CITY OF HIGHLAND

CITY COUNCIL AGENDA

Regular Meeting
December 10, 2024 at 6:00 PM
City Hall Donahue Council Chambers
27215 Base Line, Highland CA 92346

COUNCILMEMBERS
Penny Lilburn, Mayor
District 3

Larry McCallon, Mayor Pro Tem
District 5

Jesse Chavez-Cordova, Councilmember
District 1

Gregory Hogan, Councilmember Elect
District 1

Anaeli Solano, Councilmember
District 2

John P. Timmer, Councilmember
District 4

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

MISSION STATEMENT

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

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

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.

Levine Act: Pursuant to Government Code Section 84308, any party to a City proceeding must disclose on the record any campaign contributions made to a member of the City Council (or commission) in excess of $250 in the past 12 months. This disclosure requirement includes contributions by the party's agent and aggregated contributions from persons or entities related to the party. Please make the disclosure as soon as possible, but no later than the beginning of the proceeding.

CITY COUNCIL REGULAR MEETING
DECEMBER 10, 2024 - 6:00 p.m.
AGENDA

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ROLL CALL

REPORT FROM CLOSED SESSION

PUBLIC COMMENT (ITEMS NOT ON THE AGENDA)

To address the City Council, please complete a speaker form located at the entrance and give it to the City Clerk prior to the beginning of the meeting. Your name will be called when it is your turn to speak. State Law prohibits the City Council from acting on any item not on the agenda. Individual speakers are limited to three (3) minutes each.

For those wishing to make public comments by email to be read aloud at the meeting, please submit your comments by 5:00 p.m. on December 10, 2024, to the City Clerk at publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the December 10, 2024 agenda, please identify the agenda item number in the subject line. Emailed comments submitted by a speaker that also appears in person to address the same matter will not be read into the record.

ADMINISTER OATH OF OFFICE TO NEWLY APPOINTED COUNCILMEMBERS

Gregory Hogan	District 1
Penny Lilburn	District 3
Larry McCallon	District 5

CITY COUNCIL BUSINESS

1. Appointment of Mayor and Mayor Pro Tem for 2024/2025
   RECOMMENDATION: That the City Council choose one of its members as Mayor and another of its members as Mayor Pro Tem.

2. Membership on Various Council Subcommittees, Ad Hocs, and Agency Organizations
   RECOMMENDATION: That the City Council review and revise as appropriate the current membership on various Council Committees, Ad Hocs, and Agency Appointments.

CITY COUNCIL CONSENT CALENDAR

3. Waive the Reading of All Ordinances
   RECOMMENDATION: Waive the reading of all Ordinances in their entirety and read by title only.

4. Minutes - November 12, 2024 Regular City Council Meeting
   RECOMMENDATION: Approve the Minutes as submitted.

5. Warrant Register
   RECOMMENDATION: Approve Warrant Register No. 772 for December 10, 2024, in the amount of $2,597,132.41 and Payroll of $220,649.58.

6. Treasurer's Report for October 2024
   RECOMMENDATION: That the City Council receive and file Treasurer's Report for October 2024.

7. Claim Consideration - Noel Montes
   RECOMMENDATION: George Hills Company recommends the City Council reject the claim.

8. Claim Consideration - Maria Guadalupe Guerrero
   RECOMMENDATION: George Hills Company recommends the City Council reject the claim.

9. Resolution No. 2024-___, a Resolution of the City Council of the City of Highland, California Reaffirming and Extending Proclamation of a Local Emergency in the City of Highland as a Result of the Line Fire
   RECOMMENDATION: That the City Council adopt Resolution No. 2024-___, continuing to extend the Proclamation of a Local Emergency in the City of Highland as a result of the Line Fire.

10. The Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion Letter, and the Gann Limit (Appropriations Limit) Letter. All Reports are for Fiscal Year Ended June 30, 2024
RECOMMENDATION: The Finance/Personnel Subcommittee recommends that the City Council receive and file the Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2024.

11. AB1600 Development Impact Fee Annual Report for Fiscal Year 2023/2024 per Government Code Section 66006
RECOMMENDATION: The Finance/Personnel Subcommittee recommends the City Council receive and file the AB 1600 Development Impact Fee Annual Report for Fiscal Year 2023/2024.

12. Developer In-Lieu Fee Annual Report for Fiscal Year 2023/2024
RECOMMENDATION: The Finance/Personnel Subcommittee recommends the City Council receive and file the Developer In-Lieu Fee Annual Report for Fiscal Year 2023/2024.

13. Resolution No. 2024-___ Establishing Employee Salaries
RECOMMENDATION: That the City Council:
1) Approve a 5% salary increase beginning January 1, 2025 for the Assistant Public Works Director; and
2) Adopt Resolution No. 2024-___, establishing employee salaries.

14. Easements Acceptance - Erika and Ricardo Velarde Family Revocable Living Trust - New Single Family Residence Project (7415 Via Deldene)
RECOMMENDATION: That the City Council:
1) Accept Grants of Easement for sidewalk purposes and community trail purposes from Erika and Ricardo Velarde; and
2) Direct the City Clerk to record the Grants of Easements.

15. Second Reading of Ordinance No. 467 - City of Highland Community Facilities District No. 2024-001 (Highland Park) Authorizing the Levy of a Special Tax Therein
RECOMMENDATION: That the City Council conduct a second reading, read by title only, and waive further reading of Ordinance No. 467.

16. Budget Adjustments for Emergency Preparedness and Response Efforts as a Result of the Line Fire for Fiscal Year 2024/2025
RECOMMENDATION: The Finance/Personnel Subcommittee recommends the City Council:
1) Approve a budget adjustment in the amount of $200,001 from the General Fund reserves, Economic Uncertainty fund balance (001-2550), to be expended from 001.1450.4260 for immediate emergency preparedness and response efforts. This adjustment will bring the total budget emergency preparedness and response efforts to $300,000 for Fiscal Year 2024/2025; and
2) Authorize the City Manager to approve contracts and purchase orders up to the total budgeted amount of $300,000 for emergency preparedness and response efforts.

CITY COUNCIL PUBLIC HEARING

The order of business for Public Hearings shall be:

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

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

17. Allocation of the City of Highland's Community Development Block Grant Funds for Fiscal Year 2025/2026
RECOMMENDATION: That the City Council prioritize funding of Fiscal Year 2025/2026 Community Development Block Grant Applications.

CITY COUNCIL LEGISLATIVE

18. First Amendment to the Revised and Restated Solid Waste Franchise Agreement Between the City of Highland and Burrtec Waste Industries, Inc., to Incorporate Senate Bill 1383 Requirements
RECOMMENDATION: That the City Council approve and authorize the Mayor to execute the First Amendment to the Revised and Restated Solid Waste Franchise Agreement between the City of Highland and Burrtec Waste Industries, Inc., to incorporate Senate Bill 1383 requirements.

19. Tract 19915 - Assignment Agreement (Century Communities)
RECOMMENDATION: That the City Council:
1) Adopt Resolution No. 2024-___, to accept the replacement subdivision bonds;
2) Authorize the Mayor to sign the "Assignment and Assumption Agreement" for Tract 19915; and
3) Approve the release of the improvement bonds for Tract 19915 posted by the original owner.

20. Appoint Three (3) Members of the Public to the Historic and Cultural Preservation Board
RECOMMENDATION: That the City Council appoint three (3) members of the public to the Historic and Cultural Preservation Board.

21. City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)
RECOMMENDATION: Discussion and possible action.

22. Council Member Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)
RECOMMENDATION: Discussion and possible action.

ANNOUNCEMENTS

CLOSED SESSION

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

ADJOURN

Regular Meetings
Effective March 1, 2022, pursuant to Resolution No. 2022-001, the regular City Council meetings will be held once a month on the second Tuesday of each month. The next regular meetings of the City Council for 2025 are as follows: January 14, February 11, March 11, April 8, May 13, June 10, July 8, August 12, September 9, October 14, November 12, December 9.

I, Alondra Muñoz, City Clerk, certify I caused to be posted this Agenda on or before December 5, 2024, 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), and City Hall (27215 Base Line).

Date: December 5, 2024

Alondra Muñoz
City Clerk

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

SUBJECT: Appointment of Mayor and Mayor Pro Tem for 2024/2025

RECOMMENDATION: That the City Council choose one of its members as Mayor and another of its members as Mayor Pro Tem

FISCAL IMPACT: None

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

BACKGROUND: In accordance with Resolution No. 2001-012, Section 3.1(b), the City Council will annually meet to appoint a Mayor and Mayor Pro Tem for the coming year. The Mayor will turn the meeting over to the City Clerk who will take nominations and the vote for Mayor. After the appointment of the Mayor, the City Clerk will turn the meeting over to the newly appointed Mayor who will then take nominations and the vote for Mayor Pro Tem.

Approved _____ Motion _____ Second _____ Agenda Item No. 1

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

1

City Manager

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

SUBJECT: Membership on Various Council Subcommittees, Ad Hocs and Agency Organizations

RECOMMENDATION: Review and revise as appropriate current membership on various Council Subcommittees, Ad Hocs and Agency Appointments

FISCAL IMPACT: None

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

BACKGROUND: Traditionally, the Council has reviewed the appointments to the Subcommittees, Ad Hocs and Agencies annually in December. The Subcommittee and Agency appointments are done with the approval of a majority of the Council, however, only the Mayor may establish or delete an Ad Hoc Committee.

Approved _____ Motion _____ Second _____ Agenda Item No. 2

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

CITY OF HIGHLAND
AD HOC APPOINTMENTS

An ad hoc committee is composed solely of less than a quorum of the legislative body and is exempted from the Brown Act. Ad Hoc Committees are created by the Mayor to serve a limited or single purpose, are not perpetual, and are to be dissolved once their specific task is completed. The City Clerk shall be notified of the creation of an Ad Hoc Committee and the members appointed.

AD HOC	MEMBERS	ESTABLISHED

There are no Ad Hoc Committees.

CITY OF HIGHLAND
CITY COUNCIL ASSIGNMENTS

SUBCOMMITTEES	MEMBERS	ESTABLISHED
Community Day of Service	Chavez, Solano	12/08/15
Finance/Personnel	McCallon, Timmer	12/18/87
Legislative	Chavez, Solano	08/23/88
Public Facilities	Solano, Timmer	12/14/99
Public Safety	Chavez, Lilburn	05/10/88
Public Works	McCallon, Timmer	05/10/88

AGENCY APPOINTMENTS

Omnitrans	Lilburn, Alt-McCallon
SANBAG	McCallon, Alt-Lilburn
SBIAA	Lilburn, Alt-McCallon
SCAG	Lilburn, Alt-Solano
Santa Ana River Wash Area Coordinated Planning Activities Committee	Chavez, Alt-Timmer
Solid Waste Task Force	Lilburn, Alt-Morgan

STAFF AGENCY APPOINTMENTS

Gangs & Drugs Task Force	Chief of Police
California Intergovernmental Risk Authority (CIRA)	Nava-Cruz, Alt-Zamano

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

SUBJECT: Waive the Reading of All Ordinances

RECOMMENDATION: Waive the reading of all Ordinances in their entirety and read by title only.

Approved _____	Motion _____	Second _____	Agenda Item No. 3
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

City Clerk

City Manager

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

SUBJECT: Minutes - November 12, 2024 Regular Meeting

RECOMMENDATION: Approve the Minutes as submitted.

Approved _____ Motion _____ Second _____ Agenda Item No. 4

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

CALL TO ORDER

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

The invocation was given by Pastor Al LeBrun, Immanuel Baptist Church, and the Pledge of Allegiance was led by Councilmember Chavez-Cordova.

ROLL CALL

Present: Chavez-Cordova, McCallon, Solano, Timmer
Absent: Lilburn

REPORT FROM CLOSED SESSION

None

SPECIAL PRESENTATIONS

Mayor Pro Tem McCallon presented Councilmember Chavez-Cordova a Certificate of Recognition along with an engraved wooden chair to acknowledge his dedicated service to the Highland City Council.

Councilmember Chavez-Cordova thanked the City Council and staff for their hard work and appreciated the opportunity to collaborate with them.

PUBLIC COMMENT (ITEMS NOT ON THE AGENDA)

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

CITY COUNCIL CONSENT CALENDAR

A MOTION was made by Councilmember Timmer, seconded by Councilmember Solano, to approve the consent calendar as submitted. Motion carried on a roll call vote, 4-0, with Mayor Lilburn being absent.

1. Waive the Reading of All Ordinances

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

2. Minutes - October 8, 2024 Regular City Council Meeting

   Approved the Minutes as submitted.

3. Minutes - October 8, 2024 City Council Special Meeting

   Approved the Minutes as submitted.

4. Warrant Register

Approved Warrant Register No. 771 for November 12, 2024, in the amount of $2,356,027.12 and Payroll of $373,220.99.

5. Treasurer's Report for September 2024

Received and filed Treasurer's Report for September 2024.

6. Second Reading of Zone Change (ZC 24-001): Ordinance No. 466 of the City of Highland to Change the Zoning Designation of Three (3) Parcels on 8.3 acres from Single Family Residential (R-1) to Planned Development (PD) Related to a Development Consisting of 79 Single-Family Lots

Conducted a second reading of Zone Change (ZC 24-001), read by title only, and waived further reading of Ordinance No. 466, changing the zoning designation from Single-Family Residential (R-1) to Planned Development (PD).

ORDINANCE NO. 466
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING ZONE CHANGE (ZC 24-001) TO CHANGE THE ZONING DESIGNATION OF THREE (3) PARCELS FROM SINGLE FAMILY RESIDENTIAL (R-1) TO PLANNED DEVELOPMENT (PD) RELATED TO A DEVELOPMENT CONSISTING OF 79 SINGLE-FAMILY LOTS AND COMMON AREAS ON AN 8.3 ACRE SITE LOCATED ON THE WEST SIDE OF CENTRAL AVENUE, APPROXIMATELY 400 FEET SOUTH OF BASE LINE (ASSESSOR PARCEL NUMBERS 1192-341-11, 1192-361-45, AND 1192-361-47)

7. Resolution No. 2024-051, a Resolution of the City Council of the City of Highland, California, Reaffirming and Extending Proclamation of a Local Emergency in the City of Highland as a Result of the Line Fire

Adopted Resolution No. 2024-051, continuing to extend the Proclamation of a Local Emergency in the City of Highland as a result of the Line Fire.

RESOLUTION NO. 2024-051
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, PROCLAIMING THE CONTINUED EXISTENCE OF A LOCAL EMERGENCY AS A RESULT OF THE LINE FIRE

CITY COUNCIL PUBLIC HEARING

8. Public Hearing to Consider Calling a Special Election; Declaring the Results of the Election; and Approving Formation and Levy of Special Taxes for City of Highland Community Facilities District No. 24-001 (Highland Park) Generally Located North of Base Line, East of Club View Drive and West of the Greenbrier Place

Mayor Pro Tem McCallon opened the public hearing to consider calling a special election; declaring the results of the election; and approving formation and levy for the special taxes for City of Highland Community Facilities District No. 24-001 (Highland Park).

Public Works Director/City Engineer Duran Jr. stated the item is a proposed formation of the Community Facilities District (CFD) for the Highland Park project.

A CFD is a mechanism that allows agencies to impose a special tax to finance newly constructed improvements. This requirement is standard for all new developments, ensuring that these facilities are appropriately maintained.

The Highland Park project will consist of 46 homes, and Special Tax "A" will amount to $1,058. This tax will cover the maintenance of various infrastructure elements, including streets, curbs, gutters, sidewalks, streetlights, and storm drains. The landscaping maintenance will be managed by the Homeowners Association (HOA).

Mayor Pro Tem McCallon asked if there were any questions or comments from the public, hearing none, he closed the public hearing and brought it back to City Council for discussion.

City Attorney Marroquin stated prior to this action, she would like to verify with the City Clerk that no majority protest was present for the official record.

City Clerk Muñoz confirmed there was not.

Mayor Pro Tem McCallon asked if there were any questions from staff, hearing none, he closed the public hearing and brought it back to City Council for a motion.

A MOTION was made by Councilmember Solano, seconded by Councilmember Timmer to adopt Resolution No. 2024-052, entitled: A resolution of formation of the City Council of the City of Highland, California, to establish City of Highland Community Facilities District No. 24-001 (Highland Park), to establish an appropriations limit therefor, to authorize the submittal of the levy of special taxes, and to submit the establishment of an appropriations limit, to the qualified electors of such Community Facilities District; and adopt Resolution No. 2024-053, entitled: A resolution of the City Council of the City of Highland, California, calling a special election and submitting to the qualified electors of City of Highland Community Facilities District No. 24-001 (Highland Park) propositions regarding the establishment of an appropriations limit and the annual levy of a special tax within the Community Facilities District. Motion carried, 3-1, with Councilmember Chavez-Cordova dissenting and with Mayor Lilburn being absent.

RESOLUTION NO. 2024-052
A RESOLUTION OF FORMATION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, TO ESTABLISH CITY OF HIGHLAND COMMUNITY FACILITIES DISTRICT NO. 24-001 (HIGHLAND PARK), TO ESTABLISH AN APPROPRIATIONS LIMIT THEREFOR, TO AUTHORIZE THE SUBMITTAL OF THE LEVY OF SPECIAL TAXES, AND TO SUBMIT THE ESTABLISHMENT OF AN APPROPRIATIONS LIMIT, TO THE QUALIFIED ELECTORS OF SUCH COMMUNITY FACILITIES DISTRICT

RESOLUTION NO. 2024-053
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, A SPECIAL ELECTION AND SUBMITTING TO THE QUALIFIED ELECTORS OF CITY OF HIGHLAND COMMUNITY FACILITIES AND SUBMITTING TO THE QUALIFIED ELECTORS OF CITY OF HIGHLAND COMMUNITY FACILITES DISTRICT NO. 24-001 (HIGHLAND PARK) PROPOSITIONS REGARDING THE ESTABLISHMENT OF AN APPRORIATIONS LIMIT AND THE ANNUAL LEVY OF A SPECIAL TAX WITHIN THE COMMUNITY FACILITIES DISTRICT

City Attorney Marroquin stated City Council will move forward with the opening of the election and asked the City Clerk to retrieve the ballots.

City Clerk Muñoz stated all ballots in the election have been submitted and declared the election closed.

City Attorney Marroquin stated once the City Clerk reviews the ballots, she may announce the election results.

City Clerk Muñoz stated all votes say yes.

City Attorney Marroquin confirmed with the City Clerk that she received one ballot from one owner in favor of the special tax.

City Clerk Muñoz stated that is correct.

City Attorney Marroquin stated that concludes the election. City Council could move to the consideration of the resolution declaring the results of the special election.

A MOTION was made by Councilmember Timmer, seconded by Councilmember Solano to adopt Resolution No. 2024-054, entitled: A resolution of the City Council of the City of Highland, California, declaring the results of a special election in City of Highland Community Facilities District No. 24-001 (Highland Park) and directing the recording of a notice of special tax lien. Motion carried, 3-1, with Councilmember Chavez-Cordova dissenting and with Mayor Lilburn being absent.

RESOLUTION NO. 2024-054
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, DECLARING THE RESULTS OF A SPECIAL ELECTION IN THE CITY OF HIGHLAND COMMUNITY FACILITIES DISTRICT NO. 24-001 (HIGHLAND PARK) AND DIRECTING THE RECORDING OF A NOTICE OF SPECIAL TAX LIEN

City Attorney Marroquin stated the final decision pertains to the ordinance of the City Council authorizing the levy of special tax.

A MOTION was made by Councilmember Solano, seconded by Councilmember Timmer to introduce Ordinance No. 467, entitled: An ordinance of the City Council of the City of Highland, California, acting in its capacity as the legislative body of City of Highland Community Facilities District No. 24-001 (Highland Park) authorizing the levy of special tax therein. Motion carried, 3-1, with Councilmember Chavez-Cordova dissenting and with Mayor Lilburn being absent.

City Clerk Muñoz introduced Ordinance No. 467.

ORDINANCE NO. 467
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORINA, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF THE CITY OF HIGHLAND COMMUNITY FACILITIES DISTRICT NO. 24-001 (HIGHLAND PARK) AUTHORIZING THE LEVY OF A SPECIAL TAX THERIN

Which title was read.

CITY COUNCIL LEGISLATIVE

9. Construction and Construction Management Services Contract Awards - Greenspot Road Median and Parkway Improvements Project (Project No. str23002) - Bid No. 2024-06

Public Works Director/City Engineer Duran Jr. gave a brief review of the staff report.

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

1) Award the construction contract for Bid No. 2024-06, Greenspot Road Median and Parkway Improvements Project to the responsible low bidder Hardy & Harper, Inc., in the amount of $951,000; and
2) Approve a budget adjustment of $400,660 from the "2007 RDA" fund balance Special Capital Projects (Account No. 010.2560) to be expended from Traffic Improvements (Account No. 010-3830-6550). Motion carried 4-0, with Mayor Lilburn being absent.

10. 2025 Community Events

Public Services Manager Morgan gave a brief review of the staff report.

A MOTION was made by Councilmember Chavez-Cordova, seconded by Councilmember Solano to direct staff accordingly regarding Community Events. Motion carried, 4-0, with Mayor Lilburn being absent.

11. Appoint Two (2) Members of the Public to the Community Trails Committee

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

She opened the floor for nominations.

Councilmember Solano nominated the two (2) incumbent applicants, Brent Merideth and Richard Bowman.

Hearing no other nominations, City Clerk Muñoz closed the floor for nominations.

City Clerk Muñoz called for the vote of the two (2) applicants Brent Merideth and Richard Bowman.

City Council unanimously reappointed both members to the Community Trails Committee.

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

City Manager Zamano stated the Highland Sheriff's Department for the period of October 8 through November 10 received a total 3,605 calls, made 412 reports, 139 arrests, 129 citations, 295 traffic enforcement stops, 73 traffic collisions, towed 57 vehicles, 35 transient calls.

The Highland Sheriff's Department is beginning to see the benefits of the newly established Deputy position for Traffic Enforcement, which received approval from City Council. In this month's report, there was a remarkable 74% rise in citation issues, increasing from 74 to 129, along with a staggering 280% increase in vehicles towed, rising from 10 to 57.

The Highland Fire Department for the month of October received 606 calls for service, some of which included: 458 medical aids, 32 traffic collisions, 10 structure fires, 19 vegetation fires, and 4 vehicle fires.

The Administrative Services/Finance Department for the month of October issued 56 business licenses. Most of the licenses were for external contractors associated with the Costco construction site and various development projects, as well as two new businesses within the city, Trendsetters Salon and Day Spa. There was a renewal of 217 business licenses, an issuance of 35 dog licenses, 77 yard sale permits, and 230 account payable checks.

The Highland Newsletter has been redesigned to keep residents informed about the latest events in Highland, while providing helpful resources.

The Public Works Department is currently recruiting two (2) vacancies: Assistant Engineer/Associate Engineer/Senior Civil Engineer, and Maintenance Worker I/II, depending on applicants' qualifications. Additionally, Ryan Ramos has been promoted from Maintenance Worker II to Public Services Coordinator.

