used as a communication plan to citizens, employees, community groups and the City Council to ensure that everyone is clear on our direction and purpose.

HIGHLIGHTS

SUCCESSFUL NAVIGATION OF THE COVID-19 PANDEMIC

The City successfully navigated challenges posed by the COVID-19 pandemic. Financial performance across all funds exceeded expectations. Permitting and development activity continued throughout FY 21/22 and 22/23.

AMERICAN RESCUE PLAN ACT

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by President Biden. Among the provisions was $350 billion to help states and local governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. The City of Highland received a little over $14 million in ARPA funding over two fiscal years. The City has until December 31, 2024, to spend its allocation. With the help of the American Rescue Plan the City was able to offer 147 Small Business Economic Assistance Grants totaling $1,102,500. The City also offered a Grocery Delivery Program to low income seniors and a Ready Made meal program. The City will use the remaining balance to invest in capital improvement projects, public safety and other one-time priorities.

CHALLENGES

FIRE/PARAMEDICDEPARTMENT

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. The cost of the position 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 being funded by revenue sources that were traditionally used for other programs within the General Fund. Further, in the fifth year of the contract which is the second year of this budget (FY 24/25) 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.

POLICE DEPARTMENT

The City of Highland contracts with the San Bernardino County Sheriff's Department for Police Services. This contract continues to be the largest line item in the general fund. The police department budget makes up 57% of the general fund expenditures. In preparing this Budget, a 4.9% increase was added to this contract line item for FY 2023-2024 & an additional 4.5% for FY 2024-2025. In terms of dollars, a 4.9% increase of the current contract of $11.85M amounts to an increase of more than $577,000. When applying an additional increase of 4.5% to FY 2024-2025, this amounts to an additional $559,000 bringing a two year increase to just over $1.1M. This is just a general increase; it does not contain any increase in the service levels of the contract (no Deputies or other services were added). These increases cannot be offset on the revenue side by only increasing our top revenue line items. It is accomplished by additionally increasing several other line items such as franchise fees, property transfer tax and business license fees. It is anticipated that this contract will continue to increase by 4.0-5.0% in the future, without adding additional services.

EVENTS TO LOOK FORWARD TO

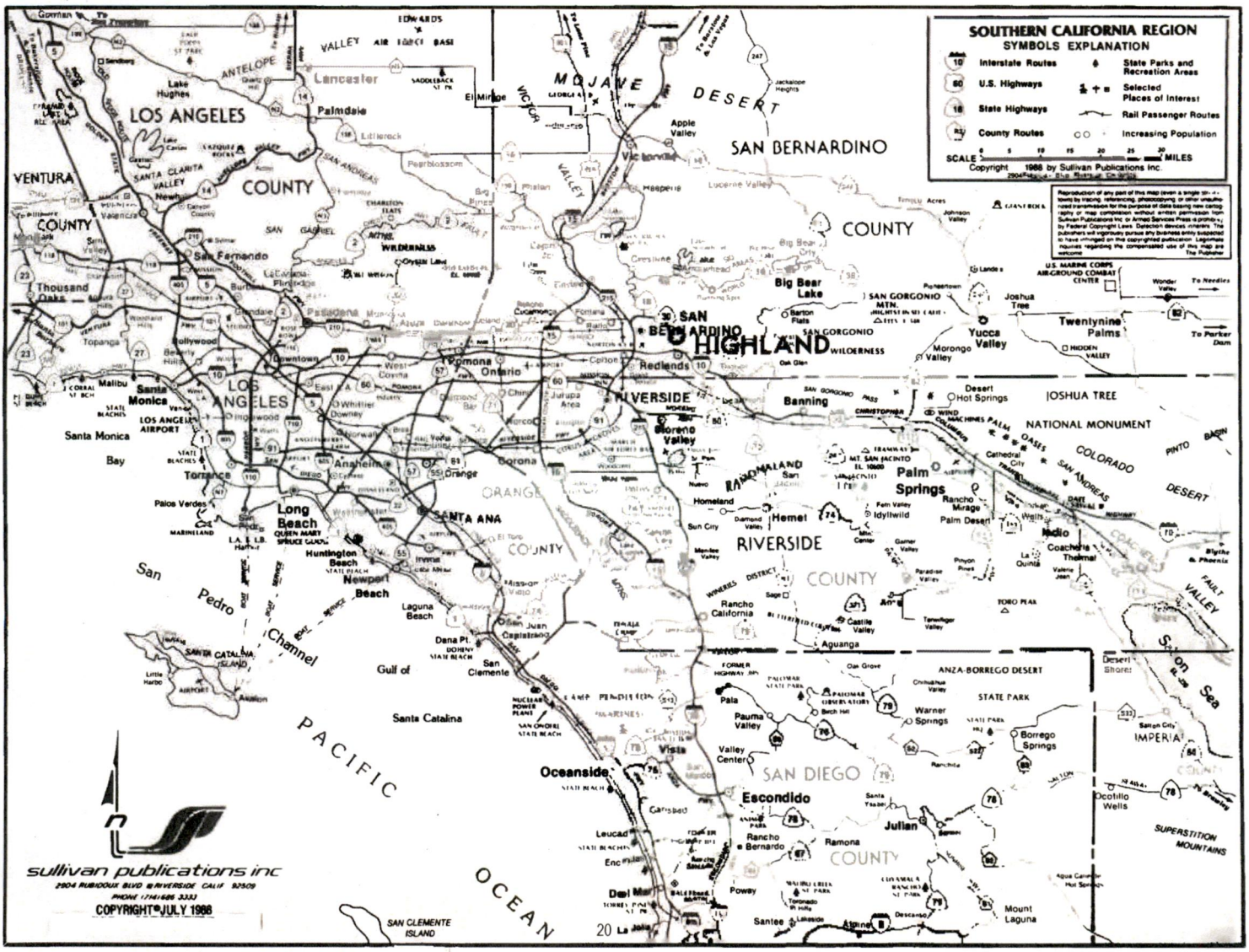


HOW IS THE BUDGET BALANCED AND HOW ARE FUND BALANCES USED?

The FY 2023/25 Adopted Budget is comprised of 30 separate funds, each with their own balanced budgets. Each fund contains its own "savings" account, otherwise known as its fund balance. When revenues are less than expenditures, the City draws from its fund balance.

	Fund Balances		
	2022/2023	2023/2024	2024/2025
General Fund:			
Unreserved, Undesignated	659,763	667,658	673,088
Capital Projects-Buildings	1,500,000	1,500,000	1,500,000
Capital Projects	636,487	636,487	636,487
Operational	5,962,890	5,962,890	5,962,890
Vehicle/Equip. Replacement	675,000	675,000	675,000
Reserved	1,676,810	1,676,810	1,676,810
	11,110,951	11,118,846	11,124,276
General Capital Financing:			
Unreserved, Undesignated	49,415	37,270	37,205
Capital Projects-Buildings	1,750,000	1,750,000	1,425,000
Capital Projects-Infrastructure	3,488,995	1,621,995	1,380,995
	5,288,410	3,409,265	2,843,200
Fire & Medic:			
Unreserved, Undesignated	51,553	51,553	51,553
Capital Projects-Buildings	3,350,000	3,350,000	3,350,000
Operational	1,000,000	1,000,000	1,000,000
Vehicle/Equip. Replacement	1,775,000	1,775,000	1,775,000
Fire Emergency	1,000,000	1,000,000	1,000,000
	7,176,553	7,176,553	7,176,553
Gas Tax:			
Reserved	1,911,744	1,569,234	1,417,529
Measure I:			
Reserved	3,115,477	706,727	42
DIF:			
Reserved	6,837,051	5,397,051	5,111,051
Developer Fees:			
Capital Projects	4,806,356	4,818,586	4,832,846
Housing Authority:			
Reserved	4,457,799	4,411,569	4,398,044
Internal Service Funds:			
Reserved	4,443,381	4,333,381	3,522,461
Capital Improvements:			
Capital Projects	5,002,695	2,916,915	2,409,355
Assesssment Districts:			
LMD	(155,225)	(223,945)	(298,515)
SLD	18,599	23,199	26,999
CTD	23,578	11,578	478
PMD	219,109	249,094	285,909
SSDMD	571,836	582,926	589,566
	677,897	642,852	604,437


NOVEMBER 24, 1987
CITY OF HIGHLAND



Permission to reproduce this map granted to City of Highland

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 56,546 people and is approximately 18 square miles. In October 2000, Highland completed the 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 Chase Bank, multiple restaurants, retail shopping and services. A Starbuck's & Popeye's are located next to the Chevron 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 a gas station. Walgreens is located on the corner of Base Line and Boulder Avenue along with a 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 2023.

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 Smart N' Final. Coming soon to the Towne Center is El Pollo Loco and Tractor Supply. Just across SR 210, on the north side of Base Line is a Panda Express and Jack in the Box. 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 Bear Springs Bistro and Lounge (located in the 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. Located at Greenspot Road at Orange Street is Beattie Middle School and Highland Grove Elementary School. Citrus Grove High School is also currently serving Highland. Real Journey Academies School recently opened 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, Crypto Arena (formerly 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 Blockbuster Pavilion & San Manuel Amphitheater), which has hosted musical acts such as Kid Rock, Chris Stapleton, Grand Funk Railroad, Dwight Yoakum, Foo Fighters, Bush, and Stone Temple Pilots, is located approximately 15 miles north of Highland. Also, a short drive away from

PROFILE

Highland, are ski resorts such as Snow Valley, Snow Summit, Big Bear and Mountain High. The Yaamava' Resort & Casino at San Manuel has a casino and hotel 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 students 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.

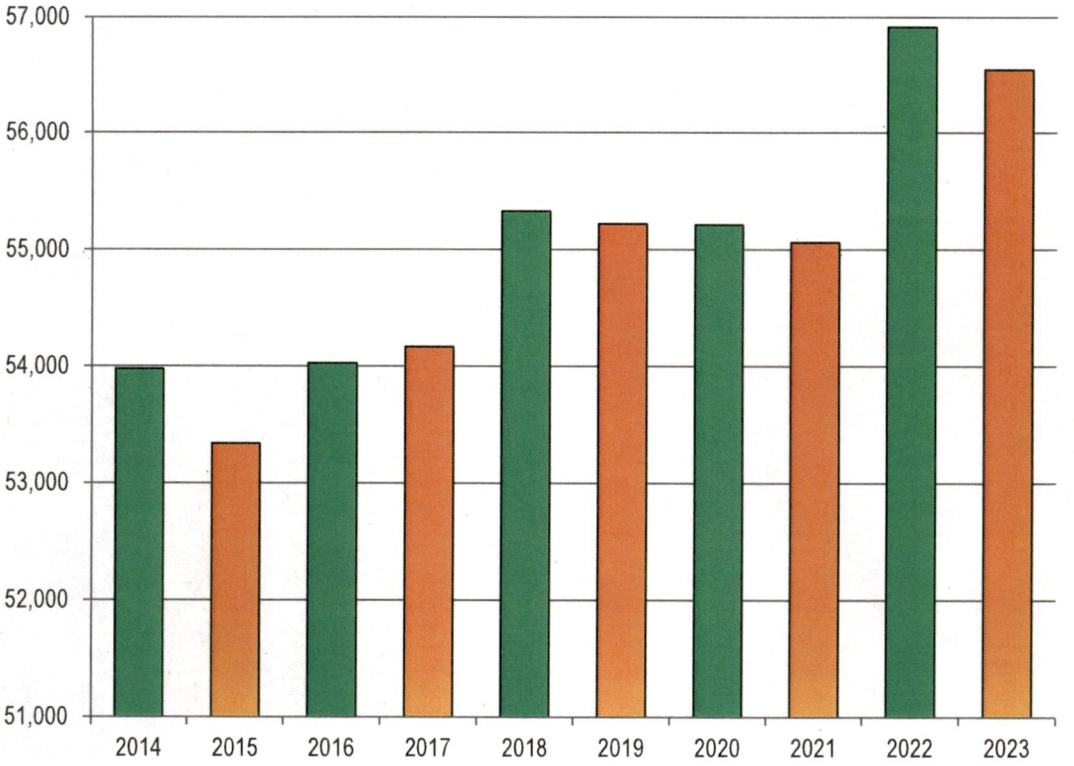
SUCCESSOR AGENCY HISTORY

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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 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.

POPULATION

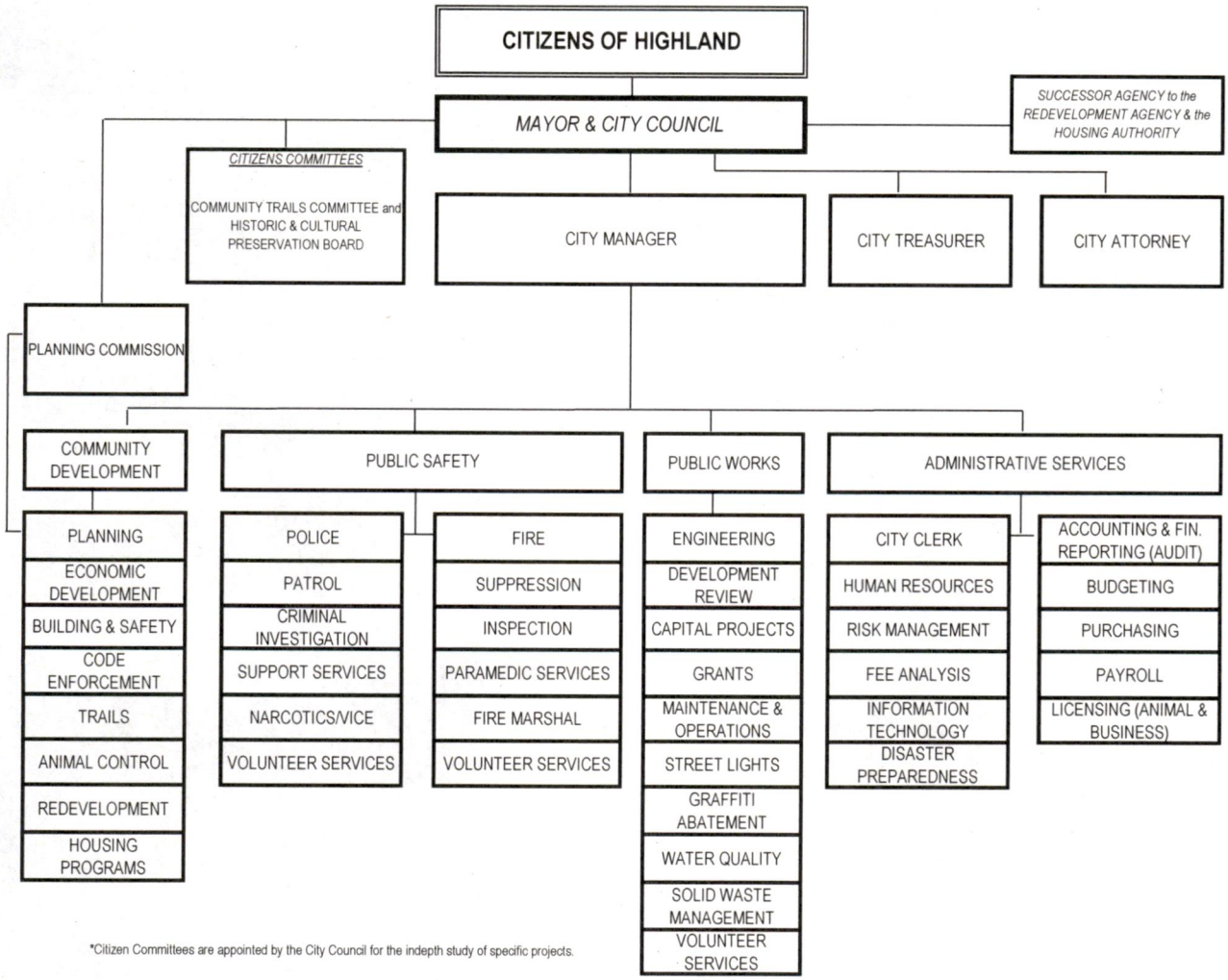


2014	**53,975**
2015	**53,340**
2016	**54,024**
2017	**54,167**
2018	**55,326**
2019	**55,222**
2020	**55,211**
2021	**55,060**
2022	**56,915**
2023	**56,546**

Population numbers provided by California Department of Finance

CITY OF HIGHLAND
NOVEMBER 24, 1987

ORGANIZATION CHART



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


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 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	**Lawrence Mainez**
PUBLIC SERVICES MANAGER	**Melissa Morgan**
ASSISTANT DIRECTOR OF ADMIN. SERVICES	**Leticia Nava-Cruz**
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**
SENIOR CIVIL ENGINEER	**Benjamin Booth**
CODE COMPLIANCE OFFICER	**Gary Chambers**
MAINTENANCE WORKER II	**Brandon Coleman**
PERMIT TECHNICIAN	**Cortney Croslin**
ACCOUNTING ASSISTANT II	**Lia Dominguez**
ADMINISTRATIVE ASSISTANT I	**Bianey Fleming**
PUBLIC SERVICES COORDINATOR	**Carlos Florez**
ENGINEERING TECHNICIAN II	**Sonja Flynn**
ACCOUNTANT	**Michelle Gomez**
ADMINISTRATIVE ASSISTANT III	**Camille Goritz**
SENIOR MAINTENANCE WORKER	**Angel Halloway**
MAINTENANCE WORKER II	**Kevin Layne**
ACCOUNTING ASSISTANT II	**Debra Ludolph**
PLANNING TECHNICIAN II	**Angelica Martinez**
COMMUNITY VOLUNTEER SERVICES COORD.	**Denise Moreno**
DEPUTY CITY CLERK	**Alondra Munoz**
ADMINISTRATIVE ASSISTANT III	**Lissette Nock**
CODE COMPLIANCE OFFICER	**Barrie Owens**
MAINTENANCE WORKER I	**Gerald Peck**
CODE COMPLIANCE OFFICER	**Justin Ramirez**
MAINTENANCE WORKER I	**Ryan Ramos**
ASSOCIATE PLANNER	**Ash Syed**
ASSISTANT PLANNER	**Angela Tafolla**
ASSISTANT ENGINEER	**Jay Tuttle**
CODE COMPLIANCE OFFICER	**Salli Wilson**
ADMINISTRATIVE ASSISTANT III	**Vacant**

*Part-time

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 BIENNIAL BUDGET

CITY/AGENCY & CONTRACT STAFF

CONTRACT STAFF

CITY ATTORNEY/AGENCY ATTORNEY	**Maricela Marroquin** **Richards, Watson & Gershon**
POLICE DEPARTMENT	**Captain Casey Jiles** **Lieutenant Phill Dupper** **S. B. Co. Sheriff's Department**
FIRE DEPARTMENT	**Assistant Chief John Toon** **Cal Fire**

STAFFING LEVELS

Staffing levels for full-time employees will not change very much between fiscal years 2021-2022 & 2022-2023 to fiscal years 2023-2024 & 2024-2025. The main change is the addition of the Senior Civil Engineer position. This position had previously been contracted. We also changed the Administrative Services manager (IT) position to a part-time position. Similarly, last budget, the only change was adding an Assistant Engineer position that was previously contracted.

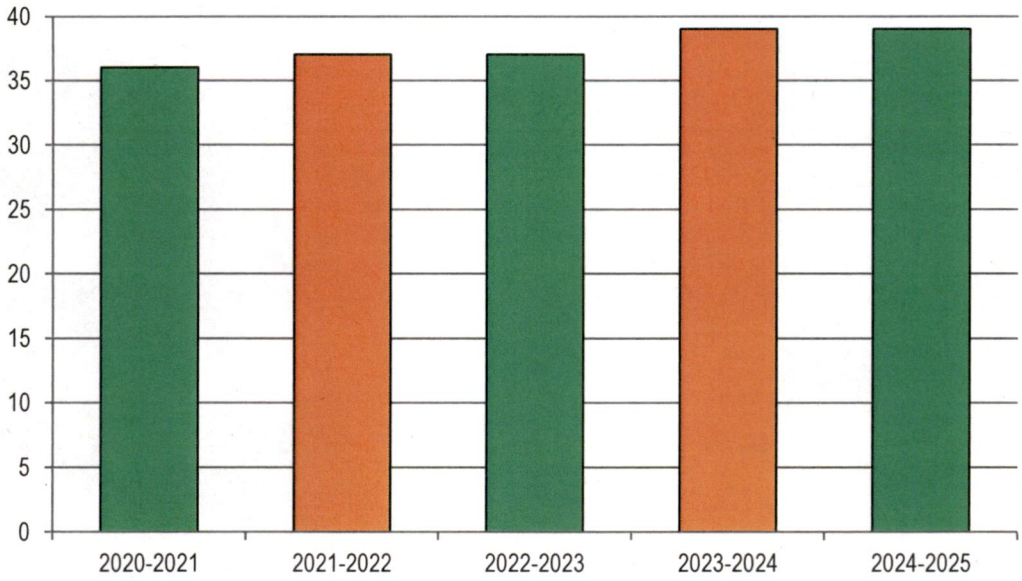
Staffing levels did change in 2017-2018 when the City Council approved the transition of an existing part-time contract Code Compliance Officer into a full-time City staff member.

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.

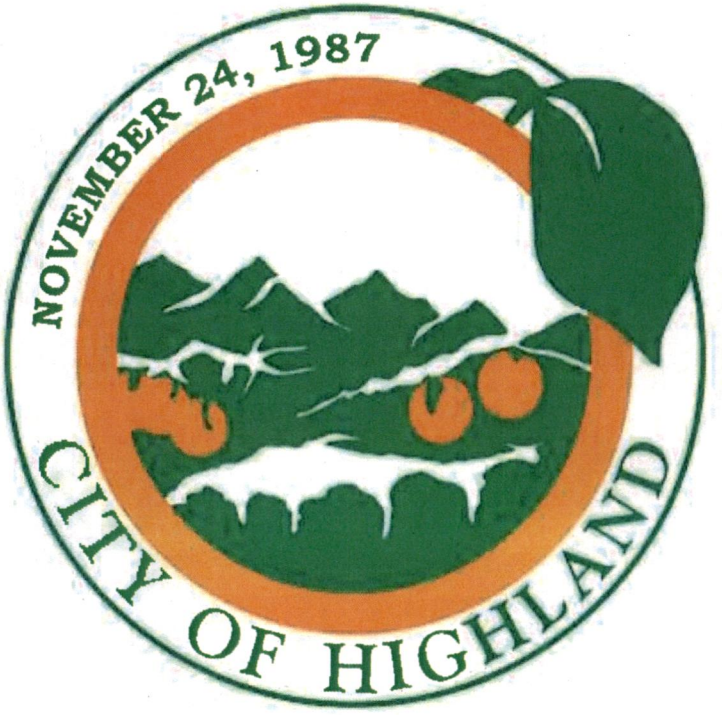
Prior to fiscal year 2017-2018, staffing levels had not changed since fiscal year 2012-2013 when a Maintenance Worker I position was not filled to help with the budget situation. This position was filled in fiscal year 2013-2014.

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 2023-2024 & 2024-2025, all positions were scrutinized to see if percentage allocations needed to be changed.

STAFF LEVELS
FULL-TIME



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
City:					
City Clerk	1.950	1.900	1.900	2.500	2.500
General Government	3.750	2.750	2.750	2.150	2.150
Personnel	0.250	0.250	0.250	0.250	0.250
Finance	4.500	4.150	4.150	4.000	4.000
Engineering	0.350	1.350	1.350	2.150	2.150
Planning	5.050	5.000	5.000	5.250	5.250
Volunteer Services	0.750	0.750	0.750	0.750	0.750
General Capital Financing	0.250	0.300	0.300	0.450	0.450
Public Services	3.000	2.800	2.800	2.800	2.800
Building & Safety	2.050	2.050	2.050	2.050	2.050
Code Enforcement	2.900	2.900	2.900	4.050	4.050
Parks	1.150	1.150	1.150	1.150	1.150
Graffiti	1.000	1.000	1.000	1.000	1.000
Public Works	4.350	4.950	4.950	4.900	4.900
CDBG	1.400	1.400	1.400	0.000	0.000
Capital Improvements	1.150	1.150	1.150	1.200	1.200
Assessment Districts	1.250	1.250	1.250	1.250	1.250
General Liability	0.350	0.350	0.350	0.350	0.350
Building Services	0.850	1.800	1.800	1.500	1.500
Total City	**36.300**	**37.250**	**37.250**	**37.750**	**37.750**
Housing Authority (HA):	**0.700**	**0.750**	**0.750**	**0.750**	**0.750**
Successor Agency (SA):	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Total	**37.000**	**38.000**	**38.000**	**38.500**	**38.500**


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 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 $1,500 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 (9 hours) are floating holiday 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
2023-2025 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 $450 per year and $625 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.

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 are 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.

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.

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
2023-2025 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
2023-2025 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

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
2023-2025 BIENNIAL BUDGET

BUDGET CALENDAR

January 10, 2023	Finance Department begins to prepare budget packets for department heads.
January 12, 2023	Finance Department distributes orientation budget packets to department heads.
January 16-17, 2023	Budget orientation meetings with department heads to go over budget packets.
January 16, 2023 - February 24, 2023	Department heads prepare their departmental budgets.
February 24, 2023	Requested departmental budgets are due to the Director of Administrative Services. Asst. Director of Admin Services and Accountant import requested budget amounts into the finance system.
February 28, 2023	City Manager, Director of Administrative Services, Asst. Director of Admin Services and Accountant meet with the Community Development Director and staff to go over all budgets associated with Community Development.
March 1, 2023	City Manager meets with the Director of Administrative Services, Asst. Director of Admin Services and Accountant to go over all budgets associated with Administration. They also meet with the Police Chief to go over the Police Department budget & with the Fire Chief to go over the Fire Department and Paramedic Department budgets.
March 2, 2023	City Manager, Director of Administrative Services, Asst. Director of Admin Services and Accountant meet with the Public Works Director and staff to go over all budgets associated with Public Works.
Feb 28-Mar 2, 2023	Asst. Director of Admin Services and Accountant enter amounts amended by City Manager into the finance system.
March 10, 2023	City Manager, Director of Administrative Services and Asst. Director of Administrative Services meet to discuss revenue estimates.
March 30, 2023	Revenue and Expenditure (operational) estimates are presented to the Finance/Personnel Subcommittee.
April 19, 2023	The Capital Improvement Program (CIP) is presented to the Finance/Personnel Subcommittee.
April 20, 2023	City Manager, Director of Administrative Services and Asst. Director of Administrative Services review the preliminary revenue, expenditure, and estimated fund balance projections.
May 1, 2023	Asst. Director of Admin Services and Accountant make final changes to the draft of the Preliminary Budget.

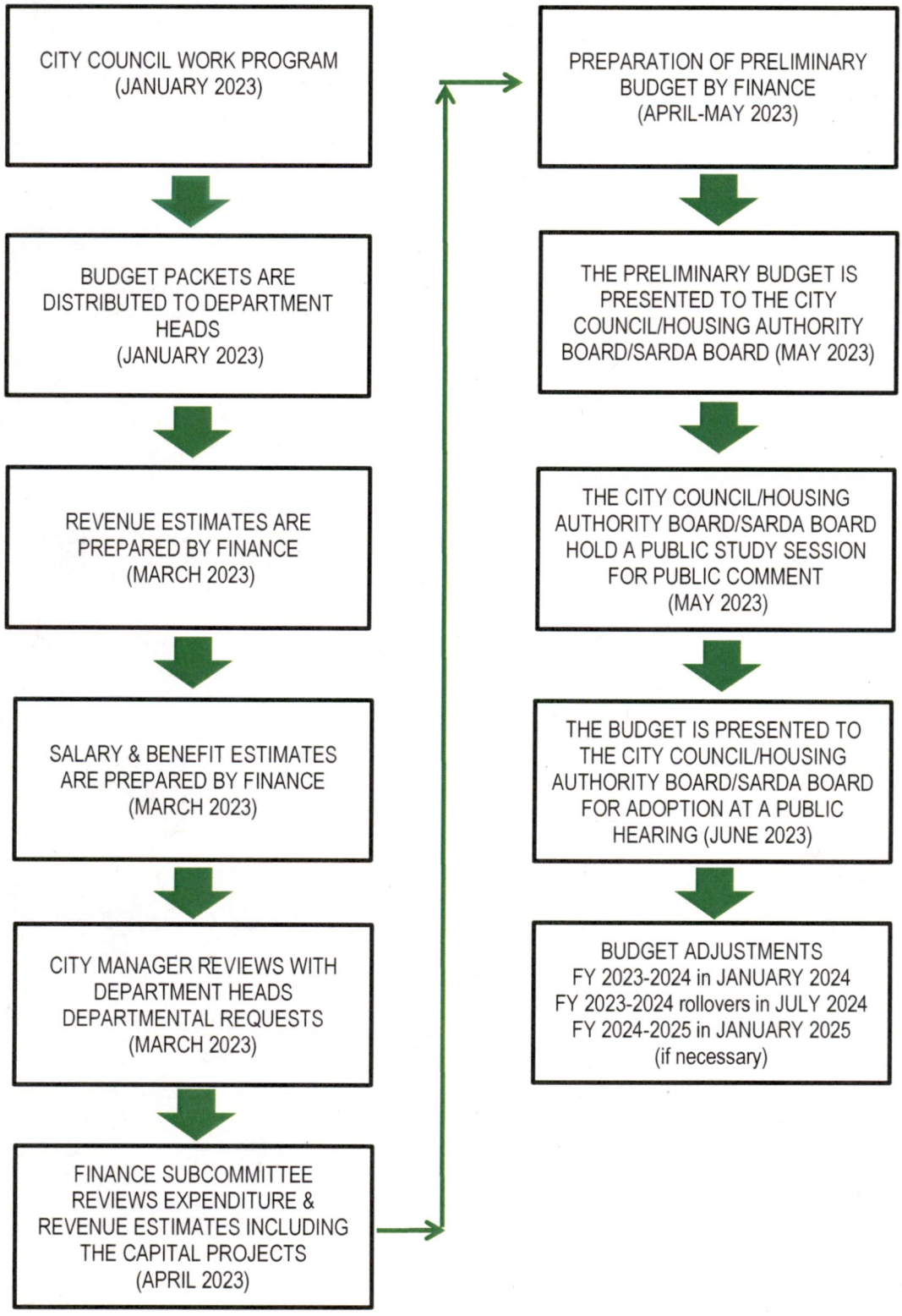
CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2023-2025 BIENNIAL BUDGET

BUDGET CALENDAR

May 1 - May 2, 2023	Director of Administrative Services, Asst. Director of Admin Services and Accountant review the final draft of the Preliminary Budget.
May 2, 2023	The Preliminary Budget is finalized.
May 2, 2023	The Preliminary Budget is presented to the City Council/Successor Agency Board/Housing Authority Board for use at the study session.
May 16, 2023	City Council/Successor Agency Board/Housing Authority Board budget study session.
May 17, 2023	Asst. Director of Admin Services and Accountant make any changes made at City Council/Successor Agency Board/Housing Authority Board budget study session.
June 1, 2023	City Manager, Director of Administrative Services and Asst. Director of Administrative Services review the final draft of the Adopted Budget.
June 2, 2023	Director of Administrative Services, Asst. Director of Admin Services and Accountant review the final draft of the Adopted Budget.
June 5, 2023	The Adopted Budget is finalized.
June 13, 2023	The Adopted Budget is presented to the City Council/Successor Agency Board/Housing Authority Board for adoption at a public hearing.
July 1, 2023	The 2023-2024 Adopted Budget is implemented.
January 9, 2024	2023-2024 midyear budget adjustments (if needed) are presented to the City Council.
July 1, 2024	The 2024-2025 Adopted Budget is implemented.
August 13, 2024	Carryover budget adjustments from 2023-2024 (if needed) are presented to the City Council.
January 14, 2025	2024-2025 midyear budget adjustments (if needed) are presented to the City Council.

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY

2023-2025 BUDGET FLOW CHART




NOVEMBER 24, 1987
CITY OF HIGHLAND

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 Care	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, CFD Maintenance, 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

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 Revenue Property Tax Transfer Fund (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.

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).

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.

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).

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

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. Citizen Option for Public Safety (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 (COSB), City of Redlands (COR), San Bernardino County (SBCO), San Bernardino County Flood Control (SBCFCD), 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.

HOUSING AUTHORITY:

MISCELLANEOUS REVENUE

8600 Interest

REVENUES

CURRENT SERVICE CHARGES

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.

MAJOR REVENUE SOURCES & TRENDS

General Fund

The largest revenue source for the general fund continues to be the Property Tax-Vehicle License Fee (VLF). The Property Tax-VLF is approximately 28% (based on FY 2023-2024) of the general fund revenues. In determining how much to budget for in the next two years, the previous year's actual amounts were taken into consideration. Property Tax-VLF increased by 5% from FY 2020-2021 to FY 2021-2022. It also increased by 7% from FY 2021-2022 to FY 2022-2023. A conservative 6% was applied to FY 2023-2024 & FY 2024-2025.

Property Tax (ad valorem) revenue is the second largest source of general fund revenue at 22%. Property Tax increased by 4.6% from FY 2020-2021 to FY 2021-2022. It also increased by 7% from FY 2021-2022 to FY 2022-2023. A conservative 5% was applied to FY 2023-2024 & FY 2024-2025.

REVENUES

Sales Tax is the third largest revenue source in the general fund at 19.5%. Sales Tax increased by 8% from FY 2020-2021 to FY 2021-2022. It also increased by 6% from FY 2021-2022 to FY 2022-2023. A realistic, but still conservative 6% was applied to FY 2023-2024 & FY 2024-2025.

Franchise Fees is the fourth largest revenue source in the general fund at 9%. In forecasting increases for Franchise Fees, actuals from prior years were considered. Franchise fees for electricity were budgeted with a larger increase than franchise fees for gas based on current year actuals. Franchise fees for refuse and cable were also budgeted at a higher increase based on current year actuals.

Combined, these four revenue sources account for almost 80% of the general fund revenues. Although higher rates may be received, the City has always budgeted on the conservative side for revenues.

All other revenues in the general fund 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. When forecasting revenues for fees for service, we take into consideration reimbursement for contract services and apply a certain percentage for the reimbursement of staff time. For building permit fee revenue, 100% of contract services and 100% of the Permit Technician are budgeted in the inspection & plan check line items. For planning revenue, 100% of contract services and a portion of planning staff are budgeted. The same applies for engineering revenue. Contract services of 100% are budgeted in engineering revenue and a portion of engineering staff are budgeted in the revenue as well. Over the last few budgets, this process has provided accurate revenue projections.

With the recent increase of interest rates, it would be easy to apply a certain percentage increase to interest income for each year, based on current year increases. Because the general fund is only balanced by thousands of dollars, it would be detrimental if interest rates declined or did not increase as much as budgeted, and the budgeted amounts were not received. As a result, interest income was scrutinized with conservative increases in *all* funds.

Other Funds

Major revenues in other funds consists of: Gas Tax, Development Impact Fees, Measure I, Fire Property Tax, etc. Below is a breakdown of each and how the budgeted amounts were derived for the next two years.

Gas Tax revenues are difficult to forecast. Fortunately, cities have Michael Coleman to help with this. Michael Coleman is a leading expert on California local government revenues, spending, and financing. He is the creator of CaliforniaCityFinance.com, the California Local Government Finance Almanac, an online resource of data, analyses and articles on California municipal finance and budgeting. He is the principal fiscal policy advisor to the California Society of Municipal Finance Officers (CSMFO) and, for over twenty-five years, to the League of California Cities. We used Michael Coleman's numbers for Gas Tax revenues for FY 2022-2023 year end estimate and for FY 2023-2024. Gas Tax revenues increased by 10.5% from FY 2021-2022 to FY 2022-2023. Michael Coleman predicts Gas Tax revenues to increase in FY 2023-2024 by over 12%. In keeping with our conservative approach, FY 2024-2025 is budgeted with a 5% increase.

REVENUES

Development Impact Fees (DIF), or any related development fee is hard to predict. Typically, if engineering revenues are increasing, planning, and building fees will soon follow. DIF revenue is tied to the capital improvement plan (CIP), we do not want to overestimate this revenue because if the revenue is less, then an alternate expenditure source would have to be found to make up for the shortfall in the CIP. Because of this, DIF revenue is conservatively budgeted.
Measure I revenues are tied to the County wide .25% sales tax rate. Measure I revenue increased from FY 2020-2021 to FY 2021-2022 by 17%. This revenue also increased by 5% from FY 2021-2022 to FY 2022-2023. This is a more realistic expectation. As a result, a 5% increase in Measure I revenue was applied to FY 2023-2024 & FY 2024-2025.

Property Tax (ad valorem) in the Fire Department fund increased by 4.6% from FY 2020-2021 to FY 2021-2022. It also increased by 7% from FY 2021-2022 to FY 2022-2023. A conservative 5% was applied to FY 2023-2024 & FY 2024-2025. This was the same approach that was applied to the general fund property tax revenue.

EXPENDITURES

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

SALARIES & BENEFITS

These expenditures are for salaries, wages, overtime, compensatory time, sick leave, holiday pay, vacation, administrative leave, the cafeteria plan, Medicare, 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 a contractual basis. Examples of services that are contracted include but are not limited to: attorney services, auditing services, fee update & analysis, financial advising, engineering services (plan check & inspection), building services (plan check & inspection services), planning services, collection agency services, police services, fire & paramedic services, and animal care services.

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 2022-2023 to 2026-2027. The CIP is adopted by the City Council as a separate document. It is included in the budget for reference only. Capital Project expenditures tend to vary from year to year and are typically paid for by development fees and grants. Highland also has partnerships on joint projects with local agencies such as the City of San Bernardino, the County of San Bernardino, the City of Redlands, East Valley Water District (EVWD), the Inland Valley Development Agency (IVDA) and the San Manuel Band of Mission Indians (SMBMI).

EXPENDITURES

MAJOR EXPENDITURE FUNCTIONS & TRENDS

General Fund

The City of Highland contracts with the San Bernardino County Sheriff's Department for Police Services. This contract continues to be the largest line item in the general fund. The police department budget makes up 57% of the general fund expenditures. In preparing this Budget, a 4.9% increase was added to this contract line item for FY 2023-2024 & an additional 4.5% for FY 2024-2025. In terms of dollars, a 4.9% increase of the current contract of $11.85M amounts to an increase of more than $577,000. When applying an additional increase of 4.5% to FY 2024-2025, this amounts to an additional $559,000 bringing a two year increase to just over $1.1M. This is just a general increase; it does not contain any increase in the service levels of the contract (no Deputies or other services were added). These increases cannot be offset on the revenue side by only increasing our top revenue line items. It is accomplished by additionally increasing several other line items such as franchise fees, property transfer tax and business license fees. It is anticipated that this contract will continue to increase by 4.0-5.0% in the future, without adding additional services.

Another large contract in the general fund is for Animal Care Services. This is also contracted through San Bernardino County. Although this contract is substantially less than the police department contract, this contract does not pay for itself through the collection of dog licensing fees. A 5% increase was added to the current contract for FY 2023-2024 from FY 2021-2022, and an additional 3% was added for FY 2024-2025. FY 2022-2023 remained unchanged. Dog licensing revenues are projected to bring in $55,000 for FY 2023-2024 & FY 2024-2025. It is anticipated that this trend will continue as Highland pay its share of the animal care facility as part of the contract.

Another large expenditure function in the general fund is staff salaries & benefits. The Consumer Price Index for the local area was reviewed. From March 2022 to March 2023, the local area CPI increased by 4.6%. From January 2022 to January 2023, the local area CPI increased by 7.3%. Also considered is that many benefits such as retirement and life insurance premiums are based on salary; as salaries increase, so do these benefits. A 5% COLA is being allocated in the budget for each of the next two years. Also being allocated in this budget is a $50 per year increase to the Cafeteria Plan. The Cafeteria Plan will increase from $1,450 per month in FY 2022-2023 to $1,500 in FY 2023-2024 and then to $1,550 in FY 2024-2025. Salaries and benefits are allocated to several funds in the City, but none more so than the general fund. During each budget, the allocation percentages between funds are scrutinized and updated for accuracy.

When combined, another large expenditure function in the general fund is contract services for Building & Safety, Planning and Engineering. Almost all services related to building plan check & inspection, planning services and engineering services are contracted out. These expenditures are then recouped through fees for services revenue that is collected. Since the costs for these services are recouped through fees, these contract services do not have an impact like the contract services previously discussed.

EXPENDITURES

Other Funds

Other funds that have large expenditures are Gas Tax, Development Impact Fees, Measure I, Grants Fund, Fire Department and Major Grants Fund. The Gas Tax fund continues to be balanced operationally, with capital purchases coming out of reserves. It is very important this fund be operationally balanced and not be a burden on the General Fund. Other capital project funds such as Development Impact Fees, Measure I, Capital Improvements, Grants Fund, Major Grants Fund, etc., are all conditioned on revenues received. Most of these funds are grant funds and require the City to expend the funds and then request reimbursement. This could have an impact on cash flow so the expenditures of these funds must be monitored closely, and reimbursements submitted in a timely manner. The Capital Improvements Fund is where the bonds proceeds (capital projects) of the former RDA were transferred. Although these funds belong to the City, the debt remains with the Successor Agency. All capital project expenditures are budgeted through the 5 year CIP. Revenue estimates are conservatively applied so as to not burden other projects, if a certain development fee or grant amount comes in less than expected.

A recent trend in the Fire Department budget is an annual transfer from the General Fund. Since inception, the Paramedic Fund has been upside down. For FY 2023-2024, the Medic Tax will only bring in approximately 15% of the Paramedic Department expenditures. This requires an annual transfer from the Fire Department to make up for the difference. Typically, this transfer is over $1M per year. This difference has become so large over the past two years that it is starting to cause the Fire Department to need a transfer from the General Fund. For FY 2021-2022 & FY 2022-2023, the budgeted transfers from the General Fund to the Fire Department fund were $767,790 & $830,380, respectively. For FY 2023-2024 & FY 2024-2025, the budgeted transfers from the General Fund to the Fire Department fund are $1,301,235 & $1,531,785, respectively. These transfers are a direct result of the contract with Cal Fire for paramedic services and fire suppression services, increasing. Typically, we would budget the full amount of the Cal Fire contracts for paramedic and fire services, with the expectation that the actual amounts would come in well under the budgeted amounts. This is no longer the case. Every year, the actual amounts are coming closer to the budgeted amounts. In FY 2019-2020, the combined contract amounts for paramedic and fire services was $4,823,798. This amount increased in FY 2020/2021 to $5,323,723 and to $5,761,357 in FY 2021/2022. These amount to increases of 10.36% and 8.22%, respectively. A main reason for these increases were the addition of a one-half Battalion Chief position in FY 2020/2021 and the other half in FY 2021/2022. The combined contracts in FY 2023/2024 and FY 2024/2025 are $6,351,897 and $6,840,970, respectively. The main reason for the increase in FY 2024/2025 is the addition of an additional one-half Battalion Chief position. With these large contract increases; it is easier to understand why the Fire Department fund needs the annual transfers from the General Fund.

The Housing Authority is operationally balanced, except for contract services for the use of the housing bonds. Once these housing bond proceeds have been fully expended, these contract services will no longer be needed, and this fund will be operationally balanced moving forward. These housing bond proceeds were transferred from the former RDA to the Housing Authority and much like the Capital Improvement fund discussed above, the debt remains with the Successor Agency.


NOVEMBER 24, 1987
CITY OF HIGHLAND

City of Highland
2023-2024 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

General Fund 2023-2024 Estimated Fund Balance	001.1000 City Council	001.1200 City Clerk	001.1450 General Gov't.	001.1600 Personnel	001.1700 Finance	001.2000 Police Department	001.2200 Animal Care	001.3200 Engineering
Salaries	48,000	235,560	291,380	37,585	383,040	-	-	274,770
Benefits	101,060	112,085	215,160	15,495	169,000	-	-	90,855
Operations & Materials	65,135	121,655	69,175	27,275	130,325	559,925	1,835	74,620
Operating Transfers Out	-	-	1,354,960	-	-	-	-	-
Contractual Services	-	31,100	182,500	6,500	73,125	12,635,405	490,530	425,000
Principal & Interest	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Total Expenditures	214,195	500,400	2,113,175	86,855	755,490	13,195,330	492,365	865,245

General Fund (continued) 2023-2024 Estimated Fund Balance	001.4100 Planning	001.4200 Public Services	001.4500 Building & Safety	001.4600 Code Enforcement	001.6000 Parks	001.6010 Graffiti	001.6020 Comm. Vol. Services	001.6100 Trails	Total General Fund
Salaries	526,935	256,060	199,825	299,125	73,735	79,800	43,800	-	2,749,615
Benefits	253,515	131,655	82,045	162,460	43,070	48,485	32,595	-	1,457,480
Operations & Materials	162,610	99,515	73,845	127,565	330,085	27,350	59,685	9,500	1,940,100
Operating Transfers Out	-	-	-	-	53,430	-	-	-	1,408,390
Contractual Services	46,000	235,000	562,875	47,000	736,985	25,000	-	5,000	15,502,020
Principal & Interest	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	989,060	722,230	918,590	636,150	1,237,305	180,635	136,080	14,500	23,057,605
Operating Revenues									23,065,500
Operating Transfers In									-
Total Revenues									23,065,500

Fund Balance 07/01/2023	
Unreserved, Undesignated	659,763
Unreserved, Designated Compensated Absences	796,702
Unreserved, Designated Vehicle/Equipment Replacement	675,000
Unreserved, Designated Technological Enhancements	400,000
Unreserved, Designated Service Enhancements	1,237,380
Unreserved, Designated Continuing Appropriations	65,511
Unreserved, Designated Economic Uncertainty	1,625,000
Unreserved, Designated Capital Projects	636,487
Unreserved, Designated Facilities	1,500,000
Unreserved, Designated NPL/OPEB/LMD	2,635,000
Reserved for Advances/Loans/Inventory	880,108
Total Fund Balance 07/01/2023	11,110,951

Fund Balance 06/30/2024	
Unreserved, Undesignated	667,658
Unreserved, Designated Compensated Absences	796,702
Unreserved, Designated Vehicle/Equipment Replacement	675,000
Unreserved, Designated Technological Enhancements	400,000
Unreserved, Designated Service Enhancements	1,237,380
Unreserved, Designated Continuing Appropriations	65,511
Unreserved, Designated Economic Uncertainty	1,625,000
Unreserved, Designated Capital Projects	636,487
Unreserved, Designated Facilities	1,500,000
Unreserved, Designated NPL/OPEB/LMD	2,635,000
Reserved for Advances/Loans/Inventory	880,108
Total Fund Balance 06/30/2024	11,118,846

City of Highland
2024-2025 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

General Fund 2024-2025 Estimated Fund Balance	001.1000 City Council	001.1200 City Clerk	001.1450 General Gov't.	001.1600 Personnel	001.1700 Finance	001.2000 Police Department	001.2200 Animal Care	001.3200 Engineering
Salaries	48,000	247,380	305,885	39,410	402,030	-	-	288,475
Benefits	104,290	124,930	227,205	17,560	184,955	-	-	93,835
Operations & Materials	67,495	129,655	45,290	25,240	86,055	570,145	1,835	51,140
Operating Transfers Out	-	-	1,585,510	-	-	-	-	-
Contractual Services	-	33,750	182,500	6,515	57,100	13,195,890	504,545	473,000
Principal & Interest	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Total Expenditures	219,785	535,715	2,346,390	88,725	730,140	13,766,035	506,380	906,450

General Fund (continued) 2024-2025 Estimated Fund Balance	001.4100 Planning	001.4200 Public Services	001.4500 Building & Safety	001.4600 Code Enforcement	001.6000 Parks	001.6010 Graffiti	001.6020 Comm. Vol. Services	001.6100 Trails	Total General Fund
Salaries	553,035	268,820	209,760	313,960	77,435	83,800	45,975	-	2,883,965
Benefits	271,855	136,275	84,645	167,655	44,395	50,220	33,700	-	1,541,520
Operations & Materials	102,575	67,595	48,150	82,620	420,915	23,440	51,560	9,500	1,783,210
Operating Transfers Out	-	-	-	-	55,890	-	-	-	1,641,400
Contractual Services	45,000	264,000	394,510	44,000	761,115	25,000	-	5,000	15,991,925
Principal & Interest	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	972,465	736,690	737,065	608,235	1,359,750	182,460	131,235	14,500	23,842,020
Operating Revenues									23,847,450
Operating Transfers In									-
Total Revenues									23,847,450

Fund Balance 07/01/2024		Fund Balance 06/30/2025	
Unreserved, Undesignated	667,658	Unreserved, Undesignated	673,088
Unreserved, Designated Compensated Absences	796,702	Unreserved, Designated Compensated Absences	796,702
Unreserved, Designated Vehicle/Equipment Replacement	675,000	Unreserved, Designated Vehicle/Equipment Replacement	675,000
Unreserved, Designated Technological Enhancements	400,000	Unreserved, Designated Technological Enhancements	400,000
Unreserved, Designated Service Enhancements	1,237,380	Unreserved, Designated Service Enhancements	1,237,380
Unreserved, Designated Continuing Appropriations	65,511	Unreserved, Designated Continuing Appropriations	65,511
Unreserved, Designated Economic Uncertainty	1,625,000	Unreserved, Designated Economic Uncertainty	1,625,000
Unreserved, Designated Capital Projects	636,487	Unreserved, Designated Capital Projects	636,487
Unreserved, Designated Facilities	1,500,000	Unreserved, Designated Facilities	1,500,000
Unreserved, Designated NPL/OPEB/LMD	2,635,000	Unreserved, Designated NPL/OPEB/LMD	2,635,000
Reserved for Advances/Loans/Inventory	880,108	Reserved for Advances/Loans/Inventory	880,108
Total Fund Balance 07/01/2024	11,118,846	Total Fund Balance 06/30/2025	11,124,276

City of Highland
2023-2024 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Special Revenue Funds 2023-2024 Estimated Fund Balance	002.8200 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	017.8350 Measure I
Salaries	-	493,325	-	-	31,600	36,650	-	-	36,650	-
Benefits	-	243,490	-	-	2,420	22,225	-	-	22,225	-
Operations & Materials	-	825,505	-	185,000	3,750	245,500	318,400	11,000	45,950	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
Contractual Services	70,000	552,385	-	-	-	299,475	107,000	16,000	31,250	-
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	85,000	-	-	-	-	-	-	-	-
Capital Projects	-	1,411,000	82,000	-	-	-	-	-	-	4,035,000
Total Expenditures	70,000	3,610,705	82,000	185,000	37,770	603,850	425,400	27,000	136,075	4,035,000
Operating Revenues	16,275	3,123,170	82,000	185,000	50,000	535,130	430,000	15,000	112,630	1,626,250
Operating Transfers In	53,725	145,025	-	-	-	-	-	-	53,430	-
Total Revenues	70,000	3,268,195	82,000	185,000	50,000	535,130	430,000	15,000	166,060	1,626,250
Fund Balance 07/01/2023										
Reserved	2,775	1,911,744	-	-	4,806,356	(155,225)	18,599	23,578	219,109	3,115,477
Fund Balance 06/30/2024										
Reserved	2,775	1,569,234	-	-	4,818,586	(223,945)	23,199	11,578	249,094	706,727

Special Revenue Funds (continued) 2023-2024 Estimated Fund Balance	019.8430 CFD Maintenance	020.8440 AQMD	021.8450 COPS	024.8470 Street/Storm Drain Maint.	026.8480 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	-	-	-	3,710	-	-	-	-	-	601,935
Benefits	-	-	-	2,020	-	-	-	-	-	292,380
Operations & Materials	1,200	5,000	-	2,000	-	-	208,870	216,600	5,000	2,073,775
Operating Transfers Out	-	-	-	-	-	-	-	2,097,760	-	2,097,760
Contractual Services	7,000	65,000	170,000	25,000	20,000	-	2,258,890	4,272,610	1,163,500	9,058,110
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	75,000	-	-	-	-	-	-	-	160,000
Capital Projects	-	72,000	-	-	-	21,102,000	-	-	17,774,000	44,476,000
Total Expenditures	8,200	217,000	170,000	32,730	20,000	21,102,000	2,467,760	6,586,970	18,942,500	58,759,960
Operating Revenues	8,200	77,000	170,000	43,820	20,000	19,969,000	370,000	5,285,735	18,942,500	51,061,710
Operating Transfers In	-	-	-	-	-	-	2,097,760	1,301,235	-	3,651,175
Total Revenues	8,200	77,000	170,000	43,820	20,000	19,969,000	2,467,760	6,586,970	18,942,500	54,712,885
Fund Balance 07/01/2023										
Reserved	-	321,752	-	571,836	-	8,186,439	-	51,553	-	19,073,992
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,350,000	-	3,350,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	1,775,000	-	1,775,000
Total Fund Balance 07/01/2023	-	321,752	-	571,836	-	8,186,439	-	7,176,553	-	26,198,992
Fund Balance 06/30/2024										
Reserved	-	181,752	-	582,926	-	7,053,439	-	51,553	-	15,026,917
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,350,000	-	3,350,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	1,775,000	-	1,775,000
Total Fund Balance 06/30/2024	-	181,752	-	582,926	-	7,053,439	-	7,176,553	-	22,151,917