Public Works staff provided an update to the Public Works Subcommittee on October 30 concerning the preparedness efforts following the Line Fire response. Areas impacted by the Line Fire face a heightened risk of flooding and debris flow during storms due to the loss of vegetation. Staff are collaborating with Police and Fire Departments to identify high-risk areas and implement measures to protect life and property. These initiatives may include the installation of k-rails and debris barriers where possible, weather alert response plans, advanced roadway closures and detours, as well as pre-staged equipment. San Bernardino County is undertaking similar initiatives, with staff working closely with them. Resources will be shared through the website's social media and newsletter. Be sure to sign up for the Smart 911 Telephone Emergency Notification System (TENS) to receive important messages and emergency alerts.

Staff received budget approvals from the Finance/Personnel Subcommittee to purchase equipment, materials, and contract support necessary for implementing mitigation measures or preemptively responding to emergencies. This includes buying sandbags and equipment for response, K-rails, traffic control signage, and storm-related needs. Authority granted by the Finance/Personnel Subcommittee amounts to $200,000, just

under $100,000. Staff will present an item to the City Council in December, requesting a budget increase of up to $300,000 for these unanticipated efforts. The request will also seek authorization for the City Manager to spend these funds to ensure preparedness for upcoming events.

For the month of October, Burrtec completed 233 illegal dumping work orders.

On Monday, November 25 from 12:00 p.m. to 5:00 p.m., a Blood Drive will be held at the Highland Police Station.

Crestwood Communities (Crestwood) is gearing up to commence construction on their tract, which will feature 34 new single-family detached homes on small lots. This development is situated behind the Smart & Final on Base Line, within the Highland Town Center Policy area. Crestwood is currently in the second plan check with Building and Safety and has finalized their map, landscape plans, and Covenants, Conditions and Restrictions (CC&R). Groundbreaking is anticipated to take place this winter.

Staff have begun preparations for the upcoming homeless Point-In-Time Count, set for January 23, 2025. As in previous years, Senior Compliance Officer Owens will lead the effort for the city, collaborating with various city departments and the Quality of Life team to guarantee an accurate count.

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

Councilmember Timmer stated the Costco project in District 4 is constructing rebar installation and expressed enthusiasm about the progress being made.

ANNOUNCEMENTS

None

CLOSED SESSION

None

ADJOURN

There being no further business, Mayor Pro Tem McCallon adjourned the meeting at 6:35 p.m.

Submitted By:

Alondra Muñoz
City Clerk

Approved By:

Penny Lilburn
Mayor

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Leticia Nava-Cruz, Director of Administrative Services/City Treasurer LNC

SUBJECT: Warrant Register #772

RECOMMENDATION: City Council to approve Warrant Register #772; Warrants in the amount of $2,597,132.41 and Payroll in the amount of $220,649.58

FISCAL IMPACT: The total of Cash and Expenditures is $2,817,781.99

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

BACKGROUND: See Printouts Attached.

Approved _____ Motion _____ Second _____ Agenda Item No. 5

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

CITY OF HIGHLAND

WARRANT REGISTER #772

December 10, 2024

Warrants:

11/5/2024	Ck#90410-90452 & Wire#1002770676		230,076.95
11/12/2024	Ck#90453-90478		76,823.55
11/15/2024	Payroll Wire #963-966 & Ck #90479		70,400.28
11/19/2024	Ck#90480-90530		1,773,374.50
11/26/2024	Ck#90531-90563		383,596.69
11/29/2024	Payroll Wire #967- 970 & Ck #90564		62,423.97
12/2/2024	Payroll Wire #971-973		436.47
		Total Warrants	$2,597,132.41

Payroll:

11/15/2024	Direct Deposits #14572-14613		114,572.19
11/15/2024	Ck #734		279.98
11/29/2024	Direct Deposits #14614-14655		103,326.45
11/29/2024	Ck #735		339.27
12/2/2024	Direct Deposit #14656		2,131.69
		Total Payroll	$ 220,649.58

Total Warrants & Payroll **$2,817,781.99**

APPROVED BY:

Larry McCallon
Finance Subcommittee

Carlos Zamano
City Manager

John Timmer
Finance Subcommittee

Leticia Nava-Cruz
Director of Administrative
Services/City Treasurer

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90410	11/5/2024	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC-9/29-10/12/24		
			CROSSING GUARD SVC-9/29-10/12/24		
			002.8200.4530		3,405.78
				Total :	**3,405.78**
90411	11/5/2024	005771 AMAZON CAPITAL SERVICES	YMCA:RETURN HALLOWEEN SUPPLIES		
			YMCA:RETURN HALLOWEEN SUPPLIES		
			001.6020.4336		-58.56
			OFFICE SUPPLIES & CHAIR		
			OFFICE SUPPLIES & CHAIR		
			001.4600.4200		155.79
			YMCA HALLOWEEN EVENT SUPPLIES		
			YMCA HALLOWEEN EVENT SUPPLIES		
			001.6020.4336		87.51
			EMPLOYEE SPECIAL EVENTS (HOLIDAY)		
			EMPLOYEE SPECIAL EVENTS (HOLIDAY)		
			001.1600.4337		952.22
			USB C CHARGERS		
			USB C CHARGERS		
			042.9510.4203		25.04
				Total :	**1,162.00**
90412	11/5/2024	005549 APOLLO WOOD RECOVERY, INC.	CANYON OAK PK: REPLENISH PLAY FIBER		
			CANYON OAK PK: REPLENISH PLAY FIBER		
			016.8540.4206		4,422.39
				Total :	**4,422.39**
90413	11/5/2024	005516 BASE HILL, INC.	JANITORIAL SVC-OCT		
			CITY HALL-OCT		
			042.9510.4504		1,808.80
			CC-OCT		
			042.9510.4504		360.14
			AURANTIA PARK-OCT		
			001.6000.4504		1,683.73
			COMMUNITY PARK-OCT		
			001.6000.4504		2,258.10
			POLICE DEPT-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90413	11/5/2024	005516 BASE HILL, INC.	(Continued)		
			001.2000.4504		1,250.64
				Total :	**7,361.41**
90414	11/5/2024	006228 BIG BRAND TIRE & SERVICE CO	VEH#118:TIRE REPLACEMENT		
			VEH#118:TIRE REPLACEMENT		
			004.8310.4240		98.17
				Total :	**98.17**
90415	11/5/2024	005345 CALIFORNIA ASSOCIATION OF CODE	PROFESSIONAL DUES:WILSON		
			PROFESSIONAL DUES:WILSON		
			001.4200.4310		100.00
				Total :	**100.00**
90416	11/5/2024	005926 CALIFORNIA INTERGOVERNMENTAL	DE LLOYD CLAIM-7/24-9/24		
			DE LLOYD CLAIM-7/24-9/24		
			041.9500.4390		3,336.00
			LAZARO CLAIM-7/24-9/24		
			LAZARO CLAIM-7/24-9/24		
			041.9500.4390		6,097.50
				Total :	**9,433.50**
90417	11/5/2024	004459 CLARK, MARCIE	UNIFORM REIMB-CLARK		
			UNIFORM REIMB-CLARK		
			001.2000.4566		289.27
				Total :	**289.27**
90418	11/5/2024	000085 EAST VALLEY WATER DISTRICT	LMD 04-OCT		
			LMD 04-OCT		
			012.8500.4030		74.04
			POLICE STATION-OCT		
			POLICE STATION-OCT		
			001.2000.4030		210.09
			POLICE STATION-OCT		
			POLICE STATION-OCT		
			001.2000.4030		2,811.06
			LMD 29-OCT		
			LMD 29-OCT		
			012.8500.4030		243.14

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90418	11/5/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			CITY HALL-OCT	
			CITY HALL-OCT	
			042.9510.4030	422.68
			LMD 15A-OCT	
			LMD 15-A-OCT	
			012.8500.4030	391.66
			LMD 07-OCT	
			LMD 07-OCT	
			012.8500.4030	129.86
			BASELINE MEDIAN-OCT	
			BASELINE MEDIAN-OCT	
			004.8310.4030	305.16
			FS#1-OCT	
			FS#1-OCT	
			029.2100.4030	130.00
			FS#1-OCT	
			028.2050.4030	129.99
			LMD 21B-OCT	
			LMD 21-B-OCT	
			012.8500.4030	348.50
			FS#2-OCT	
			FS#2-OCT	
			029.2100.4030	135.47
			FS#2-OCT	
			028.2050.4030	135.46
			AURANTIA PK-OCT	
			AURANTIA PK-OCT	
			001.6000.4030	1,868.30
			LMD 44-OCT	
			LMD 44-OCT	
			012.8500.4030	1,562.30
			LMD 15B-OCT	
			LMD 15-B-OCT	
			012.8500.4030	830.86
			FS#3 FS-OCT	
			FS#3 FS-OCT	
			029.2100.4030	28.85

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90418	11/5/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			FS#3 FS-OCT	
			028.2050.4030	28.85
			FS#2 FS-OCT	
			FS#2 FS-OCT	
			029.2100.4030	21.13
			FS#2 FS-OCT	
			028.2050.4030	21.12
			BASELINE MEDIAN-OCT	
			BASELINE MEDIAN-OCT	
			004.8310.4030	698.26
			LMD 73-OCT	
			LMD 73-OCT	
			012.8500.4030	70.12
			LMD 37-OCT	
			LMD 37-OCT	
			012.8500.4030	49.74
			FS#3 DOM-OCT	
			FS#3 DOM-OCT	
			029.2100.4030	383.51
			FS#3 DOM-OCT	
			028.2050.4030	383.50
			LMD 21A-OCT	
			LMD 21A-OCT	
			012.8500.4030	615.74
			POLICE STATION-OCT	
			POLICE STATION-OCT	
			001.2000.4030	57.70
			FS#3 IRR-OCT	
			FS#3 IRR-OCT	
			029.2100.4030	39.72
			FS#3 IRR-OCT	
			028.2050.4030	39.72
			BOULDER MEDIAN-OCT	
			BOULDER MEDIAN-OCT	
			004.8310.4030	2,881.64
			POLICE STATION-OCT	
			POLICE STATION-OCT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90418	11/5/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)		
			001.2000.4030		57.70
			CITY HALL FS-OCT		
			CITY HALL FS-OCT		
			042.9510.4030		40.14
				Total :	**15,146.01**
90419	11/5/2024	003073 EWING IRRIGATION PRODUCTS INC	COMM PK:IRR REPAIR		
			COMM PK:IRR REPAIR		
			001.6000.4206		626.86
				Total :	**626.86**
90420	11/5/2024	004418 FAILSAFE TESTING, LLC	FS#1-3: ANNUAL LADDER TESTING		
			FS#1-3: ANNUAL LADDER TESTING		
			029.2100.4242		2,621.48
				Total :	**2,621.48**
90421	11/5/2024	004956 FIDELITY SECURITY	VISION-NOV		
			VISION-NOV		
			001.1160		220.32
			VISION-NOV		
			004.1160		40.80
			VISION-NOV		
			010.1160		14.18
			VISION-NOV		
			012.1160		5.18
			VISION-NOV		
			016.1160		5.18
			VISION-NOV		
			023.1160		1.04
			VISION-NOV		
			024.1160		0.41
			VISION-NOV		
			041.1160		9.12
			VISION-NOV		
			042.1160		10.36
			VISION-NOV		
			070.1160		6.08

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90421	11/5/2024	004956	004956 FIDELITY SECURITY	(Continued)	Total :	312.67
90422	11/5/2024	001122	GALLS, LLC	UNIFORMS: MORGAN		
				UNIFORMS: MORGAN		
				001.4200.4249		168.31
					Total :	168.31
90423	11/5/2024	004939	GUARDIAN	DENTAL-NOV		
				DENTAL-NOV		
				001.1160		1,304.65
				DENTAL-NOV		
				004.1160		171.84
				DENTAL-NOV		
				010.1160		65.83
				DENTAL-NOV		
				012.1160		10.61
				DENTAL-NOV		
				016.1160		10.61
				DENTAL-NOV		
				024.1160		1.01
				DENTAL-NOV		
				041.1160		29.64
				DENTAL-NOV		
				070.1160		17.79
					Total :	1,611.98
90424	11/5/2024	006342	HERNANDEZ, FRANCISCO	DRA21009 DEV DEP REFUND		
				DRA21009 DEV DEP REFUND		
				001.1320		1,894.05
					Total :	1,894.05
90425	11/5/2024	001320	HIGHLAND SENIOR CENTER	CDBG CV COVID19 GROCERY-AUG		
				CDBG CV COVID19 GROCERY-AUG		
				006.8400.4353		1,179.95
				CDBG CV COVID19 MEALS-AUG		
				CDBG CV COVID19 MEALS-AUG		
				006.8400.4353		4,590.00
				CDBG REIMB-AUG		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90425	11/5/2024	001320 HIGHLAND SENIOR CENTER	(Continued)		
			CDBG REIMB-AUG		
			006.8400.4348		1,900.00
			CDBG REIMB-SEP		
			CDBG REIMB-SEP		
			006.8400.4348		1,900.00
			CDBG REIMB-JUL		
			CDBG REIMB-JUL		
			006.8400.4348		1,900.00
				Total :	**11,469.95**
90426	11/5/2024	001320 HIGHLAND SENIOR CENTER	CDBG CV COVID19 MEALS-SEP		
			CDBG CV COVID19 MEALS-SEP		
			006.8400.4353		3,990.00
				Total :	**3,990.00**
90427	11/5/2024	002664 INLAND LIGHTING SUPPLIES, INC.	PD:LIGHTS		
			PD:LIGHTS		
			001.2000.4070		104.40
			CITY HALL:BLDG LIGHTS		
			CITY HALL:BLDG LIGHTS		
			042.9510.4070		113.10
			FS#3:FLAG LIGHT REPLACEMENT		
			FS#3:FLAG LIGHT REPLACEMENT		
			028.2050.4070		70.69
			FS#3:FLAG LIGHT REPLACEMENT		
			029.2100.4070		70.69
			CORP YARD:BOXES FOR FLRSCNT LIGHTS		
			CORP YARD:BOXES FOR FLRSCNT LIGHTS		
			004.8310.4206		320.00
				Total :	**678.88**
90428	11/5/2024	005632 INNOVATIVE SIGNS & DESIGNS	CITY HALL & COUNCIL 16" LETTERS & INSTAL		
			CITY HALL & COUNCIL:LTRS & INST		
			042.9510.4075		5,980.63
				Total :	**5,980.63**
90429	11/5/2024	006343 INTERMEDIA.NET INC.	VOIP-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90429	11/5/2024	006343 INTERMEDIA.NET INC.	(Continued)		
			VOIP-NOV		
			042.9510.4533		2,308.73
				Total :	**2,308.73**
90430	11/5/2024	000127 K & L HARDWARE	CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		21.54
			GRAFFITI:MISC SUPPLIES		
			GRAFFITI:MISC SUPPLIES		
			001.6010.4206		38.77
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		12.89
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		124.91
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		32.31
			CORP YARD: MISC SUPPLIES		
			CORP YARD: MISC SUPPLIES		
			004.8310.4206		17.97
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		15.47
				Total :	**263.86**
90431	11/5/2024	000207 KONICA MINOLTA	COPIER LEASE-NOV		
			COPIER LEASE-NOV		
			001.2000.4205		603.40
			COPIER LEASE-NOV		
			042.9510.4205		1,698.14
				Total :	**2,301.54**
90432	11/5/2024	000207 KONICA MINOLTA	PD:REPLACEMENT PRINTER		
			PD:REPLACEMENT PRINTER		
			001.2000.4203		318.30

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90432	11/5/2024	000207	000207 KONICA MINOLTA	(Continued)	Total :	318.30
90433	11/5/2024	005285	LA VERNE POWER EQUIPMENT INC	CORP YARD:MISC SUPPLIES		
				CORP YARD:MISC SUPPLIES		
				004.8310.4206		369.74
					Total :	369.74
90434	11/5/2024	005164	MIKE ROQUET CONSTRUCTION INC.	PGI22007 ENG DEP REFUND		
				PGI22007 ENG DEP REFUND		
				001.1320		2,760.25
				STI23004 ENG FEES DUE		
				STI23004 ENG FEES DUE		
				001.1320		-23.50
					Total :	2,736.75
90435	11/5/2024	003334	MUSCO SPORTS LIGHTING, LLC	COMM PK:REMOTE EQUIP 11/24-11/25		
				COMM PK:REMOTE EQUIP 11/24-11/25		
				001.6000.4533		475.00
					Total :	475.00
90436	11/5/2024	006300	NAME BADGES INC	NAME BADGES:STAFF		
				NAME BADGES:STAFF		
				042.9510.4200		354.40
					Total :	354.40
90437	11/5/2024	000176	PRINCIPAL LIFE INSURANCE CO	PRINCIPAL-NOV		
				PRINCIPAL-NOV		
				001.1200.3590		31.41
				PRINCIPAL-NOV		
				001.1450.3590		68.38
				PRINCIPAL-NOV		
				001.1600.3590		6.94
				PRINCIPAL-NOV		
				001.1700.3590		104.84
				PRINCIPAL-NOV		
				001.3200.3590		38.11
				PRINCIPAL-NOV		
				001.4100.3590		153.51
				PRINCIPAL-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90437	11/5/2024	000176 PRINCIPAL LIFE INSURANCE CO	(Continued)	
			001.4200.3590 PRINCIPAL-NOV	55.32
			001.4500.3590 PRINCIPAL-NOV	61.04
			001.4600.3590 PRINCIPAL-NOV	92.25
			001.6000.3590 PRINCIPAL-NOV	21.63
			001.6010.3590 PRINCIPAL-NOV	24.72
			001.6020.3590 PRINCIPAL-NOV	12.75
			004.8310.3590 PRINCIPAL-NOV	149.10
			010.3830.3590 PRINCIPAL-NOV	40.80
			012.8500.3590 PRINCIPAL-NOV	10.66
			016.8540.3590 PRINCIPAL-NOV	10.66
			023.3890.3590 PRINCIPAL-NOV	5.59
			024.8470.3590 PRINCIPAL-NOV	1.17
			041.9500.3590 PRINCIPAL-NOV	13.94
			042.9510.3590 PRINCIPAL-NOV	25.20
			070.7000.3590	33.64
			Total :	**961.66**
90438	11/5/2024	005326 RP LANDSCAPE & IRRIGATION	LMD LANDSCAPING-OCT	
			LMD 47-OCT	
			012.8500.4585	225.26
			LMD 48-OCT	
			012.8500.4585	2,369.27

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90438	11/5/2024	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 54-OCT	
			012.8500.4585	605.62
			LMD 55-OCT	
			012.8500.4585	535.43
			LMD 59-OCT	
			012.8500.4585	66.78
			LMD 61-OCT	
			012.8500.4585	376.95
			LMD 63-OCT	
			012.8500.4585	139.23
			LMD 70-OCT	
			012.8500.4585	648.63
			LMD 76-OCT	
			012.8500.4585	195.83
			LMD 68-OCT	
			012.8500.4585	580.71
			LMD 69-OCT	
			012.8500.4585	133.57
			LMD 73-OCT	
			012.8500.4585	303.37
			LMD 11-OCT	
			012.8500.4585	530.90
			LMD 13-OCT	
			012.8500.4585	139.23
			LMD 15-OCT	
			012.8500.4585	512.79
			LMD 16-OCT	
			012.8500.4585	54.33
			LMD 17-OCT	
			012.8500.4585	689.38
			LMD 20 BASELINE-OCT	
			012.8500.4585	213.94
			LMD 20 STREATER-OCT	
			012.8500.4585	166.40
			LMD 21-OCT	
			012.8500.4585	164.40

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90438	11/5/2024	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 22-OCT	
			012.8500.4585	195.83
			LMD 24-OCT	
			012.8500.4585	73.58
			LMD 25-OCT	
			012.8500.4585	207.15
			LMD 29-OCT	
			012.8500.4585	207.15
			LMD 30-OCT	
			012.8500.4585	841.07
			LMD 31-OCT	
			012.8500.4585	558.07
			LMD 34-OCT	
			012.8500.4585	320.35
			LMD 35-OCT	
			012.8500.4585	232.06
			LMD 36-OCT	
			012.8500.4585	342.99
			LMD 37-OCT	
			012.8500.4585	422.23
			LMD 39-OCT	
			012.8500.4585	541.09
			LMD 43-OCT	
			012.8500.4585	195.83
			LMD 00 BSLN LNDSCPNG MAINT-OCT	
			012.8500.4585	320.35
			LMD 00 YARNELL LNDSCPNG MNT-OCT	
			012.8500.4585	195.84
			LMD 01 LANDSCAPING MAINT-OCT	
			012.8500.4585	167.54
			LMD 01B LANDSCAPING MAINT-OCT	
			012.8500.4585	167.54
			LMD 02 LANDSCAPING MAINT-OCT	
			012.8500.4585	773.16
			LMD 03A-OCT	
			012.8500.4585	150.55

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90438	11/5/2024	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			LMD 03B-OCT	
			012.8500.4585	150.55
			LMD 04-OCT	
			012.8500.4585	45.28
			LMD 05-OCT	
			012.8500.4585	94.32
			LMD 07-OCT	
			012.8500.4585	82.63
			LMD 08-OCT	
			012.8500.4585	186.78
			LMD 09-OCT	
			012.8500.4585	1,137.66
			LMD 10-OCT	
			012.8500.4585	2,217.58
			LMD 44-OCT	
			012.8500.4585	2,903.58
			PARKS LANDSCAPE MAINT-OCT	
			CANYON OAK PK LNDSCPNG MAINT-OCT	
			016.8540.4585	412.25
			CUNNINGHAM PK LNDSCPNG MAINT-OCT	
			016.8540.4585	524.57
			SEELEY PARK LANDSCAPING MAINT-OCT	
			016.8540.4585	346.24
			OAK CREEK PK LNDSCPNG MAINT-OCT	
			016.8540.4585	643.84
			MEMORIAL PK LANDSCAPING MAINT-OCT	
			001.6000.4585	463.20
			BOULDER MEDIAN LNDSCPNG MAINT-OCT	
			004.8310.4585	2,867.21
			POLICE STATION LANDSCAPE MAINT-OCT	
			001.2000.4585	579.00
			CITY HALL LANDSCAPING MAINT-OCT	
			042.9510.4585	579.00
			LIBRARY LANDSCAPING MAINT-OCT	
			001.6000.4585	694.80
			YMCA LANDSCAPING MAINT-OCT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90438	11/5/2024	005326 RP LANDSCAPE & IRRIGATION	(Continued)		
			001.6000.4585		694.80
			CORP YARD LANDSCAPING MAINT-OCT		
			004.8310.4585		463.20
			AURANTIA PK LNDSCPNG MAINT-OCT		
			001.6000.4585		1,080.41
			COMMUNITY PK LNDSCPNG MAINT-OCT		
			001.6000.4585		4,274.18
				Total :	**35,005.48**
90439	11/5/2024	000024 SB CO DEPT OF PUBLIC WORKS	TRAFFIC SIGNAL MAINT-7/1-9/30/24		
			TRAFFIC SIGNAL MAINT-7/1-9/30/24		
			004.8310.4588		2,134.36
				Total :	**2,134.36**
90440	11/5/2024	005731 SITEONE LANDSCAPE SUPPLY, LLC	COMM PK:WATER MAIN REPAIR		
			COMM PK:WATER MAIN REPAIR		
			001.6000.4206		307.21
				Total :	**307.21**
90441	11/5/2024	000487 SMART & FINAL	VOL DINNER RAFFLE		
			VOL DINNER RAFFLE		
			001.6020.4336		240.00
				Total :	**240.00**
90442	11/5/2024	000204 SOCALGAS	FS#2-OCT		
			FS#2-OCT		
			028.2050.4020		31.23
			FS#2-OCT		
			029.2100.4020		31.23
			POLICE-OCT		
			POLICE-OCT		
			001.2000.4020		971.12
			FS#1-OCT		
			FS#1-OCT		
			028.2050.4020		28.04
			FS#1-OCT		
			029.2100.4020		28.04

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90442	11/5/2024	000204	000204 SOCALGAS	(Continued)	**Total :**	**1,089.66**
90443	11/5/2024	000970	SOUTH COAST AQMD	FS#3:AQMD ELECTRIC GEN		
				FS#3:AQMD ELECTRIC GEN		
				028.2050.4222		270.52
				FS#3:AQMD ELECTRIC GEN		
				029.2100.4222		270.52
				FS#3:AQMD FEES 2024-2025		
				FS#3:AQMD FEES 2024-2025		
				028.2050.4222		82.98
				FS#3:AQMD FEES 2024-2025		
				029.2100.4222		82.98
					Total :	**707.00**
90444	11/5/2024	000203	SOUTHERN CALIFORNIA EDISON	CANYON OAK-OCT		
				CANYON OAK-OCT		
				016.8540.4010		29.14
				STREET LIGHT ACQUISITION-SALES-OCT		
				STREET LIGHT ACQUISITION-SALES-OCT		
				013.8510.4011		16,059.84
				CITY HALL-OCT		
				CITY HALL-OCT		
				042.9510.4010		1,121.12
				SIGNAL-OCT		
				SIGNAL-OCT		
				004.8310.4580		50.08
				FS#1-3-OCT		
				FS#3-OCT		
				028.2050.4010		858.45
				FS#3-OCT		
				029.2100.4010		858.45
				FS#1-OCT		
				028.2050.4010		553.45
				FS#1-OCT		
				029.2100.4010		553.44
				FS#2-OCT		
				028.2050.4010		612.95
				FS#2-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90444	11/5/2024	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			029.2100.4010		612.94
			LS1:VARIOUS-OCT		
			LS1:VARIOUS-OCT		
			013.8510.4011		9,343.92
			LS2:VARIOUS LOCATIONS-OCT		
			LS2:VARIOUS LOCATIONS-OCT		
			013.8510.4011		1,280.77
				Total :	**31,934.55**
90445	11/5/2024	000203 SOUTHERN CALIFORNIA EDISON	POLICE STATION-OCT		
			POLICE STATION-OCT		
			001.2000.4010		8,692.30
			EVC STATIONS-OCT		
			EVC STATIONS-OCT		
			042.9510.4012		11,469.70
			CITY HALL-OCT		
			CITY HALL-OCT		
			042.9510.4010		1,390.34
			CORP YARD-OCT		
			CORP YARD-OCT		
			004.8310.4010		887.86
			LIBRARY/ELC-OCT		
			LIBRARY/ELC-OCT		
			001.6000.4010		6,934.02
				Total :	**29,374.22**
90446	11/5/2024	001527 STERICYCLE INC.	SHREDDING SVC-OCT		
			SHREDDING SVC-OCT		
			001.1200.4626		151.81
				Total :	**151.81**
90447	11/5/2024	006186 TAIT ENVIRONMENTAL SERVICES	PD:FUEL TANK ANNUAL TEST		
			PD:FUEL TANK ANNUAL TEST		
			001.2000.4221		1,540.00
				Total :	**1,540.00**
90448	11/5/2024	005839 TRUSTED TECH TEAM	MICROSOFT 365-NOV		
			MICROSOFT 365-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90448	11/5/2024	005839 TRUSTED TECH TEAM	(Continued)		
			042.9510.4533		1,484.45
				Total :	**1,484.45**
90449	11/5/2024	000222 UNDERGROUND SERVICE ALERT	MONTHLY DIG FEE-OCT		
			MONTHLY DIG FEE-OCT		
			004.8310.4553		611.25
			REGULATORY FEE-OCT		
			REGULATORY FEE-OCT		
			004.8310.4553		348.82
				Total :	**960.07**
90450	11/5/2024	000226 UNUM LIFE INSURANCE	LONG TERM DISABILITY-NOV		
			LONG TERM DISABILITY-NOV		
			001.1180		602.28
			LONG TERM DISABILITY-NOV		
			004.1180		71.49
			LONG TERM DISABILITY-NOV		
			010.1180		37.00
			LONG TERM DISABILITY-NOV		
			023.1180		2.67
			LONG TERM DISABILITY-NOV		
			041.1180		11.10
			LONG TERM DISABILITY-NOV		
			070.1180		48.10
				Total :	**772.64**
90451	11/5/2024	000979 VERIZON WIRELESS	AIR CARDS-SEP		
			AIR CARDS-SEP		
			001.2000.4062		20.02
				Total :	**20.02**
90452	11/5/2024	006001 YUNEX LLC	STL RESPONSE CALL OUTS-SEP		
			STL RESPONSE CALL OUTS-SEP		
			013.8510.4664		1,034.91
			TS RESPONSE CALL OUTS-SEP		
			TS RESPONSE CALL OUTS-SEP		
			004.8310.4580		14,178.82

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90452	11/5/2024	006001 YUNEX LLC	(Continued)		
			TS MAINT-SEP		
			TS MAINT-SEP		
			004.8310.4580		3,872.28
			STL MAIN-SEP		
			STL MAIN-SEP		
			013.8510.4664		2,528.50
				Total :	**21,614.51**
1002770676	11/5/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	PERS HEALTH-NOV		
			PERS HEALTH-NOV		
			001.1150		14,634.65
			PERS HEALTH-NOV		
			004.1150		2,510.46
			PERS HEALTH-NOV		
			012.1150		206.61
			PERS HEALTH-NOV		
			016.1150		206.61
			PERS HEALTH-NOV		
			023.1150		41.32
			PERS HEALTH-NOV		
			041.1150		371.31
			PERS HEALTH-NOV		
			070.1150		367.49
			PERS HEALTH-NOV		
			001.1450.3511		62.27
			PERS HEALTH-NOV		
			041.9500.3515		2,000.00
			PERS HEALTH-NOV		
			010.1150		1,476.93
				Total :	**21,877.65**

44 Vouchers for bank code : wfb **Bank total : 230,076.95**

44 Vouchers in this report **Total vouchers : 230,076.95**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90453	11/12/2024	003834 ALAPALM ANIMAL HOSPITAL	VOUCHER 25-0008 DL#17382		
			VOUCHER 25-0008 DL#17382		
			001.2200.4344		50.00
				Total :	**50.00**
90454	11/12/2024	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC-10/13-10/26/24		
			CROSSING GUARD SVC-10/13-10/26/24		
			002.8200.4530		4,006.80
				Total :	**4,006.80**
90455	11/12/2024	005771 AMAZON CAPITAL SERVICES	CLEAR CONTRACTOR BAG HAZ MAT		
			CLEAR CONTRACTOR BAG HAZ MAT		
			001.4200.4596		135.18
				Total :	**135.18**
90456	11/12/2024	005345 CALIFORNIA ASSOCIATION OF CODE	WEBINAR:IPMC-CHAMBERS		
			WEBINAR:IPMC-CHAMBERS		
			001.4600.4330		54.00
			WEBINAR:TSR&CE-CHAMBERS		
			WEBINAR:TSR&CE-CHAMBERS		
			001.4600.4330		34.00
				Total :	**88.00**
90457	11/12/2024	006099 CHARTER COMMUNICATIONS	CITY HALL: TELE/INT-NOV		
			CITY HALL: TELE/INT-NOV		
			042.9510.4065		1,745.29
				Total :	**1,745.29**
90458	11/12/2024	006099 CHARTER COMMUNICATIONS	PD: TELE/INT-NOV		
			PD: TELE/INT-NOV		
			001.2000.4065		829.85
				Total :	**829.85**
90459	11/12/2024	006099 CHARTER COMMUNICATIONS	CORP YARD: TELE/INT-OCT		
			CORP YARD: TELE/INT-NOV		
			004.8310.4060		632.13
				Total :	**632.13**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90460	11/12/2024	006099 CHARTER COMMUNICATIONS	FS#3: TELE/INT-NOV		
			FS#3: TELE/INT-NOV		
			028.2050.4065		179.97
			FS#3: TELE/INT-NOV		
			029.2100.4065		179.97
				Total :	**359.94**
90461	11/12/2024	006099 CHARTER COMMUNICATIONS	FS#1: TELE/INT-NOV		
			FS#1: TELE/INT-NOV		
			028.2050.4065		155.42
			FS#1: TELE/INT-NOV		
			029.2100.4065		155.42
				Total :	**310.84**
90462	11/12/2024	006099 CHARTER COMMUNICATIONS	FS#2: TELE/INT-NOV		
			FS#2: TELE/INT-NOV		
			028.2050.4065		98.47
			FS#2: TELE/INT-NOV		
			029.2100.4065		98.47
				Total :	**196.94**
90463	11/12/2024	005580 CIVICPLUS, LLC.	CITY WEBSITE RENEWAL 24-25		
			CITY WEBSITE RENEWAL 24-25		
			042.9510.4623		5,035.65
				Total :	**5,035.65**
90464	11/12/2024	002106 CODE PUBLISHING, INC.	MUNI CODE CODIFICATION		
			MUNI CODE CODIFICATION		
			001.1200.4625		282.00
				Total :	**282.00**
90465	11/12/2024	000085 EAST VALLEY WATER DISTRICT	BOULDER MEDIAN-OCT		
			BOULDER MEDIAN-OCT		
			004.8310.4030		415.52
			BOULDER MEDIAN-OCT		
			BOULDER MEDIAN-OCT		
			004.8310.4030		457.14
			BEATTIE-IRRIGATION-OCT		
			BEATTIE- IRRIGATION-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90465	11/12/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			001.6000.4030	356.21
			LMD 48B-OCT	
			LMD 48B-OCT	
			012.8500.4030	1,841.58
			LMD 02-E-OCT	
			LMD 02-E-OCT	
			012.8500.4030	1,188.94
			LMD 48C-OCT	
			LMD 48C-OCT	
			012.8500.4030	129.50
			LMD 48C-OCT	
			LMD 48C-OCT	
			012.8500.4030	448.54
			LMD 31-OCT	
			LMD 31-OCT	
			012.8500.4030	564.14
			LMD 00-BASELINE-OCT	
			LMD 00-BASELINE-OCT	
			012.8500.4030	913.42
			LMD 22-OCT	
			LMD 22-OCT	
			012.8500.4030	327.24
			LMD 03- YARNELL-OCT	
			LMD 03- YARNELL-OCT	
			012.8500.4030	70.34
			LMD 02- A-OCT	
			LMD 02- A-OCT	
			012.8500.4030	93.98
			LMD 03- BASELINE-OCT	
			LMD 03- BASELINE-OCT	
			012.8500.4030	151.90
			LMD 20- BASELINE-OCT	
			LMD 20- BASELINE-OCT	
			012.8500.4030	557.72
			LMD 01- A-OCT	
			LMD 01- A-OCT	
			012.8500.4030	103.74

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90465	11/12/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 70-OCT	
			LMD 70-OCT	
			012.8500.4030	128.04
			LMD 35-OCT	
			LMD 35-OCT	
			012.8500.4030	255.00
			LMD 06-OCT	
			LMD 06-OCT	
			012.8500.4030	49.74
			LMD 01- B-OCT	
			LMD 01- B-OCT	
			012.8500.4030	109.14
			LMD 48-OCT	
			LMD 48-OCT	
			012.8500.4030	1,931.92
			LMD 30-OCT	
			LMD 30-OCT	
			012.8500.4030	1,454.08
			LMD 68/69-OCT	
			LMD 68/69-OCT	
			012.8500.4030	2,298.70
			LMD 39-OCT	
			LMD 39-OCT	
			012.8500.4030	1,258.32
			CANYON OAKS PARK-OCT	
			CANYON OAKS PK-OCT	
			016.8540.4030	1,379.08
			LMD 02- B-OCT	
			LMD 02- B-OCT	
			012.8500.4030	433.22
			LMD 13-OCT	
			LMD 13-OCT	
			012.8500.4030	296.94
			LMD 02- D-OCT	
			LMD 02- D-OCT	
			012.8500.4030	199.40
			LMD 02- C-OCT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90465	11/12/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 02- C-OCT	
			012.8500.4030	561.14
			LMD 08-OCT	
			LMD 08-OCT	
			012.8500.4030	530.24
			LMD 20- STREATER-OCT	
			LMD 20- STREATER-OCT	
			012.8500.4030	178.94
			LMD 70 IRRIGATION-OCT	
			LMD 70 IRRIGATION-OCT	
			012.8500.4030	867.66
			LMD 79-OCT	
			LMD 79-OCT	
			012.8500.4030	187.68
			Total :	**19,739.15**
90466	11/12/2024	000085 EAST VALLEY WATER DISTRICT	LMD 36-OCT	
			LMD 36-OCT	
			012.8500.4030	478.38
			Total :	**478.38**
90467	11/12/2024	000342 EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT INS-SYED 9/30/24	
			UNEMPLOYMENT INS-SYED 9/30/24	
			041.9500.4360	6,750.00
			Total :	**6,750.00**
90468	11/12/2024	001122 GALLS, LLC	UNIFORMS: WILSON	
			UNIFORMS: WILSON	
			001.4200.4249	446.07
			Total :	**446.07**
90469	11/12/2024	000207 KONICA MINOLTA	IT MONTHLY CONTRACT-OCT	
			IT MONTHLY CONTRACT-OCT	
			042.9510.4627	5,103.00
			IT STAFF-AUG-SEP	
			042.9510.4627	12,320.00
			Total :	**17,423.00**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90470	11/12/2024	003713 SATCOM GLOBAL LTD.	SATTELITE PHONES-OCT		
			SATTELITE PHONES-OCT		
			028.2050.4061		28.61
			SATTELITE PHONES-OCT		
			029.2100.4061		28.60
			SATTELITE PHONES-OCT		
			001.2000.4061		59.16
			SATTELITE PHONES-OCT		
			042.9510.4061		59.55
				Total :	**175.92**
90471	11/12/2024	000203 SOUTHERN CALIFORNIA EDISON	COMM PK-OCT		
			COMM PK-OCT		
			001.6000.4010		4,913.25
				Total :	**4,913.25**
90472	11/12/2024	000203 SOUTHERN CALIFORNIA EDISON	SIGNALS: VARIOUS-OCT		
			SIGNALS: VARIOUS-OCT		
			004.8310.4580		3,877.32
				Total :	**3,877.32**
90473	11/12/2024	000203 SOUTHERN CALIFORNIA EDISON	LMDS-OCT		
			LMD 10-OCT		
			012.8500.4010		19.15
			LMD 22-OCT		
			012.8500.4010		16.97
			LMD 03-OCT		
			012.8500.4010		16.25
			LMD 16-OCT		
			012.8500.4010		16.49
			LMD 20-OCT		
			012.8500.4010		16.73
			LMD 02-OCT		
			012.8500.4010		16.73
			LMD 35-OCT		
			012.8500.4010		16.73
			LMD 01-OCT		
			012.8500.4010		16.73

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90473	11/12/2024	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LMD 31-OCT	
			012.8500.4010	16.97
			LMD 21-OCT	
			012.8500.4010	16.73
			LMD 00-OCT	
			012.8500.4010	16.97
			LMD 15-OCT	
			012.8500.4010	33.70
			LMD 02-OCT	
			012.8500.4010	33.46
			LMD 04-OCT	
			012.8500.4010	17.15
			LMD 07-OCT	
			012.8500.4010	15.56
			LMD 06-OCT	
			012.8500.4010	15.32
			LMD 05-OCT	
			012.8500.4010	16.49
			LMD 11-OCT	
			012.8500.4010	16.97
			LMD 02-OCT	
			012.8500.4010	16.73
			LMD 34-OCT	
			012.8500.4010	16.97
			LMD 36-OCT	
			012.8500.4010	-53.95
			LMD 44-OCT	
			012.8500.4010	17.20
			LMD 17-OCT	
			012.8500.4010	67.36
			COMM PK-OCT	
			001.6000.4010	3,236.74
			LMD 47-OCT	
			012.8500.4010	17.15
			LMD 29-OCT	
			012.8500.4010	16.73

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90473	11/12/2024	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LMD 08-OCT	
			012.8500.4010	16.73
			LMD 09-OCT	
			012.8500.4010	16.97
			LMD 68/69-OCT	
			012.8500.4010	-70.90
			LMD 20-OCT	
			012.8500.4010	16.73
			LMD 76-OCT	
			012.8500.4010	-70.74
			LMD 10-OCT	
			012.8500.4010	33.47
			LMD 30-OCT	
			012.8500.4010	17.63
			LMD 37-OCT	
			012.8500.4010	16.97
			LMD 73-OCT	
			012.8500.4010	-71.20
			LMD 48B-OCT	
			012.8500.4010	16.73
			LMD 48C-OCT	
			012.8500.4010	17.20
			LMD 70-OCT	
			012.8500.4010	-70.23
			LMD 13-OCT	
			012.8500.4010	16.87
			LMD 55-OCT	
			012.8500.4010	16.97
			Total :	**3,573.23**
90474	11/12/2024	000203 SOUTHERN CALIFORNIA EDISON	LS3: VARIOUS-OCT	
			LS3: VARIOUS-OCT	
			013.8510.4011	99.58
			Total :	**99.58**
90475	11/12/2024	000548 STANDARD CHAIR OF GARDNER INC	ENGRAVED CHAIR:CHAVEZ-CORDOVA	
			ENGRAVED CHAIR:CHAVEZ-CORDOVA	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90475	11/12/2024	000548 STANDARD CHAIR OF GARDNER INC	(Continued)		
			001.1000.4200		537.35
				Total :	**537.35**
90476	11/12/2024	003689 TPX COMMUNICATIONS	POLICE DEPT-NOV		
			POLICE DEPT-NOV		
			001.2000.4060		215.98
				Total :	**215.98**
90477	11/12/2024	000197 U.S. BANK	2017 TARB 10/24-9/30/2025		
			2017 TARB 10/24-9/30/2025		
			089.8090.4554		2,420.00
			2017 TARB 10/23-9/30/2024		
			089.8090.4554		50.00
				Total :	**2,470.00**
90478	11/12/2024	001677 YMCA OF THE EAST VALLEY	CDBG MONTHLY REIMB-JUL		
			CDBG MONTHLY REIMB-JUL		
			006.8400.4348		2,451.70
				Total :	**2,451.70**
26	**Vouchers for bank code :**	wfb		**Bank total :**	**76,823.55**
26	**Vouchers in this report**			**Total vouchers :**	**76,823.55**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
963	11/15/2024	000003 ICMA RETIREMENT TRUST-457	ICMA DEFERRED COMP 457: PAYMENT	
			ICMA DEFERRED COMP 457: Payment 001.1170	10,377.11
			ICMA DEFERRED COMP 457: Payment 004.1170	2,228.72
			ICMA DEFERRED COMP 457: Payment 010.1170	1,012.51
			ICMA DEFERRED COMP 457: Payment 012.1170	12.50
			ICMA DEFERRED COMP 457: Payment 016.1170	12.50
			ICMA DEFERRED COMP 457: Payment 023.1170	21.24
			ICMA DEFERRED COMP 457: Payment 024.1170	12.00
			ICMA DEFERRED COMP 457: Payment 041.1170	190.85
			ICMA DEFERRED COMP 457: Payment 042.1170	164.98
			ICMA DEFERRED COMP 457: Payment 070.1170	216.90
			Total :	**14,249.31**
964	11/15/2024	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			FEDERAL TAXES: Payment 001.1120	13,153.38
			FEDERAL TAXES: Payment 004.1120	1,685.22
			FEDERAL TAXES: Payment 010.1120	606.48
			FEDERAL TAXES: Payment 012.1120	123.53
			FEDERAL TAXES: Payment 016.1120	123.52
			FEDERAL TAXES: Payment 023.1120	79.54

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
964	11/15/2024	000119 INTERNAL REVENUE SERVICE	(Continued)	
			FEDERAL TAXES: Payment 024.1120	9.14
			FEDERAL TAXES: Payment 041.1120	478.32
			FEDERAL TAXES: Payment 042.1120	324.49
			FEDERAL TAXES: Payment 070.1120	866.86
			SOCIAL SECURITY: Payment 001.1140	640.86
			SOCIAL SECURITY: Payment 008.1140	134.90
			MEDICARE: Payment 001.1140	3,566.21
			MEDICARE: Payment 004.1140	555.09
			MEDICARE: Payment 008.1140	31.54
			MEDICARE: Payment 010.1140	195.38
			MEDICARE: Payment 012.1140	53.52
			MEDICARE: Payment 016.1140	53.50
			MEDICARE: Payment 023.1140	27.46
			MEDICARE: Payment 024.1140	3.72
			MEDICARE: Payment 041.1140	99.35
			MEDICARE: Payment 042.1140	114.62
			MEDICARE: Payment 070.1140	157.72
			Total :	**23,084.35**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
965	11/15/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			EPMC: Payment 001.1145	534.16
			EPMC: Payment 004.1145	96.48
			EPMC: Payment 012.1145	3.01
			EPMC: Payment 016.1145	3.01
			EPMC: Payment 023.1145	8.37
			EPMC: Payment 024.1145	0.72
			EPMC: Payment 041.1145	19.34
			EPMC: Payment 042.1145	14.54
			EPMC: Payment 070.1145	60.02
			PERS: Payment 001.1145	17,650.63
			PERS: Payment 004.1145	3,025.72
			PERS: Payment 010.1145	1,040.96
			PERS: Payment 012.1145	247.67
			PERS: Payment 016.1145	247.66
			PERS: Payment 023.1145	146.96
			PERS: Payment 024.1145	18.89
			PERS: Payment 041.1145	460.39
			PERS: Payment 042.1145	551.73