City of Highland
2024-2025 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Special Revenue Funds 2024-2025 Estimated Fund Balance	002.8200 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	017.8350 Measure I
Salaries	-	517,940	-	-	33,200	38,490	-	-	38,490	-
Benefits	-	252,215	-	-	2,540	22,910	-	-	22,910	-
Operations & Materials	-	843,505	-	185,000	-	246,500	328,500	11,000	46,450	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
Contractual Services	70,000	570,705	-	-	-	326,825	112,700	16,100	34,380	-
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	1,388,000	-	460,000	-	-	-	-	-	2,415,000
Total Expenditures	70,000	3,572,365	-	645,000	35,740	634,725	441,200	27,100	142,230	2,415,000
Operating Revenues	16,275	3,275,635	-	645,000	50,000	560,155	445,000	16,000	123,155	1,708,315
Operating Transfers In	53,725	145,025	-	-	-	-	-	-	55,890	-
Total Revenues	70,000	3,420,660	-	645,000	50,000	560,155	445,000	16,000	179,045	1,708,315
Fund Balance 07/01/2024										
Reserved	2,775	1,569,234	-	-	4,818,586	(223,945)	23,199	11,578	249,094	706,727
Fund Balance 06/30/2025										
Reserved	2,775	1,417,529	-	-	4,832,846	(298,515)	26,999	478	285,909	42

Special Revenue Funds (continued) 2024-2025 Estimated Fund Balance	019.8430 CFD Maintenance	020.8440 AQMD	021.8450 COPS	024.8470 Street/Storm Drain Maint.	026.8480 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	-	-	-	3,895	-	-	-	-	-	632,015
Benefits	-	-	-	2,085	-	-	-	-	-	302,660
Operations & Materials	13,115	5,000	-	2,000	-	-	213,120	219,350	5,000	2,118,540
Operating Transfers Out	-	-	-	-	-	-	-	2,209,325	-	2,209,325
Contractual Services	74,805	72,000	175,000	29,400	20,000	-	2,371,205	4,651,690	1,163,500	9,688,310
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	76,000	-	-	-	7,208,000	-	-	6,923,000	18,470,000
Total Expenditures	87,920	153,000	175,000	37,380	20,000	7,208,000	2,584,325	7,080,365	8,091,500	33,420,850
Operating Revenues	87,920	77,000	175,000	44,020	20,000	3,236,000	375,000	5,548,580	8,091,500	24,494,555
Operating Transfers In	-	-	-	-	-	-	2,209,325	1,531,785	-	3,995,750
Total Revenues	87,920	77,000	175,000	44,020	20,000	3,236,000	2,584,325	7,080,365	8,091,500	28,490,305
Fund Balance 07/01/2024										
Reserved	-	181,752	-	582,926	-	7,053,439	-	51,553	-	15,026,917
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,350,000	-	3,350,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	1,775,000	-	1,775,000
Total Fund Balance 07/01/2024	-	181,752	-	582,926	-	7,053,439	-	7,176,553	-	22,151,917
Fund Balance 06/30/2025										
Reserved	-	105,752	-	589,566	-	3,081,439	-	51,553	-	10,096,372
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	1,000,000	-	1,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,350,000	-	3,350,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	1,775,000	-	1,775,000
Total Fund Balance 06/30/2025	-	105,752	-	589,566	-	3,081,439	-	7,176,553	-	17,221,372

City of Highland
2023-2025 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Capital Projects Fund 2023-2024 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	-	179,125	-	40,990	220,115
Benefits	-	73,530	-	19,295	92,825
Operations & Materials	25,000	40,125	10,600	20,505	96,230
Operating Transfers Out	-	-	-	145,025	145,025
Contractual Services	-	-	-	181,850	181,850
Principal & Interest	-	-	-	-	-
Capital Outlay	1,338,000	-	-	35,000	1,373,000
Capital Projects	637,000	1,843,000	-	1,667,000	4,147,000
Total Expenditures	2,000,000	2,135,780	10,600	2,109,665	6,256,045
Operating Revenues	560,000	50,000	10,600	230,520	851,120
Operating Transfers In	-	-	-	-	-
Total Revenues	560,000	50,000	10,600	230,520	851,120
Fund Balance 07/01/2023					
Unreserved, Undesignated	-	-	-	49,415	49,415
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	6,837,051	5,002,695	-	2,599,805	14,439,551
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	889,190	889,190
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 07/01/2023	6,837,051	5,002,695	-	5,288,410	17,128,156
Fund Balance 06/30/2024					
Unreserved, Undesignated	-	-	-	37,270	37,270
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	5,397,051	2,916,915	-	974,805	9,288,771
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	647,190	647,190
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 06/30/2024	5,397,051	2,916,915	-	3,409,265	11,723,231

Capital Projects Fund 2024-2025 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	-	188,020	-	42,985	231,005
Benefits	-	76,230	-	19,945	96,175
Operations & Materials	-	40,310	10,850	20,755	71,915
Operating Transfers Out	-	-	-	145,025	145,025
Contractual Services	-	-	-	149,350	149,350
Principal & Interest	-	-	-	-	-
Capital Outlay	-	-	-	35,000	35,000
Capital Projects	846,000	253,000	-	361,000	1,460,000
Total Expenditures	846,000	557,560	10,850	774,060	2,188,470
Operating Revenues	560,000	50,000	10,850	207,995	828,845
Operating Transfers In	-	-	-	-	-
Total Revenues	560,000	50,000	10,850	207,995	828,845
Fund Balance 07/01/2024					
Unreserved, Undesignated	-	-	-	37,270	37,270
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	5,397,051	2,916,915	-	974,805	9,288,771
Unreserved, Designated Fire Facilities	-	-	-	1,750,000	1,750,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	647,190	647,190
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 07/01/2024	5,397,051	2,916,915	-	3,409,265	11,723,231
Fund Balance 06/30/2025					
Unreserved, Undesignated	-	-	-	37,205	37,205
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	5,111,051	2,409,355	-	974,805	8,495,211
Unreserved, Designated Fire Facilities	-	-	-	1,425,000	1,425,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	406,190	406,190
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 06/30/2025	5,111,051	2,409,355	-	2,843,200	10,363,606

City of Highland
2023-2025 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Internal Service Funds 2023-2024 Estimated Fund Balance	041.9500 Insurance	042.9510 Building Services	Total Internal Service Funds
Salaries	70,565	145,465	216,030
Benefits	62,870	59,100	121,970
Operations & Materials	621,350	465,960	1,087,310
Operating Transfers Out	-	-	-
Contractual Services	60,000	216,030	276,030
Principal & Interest	-	-	-
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	814,785	886,555	1,701,340
Operating Revenues	754,785	836,555	1,591,340
Operating Transfers In	-	-	-
Total Revenues	754,785	836,555	1,591,340
Fund Balance 07/01/2023 Reserved	3,509,980	933,401	4,443,381
Fund Balance 06/30/2024 Reserved	3,449,980	883,401	4,333,381

Internal Service Funds 2024-2025 Estimated Fund Balance	041.9500 Insurance	042.9510 Building Services	Total Internal Service Funds
Salaries	74,045	152,585	226,630
Benefits	66,985	60,905	127,890
Operations & Materials	645,400	387,830	1,033,230
Operating Transfers Out	-	-	-
Contractual Services	20,000	236,045	256,045
Principal & Interest	-	-	-
Capital Outlay	-	-	-
Capital Projects	500,000	-	500,000
Total Expenditures	1,306,430	837,365	2,143,795
Operating Revenues	786,430	546,445	1,332,875
Operating Transfers In	-	-	-
Total Revenues	786,430	546,445	1,332,875
Fund Balance 07/01/2024 Reserved	3,449,980	883,401	4,333,381
Fund Balance 06/30/2025 Reserved	2,929,980	592,481	3,522,461

Housing Authority (HA)
2023-2025 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Housing Authority Special Revenue Fund 2023-2024 Estimated Fund Balance	070.7000 Housing Authority
Salaries	120,505
Benefits	52,835
Operations & Materials	28,355
Operating Transfers Out	-
Contractual Services	85,000
Principal & Interest	-
Capital Outlay	-
Capital Projects	-
Total Expenditures	286,695
Operating Revenues	240,465
Operating Transfers In	-
Total Revenues	240,465
Fund Balance 07/01/2023	
Reserved	1,458,596
Unreserved, Designated Capital Projects	2,999,203
Fund Balance 07/01/2023	4,457,799
Fund Balance 06/30/2024	
Reserved	1,497,366
Unreserved, Designated Capital Projects	2,914,203
Fund Balance 6/30/2024	4,411,569

Housing Authority Special Revenue Fund 2024-2025 Estimated Fund Balance	070.7000 Housing Authority
Salaries	126,485
Benefits	55,065
Operations & Materials	28,580
Operating Transfers Out	-
Contractual Services	50,000
Principal & Interest	-
Capital Outlay	-
Capital Projects	-
Total Expenditures	260,130
Operating Revenues	246,605
Operating Transfers In	-
Total Revenues	246,605
Fund Balance 07/01/2024	
Reserved	1,497,366
Unreserved, Designated Capital Projects	2,914,203
Fund Balance 07/01/2024	4,411,569
Fund Balance 06/30/2025	
Reserved	1,533,841
Unreserved, Designated Capital Projects	2,864,203
Fund Balance 06/30/2025	4,398,044

Successor Agency to the Redevelopment Agency (SARDA)
2023-2025 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Successor Agency to the Redevelopment Agency (SARDA) Funds 2023-2024 Estimated Fund Balance	082.8020 RPTTF	089.8090 Debt Service & Admin	Total Successor Agency Funds
Salaries	-	-	-
Benefits	-	-	-
Operations & Materials	-	4,900	4,900
Operating Transfers Out	3,679,250	-	3,679,250
Contractual Services	-	17,125	17,125
Principal & Interest	-	3,657,225	3,657,225
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	3,679,250	3,679,250	7,358,500
Operating Revenues	3,679,250	-	3,679,250
Operating Transfers In	-	3,679,250	3,679,250
Total Revenues	3,679,250	3,679,250	7,358,500
Fund Balance 07/01/2023 Reserved	2,415,347	1,147,243	3,562,589
Fund Balance 06/30/2024 Reserved	2,415,347	1,147,243	3,562,589

Successor Agency to the Redevelopment Agency (SARDA) Funds 2024-2025 Estimated Fund Balance	082.8020 RPTTF	089.8090 Debt Service & Admin	Total Successor Agency Funds
Salaries	-	-	-
Benefits	-	-	-
Operations & Materials	-	5,050	5,050
Operating Transfers Out	3,678,105	-	3,678,105
Contractual Services	-	17,315	17,315
Principal & Interest	-	3,655,740	3,655,740
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	3,678,105	3,678,105	7,356,210
Operating Revenues	3,678,105	-	3,678,105
Operating Transfers In	-	3,678,105	3,678,105
Total Revenues	3,678,105	3,678,105	7,356,210
Fund Balance 07/01/2024 Reserved	2,415,347	1,147,243	3,562,589
Fund Balance 06/30/2025 Reserved	2,415,347	1,147,243	3,562,589

City of Highland
2023-2025 Biennial Budget
Consolidated Overview

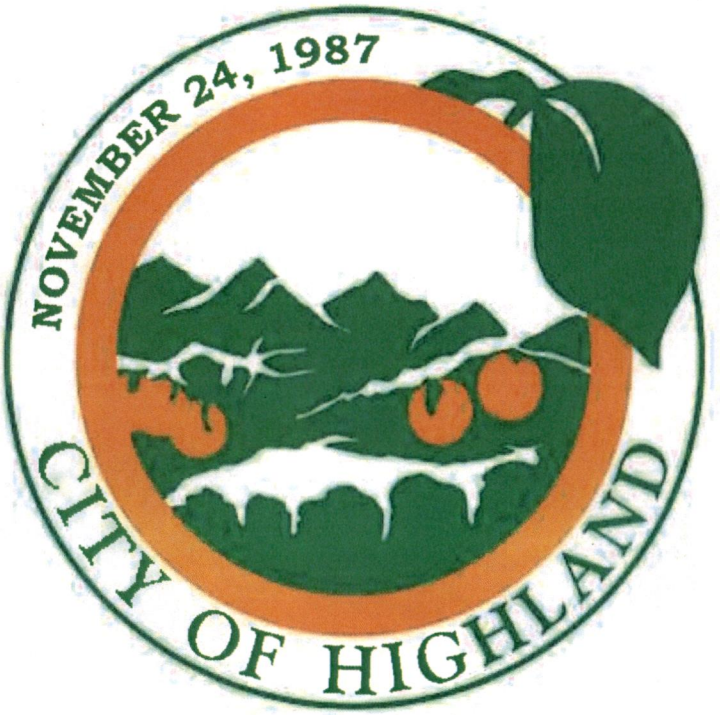
	Fiscal Year 2023/2024	Fiscal Year 2024/2025
Beginning Fund Balance:	58,881,480	49,327,375
Revenues by Source:		
Taxes	25,739,650	26,931,090
Licenses & Permits	971,525	753,320
Fines & Forfeitures	56,275	56,275
Miscellaneous Revenues	2,007,715	1,243,160
Intergovernmental Revenue	43,695,470	17,610,190
Current Service Charges	4,099,035	3,909,690
Operating Transfers In	3,651,175	3,995,750
Total Revenues	80,220,845	54,499,475
Expenditures by Object:		
Salaries & Wages	3,787,695	3,973,615
Benefits	1,964,655	2,068,245
Operations & Materials	5,197,415	5,006,896
Contractual Services	25,018,010	26,085,630
Debt Service	-	-
Capital Outlay	1,533,000	35,000
Capital Projects	48,623,000	20,430,000
Operating Transfers Out	3,651,175	3,995,750
Total Expenditures	89,774,950	61,595,135
Ending Fund Balance:	49,327,375	42,231,716

Housing Authority
2023-2025 Biennial Budget
Consolidated Overview

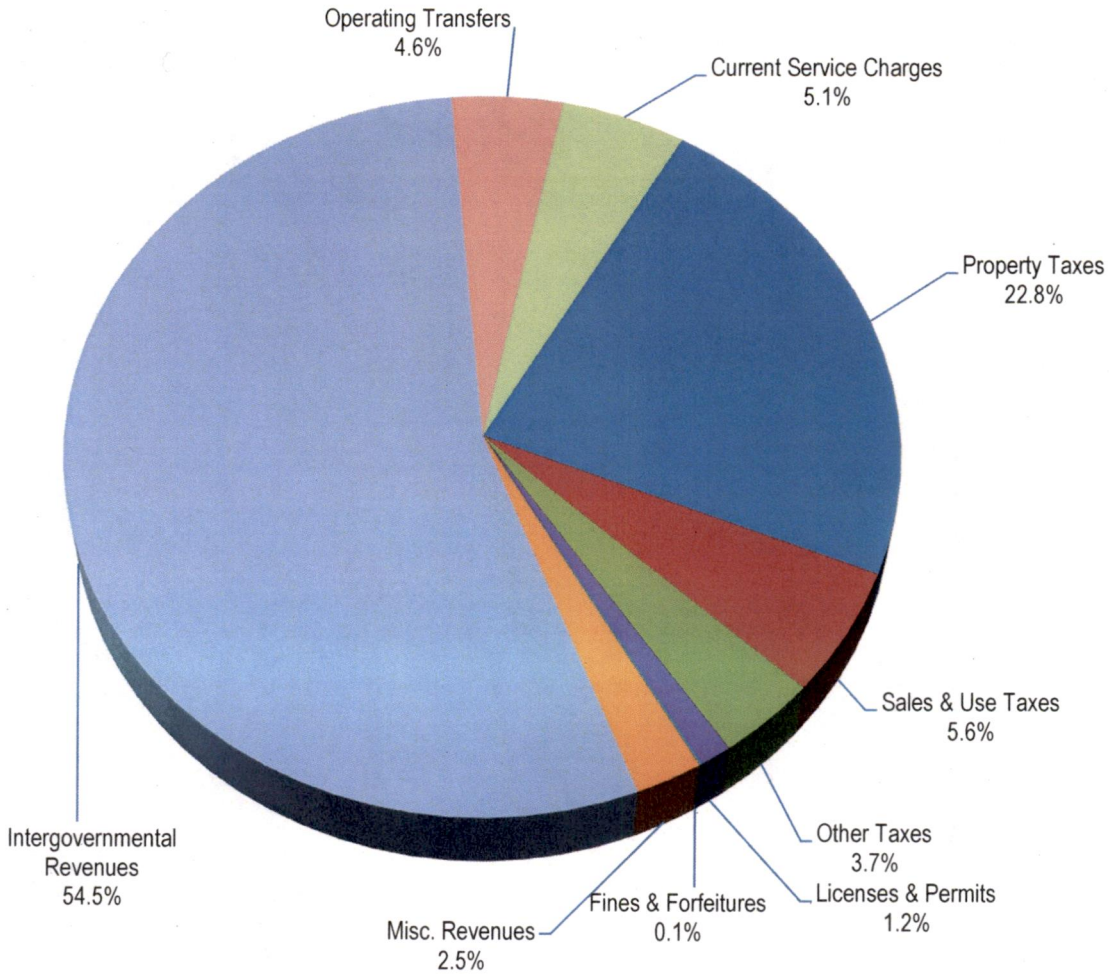
	Fiscal Year 2023/2024	Fiscal Year 2024/2025
Beginning Fund Balance:	4,457,799	4,411,569
Revenues by Source:		
Taxes	-	-
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Miscellaneous Revenues	236,230	242,350
Intergovernmental Revenue	-	-
Current Service Charges	4,235	4,255
Operating Transfers In	-	-
Total Revenues	240,465	246,605
Expenditures by Object:		
Salaries & Wages	120,505	126,485
Benefits	52,835	55,065
Operations & Materials	28,355	28,580
Contractual Services	85,000	50,000
Debt Service	-	-
Capital Outlay	-	-
Capital Projects	-	-
Operating Transfers Out	-	-
Total Expenditures	286,695	260,130
Ending Fund Balance:	4,411,569	4,398,044

Successor Agency
2023-2025 Biennial Budget
Consolidated Overview

	Fiscal Year 2023/2024	Fiscal Year 2024/2025
Beginning Fund Balance:	3,562,589	3,562,589
Revenues by Source:		
Taxes	3,679,250	3,678,105
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Miscellaneous Revenues	-	-
Intergovernmental Revenue	-	-
Current Service Charges	-	-
Operating Transfers In	3,679,250	3,678,105
Total Revenues	7,358,500	7,356,210
Expenditures by Object:		
Salaries & Wages	-	-
Benefits	-	-
Operations & Materials	4,900	5,050
Contractual Services	17,125	17,315
Debt Service	3,657,225	3,655,740
Capital Outlay	-	-
Capital Projects	-	-
Operating Transfers Out	3,679,250	3,678,105
Total Expenditures	7,358,500	7,356,210
Ending Fund Balance:	3,562,589	3,562,589

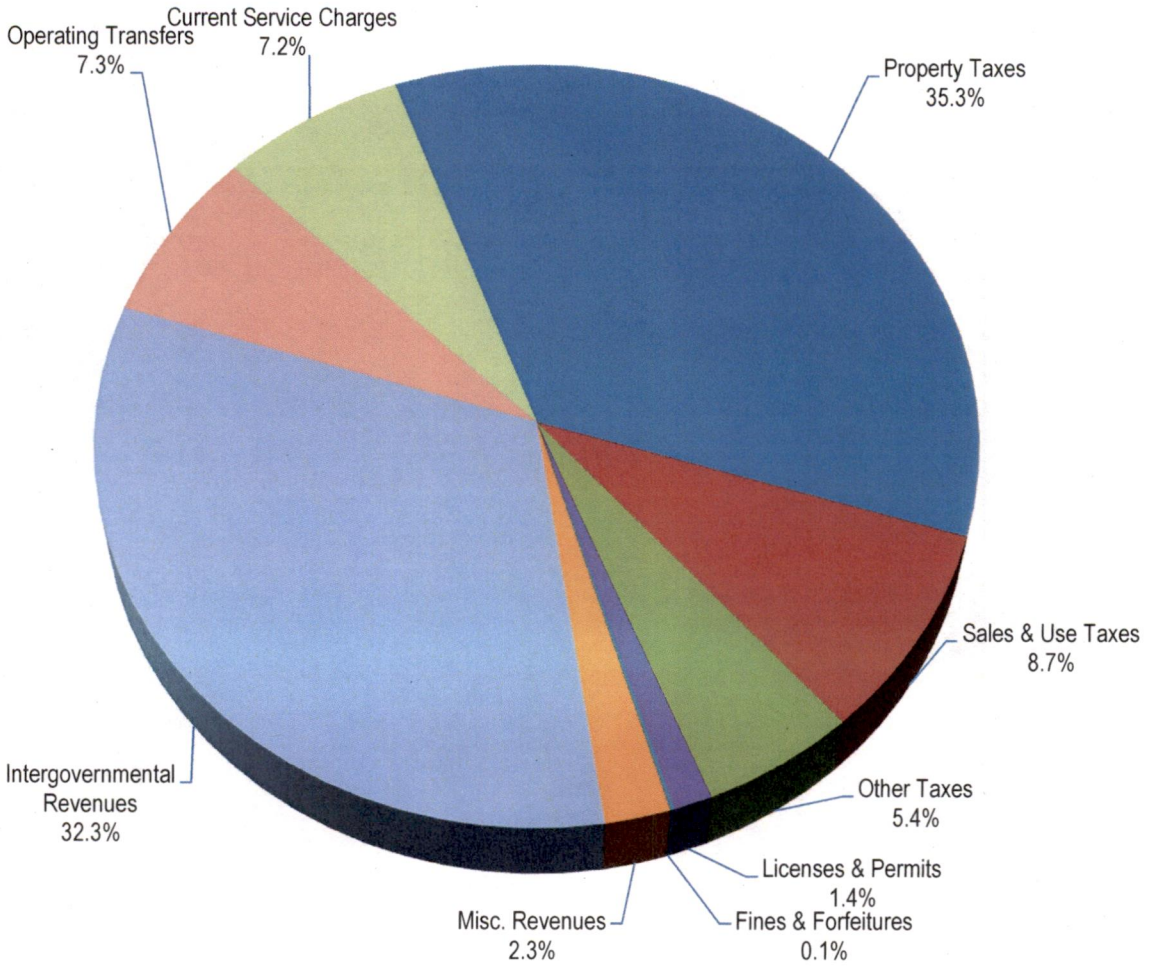

NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY
REVENUES BY SOURCE
2023-2024



Property Taxes	$18,266,250
Sales & Use Taxes	4,494,400
Other Taxes	2,979,000
Licenses & Permits	971,525
Fines & Forfeitures	56,275
Misc. Revenues	2,007,715
Intergovernmental Revenues	43,695,470
Operating Transfers	3,651,175
Current Service Charges	4,099,035
Total	$80,220,845

CITY
REVENUES BY SOURCE
2024-2025



Property Taxes	$19,237,025
Sales & Use Taxes	4,764,065
Other Taxes	2,930,000
Licenses & Permits	753,320
Fines & Forfeitures	56,275
Misc. Revenues	1,243,160
Intergovernmental Revenues	17,610,190
Operating Transfers	3,995,750
Current Service Charges	3,909,690
Total	$54,499,475

City-Revenues by Source

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	7,558,746	7,880,373	9,178,450	9,266,650	9,827,000	10,389,305
7020	UNSECURED PROPERTY TAX	251,612	245,385	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	174,459	243,563	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	14,517	23,354	-	-	-	-
7050	UTILITY UNITARY TAX	159,387	157,726	-	-	-	-
7060	HOMEOWNERS EXEMPTION	57,175	55,797	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	47,591	45,215	-	-	-	-
7075	RESIDUAL BALANCE	1,236,168	1,371,279	1,588,725	1,500,000	1,575,000	1,653,755
7085	PROPERTY TAX-PARAMEDIC TAX	365,480	365,136	360,000	367,500	370,000	375,000
7090	PROPERTY TAX-VLF	5,500,436	5,775,147	5,962,690	6,185,000	6,494,250	6,818,965
7100	SALES & USE TAX	3,699,878	3,999,363	3,708,015	4,240,000	4,494,400	4,764,065
7110	EXTRACTION TAX	300,630	228,710	360,000	345,000	345,000	345,000
7205	TRANSPORTATION TAX-ARTICLE 3	186,810	37,088	28,000	28,000	82,000	-
7300	TRANSIENT OCCUPANCY TAX	46,603	43,259	48,000	48,000	48,000	48,000
7400	FRANCHISE FEES-GAS	102,065	122,723	105,000	125,000	140,000	150,000
7401	FRANCHISE FEES-ELECTRIC	363,612	404,040	320,000	405,000	470,000	480,000
7402	FRANCHISE FEES-CABLE	447,233	443,740	480,000	480,000	480,000	480,000
7403	FRANCHISE FEES-REFUSE	810,175	853,509	882,000	882,000	898,000	905,000
7404	FRANCHISE FEES-KIOSK SIGNS	900	-	-	-	-	-
7413	FRANCHISE FEES-REFUSE HHW	101,272	106,689	110,000	110,000	112,000	113,000
7450	BUSINESS LICENSE FEE	186,237	214,460	175,000	220,000	239,000	244,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	4,070	2,710	-	-	-	-
7460	PROPERTY TRANSFER TAX	231,644	355,361	175,000	175,000	165,000	165,000
	TOTAL TAXES	**21,847,628**	**22,975,556**	**23,480,880**	**24,377,150**	**25,739,650**	**26,931,090**
	LICENSES & PERMITS:						
7510	ANIMAL LICENSE FEE	61,461	56,479	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	359,237	861,758	395,530	650,000	583,690	470,665
7610	BUILDING PERMITS-PLAN CHECK FEES	189,353	280,401	145,500	267,500	314,835	214,555
7620	BUILDING PERMITS-SMIP	2,654	9,654	2,000	2,000	6,000	3,100
7630	BUILDING PERMITS-BSAR FUND	1,993	3,767	1,000	1,000	4,000	2,000
7700	YARD SALE PERMITS	3,760	5,370	8,000	8,000	8,000	8,000
	TOTAL LICENSES & PERMITS	**618,458**	**1,217,429**	**607,030**	**983,500**	**971,525**	**753,320**
	FINES & FORFEITURES:						
8100	VEHICLE CODE FINES-CVC	8,712	15,900	49,000	6,775	6,775	6,775
8150	PARKING CITATIONS	9,765	5,153	20,000	10,000	10,000	10,000
8200	GENERAL FINES	13,244	16,138	15,000	9,500	9,500	9,500
8201	CODE ENFORCEMENT FINES	32,494	62,557	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	15,150	22,140	20,000	20,000	20,000	20,000
8252	BOOKING FEE REIMBURSEMENT	860	-	-	-	-	-
	TOTAL FINES & FORFEITURES	**80,226**	**121,888**	**114,000**	**56,275**	**56,275**	**56,275**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	443,487	303,595	505,770	810,370	908,520	932,290
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(524,949)	-	-	-	-
8605	REFUSE PENALTIES & INTEREST	14,109	2,203	1,000	1,000	-	-
8710	LAND RENTAL	124,930	131,042	133,750	133,750	137,095	140,520
8730	SALE OF LAND	402,000	-	-	-	-	-
8900	MISCELLANEOUS	649,139	38,902	85,850	85,850	933,100	141,350
8910	VOLUNTEER DONATIONS	4,390	-	15,000	15,000	18,000	18,000
8911	STATE OF THE CITY DONATIONS	-	-	-	-	11,000	11,000
	TOTAL MISCELLANEOUS REVENUE	**1,638,056**	**(49,208)**	**741,370**	**1,045,970**	**2,007,715**	**1,243,160**

City-Revenues by Source

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	INTERGOVERNMENTAL REVENUE:						
9010	MOTOR VEHICLE IN-LIEU TAX	40,576	63,608	25,000	25,000	40,000	40,000
9100	GAS TAX-2106	177,289	197,603	206,730	212,495	231,025	242,575
9110	GAS TAX-2107	381,393	366,405	429,025	411,530	448,745	471,180
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9131	MEASURE I 2010-2040	1,250,275	1,458,861	1,168,255	1,525,000	1,601,250	1,681,315
9140	GAS TAX-2105	281,852	306,328	337,125	343,535	373,600	392,280
9145	GAS TAX-2103	369,100	436,147	517,370	488,710	564,180	592,390
9210	STATE-OTHER	100,561	231,941	2,333,500	2,319,000	3,378,000	1,237,000
9215	STATE-SLPP	-	-	-	-	-	-
9225	FEDERAL GRANT	2,837,469	6,842,749	24,151,000	24,151,000	18,942,500	8,091,500
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	700,804	451,265	655,795	655,795	185,000	645,000
9310	MISC PROJECT REIMBURSEMENT	-	100,624	-	-	-	-
9314	IVDA	97,228	46,798	280,000	280,000	1,212,000	53,000
9317	AQMD AB 2766	72,240	70,857	72,000	72,000	72,000	72,000
9318	CITY OF SAN BERNARDINO	218,337	39,737	10,000	10,000	39,000	153,000
9319	EVWD PROJECT REIMBURSEMENT	-	50,840	6,000	6,000	8,000	-
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,025,608	1,118,844	1,144,675	1,234,800	1,407,420	1,477,790
9321	SB CO. FLOOD CONTROL PROJECT REIMBURSEMENT	-	-	-	-	14,500,000	-
9322	SAN BERNARDINO COUNTY	1,288	1,402,254	-	-	-	1,753,000
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	23,218	1,278	38,000	38,000	-	5,000
9325	ARTICLE 19 WDA	71,564	71,071	64,000	55,000	55,000	55,000
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	(11,030)	1,936,348	-	-	-	-
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	28,498	26,090	30,000	30,000	35,000	35,000
9350	COPS GRANT	156,893	161,330	165,000	165,000	170,000	175,000
9360	JUSTICE ASSISTANCE GRANT	-	15,759	20,000	20,000	20,000	20,000
9410	PASS THRU-FIRE DEPARTMENT	164,728	170,497	175,000	175,000	180,250	185,660
	TOTAL INTERGOVERNMENTAL REVENUE	**8,220,391**	**15,799,733**	**32,060,975**	**32,450,365**	**43,695,470**	**17,610,190**
	CURRENT SERVICE CHARGES:						
9511	PLANNING FEES-TENTATIVE PARCEL MAP	5,300	522	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	-	-	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	31,073	99,744	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	32,007	45,654	-	-	-	-
9516	PLANNING FEES-LOT LINE ADJUSTMENT	5,505	2,455	-	-	-	-
9517	PLANNING FEES-OTHER	90,588	81,652	186,435	186,435	120,090	125,300
9518	PLANNING FEES-APPEALS/HEARINGS	398	-	-	-	-	-
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	-	55	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	79,825	155,820	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	185,126	234,326	337,960	337,960	474,410	516,715
9523	ENGINEERING FEES-OTHER	2,452	25,566	-	-	-	-
9524	NPDES INSPECTION FEES	3,225	1,080	1,000	1,000	1,000	1,000
9525	PARK FEES	400	26,802	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	189,818	199,580	202,880	202,880	206,940	211,075
9527	FIRE DEPARTMENT FEES	513,214	521,631	527,485	527,485	538,035	548,795
9528	CITATION SIGN OFF FEES	138	72	-	-	-	-
9529	REPOSSESSION RELEASE FEES	675	1,170	-	1,000	1,000	1,000
9531	WITNESS FEES	-	30	-	-	-	-
9532	SELF HAULER FEES	905	370	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	7,109	1,501	1,000	1,000	-	-
9536	LIVESCAN SERVICE FEES	238	340	600	500	600	600
9538	FORECLOSURE REGISTRATION FEES	950	840	2,000	1,000	1,000	1,000
9539	PAVEMENT IMPACT FEES	126,203	129,983	100,000	100,000	100,000	100,000

City-Revenues by Source

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
9540	RECORDATION OF DOCUMENT FEES	205	567	5,000	1,000	1,000	1,000
9541	BURRTEC CODE ENFORCEMENT FEES	82,406	89,609	110,350	110,350	117,785	122,900
9542	EVC STATION FEES	1,650	5,309	-	13,000	15,000	16,000
9543	MICROFILM FEES	9,598	17,629	10,000	10,000	10,000	10,000
9544	EVWD POLICE SERVICES FEES	-	153,260	290,765	290,765	303,850	317,525
9550	CANDIDATES STATEMENT DEPOSIT	10	-	-	-	-	-
9598	BUILDING SERVICES DEPARTMENT CHARGE	36,455	80,905	75,215	75,215	797,855	504,245
9599	INSURANCE DEPARTMENT CHARGE	446,165	603,730	629,675	629,675	652,005	673,590
9630	SALE OF MISCELLANEOUS COPIES	88	46	1,500	-	-	-
9631	POLICE STATION REPORTS	635	710	500	1,000	1,000	1,000
9632	VEHICLE STORAGE FEES	38,598	48,440	40,000	40,000	55,000	55,000
9633	NOTARY FEES	75	90	-	-	-	-
9634	PASSPORT FEE	1,925	5,530	-	5,000	5,000	5,000
9635	RETURNED CHECK CHARGE FEES	120	120	-	-	-	-
9647	DEVELOPER FEES-STREET/TREES	35,886	10,746	-	-	-	-
9648	DEVELOPER FEES-SIGNALS	36,450	-	-	-	-	-
9654	DEVELOPER FEES-LANDSCAPING	16,973	-	-	-	-	-
9700	DEV IMPACT FEES-POLICE FACILITIES	3,260	6,694	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	15,422	23,774	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	37,420	29,677	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	41,985	33,077	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	225,000	1,700,000	500,000	500,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	10,343	27,302	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	296,418	111,220	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	33,617	25,926	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	12,892	34,030	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	30,126	4,913	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	68,787	11,219	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	67,615	11,028	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	562,789	109,321	-	-	-	-
9720	INCLUSIONARY HOUSING	18,750	78,750	-	370,000	-	-
9780	CITY ADMINISTRATION	-	-	-	-	194,965	195,445
9845	PROCEEDS FROM SBCTA AGREEMENT	469,081	3,397,966	-	-	-	-
9901	OPERATING TRANSFER IN-GENERAL FUND	730,340	2,456,733	881,195	96,315	1,408,390	1,641,400
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	713,231	145,023	145,025	145,025	145,025	145,025
9927	OPERATING TRANSFER IN-GRANTS FUND	-	10,674	-	-	-	-
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	1,099,090	519,304	1,868,825	1,868,825	2,097,760	2,209,325
	TOTAL CURRENT SERVICE CHARGES	**6,193,553**	**9,582,514**	**5,644,910**	**6,717,930**	**7,750,210**	**7,905,440**
	TOTAL CITY REVENUES BY SOURCE	**38,598,311**	**49,647,912**	**62,649,165**	**65,631,190**	**80,220,845**	**54,499,475**

Housing Authority-Revenues by Source

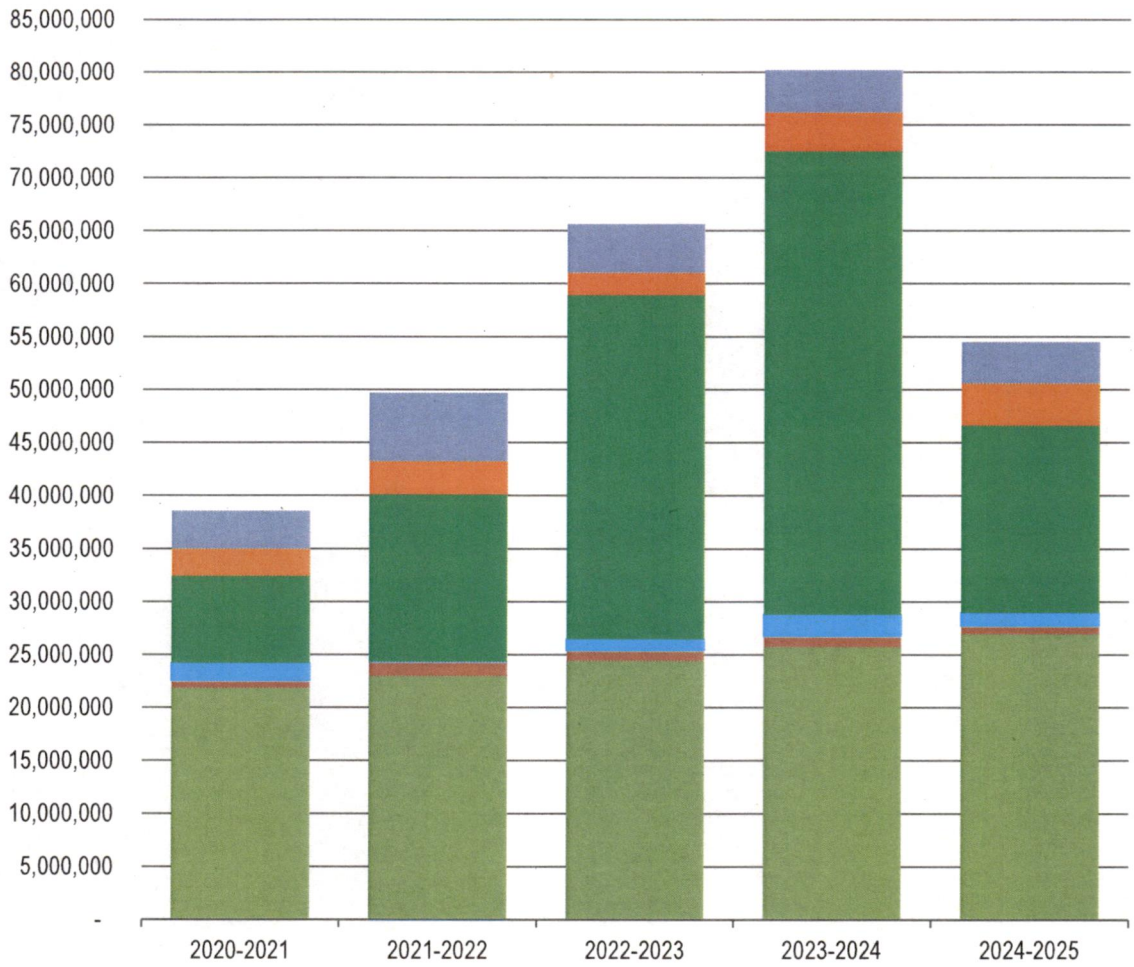
Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	35,916	52,892	54,720	54,720	111,630	117,750
8650	PERCENTAGE RENTS	120,000	120,000	120,000	120,000	120,000	120,000
8900	MISCELLANEOUS	4,597	4,599	4,500	4,600	4,600	4,600
8905	PAYOFF DEMANDS	-	41,162	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**160,514**	**218,652**	**179,220**	**179,320**	**236,230**	**242,350**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	4,235	4,255
	TOTAL CURRENT SERVICE CHARGES	**-**	**-**	**-**	**-**	**4,235**	**4,255**
	TOTAL HOUSING AUTHORITY REVENUES BY SOURCE	**160,514**	**218,652**	**179,220**	**179,320**	**240,465**	**246,605**

SARDA-Revenues by Source

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,679,523	3,679,473	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL TAXES	**3,679,523**	**3,679,473**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	125	439	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**125**	**439**	**-**	**-**	**-**	**-**
	CURRENT SERVICE CHARGES:						
9982	OPERATING TRANSFER IN-SARDA RPTTF	3,672,008	3,671,899	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL CURRENT SERVICE CHARGES	**3,672,008**	**3,671,899**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**
	TOTAL SARDA REVENUES BY SOURCE	**7,351,656**	**7,351,812**	**7,357,400**	**7,357,400**	**7,358,500**	**7,356,210**


NOVEMBER 24, 1987
CITY OF HIGHLAND

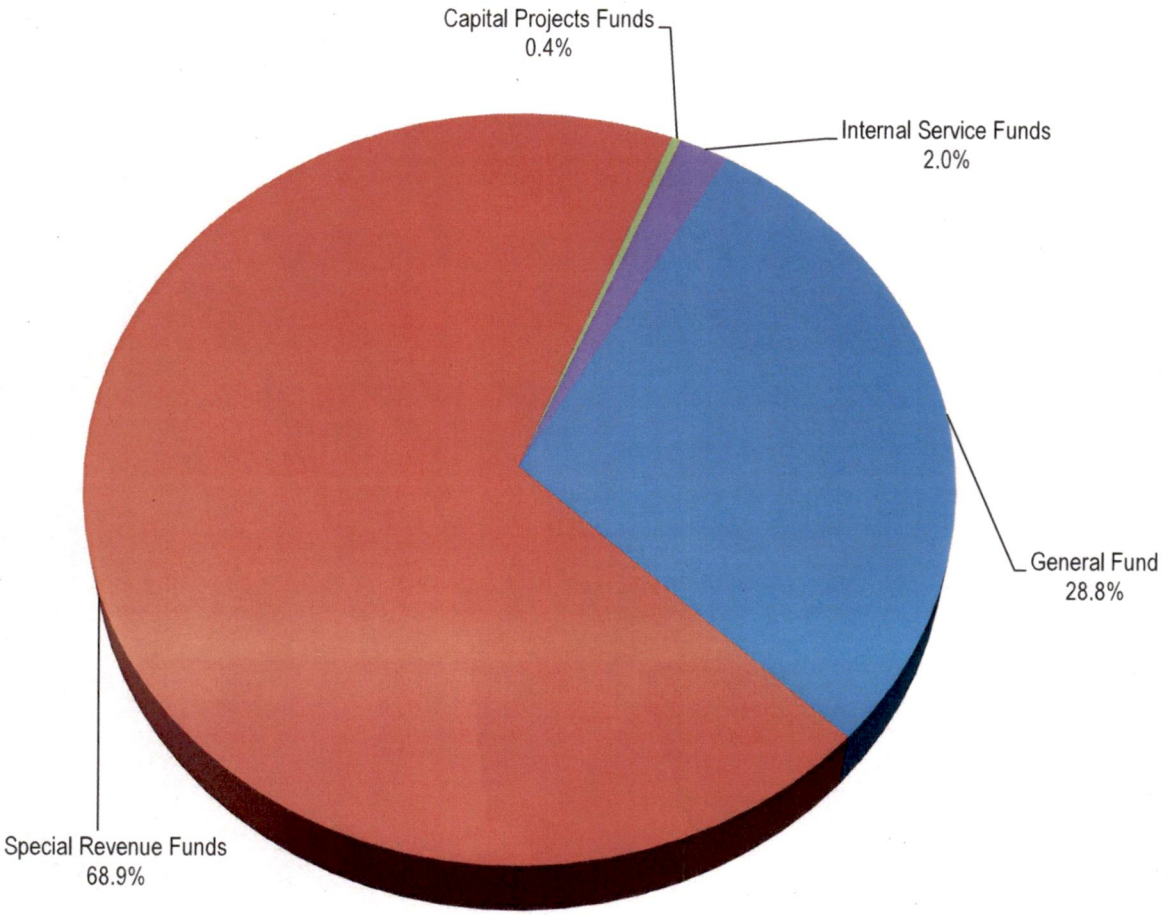
CITY
REVENUES BY SOURCE
HISTORY



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Taxes	21,847,628	22,975,556	24,377,150	25,739,650	26,931,090
Licenses & Permits	618,458	1,217,429	983,500	971,525	753,320
Fines & Forfeitures	80,226	121,888	56,275	56,275	56,275
Misc. Revenue	1,638,056	-49,208	1,045,970	2,007,715	1,243,160
Intergovernmental Rev.	8,220,391	15,799,733	32,450,365	43,695,470	17,610,190
Operating Transfers	2,542,661	3,131,734	2,110,165	3,651,175	3,995,750
Current Service Charges	3,650,892	6,450,780	4,607,765	4,099,035	3,909,690
Total	$38,598,312	$49,647,912	$65,631,190	$80,220,845	$54,499,475

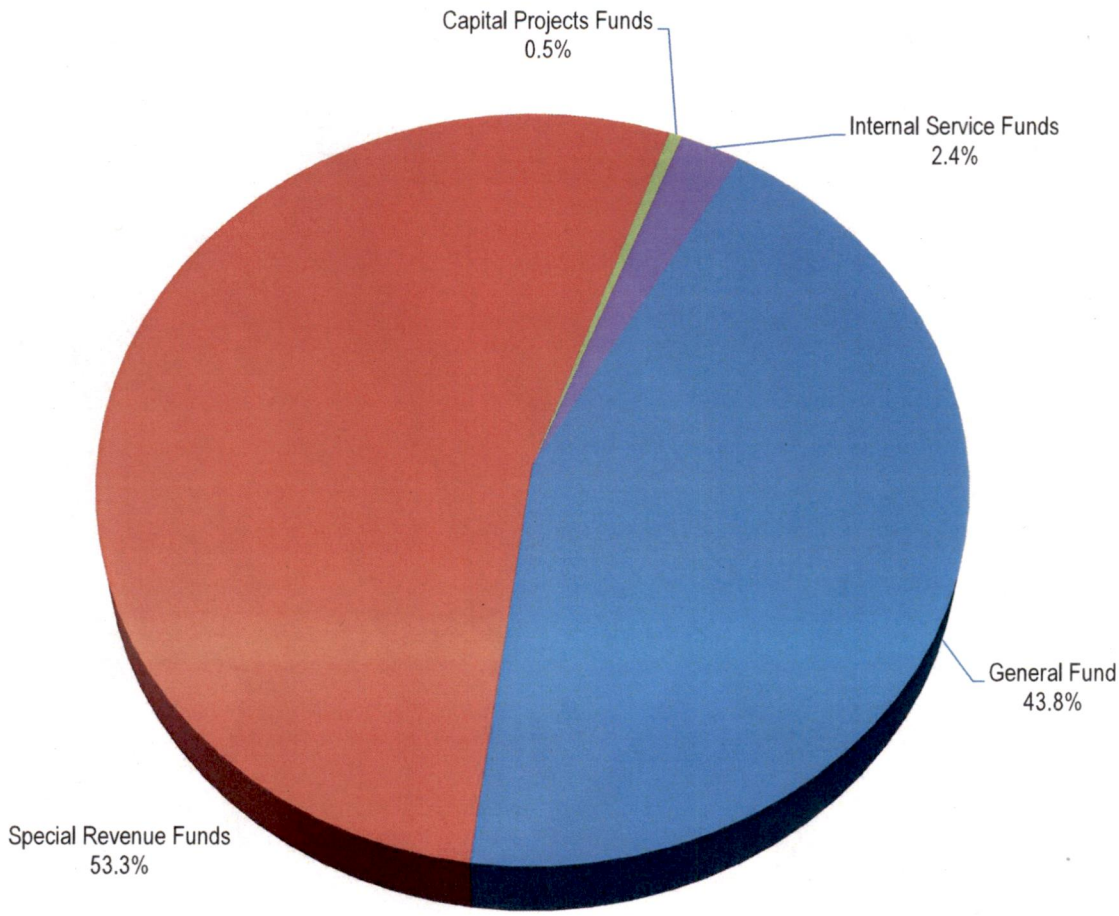

NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY
REVENUES BY FUND
2023-2024



General Fund	$23,065,500
Special Revenue Funds	55,272,885
Capital Projects Funds	291,120
Internal Service Funds	1,591,340
Total	$80,220,845

CITY
REVENUES BY FUND
2024-2025



General Fund	$23,847,450
Special Revenue Funds	29,050,305
Capital Projects Funds	268,845
Internal Service Funds	1,332,875
Total	$54,499,475

General Fund

Acct #	General Fund-001	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,896,425	4,061,951	4,824,355	4,850,000	5,092,500	5,347,125
7020	UNSECURED PROPERTY TAX	146,765	143,133	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	101,762	142,071	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	8,468	13,622	-	-	-	-
7050	UTILITY UNITARY TAX	92,971	92,001	-	-	-	-
7060	HOMEOWNERS EXEMPTION	57,175	55,797	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	27,760	26,374	-	-	-	-
7075	RESIDUAL BALANCE	721,057	799,867	926,845	875,000	918,750	964,690
7090	PROPERTY TAX-VEHICLE LICENSE FEE	5,500,436	5,775,147	5,962,690	6,185,000	6,494,250	6,818,965
7100	SALES & USE TAX	3,699,878	3,999,363	3,708,015	4,240,000	4,494,400	4,764,065
7110	EXTRACTION TAX	300,630	228,710	360,000	345,000	345,000	345,000
7300	TRANSIENT OCCUPANCY TAX	46,603	43,259	48,000	48,000	48,000	48,000
7400	FRANCHISE FEES-GAS	102,065	122,723	105,000	125,000	140,000	150,000
7401	FRANCHISE FEES-ELECTRIC	363,612	404,040	320,000	405,000	470,000	480,000
7402	FRANCHISE FEES-CABLE	447,233	443,740	480,000	480,000	480,000	480,000
7403	FRANCHISE FEES-REFUSE	810,175	853,509	882,000	882,000	898,000	905,000
7404	FRANCHISE FEES-KIOSK SIGNS	900	-	-	-	-	-
7413	FRANCHISE FEES-REFUSE HOUSEHOLD HAZ. WASTE	101,272	106,689	110,000	110,000	112,000	113,000
7450	BUSINESS LICENSE FEE	186,237	214,460	175,000	220,000	239,000	244,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	4,070	2,710	-	-	-	-
7460	PROPERTY TRANSFER TAX	231,644	355,361	175,000	175,000	165,000	165,000
	TOTAL TAXES	**16,848,066**	**17,885,456**	**18,076,905**	**18,940,000**	**19,896,900**	**20,824,845**
	LICENSES & PERMITS:						
7510	ANIMAL LICENSE FEE	61,461	56,479	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	338,868	796,140	375,530	630,000	544,690	431,665
7610	BUILDING PERMITS-PLAN CHECK FEES	178,349	260,639	128,000	250,000	289,835	189,555
7620	BUILDING PERMITS-SMIP	2,654	9,654	2,000	2,000	6,000	3,100
7630	BUILDING PERMITS-BSAR FUND	1,993	3,767	1,000	1,000	4,000	2,000
7700	YARD SALE PERMITS	3,760	5,370	8,000	8,000	8,000	8,000
	TOTAL LICENSES & PERMITS	**587,085**	**1,132,048**	**569,530**	**946,000**	**907,525**	**689,320**
	FINES & FORFEITURES:						
8150	PARKING CITATIONS	9,765	5,153	20,000	10,000	10,000	10,000
8200	GENERAL FINES	13,244	-	-	-	-	-
8201	CODE ENFORCEMENT FINES	32,494	62,557	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	15,150	22,140	20,000	20,000	20,000	20,000
8252	BOOKING FEE REIMBURSEMENT	860	-	-	-	-	-
	TOTAL FINES & FORFEITURES	**71,514**	**89,850**	**50,000**	**40,000**	**40,000**	**40,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	25,784	147,801	85,000	225,000	240,500	238,495
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(80,122)	-	-	-	-
8605	REFUSE PENALTIES & INTEREST	14,109	2,203	1,000	1,000	-	-
8710	LAND RENTAL	124,930	131,042	133,750	133,750	137,095	140,520
8900	MISCELLANEOUS	40,578	7,027	5,000	5,000	5,000	5,000
8910	VOLUNTEER DONATIONS	-	-	15,000	15,000	18,000	18,000
8911	STATE OF THE CITY DONATIONS	-	-	-	-	11,000	11,000
	TOTAL MISCELLANEOUS REVENUE	**205,401**	**207,949**	**239,750**	**379,750**	**411,595**	**413,015**