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
965	11/15/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			PERS: Payment	
			070.1145	941.43
			PERS SURVIVOR: Payment	
			001.1145	25.35
			PERS SURVIVOR: Payment	
			004.1145	3.66
			PERS SURVIVOR: Payment	
			010.1145	1.08
			PERS SURVIVOR: Payment	
			012.1145	0.57
			PERS SURVIVOR: Payment	
			016.1145	0.57
			PERS SURVIVOR: Payment	
			023.1145	0.28
			PERS SURVIVOR: Payment	
			024.1145	0.02
			PERS SURVIVOR: Payment	
			041.1145	0.31
			PERS SURVIVOR: Payment	
			042.1145	0.91
			PERS SURVIVOR: Payment	
			070.1145	0.73
			Total :	**25,105.17**
966	11/15/2024	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment	
			001.1130	5,557.13
			STATE TAXES: Payment	
			004.1130	621.53
			STATE TAXES: Payment	
			010.1130	235.12
			STATE TAXES: Payment	
			012.1130	49.29
			STATE TAXES: Payment	
			016.1130	49.29
			STATE TAXES: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
966	11/15/2024	000001 CALIF STATE EMPLOYMENT	(Continued)	
			023.1130 STATE TAXES: Payment	20.37
			024.1130 STATE TAXES: Payment	2.85
			041.1130 STATE TAXES: Payment	190.03
			042.1130 STATE TAXES: Payment	122.92
			070.1130	299.26
			Total :	**7,147.79**
90479	11/15/2024	003804 AFLAC WWHQ	AFLAC ACCIDENT INSURANCE: PAYMENT	
			AFLAC ACCIDENT INSURANCE: Payment 001.1181	145.73
			AFLAC ACCIDENT INSURANCE: Payment 004.1181	9.69
			AFLAC ACCIDENT INSURANCE: Payment 010.1181	7.15
			AFLAC ACCIDENT INSURANCE: Payment 012.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment 016.1181	3.57
			AFLAC ACCIDENT INSURANCE: Payment 023.1181	5.81
			AFLAC ACCIDENT INSURANCE: Payment 041.1181	4.18
			AFLAC ACCIDENT INSURANCE: Payment 070.1181	1.38
			AFLAC DISABILITY INSURANCE: Payment 001.1181	216.86
			AFLAC DISABILITY INSURANCE: Payment 004.1181	49.19
			AFLAC DISABILITY INSURANCE: Payment 010.1181	34.50
			AFLAC DISABILITY INSURANCE: Payment 012.1181	6.30

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90479	11/15/2024	003804 AFLAC WWHQ	(Continued)	
			AFLAC DISABILITY INSURANCE: Payment	
			016.1181	6.30
			AFLAC DISABILITY INSURANCE: Payment	
			023.1181	2.45
			AFLAC HOSPITAL INSURANCE: Payment	
			001.1181	203.37
			AFLAC HOSPITAL INSURANCE: Payment	
			004.1181	11.91
			AFLAC HOSPITAL INSURANCE: Payment	
			012.1181	6.71
			AFLAC HOSPITAL INSURANCE: Payment	
			016.1181	6.69
			AFLAC HOSPITAL INSURANCE: Payment	
			023.1181	14.02
			AFLAC HOSPITAL INSURANCE: Payment	
			041.1181	4.99
			AFLAC HOSPITAL INSURANCE: Payment	
			070.1181	1.61
			AFLAC DENTAL: Payment	
			001.1181	19.56
			AFLAC SPECIFIED HEALTH INS: Payment	
			001.1181	12.40
			AFLAC SPECIFIED HEALTH INS: Payment	
			004.1181	2.97
			AFLAC SPECIFIED HEALTH INS: Payment	
			010.1181	2.97
			AFLAC SPECIFIED HEALTH INS: Payment	
			012.1181	1.48
			AFLAC SPECIFIED HEALTH INS: Payment	
			016.1181	1.48
			AFLAC AFTER TAX HOSP INSURANCE: Payment	
			001.1181	13.40
			AFLAC AFTER TAX HOSP INSURANCE: Payment	
			012.1181	6.71
			AFLAC AFTER TAX HOSP INSURANCE: Payment	
			016.1181	6.71

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90479	11/15/2024	003804 003804 AFLAC WWHQ	(Continued)	Total :	813.66
5	Vouchers for bank code : wfb			Bank total :	70,400.28
5	Vouchers in this report			Total vouchers :	70,400.28

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90480	11/19/2024	004193 AECOM USA INC.	BRG07001 DE RDA 07-JUL-AUG		
			BRG07001 DE RDA 07-JUL-AUG		
			010.3830.6813		762.25
			BRG07001 DE HBP-JUL-AUG		
			BRG07001 DE HBP-JUL-AUG		
			030.8495.6813		5,883.34
				Total :	**6,645.59**
90481	11/19/2024	006064 AIR EXCHANGE, INC.	FS#3:AIR EXCHANGE MAINT		
			FS#3:AIR EXCHANGE MAINT		
			028.2050.4245		323.98
			FS#3:AIR EXCHANGE MAINT		
			029.2100.4245		323.98
				Total :	**647.96**
90482	11/19/2024	005771 AMAZON CAPITAL SERVICES	BADGE PRINTER, HOLDERS & REELS		
			BADGE PRINTER, HOLDERS & REELS		
			041.9500.4349		2,370.48
				Total :	**2,370.48**
90483	11/19/2024	000774 ARROWHEAD CREDIT UNION-DEPT 91	LOCC: INCIDENTALS AND MEALS-ZAMANO		
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			001.3200.4320		13.85
			BLUEBEAM SOFTWARE RENEWAL YE24/25		
			BLUEBEAM SOFTWARE RENEWAL YE24/25		
			042.9510.4533		2,800.00
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			001.3200.4320		15.00
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			001.3200.4320		15.00
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			001.3200.4320		10.40
			LOCC: INCIDENTALS AND MEALS-ZAMANO		
			LOCC: INCIDENTALS AND MEALS-ZAMANO		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90483	11/19/2024	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	
			001.3200.4320 LOCC: INCIDENTALS AND MEALS-ZAMANO LOCC: INCIDENTALS AND MEALS-ZAMANO	15.00
			001.3200.4320 STAFF HOLIDAY PARTY STAFF HOLIDAY PARTY	24.00
			001.1600.4337 STAFF HOLIDAY PARTY STAFF HOLIDAY PARTY	237.05
			001.1600.4337	352.34
			Total :	**3,482.64**
90484	11/19/2024	000774 ARROWHEAD CREDIT UNION-DEPT 91	LOCC ANNUAL CONF & HOTEL: LILBURN LOCC ANNUAL CONF & HOTEL: LILBURN	
			001.1000.4320 LOCC ANNUAL CONF & HOTEL: LILBURN LOCC ANNUAL CONF & HOTEL: LILBURN	10.40
			001.1000.4320 LOCC ANNUAL CONF & HOTEL: LILBURN LOCC ANNUAL CONF & HOTEL: LILBURN	15.00
			001.1000.4320 LOCC ANNUAL CONF & HOTEL: LILBURN LOCC ANNUAL CONF & HOTEL: LILBURN	427.75
			001.1000.4320 ZOOM MEETING-OCT ZOOM MEETING-OCT	38.00
			042.9510.4533 CASQA HOTEL RESIDENCE INN: MORGAN CASQA HOTEL RESIDENCE INN: MORGAN	110.00
			001.4200.4320 CAL CITIES 2025 CITY MANAGER CONFERENCE: CAL CITIES 2025 CITY MANAGER	1,002.96
			001.1450.4320 LIBRARY: LUTRON XP PANEL SWITCHING MODUL LIBRARY: LUTRON XP PANEL SWITCHING	775.00
			001.6000.4070 LIBRARY: LUTRON XP PANEL SWITCHING MODUL	134.69

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90484	11/19/2024	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	
			LIBRARY: LUTRON XP PANEL SWITCHING	
			001.6000.4070	285.34
			EMPTY POLYPROPYLENE SANDBAGS	
			EMPTY POLYPROPYLENE SANDBAGS	
			004.8310.4206	2,155.00
			Total :	**4,954.14**
90485	11/19/2024	000774 ARROWHEAD CREDIT UNION-DEPT 91	CALBO TIER II MEMBERSHIP: CITY OF HIGHLA	
			CALBO TIER II MEMBERSHIP: CITY OF	
			001.4500.4310	325.00
			CALBO 2024 EDUCATION WEEK REG: WIRZ	
			CALBO 2024 EDUCATION WEEK REG: WIRZ	
			001.4500.4330	765.00
			CRASHPLAN 24/25	
			CRASHPLAN 24/25	
			042.9510.4533	19.98
			UNIFORMS: RAMOS	
			UNIFORMS: RAMOS	
			001.4200.4249	273.10
			CASQA CONFERENCE INCIDENTALS: MORGAN	
			CASQA CONFERENCE INCIDENTALS: MORGAN	
			001.4200.4320	19.40
			CASQA CONFERENCE INCIDENTALS: MORGAN	
			CASQA CONFERENCE INCIDENTALS: MORGAN	
			001.4200.4320	25.48
			CAR RENTAL	
			CAR RENTAL	
			001.4200.4320	553.73
			CASQA CONFERENCE INCIDENTALS: MORGAN	
			CASQA CONFERENCE INCIDENTALS: MORGAN	
			001.4200.4320	31.20
			Total :	**2,012.89**
90486	11/19/2024	002960 BURRTEC WASTE INDUSTRIES INC	SOLID WASTE PROG-7/1-11/6/24	
			SOLID WASTE PROG-7/1-11/6/24	
			051.1496	449,708.95

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90486	11/19/2024	002960	002960 BURRTEC WASTE INDUSTRIES INC (Continued)		Total :	449,708.95
90487	11/19/2024	005345	CALIFORNIA ASSOCIATION OF CODE	CACEO PROF MEMBERSHIP DUE: OWENS CACEO PROF MEMBERSHIP DUE: OWENS 001.4600.4330		100.00
					Total :	100.00
90488	11/19/2024	005324	CHARLES ABBOTT ASSOCIATES, INC	FIRE MARSHALL-AUG FIRE MARSHALL-AUG 029.2100.4540 FIRE MARSHALL-SEP FIRE MARSHALL-SEP 029.2100.4540 FIRE MARSHALL-OCT FIRE MARSHALL-OCT 029.2100.4540		9,433.75 10,000.00 12,640.00
					Total :	32,073.75
90489	11/19/2024	005553	CLARK PEST CONTROL OF STOCKTON	FS#1 PEST CONTROL FS#1 PEST CONTROL 028.2050.4589 FS#1 PEST CONTROL 029.2100.4589 FS#2 PEST CONTROL FS#2 PEST CONTROL 028.2050.4589 FS#2 PEST CONTROL 029.2100.4589 FS#3:PEST CONTROL FS#3:PEST CONTROL 028.2050.4589 FS#3:PEST CONTROL 029.2100.4589 YMCA:PEST CONTROL YMCA:PEST CONTROL 001.6000.4589 CITY HALL:PEST CONTROL CITY HALL:PEST CONTROL		26.50 26.50 26.50 26.50 26.50 26.50 109.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90489	11/19/2024	005553 CLARK PEST CONTROL OF STOCKTON	(Continued)		
			042.9510.4589		72.00
			PD:PEST CONTROL		
			PD:PEST CONTROL		
			001.2000.4589		111.00
			CORP YARD:PEST CONTROL		
			CORP YARD:PEST CONTROL		
			004.8310.4589		84.00
				Total :	**535.00**
90490	11/19/2024	000744 D&T AUTO REPAIR	VEH#123 MAINT		
			VEH#123 MAINT		
			001.4200.4240		503.81
				Total :	**503.81**
90491	11/19/2024	000213 DAILY JOURNAL CORPORATION	CUP23010 NEWSPAPER PUB		
			CUP23010 NEWSPAPER PUB		
			001.1200.4300		1,193.70
			CFD 2024-01 HIGHLAND PARK		
			CFD 2024-01 HIGHLAND PARK		
			001.1200.4300		604.90
				Total :	**1,798.60**
90492	11/19/2024	005394 DATA TICKET, INC.	PARKING CITATIONS-OCT		
			PARKING CITATIONS-OCT		
			001.1700.4516		99.16
				Total :	**99.16**
90493	11/19/2024	006259 DEPENDABLE BREAK ROOM SOLUTION	CITY HALL:COOLER & COFFEE RENTAL		
			CITY HALL:COOLER & COFFEE RENTAL		
			042.9510.4200		77.04
			COUNCIL:COOLER RENTAL		
			COUNCIL:COOLER RENTAL		
			042.9510.4200		16.16
				Total :	**93.20**
90494	11/19/2024	000085 EAST VALLEY WATER DISTRICT	ATHLETIC CTR-OCT		
			ATHLETIC CTR-OCT		
			001.6000.4030		296.27

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90494	11/19/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			COMMUNITY PARK-OCT	
			COMMUNITY PARK-OCT	
			001.6000.4030	11,224.01
			LMD 30-OCT	
			LMD 30-OCT	
			012.8500.4030	243.01
			LMD 10-OCT	
			LMD 10-OCT	
			012.8500.4030	1,863.44
			OAK CREEK PARK-OCT	
			OAK CREEK PARK-OCT	
			016.8540.4030	2,424.86
			LMD 10-OCT	
			LMD 10-OCT	
			012.8500.4030	849.02
			LMD 34-OCT	
			LMD 34-OCT	
			012.8500.4030	192.48
			COMMUNITY PARK-OCT	
			COMMUNITY PARK-OCT	
			001.6000.4030	57.70
			COMM CTR-OCT	
			COMM CTR-OCT	
			001.6000.4030	57.70
			STR & STRM DRN #21-OCT	
			STR & STRM DRN #21-OCT	
			024.8470.4030	51.44
			CORP YARD-OCT	
			CORP YARD-OCT	
			004.8310.4030	1,242.78
			COMM CTR: IRRIGATION-OCT	
			COMM CTR: IRRIGATION-OCT	
			001.6000.4030	730.85
			LIBRARY/ELC-OCT	
			LIBRARY/ELC-OCT	
			001.6000.4030	564.20
			YMCA COMMUNITY PARK-OCT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90494	11/19/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			YMCA COMMUNITY PARK-OCT	
			001.6000.4030	210.09
			CORP YARD-OCT	
			CORP YARD-OCT	
			004.8310.4030	154.32
			LIBRARY/ELC-OCT	
			LIBRARY/ELC-OCT	
			001.6000.4030	337.34
			ATHLETIC CTR-OCT	
			ATHLETIC CTR-OCT	
			001.6000.4030	40.14
			CUNNINGHAM PARK-OCT	
			CUNNINGHAM PARK-OCT	
			016.8540.4030	1,427.46
			LIBRARY/ELC-OCT	
			LIBRARY/ELC-OCT	
			001.6000.4030	75.27
			CORP YARD-OCT	
			CORP YARD-OCT	
			004.8310.4030	75.27
			Total :	**22,117.65**
90495	11/19/2024	005018 FLYERS ENERGY, LLC	FUEL-NOV	
			FUEL-NOV	
			001.2000.4220	4,949.22
			FUEL-NOV	
			001.4600.4220	360.91
			FUEL-NOV	
			001.6000.4220	218.08
			FUEL-NOV	
			001.6010.4220	214.20
			FUEL-NOV	
			004.8310.4220	817.76
			FUEL-NOV	
			028.2050.4220	795.84
			FUEL-NOV	
			029.2100.4220	795.84

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90495	11/19/2024	005018 FLYERS ENERGY, LLC	(Continued)		
			FUEL-NOV		
			042.9510.4220		54.54
				Total :	**8,206.39**
90496	11/19/2024	006146 FM THOMAS AIR CONDITIONING	PD:A/C REPAIRS		
			PD:A/C REPAIRS		
			001.2000.4588		1,014.10
			YMCA:POOL RM DEHUM		
			YMCA:POOL RM DEHUM		
			001.6000.4588		1,196.72
				Total :	**2,210.82**
90497	11/19/2024	006345 FOOTHILL CHAPTER I.C.C.	MEMBERSHIP FEES:WIRZ		
			MEMBERSHIP FEES:WIRZ		
			001.4500.4310		100.00
				Total :	**100.00**
90498	11/19/2024	001122 GALLS, LLC	UNIFORMS: RAMOS		
			UNIFORMS: RAMOS		
			001.4200.4249		176.90
				Total :	**176.90**
90499	11/19/2024	005763 GOMEZ, MICHELLE	MILEAGE REIMB-OCT/NOV		
			MILEAGE REIMB-OCT/NOV		
			001.1700.4332		7.77
				Total :	**7.77**
90500	11/19/2024	002845 GRAINGER INC	CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		158.85
			LIBRARY MAINT:GATE REPAIR		
			LIBRARY MAINT:GATE REPAIR		
			001.6000.4206		208.88
				Total :	**367.73**
90501	11/19/2024	003947 HDR ENGINEERING, INC.	STR17002 PE CCF 2017-AUG		
			STR17002 PE CCF 2017-AUG		
			027.8490.6550		7,558.50

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90501	11/19/2024	003947	003947 HDR ENGINEERING, INC.	(Continued)	Total :	7,558.50
90502	11/19/2024	002710	HERNANDEZ, KROONE & ASSOCIATES	BRG07001 NP RDA-OCT		
				BRG07001 NP RDA-OCT		
				010.3830.6813		8,352.00
				BRG12001 NP ARPA2-OCT		
				BRG12001 NP ARPA2-OCT		
				030.8495.6813		1,056.00
				ICH17006 PM SMBMI IGG-OCT		
				ICH17006 PM SMBMI IGG-OCT		
				027.8490.6813		2,496.00
				ICH17004 NP ARPA2-OCT		
				ICH17004 NP ARPA2-OCT		
				030.8495.6813		4,896.00
				STR17002 PE CCF 2017-OCT		
				STR17002 PE CCF 2017-OCT		
				027.8490.6550		2,208.00
				ICH17006 PM SMBMI-IGG-SEP		
				ICH17006 PM SMBMI-IGG-SEP		
				027.8490.6813		2,363.25
					Total :	21,371.25
90503	11/19/2024	000108	HIGH TECH SECURITY	BURG SYST & MONIT -DEC		
				CORP YARD BURG SYST & MONIT-DEC		
				004.8310.4066		55.00
				CITY HALL BURG SYST & MONIT-DEC		
				042.9510.4066		100.00
				COMM PK SYST & MONIT-DEC		
				001.6000.4066		55.00
				FIRE SYST & MONIT -DEC		
				CORP YARD FIRE SYST & MONIT-DEC		
				004.8310.4066		85.00
				LIB/YMCA FIRE SYST & MONIT-DEC		
				001.6000.4066		135.00
				CITY HALL FIRE SYST & MONIT-DEC		
				042.9510.4066		50.00
				FS#3 FIRE SYST & MONIT-DEC		
				028.2050.4066		42.50

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90503	11/19/2024	000108 HIGH TECH SECURITY	(Continued)		
			FS#3 FIRE SYST & MONIT-DEC		
			029.2100.4066		42.50
			PD FIRE SYST & MONIT-DEC		
			001.2000.4066		85.00
			CCTV SYS & MAINT-DEC		
			AURANTIA & COMM PK SYST & MONIT-DEC		
			001.6000.4066		75.00
			CANYON OAK PK CCTV SYST & MONIT-DEC		
			016.8540.4066		25.00
			CITY HALL CCTV & MONIT-DEC		
			042.9510.4066		25.00
			CORP YARD CCTV SYST & MONIT-DEC		
			004.8310.4066		25.00
				Total :	**800.00**
90504	11/19/2024	000105 HIGHLAND CHAMBER OF COMMERCE	CHAMBER LUNCHEON:ZAMANO		
			CHAMBER LUNCHEON:ZAMANO		
			001.1450.4330		25.00
			CHAMBER LUNCHEON: DURAN		
			CHAMBER LUNCHEON: DURAN		
			001.3200.4330		25.00
			CHAMBER LUNCHEON:MORENO		
			CHAMBER LUNCHEON:MORENO		
			001.6020.4330		25.00
				Total :	**75.00**
90505	11/19/2024	001320 HIGHLAND SENIOR CENTER	CDBG REIMB-OCT		
			CDBG REIMB-OCT		
			006.8400.4348		1,900.00
			CDBG CV COVDI19 GROCERY-OCT		
			CDBG CV COVDI19 GROCERY-OCT		
			006.8400.4353		857.81
			CDBG CV COVID19 MEALS-OCT		
			CDBG CV COVID19 MEALS-OCT		
			006.8400.4353		4,685.00
				Total :	**7,442.81**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90506	11/19/2024	001618 INNOVATIVE FEDERAL STRATEGIES	PROFESSIONAL SVC-OCT		
			PROFESSIONAL SVC-OCT		
			023.3890.4554		4,000.00
				Total :	**4,000.00**
90507	11/19/2024	000824 J & M TROPHIES	NAME PLATES:HOGAN		
			NAME PLATES:HOGAN		
			001.1000.4200		21.68
				Total :	**21.68**
90508	11/19/2024	000127 K & L HARDWARE	CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		12.90
			PD:ICE MACHINE INSTALL		
			PD:ICE MACHINE INSTALL		
			001.2000.4070		28.84
			FS#2:MISC SUPPLIES		
			FS#2:MISC SUPPLIES		
			028.2050.4070		51.45
			FS#2:MISC SUPPLIES		
			029.2100.4070		51.45
			FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4206		4.31
			FS#3:MISC SUPPLIES		
			029.2100.4206		4.30
			LBRARY FIRE ALRAM KEYS		
			LBRARY FIRE ALRAM KEYS		
			001.6000.4070		17.20
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		38.77
				Total :	**209.22**
90509	11/19/2024	005310 KOA CORPORATION	STR17001 ENV/DE ARPA2-AUG/SEP		
			STR17001 ENV/DE ARPA2-AUG/SEP		
			030.8495.6550		390.83
			STR17001 ENV/DE COSB-AUG-SEP		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90509	11/19/2024	005310 KOA CORPORATION	(Continued)		
			STR17001 ENV/DE COSB-AUG-SEP		
			027.8490.6530		0.67
			STR22002 DE MSRI-AUG/SEP		
			STR22002 DE MSRI-AUG/SEP		
			017.8350.6530		2,426.00
				Total :	**2,817.50**
90510	11/19/2024	005092 LANGUAGE TESTING INTERNATIONAL	SPANISH TEST:RAMOS		
			SPANISH TEST:RAMOS		
			001.1600.4235		124.00
				Total :	**124.00**
90511	11/19/2024	005087 MORENO, DENISE	MILEAGE REIMB-OCT		
			MILEAGE REIMB-OCT		
			001.4200.4332		83.08
				Total :	**83.08**
90512	11/19/2024	002439 MORGAN, MELISSA	MILEAGE REIMB-OCT		
			MILEAGE REIMB-OCT		
			001.6020.4332		2.68
				Total :	**2.68**
90513	11/19/2024	001439 OFFICE SOLUTIONS	CITY HALL:GENERAL OFFICE PAPER		
			CITY HALL:GENERAL OFFICE PAPER		
			042.9510.4200		127.41
				Total :	**127.41**
90514	11/19/2024	002408 PEOPLEREADY	STORM DRAIN INSP LABOR		
			STORM DRAIN INSP LABOR		
			004.8310.4666		1,664.53
			STORM DRAIN INSP LABOR		
			STORM DRAIN INSP LABOR		
			004.8310.4666		2,140.11
				Total :	**3,804.64**
90515	11/19/2024	000169 PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER 10/24-12/24		
			POSTAGE METER 10/24-12/24		
			042.9510.4248		579.93