General Fund

Acct #	General Fund-001	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	INTERGOVERNMENTAL REVENUE:						
9010	MOTOR VEHICLE IN-LIEU TAX	40,576	63,608	25,000	25,000	40,000	40,000
9210	STATE-OTHER	16,962	13,927	14,500	-	-	-
9325	ARTICLE 19 WDA	71,564	71,071	64,000	55,000	55,000	55,000
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	28,498	26,090	30,000	30,000	35,000	35,000
	TOTAL INTERGOVERNMENTAL REVENUE	**382,600**	**399,696**	**358,500**	**335,000**	**355,000**	**355,000**
	CURRENT SERVICE CHARGES:						
9510	PLANNING FEES-ZONING/GENERAL PLAN AMENDMENT	-	-	-	-	-	-
9511	PLANNING FEES-TENTATIVE PARCEL MAP	5,300	522	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	-	-	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	31,073	99,744	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	32,007	45,654	-	-	-	-
9515	PLANNING FEES-TENTATIVE TRACT MAP	-	-	-	-	-	-
9516	PLANNING FEES-LOT LINE ADJUSTMENT	5,505	2,455	-	-	-	-
9517	PLANNING FEES-OTHER	90,588	81,652	186,435	186,435	120,090	125,300
9518	PLANNING FEES-APPEALS/HEARINGS	398	-	-	-	-	-
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	-	55	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	79,825	155,820	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	185,126	234,326	337,960	337,960	474,410	516,715
9522	ENGINEERING FEES-STREET OPENING PERMITS	-	-	-	-	-	-
9523	ENGINEERING FEES-OTHER	2,452	25,566	-	-	-	-
9524	NPDES INSPECTION FEES	3,225	1,080	1,000	1,000	1,000	1,000
9525	PARK FEES	400	26,802	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	189,818	199,580	202,880	202,880	206,940	211,075
9528	CITATION SIGN OFF FEES	138	72	-	-	-	-
9529	REPOSSESSION RELEASE FEES	675	1,170	-	1,000	1,000	1,000
9531	WITNESS FEES	-	30	-	-	-	-
9532	SELF HAULER FEES	905	370	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	7,109	1,501	1,000	1,000	-	-
9536	LIVESCAN SERVICE FEES	238	340	600	500	600	600
9538	FORECLOSURE REGISTRATION FEES	950	840	2,000	1,000	1,000	1,000
9540	RECORDATION OF DOCUMENT FEES	205	567	5,000	1,000	1,000	1,000
9541	BURRTEC CODE ENFORCEMENT FEES	82,406	89,609	110,350	110,350	117,785	122,900
9544	EVWD POLICE SERVICES FEES	-	153,260	290,765	290,765	303,850	317,525
9550	CANDIDATES STATEMENT DEPOSIT	10	-	-	-	-	-
9630	SALE OF MISCELLANEOUS COPIES	88	46	1,500	-	-	-
9631	POLICE STATION REPORTS	635	710	500	1,000	1,000	1,000
9632	VEHICLE STORAGE FEES	38,598	48,440	40,000	40,000	55,000	55,000
9633	NOTARY FEES	75	90	-	-	-	-
9634	PASSPORT FEE	1,925	5,530	-	5,000	5,000	5,000
9635	RETURNED CHECK CHARGE FEES	120	120	-	-	-	-
9780	CITY ADMINISTRATION	-	-	-	-	163,305	163,655
9923	OPERATING TRANS IN-GENERAL CAPITAL FINANCING	284,104	-	-	-	-	-
9927	OPERATING TRANS IN-GRANTS FUND	-	10,674	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**1,043,897**	**1,186,624**	**1,182,490**	**1,182,390**	**1,454,480**	**1,525,270**
	TOTAL GENERAL FUND	**19,138,563**	**20,901,625**	**20,477,175**	**21,823,140**	**23,065,500**	**23,847,450**

Traffic Safety

Acct #	Traffic Safety-002	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	FINES & FORFEITURES:						
8100	VEHICLE CODE FINES-CVC	8,712	15,900	49,000	6,775	6,775	6,775
8200	GENERAL FINES	-	16,138	15,000	9,500	9,500	9,500
	TOTAL FINES & FORFEITURES	**8,712**	**32,038**	**64,000**	**16,275**	**16,275**	**16,275**
	CURRENT SERVICE CHARGES:						
9901	OPERATING TRANSFER IN-GENERAL FUND	-	17,611	-	45,500	53,725	53,725
	TOTAL CURRENT SERVICE CHARGES	**-**	**17,611**	**-**	**45,500**	**53,725**	**53,725**
	TOTAL TRAFFIC SAFETY	**8,712**	**49,649**	**64,000**	**61,775**	**70,000**	**70,000**

Gas Tax

Acct #	Gas Tax-004	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	3,201	3,440	10,000	28,000	49,200	50,400
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(5,600)	-	-	-	-
8900	MISCELLANEOUS	19,757	7,868	15,000	15,000	30,000	30,000
	TOTAL MISCELLANEOUS REVENUE	**22,958**	**5,708**	**25,000**	**43,000**	**79,200**	**80,400**
	INTERGOVERNMENTAL REVENUE:						
9100	GAS TAX-2106	177,289	197,603	206,730	212,495	231,025	242,575
9110	GAS TAX-2107	381,393	366,405	429,025	411,530	448,745	471,180
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9140	GAS TAX-2105	281,852	306,328	337,125	343,535	373,600	392,280
9145	GAS TAX-2103	369,100	436,147	517,370	488,710	564,180	592,390
9318	CITY OF SAN BERNARDINO	12,051	7,807	-	-	-	-
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,025,608	1,118,844	1,144,675	1,234,800	1,407,420	1,477,790
	TOTAL INTERGOVERNMENTAL REVENUE	**2,254,793**	**2,440,634**	**2,642,425**	**2,698,570**	**3,032,470**	**3,183,715**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	11,500	11,520
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	145,023	145,023	145,025	145,025	145,025	145,025
	TOTAL CURRENT SERVICE CHARGES	**145,023**	**145,023**	**145,025**	**145,025**	**156,525**	**156,545**
	TOTAL GAS TAX	**2,422,774**	**2,591,365**	**2,812,450**	**2,886,595**	**3,268,195**	**3,420,660**

Article 3

Acct #	Article 3-005	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7205	TRANSPORTATION TAX-ARTICLE 3	186,810	37,088	28,000	28,000	82,000	-
	TOTAL TAXES	**186,810**	**37,088**	**28,000**	**28,000**	**82,000**	**-**
	TOTAL ARTICLE 3	**186,810**	**37,088**	**28,000**	**28,000**	**82,000**	**-**

Community Development Block Grant

Acct #	Community Development Block Grant-006	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	INTERGOVERNMENTAL REVENUE:						
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	700,804	451,265	655,795	655,795	185,000	645,000
	TOTAL INTERGOVERNMENTAL REVENUE	**700,804**	**451,265**	**655,795**	**655,795**	**185,000**	**645,000**
	TOTAL CDBG	**700,804**	**451,265**	**655,795**	**655,795**	**185,000**	**645,000**

Development Impact Fees

Acct #	Development Impact Fees-007	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	39,029	26,920	60,000	90,000	60,000	60,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(79,354)	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**39,029**	**(52,434)**	**60,000**	**90,000**	**60,000**	**60,000**
	CURRENT SERVICE CHARGES:						
9700	DEV IMPACT FEES-POLICE FACILITIES	3,260	6,694	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	15,422	23,774	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	37,420	29,677	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	41,985	33,077	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	225,000	1,700,000	500,000	500,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	10,343	27,302	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	296,418	111,220	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	33,617	25,926	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	12,892	34,030	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	30,126	4,913	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	68,787	11,219	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	67,615	11,028	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	562,789	109,321	-	-	-	-
9845	PROCEEDS FROM SBCTA AGREEMENT	469,081	3,397,966	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**1,649,756**	**3,826,147**	**225,000**	**1,700,000**	**500,000**	**500,000**
	TOTAL DEVELOPMENT IMPACT FEES	**1,688,785**	**3,773,712**	**285,000**	**1,790,000**	**560,000**	**560,000**

Developer Fees

Acct #	Developer Fees-008	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	24,253	16,694	40,000	40,000	40,000	40,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(55,930)	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**24,253**	**(39,236)**	**40,000**	**40,000**	**40,000**	**40,000**
	CURRENT SERVICE CHARGES:						
9543	MICROFILM FEES	9,598	17,629	10,000	10,000	10,000	10,000
9647	DEVELOPER FEES-STREETS/TREES	35,886	10,746	-	-	-	-
9648	DEVELOPER FEES-SIGNALS	36,450	-	-	-	-	-
9654	DEVELOPER FEES-LANDSCAPING	16,973	-	-	-	-	-
9720	INCLUSIONARY HOUSING	18,750	78,750	-	370,000	-	-
	TOTAL CURRENT SERVICE CHARGES	**117,656**	**107,125**	**10,000**	**380,000**	**10,000**	**10,000**
	TOTAL DEVELOPER FEES	**141,909**	**67,889**	**50,000**	**420,000**	**50,000**	**50,000**

Capital Improvements

Acct #	Capital Improvements-010	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	26,480	22,125	50,000	150,000	50,000	50,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(25,896)	-	-	-	-
8900	MISCELLANEOUS	60,342	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**86,822**	**(3,771)**	**50,000**	**150,000**	**50,000**	**50,000**
	TOTAL CAPITAL IMPROVEMENTS	**86,822**	**(3,771)**	**50,000**	**150,000**	**50,000**	**50,000**

Landscape Maintenance District

Acct #	Landscape Maintenance District-012	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	406,775	439,783	415,000	415,000	530,000	555,000
	TOTAL TAXES	**406,775**	**439,783**	**415,000**	**415,000**	**530,000**	**555,000**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	5,130	5,155
9901	OPERATING TRANSFER IN-GENERAL FUND	-	213,513	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**-**	**213,513**	**-**	**-**	**5,130**	**5,155**
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**406,775**	**653,296**	**415,000**	**415,000**	**535,130**	**560,155**

Street Light District

Acct #	Street Light District-013	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	332,423	328,883	350,000	395,000	400,000	410,000
	TOTAL TAXES	**332,423**	**328,883**	**350,000**	**395,000**	**400,000**	**410,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	-	-	-	-	5,000	5,000
8900	MISCELLANEOUS	217,239	13,544	25,000	25,000	25,000	30,000
	TOTAL MISCELLANEOUS REVENUE	**217,239**	**13,544**	**25,000**	**25,000**	**30,000**	**35,000**
	TOTAL STREET LIGHT DISTRICT	**549,662**	**342,427**	**375,000**	**420,000**	**430,000**	**445,000**

Community Facilities Districts

Acct #	Community Facilities Districts-014	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8900	MISCELLANEOUS	9,025	10,080	10,350	10,350	10,600	10,850
	TOTAL MISCELLANEOUS REVENUE	**9,025**	**10,080**	**10,350**	**10,350**	**10,600**	**10,850**
	TOTAL COMMUNITY FACILITIES DISTRICTS	**9,025**	**10,080**	**10,350**	**10,350**	**10,600**	**10,850**

Community Trails District

Acct #	Community Trails District-015	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	12,321	13,313	12,750	12,750	15,000	16,000
	TOTAL TAXES	**12,321**	**13,313**	**12,750**	**12,750**	**15,000**	**16,000**
	TOTAL COMMUNITY TRAILS DISTRICT	**12,321**	**13,313**	**12,750**	**12,750**	**15,000**	**16,000**

Parks Maintenance District

Acct #	Parks Maintenance District-016	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	86,837	94,070	89,500	89,500	105,000	115,000
	TOTAL TAXES	**86,837**	**94,070**	**89,500**	**89,500**	**105,000**	**115,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	583	403	900	900	2,500	3,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(1,342)	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**583**	**(939)**	**900**	**900**	**2,500**	**3,000**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	5,130	5,155
9901	OPERATING TRANSFER IN-GENERAL FUND	41,706	50,609	50,815	50,815	53,430	55,890
	TOTAL CURRENT SERVICE CHARGES	**41,706**	**50,609**	**50,815**	**50,815**	**58,560**	**61,045**
	TOTAL PARKS MAINTENANCE DISTRICT	**129,126**	**143,740**	**141,215**	**141,215**	**166,060**	**179,045**

Measure I

Acct #	Measure I-017	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	12,993	6,324	19,000	30,000	25,000	27,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(11,940)	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**12,993**	**(5,616)**	**19,000**	**30,000**	**25,000**	**27,000**
	INTERGOVERNMENTAL REVENUE:						
9131	MEASURE I 2010-2040	1,250,275	1,458,861	1,168,255	1,525,000	1,601,250	1,681,315
	TOTAL INTERGOVERNMENTAL REVENUE	**1,250,275**	**1,458,861**	**1,168,255**	**1,525,000**	**1,601,250**	**1,681,315**
	TOTAL MEASURE I	**1,263,268**	**1,453,245**	**1,187,255**	**1,555,000**	**1,626,250**	**1,708,315**

CFD Maintenance

Acct #	CFD Maintenance -019	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	-	-	-	-	7,000	86,720
	TOTAL TAXES	**-**	**-**	**-**	**-**	**7,000**	**86,720**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	1,200	1,200
9901	OPERATING TRANSFER IN-GENERAL FUND	-	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**-**	**-**	**-**	**-**	**1,200**	**1,200**
	TOTAL CFD MAINTENANCE	**-**	**-**	**-**	**-**	**8,200**	**87,920**

Air Quality Management District (AQMD)

Acct #	Air Quality Management District-020	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	1,691	1,164	2,600	2,600	5,000	5,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(3,895)	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**1,691**	**(2,731)**	**2,600**	**2,600**	**5,000**	**5,000**
	INTERGOVERNMENTAL REVENUE:						
9317	AQMD AB 2766	72,240	70,857	72,000	72,000	72,000	72,000
	TOTAL INTERGOVERNMENTAL REVENUE	**72,240**	**70,857**	**72,000**	**72,000**	**72,000**	**72,000**
	TOTAL AQMD	**73,931**	**68,126**	**74,600**	**74,600**	**77,000**	**77,000**

Citizen's Option for Public Safety (COPS)

Acct #	Citizen's Option for Public Safety-021	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	INTERGOVERNMENTAL REVENUE:						
9350	COPS GRANT	156,893	161,330	165,000	165,000	170,000	175,000
	TOTAL INTERGOVERNMENTAL REVENUE	156,893	161,330	165,000	165,000	170,000	175,000
	TOTAL COPS	156,893	161,330	165,000	165,000	170,000	175,000

General Capital Financing

Acct #	General Capital Financing-023	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	223,181	16,557	146,870	146,870	125,520	102,995
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(60,317)	-	-	-	-
8730	SALE OF LAND	402,000	-	-	-	-	-
8900	MISCELLANEOUS	-	-	5,000	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	**625,181**	**(43,760)**	**151,870**	**151,870**	**130,520**	**107,995**
	CURRENT SERVICE CHARGES:						
9539	PAVEMENT IMPACT FEES	126,203	129,983	100,000	100,000	100,000	100,000
9901	OPERATING TRANSFER IN-GENERAL FUND	295,000	1,500,000	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**421,203**	**1,629,983**	**100,000**	**100,000**	**100,000**	**100,000**
	TOTAL GENERAL CAPITAL FINANCING	**1,046,384**	**1,586,223**	**251,870**	**251,870**	**230,520**	**207,995**

Street & Storm Drain Maintenance District

Acct #	Street & Storm Drain Maintenance District-024	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	40,435	40,699	40,400	40,400	40,300	40,400
	TOTAL TAXES	**40,435**	**40,699**	**40,400**	**40,400**	**40,300**	**40,400**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	2,499	1,908	3,400	9,000	3,300	3,400
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(7,048)	-		-	-
	TOTAL MISCELLANEOUS REVENUE	**2,499**	**(5,140)**	**3,400**	**9,000**	**3,300**	**3,400**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	220	220
	TOTAL CURRENT SERVICE CHARGES	**-**	**-**	**-**	**-**	**220**	**220**
	TOTAL STREET & STORM DRAIN MAINTENANCE DIST.	**42,934**	**35,559**	**43,800**	**49,400**	**43,820**	**44,020**

Justice Assistance Grant

Acct #	Justice Assistance Grant-026	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	INTERGOVERNMENTAL REVENUE:						
9360	JUSTICE ASSISTANCE GRANT	-	15,759	20,000	20,000	20,000	20,000
	TOTAL INTERGOVERNMENTAL REVENUE	-	15,759	20,000	20,000	20,000	20,000
	TOTAL JUSTICE ASSISTANCE GRANT	-	15,759	20,000	20,000	20,000	20,000

Grants Fund

Acct #	Grants Fund-027	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	28,986	19,952	-	-	-	-
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(66,847)	-	-	-	-
8900	MISCELLANEOUS	-	-	-	-	832,000	35,000
	TOTAL MISCELLANEOUS REVENUE	**28,986**	**(46,895)**	**-**	**-**	**832,000**	**35,000**
	INTERGOVERNMENTAL REVENUE:						
9135	SBCTA	-	-	-	-	-	-
9210	STATE-OTHER	83,599	218,014	2,319,000	2,319,000	3,378,000	1,237,000
9310	MISC PROJECT REIMBURSEMENT	-	100,624	-	-	-	-
9314	IVDA PROJECT REIMBURSEMENT	97,228	46,798	280,000	280,000	1,212,000	53,000
9318	CITY OF SAN BERNARDINO PROJECT REIMBURSEMENT	206,286	31,931	10,000	10,000	39,000	153,000
9319	EVWD PROJECT REIMBURSEMENT	-	50,840	6,000	6,000	8,000	-
9321	SB CO. FLOOD CONTROL PROJECT REIMBURSEMENT	-	-	-	-	14,500,000	-
9322	COUNTY OF SAN BERNARDINO PROJECT REIMB.	1,288	1,402,254	-	-	-	1,753,000
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	23,218	1,278	38,000	38,000	-	5,000
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	(11,030)	1,936,348	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	**400,589**	**3,788,086**	**2,653,000**	**2,653,000**	**19,137,000**	**3,201,000**
	TOTAL GRANTS FUND	**429,575**	**3,741,190**	**2,653,000**	**2,653,000**	**19,969,000**	**3,236,000**

Paramedic Department

Acct #	Paramedic Department-028	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7085	PROPERTY TAX-PARAMEDIC TAX	365,480	365,136	360,000	367,500	370,000	375,000
	TOTAL TAXES	**365,480**	**365,136**	**360,000**	**367,500**	**370,000**	**375,000**
	MISCELLANEOUS REVENUE:						
8900	MISCELLANEOUS	394	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**394**	**-**	**-**	**-**	**-**	**-**
	CURRENT SERVICE CHARGES:						
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	1,099,090	519,304	1,868,825	1,868,825	2,097,760	2,209,325
	TOTAL CURRENT SERVICE CHARGES	**1,099,090**	**519,304**	**1,868,825**	**1,868,825**	**2,097,760**	**2,209,325**
	TOTAL PARAMEDIC DEPARTMENT	**1,464,964**	**884,440**	**2,228,825**	**2,236,325**	**2,467,760**	**2,584,325**

Fire Department

Acct #	Fire Department-029	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	2,783,530	2,901,674	3,446,445	3,464,000	3,637,200	3,819,060
7020	UNSECURED PROPERTY TAX	104,847	102,252	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	72,697	101,493	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	6,049	9,731	-	-	-	-
7050	UTILITY UNITARY TAX	66,417	65,724	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	19,831	18,841	-	-	-	-
7075	RESIDUAL BALANCE	515,111	571,412	661,880	625,000	656,250	689,065
	TOTAL TAXES	**3,568,482**	**3,771,128**	**4,108,325**	**4,089,000**	**4,293,450**	**4,508,125**
	LICENSES & PERMITS:						
7600	BUILDING PERMITS-INSPECTION FEES	20,368	65,618	20,000	20,000	39,000	39,000
7610	BUILDING PERMITS-PLAN CHECK FEES	11,004	19,763	17,500	17,500	25,000	25,000
	TOTAL LICENSES & PERMITS	**31,373**	**85,381**	**37,500**	**37,500**	**64,000**	**64,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	29,466	23,115	55,000	55,000	210,000	242,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(69,957)	-	-	-	-
8900	MISCELLANEOUS	8,633	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**38,099**	**(46,842)**	**55,000**	**55,000**	**210,000**	**242,000**
	INTERGOVERNMENTAL REVENUE:						
9410	PASS THRU-FIRE DEPARTMENT	164,728	170,497	175,000	175,000	180,250	185,660
	TOTAL INTERGOVERNMENTAL REVENUE	**164,728**	**170,497**	**175,000**	**175,000**	**180,250**	**185,660**
	CURRENT SERVICE CHARGES:						
9527	FIRE DEPARTMENT FEES	513,214	521,631	527,485	527,485	538,035	548,795
9901	OPERATING TRANSFER IN-GENERAL FUND	-	-	830,380	-	1,301,235	1,531,785
	TOTAL CURRENT SERVICE CHARGES	**513,214**	**521,631**	**1,357,865**	**527,485**	**1,839,270**	**2,080,580**
	TOTAL FIRE DEPARTMENT	**4,315,896**	**4,501,794**	**5,733,690**	**4,883,985**	**6,586,970**	**7,080,365**

Major Grants Fund

Acct #	Major Grants Fund-030	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	INTERGOVERNMENTAL REVENUE:						
9225	FEDERAL GRANTS	2,837,469	6,842,749	24,151,000	24,151,000	18,942,500	8,091,500
	TOTAL INTERGOVERNMENTAL REVENUE	**2,837,469**	**6,842,749**	**24,151,000**	**24,151,000**	**18,942,500**	**8,091,500**
	TOTAL MAJOR GRANTS FUND	**2,837,469**	**6,842,749**	**24,151,000**	**24,151,000**	**18,942,500**	**8,091,500**

Insurance

Acct #	Insurance-041	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	20,498	14,110	26,000	26,000	75,000	85,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(47,272)	-	-	-	-
8900	MISCELLANEOUS	167,418	383	25,500	25,500	25,500	25,500
8915	CLAIMS PAYABLE	4,390	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**192,306**	**(32,778)**	**51,500**	**51,500**	**100,500**	**110,500**
	CURRENT SERVICE CHARGES:						
9599	INSURANCE DEPARTMENT CHARGE	446,165	603,730	629,675	629,675	652,005	673,590
9780	CITY ADMINISTRATION	-	-	-	-	2,280	2,340
9901	OPERATING TRANSFER IN-GENERAL FUND	178,634	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**624,799**	**603,730**	**629,675**	**629,675**	**654,285**	**675,930**
	TOTAL INSURANCE	**817,105**	**570,952**	**681,175**	**681,175**	**754,785**	**786,430**

General Services

Acct #	General Services-042	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	4,843	3,082	7,000	7,000	17,500	20,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	-	(9,428)	-	-	-	-
8900	MISCELLANEOUS	125,752	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**130,595**	**(6,346)**	**7,000**	**7,000**	**17,500**	**20,000**
	CURRENT SERVICE CHARGES:						
9542	EVC STATION FEES	1,650	5,309	-	13,000	15,000	16,000
9598	BUILDING SERVICES DEPARTMENT CHARGE	36,455	80,905	75,215	75,215	797,855	504,245
9780	CITY ADMINISTRATION	-	-	-	-	6,200	6,200
9901	OPERATING TRANSFER IN-GENERAL FUND	215,000	675,000	-	-	-	-
9923	OPERATING TRANSFER IN-GENERAL CAPITAL FINANCING	284,104	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**537,209**	**761,214**	**75,215**	**88,215**	**819,055**	**526,445**
	TOTAL GENERAL SERVICES	**667,805**	**754,868**	**82,215**	**95,215**	**836,555**	**546,445**

Housing Authority

Acct #	Housing Authority-070	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	35,916	52,892	54,720	54,720	111,630	117,750
8650	PERCENTAGE RENTS	120,000	120,000	120,000	120,000	120,000	120,000
8900	MISCELLANEOUS	4,597	4,599	4,500	4,600	4,600	4,600
8905	PAYOFF DEMANDS	-	41,162	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**160,514**	**218,652**	**179,220**	**179,320**	**236,230**	**242,350**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	-	-	-	4,235	4,255
	TOTAL CURRENT SERVICE CHARGES	**-**	**-**	**-**	**-**	**4,235**	**4,255**
	TOTAL HOUSING AUTHORITY	**160,514**	**218,652**	**179,220**	**179,320**	**240,465**	**246,605**

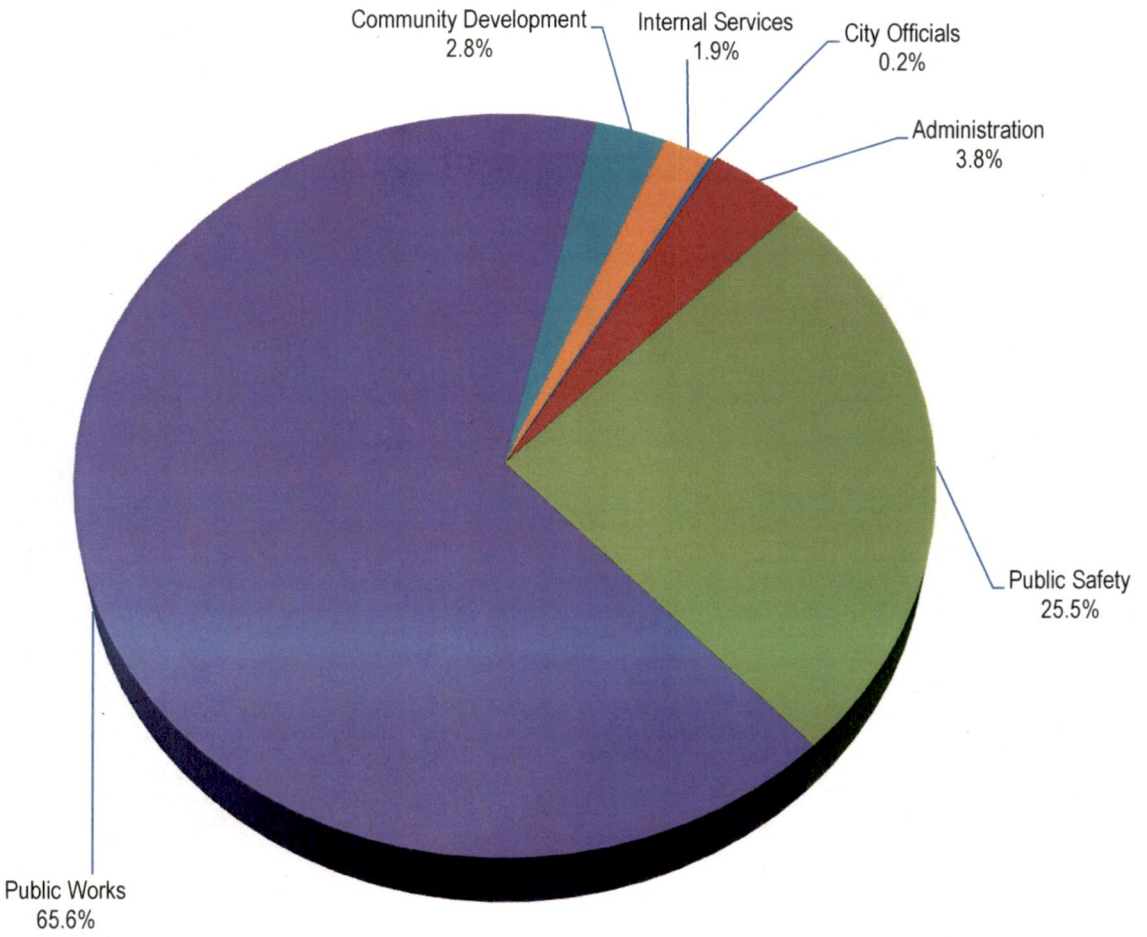
Successor Agency to the RDA RPTTF

Acct #	SARDA RPTTF-082	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,679,523	3,679,473	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL TAXES	3,679,523	3,679,473	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL SARDA RPTTF	3,679,523	3,679,473	3,678,700	3,678,700	3,679,250	3,678,105

Successor Agency to the RDA Debt Service & Admin

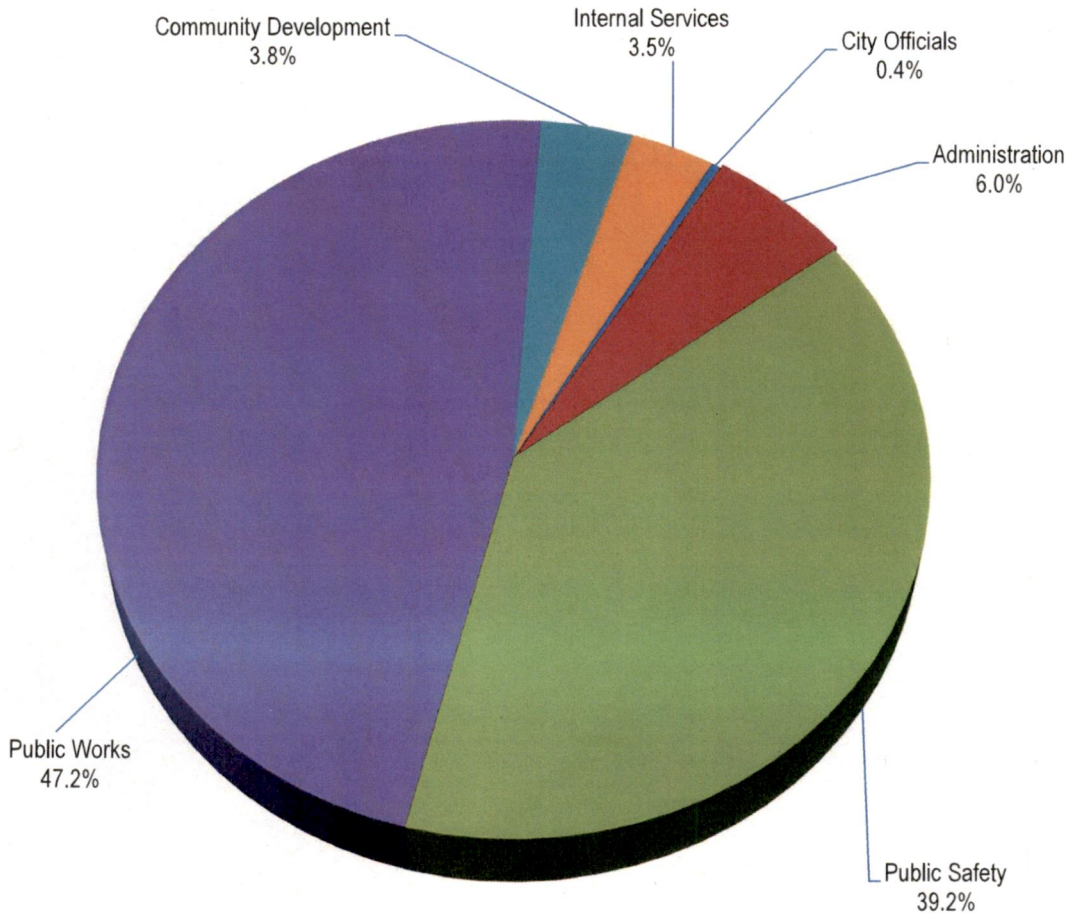
Acct #	SARDA Debt Service & Admin-089	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	125	439	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**125**	**439**	**-**	**-**	**-**	**-**
	CURRENT SERVICE CHARGES:						
9982	OPERATING TRANSFER IN-SARDA RPTTF	3,672,008	3,671,899	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL CURRENT SERVICE CHARGES	**3,672,008**	**3,671,899**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**
	TOTAL SARDA DEBT SERVICE & ADMIN	**3,672,133**	**3,672,339**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**

CITY
EXPENDITURES BY FUNCTION
2023-2024



City Officials	$ 214,195
Administration	3,455,920
Public Safety	22,932,425
Public Works	58,927,270
Community Development	2,543,800
Internal Services	1,701,340
Total	$89,774,950

CITY
EXPENDITURES BY FUNCTION
2024-2025



City Officials	$ 219,785
Administration	3,700,970
Public Safety	24,132,105
Public Works	29,080,715
Community Development	2,317,765
Internal Services	2,143,795
Total	$61,595,135

Expenditures by Function

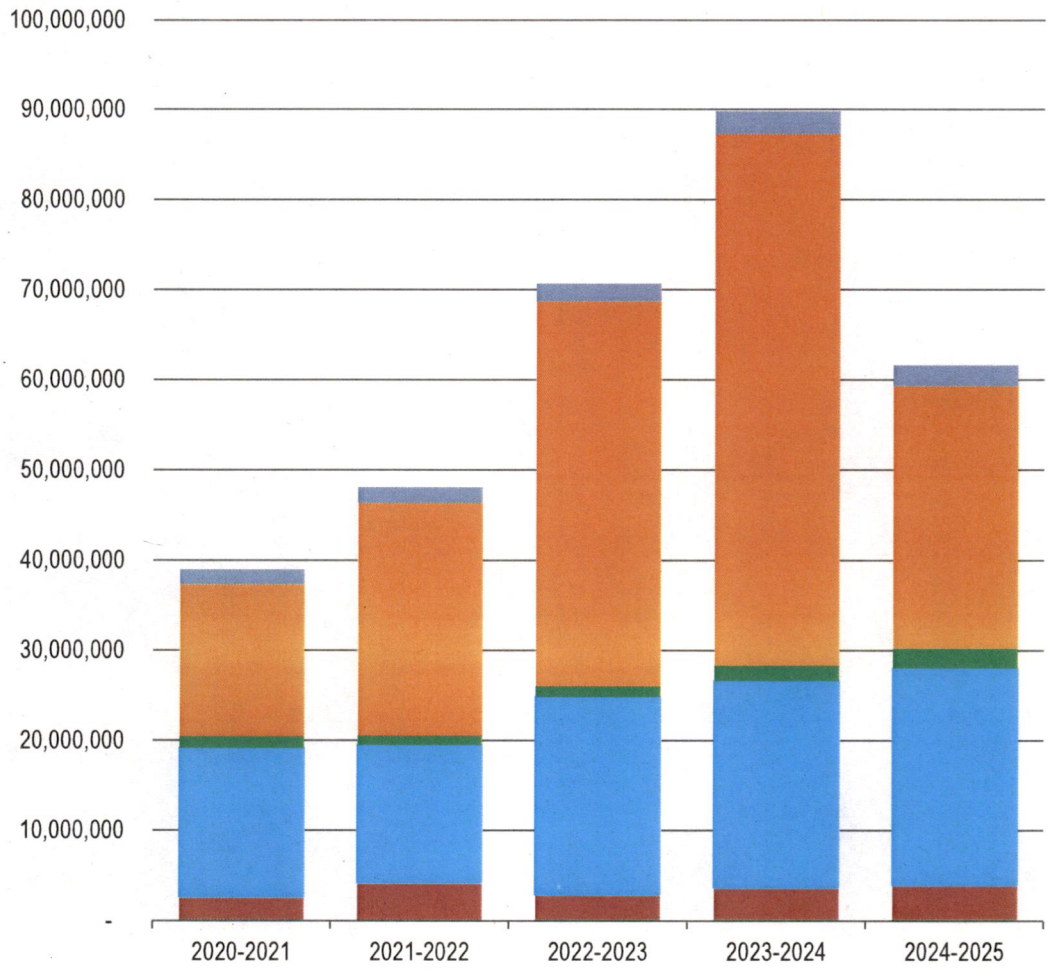
Fund #	Dept #		2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
		CITY OFFICIALS:						
001	1000	CITY COUNCIL	178,683	177,951	205,675	205,675	214,195	219,785
		TOTAL CITY OFFICIALS	**178,683**	**177,951**	**205,675**	**205,675**	**214,195**	**219,785**
		ADMINISTRATION:						
001	1200	CITY CLERK	305,370	320,682	369,125	369,125	500,400	535,715
001	1450	GENERAL GOVERNMENT	1,452,802	3,026,803	1,536,620	1,536,620	2,113,175	2,346,390
001	1600	PERSONNEL	56,626	57,369	69,250	66,950	86,855	88,725
001	1700	FINANCE	636,248	604,269	688,365	684,080	755,490	730,140
		TOTAL ADMINISTRATION	**2,451,046**	**4,009,122**	**2,663,360**	**2,656,775**	**3,455,920**	**3,700,970**
		PUBLIC SAFETY:						
001	2000	POLICE DEPARTMENT	10,765,619	10,828,656	12,477,005	12,513,845	13,195,330	13,766,035
001	2200	ANIMAL CARE	409,475	468,518	496,465	496,465	492,365	506,380
021	8450	COPS AB 3229	156,893	161,330	165,000	165,000	170,000	175,000
026	8480	JUSTICE ASSISTANCE GRANT	15,759	-	20,000	20,000	20,000	20,000
028	2050	PARAMEDIC DEPARTMENT	1,464,964	884,440	2,228,825	2,250,395	2,467,760	2,584,325
029	2100	FIRE DEPARTMENT	3,714,860	2,939,545	6,491,925	6,513,495	6,586,970	7,080,365
		TOTAL PUBLIC SAFETY	**16,527,570**	**15,282,488**	**21,879,220**	**21,959,200**	**22,932,425**	**24,132,105**
		INTERNAL SERVICES:						
041	9500	GENERAL LIABILITY	817,105	571,525	681,175	681,175	814,785	1,306,430
042	9510	BUILDING SERVICES	463,210	451,470	483,760	522,800	886,555	837,365
		TOTAL INTERNAL SERVICES	**1,280,315**	**1,022,996**	**1,164,935**	**1,203,975**	**1,701,340**	**2,143,795**
		PUBLIC WORKS:						
001	3200	ENGINEERING	495,650	637,414	615,370	619,220	865,245	906,450
001	4200	PUBLIC SERVICES	489,046	458,461	637,540	638,040	722,230	736,690
001	6000	PARKS	1,057,048	1,103,557	1,222,290	1,219,170	1,237,305	1,359,750
001	6010	GRAFFITI	124,844	126,436	129,175	129,175	180,635	182,460
001	6020	COMMUNITY VOLUNTEER SERVICES	75,780	94,057	104,710	104,710	136,080	131,235
001	6100	TRAILS	11,946	12,265	14,500	14,500	14,500	14,500
002	8200	TRAFFIC SAFETY	4,091	54,270	59,000	59,000	70,000	70,000
004	8310	GAS TAX (PUBLIC WORKS)	1,697,189	3,320,443	1,955,675	1,981,295	3,610,705	3,572,365
005	8320	ARTICLE 3	133,701	45,551	28,000	28,000	82,000	-
006	8400	HOUSING & COMMUNITY DEVELOPMENT	935,310	218,428	655,795	655,795	185,000	645,000
007	8330	DEVELOPMENT IMPACT FEES	1,068,713	5,087,959	1,265,790	1,288,790	2,000,000	846,000
008	8340	DEVELOPER FEES	108,761	92,597	31,435	31,435	37,770	35,740
010	3830	FACILITIES CONSTRUCTION	2,217,007	489,817	2,489,890	2,489,890	2,135,780	557,560
012	8500	LANDSCAPE MAINTENANCE DISTRICT	493,604	566,468	570,225	570,225	603,850	634,725
013	8510	STREET LIGHT DISTRICT	460,334	414,806	400,600	418,350	425,400	441,200
014	8520	COMMUNITY FACILITIES DISTRICTS	9,025	10,080	10,350	10,350	10,600	10,850
015	8530	COMMUNITY TRAILS DISTRICT	3,417	5,239	27,100	27,100	27,000	27,100
016	8540	PARKS MAINTENANCE DISTRICT	104,266	126,718	127,040	128,540	136,075	142,230
017	8350	MEASURE I	710,765	2,440,693	217,000	217,000	4,035,000	2,415,000
019	8430	CFD 2022-01 MEDITERRA	-	-	-	-	8,200	87,920
020	8440	AQMD AB 2766	59,463	63,525	88,400	88,400	217,000	153,000
023	3890	CAPITAL CONSTRUCTION	1,076,377	408,109	1,215,540	1,215,540	2,109,665	774,060
024	8470	STREET/STORM DRAIN MAINT. DISTRICT	10,238	9,187	36,030	36,030	32,730	37,380
027	8490	MISCELLANEOUS GRANTS	2,684,824	3,121,114	6,565,000	6,565,000	21,102,000	7,208,000
030	8495	MAJOR GRANTS	2,835,942	6,903,150	24,151,000	24,151,000	18,942,500	8,091,500
		TOTAL PUBLIC WORKS	**16,867,341**	**25,810,343**	**42,617,455**	**42,686,555**	**58,927,270**	**29,080,715**

Expenditures by Function

Fund #	Dept #		2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
		COMMUNITY DEVELOPMENT:						
001	4100	PLANNING	730,547	715,786	840,425	832,875	989,060	972,465
001	4500	BUILDING & SAFETY	513,463	591,946	705,420	701,920	918,590	737,065
001	4600	CODE ENFORCEMENT	392,893	474,926	386,330	458,330	636,150	608,235
		TOTAL COMMUNITY DEVELOPMENT	**1,636,903**	**1,782,657**	**1,932,175**	**1,993,125**	**2,543,800**	**2,317,765**
		TOTAL CITY	**38,941,858**	**48,085,558**	**70,462,820**	**70,705,305**	**89,774,950**	**61,595,135**
		HOUSING AUTHORITY:						
070	7000	HOUSING AUTHORITY	182,597	249,786	284,380	287,005	286,695	260,130
		TOTAL HOUSING AUTHORITY	**182,597**	**249,786**	**284,380**	**287,005**	**286,695**	**260,130**
		SUCCESSOR AGENCY:						
082	8020	SARDA REV. PROP TAX TRANSFER FUND	3,672,008	3,671,899	3,678,700	3,678,700	3,679,250	3,678,105
089	8090	SARDA DEBT SERVICE & ADMIN	3,673,946	3,671,984	3,678,700	3,678,700	3,679,250	3,678,105
		TOTAL SARDA	**7,345,953**	**7,343,883**	**7,357,400**	**7,357,400**	**7,358,500**	**7,356,210**

CITY OF HIGHLAND
NOVEMBER 24, 1987

CITY
EXPENDITURES BY FUNCTION
HISTORY

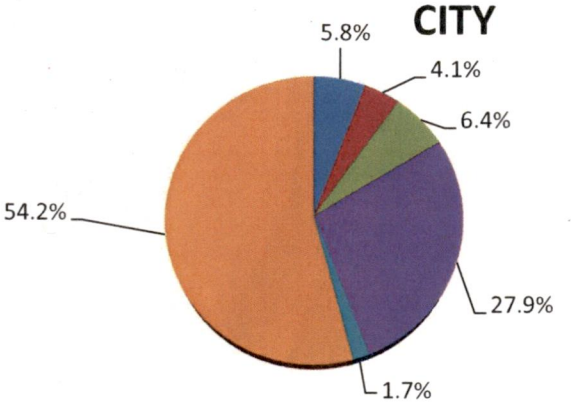


	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
City Officials	178,683	177,951	205,675	214,195	219,785
Administration	2,451,046	4,009,122	2,656,775	3,455,920	3,700,970
Public Safety	16,527,570	15,282,488	21,959,200	22,932,425	24,132,105
Internal Services	1,280,315	1,022,996	1,203,975	1,701,340	2,143,795
Public Works	16,867,341	25,810,343	42,686,555	58,927,270	29,080,715
Community Development	1,636,903	1,782,657	1,993,125	2,543,800	2,317,765
Total	$38,941,858	$48,085,557	$70,705,305	$89,774,950	$61,595,135

EXPENDITURES BY OBJECT

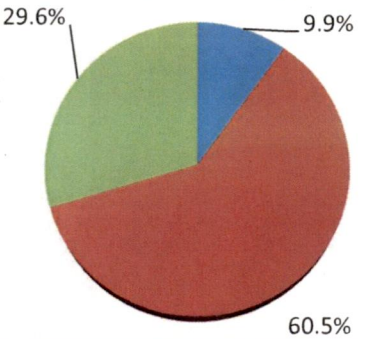
2023-2024

CITY



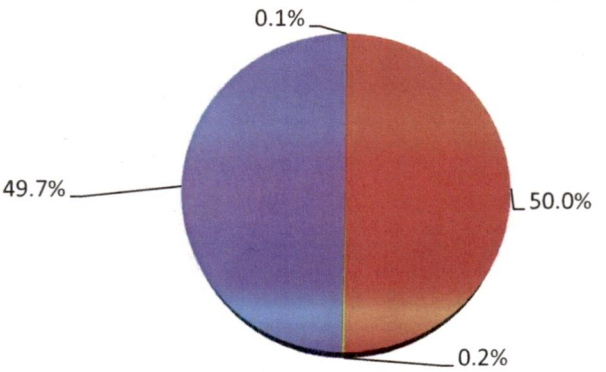
Operations & Materials-	$5,197,415
Operating Transfers-	$3,651,175
Salaries & Benefits-	$5,752,350
Contractual Services-	$25,018,010
Capital Outlay-	$1,533,000
Capital Projects-	$48,623,000
Total	**$89,774,950**

HOUSING AUTHORITY



Operations & Materials-	$28,355
Salaries & Benefits-	$173,340
Contractual Services-	$85,000
Total	**$286,695**

SUCCESSOR AGENCY

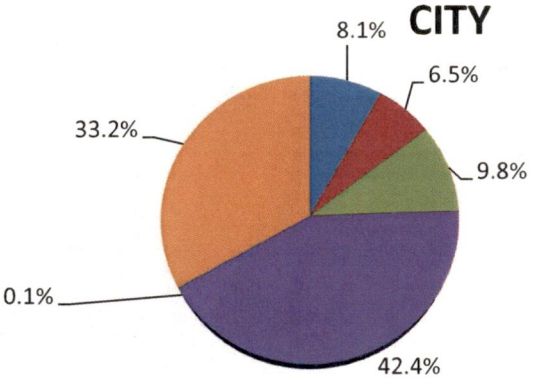


Operations & Materials -	$4,900
Operating Transfers-	$3,679,250
Contractual Services -	$17,125
Debt Service -	$3,657,225
Total	**$7,358,500**

EXPENDITURES BY OBJECT

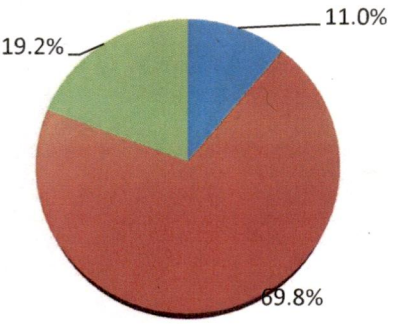
2024-2025

CITY



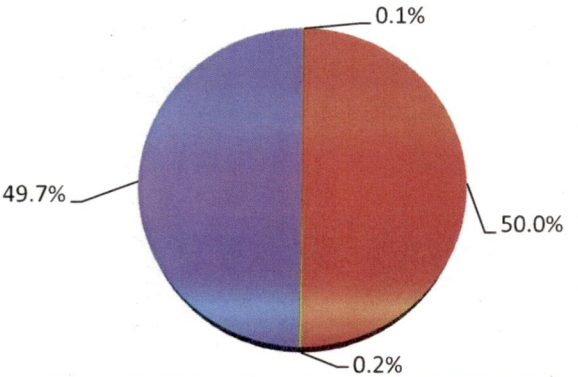
Operations & Materials-	$5,006,895
Operating Transfers-	$3,995,750
Salaries & Benefits-	$6,041,860
Contractual Services-	$26,085,630
Capital Outlay-	$35,000
Capital Projects-	$20,430,000
Total	**$61,595,135**

HOUSING AUTHORITY



Operations & Materials-	$28,580
Salaries & Benefits-	$181,550
Contractual Services-	$50,000
Total	**$260,130**

SUCCESSOR AGENCY



Operations & Materials-	$5,050
Operating Transfers-	$3,678,105
Contractual Services-	$17,315
Debt Service-	$3,655,740
Total	**$7,356,210**

City-Expenditures by Object

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	2,588,812	2,613,501	3,319,025	3,319,025	3,781,695	3,967,615
3040	OVERTIME	24,160	28,618	40,000	40,000	6,000	6,000
3050	COMPENSATORY TIME	19,183	28,001	-	-	-	-
3100	SICK LEAVE	55,281	47,895	-	-	-	-
3110	HOLIDAY	125,585	145,610	-	-	-	-
3120	VACATION	134,411	132,493	-	-	-	-
3125	MANAGEMENT LEAVE	21,148	29,215	-	-	-	-
	TOTAL SALARIES & WAGES	**2,968,579**	**3,025,332**	**3,359,025**	**3,359,025**	**3,787,695**	**3,973,615**
	BENEFITS:						
3510	CAFETERIA PLAN	685,621	676,055	735,150	735,150	760,500	785,850
3511	PERS-ADMIN FEE	616	609	1,200	1,200	1,000	1,000
3515	PERS-HEALTH INSURANCE-RETIRED	28,800	26,200	33,600	33,600	31,200	33,600
3530	MEDICARE & SOCIAL SECURITY	59,757	60,723	60,050	60,050	66,675	69,700
3540	WORKER'S COMPENSATION	-	-	-	-	-	-
3560	PERS-RETIREMENT	839,215	850,235	933,905	933,905	981,340	1,053,550
3580	DEFERRED COMPENSATION	8,003	8,564	7,920	7,920	9,510	9,510
3590	LIFE INSURANCE	8,890	9,177	10,735	10,735	12,025	12,630
3600	AUTO ALLOWANCE	24,636	24,942	25,080	25,080	25,080	25,080
3605	ANNUAL CREDIT MONITORING ALLOWANCE	4,030	4,225	4,265	4,265	4,325	4,325
3650	VACATION BUYBACK	27,587	30,019	25,000	25,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	30,985	38,509	27,000	27,000	28,000	28,000
3660	ADMINISTRATIVE LEAVE BUYBACK	21,615	17,441	19,000	19,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	-	-	1,000	1,000	1,000	1,000
	TOTAL BENEFITS	**1,739,756**	**1,746,699**	**1,883,905**	**1,883,905**	**1,964,655**	**2,068,245**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	138,592	173,820	180,400	210,000	232,000	246,000
4011	ELECTRICITY-STREET LIGHTING	351,599	289,021	275,000	292,750	300,000	310,985
4012	ELECTRICITY- EVC STATIONS	7,023	5,655	3,000	13,000	15,000	16,000
4020	GAS	19,545	28,422	17,760	36,700	40,000	42,500
4030	WATER/SEWER	417,626	543,812	514,570	513,570	577,000	580,450
4040	PEST CONTROL SUPPLIES	-	-	550	550	800	800
4045	LANDSCAPING SUPPLIES	5,817	2,386	3,850	4,000	3,600	4,100
4050	TRASH	-	-	-	-	-	-
4055	JANITORIAL SUPPLIES	16,539	14,354	18,200	18,200	19,900	20,900
4060	TELEPHONE	55,939	84,936	45,700	83,520	89,920	90,220
4061	CELL PHONES/SATELLITE PHONES	20,277	19,856	26,340	22,680	24,220	24,220
4062	AIR CARDS	21,590	20,617	23,220	23,220	24,660	24,660
4065	INTERNET/CABLE/SATELLITE	43,492	46,609	35,770	37,770	48,250	48,250
4066	ALARM MONITORING	9,106	9,070	10,740	12,800	16,300	14,100
4070	BUILDING MAINTENANCE	130,022	75,735	65,000	66,000	94,600	95,090
4075	PUBLIC FACILITIES IMPROVEMENT	9,552	3,212	10,000	10,000	60,000	10,000
4080	BUILDING SERVICES DEPARTMENT CHARGE	29,445	67,115	62,395	62,395	778,235	484,690
4101	OPERATING TRANSFER OUT-GENERAL FUND	284,104	10,674	-	-	-	-
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	-	17,611	-	-	53,725	53,725
4104	OPERATING TRANSFER OUT-GAS TAX	145,023	145,023	145,025	145,025	145,025	145,025
4106	OPERATING TRANSFER OUT-CDBG	-	-	-	-	-	-
4112	OPERATING TRANSFER OUT-LMD	-	213,513	-	-	-	-
4113	OPERATING TRANSFER OUT-SLD	-	-	-	-	-	-
4115	OPERATING TRANSFER OUT-COMM. TRAILS DISTRICT	-	-	-	-	-	-
4116	OPERATING TRANSFER OUT-PMD	41,706	50,609	50,815	50,815	53,430	55,890
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	295,000	1,500,000	-	-	-	-
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	1,099,090	519,304	1,868,825	1,868,825	2,097,760	2,209,325
4129	OPERATING TRANSFER OUT- FIRE DEPT.	-	-	830,380	830,380	1,301,235	1,531,785
4141	OPERATING TRANSFER OUT-INSURANCE	178,634	-	-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	499,104	675,000	-	-	-	-

City-Expenditures by Object

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
4198	CITY ADMINISTRATION	47,115	44,776	53,650	54,650	177,300	177,650
4199	INSURANCE DEPARTMENT CHARGE	440,185	595,640	621,235	621,235	643,270	664,565
4200	OFFICE SUPPLIES	37,165	38,696	44,690	44,690	97,385	102,540
4202	CRV GRANT USE	14,081	15,643	16,000	16,000	-	-
4203	EQUIPMENT/FURNITURE	186,343	19,622	28,400	28,400	110,775	68,875
4204	PERSONAL PROTECTIVE EQUIPMENT	11,470	1,832	13,000	13,000	18,000	18,000
4205	PHOTOCOPIER	29,506	34,169	28,680	28,680	27,660	27,660
4206	MATERIALS	67,486	90,347	118,150	118,150	118,800	124,740
4207	PARAMEDIC SUPPLIES	11,589	27,549	14,000	14,000	17,000	17,000
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	9,759	16,493	18,000	18,000	6,250	6,250
4209	RADIO ACCESS	14,574	15,009	11,000	11,000	15,840	15,840
4210	POSTAGE	15,275	15,617	15,900	16,550	18,100	18,100
4211	PARAMEDIC EQUIPMENT MAINTENANCE	3,954	3,048	5,500	5,500	7,500	7,500
4219	FIRE DEPARTMENT EQUIPMENT SUPPLIES	-	853	3,000	3,000	3,500	3,500
4220	FUEL	166,115	222,227	191,550	194,750	203,950	207,450
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	2,428	5,246	4,290	4,290	4,315	4,340
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	11,597	2,678	10,705	10,705	11,055	11,055
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	10,637	9,786	13,600	13,600	14,625	14,625
4235	PHYSICALS/TESTING	726	731	5,350	5,350	5,740	5,740
4236	LIVESCAN SERVICE FEE	272	434	1,445	1,445	1,445	1,445
4240	VEHICLE MAINTENANCE	242,476	229,872	205,200	237,200	244,700	246,200
4242	ANNUAL LADDER TESTING	1,637	-	2,000	2,000	2,000	2,000
4243	SCBA FLOW TESTING/HYDRO TESTING	5,804	23,010	4,300	4,300	5,600	5,600
4244	FIRE EXTING/FIRE SPRINKLER TESTING	550	559	2,000	2,000	2,000	2,000
4245	EQUIPMENT MAINTENANCE	12,482	28,622	29,890	29,890	32,040	98,360
4246	PARKS PLAYGROUND EQUIPMENT	61,380	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	1,631	2,048	4,340	4,340	5,000	5,100
4249	UNIFORMS	5,095	4,925	6,725	6,725	7,500	7,675
4250	SPECIAL DEPARTMENT SUPPLIES	2,211	4,924	9,650	9,650	15,050	16,050
4251	ADA COMPLIANCE	-	46	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	96,971	79,508	101,540	87,840	153,275	149,300
4260	DISASTER SUPPLIES	-	-	2,000	2,000	2,000	2,000
4290	TITLE SEARCH	-	-	-	-	-	-
4300	ADVERTISING	33,311	31,426	35,475	34,200	32,500	36,000
4310	DUES & SUBSCRIPTIONS	42,247	45,898	49,950	49,700	52,280	52,805
4320	TRAVEL & CONFERENCE	2,983	4,775	20,500	20,500	26,250	27,950
4330	TRAINING	2,813	3,154	14,140	14,645	19,425	17,010
4332	MILEAGE REIMBURSEMENT	138	60	2,025	1,925	1,950	1,950
4335	ELECTIONS	1,210	434	35,000	35,000	1,000	35,000
4336	COMMUNITY EVENTS	358	16,612	22,400	22,400	39,350	39,250
4337	SPECIAL EVENTS	-	-	-	-	3,500	3,500
4344	VOUCHER/REBATE PROGRAM	200	200	500	500	500	500
4345	NOTICE OF DETERMINATION	950	600	2,700	2,700	2,700	2,700
4346	LAFCO FEES	7,417	4,632	8,000	8,000	7,750	8,000
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
4348	CDBG PROGRAMS	48,365	50,400	65,000	65,000	65,000	65,000
4349	GRANT PROGRAMS	224,653	1,351,572	27,500	27,500	27,500	27,500
4351	EMERGENCY INCIDENTS	479	-	500	500	500	500
4353	CDBG CV PROGRAMS	135,565	94,432	27,090	27,090	-	-
4355	CLAIMS PAYABLE INCREASE	-	5,951	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	425,704	405,849	451,000	451,000	514,400	538,450
4370	INSURANCE CLAIMS	-	-	30,000	30,000	35,000	35,000
4380	INSURANCE ADJUSTING FEES	-	-	-	-	-	-
4390	INSURANCE LEGAL	73,234	52,735	60,000	60,000	60,000	60,000
4400	MISCELLANEOUS	2,029	199	2,085	1,000	1,200	1,205
4450	RELEASE/USE OF DEPOSIT/FEE	367,471	(4,462)	20,000	-	-	-
	TOTAL OPERATIONS & MATERIALS	**6,701,666**	**8,117,929**	**6,657,645**	**6,773,250**	**8,848,590**	**9,002,645**

City-Expenditures by Object

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	76,284	76,284	82,800	82,800	81,705	86,900
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000
4506	CONTRACT SERVICES-SB COUNTY RECORDER	3,360	2,241	5,500	5,500	5,000	5,500
4507	CONTRACT SERVICES-CHAMBER OF COMMERCE	-	-	-	-	-	-
4509	CONTRACT SERVICES-ARCHITECT	-	-	-	-	-	-
4510	CONTRACT SERVICES-AUDITOR	43,945	45,895	53,300	53,300	47,500	50,200
4513	CONTRACT SERVICES-SB 90	2,200	2,400	2,400	2,400	2,600	2,800
4515	CONTRACT SERVICES-COLLECTIONS	800	1,250	3,300	1,300	1,400	1,450
4516	CONTRACT SERVICES-CITATIONS	418	452	3,000	2,000	2,000	2,000
4517	CONTRACT SERVICES-DMV	96	126	650	550	625	650
4520	CONTRACT SERVICES-ATTORNEY	156,736	160,492	146,000	146,000	171,000	171,000
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	-	-	45,000	45,000	45,000	45,000
4526	CONTRACT SERVICES-YMCA	431,181	457,302	497,500	497,500	513,750	526,250
4530	CONTRACT SERVICES-CROSSING GUARDS	4,091	54,270	59,000	59,000	70,000	70,000
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	20,283	27,225	20,690	20,690	123,760	139,935
4534	CONTRACT SERVICES-GIS	32,775	33,431	40,000	40,000	3,000	7,000
4535	CONTRACT SERVICES-PERSONNEL	-	-	-	-	500	500
4536	CONTRACT SERVICES-CLASS STUDY	-	-	-	-	-	-
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	5,475	4,500	7,000	6,000	6,000	6,000
4538	CONTRACT SERVICES-CODE ENFORCEMENT	31,996	59,183	-	75,000	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	306,813	366,730	462,305	462,305	616,875	453,410
4542	CONTRACT SERVICES-SMIP	2,654	9,654	3,100	3,100	6,000	3,100
4543	CONTRACT SERVICES-BSAR FUND	1,993	3,767	2,000	2,000	4,000	2,000
4545	CONTRACT SERVICES-WEED ABATEMENT	29,273	30,179	50,765	50,765	47,000	49,000
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	11,415	32,075	25,000	35,000	35,000	35,000
4550	CONTRACT SERVICES-ENGINEERING	160,710	123,837	200,900	200,900	245,600	209,750
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	248,317	374,840	300,000	300,000	380,000	418,000
4552	CONTRACT SERVICES-TRAFFIC COUNTS	-	-	-	-	-	-
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	5,159	10,578	6,845	12,000	13,845	13,845
4554	CONTRACT SERVICES-CONSULTANT	267,461	90,151	79,000	79,000	49,000	49,000
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	-	-
4557	CONTRACT SERVICES-BOARD/SECURE	3,720	13,340	1,000	1,000	5,000	2,000
4558	CONTRACT SERVICES-APPRAISAL	2,000	-	-	-	1,000	1,000
4560	CONTRACT SERVICES-SHERIFF	10,754,533	11,398,652	12,273,520	12,273,520	13,189,900	13,751,610
4561	CONTRACT SERVICES-SHERIFF RESERVES	232	272	1,000	1,000	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	-	3,296	3,500	3,500	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	65,818	65,281	67,250	67,250	66,725	68,750
4565	CONTRACT SERVICES-ANIMAL CONTROL	404,357	463,522	490,530	490,530	490,530	504,545
4566	CONTRACT SERVICES-CITIZEN PATROL	300	48	1,000	1,000	1,000	1,000
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	1,591,094	1,596,978	2,037,560	2,037,560	2,578,790	2,690,855
4568	CONTRACT SERVICES-FIRE SERVICES	-	47,388	43,535	43,535	52,000	52,000
4569	CONTRACT SERVICES-FIRE DEPARTMENT	2,707,715	2,887,782	3,542,235	3,542,235	4,448,110	4,825,090
4570	CONTRACT SERVICES-STREET MAINTENANCE	18,608	58,329	67,000	67,000	87,000	92,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	1,000	1,000	1,000
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	3,000	3,000	1,000	1,000
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	500	500
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	-	14,500	10,000	10,000	10,000	10,000
4576	CONTRACT SERVICES-EMERGENCY WORK	6,413	16,702	10,500	10,500	10,500	10,500
4577	CONTRACT SERVICES-EMERGENCY (NON CONTRACT)	-	-	-	-	-	-
4578	CONTRACT SERVICES-STRIPING	20,502	30,400	25,000	26,000	29,800	32,800
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	239,221	247,702	185,000	185,000	250,000	250,000
4582	CONTRACT SERVICES-STUDIES	3,683	42,401	25,000	25,000	68,500	50,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	341,979	372,863	396,315	396,315	444,240	542,660
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	11,545	11,138	12,125	12,125	12,125	12,125
4588	CONTRACT SERVICES-HVAC MAINTENANCE	107,830	93,464	96,915	96,915	108,200	112,470
4589	CONTRACT SERVICES-PEST CONTROL	5,395	3,860	8,380	8,380	7,380	7,380

City-Expenditures by Object

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
4591	CONTRACT SERVICES-SIDEWALK REPAIR	38,550	52,406	30,000	38,000	60,000	65,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	30,102	6,636	20,000	20,000	20,000	26,440
4593	CONTRACT SERVICES-FACILITIES MAINTENANCE	-	-	-	-	-	-
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	49,676	50,831	66,000	66,000	62,000	64,000
4600	CONTRACT SERVICES-GENERAL PLAN	-	-	-	-	-	-
4605	CONTRACT SERVICES-CONSERVATION PLAN	-	31,713	-	8,850	-	-
4618	CONTRACT SERVICES-PARK LIGHTING	-	-	-	-	-	-
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	5,318	-	16,950	16,950	19,000	-
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	490	500	515
4623	CONTRACT SERVICES-WEBSITE	10,733	10,735	4,570	4,570	4,800	5,040
4625	CONTRACT SERVICES-CODIFICATION	1,213	2,445	5,500	5,500	5,500	5,500
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	14,518	16,664	19,000	19,000	20,600	22,750
4627	CONTRACT SERVICES-NETWORK	126,251	2,975	5,000	5,000	61,200	61,800
4662	CONTRACT SERVICES-HOUSING ELEMENT	72,695	67,583	21,820	21,820	-	-
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	99,571	120,777	100,000	100,000	100,000	105,635
4665	CONTRACT SERVICES-STORM DRAIN	43,289	27,014	137,795	137,795	173,000	200,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	11,145	14,005	42,000	42,000	27,000	29,000
4667	CONTRACT SERVICES-GRAFFITI	-	-	-	-	25,000	25,000
4680	CONTRACT SERVICES-TREE TRIMMING	67,620	87,285	97,500	97,500	98,450	100,875
	TOTAL CONTRACTUAL SERVICES	**18,701,347**	**19,828,132**	**21,966,570**	**22,070,450**	**25,018,010**	**26,085,630**
	CAPITAL OUTLAY:						
6010	LAND	-	-	-	-	-	-
6030	BUILDING	-	34,918	27,000	50,000	1,140,000	-
6040	EQUIPMENT	97,962	171,899	240,055	240,055	293,000	35,000
6060	VEHICLES	-	-	650,000	650,000	100,000	-
6070	SOFTWARE	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**97,962**	**206,816**	**917,055**	**940,055**	**1,533,000**	**35,000**
	CAPITAL PROJECTS:						
6510	LANDSCAPE MAINTENANCE	-	-	-	-	-	-
6530	STREET/SIDEWALK CONSTRUCTION	1,433,500	1,210,609	1,633,830	1,633,830	3,332,000	17,000
6533	STREET WIDENING PROJECTS	14,420	-	-	-	-	-
6545	SIDEWALK REPAIRS	51,568	15,293	-	-	224,000	565,000
6550	TRAFFIC IMPROVEMENTS	1,703,247	5,284,384	8,277,790	8,277,790	19,005,000	14,192,000
6600	STORM DRAIN PROJECTS	21,906	54,786	647,000	647,000	16,502,000	645,000
6700	ELECTRIC VEHICLE CHARGING STATIONS	-	-	-	-	-	-
6803	FACILITIES CONSTRUCTION	-	-	49,000	49,000	100,000	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	5,417,964	8,475,950	21,911,000	21,911,000	8,416,000	3,947,000
6816	TRAILS CONSTRUCTION	89,943	119,627	3,160,000	3,160,000	1,044,000	1,064,000
	TOTAL CAPITAL PROJECTS	**8,732,548**	**15,160,649**	**35,678,620**	**35,678,620**	**48,623,000**	**20,430,000**
	TOTAL CITY EXPENDITURES BY OBJECT	**38,941,857**	**48,085,558**	**70,462,820**	**70,705,305**	**89,774,950**	**61,595,135**

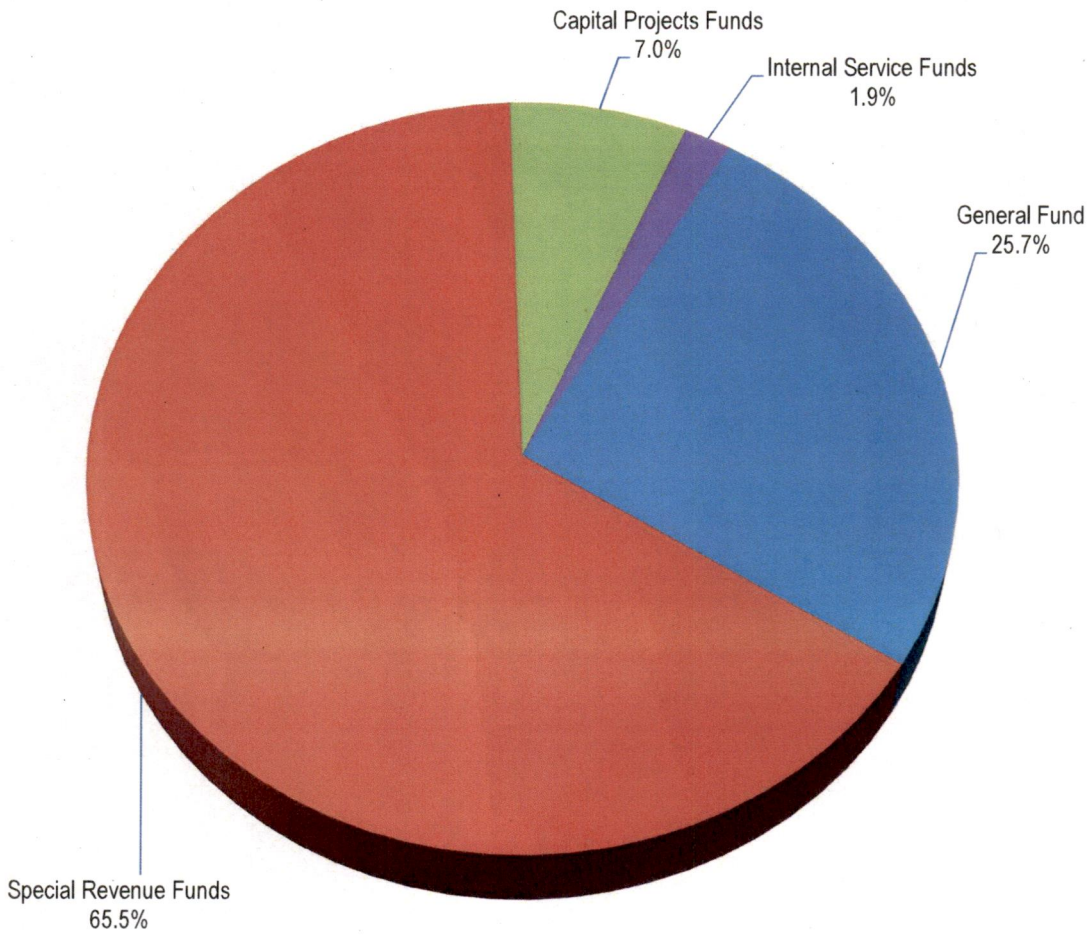
Housing Authority-Expenditures by Object

Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	93,056	103,389	111,475	111,475	120,505	126,485
3050	COMPENSATORY TIME	-	-	-	-	-	-
3100	SICK LEAVE	292	-	-	-	-	-
3110	HOLIDAY	4,200	5,684	-	-	-	-
3120	VACATION	3,122	4,833	-	-	-	-
3125	MANAGEMENT LEAVE	2,574	3,120	-	-	-	-
	TOTAL SALARIES & WAGES	**103,244**	**117,027**	**111,475**	**111,475**	**120,505**	**126,485**
	BENEFITS:						
3510	CAFETERIA PLAN	11,869	13,288	13,050	13,050	13,500	13,950
3530	MEDICARE & SOCIAL SECURITY	1,740	2,221	1,615	1,615	1,750	1,835
3560	PERS-RETIREMENT	29,048	31,857	32,220	32,220	35,290	36,965
3580	DEFERRED COMPENSATION	421	451	420	420	500	500
3590	LIFE INSURANCE	325	364	370	370	400	420
3600	AUTO ALLOWANCE	1,324	1,370	1,320	1,320	1,320	1,320
3605	ANNUAL CREDIT MONITORING ALLOWANCE	170	175	75	75	75	75
3650	VACATION BUYBACK	4,209	3,158	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	886	2,701	-	-	-	-
3660	ADMIN LEAVE BUYBACK	986	862	-	-	-	-
	TOTAL BENEFITS	**50,977**	**56,448**	**49,070**	**49,070**	**52,835**	**55,065**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	7,010	13,790	12,820	12,820	19,620	19,555
4199	INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	8,440	8,735	9,025
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	-	56	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**12,990**	**21,936**	**21,260**	**21,260**	**28,355**	**28,580**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	9,281	27,913	30,000	30,000	40,000	20,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4556	CONTRACT SERVICES-DEMOLITION	-	-	47,575	50,200	-	-
4611	CONTRACT SERVICES-LMI HOUSING	6,105	26,463	25,000	25,000	45,000	30,000
	TOTAL CONTRACTUAL SERVICES	**15,386**	**54,376**	**102,575**	**105,200**	**85,000**	**50,000**
	TOTAL HA EXPENDITURES BY OBJECT	**182,597**	**249,786**	**284,380**	**287,005**	**286,695**	**260,130**

Successor Agency-Expenditures by Object

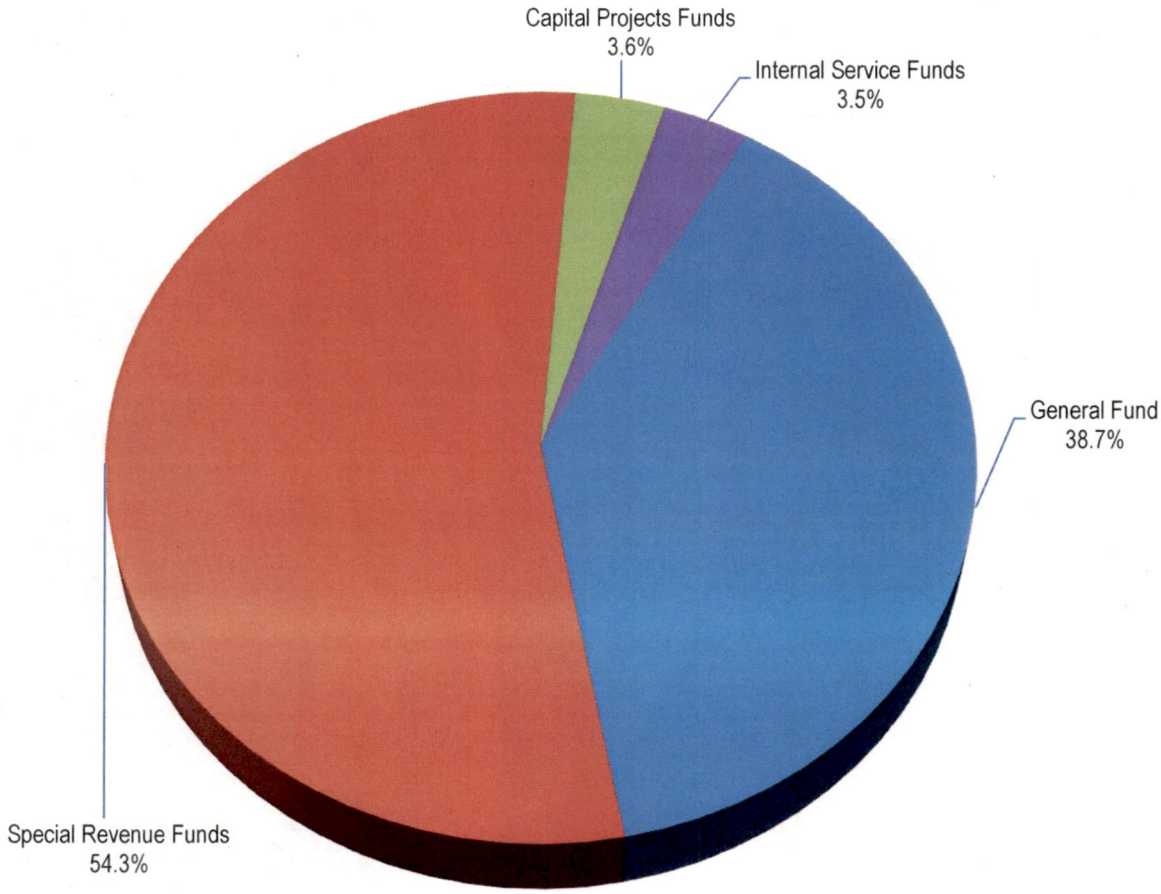
Acct #	Account Name	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4189	OPERATING TRANSFER OUT-SARDA DEBT SERVICE	3,672,008	3,671,899	3,678,700	3,678,700	3,679,250	3,678,105
4198	CITY ADMINISTRATION	4,063	5,249	4,755	4,755	4,900	5,050
	TOTAL OPERATIONS & MATERIALS	**3,676,070**	**3,677,148**	**3,683,455**	**3,683,455**	**3,684,150**	**3,683,155**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	277	68	225	225	235	240
4554	CONTRACT SERVICES-CONSULTANT	12,253	10,576	14,210	14,210	16,890	17,075
	TOTAL CONTRACTUAL SERVICES	**12,530**	**10,644**	**14,435**	**14,435**	**17,125**	**17,315**
	DEBT SERVICE:						
5100	PRINCIPAL	2,071,264	2,010,427	2,091,435	2,091,435	2,181,875	2,281,280
5200	INTEREST	1,586,089	1,645,664	1,568,075	1,568,075	1,475,350	1,374,460
	TOTAL DEBT SERVICE	**3,657,353**	**3,656,091**	**3,659,510**	**3,659,510**	**3,657,225**	**3,655,740**
	TOTAL SARDA EXPENDITURES BY OBJECT	**7,345,953**	**7,343,883**	**7,357,400**	**7,357,400**	**7,358,500**	**7,356,210**

CITY
EXPENDITURES BY FUND
2023-2024



General Fund	$23,057,605
Special Revenue Funds	58,759,960
Capital Projects Funds	6,256,045
Internal Service Funds	1,701,340
Total	$89,774,950

CITY
EXPENDITURES BY FUND
2024-2025



General Fund	$23,842,020
Special Revenue Funds	33,420,850
Capital Projects Funds	2,188,470
Internal Service Funds	2,143,795
Total	$61,595,135

Expenditures By Fund

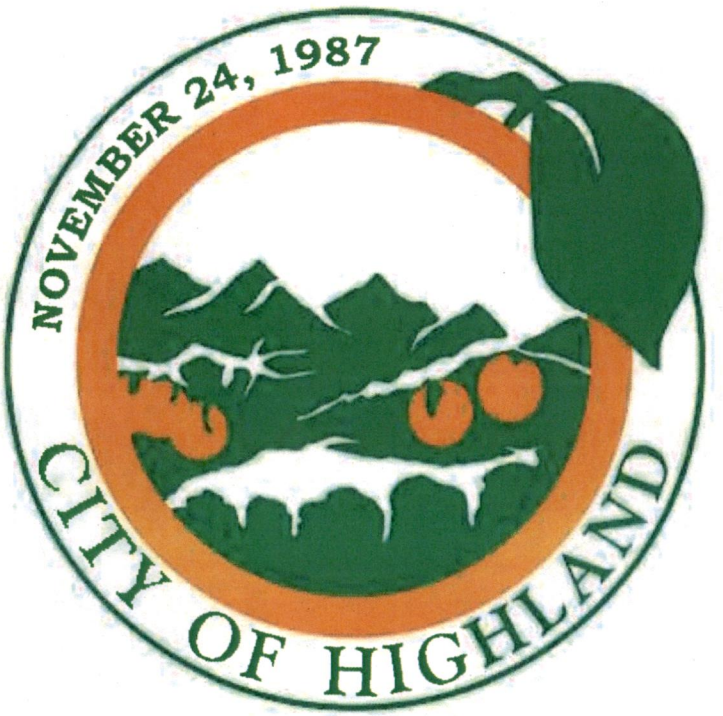
Dept#	Fund Name - Fund No.	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	GENERAL FUND - 001						
1000	CITY COUNCIL	178,683	177,951	205,675	205,675	214,195	219,785
1200	CITY CLERK	305,370	320,682	369,125	369,125	500,400	535,715
1450	GENERAL GOVERNMENT	1,452,802	3,026,803	1,536,620	1,536,620	2,113,175	2,346,390
1600	PERSONNEL	56,626	57,369	69,250	66,950	86,855	88,725
1700	FINANCE	636,248	604,269	688,365	684,080	755,490	730,140
2000	POLICE DEPARTMENT	10,765,619	10,828,656	12,477,005	12,513,845	13,195,330	13,766,035
2200	ANIMAL CONTROL	409,475	468,518	496,465	496,465	492,365	506,380
3200	ENGINEERING	495,650	637,414	615,370	619,220	865,245	906,450
4100	PLANNING	730,547	715,786	840,425	832,875	989,060	972,465
4200	PUBLIC SERVICES	489,046	458,461	637,540	638,040	722,230	736,690
4500	BUILDING & SAFETY	513,463	591,946	705,420	701,920	918,590	737,065
4600	CODE ENFORCEMENT	392,893	474,926	386,330	458,330	636,150	608,235
6000	PARKS	1,057,048	1,103,557	1,222,290	1,219,170	1,237,305	1,359,750
6010	GRAFFITI	124,844	126,436	129,175	129,175	180,635	182,460
6020	COMMUNITY VOLUNTEER SERVICES	75,780	94,057	104,710	104,710	136,080	131,235
6100	TRAILS	11,946	12,265	14,500	14,500	14,500	14,500
	TOTAL GENERAL FUND	**17,696,039**	**19,699,094**	**20,498,265**	**20,590,700**	**23,057,605**	**23,842,020**
	TRAFFIC SAFETY - 002						
8200	TRAFFIC SAFETY	4,091	54,270	59,000	59,000	70,000	70,000
	TOTAL TRAFFIC SAFETY	**4,091**	**54,270**	**59,000**	**59,000**	**70,000**	**70,000**
	GAS TAX - 004						
8310	GAS TAX (PUBLIC WORKS)	1,697,189	3,320,443	1,955,675	1,981,295	3,610,705	3,572,365
	TOTAL GAS TAX	**1,697,189**	**3,320,443**	**1,955,675**	**1,981,295**	**3,610,705**	**3,572,365**
	ARTICLE 3 - 005						
8320	ARTICLE 3	133,701	45,551	28,000	28,000	82,000	-
	TOTAL ARTICLE 3	**133,701**	**45,551**	**28,000**	**28,000**	**82,000**	**-**
	CDBG - 006						
8400	HOUSING & COMMUNITY DEVELOPMENT	935,310	218,428	655,795	655,795	185,000	645,000
	TOTAL CDBG	**935,310**	**218,428**	**655,795**	**655,795**	**185,000**	**645,000**
	DEVELOPMENT IMPACT FEES - 007						
8330	DEVELOPMENT IMPACT FEES	1,068,713	5,087,959	1,265,790	1,288,790	2,000,000	846,000
	TOTAL DEVELOPMENT IMPACT FEES	**1,068,713**	**5,087,959**	**1,265,790**	**1,288,790**	**2,000,000**	**846,000**
	DEVELOPER FEES - 008						
8340	DEVELOPER FEES	108,761	92,597	31,435	31,435	37,770	35,740
	TOTAL DEVELOPER FEES	**108,761**	**92,597**	**31,435**	**31,435**	**37,770**	**35,740**
	CAPITAL IMPROVEMENTS - 010						
3830	FACILITIES CONSTRUCTION	2,217,007	489,817	2,489,890	2,489,890	2,135,780	557,560
	TOTAL CAPITAL IMPROVEMENTS	**2,217,007**	**489,817**	**2,489,890**	**2,489,890**	**2,135,780**	**557,560**
	LANDSCAPE MAINTENANCE DISTRICT - 012						
8500	LANDSCAPE MAINTENANCE DISTRICT	493,604	566,468	570,225	570,225	603,850	634,725
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**493,604**	**566,468**	**570,225**	**570,225**	**603,850**	**634,725**

Expenditures By Fund

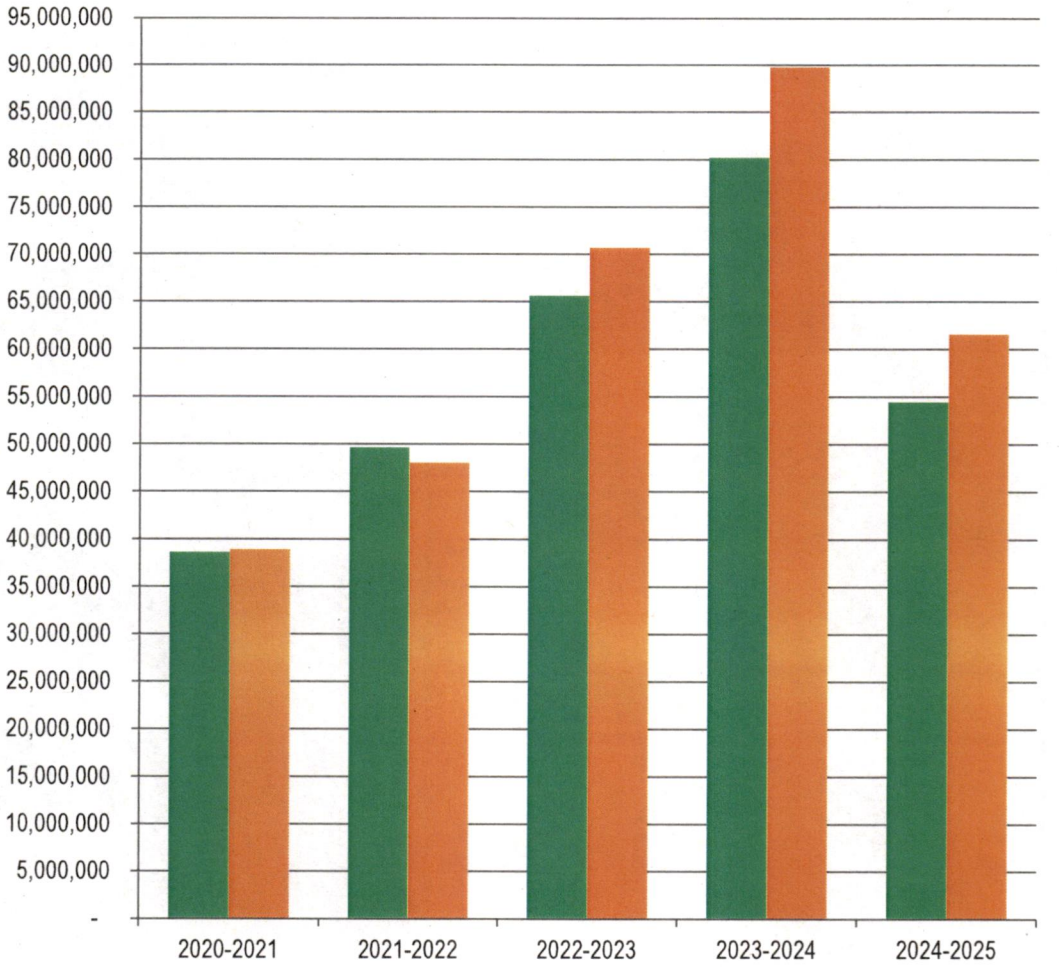
Dept#	Fund Name - Fund No.	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	STREET LIGHT DISTRICT - 013						
8510	STREET LIGHT DISTRICT	460,334	414,806	400,600	418,350	425,400	441,200
	TOTAL STREET LIGHT DISTRICT	**460,334**	**414,806**	**400,600**	**418,350**	**425,400**	**441,200**
	COMMUNITY FACILITIES DISTRICTS - 014						
8520	COMMUNITY FACILITIES DISTRICTS	9,025	10,080	10,350	10,350	10,600	10,850
	TOTAL COMMUNITY FACILITIES DISTRICTS	**9,025**	**10,080**	**10,350**	**10,350**	**10,600**	**10,850**
	COMMUNITY TRAILS DISTRICT - 015						
8530	COMMUNITY TRAILS DISTRICT	3,417	5,239	27,100	27,100	27,000	27,100
	TOTAL COMMUNITY TRAILS DISTRICT	**3,417**	**5,239**	**27,100**	**27,100**	**27,000**	**27,100**
	PARKS MAINTENANCE DISTRICT - 016						
8540	PARKS MAINTENANCE DISTRICT	104,266	126,718	127,040	128,540	136,075	142,230
	TOTAL PARKS MAINTENANCE DISTRICT	**104,266**	**126,718**	**127,040**	**128,540**	**136,075**	**142,230**
	MEASURE I - 017						
8350	MEASURE I	710,765	2,440,693	217,000	217,000	4,035,000	2,415,000
	TOTAL MEASURE I	**710,765**	**2,440,693**	**217,000**	**217,000**	**4,035,000**	**2,415,000**
	CFD MAINTENANCE - 019						
8430	CFD 2022-01 MEDITERRA	-	-	-	-	8,200	87,920
	TOTAL CFD MAINTENANCE	**-**	**-**	**-**	**-**	**8,200**	**87,920**
	AIR QUALITY MANAGEMENT DISTRICT - 020						
8440	AB 2766	59,463	63,525	88,400	88,400	217,000	153,000
	TOTAL AIR QUALITY MANAGEMENT DISTRICT	**59,463**	**63,525**	**88,400**	**88,400**	**217,000**	**153,000**
	COPS - 021						
8450	AB 3229	156,893	161,330	165,000	165,000	170,000	175,000
	TOTAL COPS	**156,893**	**161,330**	**165,000**	**165,000**	**170,000**	**175,000**
	GENERAL CAPITAL FINANCING - 023						
3890	CAPITAL CONSTRUCTION	1,076,377	408,109	1,215,540	1,215,540	2,109,665	774,060
	TOTAL GENERAL CAPITAL FINANCING	**1,076,377**	**408,109**	**1,215,540**	**1,215,540**	**2,109,665**	**774,060**
	STREET/STORM DRAIN MAINTENANCE DISTRICT - 024						
8470	STREET/STORM DRAIN MAINTENANCE DISTRICT	10,238	9,187	36,030	36,030	32,730	37,380
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	**10,238**	**9,187**	**36,030**	**36,030**	**32,730**	**37,380**
	JUSTICE ASSISTANCE GRANT - 026						
8480	JUSTICE ASSISTANCE GRANT	15,759	-	20,000	20,000	20,000	20,000
	TOTAL JUSTICE ASSISTANCE GRANT	**15,759**	**-**	**20,000**	**20,000**	**20,000**	**20,000**
	GRANTS FUND - 027						
8490	MISCELLANEOUS GRANTS	2,684,824	3,121,114	6,565,000	6,565,000	21,102,000	7,208,000
	TOTAL GRANTS FUND	**2,684,824**	**3,121,114**	**6,565,000**	**6,565,000**	**21,102,000**	**7,208,000**

Expenditures By Fund

Dept#	Fund Name - Fund No.	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	PARAMEDIC DEPARTMENT- 028						
2050	PARAMEDIC DEPARTMENT	1,464,964	884,440	2,228,825	2,250,395	2,467,760	2,584,325
	TOTAL PARAMEDIC DEPARTMENT	**1,464,964**	**884,440**	**2,228,825**	**2,250,395**	**2,467,760**	**2,584,325**
	FIRE DEPARTMENT - 029						
2100	FIRE DEPARTMENT	3,714,860	2,939,545	6,491,925	6,513,495	6,586,970	7,080,365
	TOTAL FIRE DEPARTMENT	**3,714,860**	**2,939,545**	**6,491,925**	**6,513,495**	**6,586,970**	**7,080,365**
	MAJOR GRANTS FUND - 030						
8495	MAJOR GRANTS	2,835,942	6,903,150	24,151,000	24,151,000	18,942,500	8,091,500
	TOTAL MAJOR GRANTS FUND	**2,835,942**	**6,903,150**	**24,151,000**	**24,151,000**	**18,942,500**	**8,091,500**
	INSURANCE - 041						
9500	GENERAL LIABILITY	817,105	571,525	681,175	681,175	814,785	1,306,430
	TOTAL INSURANCE	**817,105**	**571,525**	**681,175**	**681,175**	**814,785**	**1,306,430**
	GENERAL SERVICES - 042						
9510	BUILDING SERVICES	463,210	451,470	483,760	522,800	886,555	837,365
	TOTAL GENERAL SERVICES	**463,210**	**451,470**	**483,760**	**522,800**	**886,555**	**837,365**
	TOTAL CITY	**38,941,858**	**48,085,558**	**70,462,820**	**70,705,305**	**89,774,950**	**61,595,135**
	HOUSING AUTHORITY - 070						
7000	HOUSING AUTHORITY	182,597	249,786	284,380	287,005	286,695	260,130
	TOTAL HOUSING AUTHORITY	**182,597**	**249,786**	**284,380**	**287,005**	**286,695**	**260,130**
	SUCCESSOR AGENCY - 082 & 089						
8020	SARDA RPTTF	3,672,008	3,671,899	3,678,700	3,678,700	3,679,250	3,678,105
8090	SARDA DEBT SERVICE & ADMIN	3,673,946	3,671,984	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL SUCCESSOR AGENCY TO THE RDA (SARDA)	**7,345,953**	**7,343,883**	**7,357,400**	**7,357,400**	**7,358,500**	**7,356,210**


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY
REVENUES vs. EXPENDITURES
HISTORY



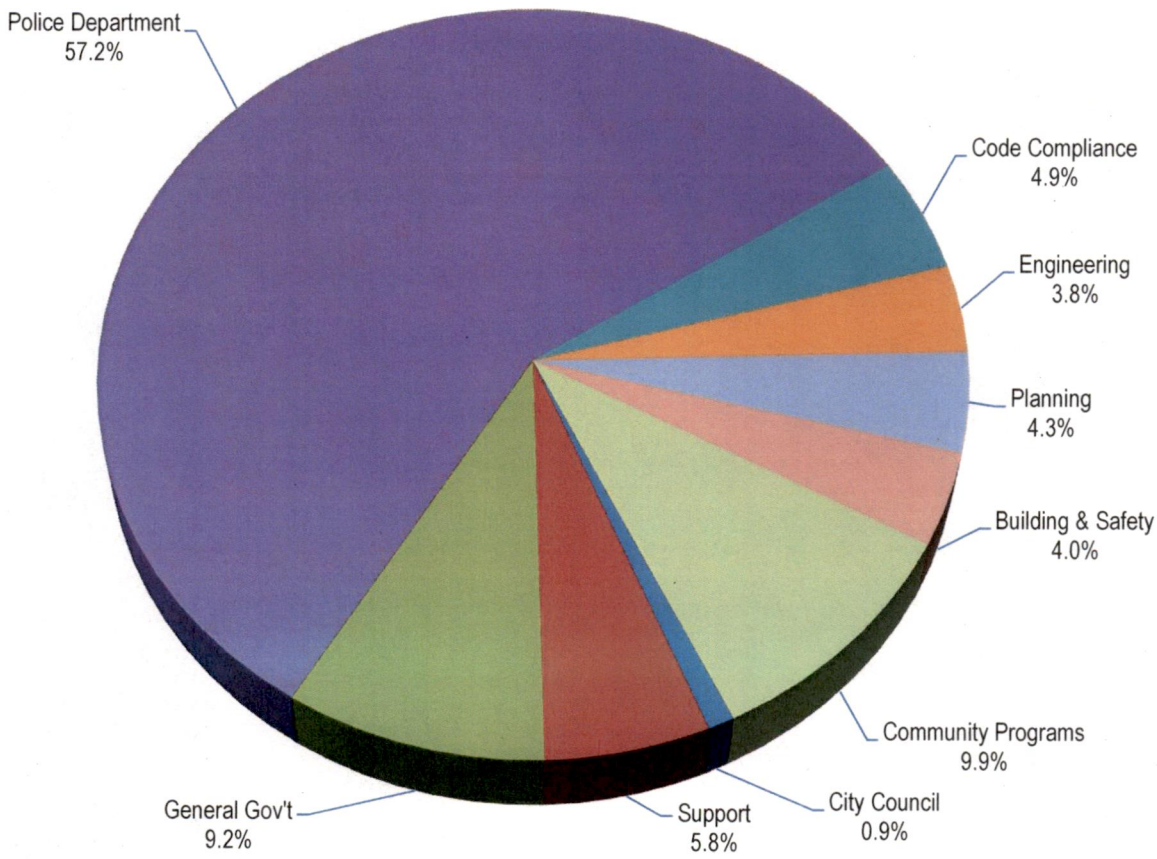
	Revenues	Expenditures
2020-2021	$38,598,312	$38,941,858
2021-2022	$49,647,912	$48,085,557
2022-2023	$65,631,190	$70,705,305
2023-2024	$80,220,845	$89,774,950
2024-2025	$54,499,475	$61,595,135

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

CITY OF HIGHLAND
NOVEMBER 24, 1987

GENERAL FUND EXPENDITURES

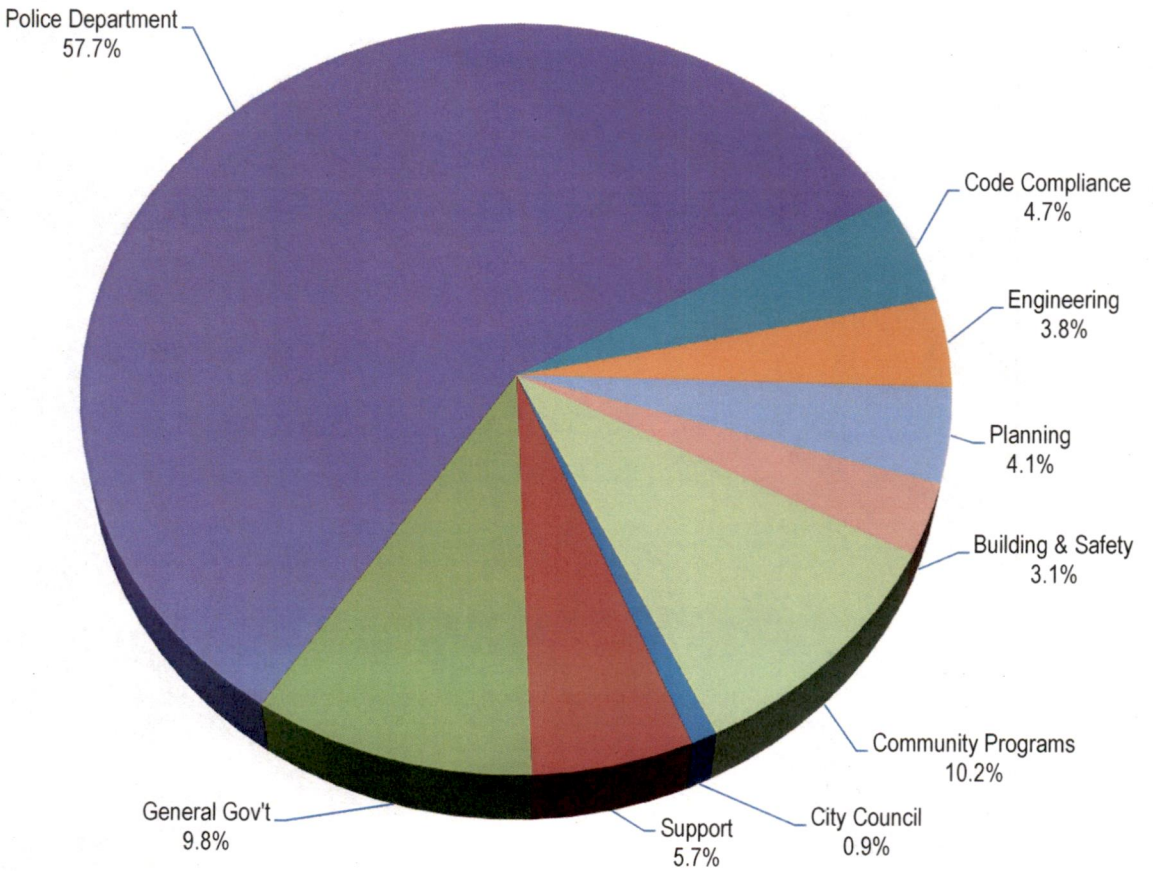
2023-2024



City Council	$ 214,195
Support	1,342,745
General Government	2,113,175
Police Department	13,195,330
Code Compliance	1,128,515
Engineering	865,245
Planning	989,060
Building & Safety	918,590
Community Programs	2,290,750
Total	$23,057,605

GENERAL FUND EXPENDITURES

2024-2025



City Council	$ 219,785
Support	1,354,580
General Government	2,346,390
Police Department	13,766,035
Code Compliance	1,114,615
Engineering	906,450
Planning	972,465
Building & Safety	737,065
Community Programs	2,424,635
Total	$23,842,020

2023 2024 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%	-	-	187,200	-	-	-	-	-	-	-	-	-	-
Director of Admin Services-10%-15%-50%-5%-15%-5%	-	-	17,450	26,175	87,250	-	-	-	-	-	-	-	-
Admin Services Manager-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Director of Admin Services 15%-85%	-	-	-	-	129,030	-	-	-	-	-	-	-	-
Accountant-65%-30%-5%	-	-	-	-	53,560	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	56,100	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	56,100	-	-	-	-	-	-	-	-
City Clerk-90%-5%-5%	-	107,100	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant I-100%	-	-	54,500	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-100%	-	66,000	-	-	-	-	-	-	-	-	-	-	-
Deputy City Clerk 10%-30%-60%	-	62,460	31,230	10,410	-	-	-	-	-	-	-	-	-
Asst. Public Works Director-35%-35%-30%	-	-	-	-	-	53,130	-	-	-	-	-	-	-
City Engineer Public Works Director-50%-50%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	108,200	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	-	-	-	-	-	-	-	-	-	-	6,185	-	-
Senior Maintenance Worker-48%-50%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker II-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	28,750	-	-
Maintenance Worker II-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior Maintenance Worker-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	33,050	-	-
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	79,800	-
Maintenance Worker II-10%-45%-10%-10%-25%	-	-	-	-	-	-	-	-	-	-	5,750	-	-
Engineering Technician II-65%-35%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Services Manager-80%-20%	-	-	-	-	-	-	-	98,960	-	-	-	-	-
Public Services Coordinator-100%	-	-	-	-	-	-	-	85,800	-	-	-	-	-
Senior Civil Engineer-15%-5%-80%	-	-	-	-	-	113,440	-	-	-	-	-	-	-
Volunteer Coordinator-75%-25%	-	-	-	-	-	-	-	-	-	-	-	-	43,800
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	139,600	-	8,725	8,725	-	-	-
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	75,900	-	-	-	-	-	-
Associate Planner-100%	-	-	-	-	-	-	94,700	-	-	-	-	-	-
Assistant Planner-95%-5%	-	-	-	-	-	-	81,035	-	-	-	-	-	-
Planning Technician II-100%	-	-	-	-	-	-	69,700	-	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	66,000	-	-	-	-	-	-
Building Official-100%	-	-	-	-	-	-	-	-	127,900	-	-	-	-
Permit Technician-100%	-	-	-	-	-	-	-	-	63,200	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	71,300	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	71,300	-	-	-
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	81,800	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	71,300	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	66,000	-	-	-
TOTAL SALARIES BY DEPARTMENT	48,000	235,560	290,380	36,585	382,040	274,770	526,935	256,060	199,825	299,125	73,735	79,800	43,800

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

2023 2024 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	2023 2024 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%	12,480	-	-	-	-	-	37,440	-	12,480	-	-	249,600
Director of Admin Services-10%-15%-50%-5%-15%-5%	8,725	-	-	-	-	-	26,175	-	8,725	-	-	174,500
Admin Services Manager-100%	-	-	-	-	-	-	-	61,900	-	-	-	61,900
Assistant Director of Admin Services 15%-85%	-	-	-	-	-	-	-	22,770	-	-	-	151,800
Accountant-65%-30%-5%	24,720	-	-	-	-	4,120	-	-	-	-	-	82,400
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	56,100
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	56,100
City Clerk-90%-5%-5%	-	-	-	-	-	-	5,950	-	5,950	-	-	119,000
Administrative Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	54,500
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	66,000
Deputy City Clerk 10%-30%-60%	-	-	-	-	-	-	-	-	-	-	-	104,100
Asst. Public Works Director-35%-35%-30%	53,130	-	-	-	-	-	-	-	-	45,540	-	151,800
City Engineer Public Works Director-50%-50%	102,100	-	-	-	-	-	-	-	-	102,100	-	204,200
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	108,200
Public Works Manager-5%-84%-10%-1%	103,908	-	-	-	-	-	-	12,370	-	-	1,237	123,700
Senior Maintenance Worker-48%-50%-2%	31,728	-	-	-	-	-	-	33,050	-	-	1,322	66,100
Maintenance Worker II-50%-25%-25%	-	-	-	14,375	14,375	-	-	-	-	-	-	57,500
Maintenance Worker II-98%-2%	56,350	-	-	-	-	-	-	-	-	-	1,150	57,500
Senior Maintenance Worker-50%-25%-25%	-	-	-	16,525	16,525	-	-	-	-	-	-	66,100
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	79,800
Maintenance Worker II-10%-45%-10%-10%-25%	25,875	-	-	5,750	5,750	-	-	14,375	-	-	-	57,500
Engineering Technician II-65%-35%	45,305	-	-	-	-	-	-	-	-	24,395	-	69,700
Public Services Manager-80%-20%	24,740	-	-	-	-	-	-	-	-	-	-	123,700
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	85,800
Senior Civil Engineer-15%-5%-80%	-	-	-	-	-	21,270	-	-	-	7,090	-	141,800
Volunteer Coordinator-75%-25%	-	-	-	-	-	14,600	-	-	-	-	-	58,400
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	-	-	17,450	-	-	174,500
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	-	-	75,900	-	-	151,800
Associate Planner-100%	-	-	-	-	-	-	-	-	-	-	-	94,700
Assistant Planner-95%-5%	4,265	-	-	-	-	-	-	-	-	-	-	85,300
Planning Technician II-100%	-	-	-	-	-	-	-	-	-	-	-	69,700
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	66,000
Building Official-100%	-	-	-	-	-	-	-	-	-	-	-	127,900
Permit Technician-100%	-	-	-	-	-	-	-	-	-	-	-	63,200
Records Management Intern-100%	-	-	15,800	-	-	-	-	-	-	-	-	15,800
Records Management Intern-100%	-	-	15,800	-	-	-	-	-	-	-	-	15,800
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	71,300
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	71,300
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	81,800
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	71,300
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	66,000
TOTAL SALARIES BY DEPARTMENT	**493,326**	**-**	**31,600**	**36,650**	**36,650**	**39,990**	**69,565**	**144,465**	**120,505**	**179,125**	**3,709**	**3,902,200**

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

Totals by Agency:	
General Fund	2,746,615
Public Works (Gas Tax)	493,326
Housing Community Dev. (CDBG)	-
Records Management	31,600
Landscape Maintenance District	36,650
Parks Maintenance District	36,650
General Capital Financing	39,990
General Liability (Insurance)	69,565
Building Services	144,465
Street/Storm Drain	3,709
Capital Improvements	179,125
Total City	3,781,695
Housing Authority	120,505
Total	3,902,200

2024 2025 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%	-	-	196,575	-	-	-	-	-	-	-	-	-	-
Director of Admin Services-10%-15%-50%-5%-15%-5%	-	-	18,320	27,480	91,600	-	-	-	-	-	-	-	-
Admin Services Manager-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Director of Admin Services 15%-85%	-	-	-	-	135,405	-	-	-	-	-	-	-	-
Accountant-65%-30%-5%	-	-	-	-	56,225	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	58,900	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	58,900	-	-	-	-	-	-	-	-
City Clerk-90%-5%-5%	-	112,500	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant I-100%	-	-	57,200	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-100%	-	69,300	-	-	-	-	-	-	-	-	-	-	-
Deputy City Clerk 10%-30%-60%	-	65,580	32,790	10,930	-	-	-	-	-	-	-	-	-
Asst. Public Works Director-35%-35%-30%	-	-	-	-	-	55,755	-	-	-	-	-	-	-
City Engineer Public Works Director-50%-50%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	113,600	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	-	-	-	-	-	-	-	-	-	-	6,495	-	-
Senior Maintenance Worker-48%-50%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker II-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	30,200	-	-
Maintenance Worker II-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior Maintenance Worker-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	34,700	-	-
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	83,800	-
Maintenance Worker II-10%-45%-10%-10%-25%	-	-	-	-	-	-	-	-	-	-	6,040	-	-
Engineering Technician II-65%-35%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Services Manager-80%-20%	-	-	-	-	-	-	-	103,920	-	-	-	-	-
Public Services Coordinator-100%	-	-	-	-	-	-	-	90,100	-	-	-	-	-
Senior Civil Engineer-15%-5%-80%	-	-	-	-	-	119,120	-	-	-	-	-	-	-
Volunteer Coordinator-75%-25%	-	-	-	-	-	-	-	-	-	-	-	-	45,975
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	146,560	-	9,160	9,160	-	-	-
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	79,650	-	-	-	-	-	-
Associate Planner-100%	-	-	-	-	-	-	99,400	-	-	-	-	-	-
Assistant Planner-95%-5%	-	-	-	-	-	-	85,025	-	-	-	-	-	-
Planning Technician II-100%	-	-	-	-	-	-	73,100	-	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	69,300	-	-	-	-	-	-
Building Official-100%	-	-	-	-	-	-	-	-	134,300	-	-	-	-
Permit Technician-100%	-	-	-	-	-	-	-	-	66,300	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	74,800	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	74,800	-	-	-
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	85,900	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	74,800	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	69,300	-	-	-
TOTAL SALARIES BY DEPARTMENT	48,000	247,380	304,885	38,410	401,030	288,475	553,035	268,820	209,760	313,960	77,435	83,800	45,975

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

2024 2025 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	2024 2025 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%	13,105	-	-	-	-	-	39,315	-	13,105	-	-	262,100
Director of Admin Services-10%-15%-50%-5%-15%-5%	9,160	-	-	-	-	-	27,480	-	9,160	-	-	183,200
Admin Services Manager-100%	-	-	-	-	-	-	-	64,900	-	-	-	64,900
Assistant Director of Admin Services 15%-85%	-	-	-	-	-	-	-	23,895	-	-	-	159,300
Accountant-65%-30%-5%	25,950	-	-	-	-	4,325	-	-	-	-	-	86,500
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	58,900
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	58,900
City Clerk-90%-5%-5%	-	-	-	-	-	-	6,250	-	6,250	-	-	125,000
Administrative Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	57,200
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	69,300
Deputy City Clerk 10%-30%-60%	-	-	-	-	-	-	-	-	-	-	-	109,300
Asst. Public Works Director-35%-35%-30%	55,755	-	-	-	-	-	-	-	-	47,790	-	159,300
City Engineer Public Works Director-50%-50%	107,200	-	-	-	-	-	-	-	-	107,200	-	214,400
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	113,600
Public Works Manager-5%-84%-10%-1%	109,116	-	-	-	-	-	-	12,990	-	-	1,299	129,900
Senior Maintenance Worker-48%-50%-2%	33,312	-	-	-	-	-	-	34,700	-	-	1,388	69,400
Maintenance Worker II-50%-25%-25%	-	-	-	15,100	15,100	-	-	-	-	-	-	60,400
Maintenance Worker II-98%-2%	59,192	-	-	-	-	-	-	-	-	-	1,208	60,400
Senior Maintenance Worker-50%-25%-25%	-	-	-	17,350	17,350	-	-	-	-	-	-	69,400
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	83,800
Maintenance Worker II-10%-45%-10%-10%-25%	27,180	-	-	6,040	6,040	-	-	15,100	-	-	-	60,400
Engineering Technician II-65%-35%	47,515	-	-	-	-	-	-	-	-	25,585	-	73,100
Public Services Manager-80%-20%	25,980	-	-	-	-	-	-	-	-	-	-	129,900
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	90,100
Senior Civil Engineer-15%-5%-80%	-	-	-	-	-	22,335	-	-	-	7,445	-	148,900
Volunteer Coordinator-75%-25%	-	-	-	-	-	15,325	-	-	-	-	-	61,300
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	-	-	18,320	-	-	183,200
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	-	-	79,650	-	-	159,300
Associate Planner-100%	-	-	-	-	-	-	-	-	-	-	-	99,400
Assistant Planner-95%-5%	4,475	-	-	-	-	-	-	-	-	-	-	89,500
Planning Technician II-100%	-	-	-	-	-	-	-	-	-	-	-	73,100
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	69,300
Building Official-100%	-	-	-	-	-	-	-	-	-	-	-	134,300
Permit Technician-100%	-	-	-	-	-	-	-	-	-	-	-	66,300
Records Management Intern-100%	-	-	16,600	-	-	-	-	-	-	-	-	16,600
Records Management Intern-100%	-	-	16,600	-	-	-	-	-	-	-	-	16,600
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	74,800
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	74,800
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	85,900
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	74,800
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	69,300
TOTAL SALARIES BY DEPARTMENT	**517,940**	**-**	**33,200**	**38,490**	**38,490**	**41,985**	**73,045**	**151,585**	**126,485**	**188,020**	**3,895**	**4,094,100**

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

Totals by Fund:	
General Fund	2,880,965
Public Works (Gas Tax)	517,940
Housing Community Dev. (CDBG)	-
Records Management	33,200
Landscape Maintenance District	38,490
Parks Maintenance District	38,490
General Capital Financing	41,985
General Liability (Insurance)	73,045
Building Services	151,585
Street/Storm Drain	3,895
Capital Improvements	188,020
Total City	3,967,615
Housing Authority	126,485
Total	4,094,100

DEBT OBLIGATIONS

City of Highland:
The City of Highland has no outstanding debt obligations for general obligation bonds. As of June 30, 2022, the City of Highland has the following obligations:
Net Pension Liability (NPL) $2,522,435
Other Post Employment Benefits (OPEB) $1,250,109

Highland Housing Authority:
The Highland Housing Authority (HA) has no outstanding debt obligations.