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90515	11/19/2024	000169	000169 PITNEY BOWES GLOBAL FINANCIAI (Continued)		**Total :**	**579.93**
90516	11/19/2024	000598	PR PRINTING	30% RECYCLED COH NON-WINDOW ENVELOPES 30% RECYCLED COH NON-WINDOW ENVELOPES 042.9510.4200 PD: WINDOW ENVELOPES PD: WINDOW ENVELOPES 001.2000.4250 BUS CARDS: RAMOS BUS CARDS: RAMOS 001.4200.4250 BUS CARDS:MORGAN BUS CARDS:MORGAN 001.4200.4250 BUS CARDS: HERNANDEZ BUS CARDS: HERNANDEZ 001.4500.4200 30% RECYCLED COH NON-WINDOW RECYCLED ENV 30% RECYCLED COH NON-WINDOW RECYCLED 042.9510.4200		1,000.19 596.16 52.38 52.38 52.38 951.48
					Total :	**2,704.97**
90517	11/19/2024	002511	RECORDER-CLERK CO OF SB	DOCUMENT RECORDING-OCT DOCUMENT RECORDING-OCT 001.1200.4506 DOCUMENT RECORDING-OCT DOCUMENT RECORDING-OCT 001.1200.4506		40.00 20.00
					Total :	**60.00**
90518	11/19/2024	000192	SAM'S CLUB/SYNCHRONY BANK	FS#3: OPEN HOUSE SUPPLIES FS#3: OPEN HOUSE SUPPLIES 001.6020.4336 VOL DINNER RAFFLE GIFTS VOL DINNER RAFFLE GIFTS 001.6020.4336 FINANACE CHARGE FINANACE CHARGE		178.09 2,264.77

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90518	11/19/2024	000192 SAM'S CLUB/SYNCHRONY BANK	(Continued)		
			001.1700.4400		-15.99
			FINANCE CHARGE		
			FINANCE CHARGE		
			001.1700.4400		16.99
			HIT SUPPLIES		
			HIT SUPPLIES		
			001.6020.4336		25.42
			FINANCE CHARGE		
			FINANCE CHARGE		
			001.1700.4400		50.26
			ANNUAL MEMBERSHIP DUES 24/25		
			ANNUAL MEMBERSHIP DUES 24/25		
			042.9510.4310		168.57
				Total :	**2,688.11**
90519	11/19/2024	000030 SAN BERNARDINO COUNTY SHERIFFS	POLICE SVS ARPA-NOV		
			POLICE SVS ARPA-NOV		
			030.8495.4560		1,086,688.00
				Total :	**1,086,688.00**
90520	11/19/2024	000022 SB CO AUDITOR/CONTROLLER	PARKING CITATIONS-OCT		
			PARKING CITATIONS-OCT		
			051.1490		276.00
				Total :	**276.00**
90521	11/19/2024	006344 SENGHIENG KEA	REF:EXEMPT.27795 RAINBOW LN		
			REF:EXEMPT.27795 RAINBOW LN		
			001.1450.9532		30.00
				Total :	**30.00**
90522	11/19/2024	005731 SITEONE LANDSCAPE SUPPLY, LLC	LMD 10:IRRIGATION SUPPLIES		
			LMD 10:IRRIGATION SUPPLIES		
			012.8500.4206		281.96
			LMD48:IRRIGATION SUPPLIES		
			LMD48:IRRIGATION SUPPLIES		
			012.8500.4206		296.04
			IRRIGATION REPAIR MAT		
			IRRIGATION REPAIR MAT		

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90522	11/19/2024	005731	SITEONE LANDSCAPE SUPPLY, LLC	(Continued)		
				004.8310.4206		40.23
					Total :	**618.23**
90523	11/19/2024	000203	SOUTHERN CALIFORNIA EDISON	LS3-OCT		
				LS3-OCT		
				013.8510.4011		78.25
					Total :	**78.25**
90524	11/19/2024	002974	THE VETERAN JOURNAL	EMPLOYMENT ADVERTISING		
				EMPLOYMENT ADVERTISING		
				001.1600.4300		590.00
					Total :	**590.00**
90525	11/19/2024	003044	THOMSON REUTERS WEST	CODE BOOKS-NOV		
				CODE BOOKS-NOV		
				001.1200.4626		1,577.67
					Total :	**1,577.67**
90526	11/19/2024	000979	VERIZON WIRELESS	CELL PHONES/AIR CARDS-OCT		
				CELL PHONES-OCT		
				001.2000.4061		169.86
				AIR CARDS-OCT		
				001.2000.4062		1,104.44
				CELL PHONES-OCT		
				001.6000.4061		72.51
				CELL PHONES-OCT		
				001.6010.4061		37.92
				CELL PHONES-OCT		
				004.8310.4061		153.95
				AIR CARDS-OCT		
				004.8310.4062		38.01
				CELL PHONES-OCT		
				028.2050.4061		145.44
				AIR CARDS-OCT		
				028.2050.4062		304.08
				AIR CARDS-OCT		
				042.9510.4062		40.01

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90526	11/19/2024	000979 VERIZON WIRELESS	(Continued)		
			CELL PHONES-OCT		
			042.9510.4061		917.67
			AIR CARDS-OCT		
			042.9510.4062		194.05
				Total :	**3,177.94**
90527	11/19/2024	004709 VORTEX INDUSTRIES, INC.	PD:GATE MAINT		
			PD:GATE MAINT		
			001.2000.4224		550.00
				Total :	**550.00**
90528	11/19/2024	005824 WESTERN EXTRICATION SPECIALIST	FS#1:E541 REPAIR		
			FS#1:E541 REPAIR		
			028.2050.4245		246.47
			FS#1:E541 REPAIR		
			029.2100.4245		246.47
				Total :	**492.94**
90529	11/19/2024	000237 WILLDAN ASSOCIATES	BLDG & SAFETY PLAN CHECK-AUG		
			BLDG & SAFETY PLAN CHECK-AUG		
			001.4500.4540		16,576.25
			BLDG & SAFETY INSP-AUG		
			BLDG & SAFETY INSP-AUG		
			001.4500.4540		19,057.50
			BLDG & SAFETY PERMIT TECH-AUG		
			BLDG & SAFETY PERMIT TECH-AUG		
			001.4500.4540		9,587.50
			STR23002 DES RDA07-SEP		
			STR23002 DES RDA07-SEP		
			010.3830.6550		36,697.71
				Total :	**81,918.96**
90530	11/19/2024	001677 YMCA OF THE EAST VALLEY	CDBG MONTHLY REIMB-AUG		
			CDBG MONTHLY REIMB-AUG		
			006.8400.4348		2,598.50
			CDBG MONTHLY REIMB-SEP		
			CDBG MONTHLY REIMB-SEP		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90530	11/19/2024	001677 YMCA OF THE EAST VALLEY	(Continued)	
			006.8400.4348	2,093.80
			Total :	**4,692.30**

51 Vouchers for bank code : wfb **Bank total : 1,773,374.50**

51 Vouchers in this report **Total vouchers : 1,773,374.50**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90531	11/26/2024	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC-10/27-11/9/24		
			CROSSING GUARD SVC-10/27-11/9/24		
			002.8200.4530		3,806.46
				Total :	**3,806.46**
90532	11/26/2024	001271 ALLSTAR FIRE EQUIPMENT INC	FS#1-3:REPAIRS		
			FS#1-3:REPAIRS		
			029.2100.4204		75.00
				Total :	**75.00**
90533	11/26/2024	005771 AMAZON CAPITAL SERVICES	STAFF HOLIDAY PARTY		
			STAFF HOLIDAY PARTY		
			001.1600.4337		168.53
			100% RECYCLED PAPER PLATES		
			100% RECYCLED PAPER PLATES		
			042.9510.4200		63.77
			100% RECYCLED PAPER BOWLS		
			100% RECYCLED PAPER BOWLS		
			042.9510.4200		96.21
			30% RECYCLED DESKTOP CALENDAR		
			30% RECYCLED DESKTOP CALENDAR		
			001.4600.4200		12.75
			EXEMPT MINI NOTEPADS		
			EXEMPT MINI NOTEPADS		
			001.4600.4200		10.76
			OFFICE SUPPLIES		
			OFFICE SUPPLIES		
			001.4600.4200		42.95
				Total :	**394.97**
90534	11/26/2024	006346 ARCELIA BRENES LUNA	REFUND:OVER YARD SALE LIMIT		
			REFUND:OVER YARD SALE LIMIT		
			001.1450.7700		10.00
				Total :	**10.00**
90535	11/26/2024	000043 BALLARD PLUMBING HEATING & AIR	LIBRARY:TOILET REPAIR		
			LIBRARY:TOILET REPAIR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90535	11/26/2024	000043 BALLARD PLUMBING HEATING & AIR	(Continued)		
			001.6000.4070		400.00
				Total :	**400.00**
90536	11/26/2024	006348 CHIPOTLE MEXICAN GRILL	REFUND:OVERPAID PRORATED LICENSE		
			REFUND:OVERPAID PRORATED LICENSE		
			001.1450.7450		178.50
				Total :	**178.50**
90537	11/26/2024	001035 DEPARTMENT OF JUSTICE	FNGR PRNTNG APPS:LUDOLPH/MYONG		
			FNGR PRNTNG APPS:LUDOLPH/MYONG		
			001.1700.4236		64.00
				Total :	**64.00**
90538	11/26/2024	003360 DIRECTV	PD: SATTELITE CABLE-NOV		
			PD:SATTELITE CABLE-NOV		
			001.2000.4065		118.99
				Total :	**118.99**
90539	11/26/2024	000085 EAST VALLEY WATER DISTRICT	LMD 17B-NOV		
			LMD 17B-NOV		
			012.8500.4030		415.50
			LMD 11-NOV		
			LMD 11-NOV		
			012.8500.4030		399.00
			LMD 17D-NOV		
			LMD 17D-NOV		
			012.8500.4030		217.64
			LMD 25-NOV		
			LMD 25-NOV		
			012.8500.4030		261.12
			LMD 17C-NOV		
			LMD 17C-NOV		
			012.8500.4030		148.50
			LMD 76-NOV		
			LMD 76-NOV		
			012.8500.4030		381.18
			LMD 17A-NOV		
			LMD 17A-NOV		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90539	11/26/2024	000085 EAST VALLEY WATER DISTRICT	(Continued)		
			012.8500.4030		112.92
			LMD 43-NOV		
			LMD 43-NOV		
			012.8500.4030		272.94
			LMD 55-NOV		
			LMD 55-NOV		
			012.8500.4030		1,287.42
			LMD 47-NOV		
			LMD 47-NOV		
			012.8500.4030		227.22
			SEELEY PK-NOV		
			SEELEY PK-NOV		
			016.8540.4030		246.56
			LMD 16-NOV		
			LMD 16-NOV		
			012.8500.4030		97.68
				Total :	**4,067.68**
90540	11/26/2024	006305 EVENT DESIGN LAB	ARPA1-WINDOW INTERCOMS		
			ARPA1-WINDOW INTERCOMS		
			030.8495.4349		500.00
				Total :	**500.00**
90541	11/26/2024	005358 FLEET SERVICES INC	FS#3:ANTI FREEZE		
			FS#3:ANTI FREEZE		
			028.2050.4240		50.41
			FS#3:ANTI FREEZE		
			029.2100.4240		50.40
			FS#1:DEF		
			FS#1:DEF		
			028.2050.4220		112.11
			FS#1:DEF		
			029.2100.4220		112.10
				Total :	**325.02**
90542	11/26/2024	006146 FM THOMAS AIR CONDITIONING	YMCA:WATER TREATMENT		
			YMCA:WATER TREATMENT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90542	11/26/2024	006146 FM THOMAS AIR CONDITIONING	(Continued)	
			001.6000.4588 LIBRARY:WATER TREATMENT LIBRARY:WATER TREATMENT	200.00
			001.6000.4588 LIBRARY:WATER TREATMENT LIBRARY:WATER TREATMENT	1,293.00
			001.6000.4588 YMCA:WATER TREATMENT YMCA:WATER TREATMENT	619.56
			001.6000.4588 YMCA:HVAC REPAIR YMCA:HVAC REPAIR	92.93
			001.6000.4588	3,524.23
			Total :	**5,729.72**
90543	11/26/2024	006148 GRANITE CONSTRUCTION CO	STR18001 PPE#21 CON SB1-SEP STR18001 PPE#21 CON SB1-SEP	
			027.8490.6550 STR18001 PPE#21 CON IVDA-SEP STR18001 PPE#21 CON IVDA-SEP	40,264.99
			027.8490.6550 STR18001 PPE#21 CON RDA-SEP STR18001 PPE#21 CON RDA-SEP	24,495.11
			010.3830.6550 STR18001 PPE#21 CON SMBMI-SEP STR18001 PPE#21 CON SMBMI-SEP	19,660.26
			027.8490.6550 STR18001 PPE#21 CON RDA LBR COMP-SEP STR18001 PPE#21 CON RDA LBR COMP-SEP	24,495.11
			010.3830.6550 STR18001 PPE#21 CON RDA LABOR COMP-SEP STR18001 PPE#21 CON RDA LABOR COMP-SEP	20,000.00
			010.3830.6550 STR18001 PPE#21 CE IVDA-SEP STR18001 PPE#21 CE IVDA-SEP	-10,000.00
			027.8490.6550 STR18001 PPE#21 CE RDA-SEP	65,093.98

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90543	11/26/2024	006148 GRANITE CONSTRUCTION CO	(Continued)		
			STR18001 PPE#21 CE RDA-SEP		
			010.3830.6550		65,093.99
			STR18001 PPE#21 CE SMBMI-SEP		
			STR18001 PPE#21 CE SMBMI-SEP		
			027.8490.6550		65,093.98
			STR18001 PPE#21 CON SB1 LPP RET-SEP		
			STR18001 PPE#21 CON SB1 LPP RET-SEP		
			027.1350		-2,013.25
			STR18001 PPE#21 CON IVDA RET-SEP		
			STR18001 PPE#21 CON IVDA RET-SEP		
			027.1350		-1,224.76
			STR18001 PPE#21 CON RDA RET-SEP		
			STR18001 PPE#21 CON RDA RET-SEP		
			010.1350		-983.00
			STR18001 PPE#21 CON SMBMI RET-SEP		
			STR18001 PPE#21 CON SMBMI RET-SEP		
			027.1350		-1,224.76
			STR18001 PPE#21 CE IVDA RET-SEP		
			STR18001 PPE#21 CE IVDA RET-SEP		
			027.1350		-3,254.70
			STR18001 PPE#21 CE RDA RET-SEP		
			STR18001 PPE#21 CE RDA RET-SEP		
			010.1350		-3,254.70
			STR18001 PPE#21 CE SMBMI RET-SEP		
			STR18001 PPE#21 CE SMBMI RET-SEP		
			027.1350		-3,254.70
				Total :	**298,987.55**
90544	11/26/2024	006219 IPERMIT LLC	REFUND BLDG INSP FEE #20241544		
			REFUND BLDG INSP FEE #20241544		
			001.1450.7600		75.00
				Total :	**75.00**
90545	11/26/2024	000127 K & L HARDWARE	FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4206		7.64
			FS#3:MISC SUPPLIES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90545	11/26/2024	000127 K & L HARDWARE	(Continued)		
			029.2100.4206		7.63
			FS#2:MISC SUPPLIES		
			FS#2:MISC SUPPLIES		
			028.2050.4206		47.93
			FS#2:MISC SUPPLIES		
			029.2100.4206		47.92
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		45.22
				Total :	**156.34**
90546	11/26/2024	000207 KONICA MINOLTA	PRINTER CONTRACT-OCT		
			PRINTER CONTRACT-OCT		
			042.9510.4631		755.02
				Total :	**755.02**
90547	11/26/2024	000207 KONICA MINOLTA	PD:PRINTER/COPIER/FAX-NOV		
			PD:PRINTER/COPIER/FAX-NOV		
			001.2000.4203		111.76
				Total :	**111.76**
90548	11/26/2024	001272 L.N. CURTIS & SONS	FS#1: CALIBRATION KIT		
			FS#1: CALIBRATION KIT		
			029.2100.4204		837.19
				Total :	**837.19**
90549	11/26/2024	001193 LIFE ASSIST, INC.	FS#1:GLOVES		
			FS#1:GLOVES		
			028.2050.4207		298.68
				Total :	**298.68**
90550	11/26/2024	001404 LOWE'S	VOL DINNER RAFFLE		
			VOL DINNER RAFFLE		
			001.6020.4336		122.81
			LINE FIRE:STORM PREP		
			LINE FIRE:STORM PREP		
			004.8310.4206		850.82
			FS#2: KTCHN BCKSPLSH TILES/SPACERS		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90550	11/26/2024	001404 LOWE'S	(Continued)		
			FS#2: KTCHN BCKSPLSH TILES/SPACERS		
			029.2100.4070		31.65
			FS#2: KTCHN BCKSPLSH TILES/SPACERS		
			028.2050.4070		31.65
				Total :	**1,036.93**
90551	11/26/2024	000168 MICHELLE GOMEZ, PETTY CASH	PETTY CASH-NOV		
			PETTY CASH-NOV		
			001.0020		183.24
				Total :	**183.24**
90552	11/26/2024	005087 MORENO, DENISE	MILEAGE REIMB-OCT		
			MILEAGE REIMB-OCT		
			001.6020.4332		2.68
				Total :	**2.68**
90553	11/26/2024	002439 MORGAN, MELISSA	MILEAGE REIMB-OCT		
			MILEAGE REIMB-OCT		
			001.4200.4332		83.08
				Total :	**83.08**
90554	11/26/2024	001787 MOTOROLA SOLUTIONS INC.	HSGP FY22 RADIOS		
			HSGP FY22 RADIOS		
			030.8495.4203		1,463.29
			HSGP FY22 RADIOS		
			HSGP FY22 RADIOS		
			030.8495.4203		734.86
				Total :	**2,198.15**
90555	11/26/2024	006300 NAME BADGES INC	NAME BADGE:HOGAN		
			NAME BADGE:HOGAN		
			042.9510.4200		23.24
				Total :	**23.24**
90556	11/26/2024	002408 PEOPLEREADY	STORM DRAIN INSP LABOR		
			STORM DRAIN INSP LABOR		
			004.8310.4666		1,919.31

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90556	11/26/2024	002408	002408 PEOPLEREADY	(Continued)	Total :	1,919.31
90557	11/26/2024	004323	UNITED RENTALS (NORTH AMERICA)	VEH#101:EQUIP REPAIR VEH#101:EQUIP REPAIR 004.8310.4245		3,521.74
					Total :	3,521.74
90558	11/26/2024	000231	VISTA PAINT CORP	GRAFFITI REMOVAL GRAFFITI REMOVAL 001.6010.4206		517.05
					Total :	517.05
90559	11/26/2024	000233	WAXIE SANITARY SUPPLY	CITY HALL:JANITORIAL SUPPLIES 100% RECYCLED NO TOUCH WHITE ROLL 042.9510.4055 100% RECYCLED 2PLY BATH TISSUE 100% RECYCLED 2PLY BATH TISSUE 042.9510.4055 100% RECYCLED 2 PLY BATH TISSUE 100% RECYCLED 2 PLY BATH TISSUE 001.6000.4055 100% RECYCLED MULTI FOLD TOWELS 100% RECYCLED MULTI FOLD TOWELS 001.6000.4055 PARKS: JANITORIAL SUPPLIES PARKS: JANITORIAL SUPPLIES 001.6000.4055		498.13 175.04 350.08 222.88 517.91
					Total :	1,764.04
90560	11/26/2024	003535	WEST COAST ARBORISTS, INC.	FS#1-3:TREE MAINT-OCT FS#1-3:TREE MAINT-OCT 028.2050.4680 FS#1-3:TREE MAINT-OCT 029.2100.4680 CITY HALL:TREE MAINT-OCT CITY HALL:TREE MAINT-OCT 042.9510.4680 CUNNINGHAM PK:TREE MAINT-OCT CUNNINGHAM PK:TREE MAINT-OCT		489.78 489.77 1,988.05

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
90560	11/26/2024	003535 WEST COAST ARBORISTS, INC.	(Continued)		
			016.8540.4680		4,376.70
			CANYON PK:TREE MAINT-OCT		
			016.8540.4680		405.25
			SEELY PK:TREE MAINT-OCT		
			016.8540.4680		562.50
			LMD 02 TREE MAINT-OCT		
			LMD 02 TREE MAINT-OCT		
			012.8500.4585		6,078.75
			LMD 10 TREE MAINT-OCT		
			012.8500.4585		20,208.10
			LMD 13 TREE MAINT-OCT		
			012.8500.4585		3,297.45
			LMD 22 TREE MAINT-OCT		
			012.8500.4585		736.40
			LMD 30 TREE MAINT-OCT		
			012.8500.4585		3,566.20
			CITY WIDE TREE MAINT-OCT		
			CITY WIDE TREE MAINT-OCT		
			004.8310.4680		4,186.85
				Total :	**46,385.80**
90561	11/26/2024	000237 WILLDAN ASSOCIATES	STR23003 DE GCF PMP-SEP		
			STR23003 DE GCF PMP-SEP		
			023.3890.6550		6,999.00
				Total :	**6,999.00**
90562	11/26/2024	006347 YAJAIRA RAMOS	REFUND:OVER YARD SALE LIMIT		
			REFUND:OVER YARD SALE LIMIT		
			001.1450.7700		10.00
				Total :	**10.00**
90563	11/26/2024	004298 ZOLL MEDICAL CORPORATION	FS#3:PARAMEDIC SUPPLIES		
			FS#3:PARAMEDIC SUPPLIES		
			028.2050.4207		1,948.19
			FS#3:PARAMEDIC SUPPLIES		
			FS#3:PARAMEDIC SUPPLIES		
			028.2050.4207		112.36

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90563	11/26/2024	004298	004298 ZOLL MEDICAL CORPORATION	(Continued)	Total :	2,060.55
33	Vouchers for bank code : wfb				Bank total :	383,596.69
33	Vouchers in this report				Total vouchers :	383,596.69