Successor Agency to the Highland Redevelopment Agency (SARDA):
The Highland Redevelopment Agency (RDA) was created in 1990 and amended in 1991 for the purpose of providing a financing mechanism to fund redevelopment related activities within the project area. During the existence of the RDA, Tax Allocation Bonds (TAB) were issued to finance various infrastructure and housing projects in support of community development improvements and the elimination of blight. Advances (loans) to the City were also approved to help offset blight.

In 2012, the State of California dissolved all Redevelopment Agencies in the entire State. In January of 2016, the DOF approved the transfer of the balance of the remaining RDA bonds from the Successor Agency to the City and Housing Authority. The bonds for capital projects were transferred to the City and the housing related bonds were transferred to the Housing Authority. However, the debt for these bond issues remains with the Successor Agency. In July 2018, the Successor Agency was notified by the DOF that the Last & Final ROPS was approved. The Last & Final ROPS is a payment schedule that runs through FY 2037/2038 that has all the expenditures for the Successor Agency (SA). Included in this schedule are debt service payments for the outstanding bonds and re-payment of the City loans. In December 2021, the last payment due to the City on the $600,000 loan was received and this loan is now paid in full. The last loan amount of $1,300,000 will be fully repaid in FY 2026/2027.

Below is the annual debt service for the 2004B bonds, 2015A bonds, 2017 bonds and the remaining loan to the City. As of June 30, 2022, the Successor Agency to the Highland Redevelopment Agency has the following obligations:

CITY OF HIGHLAND REDEVELOPMENT AGENCY
2004 TAX ALLOCATION REFUNDING BONDS
SERIES B

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
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	
	3,690,000.00	2,307,452.08	2,307,452.08	5,714,683.33

DEBT OBLIGATIONS

CITY OF HIGHLAND SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2015 TAX ALLOCATION REFUNDING BONDS
SERIES A

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
12/1/2022	$ 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
	12,340,000.00	6,562,589.79	6,562,589.79	18,902,589.79

DEBT OBLIGATIONS

CITY OF HIGHLAND SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY
2017 TAX ALLOCATION REFUNDING BONDS
SERIES 2017 TAXABLE

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
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
	33,515,000.00	14,394,671.40	14,394,671.40	47,909,671.40

DEBT OBLIGATIONS

$1,300,000 loan repayment schedule

	Interest	Prinipal	Total
ROPS22-23A	(143,588)	(161,434)	(305,022)
Balance	277,541	906,870	1,184,411
ROPS23-24A	(118,148)	(186,874)	(305,022)
Balance	159,393	719,996	879,389
ROPS24-25A	(88,744)	(216,278)	(305,022)
Balance	70,649	503,718	574,367
ROPS25-26A	(54,130)	(250,892)	(305,022)
Balance	16,519	252,826	269,345
ROPS26-27A	(16,519)	(252,826)	(269,345)
Balance	-	-	-

Community Facilities Districts:

The City has three Community Facilities Districts (CFDs). CFD 90-1 was formed in 1990 by the original property owners to finance infrastructure such as streets, storm drains, bridges, and a new school. The bonded indebtedness portion of the CFD 90-1 expired in 2015.

CFD 2001-1 was formed in 2001 with the improvements focusing on storm drains. The bonded indebtedness portion of the CFD 2001-1 will expire in 2028.

CFD 2007-1 located on the northeast corner of Greenspot Road and Boulder Avenue was formed in 2007, but only became active in May 2016. No bonds were ever issued for this CFD.

Obligations of Community Facilities Districts (CFDs) are not an obligation of the City. CFD 90-1 and CFD 2007-1 do not have any debt obligations. As of June 30, 2022, CFD 2001-1 has the following obligations:

CITY OF HIGHLAND CFD NO. 2001-1
SPECIAL TAX REFUNDING BONDS
SERIES 2021

Payment Date	Principal Amount	Interest	Total	Annual Total	Principal Balance
3/1/2022	-	25,762.88	25,762.88	25,762.88	2,300,000.00
9/1/2022	310,000.00	17,767.50	327,767.50		
3/1/2023	-	15,372.75	15,372.75	343,140.25	
9/1/2023	315,000.00	15,372.75	330,372.75		
3/1/2024	-	12,939.38	12,939.38	343,312.13	
9/1/2024	330,000.00	12,939.38	342,939.38		
3/1/2025	-	10,390.13	10,390.13	353,329.51	
9/1/2025	330,000.00	10,390.13	340,390.13		
3/1/2026	-	7,840.88	7,840.88	348,231.01	
9/1/2026	330,000.00	7,840.88	337,840.88		
3/1/2027	-	5,291.63	5,291.63	343,132.51	
9/1/2027	340,000.00	5,291.63	345,291.63		
3/1/2028	-	2,665.13	2,665.13	347,956.76	
9/1/2028	345,000.00	2,665.13	347,665.13	347,665.13	
	2,300,000.00	152,530.18	2,452,530.18	2,452,530.18	

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.

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 many capital projects that improve the infrastructure of the City.
3. Approved the 2023-2024 Work Program.

City Council

Acct #	General Fund-001 City Council-1000	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	47,961	47,961	48,000	48,000	48,000	48,000
	TOTAL SALARIES & WAGES	**47,961**	**47,961**	**48,000**	**48,000**	**48,000**	**48,000**
	BENEFITS:						
3510	CAFETERIA PLAN	81,414	80,941	87,000	87,000	90,000	93,000
3530	MEDICARE & SOCIAL SECURITY	8,909	9,080	10,330	10,330	10,560	10,790
3605	ANNUAL CREDIT MONITORING ALLOWANCE	400	500	500	500	500	500
	TOTAL BENEFITS	**90,722**	**90,522**	**97,830**	**97,830**	**101,060**	**104,290**
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	88	193	1,845	1,845	235	1,845
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	86	34	200	200	200	200
4310	DUES & SUBSCRIPTIONS	32,288	33,571	35,300	35,300	37,850	38,450
4320	TRAVEL & CONFERENCE	-	-	10,000	10,000	5,000	5,000
4330	TRAINING	-	60	2,000	2,000	1,500	1,500
4332	MILEAGE REIMBURSEMENT	-	-	500	500	500	500
4336	COMMUNITY EVENTS	120	977	2,000	2,000	12,100	12,000
4346	LAFCO FEES	7,417	4,632	8,000	8,000	7,750	8,000
	TOTAL OPERATIONS & MATERIALS	**39,999**	**39,468**	**59,845**	**59,845**	**65,135**	**67,495**
	TOTAL CITY COUNCIL	**178,683**	**177,951**	**205,675**	**205,675**	**214,195**	**219,785**

CITY CLERK

Introduction:

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.

The statutes of the State of California prescribe the basic functions and duties of the City Clerk, and the Government Code and Election Code provide precise and specific responsibilities and procedures to follow.

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 serves as the liaison between the public and the City Council and provides related municipal services.

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 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 Clerk prepares the legislative Agenda, verifies legal notices have been posted or published, and completes the necessary arrangements to ensure an effective meeting. The 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	
Deputy City Clerk	0.600	
Administrative Assistant III	1.000	Total FTE 2.500

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 2023/2024 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
Review City Council Districts after 2020 Census	2021/2022	1	HP-	Completed-February 2022
Explore Opportunity to Serve as a Passport Acceptance Facility	2021/2022	2	HP	Completed-April 2021
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status
Explore Updating City Logo	2023/2024	1	P	This work program item was not rated with a high or urgent priority status.

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 16th General Municipal Election in November 2022.
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 500 public records request within the 10-day deadline in accordance with the Public Records Act.
4. Accepted 201 passport applications.
5. Collaborated with staff on identifying boxes/documents to ensure compliance with the Records Retention Policy.
6. Worked with staff to maintain and update the City's website.

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Agendas/Minutes	85	85	85	65	65
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	60	141	150
Proclamations/Awards	300	300	300	300	300
Public Records Requests	98	133	250	250	250
Resolutions	53	45	54	48	48
Staff Reports	150	150	150	150	150

City Clerk

Acct #	General Fund-001 City Clerk-1200	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	140,355	126,820	160,190	160,190	235,560	247,380
3040	OVERTIME	-	-	500	500	-	-
3050	COMPENSATORY TIME	454	125	-	-	-	-
3100	SICK LEAVE	461	11,651	-	-	-	-
3110	HOLIDAY	4,599	6,240	-	-	-	-
3120	VACATION	8,073	9,064	-	-	-	-
3125	MANAGEMENT LEAVE	580	1,214	-	-	-	-
	TOTAL SALARIES & WAGES	**154,522**	**155,114**	**160,690**	**160,690**	**235,560**	**247,380**
	BENEFITS:						
3510	CAFETERIA PLAN	31,751	30,758	33,060	33,060	45,000	46,500
3530	MEDICARE & SOCIAL SECURITY	2,824	2,733	2,325	2,325	3,415	3,590
3560	PERS-RETIREMENT	45,694	45,583	48,275	48,275	62,640	73,775
3590	LIFE INSURANCE	510	502	530	530	780	815
3605	ANNUAL CREDIT MONITORING ALLOWANCE	195	190	190	190	250	250
	TOTAL BENEFITS	**80,975**	**79,766**	**84,380**	**84,380**	**112,085**	**124,930**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	65,405	37,145
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	2,176	1,247	2,520	2,520	2,000	2,500
4203	EQUIPMENT/FURNITURE	-	-	3,000	3,000	3,250	250
4210	POSTAGE	543	915	400	400	600	600
4245	EQUIPMENT MAINTENANCE	-	-	500	500	500	500
4255	SOFTWARE SUPPORT	8,057	8,282	9,260	9,260	200	200
4300	ADVERTISING	32,426	31,416	32,000	32,000	30,000	33,000
4310	DUES & SUBSCRIPTIONS	405	1,545	2,350	2,350	2,080	2,350
4320	TRAVEL & CONFERENCE	-	-	-	-	7,300	8,500
4330	TRAINING	30	60	450	450	450	450
4332	MILEAGE REIMBURSEMENT	-	23	200	200	200	200
4335	ELECTIONS	1,210	434	35,000	35,000	1,000	35,000
	TOTAL OPERATIONS & MATERIALS	**50,782**	**51,952**	**94,055**	**94,055**	**121,655**	**129,655**
	CONTRACTUAL SERVICES:						
4506	CONTRACT SERVICES-SB COUNTY RECORDER	3,360	2,241	5,500	5,500	5,000	5,500
4554	CONTRACT SERVICES-CONSULTANT	-	12,500	-	-	-	-
4625	CONTRACT SERVICES-CODIFICATION	1,213	2,445	5,500	5,500	5,500	5,500
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	14,518	16,664	19,000	19,000	20,600	22,750
	TOTAL CONTRACTUAL SERVICES	**19,091**	**33,850**	**30,000**	**30,000**	**31,100**	**33,750**
	TOTAL CITY CLERK	**305,370**	**320,682**	**369,125**	**369,125**	**500,400**	**535,715**

CITY OF HIGHLAND
NOVEMBER 24, 1987

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	
Deputy City Clerk	0.300	
Administrative Assistant I	1.000	Total FTE 2.150

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 second consecutive year.

Strategic Goals & Objectives:

Continue to maintain a positive fiscal position.

Performance Measures:

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Weekly Reports	52	52	52	52	52

General Government

Acct #	General Fund-001 General Government-1450	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	326,606	250,896	294,715	294,715	290,380	304,885
3040	OVERTIME	2,017	2,225	500	500	1,000	1,000
3050	COMPENSATORY TIME	427	1,056	-	-	-	-
3100	SICK LEAVE	19,559	3,232	-	-	-	-
3110	HOLIDAY	13,904	13,358	-	-	-	-
3120	VACATION	21,728	12,671	-	-	-	-
3125	MANAGEMENT LEAVE	7,542	1,327	-	-	-	-
	TOTAL SALARIES & WAGES	**391,783**	**284,766**	**295,215**	**295,215**	**291,380**	**305,885**
	BENEFITS:						
3510	CAFETERIA PLAN	61,735	44,518	47,850	47,850	38,700	39,990
3511	PERS-ADMIN FEE	616	609	1,200	1,200	1,000	1,000
3530	MEDICARE & SOCIAL SECURITY	6,716	5,078	4,725	4,725	4,210	4,420
3560	PERS-RETIREMENT	111,822	89,898	96,385	96,385	82,665	93,165
3580	DEFERRED COMPENSATION	6,318	6,761	6,250	6,250	7,510	7,510
3590	LIFE INSURANCE	933	745	975	975	960	1,005
3600	AUTO ALLOWANCE	6,687	6,904	6,900	6,900	6,900	6,900
3605	ANNUAL CREDIT MONITORING ALLOWANCE	375	275	275	275	215	215
3650	VACATION BUYBACK	24,396	21,923	25,000	25,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	23,002	26,903	27,000	27,000	28,000	28,000
3660	ADMINISTRATIVE LEAVE BUYBACK	17,323	12,017	19,000	19,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	-	-	1,000	1,000	1,000	1,000
	TOTAL BENEFITS	**259,925**	**215,632**	**236,560**	**236,560**	**215,160**	**227,205**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	56,240	31,950
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	-	17,611	-	-	53,725	53,725
4106	OPERATING TRANSFER OUT-CDBG	-		-	-	-	-
4112	OPERATING TRANSFER OUT-LMD	-	213,513	-	-	-	-
4115	OPERATING TRANSFER OUT-TRAIL DISTRICT	-	-	-	-	-	-
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	295,000	1,500,000	-	-	-	-
4129	OPERATING TRANSFER OUT-FIRE DEPT	-	-	830,380	830,380	1,301,235	1,531,785
4141	OPERATING TRANSFER OUT-INSURANCE	178,634		-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	215,000	675,000	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	410	143	495	495	450	495
4203	EQUIPMENT/FURNITURE	-	-	250	250	250	250
4210	POSTAGE	333	318	350	350	400	400
4310	DUES & SUBSCRIPTIONS	2,220	2,383	2,400	2,400	2,570	2,640
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	-	60	495	495	495	495
4332	MILEAGE REIMBURSEMENT	-	-	100	100	100	100
4370	INSURANCE CLAIMS	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**697,533**	**2,417,057**	**842,845**	**842,845**	**1,424,135**	**1,630,800**
	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	-	-	-	-	-	-
4520	CONTRACT SERVICES-ATTORNEY	99,761	107,548	115,000	115,000	135,000	135,000
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	-	-	45,000	45,000	45,000	45,000
4535	CONTRACT SERVICES-PERSONNEL	-	-	-	-	500	500
4558	CONTRACT SERVICES-APPRAISALS	2,000	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**103,561**	**109,348**	**162,000**	**162,000**	**182,500**	**182,500**
	TOTAL GENERAL GOVERNMENT	**1,452,802**	**3,026,803**	**1,536,620**	**1,536,620**	**2,113,175**	**2,346,390**

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	
Deputy City Clerk	0.100	Total FTE 0.250

Accomplishments:

1. The following recruitments were successfully completed to meet the City's personnel needs: Administrative Assistant I, Planning Technician II, Accounting Assistant II, Senior Civil Engineer, Engineering Technician, Administrative Assistant III, and Permit Technician.
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 2023/2024 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
Update Personnel Resolution	2021/2022	3	HP+	Completed-1st Quarter 2021

Performance Measures:

	2021-2022	2022-2023	2023-2024	2024-2025
Recruitments	3	4	2	2
Reclassifications	2	2	7	0

Personnel

Acct #	General Fund-001 Personnel-1600	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	23,622	24,558	30,335	30,335	36,585	38,410
3040	OVERTIME	-	-	500	500	1,000	1,000
3050	COMPENSATORY TIME	22	65	-	-	-	-
3100	SICK LEAVE	1,110	219	-	-	-	-
3110	HOLIDAY	1,279	1,378	-	-	-	-
3120	VACATION	1,164	1,040	-	-	-	-
3125	MANAGEMENT LEAVE	101	399	-	-	-	-
	TOTAL SALARIES & WAGES	**27,298**	**27,660**	**30,835**	**30,835**	**37,585**	**39,410**
	BENEFITS:						
3510	CAFETERIA PLAN	4,251	4,296	4,350	4,350	4,500	4,650
3530	MEDICARE & SOCIAL SECURITY	509	519	440	440	530	555
3560	PERS-RETIREMENT	8,591	8,801	9,175	9,175	9,420	11,300
3590	LIFE INSURANCE	94	94	100	100	120	130
3600	AUTO ALLOWANCE	904	867	900	900	900	900
3605	ANNUAL CREDIT MONITORING ALLOWANCE	25	25	25	25	25	25
	TOTAL BENEFITS	**14,374**	**14,602**	**14,990**	**14,990**	**15,495**	**17,560**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	6,540	3,715
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	450	254	765	765	865	865
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	1	133	200	200	200	200
4235	PHYSICALS/TESTING	726	731	2,350	2,350	2,740	2,740
4236	LIVESCAN SERVICE FEE	96	64	245	245	245	245
4300	ADVERTISING	885	10	2,475	1,200	1,500	2,000
4310	DUES & SUBSCRIPTIONS	902	902	1,000	1,000	1,000	1,000
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	-	-	500	500	2,015	2,015
4337	SPECIAL EVENTS	-	-	-	-	3,500	3,500
	TOTAL OPERATIONS & MATERIALS	**8,995**	**10,123**	**15,910**	**14,635**	**27,275**	**25,240**
	CONTRACTUAL SERVICES:						
4536	CONTRACT SERVICES-CLASS STUDY	-	-	-	-	-	-
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	5,475	4,500	7,000	6,000	6,000	6,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	490	500	515
	TOTAL CONTRACTUAL SERVICES	**5,960**	**4,985**	**7,515**	**6,490**	**6,500**	**6,515**
	TOTAL PERSONNEL	**56,626**	**57,369**	**69,250**	**66,950**	**86,855**	**88,725**

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	
Assistant Director of Administrative Services	0.850	
Accountant	0.650	
Accounting Assistant II	1.000	
Accounting Assistant II	1.000	Total FTE 4.00

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 maximum safety, liquidity, and yield.
4. Prepare annual financial statements for the City and State Controller.
5. Continue to submit the Operating Budget and Annual Comprehensive Financial Reports (ACFR) for awards through the Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) and improve on both.
6. Continuous update of accounting and payroll information into financial software.
7. Adopt investment policies for 2023-2024 and 2024-2025.
8. Conduct the City Fee Update Study for fiscal year 2023-2024.
9. Conduct fixed asset inventories by June 30, 2023, and June 30, 2024.
10. Implement new processes that will make staff more efficient.

New goals and objectives:

1. Implement new Governmental Accounting Standards Board (GASB) pronouncements.

2. Cross-train staff in 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 2021-2022 and 2022-2023. The City also received the Distinguished Budget award given by the Government Finance Officers Association for fiscal years 2021-2022 and 2022-2023.

2. The 2020-2021 and the 2021-2022 audits of the Annual Comprehensive Financial Reports and Single Audit Reports were completed by December 14, 2021, and December 13, 2022, respectively. These reports were accepted by the City Council/Successor Agency to the Redevelopment Agency Board on December 14, 2021, and December 13, 2022, respectively. The City/Successor Agency to the Redevelopment Agency was in compliance for both years.

3. Management letter findings (if any) for fiscal years 2020-2021 or 2021-2022 were addressed.

4. The Annual Comprehensive Financial Reports for fiscal years ended June 30, 2022 and June 30, 2021, 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 2020-2021 and 2021-2022.

6. Special audits were conducted by independent auditors to review the Measure I Transportation Sales Tax Fund for fiscal years ended June 30, 2020, 2021 and 2022; and the Local Transportation Fund Article 3 for compliance for fiscal years ended June 30, 2020, 2021 and 2022.

7. An Investment Policy was prepared and adopted for fiscal years 2021-2022 and 2022-2023.

8. The Appropriations Limit (Gann Limit) was prepared and adopted for fiscal years 2021-2022 and 2022-2023.

9. Physical inventories of all fixed assets were completed by June 30, 2022.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Warrant Registers	21	21	21	21	21
Treasurer's Reports	12	12	12	12	12
Purchase Orders	645	660	670	660	670
Journal Entries (month-end)	230	240	250	240	250
Budget Adjustments	10	10	10	10	10
Accounts Payable Checks	2,250	2,422	2,400	2,425	2,475
Payroll Checks	52	52	52	52	52
Payroll Direct Deposits	1,038	1,038	1,038	1,038	1,038
Cash Receipts	5,975	6,420	6,550	6,600	6,650
Preliminary Budget Presented	5/29/2019	5/18/2021	5/18/2021	5/18/2023	5/18/2023
Final Budget Adopted	6/11/2019	6/8/2021	6/8/2021	6/13/2023	6/13/2023

Finance

Acct #	General Fund-001 Finance-1700	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	284,007	275,057	338,280	338,280	382,040	401,030
3040	OVERTIME	2,583	3,397	2,000	2,000	1,000	1,000
3050	COMPENSATORY TIME	2,945	3,683	-	-	-	-
3100	SICK LEAVE	6,948	3,677	-	-	-	-
3110	HOLIDAY	14,599	14,464	-	-	-	-
3120	VACATION	11,702	11,467	-	-	-	-
3125	MANAGEMENT LEAVE	336	1,331	-	-	-	-
	TOTAL SALARIES & WAGES	**323,121**	**313,075**	**340,280**	**340,280**	**383,040**	**402,030**
	BENEFITS:						
3510	CAFETERIA PLAN	73,269	65,781	72,210	72,210	72,000	74,400
3530	MEDICARE & SOCIAL SECURITY	5,978	5,701	4,905	4,905	5,540	5,815
3560	PERS-RETIREMENT	90,342	87,815	94,360	94,360	86,800	100,015
3590	LIFE INSURANCE	1,087	1,022	1,115	1,115	1,260	1,325
3600	AUTO ALLOWANCE	3,014	2,889	3,000	3,000	3,000	3,000
3605	ANNUAL CREDIT MONITORING ALLOWANCE	450	415	415	415	400	400
	TOTAL BENEFITS	**174,139**	**163,623**	**176,005**	**176,005**	**169,000**	**184,955**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	104,635	59,440
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	3,001	1,555	2,700	2,700	2,700	2,700
4203	EQUIPMENT/FURNITURE	2,093	474	750	750	575	575
4210	POSTAGE	4,850	5,219	5,500	5,500	5,500	5,500
4236	LIVESCAN SERVICE FEE	160	352	600	600	600	600
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	650	650	-	1,000
4255	SOFTWARE SUPPORT	66,068	59,168	68,250	68,250	-	-
4310	DUES & SUBSCRIPTIONS	1,680	1,980	1,995	1,995	2,750	2,145
4320	TRAVEL & CONFERENCE	-	-	-	-	2,000	2,200
4330	TRAINING	395	470	1,400	1,400	1,595	1,630
4332	MILEAGE REIMBURSEMENT	-	-	175	75	100	100
4400	MISCELLANEOUS	2,029	199	2,085	1,000	1,200	1,205
	TOTAL OPERATIONS & MATERIALS	**86,212**	**77,447**	**92,480**	**91,295**	**130,325**	**86,055**
	CONTRACTUAL SERVICES:						
4510	CONTRACT SERVICES-AUDITOR	43,945	45,895	53,300	53,300	47,500	50,200
4513	CONTRACT SERVICES-SB 90	2,200	2,400	2,400	2,400	2,600	2,800
4515	CONTRACT SERVICES-COLLECTIONS	800	1,250	3,300	1,300	1,400	1,450
4516	CONTRACT SERVICES-CITATIONS	418	452	3,000	2,000	2,000	2,000
4517	CONTRACT SERVICES-DMV	96	126	650	550	625	650
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	5,318	-	16,950	16,950	19,000	-
	TOTAL CONTRACTUAL SERVICES	**52,777**	**50,123**	**79,600**	**76,500**	**73,125**	**57,100**
	TOTAL FINANCE	**636,248**	**604,269**	**688,365**	**684,080**	**755,490**	**730,140**

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 60,000 residents.

The Highland Police Department has twenty-four 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 Family Services
- 17 Deputies assigned to Patrol
- 1 Acting Detective
- 1 Deputy assigned to and paid for by the East Valley Water District to protect EVWD assets

The Quality of Life Team, which is led by a Sergeant, focuses on quality of life issues throughout the city. These include homeless problems, code enforcement complaints, gang members and gang-related crimes. The QOL Team works with State Parole, County Probation, City Code Enforcement and specialized units from other agencies to track and identify crime trends and address a multitude of issues throughout the city. The QOL Deputies also regularly conduct follow-up investigations on cases initiated by patrol.

The Deputy assigned to traffic enforcement monitors traffic patterns in the city and applies focused efforts to decrease the number of collisions, especially those with injuries. The position serves as a resource for schools and traffic issues related to student drop off and pickup. The Traffic Deputy coordinates with other agencies for Driving Under the Influence (DUI) enforcement and checkpoints as required by the California Office of Traffic Safety Grant.

There is one Deputy assigned to investigate Adult and Child Family Services referrals. This Deputy's primary responsibility is to ensure that all cases of suspected senior adult and/or child abuse are fully investigated in a timely manner. This Deputy serves as a liaison between the Police Department and other parts of the justice system in this field. In 2022, the Highland Police Department received 488 Adult and Child referrals, some involving multiple victims, many of which required a comprehensive investigation.

The seventeen Deputies assigned to regular Patrol are assigned to shifts and are responsible for handling calls for service within the city, twenty-four hours a day, seven days a week. Those Deputies are tasked with proactive enforcement, locating wanted persons, stolen vehicles/property, resolving disputes, providing general traffic enforcement and a multitude of other service-oriented tasks. They are the largest and most visible part of the Police Department's services.

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 in the city. He works directly with city leaders 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 such as day to day budget monitoring, personnel issues and equipment procurement. An additional function of the Lieutenant is to provide supervision, support, and resources to both safety and professional personnel assigned to the contract.

There are six Sergeants assigned to the station. Four are assigned to patrol and serve as Watch Commanders. One of those four Sergeants (Watch Commanders) is managing the city twenty-four hours a day, seven days a week. The fifth Sergeant is the Administrative Sergeant and is assigned to assist the Lieutenant with administrative duties such as managing records, evidence and crime prevention personnel. The sixth Sergeant is the Detective Sergeant and is assigned to supervise the Detectives, Quality of Life Team, Traffic Deputy and the APS/CPS Deputy. Both Sergeants fill in for Watch Commander coverage when needed and are assigned various duties as required.

There are three Detectives assigned to the station who work in the Investigations Unit. Detectives conduct investigation beyond what can be completed by Patrol Deputies. They follow-up on a variety of cases including: crimes against persons, robbery, sexual assaults, and property crimes. They have been extremely successful in the apprehension, arrest, and prosecution of numerous violent offenders including several "high profile" investigations.

To support the Investigations Unit, Patrol Deputies rotate through an Acting Detective position. This is not only to support the Detectives, but also prepare senior Deputies for promotional opportunities.

Assembly Bill 953, the "Racial and Identity Profiling Act of 2015" began in July of 2018. This law mandates all California law enforcement collect an enormous amount of data on all law enforcement "stops and/or detentions". Currently the Racial and Identity Profiling Board mandates over 200 data elements be completed on every "stop and/or detention" 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.

Additional changes to the jail booking processes and laws related to the documentation of enforcement activities put a strain on the Department's already tight resources.

Performance Measures/Accomplishments:

Highland Station remains one of the County's busiest stations. During calendar year 2022, the City of Highland had six murders, which was up from five in 2021. In 2022, Highland Deputies responded to 40,837 calls for service and took 5,502 police reports. This averages 1,701 calls per Deputy and 229 reports per Deputy. Additionally, Deputies made 1,639 arrests, which is 68 per Deputy for that year. Many of these crimes involved violence and/or the use of firearms.

Strategic Goals & Objectives:

The primary goal of the Police Department is to provide the community the highest level of police services given the resources allocated, and to 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. This activity will include, but not be limited to, warrant sweeps, monitoring of individuals on probation and parole, as well as gang members, and conducting directed enforcement campaigns in high crime areas.

2. Increase community policing efforts through the Neighborhood Watch Program, Crime-Free Multi-Housing Program, and the Quality of Life (QOL) Team 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 on 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 gang 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, educating the public and our homeless population on the issues of panhandling and trespassing and 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 Department's Crime Mapping Program, Nixle and other social media applications. The use of these programs' alert residents to criminal 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.

7. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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
Video Surveillance System installed at Police Station and Fire Department Stations	2021/2022	10	HP+	Completed-2nd 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-	Completed-Costs determined to be cost prohibitive
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status
Firearm Detection Canine	2023/2024	3	HP	Placed on 3rd Quarter 2023 of Work Program however came in substantially over budget so it is not included in this 2 year budget
(2) Side by Side Off-Road Utility Vehicles	2023/2024	4	HP-	Placed in 4th Quarter 2023 of Work Program. This budget includes 1 side by side
Replacement Command Post Vehicle	2023/2024	5	HP-	4th Quarter 2023

Police Department

Acct #	General Fund-001 Police Department-2000	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	64,920	72,415	68,000	80,000	90,000	95,000
4020	GAS	14,348	23,319	14,000	28,000	30,000	31,000
4030	WATER/SEWER	20,912	21,221	22,000	22,000	23,000	24,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	250	250	500	500
4045	LANDSCAPING SUPPLIES	543	-	250	400	500	500
4055	JANITORIAL SUPPLIES	5,649	3,445	4,500	4,500	6,000	6,500
4060	TELEPHONE	9,485	18,635	8,400	22,000	25,200	25,500
4061	CELL PHONES/SATELLITE PHONES	5,247	5,023	8,760	5,000	5,880	5,880
4062	AIR CARDS	14,140	13,106	16,020	16,020	16,020	16,020
4065	INTERNET/CABLE/SATELLITE	13,949	15,528	14,710	14,710	15,970	15,970
4066	ALARM MONITORING	935	1,095	1,280	1,280	2,080	1,700
4070	BUILDING MAINTENANCE	3,875	5,196	2,500	3,500	8,500	2,500
4075	PUBLIC FACILITIES IMPROVEMENTS	4,577	3,212	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	5,945	4,283	5,500	5,500	5,500	5,500
4200	OFFICE SUPPLIES	1,242	1,364	900	900	50,100	50,700
4203	EQUIPMENT/FURNITURE	21,203	1,301	1,000	1,000	2,000	2,000
4205	PHOTOCOPIER	7,623	8,942	7,920	7,920	7,260	7,260
4206	MATERIALS	860	946	850	850	1,200	1,200
4210	POSTAGE	1,378	1,239	1,800	1,650	1,700	1,700
4220	FUEL	107,795	133,597	120,000	120,000	125,000	128,000
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	2,428	5,246	4,290	4,290	4,315	4,340
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	11,040	1,461	2,925	2,925	3,175	3,175
4224	OVERHEAD DOOR/GATE MAINTENANCE	2,172	1,890	2,600	2,600	3,350	3,350
4236	LIVESCAN SERVICE FEE	16	18	100	100	100	100
4240	VEHICLE MAINTENANCE	111,247	77,628	90,000	90,000	105,000	110,000
4245	EQUIPMENT MAINTENANCE	1,848	5,495	8,500	8,500	7,650	7,750
4250	SPECIAL DEPARTMENT SUPPLIES	1,781	4,365	7,700	7,700	13,250	13,250
4255	SOFTWARE SUPPORT	1,015	1,255	1,050	1,050	1,675	1,750
4336	COMMUNITY EVENTS	-	-	-	-	-	-
4343	BOOKING FEES	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**436,172**	**431,224**	**420,805**	**457,645**	**559,925**	**570,145**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	12,960	12,960	13,780	13,780	14,680	15,400
4560	CONTRACT SERVICES-SHERIFF	10,189,533	10,287,322	11,938,520	11,938,520	12,512,400	13,069,110
4561	CONTRACT SERVICES-SHERIFF RESERVES	232	272	1,000	1,000	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	-	3,296	3,500	3,500	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	65,818	65,281	67,250	67,250	66,725	68,750
4566	CONTRACT SERVICES-CITIZEN PATROL	300	48	1,000	1,000	1,000	1,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	1,000	1,000	1,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	6,750	6,750	6,600	6,930
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	2,610	2,688	3,200	3,200	3,200	3,200
4588	CONTRACT SERVICES-HVAC MAINTENANCE	16,789	16,441	17,000	17,000	21,900	22,500
4589	CONTRACT SERVICES-PEST CONTROL	1,047	1,169	1,200	1,200	1,200	1,200
4680	CONTRACT SERVICES-TREE TRIM	1,983	1,954	2,000	2,000	2,200	2,300
	TOTAL CONTRACTUAL SERVICES	**10,297,272**	**10,397,432**	**12,056,200**	**12,056,200**	**12,635,405**	**13,195,890**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	32,174	-	-	-	-	-
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**32,174**	**-**	**-**	**-**	**-**	**-**
	TOTAL POLICE DEPARTMENT	**10,765,619**	**10,828,656**	**12,477,005**	**12,513,845**	**13,195,330**	**13,766,035**


NOVEMBER 24, 1987
CITY OF HIGHLAND

ANIMAL CARE

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. The County intends to present plans and cost estimates in the future to assist the City in determining if a proportionate cost sharing model for the City to receive Animal Care field and sheltering services should be considered. The County intends to pay for the construction of the new shelter facility and partner municipalities will be asked to pay a proportionate cost share of operations. It is estimated the new animal shelter should open in December 2025.

Accomplishments:

During Fiscal Year 2021-2022 a number of activities were accomplished that are worth mentioning.

1. Animal Control Officers responded to 2,860 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. A total of 1,523 live 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 under 80% and a euthanasia rate for dogs and cats combined that is just over 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 has expanded its online education and marketing efforts to promote responsible pet ownership and to encourage individuals to adopt homeless pets from County animal shelters. Health Educators are assigned the task to develop social media posts and videos outlining the work of Animal Care and the many adoptable pets available at County shelters. Utilizing Facebook, Instagram and the Nextdoor applications, many positive comments have been received regarding the expanded marketing efforts.

7. The Animal Care and Control Division of the Department of Public Health was renamed to San Bernardino County Animal Care. The words "and Control" were removed from the name to emphasize that Animal Care is available to assist and support pet owners. A new logo and tagline emphasizing "Commitment, Care, Compassion" will serve as an action statement for the new Animal Care Division. Animal Control Officers will also have new uniforms that clearly identify Animal Care personnel as being separate from other law enforcement or regulatory agencies.

8. As part of the County's Vision, the County of San Bernardino has partnered with over 742 enrolled non-profit organizations who receive animals from County operated animal shelter facilities. This public-private collaboration has assisted the County in achieving the positive outcomes for animals received at County operated animal shelters and has assisted in increasing the pet placement rates for homeless dogs and cats. It is one of the Animal Care 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, two Health Education Specialist I positions were added to serve as animal Rescue Group Coordinators.

9. The County has added a total of four Public Service Employee-General Service Worker (PSE-GSW) positions that serve as animal Enrichment Specialists who work directly with the animals at our shelter to provide enrichment and interactive services that help comfort and acclimate the animals during their shelter stay.

10. An expanded volunteer program has been developed. The County intends to utilize additional volunteer personnel to assist in providing direct animal care and enrichment, while also supporting marketing and adoption event activities.

Strategic Goals & Objectives:

The City expects to accomplish the following Goals and Objectives related to Animal Care 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 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 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 PROGRAM
CITY OF HIGHLAND STATISTICS
For Contract Period: July 1, 2022 - June 30, 2023

Description		Actual 2021-22 (A)	Projected 2022-23	Projected 2023-24
BITES:				
Bites Reported		68	76	76
F.R.A. Bite Testing		24	9	9
CITATIONS:				
Citations Issued		48	247	247
Notices of Violations Issued		18	31	31
Investigations (RPRT)		31	29	29
SHELTERING SERVICES				
Dogs Impounded		564	600	600
Cats Impounded		826	800	800
Other Animals		133	120	120
D.O.A. Animals		325	350	350
Total Impounds	(B)	**1,848**	**1,870**	**1,870**
OFFICER CALLS:				
Agency Assist Calls		65	80	80
Dead Animal Pick Up Calls		325	350	350
Confined and Loose Animal Calls		1,551	1,600	1,600
Investigation Calls		713	770	770
Wildlife Calls		206	200	200
Total Calls	(B)	**2,860**	**3,000**	**3,000**

Notes
(A) Estimated Numbers. Final results may vary. *Subject to final audit.*
(B) Based on Chameleon and/or Crystal reports.

Animal Care

Acct #	General Fund-001 Animal Care-2200	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	502	436	585	585	585	585
4210	POSTAGE	685	554	750	750	750	750
4255	SOFTWARE SUPPORT	3,731	3,805	4,100	4,100	-	-
4300	ADVERTISING	-	-	-	-	-	-
4344	VOUCHER/REBATE PROGRAM	200	200	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**5,118**	**4,996**	**5,935**	**5,935**	**1,835**	**1,835**
	CONTRACTUAL SERVICES:						
4565	CONTRACT SERVICES-ANIMAL CONTROL	404,357	463,522	490,530	490,530	490,530	504,545
	TOTAL CONTRACTUAL SERVICES	**404,357**	**463,522**	**490,530**	**490,530**	**490,530**	**504,545**
	TOTAL ANIMAL CONTROL	**409,475**	**468,518**	**496,465**	**496,465**	**492,365**	**506,380**

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	
Senior Civil Engineer	0.800	
Assistant Engineer	1.000	Total FTE 2.150

Strategic Goals & Objectives

1. Complete construction on Pacific Street (Victoria Avenue to Church Avenue) pavement rehabilitation. A joint project with the City of San Bernardino.

2. Complete construction of pavement rehabilitation on 5th Street, Greenspot Road and Orange Street.

3. Complete construction of storm drain improvements on 5th Street at City, Bledsoe Creek outlet and Sycamore Drive.

4. Complete construction of traffic signal modifications at 9th Street and Lankershim Avenue intersection.

5. Complete construction of citywide signal pedestrian countdown head installations.

6. Complete construction of a new traffic signal on Base Line at Starbucks east of SR-210.

7. Complete construction of 1 mile of new Class II and III bicycle lanes on Orange Street, Tonner Drive, Streater/Glenheather Drive and Love Street.

8. Complete construction of citywide sidewalk repairs.

9. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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	
Complete design and construction of a joint pavement project for pavement rehabilitation of Tippecanoe Avenue	2021/2022	14	HP-	Completed-May 11, 2022 cost of $2.2 million	
Complete Construction of Base Line Interchange Improvements	2021/2022	20	HP+	Completed-November 2022	
San Manuel Band of Mission Indians to begin Project Approval & Environmental Documents Phase of the Victoria Avenue Interchange Project	2021/2022	21	HP	Completed-MOU executed September 29, 2022.	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover to 2023/2024
Initiate Development of the Highland/San Bernardino Bi-City Transformative Bikeway/Walkway Corridor Project	2021/2022	13	HP-	Partially Complete-Anticipated completion 2nd Quarter 2023	x
Complete construction of the 3rd Street and 5th Street Corridors Improvement Project	2021/2022	15	HP+	Partially Complete-Actual construction is set to being 1/3/2023 with completion 18 months thereafter	
Complete Environmental, Design and Right of Way of the "Highland/Redlands Regional Connector" Project	2021/2022	16	HP-	Partially Complete-CDFW is imposing 31 acres in mitigation for temporary and permanent impacts to San Bernardino Kangaroo Rat-estimated cost from CDFW is $6.4 million. Project to seek federal and/or state grants to fund construction of this project in the future.	
Complete Environmental, Design and Right of Way of the City Creek/Alabama Street Bikeway Project	2021/2022	17	P+	Partially Complete-Environmental clearance provided on November 15, 2022. Design is 60% complete and full completion is anticipated 1st Quarter of 2023. Right of way would then be completed in 2nd Quarter of 2023.	
Complete Right of Way and Obligate Federal Funds for Construction of Base Line Bridge over City Creek	2021/2022	18	HP	Partially Complete-Right of way certification is anticipated for 4th Quarter 2023 and Obligation of federal funds for construction would be submitted to Caltrans 2nd Quarter of 2024	x
Complete Environmental and Initiate Design of Orange Street Bridge over Plunge Creek Overflow	2021/2022	19	HP+	Partially Complete-Environmental clearance and preliminary engineering is anticipated to be completed in 2024	x
Initiate Project Approval & Environmental Documents Phase of the 5th Street Interchange Project	2021/2022	22	HP+	Partially Complete-April 27, 2021 the City Council approved a Cooperative Agreement with Caltrans to widen eastbound on and off ramps at 5th St and SR-210 Interchange.	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2021/2022
Initiate Development of the Highland/San Bernardino 5th Street Corridor Improvement Project	2023/2024	10	HP+	4th Quarter 2023	
Seek Grant Funding to Complete Right-of-Way and construction of the Highland/Redlands Connector Project	2023/2024	11	HP-	4th Quarter 2023	x
Complete Construction of the City Creek/Alabama Street Bikeway Project	2023/2024	12	HP-	4th Quarter 2024	
Complete Right-of-Way and obligate Federal Funds for construction of the Base Line Bridge over City Creek	2023/2024	13	HP+	4th Quarter 2024	x
Complete Environmental and Initiate Design of Orange Street Bridge over Plunge Creek Overflow	2023/2024	14	HP	4th Quarter 2024	x
Implement of the Project Approval & Environmental Documents Phase of the Victoria Interchange Project	2023/2024	15	HP+	4th Quarter 2024	
Implement of the Project Approval & Environmental Documents Phase of the 5th Street Interchange Project	2023/2024	16	HP+	4th Quarter 2024	x

Performance Measures

1. Secured approval of the following 10 federal and state grants in the total amount of $11,607,103:

    a. State SHOPP Minor Funds grant - $1,250,000
        - SR-210/5th Street Interchange
    b. Federal 2022 Appropriations grant - $2,000,000
        - Victoria Avenue Street and Storm Drain Improvements
    c. SBCTA TDA Article 3 for two grants - $165,090
        - Transit Stops (Central Avenue, Base Line, Sterling Avenue)
        - Messina Street/Seine Avenue Sidewalk Gap Closure
    d. State CalRecycle grant (TRP15) - $350,000
        - Pavement Rehabilitation city-wide, joint project with San Bernardino County
    e. Federal Highway Safety Improvement Program for two grants - $389,500

- Citywide signal pedestrian head installation
- Upgrade center and edge-line striping

f. Federal Carbon Reduction Program grant - $701,913
   - Highland Regional Connector

g. State SB1 Competitive Local Partnership Program grant - $1,700,000
   - 3rd Street/5th Street Corridor Improvements

h. Federal Economic Development Administration (EDA) grant - $5,050,600
   - 3rd Street/5th Street Corridor Improvements

	2019/20	2020/21	2021/22	2022/23
Subdivisions Plan Checked	4	4	3	3
Parcel Maps Plan Checked	4	4	3	8
Misc. Plans Checked	35	35	40	35
Encroachment Permits (Private)	43	43	22	33
Encroachment Permit (Utility)	160	160	215	208
Grading Permits Issued/Inspected	12	12	13	14
Construction Inspection Off-site	10	10	17	19
Professional Reports Reviewed	20	20	28	22
Vacations Processed	1	1	1	2
Capital Projects Designed	12	7	13	14
Capital Projects Constructed	19	13	8	7
Assessment District Annexations	8	6	0	5

Engineering

Acct #	General Fund-001 Engineering-3200	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	128,481	127,320	149,240	149,240	274,770	288,475
3040	OVERTIME	2,723	662	500	500	-	-
3050	COMPENSATORY TIME	639	171	-	-	-	-
3100	SICK LEAVE	-	-	-	-	-	-
3110	HOLIDAY	5,362	7,553	-	-	-	-
3120	VACATION	4,110	1,392	-	-	-	-
3125	MANAGEMENT LEAVE	-	2,187	-	-	-	-
	TOTAL SALARIES & WAGES	**141,315**	**139,285**	**149,740**	**149,740**	**274,770**	**288,475**
	BENEFITS:						
3510	CAFETERIA PLAN	21,982	21,854	23,490	23,490	38,700	39,990
3530	MEDICARE & SOCIAL SECURITY	2,200	2,142	2,165	2,165	3,985	4,185
3560	PERS-RETIREMENT	32,244	26,142	28,470	28,470	47,045	48,495
3590	LIFE INSURANCE	444	360	495	495	910	950
3600	AUTO ALLOWANCE	2,109	-	-	-	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	135	135	135	135	215	215
	TOTAL BENEFITS	**59,113**	**50,633**	**54,755**	**54,755**	**90,855**	**93,835**
	OPERATIONS & MATERIALS:						
4060	TELEPHONE	-	-	-	-	-	-
4061	CELL PHONES/SATELLITE PHONES	632	-	-	-	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	56,240	31,950
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	1,888	1,513	1,800	1,800	2,000	2,000
4203	EQUIPMENT/FURNITURE	1,300	-	-	-	350	1,250
4210	POSTAGE	513	182	600	600	600	600
4220	FUEL	-	-	-	-	-	-
4245	EQUIPMENT MAINTENANCE	2,022	2,114	2,800	2,800	2,800	2,800
4300	ADVERTISING	-	-	-	-	-	-
4310	DUES & SUBSCRIPTIONS	-	180	500	500	930	750
4320	TRAVEL & CONFERENCE	-	-	-	-	1,450	1,250
4330	TRAINING	294	80	1,800	1,800	1,580	1,580
4332	MILEAGE REIMBURSEMENT	-	-	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	9,030	(4,515)	5,000	-	-	-
	TOTAL OPERATIONS & MATERIALS	**21,614**	**7,584**	**20,875**	**15,875**	**74,620**	**51,140**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	25,290	33,358	90,000	90,000	45,000	55,000
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	248,317	374,840	300,000	300,000	380,000	418,000
4582	CONTRACT SERVICES-STUDIES	-	-	-	-	-	-
4605	CONTRACT SERVICES-CONSERV PLAN	-	31,713	-	8,850	-	-
	TOTAL CONTRACTUAL SERVICES	**273,608**	**439,912**	**390,000**	**398,850**	**425,000**	**473,000**
	TOTAL ENGINEERING	**495,650**	**637,414**	**615,370**	**619,220**	**865,245**	**906,450**

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	0.800	
Assistant Community Development Director	0.500	
Associate Planner	1.000	
Assistant Planner	0.950	
Planning Technician II	1.000	
Administrative Assistant III	1.000	Total FTE 5.250

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. Complete the adopted Work Program objectives including Adoption of Vehicle Miles Traveled (VMT) Guidelines, Community Trails Identification and Way Finding Signage, Annexation of property at the Southwest corner of Victoria Avenue and 5th Street, and complete adoption of the Airport Gateway Specific Plan. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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	
Host the Annual Citrus Harvest Festival	2021/2022	31	(21)D (22)P	Completed-2021 Festival was canceled as required by State and County regulation due to Covid-19. The 24th Annual Festival took place on march 26, 2022.	
Demolition of a Single Family Residence at 7433 Central Avenue	2021/2022	33	HP-	Completed-October 2022	
Update the Housing and Public Health & Safety Elements of the General Plan including a new analysis of Environmental Justice	2021/2022	36	HP	Completed-Elements reviewed and approved by City Council in January 2022. The Housing Element received comments from the State Department of Housing and Community Development. Staff will be address the comments and provide revised document to City Council in March 2023.	
Disposition of City Property at the Northwest corner of 6th Street & Victoria Avenue	2021/2022	34	HP-	Completed	
Local Early Action Program (LEAP) Grant Implementation	2021/2022	27	HP+	Completed-April 2022 City Council awarded contract to iWorQ Enterprise Services.	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover to 2023/2024
Airport Gateway Specific Plan	2021/2022	28	HP	Partially Complete-The Draft Program EIR is complete and available for review through February 10, 2023. Anticipated Draft Plan review by City Council in Summer of 2023.	x
Community Development Block Grant Funding for COVID-19 (CDBG-CV) Programs	2021/2022	30	HP-	Partially Complete-3 CDBG Covid-19 programs were established-Ready Made Meals for Seniors, Grocery Delivery Subscription and Mortgage Assistance Program. Due to the lack underutilization of the Mortgage Assistance Program the fund were transferred to the senior meal programs. Fund available through April 2023.	
Development Code Update (focus on ambiguities and inconsistencies)	2021/2022	39	HP	Partially Complete-Draft ordinance was prepared and subsequently reviewed by Community Development Director and anticipated for review by Planning Commission and City Council mid-2023	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2021/2022
Airport Gateway Specific Plan	2023/2024	24	HP-	4th Quarter 2024	x
Annex Southeast Corner of Victoria & 5th Street	2023/2024	25	HP+	3rd Quarter 2023	
Host the Annual Citrus Harvest Festival	2023/2024	26	HP-	1st Quarter 2023/1st Quarter 2024	
Adoption of Vehicle Miles Traveled (VMT) Guidelines	2023/2024	29	HP	3rd Quarter 2024	

Performance Measures:

1. Disposition of City Property at the Northwest corner of 6th Street & Victoria – Completed the sale of a 1.31-acre parcel that has been declared "surplus" to the City's needs. The property is currently under construction for a new 306,000 square foot distribution facility.
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. The Draft is complete, and the Program Environmental Impact Document is currently out for public review. Both documents are anticipated to be completed in the second quarter of 2023.
3. Updated the Public Health & Safety Elements of the General Plan and include a new analysis of Environmental Justice – Adopted by the City Council in February 2022 and provided to the State Department of Housing & Community Development.
4. Updated the Housing Element of the General Plan – Completed the draft element and provided to the State Department of Housing & Community Development (HCD) for approval. HCD provided comments and recommended modifications. These modifications have been drafted and will be presented to the City Council in May 2023.

Planning

Acct #	General Fund-001 Planning-4100	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	369,805	359,207	462,775	462,775	526,935	553,035
3040	OVERTIME	3,695	1,954	4,000	4,000	-	-
3050	COMPENSATORY TIME	5,701	7,036	-	-	-	-
3100	SICK LEAVE	4,049	3,426	-	-	-	-
3110	HOLIDAY	20,982	17,296	-	-	-	-
3120	VACATION	16,237	23,698	-	-	-	-
3125	MANAGEMENT LEAVE	3,228	4,503	-	-	-	-
	TOTAL SALARIES & WAGES	**423,697**	**417,118**	**466,775**	**466,775**	**526,935**	**553,035**
	BENEFITS:						
3510	CAFETERIA PLAN	83,393	80,309	87,000	87,000	94,500	97,650
3530	MEDICARE & SOCIAL SECURITY	6,823	6,811	6,710	6,710	7,640	8,020
3560	PERS-RETIREMENT	125,430	119,163	136,715	136,715	144,310	159,035
3590	LIFE INSURANCE	1,368	1,339	1,530	1,530	1,740	1,825
3600	AUTO ALLOWANCE	3,281	3,456	3,300	3,300	4,800	4,800
3605	ANNUAL CREDIT MONITORING ALLOWANCE	505	500	500	500	525	525
	TOTAL BENEFITS	**220,801**	**211,578**	**235,755**	**235,755**	**253,515**	**271,855**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	137,340	78,015
4198	CITY ADMINISTRATION	-	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	1,489	1,360	1,350	1,350	1,350	1,350
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	2,655	4,283	2,000	2,800	4,000	4,000
4255	SOFTWARE SUPPORT	3,153	428	3,200	-	-	-
4310	DUES & SUBSCRIPTIONS	1,047	797	950	800	850	1,050
4320	TRAVEL & CONFERENCE	2,800	165	3,500	3,500	3,500	3,500
4330	TRAINING	-	60	1,500	1,500	2,700	1,500
4332	MILEAGE REIMBURSEMENT	138	36	300	300	300	300
4336	COMMUNITY EVENTS	-	454	1,200	1,200	1,200	1,200
4345	NOTICE OF DETERMINATION	950	600	2,700	2,700	2,700	2,700
4349	GRANT PROGRAMS	-	-	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	39,048	53	15,000	-	-	-
	TOTAL OPERATIONS & MATERIALS	**57,215**	**16,266**	**40,075**	**22,525**	**162,610**	**102,575**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	3,972	-	-	-	-	-
4534	CONTRACT SERVICES-GIS	10,925	11,144	11,000	11,000	-	-
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	11,415	32,075	25,000	35,000	35,000	35,000
4548	CONTRACT SERVICES-PLANNING	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	2,523	24,885	40,000	40,000	10,000	10,000
4582	CONTRACT SERVICES-STUDIES	-	-	-	-	1,000	-
4600	CONTRACT SERVICES-GENERAL PLAN	-	-	-	-	-	-
4605	CONTRACT SERVICES-CONSERVATION PLAN	-	-	-	-	-	-
4661	CONTRACT SERVICES-SMARA COMPLIANCE	-	-	-	-	-	-
4662	CONTRACT SERVICES-HOUSING ELEMENT	-	2,720	21,820	21,820	-	-
	TOTAL CONTRACTUAL SERVICES	**28,834**	**70,823**	**97,820**	**107,820**	**46,000**	**45,000**
	TOTAL PLANNING	**730,547**	**715,786**	**840,425**	**832,875**	**989,060**	**972,465**

CITY OF HIGHLAND
NOVEMBER 24, 1987

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 2023/24 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 continue to implement the new program elements required by CalRecycle for compliance with state regulation in SB1383.

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 2023/2024 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
Construct trash enclosure at Aurantia Park to accommodate recycling	2021/2022	26	P+	Not Started-This work program item was not rated with a high or urgent priority status, and as such was not included in the budget. If funds become available will revisit
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status
Improve City Hall Solid Waste Enclosure to Increase Security and Prevent Illegal Dumping	2023/2024	19	HP	3rd Quarter 2023

Performance Measures:

Services	2020/21	2021/22	2022/23	2023/24	2024/25
Solid Waste Lien Demands	54	44	35	30	30
Solid Waste Exemptions	23	9	5	5	5
NPDES Inspections (Commercial & Industrial)	21	20	75	40	50

Public Services

Acct #	General Fund-001 Public Services-4200	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	204,002	197,259	236,920	236,920	256,060	268,820
3040	OVERTIME	-	-	3,000	3,000	-	-
3050	COMPENSATORY TIME	1,088	3,550	-	-	-	-
3100	SICK LEAVE	1,395	1,210	-	-	-	-
3110	HOLIDAY	11,333	12,005	-	-	-	-
3120	VACATION	20,668	10,953	-	-	-	-
3125	MANAGEMENT LEAVE	4,383	3,321	-	-	-	-
	TOTAL SALARIES & WAGES	**242,869**	**228,299**	**239,920**	**239,920**	**256,060**	**268,820**
	BENEFITS:						
3510	CAFETERIA PLAN	48,848	45,327	48,720	48,720	50,400	52,080
3530	MEDICARE & SOCIAL SECURITY	4,163	3,919	3,435	3,435	3,715	3,900
3560	PERS-RETIREMENT	72,046	67,919	72,605	72,605	76,415	79,125
3590	LIFE INSURANCE	798	751	780	780	845	890
3605	ANNUAL CREDIT MONITORING ALLOWANCE	300	280	280	280	280	280
	TOTAL BENEFITS	**126,155**	**118,195**	**125,820**	**125,820**	**131,655**	**136,275**
	OPERATIONS & MATERIALS:						
4061	CELL PHONES/SATELLITE PHONES	1,006	-	-	-	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	73,245	41,610
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	1,882	1,492	1,800	1,800	1,800	1,800
4202	CRV GRANT USE	14,081	15,643	16,000	16,000	-	-
4203	EQUIPMENT/FURNITURE	-	-	-	-	250	250
4206	MATERIALS	261	290	500	500	500	500
4210	POSTAGE	159	162	300	300	300	300
4220	FUEL	751	1,797	900	1,500	2,000	2,000
4240	VEHICLE MAINTENANCE	746	287	1,600	1,600	1,600	1,600
4249	UNIFORMS	1,025	1,038	1,175	1,175	1,250	1,425
4250	SPECIAL DEPARTMENT SUPPLIES	301	487	500	500	1,000	1,000
4300	ADVERTISING	-	-	-	-	-	-
4310	DUES & SUBSCRIPTIONS	645	648	1,000	900	950	950
4320	TRAVEL & CONFERENCE	90	3,523	4,000	4,000	4,000	4,500
4330	TRAINING	175	723	1,350	1,350	3,650	2,400
4332	MILEAGE REIMBURSEMENT	-	-	300	300	300	300
	TOTAL OPERATIONS & MATERIALS	**27,057**	**34,123**	**37,800**	**38,300**	**99,515**	**67,595**
	CONTRACTUAL SERVICES:						
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	49,676	50,831	66,000	66,000	62,000	64,000
4665	CONTRACT SERVICES-STORM DRAIN	43,289	27,014	137,795	137,795	173,000	200,000
	TOTAL CONTRACTUAL SERVICES	**92,965**	**77,845**	**203,795**	**203,795**	**235,000**	**264,000**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	-	30,205	30,205	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**30,205**	**30,205**	**-**	**-**
	TOTAL PUBLIC SERVICES	**489,046**	**458,461**	**637,540**	**638,040**	**722,230**	**736,690**


NOVEMBER 24, 1987
CITY OF HIGHLAND

BUILDING & SAFETY

Introduction:

The Building and Safety Division is part 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 health, safety, and general welfare. This component of the Community Development Department specifically processes construction plan reviews, issues building permits, and performs field inspections to verify compliance with the California structural, electrical, plumbing, mechanical, energy, green code, 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 violations.

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 provide exceptional customer service as well as identify the needs of the community to create improved quality, value, and guidance in their endeavors.

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, City Staff, and Community for updated Building Codes, and provide education to the Residents and Contractors

5. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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
Checklist for Building Permit Applications	2021/2022	29	HP-	Completed
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status
Residential Solar On-line Permitting	2023/2024	23	HP-	2nd Quarter 2023

Performance Measures:

1. During the past two fiscal cycles starting in 2022, Building and Safety oversaw the initial construction of a new 305,000 square foot warehouse building along with housing tracts for Vista Verde, Monte Vista, Messina, and the 200-unit San Carlo Townhome apartments.

2. This fiscal cycle also saw the clearing of multiple lots for upcoming projects and an increase in housing projects compared to recent years.

3. Staff continues to track major projects from plan check submittal until project occupancy in efforts to streamline approvals while ensuring Project 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 $170,441,577 in construction permit valuation was identified from the fiscal year 2021-22 and $145,763,998 for year 2022 through March 2023. Permit fees totaled approximately $1,174,260 and $873,820 respectively. Which is approximately a 150% increase and a 105% increase respectively when compared to the FY 2021/2023 budget cycle ($469,349 and $425,605 respectively).

Submittal type	FY 2021/22	FY 2022/23 (Up to April2023)
New Commercial Permits	10	6
New Single-Family Residence Permits	143	49
New Multi-Family Residence Permits	200 Units	-
Total Permits	1816	1377
Individual Projects Inspected	1501	1461
Total Inspections Performed	5744	5087

Building & Safety

Acct #	General Fund-001 Building & Safety-4500	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	140,392	150,965	184,975	184,975	199,825	209,760
3040	OVERTIME	-	-	500	500	-	-
3050	COMPENSATORY TIME	252	249	-	-	-	-
3100	SICK LEAVE	4,012	2,896	-	-	-	-
3110	HOLIDAY	5,873	9,794	-	-	-	-
3120	VACATION	3,872	2,187	-	-	-	-
3125	MANAGEMENT LEAVE	279	690	-	-	-	-
	TOTAL SALARIES & WAGES	**154,681**	**166,780**	**185,475**	**185,475**	**199,825**	**209,760**
	BENEFITS:						
3510	CAFETERIA PLAN	33,380	33,186	35,670	35,670	36,900	38,130
3530	MEDICARE & SOCIAL SECURITY	2,472	2,632	2,685	2,685	2,900	3,045
3560	PERS-RETIREMENT	35,460	37,286	40,995	40,995	41,080	42,270
3590	LIFE INSURANCE	425	545	610	610	660	695
3600	AUTO ALLOWANCE	290	301	300	300	300	300
3605	ANNUAL CREDIT MONITORING ALLOWANCE	205	205	205	205	205	205
	TOTAL BENEFITS	**72,232**	**74,156**	**80,465**	**80,465**	**82,045**	**84,645**
	OPERATIONS & MATERIALS:						
4062	AIR CARDS	1,482	-	-	-	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	53,625	30,465
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	3,011	2,023	2,700	2,700	2,700	2,700
4203	EQUIPMENT/FURNITURE	-	-	-	-	3,000	-
4206	MATERIALS	2	-	1,800	1,800	700	700
4210	POSTAGE	2	13	150	150	150	150
4220	FUEL	341	140	800	500	500	500
4240	VEHICLE MAINTENANCE	1,186	66	1,500	1,500	1,500	1,500
4249	UNIFORMS	-	-	-	-	450	625
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	200	200	200	200
4255	SOFTWARE SUPPORT	2,565	428	3,200	-	-	-
4310	DUES & SUBSCRIPTIONS	295	610	700	700	700	700
4320	TRAVEL & CONFERENCE	-	-	-	-	-	-
4330	TRAINING	610	645	1,500	1,500	1,500	1,500
4332	MILEAGE REIMBURSEMENT	-	-	150	150	150	150
	TOTAL OPERATIONS & MATERIALS	**15,429**	**11,954**	**21,075**	**17,575**	**73,845**	**48,150**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	10,925	11,144	11,000	11,000	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	254,580	311,973	402,305	402,305	552,875	389,410
4542	CONTRACT SERVICES-SMIP	2,654	9,654	3,100	3,100	6,000	3,100
4543	CONTRACT SERVICES-BSAR FUND	1,993	3,767	2,000	2,000	4,000	2,000
4557	CONTRACT SERVICES-BOARD/SECURE	970	2,520	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**271,122**	**339,057**	**418,405**	**418,405**	**562,875**	**394,510**
	TOTAL BUILDING & SAFETY	**513,463**	**591,946**	**705,420**	**701,920**	**918,590**	**737,065**


NOVEMBER 24, 1987
CITY OF HIGHLAND

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 public complaint issues related to land use violations, public nuisances, abandoned vehicles on private property, substandard housing/property, illegal street vendors, enforcing business license requirements, and assisting with homeless encampments and trespassing. Code Enforcement staff assist in accomplishing community goals, such as protecting property values and the environment. The Code Compliance Officers work closely with the Highland Police Department MET (Multi-Enforcement Taskforce) Officers and Public Works Division to assist in abating blight and improving the quality of life throughout the City. In addition, the Code Enforcement Division also staffs the Appeals Board to respond to Appeals and Declaration of Public Nuisances.

Full-Time Equivalents:

Community Development Director	0.050	
Senior Code Compliance Officer	1.000	
Code Compliance Officer	1.000	
Code Compliance Officer	1.000	
Administrative Assistant III	1.000	Total FTE 4.050

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 Reporting Concerns Process
   The Division has made it convenient for the 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.
   - Stop by City Hall during regular business hours and complete a short complaint form or speaking directly with a Division team member for assistance.
   - The most efficient way is logging onto the City's newly formatted webpage and navigating to the Code Enforcement Page to Report an Issue at www.cityofhighland.org/301/Report-an-Issue (see item 5 below for more information).

5. Web-based "Report an Issue" Portal (efficient paperless procedure)
   In September 2022, the "Report an Issue" portal was prominently featured on the front page of the City's website (among other locations). This new web-based form gives the public the opportunity to file any type of public concern at their convenience using a computer or smart phone, and receive an instant notification that their complaint form was successfully submitted. A Code Enforcement Office is assigned to the new case within 24 hours of receipt of the on-line complaint. Through this "Report an Issue" portal the public can also upload a photograph and relevant documents with their concern.

6. Code Enforcement Concerns Reported to the City
   Each complaint received is categorized as one of 101 complaint/violation types for statistical purposes. In 2021 there were 993 code enforcement cases opened (approximately 83 per month) and in 2022 there were 1,185 code enforcement cases opened (approximately 99 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 2023/2024 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
Homeless Outreach to Businesses and Vacant Property Owners	2021/2022	35	HP-	Completed-Homeless Outreach is now a regular function of the City Code Enforcement Division
Neighborhood Improvement Outreach and Enforcement (target areas)	2021/2022	38	HP	Completed-A neighborhood improvement campaign packet was completed and used to educate tenants and property owners. Code enforcement follows up.

Code Enforcement

Acct #	General Fund-001 Code Enforcement-4600	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	156,694	171,891	193,235	193,235	299,125	313,960
3040	OVERTIME	-	19	2,000	2,000	-	-
3050	COMPENSATORY TIME	2,559	6,711	-	-	-	-
3100	SICK LEAVE	5,705	3,174	-	-	-	-
3110	HOLIDAY	6,540	8,952	-	-	-	-
3120	VACATION	4,046	5,094	-	-	-	-
3125	MANAGEMENT LEAVE	99	184	-	-	-	-
	TOTAL SALARIES & WAGES	**175,641**	**196,024**	**195,235**	**195,235**	**299,125**	**313,960**
	BENEFITS:						
3510	CAFETERIA PLAN	49,307	53,878	50,460	50,460	72,900	75,330
3530	MEDICARE & SOCIAL SECURITY	3,229	3,538	2,805	2,805	4,340	4,550
3560	PERS-RETIREMENT	58,722	64,333	60,325	60,325	83,525	86,035
3590	LIFE INSURANCE	568	709	640	640	990	1,035
3600	AUTO ALLOWANCE	535	672	300	300	300	300
3605	ANNUAL CREDIT MONITORING ALLOWANCE	265	290	290	290	405	405
	TOTAL BENEFITS	**112,626**	**123,419**	**114,820**	**114,820**	**162,460**	**167,655**
	OPERATIONS & MATERIALS:						
4060	TELEPHONE	-	-	-	-	-	-
4061	CELL PHONES/SATELLITE PHONES	1,392	-	-	-	-	-
4062	AIR CARDS	1,520	-	-	-	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	105,945	60,185
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	2,013	932	1,800	1,800	800	800
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4206	MATERIALS	-	-	-	-	-	-
4210	POSTAGE	3,782	2,472	2,500	2,500	2,500	2,500
4220	FUEL	5,253	4,189	5,000	5,000	5,000	5,000
4240	VEHICLE MAINTENANCE	6,224	2,344	2,000	2,000	2,000	2,000
4245	EQUIPMENT MAINTENANCE	-	-	-	-	-	-
4249	UNIFORMS	1,492	823	2,100	2,100	1,350	1,875
4250	SPECIAL DEPARTMENT SUPPLIES	129	72	500	500	500	500
4255	SOFTWARE SUPPORT	2,565	428	3,000	-	-	-
4310	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
4320	TRAVEL & CONFERENCE	93	-	-	-	-	-
4330	TRAINING	599	460	1,000	1,000	800	800
4332	MILEAGE REIMBURSEMENT	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**30,998**	**19,751**	**26,275**	**23,275**	**127,565**	**82,620**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	23,692	49,486	30,000	30,000	35,000	35,000
4534	CONTRACT SERVICES-GIS	10,925	11,144	11,000	11,000	-	-
4535	CONTRACT SERVICES-PERSONNEL	-	-	-	-	-	-
4538	CONTRACT SERVICES-CODE ENFORCEMENT	31,996	59,183	-	75,000	-	-
4545	CONTRACT SERVICES-WEED ABATEMENT	4,265	5,100	8,000	8,000	7,000	7,000
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	-	-
4557	CONTRACT SERVICES-BOARD/SECURE	2,750	10,820	1,000	1,000	5,000	2,000
	TOTAL CONTRACTUAL SERVICES	**73,628**	**135,732**	**50,000**	**125,000**	**47,000**	**44,000**
	CAPITAL OUTLAY:						
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL CODE ENFORCEMENT	**392,893**	**474,926**	**386,330**	**458,330**	**636,150**	**608,235**

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	
Senior Maintenance Worker	0.500	
Maintenance Worker II	0.500	
Maintenance Worker II	0.100	Total FTE 1.150

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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
Work with San Bernardino Unified School District for a Joint Use Park Agreement at Warm Springs and Lankershim Elementary Schools	2021/2022	27	HP-	Not Started-Current funding opportunities require the property owner to place a deed restriction on the proposed location. The City is not the owner so it cannot fulfill this obligation. Without funding, this work program item cannot move forward.
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status
Aurantia Park Trash and Recycle Dumpster Enclosure	2023/2024	18	HP	3rd Quarter 2023

Parks

Acct #	General Fund-001 Parks-6000	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	39,925	43,104	61,300	61,300	73,735	77,435
3040	OVERTIME	1,257	2,047	5,000	5,000	-	-
3050	COMPENSATORY TIME	952	253	-	-	-	-
3100	SICK LEAVE	2,483	585	-	-	-	-
3110	HOLIDAY	2,871	2,510	-	-	-	-
3120	VACATION	2,954	2,953	-	-	-	-
3125	MANAGEMENT LEAVE	116	214	-	-	-	-
	TOTAL SALARIES & WAGES	**50,558**	**51,666**	**66,300**	**66,300**	**73,735**	**77,435**
	BENEFITS:						
3510	CAFETERIA PLAN	18,725	18,617	20,010	20,010	20,700	21,390
3530	MEDICARE & SOCIAL SECURITY	1,086	1,095	890	890	1,070	1,125
3560	PERS-RETIREMENT	18,272	18,880	20,445	20,445	20,940	21,510
3590	LIFE INSURANCE	191	199	205	205	245	255
3605	ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	115	115	115
	TOTAL BENEFITS	**38,390**	**38,905**	**41,665**	**41,665**	**43,070**	**44,395**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	4,056	16,971	35,000	25,000	25,000	30,000
4030	WATER/SEWER	139,044	207,479	175,000	175,000	225,000	225,000
4045	LANDSCAPING SUPPLIES	4,977	1,860	2,500	2,500	2,000	2,500
4055	JANITORIAL SUPPLIES	3,404	3,361	4,500	4,500	4,200	4,500
4060	TELEPHONE	4,558	9,882	1,000	10,000	10,000	10,000
4061	CELL PHONES/SATELLITE PHONES	969	790	600	700	1,000	1,000
4066	ALARM MONITORING	3,558	2,850	3,720	5,000	6,280	5,520
4070	BUILDING MAINTENANCE	30,846	24,041	35,000	35,000	20,100	39,000
4116	OPERATING TRANSFER OUT-PMD	41,706	50,609	50,815	50,815	53,430	55,890
4198	CITY ADMINISTRATION	1,241	962	4,000	2,000	2,000	2,000
4199	INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	8,375	8,670	8,960
4200	OFFICE SUPPLIES	160	1,520	360	360	360	360
4203	EQUIPMENT/FURNITURE	324	-	-	-	-	-
4206	MATERIALS	7,635	11,742	14,500	14,500	13,000	14,500
4220	FUEL	5,470	4,148	8,500	7,000	7,000	7,000
4224	OVERHEAD DOOR/GATE MAINTENANCE	-	750	500	500	775	775
4240	VEHICLE MAINTENANCE	1,076	2,695	1,600	1,600	1,600	1,600
4245	EQUIPMENT MAINTENANCE	109	-	1,000	1,000	1,000	66,000
4247	PARKS MAINTENANCE	61,380	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	-	416	700	700	600	700
4249	UNIFORMS	916	1,082	1,100	1,100	1,100	1,100
4330	TRAINING	-	-	400	400	400	400
	TOTAL OPERATIONS & MATERIALS	**317,363**	**349,187**	**349,170**	**346,050**	**383,515**	**476,805**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	40,848	40,848	44,520	44,520	44,525	47,000
4526	CONTRACT SERVICES-YMCA	431,181	457,302	497,500	497,500	513,750	526,250
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	450	450	700	700	700	700
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	74,688	75,974	80,995	80,995	81,485	85,670
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	8,936	8,450	8,925	8,925	8,925	8,925
4588	CONTRACT SERVICES-HVAC MAINTENANCE	83,223	68,878	68,015	68,015	72,100	75,770
4589	CONTRACT SERVICES-PEST CONTROL	1,569	1,097	2,500	2,500	2,500	2,500
4618	CONTRACT SERVICES-PARK LIGHTING	-	-	-	-	-	-
4680	CONTRACT SERVICES-TREE TRIMMING	9,842	10,801	13,000	13,000	13,000	14,300
	TOTAL CONTRACTUAL SERVICES	**650,737**	**663,799**	**716,155**	**716,155**	**736,985**	**761,115**
	CAPITAL PROJECTS:						
6803	FACILITIES CONSTRUCTION	-	-	49,000	49,000	-	-
	TOTAL CAPITAL PROJECTS	**-**	**-**	**49,000**	**49,000**	**-**	**-**
	TOTAL PARKS	**1,057,048**	**1,103,557**	**1,222,290**	**1,219,170**	**1,237,305**	**1,359,750**

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:

Maintenance Superintendent 1.000 Total FTE 1.000

Performance Measures:

	2019/20	2020/21	2021/22
Square Feet Abated	64,500	65,400	52,200

Graffiti

Acct #	General Fund-001 Graffiti-6010	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	52,806	51,424	61,100	61,100	79,800	83,800
3040	OVERTIME	1,183	915	2,000	2,000	-	-
3050	COMPENSATORY TIME	254	821	-	-	-	-
3100	SICK LEAVE	706	1,008	-	-	-	-
3110	HOLIDAY	3,001	2,856	-	-	-	-
3120	VACATION	4,221	5,788	-	-	-	-
	TOTAL SALARIES & WAGES	**62,171**	**62,811**	**63,100**	**63,100**	**79,800**	**83,800**
	BENEFITS:						
3510	CAFETERIA PLAN	16,283	16,188	17,400	17,400	18,000	18,600
3530	MEDICARE & SOCIAL SECURITY	1,119	1,129	885	885	1,160	1,215
3560	PERS-RETIREMENT	22,743	23,408	24,705	24,705	28,960	30,025
3590	LIFE INSURANCE	191	195	205	205	265	280
3605	ANNUAL CREDIT MONITORING ALLOWANCE	100	100	100	100	100	100
	TOTAL BENEFITS	**40,436**	**41,020**	**43,295**	**43,295**	**48,485**	**50,220**
	OPERATIONS & MATERIALS:						
4061	CELL PHONES/SATELLITE PHONES	433	398	540	540	540	540
4198	CITY ADMINISTRATION	401	631	1,000	1,000	1,000	1,000
4199	INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	8,440	8,735	9,025
4200	OFFICE SUPPLIES	-	27	-	-	-	-
4203	EQUIPMENT/FURNITURE	181	-	-	-	-	-
4206	MATERIALS	3,171	3,833	4,500	4,500	5,200	4,500
4220	FUEL	2,524	3,704	3,500	3,500	3,000	3,500
4240	VEHICLE MAINTENANCE	8,803	5,278	2,000	2,000	6,000	2,000
4245	EQUIPMENT MAINTENANCE	301	310	1,800	1,800	1,800	1,800
4249	UNIFORMS	443	333	550	550	625	625
4330	TRAINING	-	-	200	200	200	200
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
	TOTAL OPERATIONS & MATERIALS	**22,237**	**22,605**	**22,780**	**22,780**	**27,350**	**23,440**
	CONTRACTUAL SERVICES:						
4667	CONTRACT SERVICES-GRAFFITI	-	-	-	-	25,000	25,000
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**-**	**-**	**25,000**	**25,000**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL GRAFFITI	**124,844**	**126,436**	**129,175**	**129,175**	**180,635**	**182,460**

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, State of the Community Event, 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.

Full-Time Equivalents:

Community Volunteer Services Coordinator	0.750	Total FTE 0.750

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 community 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 State of the Community Event.
6. Successfully held the annual Volunteer Recognition Dinner.
7. Provided support services for the three Fire Station Open House events.
8. Coordinated hosting Community Blood Drives and Committee meetings.

Community Volunteer Services

Acct #	General Fund-001 Community Volunteer Services-6020	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	34,412	36,109	40,500	40,500	43,800	45,975
3040	OVERTIME	-	-	1,000	1,000	-	-
3050	COMPENSATORY TIME	225	496	-	-	-	-
3100	SICK LEAVE	225	33	-	-	-	-
3110	HOLIDAY	2,295	2,023	-	-	-	-
3120	VACATION	1,927	1,231	-	-	-	-
	TOTAL SALARIES & WAGES	**39,083**	**39,892**	**41,500**	**41,500**	**43,800**	**45,975**
	BENEFITS:						
3510	CAFETERIA PLAN	12,212	12,141	13,050	13,050	13,500	13,950
3530	MEDICARE & SOCIAL SECURITY	726	741	590	590	635	670
3560	PERS-RETIREMENT	16,005	16,510	17,470	17,470	18,240	18,850
3590	LIFE INSURANCE	129	131	135	135	145	155
3605	ANNUAL CREDIT MONITORING ALLOWANCE	75	75	75	75	75	75
	TOTAL BENEFITS	**29,147**	**29,598**	**31,320**	**31,320**	**32,595**	**33,700**
	OPERATIONS & MATERIALS:						
4061	CELL PHONES/SATELLITE PHONES	312	-	-	-	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	-	-	-	19,620	11,145
4199	INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	8,440	8,735	9,025
4200	OFFICE SUPPLIES	628	681	720	720	800	800
4206	MATERIALS	-	445	1,000	1,000	1,700	1,700
4210	POSTAGE	252	84	600	600	700	700
4300	ADVERTISING	-	-	1,000	1,000	1,000	1,000
4310	DUES & SUBSCRIPTIONS	140	-	180	180	180	240
4330	TRAINING	-	86	550	550	700	700
4332	MILEAGE REIMBURSEMENT	-	-	200	200	200	200
4336	COMMUNITY EVENTS	238	15,180	19,200	19,200	26,050	26,050
	TOTAL OPERATIONS & MATERIALS	**7,550**	**24,566**	**31,890**	**31,890**	**59,685**	**51,560**
	TOTAL COMMUNITY VOLUNTEER SERVICES	**75,780**	**94,057**	**104,710**	**104,710**	**136,080**	**131,235**

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 2023/2024 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 to 2023/2024
Community Trail Signage (Trail Identification and Way Finding Signage)	2021/2022	32	P	Partially Complete-Grant award delayed in 2022 due to additional environmental studies required by the state.	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2021/2022
Community Trails Signage (Trail Identification and Way Finding Signage)	2023/2024	27	HP-	4th Quarter 2023	x

Trails

Acct #	General Fund-001 Trails-6100	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	6,880	6,259	4,000	4,000	4,000	4,000
4206	MATERIALS	3,861	1,957	5,000	5,000	5,000	5,000
4248	EQUIPMENT RENTAL/LEASE	-	-	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**10,741**	**8,215**	**9,500**	**9,500**	**9,500**	**9,500**
	CONTRACTUAL SERVICES:						
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	1,205	4,050	5,000	5,000	5,000	5,000
	TOTAL CONTRACTUAL SERVICES	**1,205**	**4,050**	**5,000**	**5,000**	**5,000**	**5,000**
	TOTAL TRAILS	**11,946**	**12,265**	**14,500**	**14,500**	**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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4206	MATERIALS	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	-	-	-	-	-	-
	CONTRACTUAL SERVICES:						
4530	CONTRACT SERVICES-CROSSING GUARD	4,091	54,270	59,000	59,000	70,000	70,000
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**4,091**	**54,270**	**59,000**	**59,000**	**70,000**	**70,000**
	CAPITAL PROJECTS:						
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS	-	-	-	-	-	-
	TOTAL TRAFFIC SAFETY	**4,091**	**54,270**	**59,000**	**59,000**	**70,000**	**70,000**

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 2022/2023, this brought in an additional $1,309,000 in Gas Tax revenues. It is estimated that this new tax will generate an additional $1.4 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	
Accountant	0.300	
Assistant Planner	0.050	
Senior Maintenance Worker	0.480	
Maintenance Worker II	0.980	
Maintenance Worker II	0.450	
Engineering Technician II	0.650	Total FTE 4.900

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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 to 2023/2024
Implement second 5-Year City Wide Pavement Management Program	2021/2022	12	UP-	Partially Complete-Anticipated completion in April 2023	x
Replace Community Park pedestrian walkway lighted bollards with LED pole lights	2021/2022	25	HP	Not Started-This work program item is currently planned for fiscal year 2022/23 and is included in the budget.	
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2021/2022
Determine Funding Level and Prioritize Project Locations for 5 - Year City - Wide Pavement Management Program	2023/2024	9	HP+	2nd Quarter 2023	x

Performance Measures:

	2019/20	2020/21	2021/22
Landscape Maintenance District Zones	70	70	70
Roadway Maintained (Miles)	152	152	152
Signs Installed	550	580	550
Signals Maintained	145	145	145
Storm Drain Inspections	383	389	389
Street Swept (Curb Miles)	342	342	342
Trees Maintained	334	334	334
Parks Maintained	7	7	7
Trails Maintained (Miles)	11	11	11

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	312,060	366,877	450,780	450,780	493,325	517,940
3040	OVERTIME	5,709	9,287	10,000	10,000	-	-
3050	COMPENSATORY TIME	971	1,523	-	-	-	-
3100	SICK LEAVE	2,887	6,686	-	-	-	-
3110	HOLIDAY	15,528	21,905	-	-	-	-
3120	VACATION	16,742	21,033	-	-	-	-
3125	MANAGEMENT LEAVE	2,587	8,357	-	-	-	-
	TOTAL SALARIES & WAGES	**356,485**	**435,668**	**460,780**	**460,780**	**493,325**	**517,940**
	BENEFITS:						
3510	CAFETERIA PLAN	71,155	80,132	86,130	86,130	88,200	91,140
3520	DENTAL/VISION INSURANCE	-	-	-	-	-	-
3530	MEDICARE & SOCIAL SECURITY	6,227	7,513	6,535	6,535	7,155	7,510
3560	PERS-RETIREMENT	98,247	119,746	129,000	129,000	141,795	147,145
3580	DEFERRED COMPENSATION	421	451	420	420	500	500
3590	LIFE INSURANCE	1,032	1,286	1,490	1,490	1,630	1,710
3600	AUTO ALLOWANCE	2,816	3,748	3,720	3,720	3,720	3,720
3605	ANNUAL CREDIT MONITORING ALLOWANCE	435	495	495	495	490	490
3650	VACATION BUYBACK	905	3,457	-	-	-	-
3655	SICK LEAVE INCENTIVE	4,121	6,371	-	-	-	-
3660	ADMINISTRATIVE LEAVE BUYBACK	2,314	2,002	-	-	-	-
3665	COMPENSATORY TIME BUYBACK	-	-	-	-	-	-
	TOTAL BENEFITS	**187,673**	**225,201**	**227,790**	**227,790**	**243,490**	**252,215**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	9,003	11,445	10,000	15,000	18,000	18,000
4020	GAS	-	-	-	-	-	-
4030	WATER/SEWER	18,027	20,804	42,000	42,000	52,000	52,000
4045	LANDSCAPING SUPPLIES	-	236	550	550	550	550
4055	JANITORIAL SUPPLIES	885	1,190	1,200	1,200	1,200	1,200
4060	TELEPHONE	29,079	35,651	16,140	22,000	25,920	25,920
4061	CELL PHONES/SATELLITE PHONES	2,664	1,840	1,800	1,800	1,800	1,800
4062	AIR CARDS	988	912	480	480	960	960
4066	ALARM MONITORING	1,685	2,215	1,900	2,200	2,970	2,440
4070	BUILDING MAINTENANCE	5,112	12,211	3,000	3,000	3,000	5,500
4080	BUILDING SERVICES DEPARTMENT CHARGE	15,425	40,455	37,605	37,605	56,240	56,055
4198	CITY ADMINISTRATION	14,332	16,115	11,000	14,000	15,000	15,000
4199	INSURANCE DEPARTMENT CHARGE	356,915	482,980	503,725	503,725	521,630	538,865
4200	OFFICE SUPPLIES	964	2,234	2,200	2,200	2,500	2,500
4203	EQUIPMENT/FURNITURE	2,980	2,734	3,700	3,700	34,350	33,550
4206	MATERIALS	41,956	53,864	50,000	50,000	52,000	53,000
4210	POSTAGE	-	-	50	50	50	50
4220	FUEL	8,096	12,417	8,900	10,000	13,000	13,000
4224	OVERHEAD DOOR/GATE MAINTENANCE	1,824	2,432	2,500	2,500	2,500	2,500
4240	VEHICLE MAINTENANCE	17,948	7,406	8,000	8,000	7,500	8,000
4245	EQUIPMENT MAINTENANCE	4,297	4,996	5,000	5,000	8,000	8,500
4248	EQUIPMENT RENTAL/LEASE	-	-	1,000	1,000	1,000	1,000
4249	UNIFORMS	1,221	1,649	1,650	1,650	2,575	1,875
4255	SOFTWARE SUPPORT	9,817	5,715	5,300	1,000	1,000	-
4310	DUES & SUBSCRIPTIONS	-	-	105	105	520	-
4330	TRAINING	710	450	295	800	1,140	1,140
4332	MILEAGE REIMBURSEMENT	-	-	100	100	100	100
	TOTAL OPERATIONS & MATERIALS	**543,929**	**719,953**	**718,200**	**729,665**	**825,505**	**843,505**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	-	-	3,000	3,000	3,000	3,000
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	5,159	10,578	6,845	12,000	13,845	13,845
4570	CONTRACT SERVICES-STREET MAINTENANCE	18,608	58,329	60,000	60,000	80,000	85,000
4576	CONTRACT SERVICES-EMERGENCY WORK	6,413	16,702	10,000	10,000	10,000	10,000
4578	CONTRACT SERVICES-STRIPING	20,502	30,400	25,000	26,000	29,800	32,800
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	239,221	247,702	185,000	185,000	250,000	250,000
4582	CONTRACT SERVICES-STUDIES	-	-	-	-	-	-
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	4,800	4,800	17,500	17,500	35,080	38,400
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,275	2,725	3,400	3,400	5,700	5,700
4589	CONTRACT SERVICES-PEST CONTROL	240	124	960	960	960	960
4591	CONTRACT SERVICES-SIDEWALK REPAIR	38,550	52,406	30,000	38,000	40,000	45,000
4593	CONTRACT SERVICES-FACILITIES MAINTENANCE	-	-	-	-	-	-
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	10,105	12,221	29,000	29,000	14,000	16,000
4680	CONTRACT SERVICES-TREE TRIMMING	47,247	66,079	70,000	70,000	70,000	70,000
	TOTAL CONTRACTUAL SERVICES	**393,121**	**502,066**	**440,705**	**454,860**	**552,385**	**570,705**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	53,576	-	108,200	108,200	85,000	-
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**53,576**	**-**	**108,200**	**108,200**	**85,000**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	-	-	-	-
6545	SIDEWALK REPAIRS	-	-	-	-	21,000	-
6550	TRAFFIC IMPROVEMENTS	162,404	1,437,555	-	-	1,390,000	1,388,000
	TOTAL CAPITAL PROJECTS	**162,404**	**1,437,555**	**-**	**-**	**1,411,000**	**1,388,000**
	TOTAL GAS TAX	**1,697,189**	**3,320,443**	**1,955,675**	**1,981,295**	**3,610,705**	**3,572,365**

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:

Messina Street/Seine Avenue Sidewalk Gap Closure
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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	57,517	20,913	-	-	-	-
6533	STREET WIDENING PROJECTS	-	-	-	-	-	-
6545	SIDEWALK REPAIRS	15,358	9,564	-	-	82,000	-
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
6816	TRAILS CONSTRUCTION	60,826	15,074	28,000	28,000	-	-
	TOTAL CAPITAL PROJECTS	**133,701**	**45,551**	**28,000**	**28,000**	**82,000**	**-**
	TOTAL ARTICLE 3	**133,701**	**45,551**	**28,000**	**28,000**	**82,000**	**-**

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. Additionally, CDBG-Covid funds were provided during the past two fiscal years in response to the COVID-19 pandemic.

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 the City of Highland.

Full-Time Equivalents:

There are no personnel directly charged to this fund. Actual hours worked on CDBG related activities for Community Development Director, Code Compliance Officer and Administrative Assistant III are charged monthly.

Strategic Goals & Objectives:

1. Construct pavement rehabilitation and ancillary work on two streets located in neighborhoods within the CDBG Low-Moderate Income eligible block area boundaries including: 1) Union Street between Elmwood Court to Del Rosa Avenue and 2) Elmwood Court between Union Court and north end.

Performance Measures:

During Budget Cycle 2021-2022, 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.
6. Pavement improvements and ancillary work on Cunningham Street from 9th Street to Base Line.
7. Pavement improvements and ancillary work on Central Avenue from 9th Street to the north edge of City Creek Bypass Bridge.

Housing & Community Development

Acct #	Community Development Block Grant-006 Housing & Community Development-8400	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	62,659	33,785	114,315	114,315	-	-
3040	OVERTIME	-	58	-	-	-	-
3050	COMPENSATORY TIME	760	725	-	-	-	-
3100	SICK LEAVE	2,861	2,155	-	-	-	-
3110	HOLIDAY	4,220	5,075	-	-	-	-
3120	VACATION	3,493	5,827	-	-	-	-
3125	MANAGEMENT LEAVE	494	919	-	-	-	-
	TOTAL SALARIES & WAGES	**74,487**	**48,544**	**114,315**	**114,315**	**-**	**-**
	BENEFITS:						
3510	CAFETERIA PLAN	15,166	9,617	24,360	24,360	-	-
3530	MEDICARE & SOCIAL SECURITY	1,272	781	1,660	1,660	-	-
3540	WORKER'S COMPENSATION	-	-	-	-	-	-
3560	PERS-RETIREMENT	18,040	13,421	31,310	31,310	-	-
3590	LIFE INSURANCE	249	157	380	380	-	-
3600	AUTO ALLOWANCE	1,071	936	1,500	1,500	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	65	140	180	180	-	-
	TOTAL BENEFITS	**35,864**	**25,052**	**59,390**	**59,390**	**-**	**-**
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	-	-	-	120,000	120,000
4348	CDBG PROGRAMS	48,365	50,400	65,000	65,000	65,000	65,000
4353	CDBG CV PROGRAMS	135,565	94,432	27,090	27,090		
	TOTAL OPERATIONS & MATERIALS	**183,930**	**144,832**	**92,090**	**92,090**	**185,000**	**185,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	-	-		
6550	TRAFFIC IMPROVEMENTS	641,029	-	390,000	390,000	-	460,000
	TOTAL CAPITAL PROJECTS	**641,029**	**-**	**390,000**	**390,000**	**-**	**460,000**
	TOTAL HOUSING & COMMUNITY DEVELOPMENT	**935,310**	**218,428**	**655,795**	**655,795**	**185,000**	**645,000**

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.

Full-Time Equivalents:

Intern	0.500*	
Intern	0.500*	Total FTE 1.000

*Part-time

Developer Fees

Acct #	Developer Fees-008 Developer Fees-8340	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	-	-	29,200	29,200	31,600	33,200
	TOTAL SALARIES & WAGES	**-**	**-**	**29,200**	**29,200**	**31,600**	**33,200**
	BENEFITS:						
3530	MEDICARE & SOCIAL SECURITY	-	-	2,235	2,235	2,420	2,540
	TOTAL BENEFITS	**-**	**-**	**2,235**	**2,235**	**2,420**	**2,540**
	OPERATIONS & MATERIALS:						
4203	EQUIPMENT/FURNITURE	-	-	-	-	3,750	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**-**	**-**	**-**	**-**	**3,750**	**-**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	12,212	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**12,212**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	93,706	92,432	-	-	-	-
6545	SIDEWALK REPAIRS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	2,843	165	-	-	-	-
	TOTAL CAPITAL PROJECTS	**96,549**	**92,597**	**-**	**-**	**-**	**-**
	TOTAL DEVELOPER FEES	**108,761**	**92,597**	**31,435**	**31,435**	**37,770**	**35,740**

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 83 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:

Senior Maintenance Worker	0.250	
Maintenance Worker II	0.250	
Maintenance Worker II	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. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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 to 2023/2024
Implement Strategies to Balance Landscape Maintenance District Budget	2021/2022	23	HP-	Partially Complete-Finance subcommittee directed staff to present options to homeowners in the affected areas to get an assessment of their preference to increase contributions to cover costs or to reduce LMD scope and services. After the meeting the Subcommittee determined that a re-ballot measure would not be successful. Staff will re-evaluate the City's options in the future once there in an improvement in economy.	x
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2021/2022
Implement Strategies to Balance Landscape Maintenance District Budget	2023/2024	17	HP	4th Quarter 2024	x

Landscape Maintenance District

Acct #	Landscape Maintenance District-012 Landscape Maintenance District-8500	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	19,332	21,132	30,205	30,205	36,650	38,490
3040	OVERTIME	663	1,102	1,000	1,000	-	-
3050	COMPENSATORY TIME	486	128	-	-	-	-
3100	SICK LEAVE	1,228	274	-	-	-	-
3110	HOLIDAY	1,375	1,210	-	-	-	-
3120	VACATION	1,543	1,438	-	-	-	-
	TOTAL SALARIES & WAGES	**24,628**	**25,284**	**31,205**	**31,205**	**36,650**	**38,490**
	BENEFITS:						
3510	CAFETERIA PLAN	9,770	9,713	10,440	10,440	10,800	11,160
3530	MEDICARE & SOCIAL SECURITY	543	549	440	440	530	560
3560	PERS-RETIREMENT	9,316	9,639	10,450	10,450	10,715	11,000
3590	LIFE INSURANCE	94	98	105	105	120	130
3605	ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
	TOTAL BENEFITS	**19,783**	**20,059**	**21,495**	**21,495**	**22,225**	**22,910**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	10,659	11,337	14,000	14,000	13,000	14,000
4030	WATER/SEWER	195,654	232,320	225,000	225,000	225,000	225,000
4198	CITY ADMINISTRATION	160	87	500	500	500	500
4206	MATERIALS	5,248	5,954	7,000	7,000	7,000	7,000
4220	FUEL	344	2,165	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**212,065**	**251,862**	**246,500**	**246,500**	**245,500**	**246,500**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	6,500	9,142	6,900	6,900	7,000	7,700
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	229,748	260,121	262,725	262,725	292,475	319,125
4589	CONTRACT SERVICES-PEST CONTROL	880	-	1,400	1,400	-	-
	TOTAL CONTRACTUAL SERVICES	**237,128**	**269,263**	**271,025**	**271,025**	**299,475**	**326,825**
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**493,604**	**566,468**	**570,225**	**570,225**	**603,850**	**634,725**

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 been less than the amount of expenditures, 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 Fiscal Year 2021/2022, the City executed an agreement with Edison to replace the existing 669 Edison owned street light fixtures in the City with LED fixtures to achieve energy efficiency benefits. The cost for the replacement of the street light fixtures will be charged by Edison over a 20-year period on the monthly bills. The annual estimated cost savings within the 20-year period of the agreement with Edison is approximately $21,860. After the 20-year term of the agreement, the estimated cost savings is an additional $12,390 which will result in a total annual cost savings of $34,250 to the City based on current Edison tariff rates. 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. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4011	ELECTRICITY-STREET LIGHTING	351,599	289,021	275,000	292,750	300,000	310,000
4198	CITY ADMINISTRATION	-	-	2,000	2,000	2,000	2,000
4206	MATERIALS	-	3,748	15,000	15,000	15,000	15,000
4310	DUES & SUBSCRIPTIONS	1,260	1,260	1,500	1,500	1,400	1,500
	TOTAL OPERATIONS & MATERIALS	**352,859**	**294,029**	**293,500**	**311,250**	**318,400**	**328,500**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	7,904	-	7,100	7,100	7,000	7,700
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	99,571	120,777	100,000	100,000	100,000	105,000
	TOTAL CONTRACTUAL SERVICES	**107,474**	**120,777**	**107,100**	**107,100**	**107,000**	**112,700**
	TOTAL STREET LIGHT DISTRICT	**460,334**	**414,806**	**400,600**	**418,350**	**425,400**	**441,200**

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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	1,786	1,986	4,000	4,000	4,000	4,000
4206	MATERIALS	285	2,472	7,000	7,000	7,000	7,000
	TOTAL OPERATIONS & MATERIALS	**2,071**	**4,459**	**11,000**	**11,000**	**11,000**	**11,000**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	450	-	1,100	1,100	1,000	1,100
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	-	-	-	-
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	897	780	15,000	15,000	15,000	15,000
	TOTAL CONTRACTUAL SERVICES	**1,347**	**780**	**16,100**	**16,100**	**16,000**	**16,100**
	TOTAL COMMUNITY TRAILS DISTRICT	**3,417**	**5,239**	**27,100**	**27,100**	**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:

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

Parks Maintenance District

Acct #	Parks Maintenance District-016 Parks Maintenance District-8540	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	19,332	21,132	30,205	30,205	36,650	38,490
3040	OVERTIME	663	1,102	1,000	1,000	-	-
3050	COMPENSATORY TIME	486	128	-	-	-	-
3100	SICK LEAVE	1,228	274	-	-	-	-
3110	HOLIDAY	1,375	1,210	-	-	-	-
3120	VACATION	1,543	1,438	-	-	-	-
	TOTAL SALARIES & WAGES	**24,628**	**25,283**	**31,205**	**31,205**	**36,650**	**38,490**
	BENEFITS:						
3510	CAFETERIA PLAN	9,770	9,713	10,440	10,440	10,800	11,160
3530	MEDICARE & SOCIAL SECURITY	543	549	440	440	530	560
3560	PERS-RETIREMENT	9,315	9,638	10,450	10,450	10,715	11,000
3590	LIFE INSURANCE	94	98	100	100	120	130
3605	ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
	TOTAL BENEFITS	**19,782**	**20,058**	**21,490**	**21,490**	**22,225**	**22,910**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	750	739	1,000	1,000	1,000	1,000
4030	WATER/SEWER	28,092	47,155	32,500	32,500	32,500	32,500
4066	ALARM MONITORING	300	275	-	-	-	-
4198	CITY ADMINISTRATION	270	169	500	500	500	500
4203	EQUIPMENT/FURNITURE	-	1,350	2,400	2,400	2,400	2,400
4206	MATERIALS	4,208	3,787	7,000	7,000	6,500	7,000
4220	FUEL	344	2,165	-	1,500	2,500	2,500
4245	EQUIPMENT MAINTENANCE	-	-	550	550	550	550
	TOTAL OPERATIONS & MATERIALS	**33,963**	**55,638**	**43,950**	**45,450**	**45,950**	**46,450**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	450	900	1,100	1,100	1,000	1,100
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	20,743	19,968	21,595	21,595	22,000	24,205
4589	CONTRACT SERVICES-PEST CONTROL	-	-	-	-	-	-
4680	CONTRACT SERVICES-TREE TRIMMING	4,700	4,870	7,700	7,700	8,250	9,075
	TOTAL CONTRACTUAL SERVICES	**25,893**	**25,738**	**30,395**	**30,395**	**31,250**	**34,380**
	TOTAL PARKS MAINTENANCE DISTRICT	**104,266**	**126,718**	**127,040**	**128,540**	**136,075**	**142,230**

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 Regional Connector
Pavement Maintenance and Rehabilitation (Sector A & B)
Messina Street/Seine Avenue Sidewalk Gap Closure
Pacific Street (Joint project with San Bernardino County)
Cunningham (9th to Base Line) (21/22 CDBG)
5th Street/Greenspot Road/Orange Street
McKinley St. (9th St to Base Line) (22/23 CDBG)
Union Street & Elmwood Ct. (23/24 CDBG)
9th St. Transit Stops (Eucalyptus to Victoria)
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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	459,293	516,439	83,000	83,000	-	-
6533	STREET WIDENING PROJECTS	-	-	-	-	-	-
6545	SIDEWALK REPAIRS	14,345	4,521	-	-	111,000	65,000
6550	TRAFFIC IMPROVEMENTS	237,127	1,919,733	91,000	91,000	3,924,000	2,289,000
6600	STORM DRAIN PROJECTS	-	-	-	-	-	61,000
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	-	-	43,000	43,000	-	-
	TOTAL CAPITAL PROJECTS	**710,765**	**2,440,693**	**217,000**	**217,000**	**4,035,000**	**2,415,000**
	TOTAL MEASURE I	**710,765**	**2,440,693**	**217,000**	**217,000**	**4,035,000**	**2,415,000**

CFD MAINTENANCE

Introduction:

The CFD 2022-01 Mediterra department of the CFD Maintenance fund was created to beautify and maintain trails, access roads, parks, storm water facilities, streetlights, parkways and/or medians adjacent to Tr. 18893 (Mediterra). The Community Facilities District (CFD) provides a source of funds for the installation, servicing, maintenance, repair and operation of the improvements listed above.