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
967	11/29/2024	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			FEDERAL TAXES: Payment 001.1120	12,010.45
			FEDERAL TAXES: Payment 004.1120	1,467.50
			FEDERAL TAXES: Payment 010.1120	597.09
			FEDERAL TAXES: Payment 012.1120	95.76
			FEDERAL TAXES: Payment 016.1120	95.75
			FEDERAL TAXES: Payment 023.1120	54.18
			FEDERAL TAXES: Payment 024.1120	6.13
			FEDERAL TAXES: Payment 041.1120	451.93
			FEDERAL TAXES: Payment 042.1120	208.63
			FEDERAL TAXES: Payment 070.1120	777.84
			SOCIAL SECURITY: Payment 001.1140	227.80
			SOCIAL SECURITY: Payment 008.1140	119.04
			MEDICARE: Payment 001.1140	3,135.44
			MEDICARE: Payment 004.1140	504.94
			MEDICARE: Payment 008.1140	27.84
			MEDICARE: Payment 010.1140	192.04
			MEDICARE: Payment 012.1140	46.80
			MEDICARE: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
967	11/29/2024	000119 INTERNAL REVENUE SERVICE	(Continued)	
			016.1140 MEDICARE: Payment	46.78
			023.1140 MEDICARE: Payment	21.34
			024.1140 MEDICARE: Payment	3.02
			041.1140 MEDICARE: Payment	96.32
			042.1140 MEDICARE: Payment	91.46
			070.1140	146.20
			Total :	**20,424.28**
968	11/29/2024	000003 ICMA RETIREMENT TRUST-457	ICMA DEFERRED COMP 457: PAYMENT ICMA DEFERRED COMP 457: Payment	
			001.1170 ICMA DEFERRED COMP 457: Payment	6,104.47
			004.1170 ICMA DEFERRED COMP 457: Payment	2,228.71
			010.1170 ICMA DEFERRED COMP 457: Payment	1,012.50
			012.1170 ICMA DEFERRED COMP 457: Payment	12.51
			016.1170 ICMA DEFERRED COMP 457: Payment	12.50
			023.1170 ICMA DEFERRED COMP 457: Payment	21.23
			024.1170 ICMA DEFERRED COMP 457: Payment	12.00
			041.1170 ICMA DEFERRED COMP 457: Payment	190.83
			042.1170 ICMA DEFERRED COMP 457: Payment	202.50
			070.1170	216.96
			Total :	**10,014.21**
969	11/29/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
969	11/29/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			PERS: Payment	
			023.1145	146.96
			PERS: Payment	
			024.1145	18.90
			PERS: Payment	
			041.1145	460.39
			PERS: Payment	
			042.1145	551.74
			PERS: Payment	
			070.1145	941.42
			PERS SURVIVOR: Payment	
			001.1145	25.42
			PERS SURVIVOR: Payment	
			004.1145	3.66
			PERS SURVIVOR: Payment	
			010.1145	1.09
			PERS SURVIVOR: Payment	
			012.1145	0.57
			PERS SURVIVOR: Payment	
			016.1145	0.54
			PERS SURVIVOR: Payment	
			023.1145	0.29
			PERS SURVIVOR: Payment	
			024.1145	0.03
			PERS SURVIVOR: Payment	
			041.1145	0.34
			PERS SURVIVOR: Payment	
			042.1145	0.87
			PERS SURVIVOR: Payment	
			070.1145	0.67
			EPMC: Payment	
			001.1145	534.12
			EPMC: Payment	
			004.1145	96.51
			EPMC: Payment	
			012.1145	3.01

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
969	11/29/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			EPMC: Payment	
			016.1145	3.01
			EPMC: Payment	
			023.1145	8.37
			EPMC: Payment	
			024.1145	0.72
			EPMC: Payment	
			041.1145	19.35
			EPMC: Payment	
			042.1145	14.56
			EPMC: Payment	
			070.1145	60.00
			PERS: Payment	
			001.1145	17,650.57
			PERS: Payment	
			004.1145	3,025.76
			PERS: Payment	
			010.1145	1,040.96
			PERS: Payment	
			012.1145	247.68
			PERS: Payment	
			016.1145	247.66
			Total :	**25,105.17**
970	11/29/2024	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment	
			001.1130	4,739.16
			STATE TAXES: Payment	
			004.1130	507.88
			STATE TAXES: Payment	
			010.1130	229.33
			STATE TAXES: Payment	
			012.1130	36.12
			STATE TAXES: Payment	
			016.1130	36.10
			STATE TAXES: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
970	11/29/2024	000001 CALIF STATE EMPLOYMENT	(Continued)	
			023.1130 STATE TAXES: Payment	11.00
			024.1130 STATE TAXES: Payment	1.52
			041.1130 STATE TAXES: Payment	178.74
			042.1130 STATE TAXES: Payment	68.49
			070.1130	258.31
			Total :	**6,066.65**
90564	11/29/2024	003804 AFLAC WWHQ	AFLAC ACCIDENT INSURANCE: PAYMENT AFLAC HOSPITAL INSURANCE: Payment	
			070.1181 AFLAC DENTAL: Payment	1.62
			001.1181 AFLAC SPECIFIED HEALTH INS: Payment	19.56
			001.1181 AFLAC SPECIFIED HEALTH INS: Payment	12.38
			004.1181 AFLAC SPECIFIED HEALTH INS: Payment	2.98
			010.1181 AFLAC SPECIFIED HEALTH INS: Payment	2.96
			012.1181 AFLAC SPECIFIED HEALTH INS: Payment	1.49
			016.1181 AFLAC AFTER TAX HOSP INSURANCE: Payment	1.49
			001.1181 AFLAC AFTER TAX HOSP INSURANCE: Payment	13.40
			012.1181 AFLAC AFTER TAX HOSP INSURANCE: Payment	6.71
			016.1181 AFLAC ACCIDENT INSURANCE: Payment	6.71
			001.1181 AFLAC ACCIDENT INSURANCE: Payment	145.74
			004.1181	9.69

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
90564	11/29/2024	003804 AFLAC WWHQ	(Continued)	
			AFLAC ACCIDENT INSURANCE: Payment	
			010.1181	7.15
			AFLAC ACCIDENT INSURANCE: Payment	
			012.1181	3.58
			AFLAC ACCIDENT INSURANCE: Payment	
			016.1181	3.56
			AFLAC ACCIDENT INSURANCE: Payment	
			023.1181	5.81
			AFLAC ACCIDENT INSURANCE: Payment	
			041.1181	4.19
			AFLAC ACCIDENT INSURANCE: Payment	
			070.1181	1.36
			AFLAC DISABILITY INSURANCE: Payment	
			001.1181	216.86
			AFLAC DISABILITY INSURANCE: Payment	
			004.1181	49.18
			AFLAC DISABILITY INSURANCE: Payment	
			010.1181	34.50
			AFLAC DISABILITY INSURANCE: Payment	
			012.1181	6.30
			AFLAC DISABILITY INSURANCE: Payment	
			016.1181	6.30
			AFLAC DISABILITY INSURANCE: Payment	
			023.1181	2.46
			AFLAC HOSPITAL INSURANCE: Payment	
			001.1181	203.39
			AFLAC HOSPITAL INSURANCE: Payment	
			004.1181	11.89
			AFLAC HOSPITAL INSURANCE: Payment	
			012.1181	6.70
			AFLAC HOSPITAL INSURANCE: Payment	
			016.1181	6.71
			AFLAC HOSPITAL INSURANCE: Payment	
			023.1181	14.01
			AFLAC HOSPITAL INSURANCE: Payment	
			041.1181	4.98

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
90564	11/29/2024	003804	003804 AFLAC WWHQ	(Continued)	**Total :**	**813.66**
5	**Vouchers for bank code :**	wfb			**Bank total :**	**62,423.97**
5	**Vouchers in this report**				**Total vouchers :**	**62,423.97**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
971	12/2/2024	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT		
			FEDERAL TAXES: Payment		
			001.1120		78.22
			MEDICARE: Payment		
			001.1140		69.64
				Total :	**147.86**
972	12/2/2024	000004 PUBLIC EMPLOYEE RETIREMENT SYS	PERS: PAYMENT		
			PERS: Payment		
			001.1145		262.94
			PERS SURVIVOR: Payment		
			001.1145		0.93
				Total :	**263.87**
973	12/2/2024	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT		
			STATE TAXES: Payment		
			001.1130		24.74
				Total :	**24.74**
3	**Vouchers for bank code :**	wfb		**Bank total :**	**436.47**
3	**Vouchers in this report**			**Total vouchers :**	**436.47**

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer TNC

SUBJECT: Treasurer's Report for October 2024

RECOMMENDATION: City Council to receive and file the Treasurer's Report for October 2024

FISCAL IMPACT: Cash and Investments:

General Fund	$10,939,744.97
Special Revenue Funds	$40,008,186.94
Internal Service Funds	$ 5,571,145.67
Capital Projects Funds	$30,400,175.83
Agency Funds	$ 1,566,669.03
Housing Authority Fund	$ 3,759,924.37
SARDA Funds	$ 3,069,923.04

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

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

Attachments: Treasurers Report, Treasurer's Report Graph, Cash and Investments Graph and General Fund Reserves Graph

Approved _____ Motion _____ Second _____ Agenda Item No. 6

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

CITY OF HIGHLAND
Treasurer's Report
as of October 31, 2024

CASH AND BANK ACCOUNTS:

Cash on Hand-Office Petty Cash & Change Fund Accounts	1,150.00
Wells Fargo Checking Account (reconciled book balance)	3,195,234.17

DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: LOCAL GOVERNMENT INVESTMENT POOLS				
California Treasurer's Local Agency Investment Fund (LAIF)	n/a	4.518%		
General Fund			14,141,120.55	
Special Revenue Funds			27,477,158.00	
Internal Service Funds			5,937,843.00	
Capital Projects Funds			26,991,361.00	
Total City LAIF Funds				74,547,482.55
Housing Authority Fund			3,845,027.94	
Total Housing Authority LAIF Funds				3,845,027.94
Total LAIF Funds				78,392,510.49

1) Maximum limits on accounts are $75M City and $75M Housing Authority.
2) Market Value is based on the September 30, 2024 applicable percentage of 1.002061084
3) Market Value is $80,008,245.98 ($78,392,510.49 x 1.002061084).

California Asset Management Program (CAMP)	n/a	5.030%		
General Fund			3,400,750.44	
Special Revenue Funds			1,906,709.00	
Capital Projects Funds			6,386,232.00	
Total CAMP Funds				11,693,691.44
INVESTMENTS: FISCAL AGENT ACCOUNTS				
US Bank Corporate Trust Services (Community Facilities Districts)				
Community Facilities District (CFD) 90-1				
Administrative Expense Fund #128262-011				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	110,381.64	110,381.64
Fire Protection Expense Fund #128262-012				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	10,243.83	10,243.83
Police Protection Expense Fund #128262-013				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	3,789.10	3,789.10
Community Facilities District (CFD) 2001-1				
Special Tax Fund #217795000				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	9,039.59	9,039.59
Interest Account #217795001				
US Bank Money Market Account CUSIP #60934N872	n/a	0.00%	-	-
Principal Account #217795002				
US Bank Money Market Account CUSIP #60934N872	n/a	0.00%	-	-
Administrative Expense Account #217795003				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	8,857.21	8,857.21
Surplus Fund #217795004				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	30,550.52	30,550.52
Community Facilities District (CFD) 2007-1				
Administrative Expense Fund #260722000				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	8,603.33	8,603.33
Fire Expense Fund #260722001				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	363.00	363.00
Police Expense Fund #260722002				
US Bank Money Market Account CUSIP #60934N872	n/a	4.47%	134.15	134.15
TOTAL INVESTMENTS US BANK (COMMUNITY FACILITIES DISTRICTS)				181,962.37

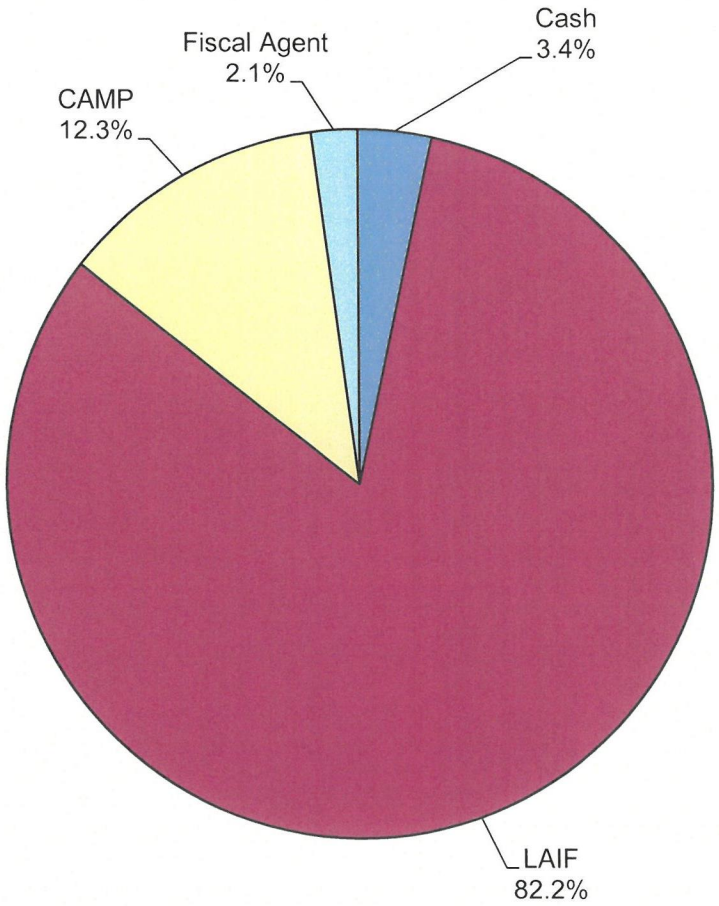
DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: FISCAL AGENT ACCOUNTS (continued)				
US Bank Corporate Trust Services (SARDA)				
2004B Tax Allocation Refunding Bonds				
Special Fund 786709001				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Interest Fund 786709002				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	4,353.16	4,353.16
Principal Fund 786709003				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 786709004				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	173,205.96	173,205.96
2015A Tax Allocation Refunding Bonds				
Special Fund 268777000				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Interest Fund 268777001				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	653.28	653.28
Principal Fund 268777002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 268777004				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	983,226.56	983,226.56
Expense Account 268777006				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	14,876.64	14,876.64
2017 Tax Allocation Refunding Bonds				
Debt Service Fund 259928000				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	673,680.96	673,680.96
Interest Fund 259928001				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.48%	125.08	125.08
Principal Fund 259928002				
Federated Treasury Obligations CUSIP #60934N872	n/a	4.47%	1,099.74	1,099.74
Reserve Fund 259928004				
Assured Guaranty Municipal Bond Insurance	n/a	0.00%	-	-
TOTAL INVESTMENTS US BANK (SARDA)				1,851,221.38
TOTAL CASH AND INVESTMENTS				**95,315,769.85**

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

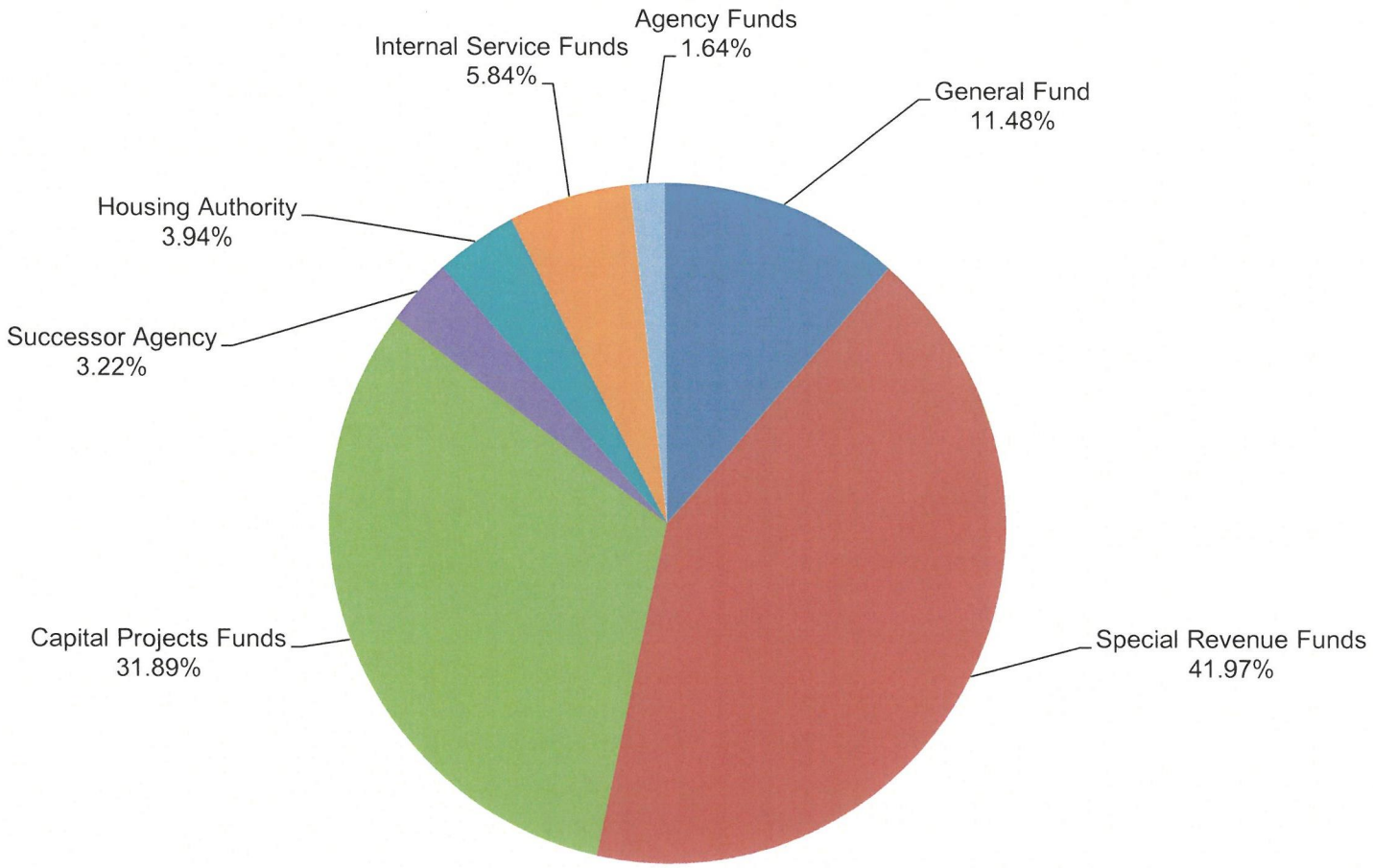
SIGNED:_____
Carlos Zamano
CITY MANAGER

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

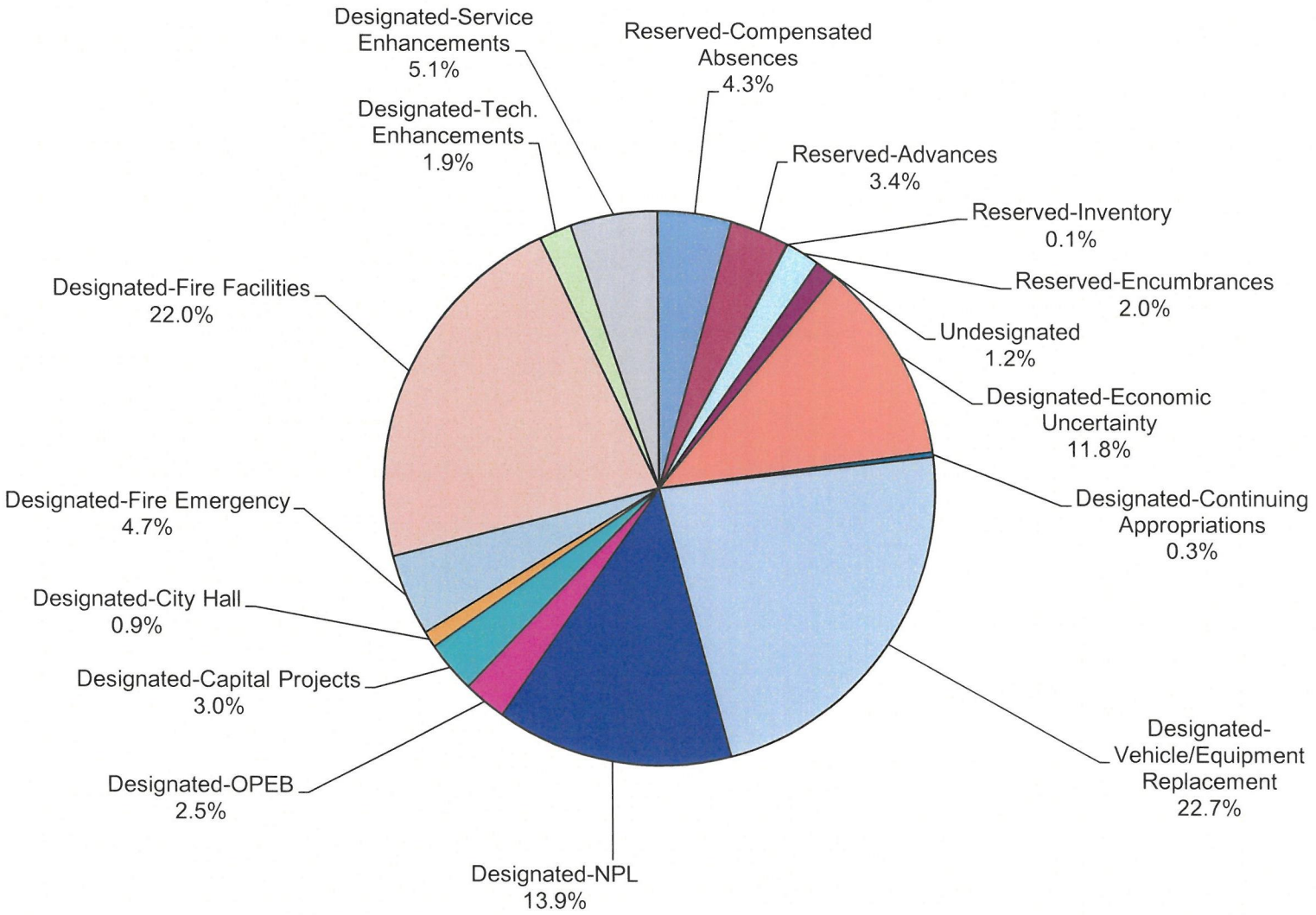
Treasurer's Report



Cash & Investments



General Fund Reserves



STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

REVIEWED BY: Jennifer Arellano, George Hills Company, Claims Adjuster

SUBJECT: Claim Consideration - Noel Montes

RECOMMENDATION: George Hills Company recommends the City Council reject the claim.

BACKGROUND: The Claim was received in the City Clerk's Office on October 28, 2024. It was then sent to the City's claim adjuster, George Hills Company, who is recommending the claim be rejected.

Approved _____ Motion _____ Second _____ Agenda Item No. 7

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

GEORGE HILLS
Our minds over your matters.

December 3, 2024

RDS Partners, Inc
3857 Birch Street, #711
Newport Beach, CA 92660

RE:		
	Our Client:	City of Highland
	Our Claim Number:	GHC0077614
	Date of Loss:	October 23, 2024
	Claimant:	Noel Montes

Dear RDS Partners, Inc:

George Hills Company is the liability claims administrator for the City of Highland.

Our client received a claim from Noel Montes alleging damages from an incident that occurred at/or near Greenspot Rd in Highland, CA. Our investigation indicates RDS Partners Inc, was working in the median at the time this incident occurred and may have caused the alleged damages. Enclosed is a courtesy copy of the claim for your review. We ask that you contact the claimant to discuss this matter.

A rejection will be issued on behalf of our client, and we will refer the claimant to your office.

Please be advised that if the claimant takes legal action against our client the City of Highland will forward a formal claim for defense and indemnification to RDS Partners, Inc.

If you have any questions or would like to discuss this matter further, please contact the undersigned.

Kindest Regards,
George Hills Company

Jennifer Arellano
Claims Adjuster
Phone: 916.352.7793
Email: Jennifer.arellano@GeorgeHills.com

cc: Risk Management, City of Highland

Enclosures: Noel Montes Claim Form

P.O. BOX 278, RANCHO CORDOVA, CA 95741

GEORGE HILLS
Our minds over your matters.