The City is establishing this CFD for the new development located north of Greenspot Road near East Valley Water District's headquarters. Some of the related improvements in this development (Tr. 18893-1, 18893-2, 18893-3, and 18893-4) are to be maintained by the HOA thereby not a part of CFD 2022-01. As the future tracts are developed (Tr. 18893-3 and 18893-4), additional CFD assessments will be imposed, and new improvements will become part of the CFD. These new zones will be constructed by the developers and maintained by them until the City accepts those improvements after the warranty period, and at that time will be added to the CFD 2022-01 Mediterra system.

Strategic Goals & Objectives:

With the continued increase of maintenance charges, various zones in the CFD 2022-01 will employ an escalator up to 6%. City staff is awaiting the 1st proposal by Harris and Associates to manage this CFD:

1. Through City Administration and oversight to Harris & Associates, maintain a balanced district's annual budget.

2. Submit to Assessor's office June of 2023 to begin annexation and build CFD reserves.

CFD 2022-01 MEDITERRA

Acct #	CFD-MAINTENANCE-019 CFD 2022-01 MEDITERRA-8430	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	-	-	-	-	-	-
4011	ELECTRICITY-STREET LIGHTING	-	-	-	-	-	985
4030	WATER/SEWER	-	-	-	-	-	950
4070	BUILDING MAINTENANCE	-	-	-	-	-	5,090
4198	CITY ADMINISTRATION	-	-	-	-	1,200	1,200
4310	DUES & SUBSCRIPTIONS	-	-	-	-	-	530
4206	MATERIALS	-	-	-	-	-	3,640
4220	FUEL	-	-	-	-	-	-
4245	EQUIPMENT MAINTENANCE	-	-	-	-	-	720
	TOTAL OPERATIONS & MATERIALS	**-**	**-**	**-**	**-**	**1,200**	**13,115**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	7,000	7,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	-	-	-	60,730
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	-	-	-	6,440
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	-	-	-	-	-	635
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**-**	**-**	**7,000**	**74,805**
	TOTAL CFD 2022-01 MEDITERRA	**-**	**-**	**-**	**-**	**8,200**	**87,920**

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 subvened 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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	-	5,000	5,000	5,000	5,000
4206	MATERIALS	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**-**	**-**	**5,000**	**5,000**	**5,000**	**5,000**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	59,273	63,525	38,400	38,400	65,000	72,000
	TOTAL CONTRACTUAL SERVICES	**59,273**	**63,525**	**38,400**	**38,400**	**65,000**	**72,000**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	-	-	-	75,000	-
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**75,000**	**-**
	CAPITAL PROJECTS:						
6550	TRAFFIC IMPROVEMENTS	190	-	45,000	45,000	72,000	76,000
6700	ELECTRIC VEHICLE CHARGING STATIONS	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS	**190**	**-**	**45,000**	**45,000**	**72,000**	**76,000**
	TOTAL AQMD (AB 2766)	**59,463**	**63,525**	**88,400**	**88,400**	**217,000**	**153,000**

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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	CONTRACTUAL SERVICES:						
4560	CONTRACT SERVICES-SHERIFF	156,893	161,330	165,000	165,000	170,000	175,000
	TOTAL CONTRACTUAL SERVICES	**156,893**	**161,330**	**165,000**	**165,000**	**170,000**	**175,000**
	TOTAL COPS (AB 3229)	**156,893**	**161,330**	**165,000**	**165,000**	**170,000**	**175,000**

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 20 zones within the District and 4 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	
Senior Maintenance Worker	0.020	
Maintenance Worker II	0.020	Total FTE 0.050

Street & Storm Drain Maintenance District

Acct #	Street/Storm Drain Maintenance District-024 Street/Storm Drain Maintenance District-8470	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	2,454	2,492	3,175	3,175	3,710	3,895
3040	OVERTIME	18	51	-	-	-	-
3050	COMPENSATORY TIME	34	41	-	-	-	-
3100	SICK LEAVE	42	84	-	-	-	-
3110	HOLIDAY	154	156	-	-	-	-
3120	VACATION	121	157	-	-	-	-
3125	MANAGEMENT LEAVE	23	43	-	-	-	-
	TOTAL SALARIES & WAGES	**2,845**	**3,024**	**3,175**	**3,175**	**3,710**	**3,895**
	BENEFITS:						
3510	CAFETERIA PLAN	814	809	870	870	900	930
3530	MEDICARE & SOCIAL SECURITY	57	59	50	50	55	55
3560	PERS-RETIREMENT	915	949	1,015	1,015	1,050	1,080
3590	LIFE INSURANCE	10	10	15	15	10	15
3650	VACATION BUYBACK	-	-	-	-	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	5	5	5	5	5	5
	TOTAL BENEFITS	**1,801**	**1,832**	**1,955**	**1,955**	**2,020**	**2,085**
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	-	1,000	1,000	1,000	1,000
4206	MATERIALS	-	-	1,000	1,000	1,000	1,000
4220	FUEL	67	314	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**67**	**314**	**2,000**	**2,000**	**2,000**	**2,000**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	-	-	4,000	4,000	-	4,000
4550	CONTRACT SERVICES-ENGINEERING	3,464	2,232	3,900	3,900	4,000	4,400
4570	CONTRACT SERVICES-STREET MAINTENANCE	-	-	7,000	7,000	7,000	7,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	1,040	1,784	13,000	13,000	13,000	13,000
4680	CONTRACT SERVICES-TREE TRIM	1,020	-	1,000	1,000	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	**5,525**	**4,017**	**28,900**	**28,900**	**25,000**	**29,400**
	CAPITAL PROJECTS						
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPTIAL PROJECTS	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	**10,238**	**9,187**	**36,030**	**36,030**	**32,730**	**37,380**

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.

Justice Assistance Grant

Acct #	Justice Assistance Grant-026 Justice Assistance Grant-8480	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4203	EQUIPMENT/FURNITURE	15,759	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**15,759**	**-**	**-**	**-**	**-**	**-**
	CONTRACTUAL SERVICES:						
4560	CONTRACT SERVICES-SHERIFF	-	-	20,000	20,000	20,000	20,000
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**20,000**	**20,000**	**20,000**	**20,000**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL JUSTICE ASSISTANCE GRANT	**15,759**	**-**	**20,000**	**20,000**	**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 by 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 (SMBMI) & East Valley Water District (EVWD). The following grants are currently being tracked in this fund; CalRecycle Rubberized Pavement Program (RAC), Recreational Trails Program, 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) and Caltrans.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Miscellaneous Grants

Acct #	Grants Fund-027 Miscellaneous Grants-8490	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4101	OPERATING TRANSFER OUT-GENERAL FUND	-	10,674	-	-	-	-
4198	CITY ADMINISTRATION	1,882	1,118	-	-	-	-
4206	MATERIALS	-	-	-	-	-	-
4349	GRANT PROGRAMS	-	12,025	-	-	-	-
4450	RELEASE/USE OF FEE	113,993	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**115,875**	**23,816**	**-**	**-**	**-**	**-**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	3,871	1,190	-	-	-	-
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	-	-	-	-
4662	CONTRACT SERVICES-HOUSING ELEMENT	72,695	64,863	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**76,567**	**66,053**	**-**	**-**	**-**	**-**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	-	-	-	-	-
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	11,595	55	36,000	36,000	2,000	-
6533	STREET WIDENING PROJECTS	7,931	-	-	-	-	-
6545	SIDEWALK REPAIRS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	241,117	1,643,290	4,386,000	4,386,000	5,513,000	6,126,000
6600	STORM DRAIN PROJECTS	-	-	-	-	14,500,000	-
6700	ELECTRIC VEHICLE CHARGING STATIONS	-	-	-	-	-	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	2,227,632	1,386,485	2,143,000	2,143,000	1,087,000	1,077,000
6816	TRAILS CONSTRUCTION	4,107	1,416	-	-	-	5,000
	TOTAL CAPITAL PROJECTS	**2,492,382**	**3,031,245**	**6,565,000**	**6,565,000**	**21,102,000**	**7,208,000**
	TOTAL MISCELLANEOUS GRANTS	**2,684,824**	**3,121,114**	**6,565,000**	**6,565,000**	**21,102,000**	**7,208,000**

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 15% & 14.5%, respectively of the funding required to sustain the program in FY 2023 2024 & FY 2024-2025.

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.

5. Through the San Manuel Community Credit Grant Highland Fire Department Purchased (4) Electrocardiogram (ECG) / Defibrillators and four (4) AutoPulse and ResQPOD devices.

Paramedic Department

Acct #	Paramedic Department-028 Paramedic Department-2050	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	14,650	14,986	14,200	19,000	21,000	22,000
4020	GAS	1,774	1,792	1,330	2,100	2,500	2,750
4030	WATER/SEWER	4,945	5,046	6,535	6,535	7,500	8,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	24	21	150	150	150	150
4055	JANITORIAL SUPPLIES	1,933	2,083	2,750	2,750	2,750	2,750
4060	TELEPHONE	-	-	-	-	-	-
4061	CELL PHONES/SATELLITE PHONES	2,112	1,984	1,740	1,740	2,100	2,100
4062	AIR CARDS	3,459	3,762	3,360	3,360	3,360	3,360
4065	INTERNET/CABLE/SATELLITE	5,918	5,645	6,000	6,000	6,240	6,240
4066	ALARM MONITORING	375	275	510	510	510	510
4070	BUILDING MAINTENANCE	42,503	6,651	6,000	6,000	16,500	19,000
4198	CITY ADMINISTRATION	1,421	1,314	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	1,017	2,056	1,800	1,800	1,800	1,800
4203	EQUIPMENT/FURNITURE	20,984	3,537	5,450	5,450	1,000	1,000
4206	MATERIALS	-	644	1,500	1,500	1,500	1,500
4207	PARAMEDIC SUPPLIES	11,589	27,549	14,000	14,000	17,000	17,000
4209	RADIO ACCESS	7,287	7,504	5,500	5,500	7,920	7,920
4210	POSTAGE	7	-	100	100	100	100
4211	PARAMEDIC EQUIPMENT MAINTENANCE	3,954	3,048	5,500	5,500	7,500	7,500
4220	FUEL	17,007	26,500	21,475	21,475	21,475	21,475
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	279	609	3,890	3,890	3,940	3,940
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	3,321	2,357	4,000	4,000	4,000	4,000
4240	VEHICLE MAINTENANCE	47,073	66,640	49,000	65,000	59,000	59,000
4242	ANNUAL LADDER TESTING	-	-	-	-	-	-
4243	SCBA FLOW TESTING/HYDRO TESTING	2,902	11,505	2,150	2,150	2,800	2,800
4244	FIRE EXTING/FIRE SPRINKLER TESTING	275	280	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,902	7,853	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	**209,910**	**216,841**	**175,165**	**196,735**	**208,870**	**213,120**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	16,849	221	-	-	-	-
4550	CONTRACT SERVICES-ENGINEERING	2,200	3,000	2,400	2,400	3,600	3,750
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	1,233,136	646,978	2,037,560	2,037,560	2,241,290	2,353,355
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	-	14,500	10,000	10,000	10,000	10,000
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,059	1,685	2,000	2,000	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	396	423	800	800	1,000	1,000
4680	CONTRACT SERVICES-TREE TRIMMING	414	792	900	900	1,000	1,100
	TOTAL CONTRACTUAL SERVICES	**1,255,054**	**667,599**	**2,053,660**	**2,053,660**	**2,258,890**	**2,371,205**
	CAPITAL OUTLAY:						
6030	BUILDING	-	-	-	-	-	-
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL PARAMEDIC DEPARTMENT	**1,464,964**	**884,440**	**2,228,825**	**2,250,395**	**2,467,760**	**2,584,325**

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 2023/2024 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	
Explore Options for a Cal Fire Wildland Contract in the High Fire Severity Zone for the East Highland Area	2021/2022	5	HP-	Completed-October 26, 2021	
Purchase of an Exhaust Removal System for Fire Station #1, Fire Station #2, Fire Station #3	2021/2022	6	HP-	Completed-April 2022	
Purchase of a Security Gate / Harden Perimeter Wall	2021/2022	9	HP-	Completed-September 2022	
Active/Ongoing Objectives	Year	Strategic Plan Work Program Item Number	Priority Ranking	Target Date/Status	Carryover to 2023/2024
Purchase of a Type III Fire Engine	2021/2022	4	HP+	Partially Complete-Estimated July 2023 delivery date	
Purchase of Backup Power Supply Industrial Generators for Fire Station #1 and Fire Station #2	2021/2022	7	HP-	Partially Complete-Coordinating with Southern California Edison for specs.	x
Purchase of Cal Fire's Automatic Vehicle Location/Mobile Data Terminal AVL/MDT	2021/2022	8	HP-	Partially Complete	
Future Objectives	Year	Strategic Plan Work Program Item #	Priority Ranking	Target Date/Status	Carryover from 2021/2022
(1) Side by Side Off-Road Utility Vehicle	2023/2024	6	P+	This work program item was not rated with a high or urgent priority status.	
Purchase of Fire Training Structure	2023/2024	7	HP-	4th Quarter 2024	
Purchase of Backup Power Supply Industrial Generators for Fire Station No 1 & 2	2023/2024	8	HP+	2nd Quarter 2023	x

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. In November of 2018 Highland City Council approved the funding for ½ of a Dispatcher position to give us a total of two Highland City funded dispatcher positions in the CAL FIRE Emergency Command Center. This was due to increasing calls for service and to assist with the Emergency Medical Dispatching previously approved by the Council. Having two dispatchers at night allows multiple calls to be dispatched at once or one dispatcher can be dispatching the call while the other is on the phone with the 911 caller giving basic EMS instructions. 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.

5. Through the FY 2017 State Homeland Security Grant Program, purchased 800mhz radios.

6. Purchased additional 800mhz radios through the FY 2018 State Homeland Security Grant Program.

7. Through the San Manuel Community Credit Fund the Highland Fire Department replaced all Self-Contained Breathing Apparatus (SCBA) and associated equipment. This purchase also includes equipment upgrades to our current fixed air fill station and to our Incident Support Vehicle.

8. Through the San Manuel Community Credit Fund the Highland Fire Department replaced the Type 1 Fire Engine at Fire Station #2 with a new KME sever duty Type 1 Fire Engine.

9. In October 2021 entered into a CAL FIRE Wildland contract.

10. Continued to annually amend and update the Wildland Fire Protection Agreement (WPA).

Fire Department

Acct #	Fire Department-029 Fire Department-2100	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	14,650	14,986	14,200	19,000	21,000	22,000
4020	GAS	1,774	1,792	1,330	2,100	2,500	2,750
4030	WATER/SEWER	4,885	5,241	6,535	6,535	7,500	8,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	24	21	150	150	150	150
4055	JANITORIAL SUPPLIES	1,933	2,083	2,750	2,750	2,750	2,750
4060	TELEPHONE	-	-	2,520	2,520	-	-
4061	CELL PHONES/SATELLITE PHONES	256	278	300	300	300	300
4062	AIR CARDS	-	-	-	-	-	-
4065	INTERNET/CABLE	5,918	5,645	60	60	6,240	6,240
4066	ALARM MONITORING	375	275	510	510	510	510
4070	BUILDING MAINTENANCE	42,360	6,650	6,000	6,000	16,500	19,000
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	1,099,090	519,304	1,868,825	1,868,825	2,097,760	2,209,325
4198	CITY ADMINISTRATION	1,421	1,314	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	1,536	2,056	1,800	1,800	2,100	2,100
4203	EQUIPMENT/FURNITURE	21,051	3,516	5,450	5,450	9,000	7,500
4204	PERSONAL PROTECTIVE EQUIPMENT	11,470	1,832	13,000	13,000	18,000	18,000
4206	MATERIALS	-	666	1,500	1,500	1,500	1,500
4209	RADIO ACCESS	7,287	7,504	5,500	5,500	7,920	7,920
4210	POSTAGE	28	10	100	100	100	100
4219	FIRE DEPARTMENT EQUIPMENT/SUPPLIES	-	853	3,000	3,000	3,500	3,500
4220	FUEL	17,007	26,500	21,475	21,475	21,475	21,475
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	279	609	3,890	3,890	3,940	3,940
4224	OVERHEAD DOOR/GATE MAINTENANCE	3,321	2,357	4,000	4,000	4,000	4,000
4235	PHYSICALS/TESTING	-	-	3,000	3,000	3,000	3,000
4236	LIVESCAN SERVICE FEE	-	-	500	500	500	500
4240	VEHICLE MAINTENANCE	47,073	66,610	49,000	65,000	59,000	59,000
4242	ANNUAL LADDER TESTING	1,637	-	2,000	2,000	2,000	2,000
4243	SCBA FLOW TESTING/HYDRO TESTING	2,902	11,505	2,150	2,150	2,800	2,800
4244	FIRE EXTING/FIRE SPRINKLER TESTING	275	280	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,902	7,853	6,940	6,940	6,940	6,940
4249	UNIFORMS	-	-	150	150	150	150
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	50	50	50	50
4255	SOFTWARE SUPPORT	-	-	4,180	4,180	-	-
4351	EMERGENCY INCIDENTS	479	-	500	500	500	500
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	**1,298,934**	**699,740**	**2,044,040**	**2,065,610**	**2,314,360**	**2,428,675**
	CONTRACTUAL SERVICES:						
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	52,233	54,757	60,000	60,000	64,000	64,000
4545	CONTRACT SERVICES-WEED ABATEMENT	25,008	25,079	42,765	42,765	40,000	42,000
4568	CONTRACT SERVICES-FIRE SERVICES	-	47,388	43,535	43,535	52,000	52,000
4569	CONTRACT SERVICES-FIRE DEPARTMENT	2,335,674	1,937,782	3,542,235	3,542,235	4,110,610	4,487,590
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	3,000	3,000	1,000	1,000
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	500	500
4576	CONTRACT SERVICES-EMERGENCY WORK	-	-	500	500	500	500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,059	1,685	2,000	2,000	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	539	423	800	800	1,000	1,000
4680	CONTRACT SERVICES-TREE TRIMMING	414	792	900	900	1,000	1,100
	TOTAL CONTRACTUAL SERVICES	**2,415,926**	**2,067,906**	**3,696,235**	**3,696,235**	**4,272,610**	**4,651,690**
	CAPITAL OUTLAY:						
6030	BUILDING	-	-	-	-		
6040	EQUIPMENT	-	171,899	101,650	101,650	-	-
6060	VEHICLES	-	-	650,000	650,000	-	-
	TOTAL CAPITAL OUTLAY	**-**	**171,899**	**751,650**	**751,650**	**-**	**-**
	TOTAL FIRE DEPARTMENT	**3,714,860**	**2,939,545**	**6,491,925**	**6,513,495**	**6,586,970**	**7,080,365**


NOVEMBER 24, 1987
CITY OF HIGHLAND

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 Earmarks Repurposing Grant for the 9th Street (Cunningham to Palm) & McKinley Street (9th to Base Line) & the Victoria Avenue Storm Drain, Steet Improvements and Pavement Rehab (Highland Ave to 3rd St);
Carbon Reduction Grant for Highland Regional Connector project;
Raise Grant for 5th Street Corridor Improvements (Joint Project with City of San Bernardino, San Manuel and IVDA);
Regional Trails Program (RTP) for the Natural Parkland Trail;
Federal Highway Bridge Program (HBP) Grant for Base Line Bridge & Orange Street Bridge;
Projects of National and Regional Significance (PNRS) for Boulder Avenue (San Manuel Entrance to Greenspot Road); and
Highway Safety Improvement Program (HSIP) for City Wide Pedestrian Countdown Head Installation (HSIP Cycle 10) & Upgrading Center and Edgeline Striping.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Major Grants

Acct #	Major Grants Fund-030 Major Grants-8495	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	-	-	-	-	-
4203	EQUIPMENT/FURNITURE	13,607	-	-	-	-	-
4349	GRANT PROGRAMS	224,653	1,334,012	5,000	5,000	5,000	5,000
	TOTAL OPERATIONS & MATERIALS	**238,260**	**1,334,012**	**5,000**	**5,000**	**5,000**	**5,000**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	7,394	2,048	1,000	1,000	1,000	1,000
4540	CONTRACT SERVICES-BLDG INSP	-	-	-	-	-	-
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	-	18,745	-	-	-	-
4560	CONTRACT SERVICES-SHERIFF	408,106	950,000	150,000	150,000	487,500	487,500
4567	CONTRACT SERVICES-PARAMEDIC	357,959	950,000	-	-	337,500	337,500
4569	CONTRACT SERVICES-FIRE	372,041	950,000	-	-	337,500	337,500
	TOTAL CONTRACTUAL SERVICES	**1,145,500**	**2,870,793**	**151,000**	**151,000**	**1,163,500**	**1,163,500**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	629,237	573,934	817,000	817,000	3,330,000	17,000
6533	STREET WIDENING PROJECTS	-	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	263,487	81,946	2,872,000	2,872,000	4,748,000	3,259,000
6600	STORM DRAIN PROJECTS	-	-	-	-	1,559,000	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	545,368	1,982,742	17,419,000	17,419,000	7,093,000	2,591,000
6816	TRAILS CONSTRUCTION	14,091	59,724	2,887,000	2,887,000	1,044,000	1,056,000
	TOTAL CAPITAL PROJECTS	**1,452,182**	**2,698,345**	**23,995,000**	**23,995,000**	**17,774,000**	**6,923,000**
	TOTAL MAJOR GRANTS	**2,835,942**	**6,903,150**	**24,151,000**	**24,151,000**	**18,942,500**	**8,091,500**

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)
Orange Street Bridge @ Plunge Creek
Pacific Street Pavement Rehabilitation (Joint Project with City of San Bernardino)
Bledsoe Creek Outlet Repair (s/o Highland Ave.)
Elder Gulch Storm Drain

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Development Impact Fees

Acct #	Development Impact Fees-007 Development Impact Fees-8330	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4070	BUILDING MAINTENANCE	-	-	-	-	25,000	-
4450	RELEASE/USE OF DEPOSIT/FEE	78,362	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**78,362**	**-**	**-**	**-**	**25,000**	**-**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4588	CONTRACT SERVICES-HVAC MAINTENANCE	-	-	-	-	-	-
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**-**	**-**	**-**	**-**
	CAPITAL OUTLAY:						
6030	BUILDING	-	34,918	27,000	50,000	1,140,000	-
6040	EQUIPMENT	-	-	-	-	98,000	-
6060	VEHICLES	-	-	-	-	100,000	-
	TOTAL CAPITAL OUTLAY	**-**	**34,918**	**27,000**	**50,000**	**1,338,000**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	66,883	2,063	-	-	-	-
6533	STREET WIDENING PROJECTS	-	-	-	-	-	-
6545	SIDEWALK REPAIRS	6,699	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	21,071	24,889	267,790	267,790	1,000	-
6600	STORM DRAIN PROJECTS	6,128	13,405	460,000	460,000	443,000	564,000
6803	FACILITIES CONSTRUCTION	-	-	-	-	100,000	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	-		
6813	BRIDGE CONSTRUCTION	889,570	5,012,686	481,000	481,000	93,000	279,000
6816	TRAILS CONSTRUCTION	-	-	30,000	30,000		3,000
	TOTAL CAPITAL PROJECTS	**990,351**	**5,053,042**	**1,238,790**	**1,238,790**	**637,000**	**846,000**
	TOTAL DEVELOPMENT IMPACT FEES	**1,068,713**	**5,087,959**	**1,265,790**	**1,288,790**	**2,000,000**	**846,000**

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	
Senior Civil Engineer	0.050	
Asst. Public Works Director	0.300	
Engineering Technician II	0.350	Total FTE 1.200

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

SR-210/Base Line Interchange
Base Line/Starbucks Traffic Signal
3rd St. (Palm to 5th)/5th St. (Victoria to SR-210)/Palm Ave and Central Ave (3rd to 5th)
Greenspot Road Parkway & Median Improvements

Facilities Construction

Acct #	Capital Improvements-010 Facilities Construction-3830	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	122,899	130,958	159,110	159,110	179,125	188,020
3040	OVERTIME	3,365	5,276	500	500	-	-
3050	COMPENSATORY TIME	10	48	-	-	-	-
3100	SICK LEAVE	10	-	-	-	-	-
3110	HOLIDAY	4,641	8,417	-	-	-	-
3120	VACATION	4,267	4,237	-	-	-	-
3125	MANAGEMENT LEAVE	410	3,421	-	-	-	-
	TOTAL SALARIES & WAGES	**135,602**	**152,357**	**159,610**	**159,610**	**179,125**	**188,020**
	BENEFITS:						
3510	CAFETERIA PLAN	18,787	18,617	20,010	20,010	21,600	22,320
3530	MEDICARE & SOCIAL SECURITY	2,150	2,413	2,310	2,310	2,600	2,725
3560	PERS-RETIREMENT	28,618	34,659	38,220	38,220	45,620	47,445
3590	LIFE INSURANCE	302	376	525	525	590	620
3600	AUTO ALLOWANCE	1,808	3,037	3,000	3,000	3,000	3,000
3605	ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	115	120	120
3650	VACATION BUYBACK	226	2,867	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	1,436	2,437	-	-	-	-
3660	ADMIN LEAVE BUYBACK	-	1,292	-	-	-	-
	TOTAL BENEFITS	**53,442**	**65,812**	**64,180**	**64,180**	**73,530**	**76,230**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	11,495	21,145	19,660	19,660	31,390	31,285
4198	CITY ADMINISTRATION	797	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	8,440	8,735	9,025
	TOTAL OPERATIONS & MATERIALS	**18,272**	**29,235**	**28,100**	**28,100**	**40,125**	**40,310**
	CONTRACTUAL SERVICES						
4520	CONTRACT SERVICES-ATTORNEY	1,197	-	-	-		
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	6,620	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**7,817**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS						
6530	STREET/SIDEWALK CONSTRUCTION	96,257	-	-	-	-	-
6533	STREET WIDENING PROJECTS	6,489	-	-	-	-	-
6545	SIDEWALK REPAIRS	12,559	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	115,399	106,993	226,000	226,000	1,700,000	253,000
6600	STORM DRAIN PROJECTS	15,778	41,382	187,000	187,000	-	-
6811	RIGHT OF WAY ACQUISITION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	1,755,393	94,038	1,825,000	1,825,000	143,000	-
	TOTAL CAPITAL PROJECTS	**2,001,874**	**242,413**	**2,238,000**	**2,238,000**	**1,843,000**	**253,000**
	TOTAL FACILITIES CONSTRUCTION	**2,217,007**	**489,817**	**2,489,890**	**2,489,890**	**2,135,780**	**557,560**

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.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Community Facilities Districts

Acct #	Community Facilities Districts-014 Community Facilities Districts-8520	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	9,025	9,480	9,750	9,750	10,300	10,550
4200	OFFICE SUPPLIES	-	-	500	500	250	250
4210	POSTAGE	-	-	100	100	50	50
	TOTAL OPERATIONS & MATERIALS	**9,025**	**9,480**	**10,350**	**10,350**	**10,600**	**10,850**
	CONTRACTUAL SERVICES:						
4554	CONTRACT SERVICES-CONSULTANT	-	600	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**600**	**-**	**-**	**-**	**-**
	TOTAL COMMUNITY FACILITIES DISTRICTS	**9,025**	**10,080**	**10,350**	**10,350**	**10,600**	**10,850**

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 2023/2024 & 2024/2025:

5th Street/Greenspot Road/Orange Street
Sector A Pavement Rehab and Maintenance
Sector B Pavement Rehab and Maintenance
Elder Gulch Storm Drain
Sign Replacement (City-Wide)
Greenspot Road/Blossom Way (One light in median east of Palm)
Transit Stops Access Improvements (Base Line, Boulder, 9th Street and Olive Tree Lane)
Messina Street/Seine Avenue Sidewalk Gap Closure

Full-Time Equivalents:

Accountant	0.050	
Senior Civil Engineer	0.150	
Community Volunteer Services Coordinator	0.250	Total FTE 0.450

Capital Construction

Acct #	General Capital Financing-023 Capital Construction-3890	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	10,674	15,120	17,310	17,310	39,990	41,985
3040	OVERTIME	-	-	500	500	1,000	1,000
3050	COMPENSATORY TIME	75	216	-	-	-	-
3100	SICK LEAVE	75	218	-	-	-	-
3110	HOLIDAY	765	830	-	-	-	-
3120	VACATION	642	633	-	-	-	-
	TOTAL SALARIES & WAGES	**12,231**	**17,018**	**17,810**	**17,810**	**40,990**	**42,985**
	BENEFITS:						
3510	CAFETERIA PLAN	4,071	4,856	5,220	5,220	8,100	8,370
3530	MEDICARE & SOCIAL SECURITY	242	313	250	250	580	610
3560	PERS-RETIREMENT	5,335	6,362	6,745	6,745	10,440	10,780
3590	LIFE INSURANCE	43	56	60	60	130	140
3605	ANNUAL CREDIT MONITORING ALLOWANCE	25	30	30	30	45	45
	TOTAL BENEFITS	**9,716**	**11,617**	**12,305**	**12,305**	**19,295**	**19,945**
	OPERATIONS & MATERIALS:						
4070	BUILDING MAINTENANCE	-	-	-	-	-	-
4080	BUILDING SERVICES DEPARTMENT CHARGE	2,525	5,515	5,130	5,130	11,770	11,730
4101	OPER TRANSF OUT-GENERAL FUND	284,104	-	-	-	-	-
4104	OPER TRANSF OUT-GAS TAX	145,023	145,023	145,025	145,025	145,025	145,025
4113	OPERATING TRANSFER OUT-SLD	-	-	-	-	-	-
4115	OPER TRANSF OUT-TRAIL DISTRICT	-	-	-	-	-	-
4142	OPER TRANSF OUT-GENERAL SVCS	284,104	-	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	8,440	8,735	9,025
4203	EQUIPMENT/FURNITURE	10,490	3,257	-	-	-	-
4206	MATERIALS	-	-	-	-	-	-
4450	RELEASE/USE OF DEPOSIT/FEE	127,038	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**859,264**	**161,885**	**158,595**	**158,595**	**165,530**	**165,780**
	CONTRACTUAL SERVICES:						
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTION	15,950	9,075	-	-	9,350	9,350
4550	CONTRACT SERVICES-ENGINEERING	55,178	11,680	50,000	50,000	65,000	50,000
4552	CONTRACT SERVICES-TRAFF COUNTS	-	-	-	-	-	-
4554	CONTRACT SERVICES-CONSULTANT	41,235	33,421	39,000	39,000	39,000	39,000
4558	CONTRACT SERVICES-APPRAISAL	-	-	-	-	1,000	1,000
4582	CONTRACT SERVICES-STUDIES	3,683	42,401	25,000	25,000	67,500	50,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	28,000	1,806	-	-	-	-
4593	CONTRACT SERVICES-FACILTITES MAINTENANCE	-	-	-	-	-	-
4605	CONTRACT SERVICES-CONSERV PLAN	-	-	-	-	-	-
4621	CONTRACT SERVICES-COST ALLOCATION	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**144,047**	**98,383**	**114,000**	**114,000**	**181,850**	**149,350**
	CAPITAL OUTLAY:						
6030	BUILDING	-	-	-	-	-	-
6040	EQUIPMENT	-	-	-	-	35,000	35,000
6060	VEHICLES	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**35,000**	**35,000**
	CAPITAL PROJECTS:						
6510	LANDSCAPE MAINTENANCE	-	-	-	-	-	-
6530	STREET/SIDEWALK CONSTRUCTION	19,013	4,773	697,830	697,830	-	-
6533	STREET WIDENING PROJECTS	-	-			-	-
6545	SIDEWALK REPAIRS	2,608	1,208	-	-	10,000	-
6550	TRAFFIC IMPROVEMENTS	18,580	69,813	-	-	1,657,000	341,000
6600	STORM DRAIN PROJECTS	-	-	-	-	-	20,000
6803	FACILITIES CONSTRUCTION	-	-	-	-	-	-
6813	BRIDGE CONSTRUCTION	10,919	-	-	-	-	-
6816	TRAILS CONSTRUCTION	-	43,413	215,000	215,000	-	-
	TOTAL CAPITAL PROJECTS	**51,119**	**119,207**	**912,830**	**912,830**	**1,667,000**	**361,000**
	TOTAL CAPITAL CONSTRUCTION	**1,076,377**	**408,109**	**1,215,540**	**1,215,540**	**2,109,665**	**774,060**

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, Cyber, 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 Liability & 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 CIRA safety grant.
4. Successfully utilized CIRA 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.

	2020	2021	2022
Claims Processed:			
General Liability	19	7	11
Worker's Compensation	1	1	1
Claims Closed:			
General Liability	19	7	11
Worker's Compensation	1	1	1

General Liability

Acct #	Insurance Fund-041 General Liability-9500	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	54,133	54,759	64,365	64,365	69,565	73,045
3040	OVERTIME	-	-	500	500	1,000	1,000
3050	COMPENSATORY TIME	-	-	-	-	-	-
3100	SICK LEAVE	-	-	-	-	-	-
3110	HOLIDAY	2,488	2,773	-	-	-	-
3120	VACATION	2,796	2,984	-	-	-	-
3125	MANAGEMENT LEAVE	739	679	-	-	-	-
	TOTAL SALARIES & WAGES	**60,156**	**61,196**	**64,865**	**64,865**	**70,565**	**74,045**
	BENEFITS:						
3510	CAFETERIA PLAN	5,699	5,666	6,090	6,090	6,300	6,510
3515	PERS-HEALTH INSURANCE-RETIRED	28,800	26,200	33,600	33,600	31,200	33,600
3530	MEDICARE & SOCIAL SECURITY	1,042	1,079	935	935	1,010	1,060
3560	PERS-RETIREMENT	16,269	16,618	19,075	19,075	20,435	21,880
3580	DEFERRED COMPENSATION	1,264	1,352	1,250	1,250	1,500	1,500
3590	LIFE INSURANCE	166	166	215	215	230	240
3600	AUTO ALLOWANCE	2,121	2,132	2,160	2,160	2,160	2,160
3605	ANNUAL CREDIT MONITORING ALLOWANCE	35	35	35	35	35	35
3650	VACATION BUYBACK	2,060	1,772	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	1,705	1,994	-	-	-	-
3660	ADMIN LEAVE BUYBACK	1,767	2,130	-	-	-	-
	TOTAL BENEFITS	**60,927**	**59,145**	**63,360**	**63,360**	**62,870**	**66,985**
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	-	28	50	50	50	50
4203	EQUIPMENT/FURNITURE	-	-	500	500	500	500
4206	MATERIALS	-	-	-	-	-	-
4210	POSTAGE	2	-	200	200	200	200
4320	TRAVEL & CONFERENCE	-	1,087	3,000	3,000	3,000	3,000
4330	TRAINING	-	-	700	700	700	700
4349	GRANT PROGRAMS	-	5,535	22,500	22,500	22,500	22,500
4355	CLAIMS PAYABLE INCREASE	-	5,951	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	405,704	385,849	431,000	431,000	494,400	518,450
4370	INSURANCE CLAIMS	-	-	30,000	30,000	35,000	35,000
4380	INSURANCE ADJUSTING FEES	-	-	-	-	-	-
4390	INSURANCE LEGAL	73,234	52,735	60,000	60,000	60,000	60,000
	TOTAL OPERATIONS & MATERIALS	**478,940**	**451,185**	**552,950**	**552,950**	**621,350**	**645,400**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	40,000	-
4554	CONTRACT SERVICES-CONSULTANT	217,083	-	-	-	-	-
4591	CONTRACT SERVICES-SIDEWALK REPAIR	-	-	-	-	20,000	20,000
	TOTAL CONTRACTUAL SERVICES	**217,083**	**-**	**-**	**-**	**60,000**	**20,000**
	CAPITAL PROJECTS:						
6545	SIDEWALK REPAIRS	-	-	-	-	-	500,000
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS	**-**	**-**	**-**	**-**	**-**	**500,000**
	TOTAL GENERAL LIABILITY	**817,105**	**571,525**	**681,175**	**681,175**	**814,785**	**1,306,430**

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	
Assistant Director of Administrative Services	0.150	
Administrative Services Manager*	0.500	
Maintenance Worker II	0.500	
Maintenance Worker I	0.250	Total FTE 1.500
*Part-Time		

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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
Evaluate Installation of Additional Public-Access Electric Vehicle Charging Stations	2021/2022	24	P	Partially Complete-City staff has monitored the 3 EBC Stations at City Hall which are idle 97% of the time. If demand increases to warrant additional stations, this item will be brough back for future consideration.
Future Objectives	**Year**	**Strategic Plan Work Program Item #**	**Priority Ranking**	**Target Date/Status**
Explore the need to purchase and implement an updated version of Financial Management Software from existing vendor or competitor	2023/2024	2	HP+	4th Quarter 2024
Paint City Hall Exterior Stucco and Trims	2023/2024	20	HP-	1st Quarter 2024
Fire Station #3 HVAC System Replacement and Modification	2023/2024	21	HP+	2nd Quarter 2024
Replace Fuel Dispensing System at Police Station	2023/2024	22	HP	3rd Quarter 2024

Building Services

Acct #	General Services-042 Building Services-9510	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	36,200	104,674	158,795	158,795	144,465	151,585
3040	OVERTIME	284	523	5,000	5,000	1,000	1,000
3050	COMPENSATORY TIME	842	977	-	-	-	-
3100	SICK LEAVE	298	7,092	-	-	-	-
3110	HOLIDAY	2,400	5,605	-	-	-	-
3120	VACATION	2,561	7,211	-	-	-	-
3125	MANAGEMENT LEAVE	231	427	-	-	-	-
	TOTAL SALARIES & WAGES	**42,817**	**126,509**	**163,795**	**163,795**	**145,465**	**152,585**
	BENEFITS:						
3510	CAFETERIA PLAN	13,840	29,139	31,320	31,320	18,000	18,600
3530	MEDICARE & SOCIAL SECURITY	926	2,348	2,305	2,305	2,095	2,200
3560	PERS-RETIREMENT	15,789	33,467	37,715	37,715	38,530	39,620
3590	LIFE INSURANCE	161	337	525	525	275	285
3605	ANNUAL CREDIT MONITORING ALLOWANCE	85	180	180	180	200	200
3655	SICK LEAVE INCENTIVE PROGRAM	722	804	-	-	-	-
3660	ADMIN LEAVE BUYBACK	211	-	-	-	-	-
	TOTAL BENEFITS	**31,735**	**66,274**	**72,045**	**72,045**	**59,100**	**60,905**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	19,905	30,941	24,000	37,000	43,000	44,000
4012	ELECTRICITY-EVC STATIONS	7,023	5,655	3,000	13,000	15,000	16,000
4020	GAS	1,649	1,519	1,100	4,500	5,000	6,000
4030	WATER/SEWER	6,068	4,544	5,000	4,000	4,500	5,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	250	250	250	250
4045	LANDSCAPING SUPPLIES	248	249	250	250	250	250
4055	JANITORIAL SUPPLIES	2,735	2,191	2,500	2,500	3,000	3,200
4060	TELEPHONE	12,816	20,768	17,640	27,000	28,800	28,800
4061	CELL PHONES/SATELLITE PHONES	5,252	9,543	12,600	12,600	12,600	12,600
4062	AIR CARDS	-	2,837	3,360	3,360	4,320	4,320
4065	INTERNET/CABLE/SATELLITE	17,707	19,791	15,000	17,000	19,800	19,800
4066	ALARM MONITORING	1,878	2,085	2,820	3,300	3,950	3,420
4070	BUILDING MAINTENANCE	5,325	20,986	12,500	12,500	5,000	5,000
4075	PUBLIC FACILITIES IMPROVEMENT	4,975	-	5,000	5,000	55,000	5,000
4198	CITY ADMINISTRATION	1,553	1,058	2,100	2,100	2,000	2,100
4200	OFFICE SUPPLIES	14,708	17,581	18,000	18,000	23,940	26,340
4203	EQUIPMENT/FURNITURE	76,371	3,453	5,900	5,900	50,100	19,350
4205	PHOTOCOPIER	21,883	25,227	20,760	20,760	20,400	20,400
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	9,759	16,493	18,000	18,000	6,250	6,250
4220	FUEL	1,117	4,593	1,000	2,800	3,000	3,000
4240	VEHICLE MAINTENANCE	1,100	916	500	500	1,500	1,500
4245	EQUIPMENT MAINTENANCE	100	-	500	500	500	500
4248	EQUIPMENT RENTAL/LEASE	1,631	1,631	2,140	2,140	2,900	2,900
4251	ADA COMPLIANCE	-	46	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	-	-	-	-	150,400	147,350
4260	DISASTER SUPPLIES	-	-	2,000	2,000	2,000	2,000
4310	DUES & SUBSCRIPTIONS	1,365	2,023	1,970	1,970	500	500
	TOTAL OPERATIONS & MATERIALS	**215,168**	**194,131**	**179,890**	**218,930**	**465,960**	**387,830**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	22,476	22,476	24,500	24,500	22,500	24,500
4533	CONTRACT SERVICES-SOFTWARE SUB	3,883	17,700	19,990	19,990	113,710	129,885
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	6,750	6,750	6,600	7,600
4588	CONTRACT SERVICES-HVAC MAINTENANCE	1,425	2,050	4,500	4,500	4,500	4,500
4589	CONTRACT SERVICES-PEST CONTROL	724	624	720	720	720	720
4623	CONTRACT SERVICES-WEBSITE	10,733	10,735	4,570	4,570	4,800	5,040
4627	CONTRACT SERVICES-NETWORK	126,251	2,975	5,000	5,000	61,200	61,800

Building Services

Acct #	General Services-042 Building Services-9510	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
4680	CONTRACT SERVICES-TREE TRIMMING	1,999	1,997	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	**173,490**	**64,556**	**68,030**	**68,030**	**216,030**	**236,045**
	TOTAL BUILDING SERVICES	**463,210**	**451,470**	**483,760**	**522,800**	**886,555**	**837,365**

CITY OF HIGHLAND
NOVEMBER 24, 1987

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. Adopt an Affordable Housing Agreement and Ground Lease with Wakeland Housing & Development Corporation, secure grant funding, and partner in the development of an affordable, age-restricted, multi-family development at 7433 Central Avenue.

2. Evaluate the potential to dispose of the undeveloped 13-single family lots owned by the Authority near Hibiscus Street and Lillian Lane to generate funds for new affordable housing projects/programs.

3. Evaluate the request by Housing Ventures I to refinance Jeffrey Court Senior Apartments for the purposes of upgrading the property and extending the affordability period by an additional 25+ years.

4. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2023/2024 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 2021/2022
Jeffrey Court Refinance (term extension & unit upgrades)	2023/2024	28	HP+	3rd Quarter 2024	
Wakeland Affordable Housing Agreement and Ground Lease (Central Ave)	2023/2024	30	HP+	2nd Quarter 2023	

Performance Measures:

During the 2021-2023 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. Demolished an unoccupied single-family residence at the Authority's 7433 Central Avenue property, eliminating trespassing issues at this location. The land is now clear and ready for the development of an affordable senior housing community.

3. Marketed affordable housing property at 7433 Central Avenue on which the Authority will partner in the construction of an affordable senior housing project. The Authority entered into an Exclusive Negotiating Agreement with affordable housing developer Wakeland Housing & Development Corporation. An Affordable Housing Agreement and Ground Lease is anticipated to be approved in the second quarter of 2023.

4. In February 2022, the City Council adopted an updated Housing Element and Public Health Safety & Environmental Justice Element in compliance with State law. The new Elements reflect the City's goals and objectives in continuing and expanding affordable housing and environmental justice policies.

Housing Authority

Acct #	Housing Authority-070 Housing Authority-7000	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	SALARIES & WAGES:						
3010	SALARIES	93,056	103,389	111,475	111,475	120,505	126,485
3050	COMPENSATORY TIME	-	-	-	-	-	-
3100	SICK LEAVE	292	-	-	-	-	-
3110	HOLIDAY	4,200	5,684	-	-	-	-
3120	VACATION	3,122	4,833	-	-	-	-
3125	MANAGEMENT LEAVE	2,574	3,120	-	-	-	-
	TOTAL SALARIES & WAGES	**103,244**	**117,027**	**111,475**	**111,475**	**120,505**	**126,485**
	BENEFITS:						
3510	CAFETERIA PLAN	11,869	13,288	13,050	13,050	13,500	13,950
3530	MEDICARE & SOCIAL SECURITY	1,740	2,221	1,615	1,615	1,750	1,835
3560	PERS-RETIREMENT	29,048	31,857	32,220	32,220	35,290	36,965
3580	DEFERRED COMPENSATION	421	451	420	420	500	500
3590	LIFE INSURANCE	325	364	370	370	400	420
3600	AUTO ALLOWANCE	1,324	1,370	1,320	1,320	1,320	1,320
3605	ANNUAL CREDIT MONITORING ALLOWANCE	170	175	75	75	75	75
3650	VACATION BUYBACK	4,209	3,158	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	886	2,701	-	-	-	-
3660	ADMIN LEAVE BUYBACK	986	862	-	-	-	-
	TOTAL BENEFITS	**50,977**	**56,448**	**49,070**	**49,070**	**52,835**	**55,065**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	7,010	13,790	12,820	12,820	19,620	19,555
4199	INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	8,440	8,735	9,025
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	-	56	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**12,990**	**21,936**	**21,260**	**21,260**	**28,355**	**28,580**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	9,281	27,913	30,000	30,000	40,000	20,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4556	CONTRACT SERVICES-DEMOLITION	-	-	47,575	50,200	-	-
4611	CONTRACT SERVICES-LMI HOUSING	6,105	26,463	25,000	25,000	45,000	30,000
	TOTAL CONTRACTUAL SERVICES	**15,386**	**54,376**	**102,575**	**105,200**	**85,000**	**50,000**
	TOTAL HOUSING AUTHORITY	**182,597**	**249,786**	**284,380**	**287,005**	**286,695**	**260,130**


NOVEMBER 24, 1987
CITY OF HIGHLAND

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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4189	OPERATING TRANSFER OUT-SARDA DEBT SERVICE	3,672,008	3,671,899	3,678,700	3,678,700	3,679,250	3,678,105
	TOTAL OPERATIONS & MATERIALS	**3,672,008**	**3,671,899**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**
	TOTAL SARDA RPTTF	**3,672,008**	**3,671,899**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**

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	2020-2021 Actual (Audited)	2021-2022 Actual (Audited)	2022-2023 Adjusted Budget	2022-2023 Year End Estimate	2023-2024 Preliminary Budget	2024-2025 Preliminary Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	4,063	5,249	4,755	4,755	4,900	5,050
	TOTAL OPERATIONS & MATERIALS	**4,063**	**5,249**	**4,755**	**4,755**	**4,900**	**5,050**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	277	68	225	225	235	240
4554	CONTRACT SERVICES-CONSULTANT	12,253	10,576	14,210	14,210	16,890	17,075
	TOTAL CONTRACTUAL SERVICES	**12,530**	**10,644**	**14,435**	**14,435**	**17,125**	**17,315**
	DEBT SERVICE:						
5100	PRINCIPAL	2,071,264	2,010,427	2,091,435	2,091,435	2,181,875	2,281,280
5200	INTEREST	1,586,089	1,645,664	1,568,075	1,568,075	1,475,350	1,374,460
	TOTAL DEBT SERVICE	**3,657,353**	**3,656,091**	**3,659,510**	**3,659,510**	**3,657,225**	**3,655,740**
	TOTAL SARDA DEBT SERVICE & ADMIN	**3,673,946**	**3,671,984**	**3,678,700**	**3,678,700**	**3,679,250**	**3,678,105**

CITY OF HIGHLAND
2023-2025 BIENNIAL BUDGET

CAPITAL IMPROVEMENT PROGRAM (CIP)

INTRODUCTION

The City of Highland places great value on the City's Capital Improvement Program (CIP). The five-year CIP is a plan to construct proposed capital improvement projects along with their estimated costs and funding sources. The CIP is a budget forecasting model used to plan for and identify resources that can be invested in capital facilities and public infrastructure within the City. It is primarily focused on enhancing the quality of life for residents and businesses, in addition to facilitating economic development opportunities through the development and construction of new public facilities and infrastructure projects. The CIP is intended to not only allocate funds for the current budget cycle for major capital projects, but also to plan for allocations for future years. The projection of future allocations is important, especially for projects that take several years or longer to fund. The City is able to complete these projects through revenues collected from a variety of sources which include, but may not be limited to, Development Impact Fees (DIF), Federal, State, and other grant funding opportunities. The City's CIP includes the Pavement Management Program (PMP), which is funded with resources from the General Fund, Gas Taxes and Measure I sales taxes. Preparation of the CIP includes the following criteria:

- Priority projects derived from the City's Work Program through public meetings and City Council approval.
- Maintaining the existing infrastructure in order to protect the City's investments and reduce operating costs.
- Managing and encouraging orderly growth in compliance with the City General Plan.
- Relationship to other projects – complete projects that are underway or advance other projects to complete gap closures.
- Consider geographic, environmental, and socio-economic balance to provide equitable distribution.
- Joint use – partner with agencies on projects that have shared jurisdiction for cost-effective delivery.

The projects presented in this five-year CIP are updated and revised bi-annually with the adopted two-year budget. The CIP is vital to the City because it is the principal planning tool designed to achieve sustainable urban growth and development.

CITY OF HIGHLAND
NOVEMBER 24, 1987

2023/2024 Capital Outlay

Acct #	Description	004-8310 Gas Tax	007-8330 DIF	020.8440 AQMD	023-3890 GCF
6030	City Hall Roof	-	140,000	-	-
6030	Replace YMCA Athletic Center Roof	-	500,000	-	-
6030	Replace YMCA HVAC Chiller	-	500,000	-	-
6040	Skip Loader Replacement	85,000	-	-	-
6040	Police Department Gas Dispenser	-	60,000	-	-
6040	Traffic Signal Coordination Server	-	-	75,000	-
6040	ALPR Replace/Fix	-	-	-	35,000
6040	Police Department 1-Side by Side	-	38,000	-	-
6060	Police Department Command Post Vehicle	-	100,000	-	-
	TOTAL CAPITAL OUTLAY 2023/2024	**85,000**	**1,338,000**	**75,000**	**35,000**
			Total City Capital Outlay		**1,533,000**

2024/2025 Capital Outlay

Acct #	Description	004-8310 Gas Tax	007-8330 DIF	020.8440 AQMD	023-3890 GCF
6040	ALPR Replace/Fix	-	-	-	35,000
	TOTAL CAPITAL OUTLAY 2024/2025	**-**	**-**	**-**	**35,000**
			Total City Capital Outlay		**35,000**

*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

2023/2024 Capital Projects

Acct #	Description	002-8200 Traffic Safety	004-8310 Gas Tax	005-8320 Article III	007-8330 Development Impact Fees	008-8340 Developer In-lieu Fees	010-3830 Capital Improvements	017-8350 Measure I	020-8440 AQMD	023-3890 Capital Construction	027-8490 Misc. Grants	030-8495 Major Grants	041-9510 Insurance	Total City
6813	Base Line Bridge over City Creek											6,487,000		6,487,000
6813	Orange Street Bridge at Plunge Creek Overflow				91,000							550,000		641,000
6813	SR-210/Base Line Interchange						143,000				10,000			153,000
6813	SR-210/5th Street Interchange Phase I											56,000		56,000
6813	SR-210/Victoria Avenue Interchange										1,077,000			1,077,000
6550	Cunningham (9th to Base Line) (21/22 CDBG)							2,000						2,000
6550	McKinley St (9th to Base Line) (22/23 CDBG)							2,000						2,000
6550	Union St & Elmwood Ct (23/24 CDBG)							30,000						30,000
6550	5th Street/Greenspot Road/Orange Street		145,000					1,939,000		1,200,000	74,000			3,358,000
6550	Pacific Street Pavement Rehab (Joint Project with City of San Bernardino)				1,000						1,000			2,000
6550	Sector A Pavement Rehab and Maintenance		1,045,000					1,798,000		327,000	33,000			3,203,000
6600	5th Street Storm Drain (Connection to City Creek)											439,000		439,000
6600	Sycamore Storm Drain (e o Streater Dr)											1,120,000		1,120,000
6600	Bledsoe Creek Outlet Repair (s/o Highland Ave)				443,000									443,000
6600	Elder Creek/Plunge Creek Confluence										14,500,000			14,500,000
6550	Signal Coordination (City-Wide)								72,000					72,000
6550	9th Street/Lankershim Avenue Traffic Signal Modification											62,000		62,000
6550	Citywide Pedestrian Countdown Head Installation (HSIP Cycle 10)											232,000		232,000
6550	Base Line/Starbucks Traffic Signal						238,000				832,000			1,070,000
6813	Boulder Avenue (San Manuel Village Entrance to Greenspot Road)				2,000							-		2,000
6530	City Creek/Alabama Street Bikeways (ATP Cycle 3)										2,000	3,330,000		3,332,000
6550	Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (Highland Ave to 3rd St)										402,000			402,000
6550	3rd St (Palm Ave to 5th St), 5th St (Victoria to SR-210), Palm Ave (3rd to 5th), Central Ave (3rd to 5th)						871,000				4,099,000	3,592,000		8,562,000
6550	Highland Regional Connector							138,000				350,000		488,000
6550	Upgrade Center & Edgeline Striping							16,000				140,000		156,000
6550	Sign Replacement (City-Wide) Phase 1		200,000							15,000				215,000
6550	5th St Corridor Improvements (Joint Project with COSB, San Manuel and IVDA)										72,000	372,000		444,000
6550	Greenspot Road Parkway & Median Improvements						591,000							591,000
6550	Greenspot Road/Blossom Way (One light in median east of Palm)									115,000				115,000
6545	9th St Transit Stops (Eucalyptus Dr to Victoria Drive			29,000				79,000						108,000
6545	Transit Stops Access Improvements (Base Line, Boulder, 9th St and Olive Tree Lane)			21,000				22,000		5,000				48,000
6545	Messina Street/Seine Avenue Sidewalk Gap Closure		21,000	32,000				5,000		5,000				63,000
6545	City-Wide Sidewalk Repairs							5,000					40,000	45,000
6816	Natural Parkland Trail											1,044,000		1,044,000
	TOTAL CAPITAL PROJECTS	**-**	**1,411,000**	**82,000**	**537,000**	**-**	**1,843,000**	**4,036,000**	**72,000**	**1,667,000**	**21,102,000**	**17,774,000**	**40,000**	**48,564,000**

2024/2025 Capital Projects

Acct #	Description	002-8200 Traffic Safety	004-8310 Gas Tax	005-8320 Article III	006-8400 HCD	007-8330 Development Impact Fees	010-3830 Capital Improvements	017-8350 Measure I	020-8440 AQMD	023-3890 Capital Construction	027-8490 Misc. Grants	030-8495 Major Grants	041-9510 Insurance	Total City
6813	Base Line Bridge over City Creek											71,000		71,000
6813	Orange Street Bridge at Plunge Creek Overflow					279,000						1,957,000		2,236,000
6813	SR-210/5th Street Interchange Phase I											154,000		154,000
6813	SR-210/5th Street Interchange Phase II											409,000		409,000
6813	SR-210/Victoria Avenue Interchange										1,077,000			1,077,000
6550	Union St & Elmwood Ct (23/24 CDBG)				230,000			35,000						265,000
6550	Unprogrammed (24/25 CDBG)				230,000			65,000						295,000
6550	Pacific Street (Joint Project with SB County)							402,000			2,004,000			2,406,000
6550	Sector B Pavement Rehab and Maintenance		1,188,000					1,689,000		326,000				3,203,000
6550	Base Line/Starbucks Traffic Signal						13,000				35,000			48,000
6550	Highland Regional Connector							98,000				352,000		450,000
6550	Sign Replacement (City-Wide) Phase 2		200,000							15,000				215,000
6550	5th St Corridor Improvements (Joint Project with COSB, San Manuel and IVDA)										306,000	1,751,000		2,057,000
6550	Greenspot Road Parkway & Median Improvements						177,000							177,000
6545	9th St Transit Stops (Eucalyptus Dr to Victoria Drive							55,000						55,000
6545	City-Wide Sidewalk Repairs							10,000					500,000	510,000
6600	Elder Gulch Storm Drain					564,000		61,000		20,000				645,000
6550	Signal Coordination (City-Wide)								76,000					76,000
6816	Highland/Redlands Regional Connector (ATP Cycle 2)					3,000					5,000	32,000		40,000
6530	City Creek/Alabama Street Bikeways (ATP Cycle 3)											17,000		17,000
6550	Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (Highland Ave to 3rd St)										3,621,000	1,000,000		4,621,000
6550	3rd St (Palm Ave to 5th St), 5th St (Victoria to SR-210), Palm Ave (3rd to 5th), Central Ave (3rd to 5th)						63,000				160,000	156,000		379,000
6816	Natural Parkland Trail											1,024,000		1,024,000
	TOTAL CAPITAL PROJECTS	**-**	**1,388,000**	**-**	**460,000**	**846,000**	**253,000**	**2,415,000**	**76,000**	**361,000**	**7,208,000**	**6,923,000**	**500,000**	**20,430,000**

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

CITY OF HIGHLAND
2023-2025 BIENNIAL BUDGET

CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS

BRIDGE PROJECTS

1. 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.

2. Orange Street Bridge at Plunge Creek Overflow – Replace existing 83'-long 2-lane Bridge with a new 200'-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. Cunningham Street (FY 21/22 CDBG) – Construction pavement rehabilitation of Cunningham Street (9th Street and Base Line).

2. McKinley Avenue (FY 22/23 CDBG) – Construct pavement rehabilitation of McKinley Avenue (9th Street and Base Line) at location(s) to be determined.

3. Union Street and Elmwood Court (FY 23/24 CDBG) – Construct pavement rehabilitation of Union Street (Elmwood Court to Del Rosa Avenue) and Elmwood Court (Union Court to north end).

4. 5th Street, Greenspot Road and Orange Street – Construct pavement rehabilitation of 5th Street (Lankershim Avenue to 650' west of Lankershim Avenue, and Tippecanoe Avenue to Marilyn Avenue), Greenspot Road (Boulder Avenue to Plunge Creek Bridge, and 1,000' east of Santa Ana River Bridge to city limits) and Orange Street (Greenspot Road to city limits).

5. Unprogrammed (FY 24/25 CDBG) – Construct pavement rehabilitation at location(s) to be determined.

6. Unprogrammed (FY 25/26 CDBG) – Construct pavement rehabilitation at location(s) to be determined.

7. 2020 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.

8. Pacific Street (Victoria Avenue to Church Avenue) – Joint pavement rehabilitation of Pacific Street with the City of San Bernardino. Highland is the lead agency.

9. Pacific Street (Del Rosa Avenue to Sterling Avenue) - Joint pavement rehabilitation of Pacific Street with the San Bernardino County. San Bernardino County is the lead agency.

10. Sectors A, B, C & D Pavement Maintenance and Rehabilitation – Construct pavement maintenance and rehabilitation on streets generally located north of Base Line and west of SR-210 per 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. Traffic Signal Modifications at 9th Street and Lankershim Avenue – Modify the existing traffic signal to provide northbound and southbound protected-permissive left turn phasing.

3. City-Wide Signal Pedestrian Countdown Head Installation – Install pedestrian countdown heads at 26 signalized intersections city-wide.

4. 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.

5. Base Line at Starbucks – Construct new traffic signal including median modifications west of SR-210 in partnership with Marinita Development Company and existing businesses on the south side of Base Line west of SR-210. City is the lead for project delivery.

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

2. Highland/Redlands Regional Connector - Construct bikeway and walkway to provide connectivity from Citrus Valley High School in Redlands to Arroyo Verde Elementary School in Highland. The project includes roadway improvements on Orange Street/Boulder Avenue within an environmentally sensitive area. Specific improvements include curbs and gutters, handicap ramps, median curbs, sidewalks, pavement widening, pavement rehabilitation, slurry seal, pavement markings and striping, 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)

3. 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.

4. Victoria Avenue – Widen and improve Victoria Avenue (3rd Street to 9th Street) with new curbs, gutters, sidewalks, street lights, storm drains, traffic signal modifications, and pavement rehabilitation.

5. 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 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.

6. Tippecanoe Avenue – Joint pavement rehabilitation of Tippecanoe Avenue(3rd Street to Vine Street) including three (3) additional streets entirely within San Bernardino County. Highland is the lead agency.

7. Highland Regional Connector – Construct one (1) mile of new Class II and III bicycle lanes to help provide regional active transportation connection between the cities of Highland and Redlands. Construction will be on Orange St. from Greenspot Rd. to Eucalyptus Ave. (Class II), Orange St. from Eucalyptus Ave. to Tonner Dr. (Class III), Tonner Dr. from Orange St. to Streater Dr. (Class III), Streater Dr. from Base Line to Glenheather Dr. (Class II and III), Glenheather Dr. from Streater Dr. to Church St./Love St. (Class II and III), and on Love St. from Church St. to Elder Gulch Paseo (Class III).

8. Upgrade Center and Edge-line Striping – Upgrade approximately seven (7) miles of roadway edge-line and centerline stirpes to replace existing faded and worn striping on 5th Street (Del Rosa Drive to Victoria Avenue), Greenspot Road (SR-210 to Santa Ana River) and Orange Street (Greenspot Road to south city limits).

9. Sign Replacement (City-Wide) – Replace deteriorated traffic signs and street name signs throughout the city.

10. 5th Street and Del Rosa Drive – Construct street and drainage improvements on 5th Street (Del Rosa Drive to Victoria Avenue) and drainage improvements on Del Rosa Drive (3rd Street to 5th Street). The street improvements include street widening, new curbs, gutters, sidewalk, construction of right-turn pockets, traffic signal modifications, street lights and bike lanes. This is joint project with the City of San Bernardino and IVDA. Highland is the lead agency.

11. Greenspot Road – Parkway and median modifications on Greenspot Road (Chevron Gas Station to Universal Self Storage) to provide dedicated right-turn pocket and lengthen existing eastbound left-turn lanes.

12. Greenspot Road at Blossom Way – Median modifications to restrict southbound left-turn movement from Blossom Way onto eastbound Greenspot Road.

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.

3. Messina Street/Seine Avenue – Construct new sidewalks and curb ramps to close four sidewalk gaps on the north side of Messina Street (180-feet west of Seine Avenue, and 190' east of Seine Avenue), south side of Messina Street (190-feet east of Seine Avenue to Seine Avenue), and east side of Seine Avenue (95-feet south of Messina Street to Messina Street) to provide transit access.

4. City-wide Sidewalk Repairs – Reconstruction of damaged sidewalk and curb ramps at various locations throughout the city.

MISCELLANEOUS PROJECTS

1. 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
NOVEMBER 24, 1987

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
BRIDGES								
1	**Base Line Bridge** over City Creek						**brg07001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*HBP*	*$ 38,438*
	Design	$ 174	$ 414	$ 50	$ -	$ -	*RDA-07*	*$ 4,101*
	Right-of-Way	$ 28	$ 6,048	$ -	$ -	$ -	ARPA	$ 793
	Construction Engineering	$ -	$ -	$ -	$ 2,394	$ 2,394	*MSR I*	*$ 205*
	Construction	$ -	$ -	$ -	$ 15,958	$ 15,958		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 15	$ 25	$ 21	$ 29	$ 29		
	PROJECT TOTAL	$ 217	$ 6,487	$ 71	$ 18,381	$ 18,381	*$ 43,537*	*$ 43,537*
2	**Orange Street Bridge** at Plunge Creek Overflow						**brg12001**	
	Environmental	$ 50	$ 621	$ 600	$ -	$ -	*DIF-Reg*	*$ 591*
	Design	$ -	$ -	$ 1,611	$ 1,611	$ -	*HBP*	*$ 30,558*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*Unfunded*	*$ 3,474*
	Construction Engineering	$ -	$ -	$ -	$ -	$ 3,916		
	Construction	$ -	$ -	$ -	$ -	$ 26,109		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 5	$ 20	$ 25	$ 25	$ 30		
	PROJECT TOTAL	$ 55	$ 641	$ 2,236	$ 1,636	$ 30,055	*$ 34,623*	*$ 34,623*
	BRIDGES	**$ 272**	**$ 7,128**	**$ 2,307**	**$ 20,017**	**$ 48,436**	**$ 78,160**	**$ 78,160**

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
INTERCHANGES								
1	**SR-210/Base Line Interchange** (Lead agency: SBCTA)						**ich09001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*IVDA-Agmt*	$ *20*
	Design	$ 10	$ -	$ -	$ -	$ -	*MSR I -Mjr St (DIF-Loan)*	$ *4,302*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*Public Share-SBCTA*	$ *5,774*
	Construction Engineering	$ 716	$ 716	$ -	$ -		*RDA-07*	$ *555*
	Construction	$ 4,055	$ 4,054	$ -	$ -	$ -		
	LS Maintenance	$ -	$ 300	$ 350	$ -	$ -		
	City Betterments	$ 270	$ -	$ -	$ -	$ -		
	Participating Project Management	$ 10	$ 152	$ -	$ -	$ -		
	NP Project Management	$ 10	$ 10	$ -	$ -	$ -		
	PROJECT TOTAL	$ 5,070	$ 5,232	$ 350	$ -	$ -	*$ 10,651*	*$ 10,651*
2	**SR-210/5th Street Interchange Phase 1** (E/B On & Off Ramps)						**ich17004 Ph 1**	
	Environmental	$ -	$ 46	$ 144	$ -	$ -	*Caltrans*	$ *1,250*
	Design	$ -	$ -	$ -	$ 227	$ -	*IVDA-Agmt*	$ *683*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*MSR I -Mjr St (DIF-Loan)*	$ -
	Construction Engineering	$ -	$ -	$ -	$ -	$ 333	*Public Share-SBCTA*	$ *542*
	Construction	$ -	$ -	$ -	$ -	$ 1,886	*COR*	$ *8*
	Public Outreach	$ -	$ -	$ -	$ -	$ -	*COSB*	$ 29
	Project Management	$ 5	$ 10	$ 10	$ 25	$ 41	*RDA-07*	$ -
							ARPA	$ *215*
	PROJECT TOTAL	$ 5	$ 56	$ 154	$ 252	$ 2,260	*$ 2,727*	*$ 2,727*
3	**SR-210/5th Street Interchange Phase 2** (W/B On Ramp-2A) & (5th Street Widening)						**ich17004 Ph 2**	
	Environmental	$ -	$ -	$ 389	$ -	$ -	*IVDA-Agmt*	$ *1,966*
	Design	$ -	$ -	$ -	$ 1,296	$ -	*MSR I -Mjr St (DIF-Loan)*	$ *4,070*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*Public Share-SBCTA*	$ *5,048*
	Construction Engineering	$ -	$ -	$ -	$ -	$ 1,691	*COR*	$ *113*
	Construction	$ -	$ -	$ -	$ -	$ 9,584	*COSB*	$ *421*
	Public Outreach	$ -	$ -	$ -	$ -	$ -	*RDA-07*	$ *376*
	Project Management	$ -	$ -	$ 20	$ 40	$ 80	*ARPA*	$ *409*
							DIF (5th St)	$ *697*
	PROJECT TOTAL	$ -	$ -	$ 409	$ 1,336	$ 11,355	*$ 13,100*	*$ 13,100*
4	**SR-210/Victoria Avenue Interchange** (PAED Phase Only)						**ich17006**	
	Environmental	$ 760	$ 1,000	$ 1,000	$ 890	$ -	*SMBMI*	$ *2,650*
	Design	$ -	$ -	$ -	$ -	$ -	*SMBMI-IGG*	$ *1,223*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 20	$ 77	$ 77	$ 49	$ -		
	PROJECT TOTAL	$ 780	$ 1,077	$ 1,077	$ 939	$ -	*$ 3,873*	*$ 3,873*
	INTERCHANGES	**$ 5,855**	**$ 6,365**	**$ 1,990**	**$ 2,527**	**$ 13,615**	***$ 30,351***	**$ 30,351**

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
PAVEMENT MANAGEMENT PROGRAM								
1	**Cunningham** (9th to Base Line) (21/22 CDBG)						**ola20002**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*CDBG*	*$ 211*
	Design	$ 15	$ -	$ -	$ -	$ -	*MSR I*	*$ 50*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*EVWD*	*$ 4*
	Construction Engineering	$ 23	$ -	$ -	$ -	$ -		
	Construction	$ 214	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 10	$ 2	$ -	$ -	$ -		
	PROJECT TOTAL	$ 262	$ 2	$ -	$ -	$ -	*$ 264*	*$ 264*
2	**Mckinley St** (9th St to Base Line) (22/23 CDBG)						**ola22001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*CDBG*	*$ 324*
	Design	$ 16	$ -	$ -	$ -	$ -	*MSR I*	*$ 62*
	Right-of-Way		$ -	$ -	$ -	$ -	*EVWD*	*$ 6*
	Construction Engineering	$ 36	$ -	$ -	$ -	$ -		
	Construction	$ 329	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 8	$ 2	$ -	$ -	$ -		
	PROJECT TOTAL	$ 389	$ 2	$ -	$ -	$ -	*$ 391*	*$ 391*
3	**Union St & Elmwood Ct** (23/24 CDBG)						**ola23001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*MSR I*	*$ 65*
	Design	$ -	$ 25	$ -	$ -	$ -	*CDBG*	*$ 230*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ 25	$ -	$ -		
	Construction	$ -	$ -	$ 230	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ 5	$ 10	$ -	$ -		
	PROJECT TOTAL	$ -	$ 30	$ 265	$ -	$ -	*$ 295*	*$ 295*
4	**5th Street/Greenspot Road/Orange Street**						**ola23002**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*MSR I*	*$ 1,939*
	Design	$ -	$ 110	$ -	$ -	$ -	*MOE*	*$ 145*
	Right-of-Way	$ -		$ -	$ -	$ -	*RAC*	*$ 66*
	Construction Engineering	$ -	$ 348	$ -	$ -	$ -	*EVWD*	*$ 8*
	Construction	$ -	$ 2,900	$ -	$ -	$ -	*GCF*	*$ 1,200*
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ 3,358	$ -	$ -	$ -	*$ 3,358*	*$ 3,358*
5	**Unprogrammed** (24/25 CDBG)						**olaxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*CDBG*	*$ 230*
	Design	$ -	$ -	$ 25	$ -	$ -	*MSR I*	*$ 65*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ 25	$ -	$ -		
	Construction	$ -	$ -	$ 230	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ 15	$ -	$ -		
	PROJECT TOTAL	$ -	$ -	$ 295	$ -	$ -	*$ 295*	*$ 295*

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	*City Project Number and Fund Sources and Amounts*	
6	**Unprogrammed** (25/26 CDBG)						**olaxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*CDBG*	*$ 242*
	Design	$ -	$ -	$ -	$ 25	$ -	*MSR I*	*$ 65*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*RAC*	
	Construction Engineering	$ -	$ -	$ -	$ -	$ 25	*EVWD*	
	Construction	$ -	$ -	$ -	$ -	$ 242		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ 5	$ 10		
	PROJECT TOTAL	$ -	$ -	$ -	$ 30	$ 277	*$ 307*	*$ 307*
7	**2020 PMP Study (2nd Cycle)**						**str19003**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF*	*$ 37*
	Design	$ 35	$ -	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 2	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 37	$ -	$ -	$ -	$ -	*$ 37*	*$ 37*
8	**Pacific Street Pavement Rehab** (Joint Project COSB)						**str20002a**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*DIF-LOC*	*$ 10*
	Design	$ 21	$ -	$ -	$ -	$ -	*RDA-07*	*$ 8*
	Right-of-Way		$ -	$ -	$ -	$ -	*COSB*	*$ 952*
	Construction Engineering	$ 139	$ -	$ -	$ -	$ -	*EVWD*	*$ 20*
	Construction	$ 1,572	$ -	$ -	$ -	$ -	*SB 1-RMRA*	*$ 698*
	Public Outreach	$ -	$ -	$ -	$ -	$ -	*GCF Pmp*	$ 54
	Project Management	$ 8	$ 2	$ -	$ -	$ -		
	PROJECT TOTAL	$ 1,740	$ 2	$ -	$ -	$ -	*$ 1,742*	*$ 1,742*
9	**Pacific Street** (Joint Project with SB County)						**str22001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*SBCo*	*$ 1,753*
	Design	$ -	$ -	$ 84	$ -	$ -	*MSR I*	*$ 402*
	Right-of-Way	$ -	$ -		$ -	$ -	*RAC*	*$ 251*
	Construction Engineering	$ -	$ -	$ 95	$ -	$ -		
	Construction	$ -	$ -	$ 2,217	$ -	$ -		
	Public Outreach	$ -	$ -		$ -	$ -		
	Project Management	$ -	$ -	$ 10	$ -	$ -		
	PROJECT TOTAL	$ -	$ -	$ 2,406	$ -	$ -	*$ 2,406*	*$ 2,406*
10	**Sector A** Pavement Rehab and Maintenance						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF Pmp*	*$ 327*
	Design	$ -	$ 230	$ -	$ -	$ -	*MSR I*	*$ 1,798*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*SB 1-RMRA*	*$ 1,045*
	Construction Engineering	$ -	$ 231	$ -	$ -	$ -	*RAC*	*$ 33*
	Construction	$ -	$ 2,665	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ 77	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ 3,203	$ -	$ -	$ -	*$ 3,203*	*$ 3,203*

City of Highland
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(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	*City Project Number and Fund Sources and Amounts*	
11	**Sector B** Pavement Rehab and Maintenance						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF Pmp*	$ 326
	Design	$ -	$ -	$ 230	$ -	$ -	*MOE*	$ 145
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*MSR I*	$ 1,689
	Construction Engineering	$ -	$ -	$ 230	$ -	$ -	*SB 1-RMRA*	$ 1,043
	Construction	$ -	$ -	$ 2,666	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ 77	$ -	$ -		
	PROJECT TOTAL	$ -	$ -	$ 3,203	$ -	$ -	$ 3,203	$ 3,203
12	**Sector C** Pavement Rehab and Maintenance						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF Pmp*	$ 326
	Design	$ -	$ -	$ -	$ 230	$ -	*MOE*	$ 145
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*MSR I*	$ 1,689
	Construction Engineering	$ -	$ -	$ -	$ 230	$ -	*SB 1-RMRA*	$ 1,043
	Construction	$ -	$ -	$ -	$ 2,666	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ 77	$ -		
	PROJECT TOTAL	$ -	$ -	$ -	$ 3,203	$ -	$ 3,203	$ 3,203
13	**Sector D** Pavement Rehab and Maintenance						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF Pmp*	$ 326
	Design	$ -	$ -	$ -	$ -	$ 230	*MOE*	$ 145
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*MSR I*	$ 1,688
	Construction Engineering	$ -	$ -	$ -	$ -	$ 230	*SB 1-RMRA*	$ 1,043
	Construction	$ -	$ -	$ -	$ -	$ 2,665		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ 77		
	PROJECT TOTAL	$ -	$ -	$ -	$ -	$ 3,202	$ 3,202	$ 3,202
PAVEMENT MANAGEMENT PROGRAM		**$ 2,428**	**$ 6,597**	**$ 6,169**	**$ 3,233**	**$ 3,479**	**$ 21,906**	**$ 21,906**

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(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
STORM DRAINS								
1	**5th Street Storm Drain** (Connection to City Creek)						**str07004a**	
	Environmental	$ 3	$ -	$ -	$ -	$ -	*RDA-07*	*$ 15*
	Design	$ 4	$ 4	$ -	$ -	$ -	*ARPA*	*$ 439*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 65	$ -	$ -	$ -		
	Construction	$ -	$ 360	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 8	$ 10	$ -	$ -	$ -		
	PROJECT TOTAL	$ 15	$ 439	$ -	$ -	$ -	*$ 454*	*$ 454*
2	**Sycamore Storm Drain and Trail**						**sdr06002**	
	Environmental	$ -	$ -	$ -	$ -	$ -	ARPA	$ 1,148
	Design	$ 23	$ -	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 150	$ -	$ -	$ -		
	Construction	$ -	$ 950	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 5	$ 20	$ -	$ -	$ -		
	PROJECT TOTAL	$ 28	$ 1,120	$ -	$ -	$ -	*$ 1,148*	*$ 1,148*
3	**Bledsoe Creek** Outlet Repair (s/o Highland ave)						**sdr17001**	
	Environmental	$ 13	$ -	$ -	$ -	$ -	*DIF-Loc*	*$ 443*
	Design	$ 10	$ 25	$ -	$ -	$ -	*GCF*	*$ 28*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 53	$ -	$ -	$ -		
	Construction	$ -	$ 350	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 5	$ 15	$ -	$ -	$ -		
	PROJECT TOTAL	$ 28	$ 443	$ -	$ -	$ -	*$ 471*	*$ 471*
4	**Elder Gulch** Storm Drain						**sdr19001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*DIF-Flood*	*$ 564*
	Design	$ -	$ -	$ 50	$ -	$ -	*GCF*	*$ 20*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*MSR I*	*$ 61*
	Construction Engineering	$ -	$ -	$ 75	$ -	$ -		
	Construction	$ -	$ -	$ 500	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ 20	$ -	$ -		
	PROJECT TOTAL	$ -	$ -	$ 645	$ -	$ -	*$ 645*	*$ 645*
5	**Elder Creek/Plunge Creek** Confluence (Lead Agency: County of San Bernardino)						**SBCO Project**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*SBCFCD*	*$ 14,500*
	Design	$ -	$ -	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ 14,500	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ 14,500	$ -	$ -	$ -	*$ 14,500*	*$ 14,500*
	STORM DRAINS	**$ 71**	**$ 16,502**	**$ 645**	**$ -**	**$ -**	**$ 17,218**	**$ 17,218**

City of Highland
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(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	*City Project Number and Fund Sources and Amounts*	
SIGNALS								
1	**Signal Coordination** (AGA)						**Signal Monitoring**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*AB2766*	$ 376
	Design	$ -	$ -	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ 72	$ 72	$ 76	$ 76	$ 80		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 72	$ 72	$ 76	$ 76	$ 80	$ 376	$ 376
2	**9th Street/Lankershim Avenue** Traffic Signal Modification						**sig19001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF*	$ 2
	Design	$ 2	$ -	$ -	$ -	$ -	*ARPA*	$ 114
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ 13	$ 15	$ -	$ -	$ -		
	Construction	$ 39	$ 47	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 54	$ 62	$ -	$ -	$ -	$ 116	$ 116
3	**Citywide Signal Pedestrian Countdown Head Installation** (HSIP Cycle 10)						**sig21001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*HSIP*	$ 250
	Design	$ 18		$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 20	$ -	$ -	$ -		
	Construction	$ -	$ 212	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 18	$ 232	$ -	$ -	$ -	$ 250	$ 250
4	**Del Rosa Drive/5th Street** Traffic Signal Modification						**sig21002**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*DIF-Reg*	$ 584
	Design	$ -	$ -	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ 584	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 584	$ -	$ -	$ -	$ -	$ 584	$ 584
5	**Base Line/Starbucks** Traffic Signal						**sig23001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*RDA-07*	$ 250
	Design	$ 155	$ -	$ -	$ -	$ -	*Developer*	$ 1,022
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 165	$ -	$ -	$ -		
	Construction	$ -	$ 905	$ 48	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 155	$ 1,069	$ 48	$ -	$ -	$ 1,272	$ 1,272
	SIGNALS	**$ 883**	**$ 1,436**	**$ 124**	**$ 76**	**$ 80**	**$ 2,598**	**$ 2,598**

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(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
STREETS								
1	**Boulder Avenue** (San Manuel Village Entrance to Greenspot Road)						**brg04004a**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*DIF-Reg*	$ 44
	Design	$ 6	$ -	$ -	$ -	$ -	*PNRS/STPL*	$ 27
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ 25	$ -	$ -	$ -	$ -		
	Construction	$ 38	$ -	$ -	$ -	$ -		
	Public Outreach		$ -	$ -	$ -	$ -		
	Project Management	$ 1	$ 2	$ -	$ -	$ -		
						$ -		
	PROJECT TOTAL	$ 69	$ 2	$ -	$ -	$ -	$ 71	$ 71
2	**Highland/Redlands Regional Connector** Env. Sensitive Areas (ATP Cycle 2)						**str15002**	
	Environmental	$ -	$ -	$ 40	$ 45	$ -	*DIF-Reg*	$ 15
	Design	$ -	$ -	$ -	$ 100	$ -	*ATP*	$ 11,268
	Right-of-Way	$ -	$ -	$ -	$ -	$ 8,600	*COR*	$ 1,715
	Construction Engineering	$ -	$ -	$ -	$ -	$ -	*Unfunded*	$ 1,217
	Construction	$ -	$ -	$ -	$ -	$ 5,300		
	Public Outreach	$ -	$ -	$ -	$ -	$ 50		
	Project Management	$ -	$ -	$ 10	$ 20	$ 50		
	PROJECT TOTAL	$ -	$ -	$ 50	$ 165	$ 14,000	$ 14,215	$ 14,215
3	**City Creek/Alabama Street Bikeways** (ATP Cycle 3)						**str17001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*MSR I*	$ 40
	Design	$ 364	$ -	$ 15	$ -	$ -	*ARPA*	$ 1,253
	Right-of-Way	$ 21	$ 300	$ -	$ -	$ -	*Art 3*	$ 105
	Construction Engineering	$ -	$ 392	$ -	$ -	$ -	*ATP*	$ 2,354
	Construction	$ -	$ 2,615	$ -	$ -	$ -	*COSB*	$ 2
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 20	$ 25	$ 2	$ -	$ -		
	PROJECT TOTAL	$ 405	$ 3,332	$ 17	$ -	$ -	$ 3,754	$ 3,754
4	**Victoria Avenue** Storm Drains, Street Imps and Pavmt Rehab (9th St to 3rd St)						**str17002**	
	Environmental	$ 10	$ 39	$ -	$ -	$ -	*Earmarks*	$ 2,000
	Design	$ 50	$ 188	$ -	$ -	$ -	*SMBMI-IGG*	$ 132
	Right-of-Way	$ -	$ 150	$ 150	$ -	$ -	*CCF*	$ 7,318
	Construction Engineering	$ -		$ 564	$ 564	$ -		
	Construction	$ -		$ 3,882	$ 3,758	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 15	$ 25	$ 25	$ 30	$ -		
	PROJECT TOTAL	$ 75	$ 402	$ 4,621	$ 4,352	$ -	$ 9,450	$ 9,450
5	**3rd St** (Palm to 5th)/**5th St** (Victoria to SR-210)/**Palm Ave** and **Central Ave** (3rd to 5th)						**str18001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*MOE*	$ 145
	Design	$ 2	$ -	$ -	$ -	$ -	*RDA-07*	$ 1,175
	Right-of-Way	$ 68	$ -	$ -	$ -	$ -	*SB1-LPP*	$ 1,700
	Construction Engineering	$ 316	$ 596	$ 40	$ -	$ -	*EDA*	$ 4,752
	Construction	$ 1,882	$ 7,214	$ 300	$ -	$ -	*IVDA*	$ 1,635
	Contingency	$ 188	$ 721	$ 30	$ -	$ -	*SMBMI*	$ 1,635
	Project Management	$ 15	$ 30	$ 10	$ -	$ -	*IVDA-Agmt*	$ 370
	PROJECT TOTAL	$ 2,470	$ 8,561	$ 380	$ -	$ -	$ 11,411	$ 11,411

City of Highland
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(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
6	**Tippecanoe Avenue** (Joint Project with SB County)						**str20003**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*MSR I*	*$ 1*
	Design	$ -	$ -	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 1	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 1	$ -	$ -	$ -	$ -	*$ 1*	*$ 1*
7	**Highland Regional Connector**						**str22002**	
	Environmental	$ 15	$ -	$ -	$ -	$ -	*MSR I*	*$ 256*
	Design	$ -	$ 40	$ -	$ -	$ -	*Carbon Reduc.*	*$ 702*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*EVWD*	
	Construction Engineering	$ -	$ 53	$ 53	$ -	$ -	*SBCo*	
	Construction	$ -	$ 385	$ 387	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 5	$ 10	$ 10	$ -	$ -		
	PROJECT TOTAL	$ 20	$ 488	$ 450	$ -	$ -	*$ 958*	*$ 958*
8	**Upgrade Center & Edgeline Striping**						**str23001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*HSIP*	*$ 139.5*
	Design	$ -	$ 20	$ -	$ -	$ -	*MSR I*	*$ 15.5*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 30	$ -	$ -	$ -		
	Construction	$ -	$ 105	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ 155	$ -	$ -	$ -	*$ 155*	*$ 155*
9	**Sign Replacement Phase 1** (City-wide)						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*SB 1-RMRA*	*$ 200*
	Design	$ -	$ 5	$ -	$ -	$ -	*GCF Pmp*	*$ 15*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 10	$ -	$ -	$ -		
	Construction	$ -	$ 200	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ 215	$ -	$ -	$ -	*$ 215*	*$ 215*
10	**Sign Replacement Phase 2** (City-wide)						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*SB 1-RMRA*	*$ 200*
	Design	$ -	$ -	$ 5	$ -	$ -	*GCF Pmp*	*$ 15*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ 10	$ -	$ -		
	Construction	$ -	$ -	$ 200	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ -	$ 215	$ -	$ -	*$ 215*	*$ 215*

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(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	*City Project Number and Fund Sources and Amounts*	
11	**5th Street Corridor Improvements** (Joint Project with COSB, San Manuel & IVDA)						**strxxxxx**	
	Environmental	$ -	$ 465	$ 932	$ -	$ -	*COSB*	$ *1,501*
	Design	$ -	$ -	$ 698	$ 699	$ -	*RAISE*	$ *17,603*
	Right-of-Way	$ -	$ -	$ 559	$ 559	$ -	*SMBMI*	$ *1,501*
	Construction Engineering	$ -	$ -	$ -	$ -	$ 1,397	*Unfunded*	$ *1,501*
	Construction	$ -	$ -	$ -	$ -	$ 16,695		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ 15	$ 21	$ 27	$ 39		
	PROJECT TOTAL	$ -	$ 480	$ 2,210	$ 1,285	$ 18,131	$ *22,106*	$ *22,106*
12	**Greenspot Road** Parkway & Median Improvements						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*RDA-07*	$ *770*
	Design	$ -	$ 75	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ 84	$ 28	$ 2	$ -		
	Construction	$ -	$ 422	$ 141	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ 10	$ 8	$ -	$ -		
	PROJECT TOTAL	$ -	$ 591	$ 177	$ 2	$ -	$ *770*	$ *770*
13	**Greenspot Road/Blossom Way** (Median Modifications)						**strxxxxx**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF*	$ *115*
	Design	$ -	$ 20	$ -	$ -	$ -		
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ 70	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ -	$ -	$ -	$ -		
	Study	$ -	$ 25	$ -	$ -	$ -		
	PROJECT TOTAL	$ -	$ 115	$ -	$ -	$ -	$ *115*	$ *115*
	STREETS	**$ 3,040**	**$ 14,341**	**$ 8,120**	**$ 5,804**	**$ 32,131**	**$ 63,437**	**$ 63,437**

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	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	City Project Number and Fund Sources and Amounts	
SIDEWALKS								
1	**9th St Transit Stops**, Sidewalk and Bikeway Improvements Design & R/W Only (Eucalyptus Dr to Vi						**swk19001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*MSR I*	*$ 145*
	Design	$ -	$ 58	$ -	$ -	$ -	*Art 3*	*$ 29*
	Right-of-Way	$ 10	$ 40	$ 50	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 1	$ 10	$ 5	$ -	$ -		
	PROJECT TOTAL	$ 11	$ 108	$ 55	$ -	$ -	*$ 174*	*$ 174*
2	**Transit Stop** Access Improvements on Base Line, Boulder, 9th St, and Olive Tree Lane						**swk19002**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF*	*$ 8*
	Design	$ 3	$ -	$ -	$ -	$ -	*MSR I*	*$ 44*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*Art 3*	*$ 44*
	Construction Engineering	$ 7	$ 7	$ -	$ -	$ -		
	Construction	$ 36	$ 36	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 3	$ 5	$ -	$ -	$ -		
	PROJECT TOTAL	$ 49	$ 48	$ -	$ -	$ -	*$ 96*	*$ 96*
3	**Messina Street/Seine Avenue** Sidewalk Gap Closure						**swk21001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF*	*$ 8*
	Design	$ 3	$ -	$ -	$ -	$ -	*MSR I*	*$ 10*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*Art 3*	*$ 67*
	Construction Engineering	$ 10	$ 10	$ -	$ -	$ -	*SB 1-RMRA*	*$ 41*
	Construction	$ 48	$ 48	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 3	$ 5	$ -	$ -	$ -		
	PROJECT TOTAL	$ 63	$ 63	$ -	$ -	$ -	*$ 126*	*$ 126*
4	**City-Wide Sidewalk Repairs**						**swk23001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*Insurance*	*$ 540*
	Design	$ -	$ 40	$ -	$ -	$ -	*MSR I*	*$ 15*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ 75	$ -	$ -		
	Construction	$ -	$ -	$ 425	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ -	$ 5	$ 10	$ -	$ -		
	PROJECT TOTAL	$ -	$ 45	$ 510	$ -	$ -	*$ 555*	*$ 555*
	SIDEWALKS	**$ 123**	**$ 264**	**$ 565**	**$ -**	**$ -**	**$ 951**	**$ 951**

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

(IN $1,000's)

	PROJECT	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	*City Project Number and Fund Sources and Amounts*	
MISCELLANEOUS								
1	**Natural Parkland Trail**						**tra20001**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*GCF*	*$ 8*
	Design	$ 79	$ 20	$ -	$ -	$ -	*RTP*	*$ 1,560*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -	*ARPA*	*$ 584*
	Construction Engineering	$ -	$ 108	$ 108	$ -	$ -		
	Construction	$ -	$ 906	$ 906	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 5	$ 10	$ 10	$ -	$ -		
	PROJECT TOTAL	$ 84	$ 1,044	$ 1,024	$ -	$ -	*$ 2,152*	*$ 2,152*
	MISCELLANEOUS	**$ 84**	**$ 1,044**	**$ 1,024**	**$ -**	**$ -**	***$ 2,152***	**$ 2,152**
OPERATIONS and MAINTENANCE								
1	**Public Works O&M**						**No Proj. No.**	
	Environmental	$ -	$ -	$ -	$ -	$ -	*Gas Tax*	*$ 9,002*
	Design	$ -	$ -	$ -	$ -	$ -	*SB 1-RMRA*	*$ 2,063*
	Right-of-Way	$ -	$ -	$ -	$ -	$ -		
	Construction Engineering	$ -	$ -	$ -	$ -	$ -		
	Construction	$ -	$ -	$ -	$ -	$ -		
	Public Outreach	$ -	$ -	$ -	$ -	$ -		
	Project Management	$ 2,028	$ 2,104	$ 2,199	$ 2,309	$ 2,425		
		$ -	$ -	$ -	$ -	$ -		
	PROJECT TOTAL	$ 2,028	$ 2,104	$ 2,199	$ 2,309	$ 2,425	*$ 11,065*	*$ 11,065*
	OPERATIONS and MAINTENANCE	**$ 2,028**	**$ 2,104**	**$ 2,199**	**$ 2,309**	**$ 2,425**	***$ 11,065***	**$ 11,065**
TOTAL 5-YEAR CIP EXPENDITURES		**$14,783**	**$ 55,780**	**$ 23,143**	**$ 33,966**	**$ 100,166**	***$ 227,838***	**$ 227,838**

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

SUMMARY OF EXPENDITURES (in $1,000's)	
BRIDGES	$ 78,160
INTERCHANGES	$ 30,351
PAVEMENT MANAGEMENT PROGRAM	$ 21,906
STORM DRAINS	$ 17,218
SIGNALS	$ 2,598
STREETS	$ 63,437
SIDEWALKS	$ 951
MISCELLANEOUS	$ 2,152
OPERATIONS and MAINTENANCE	$ 11,065
TOTAL OF 5-YEAR CAPITAL IMPROVEMENT PROGRAM EXPENDITURES	**$ 227,838**

SUMMARY OF FUND SOURCES (in $1,000's)					
City Funds		***Unfunded***	**Grant**	***Other Agency***	***City***
AB2766	**AB2766 (South Coast Air Quality Management District AB2766 Subvention Program)**				$ 376
CDBG	**CDBG (Community Development Block Grant)**			$ 1,236	
DIF-Flood	**DIF-Flood (Development Impact Fees - Flood Control)**				$ 564
DIF-Loc	**DIF-Loc (Development Impact Fees - Local Circulation)**				$ 453
DIF-Reg	**DIF-Reg (Development Impact Fees - Regional Circulation)**				$ 1,234
DIF (5th St)	**DIF-Reg (Development Impact Fees - Regional Circulation 5th St)**				$ 697
Gas Tax	**Gas Tax**				$ 9,002
GCF	**GCF (General Capital Financing)**				$ 1,426
GCF Pmp	**Pavement Impact Fee**				$ 1,389
Insurance	**Insurance Fund**				$ 540
IVDA-Agmt	**IVDA-Agmt (Inland Valley Development agency Agreement)**				$ 3,039
MOE	**MOE (Maintenance of Effort)**				$ 725
MSR I	**MSR I (Measure I)**				$ 10,305
RDA-07	**RDA-07 (Redevelopment Agency 2007 Bonds)**				$ 7,250
SB 1-RMRA	**SB1-RMRA (Senate Bill 1-Road Repair and Accountability Act of 2017)**				$ 7,376
County Funds		***Unfunded***	**Grant**	***Other Agency***	***City***
Art 3	**Art 3 (Transportation Development Authority Article 3)**		$ 245		
MSR I -Mjr St (DIF-Loan)	**MSR I-Mjr-St (Measure I Major Street)**			$ 8,372	
Public Share-SBCTA	**Public Share (San Bernardino County Transportation Authority Public Share)**			$ 11,364	
SBCFCD	**SBCFCD (San Bernardino County Flood Control District/San Bernardino County)**			$ 14,500	
State Funds		***Unfunded***	**Grant**	***Other Agency***	***City***
Caltrans	**Caltrans (California Department of Transportation)**		$ 1,250		
RAC	**RAC (CalRecycle Rubberized Pavement Program)**		$ 350		
SB1-LPP	**SB 1-LPP (Senate Bill 1-Local Partnership Program)**		$ 1,700		
SMBMI-IGG	**SMBMI-IGG (San Manuel Band of Mission Indians Indian Gaming Grant)**		$ 1,355		

City of Highland
Capital Improvement Program (CIP) FY 2022/2023-2026/2027

Federal Funds		Unfunded	Grant	Other Agency	City
ARPA	**American Rescue Plan**		$ 4,955		
ATP	**ATP (Active Transportation Program)**		$ 13,622		
Carbon Reduc.	**Carbon Reduction-Grant**		$ 702		
Earmarks	**Earmarks (Federal Earmark Repurposing)**		$ 2,000		
EDA	**EDA (Economic Development Administration)**		$ 4,752		
HBP	**HBP (Highway Bridge Program)**		$ 68,996		
HSIP	**HSIP (Highway Safety Improvement Program)**		$ 390		
PNRS/STPL	**PNRS (Projects of National and Regional Significance Program)**		$ 27		
RAISE	**RAISE GRANT**		$ 17,603		
RTP	**RTP (Recreational Trails Program)**		$ 1,560		
Other Agency Funds		***Unfunded***	**Grant**	***Other Agency***	***City***
CCF	**SMBMI-CFF (San Manuel Band of Mission Indian Community Credit Fund)**			$ 7,318	
COR	**COR (City of Redlands Match Fund)**			$ 1,836	
COSB	**COSB (City of San Bernardino Match Fund)**			$ 2,905	
Developer	**Various Developers**			$ 1,022	
EVWD	**EVWD (East Valley Water District Match Fund)**			$ 37	
IVDA	**IVDA (Inland Valley Development Agency Match Fund)**			$ 1,635	
SBCo	**SBCo (County of San Bernardino)**			$ 1,753	
SMBMI	**SMBMI (San Manuel Band of Mission Indian Match Fund)**			$ 5,786	
Unfunded	**Unfunded**	$ 6,192			
	SOURCE FUNDING TOTALS	**$ 6,192**	**$ 119,507**	**$ 57,764**	**$ 44,375**
	Funding Source Percentages	2.72%	52.45%	25.35%	19.48%
TOTAL 5-YEAR CIP EXPENDITURES		**$**			**227,838**

CITY OF HIGHLAND
2023-2025 BIENNIAL BUDGET

Appropriations (Gann) Limit

Article XIIIB 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 XIIIB 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 (3) years of history of our limit and the amount of growth we have before reaching the limit.

Adopted Appropriations Limit FY 2019-2020	36,698,870	FY 2020-2021	38,137,363	FY 2021-2022	40,212,353	FY 2022-2023	42,967,991
Adjustment Factor	1.0391972		1.0544083		1.0391972		-
Assumed Responsibilities	-		-		-		-
Adopted Appropriations Limit FY 2020-2021	38,137,363	FY 2021-2022	40,212,353	FY 2022-2023	42,967,991	FY 2023-2024*	-

	FY 2020-2021	**FY 2021-2022**	**FY 2022-2023**	**FY 2023-2024***
Appropriations Limit	38,137,363	40,212,353	42,967,991	-
Appropriations Subject to the Limit	19,947,375	20,624,635	21,625,869	-
Appropriations Limit Margin	(18,189,989)	(19,587,718)	(21,342,123)	-
% of App. Subject/App. Limit	52.30%	51.29%	50.33%	#DIV/0!

***The Appropriations Limit for FY 2023-2024 cannot be calculated until demographic information is received from the California Department of Finance. This information is usually received in May of each year.**


NOVEMBER 24, 1987
CITY OF HIGHLAND

ABBREVIATIONS and ACRONYMS

AB - Assembly Bill

ACFR - Annual Comprehensive Financial Report

ADA - Americans with Disabilities Act

Admin- Administrative

AQMD - Air Quality Management District

Asst. - Assistance or Assistant

ATP - Active Transportation Funds

Art 3 - Article 3

Brg - Bridge

BSAR - Building Standards Administration Revolving

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

CFD - Community Facilities District

CIP - Capital Improvement Program

CIRA – California Intergovernmental Risk Authority

Comm. - Community

COPS - Citizen's Option for Public Safety

COR - City of Redlands

ABBREVIATIONS and ACRONYMS

COSB - County of San Bernardino/City of San Bernardino

CRV - California Redemption Value

CSA - County Service Area

CSMFO - California Society of Municipal Finance Officers

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

EDA - Economic Development Administration

EDI - Economic Development Initiative

ELC - Environmental Learning Center

Eng. - Engineering

EPA - Environmental Protection Agency

EVWD - East Valley Water District

FEMA - Federal Emergency Management Agency

FHWA - Federal Highway Administration

FPPC - Fair Political Practices Commission

ABBREVIATIONS and ACRONYMS

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

HCD - Housing and Community Development

HHW - Household Hazardous Waste

HIT - Highland Improvement Team

HSIP - Highway Safety Improvement Program

HUD - Housing and Urban Development

Ich - Interchange

IGG - Indian Gaming Grant

Ins. - Insurance

Int. - Interest

IRS - Internal Revenue Service

ABBREVIATIONS and ACRONYMS

IVDA - Inland Valley Development Agency

JAG - Justice Assistance Grant

JPA - Joint Powers Agreement

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

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

NPDES - National Pollutant Discharge Elimination System

O&M - Operations and Materials

OB - Oversight Board

Ola - Overlay

PARSAC - Public Agency Risk Sharing Authority of California

ABBREVIATIONS and ACRONYMS

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

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

ABBREVIATIONS and ACRONYMS

Sdr - Storm Drain

Sig - Signal

SLD - Street Light District

SLPP - State and Local Partnership Program

SLTPP - State and Local Transportation Partnership Program

SMBMI - San Manuel Band of Mission Indians

SMIP - Strong Motion Instrumentation Program

SMARA - State Mining and Reclamation Act

SR - State Route

SR2S - Safe Routes to Schools (State Grant)

SRTS - Safe Routes to Schools (Federal Grant)

S/SDMD - Street & Storm Drain Maintenance District

Str - Street

Svcs. - Services

Swk - Sidewalk

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

GLOSSARY

The following list of terms is commonly used financial terms:

ALLOCATE – To divide a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

APPROPRIATION – An authorization made by the City Council which permits expenditures of cash resources to occur.

ASSESSED VALUATION – A dollar value placed on real estate or other property by San Bernardino County as a basis for levying property taxes.

AUDIT – Conducted by an independent Certified Public Accounting (CPA) firm; the primary objective of an audit is to determine if the City's financial statements present the City's financial position and results of operations in conformity with generally accepted accounting principles.

BALANCED BUDGET – A budget in which planned expenditures do not exceed projected funds available.

BALANCE SHEET – A financial statement reporting the organization's assets, liabilities, and equity activities.

BUDGET – The document created by staff and approved by the City Council which establishes the broad policy guidance concerning the utilization of the City's financial resources.

BUDGET CALENDAR – A schedule of dates, which is followed in the preparation, adoption, and administration of the budget.

CONTINUING APPROPRIATION – Funds committed for a previous fiscal year expenditure, which were not spent in the year of appropriation but are intended to be used in the succeeding year. The most common example is an appropriation for a capital project.

CONTRACTUAL SERVICES – Services rendered to City activities by private firms, individuals, or other governmental agencies. Examples of services include building and safety, law enforcement and fire protection.

DEPARTMENT – A major organizational unit which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

ENCUMBRANCE – The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

EXPENDITURE – The outflow of funds paid for goods or services obtained.

FEES FOR SERVICES – Charges paid to the City by users of a service to help support the costs of providing that service.

GLOSSARY

FISCAL YEAR (FY) – The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

FRANCHISE FEE – A franchise fee is charged for the privilege of using public right-of-way and property within the City for public or private purposes.

FUND - An accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General, Special Revenue, Debt Service, and Capital Project.

FUND BALANCE - The excess of current assets over current liabilities and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GENERAL FUND - The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

GRANT - Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

INFRASTRUCTURE - The City's basic facilities, (e.g., streets, water, sewer, public buildings and parks).

LIABILITY - A claim on the assets of an entity.

OPERATING BUDGET - The portion of the budget that pertains to daily operations providing governmental services.

RESERVE - A portion of fund balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, grants, shared revenues, and interest income.

RISK MANAGEMENT - An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

SALES TAX - A tax on the purchase of goods and services that is distributed by the State based on point of sale.

SPECIAL ASSESSMENT - A levy made against certain properties to defray part, or all of the costs of a specific improvement or service deemed to primarily benefit those parties.

TRUST AND AGENCY FUNDS - Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

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NOVEMBER 24, 1987
CITY OF HIGHLAND

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET FOR FISCAL YEARS 2023-2025

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 2023-2025, 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 $80,220,845 and $54,499,475, estimated fund balance reserves of $49,327,375 and $42,231,715, and total estimated expenditures of $89,774,950 and $61,595,135 for fiscal years 2023-2024 and 2024-2025 respectively.

PASSED, APPROVED AND ADOPTED this 13th day of June 2023.

_____
Larry McCallon, Mayor

ATTEST:

_____
Betty Hughes, City Clerk

RESOLUTION NO. HA2023

A RESOLUTION OF THE HIGHLAND HOUSING AUTHORITY OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET FOR FISCAL YEARS 2023-2025

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 2023-2025, 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 $240,465 and $246,605, estimated fund balance reserves of $4,411,569 and $4,398,044, and total estimated expenditures of $286,695 and $260,130 for fiscal years 2023-2024 and 2024-2025 respectively.

PASSED, APPROVED AND ADOPTED this 13th day of June 2023.

_____
Larry McCallon, Chairman

ATTEST:

_____
Betty Hughes, Secretary

RESOLUTION NO. SARDA 2023-

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 2023-2025

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 2023-2025, 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 $7,358,500 and $7,356,210, estimated fund balance reserves of $3,562,589 and $3,562,589, and total estimated expenditures of $7,358,500 and $7,356,210 for fiscal years 2023-2024 and 2024-2025 respectively.

PASSED, APPROVED AND ADOPTED this 13th day of June 2023.

_____
Larry McCallon, Chair

ATTEST:

_____
Betty Hughes, Secretary

CITY OF HIGHLAND
NOVEMBER 24, 1987