December 3, 2024

VantageOne Real Estate Investments, LLC
TREH Partners, LLC
4 Corporate Plaza, Suite 210
Newport Beach, CA 92660

RE:		
	Our Client:	City of Highland
	Our Claim Number:	GHC0077614
	Date of Loss:	October 23, 2024
	Claimant:	Noel Montes

Dear TREH Partners:

George Hills Company is the liability claims administrator for the City of Highland.

Our client received a claim from Noel Montes alleging damages from an incident that occurred at/or near Greenspot Rd in Highland, CA. Our investigation indicates TREH Partners was working in the median at the time this incident occurred and may have caused the alleged damages. Enclosed is a courtesy copy of the claim for your review. We ask that you contact the claimant to discuss this matter.

A rejection will be issued on behalf of our client, and we will refer the claimant to your office.

Please be advised that if the claimant takes legal action against our client the City of Highland will forward a formal claim for defense and indemnification to TREH Partners, LLC.

If you have any questions or would like to discuss this matter further, please contact the undersigned.

Kindest Regards,
George Hills Company

Jennifer Arellano
Claims Adjuster
Phone: 916.352.7793
Email: Jennifer.arellano@GeorgeHills.com

cc: Risk Management, City of Highland

Enclosures: Noel Montes Claim Form

P.O. BOX 278, RANCHO CORDOVA, CA 95741

City of
HIGHLAND
Inc. 1987

October 28, 2024

Patti Schneiders
Claims Processor
Rancho Cordova Office
PO Box 278
Rancho Cordova, CA 95741

Re: Claimant(s): Noel Montes
Incident Date: October 23, 2024

Dear Patti:

Enclosed is a copy of a Claim received in person at the Office of the City Clerk on October 28, 2024, by the above referenced claimant(s). Note: Attached is a vicinity map of the location described.

This item will be tentatively scheduled for the City Council regular meeting of Tuesday, November 12, 2024, pending your recommendation. All correspondence will be required from George Hills no later than November 5, 2024. Please review and advise this office on the appropriate action to be taken.

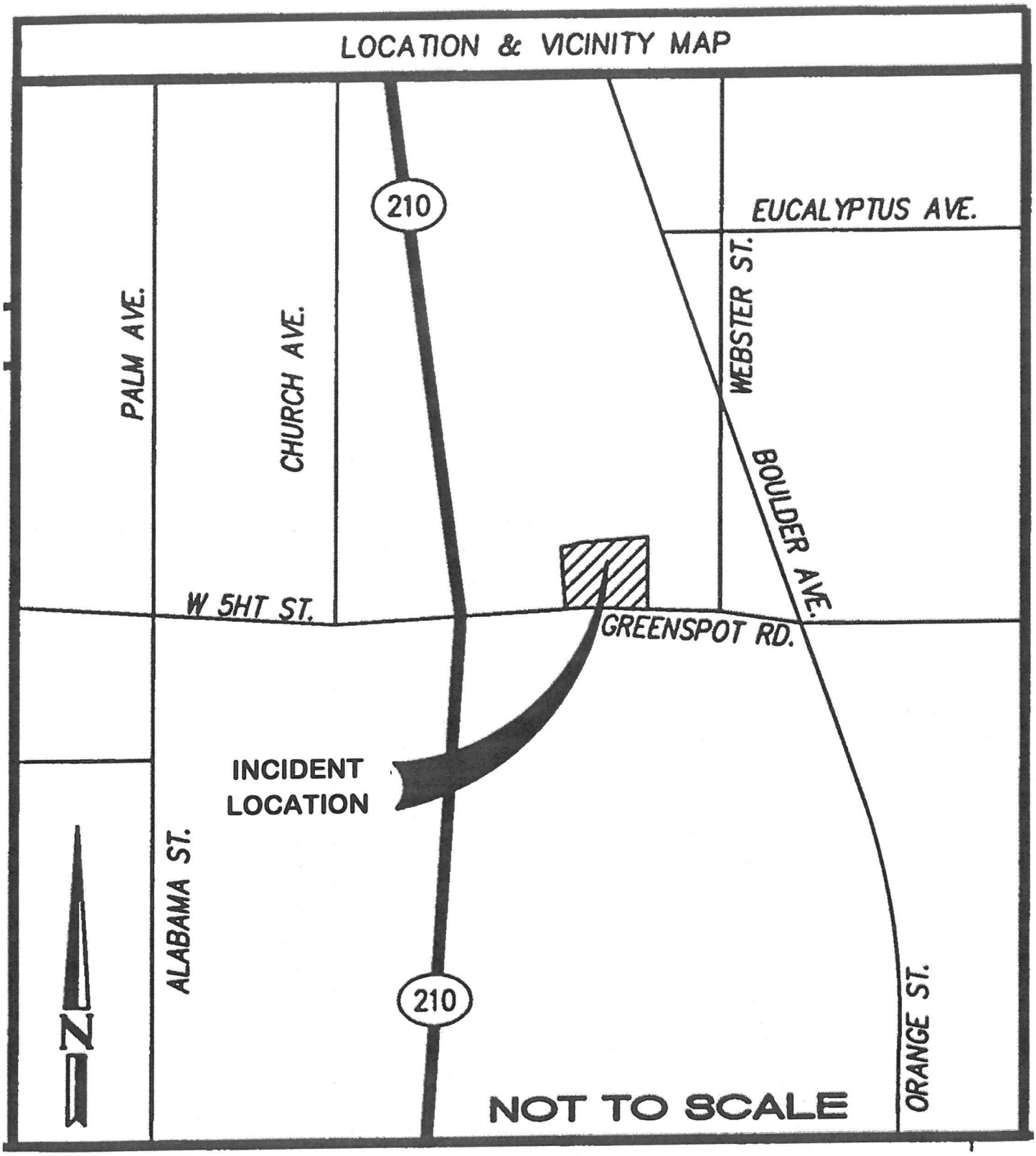
If you have any questions, please contact Leticia Nava-Cruz at (909) 864-6861, ext. 208 or myself at ext. 226.

Sincerely,

Alondra Muñoz
City Clerk

cc: Carlos Zamano, City Manager
Leticia Nava-Cruz, Director of Administrative Services
Maricela Marroquin, City Attorney

Mayor Penny Lilburn | Mayor Pro Tem Larry McCallon | City Council Jesse Chavez-Cordova | City Council Anaeli Solano | City Council John P. Timmer | City Manager Carlos Zamano
27215 Base Line • Highland, CA 92346
Tel: 909.864.6861 • Fax: 909.862.3180 • www.cityofhighland.org


LOCATION & VICINITY MAP
210
EUCALYPTUS AVE.
WEBSTER ST.
PALM AVE.
CHURCH AVE.
BOULDER AVE.
W 5HT ST.
GREENSPOT RD.
INCIDENT
LOCATION
ALABAMA ST.
210
ORANGE ST.
N
NOT TO SCALE

RECEIVED
OCT 2 8 2024
CITY OF HIGHLAND

Do not write in this space.
For office use only:
Received: 10/28/24 @ 2:14 PM
By: Eileen Prado
☐ E-Mail ☐ Mail ☒ In person

CLAIM AGAINST THE CITY OF HIGHLAND
(For damages to persons or personal property)

A claim must be filed with the City Clerk within 180 days after which the incident or event occurred. Be sure your claim is against the City of Highland and not another public entity. Where space is insufficient, please use additional paper and identify information by paragraph number. Completed claims must be mailed or delivered to:

CITY CLERK, CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND CA 92346
(909) 864-6861, ext. 226

WARNING: IT IS A CRIMINAL OFFENSE TO FILE A FALSE CLAIM, PENAL CODE S72; INSURANCE CODE S556.1.

NOTICE: PER GOVERNMENT CODE SECTION 910.4, THIS FORM MUST BE USED IN ORDER TO COMPLY WITH SECTIONS 910 AND 910.2 OF THE GOVERNMENT CODE.

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF HIGHLAND:

The undersigned respectfully submits the following claim and information relative to damage to persons and/or personal property:

1. Name of Claimant Noel Montes

   a. Complete Address of Claimant, including City, State and Zip Code:
   28387 Ashford Ct Highland CA, 92346

   b. Phone Number ( ) _____

   c. Date of Birth_ _____

d. Driver's License/State Identification Card Number:

_____

Issued by which State: CA

✓ Driver's License _____ Identification Card

Expiration Date:_ _____

2. Name, telephone and address to which claimant desires notices to be sent, if other than above:

_____

_____

3. Occurrence or event from which the claim arises:

a. Date of occurrence 10/23/2024

b. Time of occurrence Between 4:40pm - 5:01pm

c. Place of occurrence (Exact and specific location)

Between exit of In n Out & lowes cntr on green spot heading toward freeway

d. How and under what circumstances did damage or injury occur? Specify the particular occurrence, event, act or omission you claim caused the injury or damage (use additional paper if necessary).

please see Attached document

_____

e. What particular action by the City, or its employees, caused the alleged damage or injury?

please see Attached document

_____

4. A general description of the indebtedness, obligation, injury, damage or loss incurred so far as it may be known at the time of presentation of the claim. If there were no injuries, state "no injuries".

5. Give the name(s) of the City employee(s) causing the damage or injury:

The city of Highland / the construction company working on green spot

6. Name and address of any other person injured:

7. Name and address of the owner of any damaged property:

8. Damages Claimed:

a. Amount claimed as of this date: $ 3,173.10

b. Estimate amount of future costs: $ 600.00

c. Total amount claimed: $ 3,773.10

d. Basis for computation of amounts claimed. **Include copies of all bills, invoices, estimates, etc.**:

View attached document

9. Names and addresses of all witnesses, hospitals, doctors, etc.

a. ASil Serhal 714-600-3370

b. _____

c. _____

d. _____

e. _____

10. Any additional information which might be helpful in considering this claim:

_____

_____

_____

_____

_____

WARNING: IT IS A CRIMINAL OFFENSE TO FILE A FALSE CLAIM, PENAL CODE S72; INSURANCE CODE S556.1.

I have read the matters and statements made in the above claim and I know the same to be true of my own knowledge, except as to those matters stated upon information or belief as to such matters I believe the same to be true. I certify under penalty of perjury that the foregoing is true and correct.

Signed at: Highland CA
City and State

Date: 10/28/24

_____
Signature of Claimant

Noel Montes
Printed name of person signing above

SECTION 3 (D):

I am writing to request compensation for damages sustained to my motorcycle due to construction debris on Greenspot Road. On October 23, 2024, between approximately 4:40 p.m. and 5:00 p.m., I was riding my motorcycle toward the freeway. As I passed by the construction zone near In-N-Out Burger and before the Lowe's Center, a large rock was in the middle lane of the road.

Because of a car ahead of me that blocked my view, I couldn't see the rock until I was almost upon it. By the time I noticed the rock, I had no time to react, resulting in a collision. This impact severely damaged my motorcycle, bending and cracking the front rim. The warped rim also damaged the brake calipers, leaving my bike unrideable. Another driver stopped to check on me, having witnessed the incident. Ultimately, I had to call a tow truck to remove my bike.

Given that the rock appeared to come from the nearby construction, I believe this situation was avoidable with more effective debris management. I respectfully request compensation for the repair costs related to this incident.

SECTION 3 (E):

The city, or its contractors, failed to adequately clear construction debris, specifically a large rock, from the road on Greenspot Road. This oversight led to a hazardous condition that was not visible to approaching drivers and ultimately caused the damage to my motorcycle when I was unable to avoid the debris in time. The city's lack of proper debris management in this active construction zone directly resulted in the damages sustained.

SECTION 4:

The collision with the rock on Greenspot Road caused significant damage to my motorcycle, specifically bending and cracking the front rim, which subsequently damaged the brake calipers. Due to these damages, the motorcycle is unrideable, and I incurred additional costs for towing. Repair costs are expected to be substantial. No injuries were sustained.

LONG BEACH BMW MOTORCYCLES

2125 E. SPRING STREET
LONG BEACH, CA 90806
562-426-1200

Part Quote

Sold To: NOEL MONTES
Date: 10/28/2024 1:31 PM

Sold	S/O	Lay	P/U	Part Number	Sup	Description	Ext Price	Bin	Ava
0	1	0	0	03010514	PU	TIRE ST M7RR 120/70ZR17	$178.95		0
1	0	0	0	34117105637	BM	BRAKE CALIPER, LEFT	$961.04	B3	1
2	0	0	0	07119963072	BM	SEAL RING	$1.30	A14	51
1	0	0	0	81220142156	BM	BRAKE FLUID	$6.21	TIRE	39
0	1	0	0	36318389048	BM	FORGED WHEEL, FRONT(NA)	$1,720.00		0
2	0	0	0	36317720637	BM	BALANCE WEIGHT, ZINC, W. ADH	$10.60	SHOP	274

Subtotal	$2,878.10
Sales Tax	$295.00
Quote Total	$3,173.10

6D64510

(This is not an Invoice)

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

REVIEWED BY: Dana Calkins, George Hills Company, Claims Adjuster

SUBJECT: Claim Consideration - Maria Guadalupe Guerrero

RECOMMENDATION: George Hills Company recommends the City Council reject the claim.

BACKGROUND: The Claim was received in the City Clerk's Office on November 14, 2024. It was then sent to the City's claim adjuster, George Hills Company, who is recommending the claim be rejected.

Approved _____ Motion _____ Second _____ Agenda Item No. 8

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

GEORGE HILLS
Our minds over your matters.

November 26, 2024

Alondra Munoz
City of Highland

RE:		
	Client:	City of Highland
	Claim Number:	GHC0078205
	Date of Loss:	10/09/20024
	Claimant:	Maria Guadalupe Guerrero

Dear Ms. Munos:

We have reviewed the above captioned claims and request that you take the action indicated below:

- **Please issue a standard rejection to commence the statute of limitations.**

Please provide us with a copy of the notices sent.

Should you have any questions, please feel free to contact the undersigned.

Kindest Regards,
George Hills Company, Inc.

Dana Calkins

Dana Calkins
Sr. Claims Adjuster
Direct Dial: (916) 333-0575
Email: dana.calkins@georgehills.com

PO BOX 278, RANCHO CORDOVA, CA 95741

City of
HIGHLAND
Inc. 1987

November 15, 2024

Patti Schneiders
Claims Processor
Rancho Cordova Office
PO Box 278
Rancho Cordova, CA 95741

Re: Claimant(s): Maria Guadalupe Guerrero
Incident Date: October 9, 2024

Dear Patti:

Enclosed is a copy of a Claim received via mail at the Office of the City Clerk on November 14, 2024, by the above referenced claimant(s). Note: The city contracts with the San Bernardino County Sheriff's Department for law enforcement services.

This item will be tentatively scheduled for the City Council regular meeting of Tuesday, December 10, 2024, pending your recommendation. All correspondence will be required from George Hills no later than November 25, 2024. Please review and advise this office on the appropriate action to be taken.

If you have any questions, please contact Leticia Nava-Cruz at (909) 864-6861, ext. 208 or myself at ext. 226.

Sincerely,

Alondra Muñoz
City Clerk

cc: Carlos Zamano, City Manager
Leticia Nava-Cruz, Director of Administrative Services
Maricela Marroquin, City Attorney

Mayor	Mayor Pro Tem	City Council	City Council	City Council	City Manager
Penny Lilburn	Larry McCallon	Jesse Chavez-Cordova	Anaeli Solano	John P. Timmer	Carlos Zamano

27215 Base Line • Highland, CA 92346
Tel: 909.864.6861 • Fax: 909.862.3180 • www.cityofhighland.org

RECEIVED

NOV 14 2024

CITY OF HIGHLAND
CITY CLERK

Do not write in this space.
For office use only:

Received: 11/14/2024

By: Alondra M.

☐ E-Mail ☒ Mail ☐ In person

CLAIM AGAINST THE CITY OF HIGHLAND

(For damages to persons or personal property)

A claim must be filed with the City Clerk within 180 days after which the incident or event occurred. Be sure your claim is against the City of Highland and not another public entity. Where space is insufficient, please use additional paper and identify information by paragraph number. Completed claims must be mailed or delivered to:

CITY CLERK, CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND CA 92346
(909) 864-6861, ext. 226

WARNING: IT IS A CRIMINAL OFFENSE TO FILE A FALSE CLAIM, PENAL CODE S72; INSURANCE CODE S556.1.

NOTICE: PER GOVERNMENT CODE SECTION 910.4, THIS FORM MUST BE USED IN ORDER TO COMPLY WITH SECTIONS 910 AND 910.2 OF THE GOVERNMENT CODE.

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF HIGHLAND:

The undersigned respectfully submits the following claim and information relative to damage to persons and/or personal property:

1. Name of Claimant Maria Guadalupe Guerrero

   a. Complete Address of Claimant, including City, State and Zip Code:

   27010 Villa Ave, Highland, CA 92346

   b. Phone Number (_____)

   c. Date of Birth_____

d. Driver's License/State Identification Card Number:

Issued by which State:

_____ Driver's License _____ Identification Card

Expiration Date:

2. Name, telephone and address to which claimant desires notices to be sent, if other than above:

Law Offices of Ramtin Sadighim

16027 Ventura blvd,suite 102, Encino, CA 91436 T: (888) 999-8744

3. Occurrence or event from which the claim arises:

a. Date of occurrence 10/09/2024

b. Time of occurrence 9:00 pm

c. Place of occurrence (Exact and specific location)

Baseline st and Cole Ave, Highland CA

d. How and under what circumstances did damage or injury occur? Specify the particular occurrence, event, act or omission you claim caused the injury or damage (use additional paper if necessary).

On October 9, 2024 our client was driving southbound on Baseline st. When Defendant was driving on Cole Avenue, failed to come to a complete stop and struck our client on the right passenger door causing her to spin out.

e. What particular action by the City, or its employees, caused the alleged damage or injury?

The defendant was driving Highland Police Department vehicle.

4. A general description of the indebtedness, obligation, injury, damage or loss incurred so far as it may be known at the time of presentation of the claim. If there were no injuries, state "no injuries".

Head, back, neck, both arms, both legs, right hand

5. Give the name(s) of the City employee(s) causing the damage or injury:

Victor Rodriguez

6. Name and address of any other person injured:

7. Name and address of the owner of any damaged property:

Fatima Guerrero

27010 Villa Ave, Highland, CA 92346

8. Damages Claimed:

a. Amount claimed as of this date: $100,000

b. Estimate amount of future costs: $900,000

c. Total amount claimed: $1,000,000

d. Basis for computation of amounts claimed. **Include copies of all bills, invoices, estimates, etc.**:

9. Names and addresses of all witnesses, hospitals, doctors, etc.

a. Community Hospital of San Bernardino - 1805 Medical Center Drive, San Bernardino, CA 92411

b. Cedar Pointe Chiropractic Group - 1325 Camino Real, Ste 130, San Bernardino, CA 92408

c. California Neurosurgical Institute - 16260 Ventura Blvd, Suite 700, Encino, CA 91436

d. Haven Orthopedics & Spine Institute - 3550 Vine St, Suite 100, Riverside, CA 92507

e. Riverside Elite Imaging - 21828 Cactus Avenue, Riverside, CA 92518

10. Any additional information which might be helpful in considering this claim:

WARNING: IT IS A CRIMINAL OFFENSE TO FILE A FALSE CLAIM, PENAL CODE S72; INSURANCE CODE S556.1.

I have read the matters and statements made in the above claim and I know the same to be true of my own knowledge, except as to those matters stated upon information or belief as to such matters I believe the same to be true. I certify under penalty of perjury that the foregoing is true and correct.

Signed at: Encino, California
City and State

Date: 11/8/2024

Signature of Claimant

Maria Martinez, Esq.
Printed name of person signing above

Law Offices of Ramtin Sadighim, APC
16027 Ventura Blvd., Suite 102
Encino CA 91436-2710

CERTIFIED MAIL

SANTA CLARITA CA 913
12 NOV 2024 PM 3 L

$9.64[0]
US POSTAGE
FIRST-CLASS
FROM 91436
11/12/2024
Stamps

0623S0014950420

7019 2280 0001 8826 3049

City Clerk, City of Highland
27215 Baseline St
HIGHLAND CA 92346-3113

RECEIVED
NOV 14 2024
CITY OF HIGHLAND

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Maricela Marroquin, City Attorney

PREPARED BY: Carlos Zamano, City Manager
Maricela Marroquin, City Attorney

SUBJECT: Resolution No. 2024-XX, a Resolution of the City Council of the City of Highland, California Reaffirming and Extending Proclamation of a Local Emergency in the City of Highland as a result of the Line Fire

RECOMMENDATION: That the City Council adopt Resolution No. 2024-XX, continuing to extend the Proclamation of a Local Emergency in the City of Highland as a result of the Line Fire.

FISCAL IMPACT: There is no immediate financial impact or budget action necessary as a result of the recommended action. The issuance of a local emergency proclamation allows the City to pursue State and Federal grant assistance to recover the City's portion of the costs associated with battling and recovering from the Line Fire. The total estimated fiscal impact of approximately $1.25 million to the City is still under review. Once the cost related to the Line Fire is finalized, a future item will be submitted to the City Council for approval.

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

BACKGROUND & DISCUSSION: Chapter 2.44 of Title 2 of the Highland Municipal Code ("HMC") contains the City's laws relating to emergency procedures. HMC Section 2.44.060 designates the City Manager as the Director of Emergency Services ("Director"), and HMC Section 2.44.060(A) empowers the Director to issue a proclamation of a local emergency if the City Council is not in session.

On the evening of Thursday, September 5, 2024, the Line Fire broke out in Highland. The Line Fire created conditions of extreme peril to the safety of people and property within the City of Highland and resulted in evacuation warnings for parts of the City.

Approved _____	Motion _____	Second _____	Agenda Item No. 9
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		
City Clerk		City Manager	

On September 11, 2024, the City Manager, as the Director of Emergency Services, issued a proclamation entitled "Proclamation of a Local Emergency by the Director of Emergency Services of the City of Highland," as the City Council was not in session (Attachment 1). This action authorized the City Manager to take certain necessary actions to address the emergency.

The Director of Emergency Services' Proclamation of a Local Emergency permits the Director of Emergency Services and the City Council to adopt regulations and issue orders necessary for the protection of lives and property. It also assists the City in recovering costs of responding to the disaster. Furthermore, it allows the City to enjoy certain immunities from liability as a result of taking actions to abate the emergency.

Pursuant to California Government Code Section 8630 and HMC Section 2.44.060(A), the Director of Emergency Services' Proclamation expires within seven days unless ratified by the City Council. On September 12, 2024, the City Council adopted a resolution ratifying the Director of Emergency Services' Proclamation of a local emergency (Attachment 2). On October 8, 2024, the City Council adopted a resolution to extend the emergency proclamation of the Line Fire (Attachment 3). On November 12, 2024, the City Council adopted a 2nd extension resolution of the emergency proclamation of the Line Fire (Attachment 3).

Pursuant to Government Code Section 8630 (California Emergency Services Act), the City Council is required to review the local emergency within sixty (60) days of ratification to determine whether the conditions surrounding the local emergency still exist. Because an end period has not been determined for the Line Fire, the conditions of the local emergency remain in place. Additionally, the San Bernardino County Director of Emergency Management will be presenting a request on December 17, 2024, to the Board of Supervisors to continue the Local Emergency Proclamation for the Line Fire. A proposed resolution, Resolution No. 2024-XX to continue to extend the local emergency (Attachment 4).

The Line Fire has burned 43,978 acres in San Bernardino County and is approximately 98% contained. The fire originated in Highland and burned areas in Highland that are now susceptible to mud and debris flow. The health, safety, and well-being of people within the territorial limits of the City of Highland is of the highest priority. It is important to keep the existing proclamation and the powers that flow from it in place until the emergency conditions are fully abated, which includes the recovery stage as well.

The local emergency will remain in effect until its termination is proclaimed by the City Council.

ATTACHMENTS:

1) Director of Emergency Services' Proclamation of Local Emergency
2) Resolution Ratifying Director of Emergency Services' Proclamation of Local Emergency
3) Resolutions Extending Proclamation of Local Emergency on October 8, 2024, and November 12, 2024, respectively
4) Proposed 3rd Resolution Extending Proclamation of Local Emergency

ATTACHMENT 1

PROCLAMATION OF A LOCAL EMERGENCY
BY THE
DIRECTOR OF EMERGENCY SERVICES OF THE CITY OF HIGHLAND

WHEREAS, Section 8630 of the Government Code authorizes the designation of a City official to proclaim a local emergency; and

WHEREAS, Highland Municipal Code Section 2.44.060 designates the Director of Emergency Services to proclaim the existence of a local emergency if the City Council is not in session; and

WHEREAS, the Line Fire is currently causing conditions of extreme peril to the safety of persons and property within the City of Highland; and

WHEREAS, the City Council is not in session and cannot immediately be called into session.

NOW, THEREFORE, IT IS HEREBY PROCLAIMED that a local emergency now exists throughout the City of Highland.

IT IS FURTHER PROCLAIMED AND ORDERED that a copy of this Proclamation shall be forwarded to the Director of the Governor's Office of Emergency Services requesting that:

1. This Proclamation be found acceptable in accordance with state law; and

2. The Governor waive regulations that may hinder response and recovery efforts; and

3. Recovery assistance be made available under the California Disaster Assistance Act; and

4. The State of California expedite access to state and federal resources and any other appropriate federal disaster relief programs.

IT IS FURTHER PROCLAIMED AND ORDERED that, during the existence of this local emergency the powers, functions, and duties of the emergency organization of the City of Highland shall be those prescribed by applicable statutes, ordinances, and resolutions, and by the City's Emergency Operations Plan. This Proclamation shall have no further force or effect seven days from the date of its adoption unless the City Council shall take action to ratify this Proclamation.

DATED this 11th day of September, 2024

Carlos Zamano
Director of Emergency Services/City Manager
City of Highland

ATTACHMENT 2

RESOLUTION NO. 2024-044

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, RATIFYING A PROCLAMATION OF A LOCAL EMERGENCY IN THE CITY OF HIGHLAND ISSUED BY THE CITY'S DIRECTOR OF EMERGENCY SERVICES ON SEPTEMBER 11, 2024, AS A RESULT OF THE LINE FIRE

WHEREAS, Section 2.44.060 of the Highland Municipal Code ("HMC") authorizes the City Council to proclaim the existence of a "Local Emergency" and delegates such authority to the City's Director of Emergency Services if the City Council is not in session; and

WHEREAS, on the evening of Thursday, September 5, 2024, the Line Fire broke out in Highland. Over the weekend, the fire intensified and is currently over 34,600 acres in size and is only 14% contained; and

WHEREAS, the Line Fire is currently causing conditions of extreme peril to the safety of persons and property within the City of Highland and has resulted in the evacuation warnings for parts of the City; and

WHEREAS, on September 7, 2024, the County of San Bernardino proclaimed a local emergency as a result of the Line Fire; and

WHEREAS, on September 7, 2024, Governor Newsom proclaimed a State of Emergency in San Bernardino County as a result of the Line Fire and announced that California has secured a Fire Management Assistance Grant from the Federal Emergency Management Agency (FEMA) to help ensure the availability of vital resources to suppress the fire; and

WHEREAS, HMC Section 2.44.060 designates the City Manager, as Director of Emergency Services, to proclaim the existence or threatened existence of a local emergency when the City Council is not in session, subject to ratification by the City Council within seven days; and

WHEREAS, September 11, 2024, the City Manager, in his capacity as Director of Emergency Services, duly and reasonably proclaimed the existence of a local emergency in the City of Highland on that date due to the Line Fire; and

WHEREAS, CMC Section 2.44.060(A) states that the City Council shall take action to ratify the proclamation of the Director of Emergency Services within seven (7) days thereafter or the proclamation shall have no further force and effect.

NOW, THEREFORE, IT IS HEREBY PROCLAIMED AS FOLLOWS:

Section 1. The City Council does hereby find that the aforesaid conditions of extreme peril did warrant and necessitate the proclamation of the existence of a local emergency by the Director of Emergency Services on September 11, 2024, due to the Line Fire.

Section 2. The local emergency shall be in effect from and including September 11, 2024, until such time that the City Council determines that the emergency conditions have been abated.

Section 3. The City Council shall review this proclamation of local emergency at least once every sixty (60) days until the City Council terminates the local emergency.

Section 4. During the existence of this local emergency the powers, functions, and duties of the emergency organization of the City of Highland shall be those prescribed by applicable statutes, ordinances, and resolutions, and by the City's Emergency Operations Plan.

PASSED, APPROVED AND ADOPTED on the 12th day of September 2024.

Penny Lilburn
Mayor

ATTEST:

Alondra Muñoz
City Clerk

STATE OF CALIFORNIA)

COUNTY OF SAN BERNARDINO)

CITY OF HIGHLAND)

I, ALONDRA MUÑOZ, City Clerk of the City of Highland, California, do hereby certify Resolution No. 2024-044 was duly and regularly adopted by the City Council of the City of Highland, California, at a special meeting thereof held on the 12th day of September, 2024, by the following vote:

AYES:	Chavez-Cordova, Lilburn, McCallon, Solano, Timmer
NOES:	None
ABSTAIN:	None
ABSENT:	None

Dated this 12th day of September, 2024.

ALONDRA MUÑOZ
CITY CLERK

ATTACHMENT 3

RESOLUTION NO. 2024-045

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, PROCLAIMING THE CONTINUED EXISTENCE OF A LOCAL EMERGENCY AS A RESULT OF THE LINE FIRE

WHEREAS, Section 2.44.060 of the Highland Municipal Code ("HMC") authorizes the City Council to proclaim the existence of a "Local Emergency" and delegates such authority to the City's Director of Emergency Services if the City Council is not in session; and

WHEREAS, on the evening of Thursday, September 5, 2024, the Line Fire broke out in Highland. The Line Fire caused conditions of extreme peril to the safety of persons and property within the City of Highland and resulted in fire damage and evacuation warnings for parts of the City; and

WHEREAS, on September 11, 2024, the City Manager, in his capacity as Director of Emergency Services, duly and reasonably proclaimed the existence of a local emergency in the City of Highland on that date due to the Line Fire; and

WHEREAS, HMC Section 2.44.060(A) states that the City Council shall take action to ratify the proclamation of the Director of Emergency Services within seven days thereafter or the proclamation shall have no further force and effect.

WHEREAS, on September 12, 2024, the City Council adopted Resolution 2024-44 ratifying the Director of Emergency Service's proclamation of a local emergency.

WHEREAS, the Line Fire has burned 39,232 acres in San Bernardino County and is approximately 83% contained. The fire originated in Highland and burned areas in Highland that are now susceptible to mud and debris flow and possible landslides.

WHEREAS, the City Council hereby finds that the above described conditions of extreme peril warranted and necessitated the proclamation of the existence of a local emergency, and that such conditions continue, in substantial part, in that the work necessary to protect, repair and clean up damage and recover from the damage is ongoing and the City continues to pursue reimbursement from emergency state and federal funds for its costs of responding to these emergencies.

NOW, THEREFORE BE IT PROCLAIMED AND ORDERED, by the City Council that the state of Local Emergency, as previously declared by the Director of Emergency Services and ratified by the City Council, is hereby further reviewed and confirmed.

IT IS FURTHER PROCLAIMED AND ORDERED that the City Council shall review this proclamation of local emergency at least once every sixty (60) days until the City Council terminates the local emergency.

IT IS FURTHER PROCLAIMED AND ORDERED that the local emergency shall be deemed to continue to exist until its termination is proclaimed by the City Council of the City of Highland, State of California.

PASSED, APPROVED AND ADOPTED on the 8th day of October 2024.

Penny Lilburn
Mayor

ATTEST:

Alondra Muñoz
City Clerk

STATE OF CALIFORNIA)

COUNTY OF SAN BERNARDINO)

CITY OF HIGHLAND)

I, ALONDRA MUÑOZ, City Clerk of the City of Highland, California, do hereby certify Resolution No. 2024-045 was duly and regularly adopted by the City Council of the City of Highland, California, at a regular meeting thereof held on the 8th day of October, 2024, by the following vote:

AYES: Lilburn, McCallon, Solano, Timmer

NOES: None

ABSTAIN: None

ABSENT: Chavez-Cordova

Dated this 9th day of October, 2024.

ALONDRA MUÑOZ
CITY CLERK

RESOLUTION NO. 2024-051

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, PROCLAIMING THE CONTINUED EXISTENCE OF A LOCAL EMERGENCY AS A RESULT OF THE LINE FIRE

WHEREAS, Section 2.44.060 of the Highland Municipal Code ("HMC") authorizes the City Council to proclaim the existence of a "Local Emergency" and delegates such authority to the City's Director of Emergency Services if the City Council is not in session; and

WHEREAS, on the evening of Thursday, September 5, 2024, the Line Fire broke out in Highland. The Line Fire caused conditions of extreme peril to the safety of persons and property within the City of Highland and resulted in fire damage and evacuation warnings for parts of the City; and

WHEREAS, on September 11, 2024, the City Manager, in his capacity as Director of Emergency Services, duly and reasonably proclaimed the existence of a local emergency in the City of Highland on that date due to the Line Fire; and

WHEREAS, HMC Section 2.44.060(A) states that the City Council shall take action to ratify the proclamation of the Director of Emergency Services within seven days thereafter or the proclamation shall have no further force and effect.

WHEREAS, on September 12, 2024, the City Council adopted Resolution 2024-44 ratifying the Director of Emergency Service's proclamation of a local emergency.

WHEREAS, on October 8, 2024, the City Council adopted Resolution 2024-45 to extend the proclamation of a local emergency.

WHEREAS, the Line Fire has burned 43,978 acres in San Bernardino County and is approximately 98% contained. The fire originated in Highland and burned areas in Highland that are now susceptible to mud and debris flow and possible landslides.

WHEREAS, the City Council hereby finds that the above described conditions of extreme peril warranted and necessitated the proclamation of the existence of a local emergency, and that such conditions continue, in substantial part, in that the work necessary to protect, repair and clean up damage and recover from the damage is ongoing and the City continues to pursue reimbursement from emergency state and federal funds for its costs of responding to these emergencies.

NOW, THEREFORE BE IT PROCLAIMED AND ORDERED, by the City Council that state of Local Emergency, as previously declared by the Director of Emergency Services and ratified by the City Council, is hereby further reviewed and confirmed.

IT IS FURTHER PROCLAIMED AND ORDERED that the City Council shall review this proclamation of local emergency at least once every sixty (60) days until the City Council terminates the local emergency.

IT IS FURTHER PROCLAIMED AND ORDERED that the local emergency shall be deemed to continue to exist until its termination is proclaimed by the City Council of the City of Highland, State of California.

PASSED, APPROVED AND ADOPTED on the 12th day of November 2024.

Larry McCallon
Mayor Pro Tem

ATTEST:

Alondra Muñoz
City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HIGHLAND)

I, ALONDRA MUÑOZ, City Clerk of the City of Highland, California, do hereby certify Resolution No. 2024-051 was duly and regularly adopted by the City Council of the City of Highland, California, at a regular meeting thereof held on the 12th day of November, 2024, by the following vote:

AYES:	Chavez-Cordova, McCallon, Solano, Timmer
NOES:	None
ABSTAIN:	None
ABSENT:	Lilburn

Dated this 13th day of November, 2024.

ALONDRA MUÑOZ
CITY CLERK

ATTACHMENT 4

RESOLUTION NO. 2024-xx

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, PROCLAIMING THE CONTINUED EXISTENCE OF A LOCAL EMERGENCY AS A RESULT OF THE LINE FIRE

WHEREAS, Section 2.44.060 of the Highland Municipal Code ("HMC") authorizes the City Council to proclaim the existence of a "Local Emergency" and delegates such authority to the City's Director of Emergency Services if the City Council is not in session; and

WHEREAS, on the evening of Thursday, September 5, 2024, the Line Fire broke out in Highland. The Line Fire caused conditions of extreme peril to the safety of persons and property within the City of Highland and resulted in fire damage and evacuation warnings for parts of the City; and

WHEREAS, on September 11, 2024, the City Manager, in his capacity as Director of Emergency Services, duly and reasonably proclaimed the existence of a local emergency in the City of Highland on that date due to the Line Fire; and

WHEREAS, HMC Section 2.44.060(A) states that the City Council shall take action to ratify the proclamation of the Director of Emergency Services within seven days thereafter or the proclamation shall have no further force and effect.

WHEREAS, on September 12, 2024, the City Council adopted Resolution 2024-44 ratifying the Director of Emergency Service's proclamation of a local emergency.

WHEREAS, on October 8, 2024, the City Council adopted Resolution 2024-45 to extend the proclamation of a local emergency.

WHEREAS, on November 12, 2024, the City Council adopted Resolution 2024-51 to further extend the proclamation of a local emergency.

WHEREAS, the Line Fire has burned 43,978 acres in San Bernardino County and is approximately 98% contained. The fire originated in Highland and burned areas in Highland that are now susceptible to mud and debris flow and possible landslides.

WHEREAS, the City Council hereby finds that the above described conditions of extreme peril warranted and necessitated the proclamation of the existence of a local emergency, and that such conditions continue, in substantial part, in that the work necessary to protect, repair and clean up damage and recover from the damage is ongoing and the City continues to pursue reimbursement from emergency state and federal funds for its costs of responding to these emergencies.

NOW, THEREFORE BE IT PROCLAIMED AND ORDERED, by the City Council that state of Local Emergency, as previously declared by the Director of Emergency Services and ratified by the City Council, is hereby further reviewed and confirmed.

IT IS FURTHER PROCLAIMED AND ORDERED that the City Council shall review this proclamation of local emergency at least once every sixty (60) days until the City Council terminates the local emergency.

IT IS FURTHER PROCLAIMED AND ORDERED that the local emergency shall be deemed to continue to exist until its termination is proclaimed by the City Council of the City of Highland, State of California.

PASSED, APPROVED AND ADOPTED on the 10th day of December 2024.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer LNC

SUBJECT: The Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2024.

RECOMMENDATION: The Finance/Personnel Subcommittee recommends that the City Council receive and file the Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2024.

FISCAL IMPACT: None-reports only.

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

BACKGROUND: The Finance/Personnel Subcommittee reviewed the draft reports on November 12, 2024, in detail with the City's auditors, Van Lant and Fankhanel, LLP, and recommends that the City Council receive and file the Annual Comprehensive Financial Report (ACFR), the Single Audit Report on Federal Award Programs, the Independent Auditor's Report on Internal Controls, the Audit Conclusion letter, and the Gann Limit (Appropriations Limit) letter. All reports are for Fiscal Year Ended June 30, 2024. Also attached is a copy of the presentation made by our auditors to the Finance/Personnel Subcommittee on November 12, 2024.

Approved _____ Motion_____ Second _____ Agenda Item No. 10 _____

Denied _____ Ayes_____

Continued_____ Noes _____ File No. _____

Tabled_____ Abstain_____

Absent_____

City Clerk

City Manager

Attachments:

1. Presentation made by auditors to the Finance Subcommittee.
2. Annual Comprehensive Financial Report (ACFR).
3. Single Audit Report on Federal Award Programs.
4. Audit Conclusion letter.
5. Gann Limit (Appropriations Limit) letter.

ATTACHMENT 1

City of Highland

Annual Comprehensive Financial Report

2023-24 Fiscal Year

Van Lant & Fankhanel, LLP

Certified Public Accountants

Status of the Audit

- Audit fieldwork has been completed
- Reports are in draft form
- Issuance of final reports on schedule for early December

Various Reports Issued

- Opinion on Financial Statements
- Internal Control/Compliance Report and Single Audit
- Letter to the Finance Committee
- Appropriations Limit Report

Opinion on Financial Statements

- Management's Financial Statements
- Auditor's Responsibilities
  - Express opinion
    - Reasonable assurance
  - Conduct audit in accordance with applicable standards; obtain evidence
  - Procedures involve auditor judgment
    - Risk assessment

Opinion on Financial Statements - Continued

- Unmodified (clean) Opinion
- Required Supplementary Information
  - MD&A Budgetary schedule, Pension and OPEB schedules
  - Limited audit procedures – no opinion expressed
- Other Supplementary Information
- No new accounting pronouncements required to be implemented this year

Financial Statement Key Figures

- Governmental Accounting Standards Board (GASB) Statement No. 68 (Pensions)
  - City has a Net Pension Liability of $6,350,964, an increase of $495,516 compared to prior year
- Revenues exceeded expenditures in the General Fund by $5.5 Million
- Unrestricted Fund Balance in General Fund (assigned and unassigned) is approximately 95% of FY 2023-24 expenditures (11 months reserves).
  - GFOA best practices recommends a minimum of 2 months operating reserves

Financial Statement Key Figures

- General Fund Budget
  - Revenues exceeded budgeted revenues by $1.95 million
  - Expenditures under budgeted expenditures by $1.91 million

Report on Internal Controls and Compliance and Single Audit

- Internal control over financial reporting
- Consider internal control to determine what audit procedures to perform
- Not to express an opinion
- Compliance testing – no opinion
  - Test for noncompliance that could be have a material impact on the financial statements
- Opinion on compliance with federal grant awards

Letter to Board of Directors

- Required Communication from auditors directly to "those charged with governance" – Finance Committee and City Council
- Estimates
- Sensitive Disclosures
- Difficulties or Disagreements
- Other Audit Findings or Issues

Appropriations Limit Report

- Required by Article XIIIB of the California Constitution
- Specific procedures to test the calculation for the fiscal year ended June 30, 2024
  - Agreed-Upon Procedures Report
  - No exceptions to the City's calculation
- Spending Limit from proceeds of taxes
  - City is well below the appropriations limit

Thank you

- Thank you to City staff, including Tish and Michelle for their efficiency and assistance throughout the audit!



Questions?

ATTACHMENT 2

City of Highland California



Annual Comprehensive Financial Report

For Fiscal Year Ended June 30, 2024

CITY OF HIGHLAND
Highland, California

Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2024

27215 Base Line
Highland, California 92346
Phone: 909.864.6861
Fax: 909.862.3180
www.cityofhighland.org

Prepared by the Finance Department:

Leticia "Tish" Nava-Cruz
Director of Administrative Services/City Treasurer

Michelle Gomez
Assistant Director of Administrative Services

Debbie Ludolph
Accountant

City of Highland
Annual Comprehensive Financial Report
Year Ended June 30, 2024

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INTRODUCTORY SECTION

City of
HIGHLAND
Inc. 1987

December 10, 2024

To the Honorable Mayor, Members of the City Council, and the Citizens of Highland:

State law mandates that every general-purpose local government publish a complete set of audited financial statements within six months after the fiscal year ends. This report fulfills that requirement for the fiscal year ending June 30, 2024.

Management is responsible for the completeness and reliability of the information, supported by an internal control framework designed to provide reasonable assurance of the financial statements' accuracy. The cost of these controls is balanced against their expected benefits.

Van Lant & Fankhanel LLP, a certified public accounting firm, has issued an unmodified opinion on the City of Highland's financial statements for the year ended June 30, 2024. The independent auditor's report is included at the front of the financial section.

Additionally, Management's Discussion and Analysis (MD&A) follows the auditor's report, offering an overview and analysis of the financial statements, complementing the letter of transmittal.

Profile of the Government

The City of Highland, incorporated on November 24, 1987, is situated at the foothills of the San Bernardino Mountains in the Inland Empire, which encompasses parts of San Bernardino and Riverside Counties. With a population of 55,676 and covering approximately 18 square miles, Highland has expanded its boundaries through annexation, notably adding 3,200 acres in October 2000, which increased its size by about 33%.

Additionally, in 2022, 1,658 acres within the annexed area was purchased by the San Bernardino Valley Municipal Water District for a future corporate campus, water storage facilities and recharge, and conservation efforts. The District is collaborating with urban planning and architectural consultants to produce a Comprehensive Master Plan (Sunrise Ranch Master Plan) and required Environmental Impact Report for the property.

The City of Highland operates as a general law city with a council-manager government structure. The City Council, composed of five members, is responsible for adopting ordinances, resolutions, the budget, setting fees, appointing for committees and commission, hiring the City Manager, and providing policy direction to staff as well as other various duties. The Mayor and Mayor Pro-tem are selected annually by the elected City Council Members. The City Manager implements the Council's policies and oversees daily operations.

Mayor	Mayor Pro Tem	City Council	City Council	City Council	City Manager
Penny Lilburn	Larry McCallon	Jesse Chavez-Cordova	Anaeli Solano	John P. Timmer	Carlos Zamano

27215 Base Line • Highland, CA 92346
Tel: 909.864.6861 • Fax: 909.862.3180 • www.cityofhighland.org

In November 2016, Highland transitioned to a district-based electoral system, with all district seats up for election. Districts 2 and 4 held elections in 2018 and 2022, while Districts 1, 3, and 5 had elections in 2020 and are up for election again in November 2024.

Additionally, the City Council serves as Board Members for the Successor Agency to the Redevelopment Agency (SARDA), the Highland Public Financing Authority (HPFA), and the Highland Housing Authority (HA). As SARDA Board Members, they direct activities related to the former Redevelopment Agency's project area, as the former Redevelopment Agency is dissolved. The HPFA had no activities during the year, while the HA oversees housing initiatives previously managed by the former RDA Board and the Low and Moderate Income Housing Fund.

The City of Highland offers a comprehensive range of services, including police protection, fire suppression, paramedic services, animal control and licensing, street construction and maintenance, planning and zoning, building safety, engineering and inspection, code enforcement, business licensing, and general administration. Additional services within the city are provided by external entities such as San Bernardino County, San Bernardino Valley Water Conservation, San Bernardino Unified School District, Redlands Unified School District, the YMCA of the East Valley (provides the City's recreational programs), and East Valley Water District.

The biennial budget is essential for the City's financial planning and control, incorporating the City Council's goals into departmental objectives through a process known as the Work Program. This program identifies key goals, programs, and projects to be funded in the budget.

Major initiatives in the upcoming fiscal year include:

- Implement a new Financial Management Software
- Replacing the command post vehicle
- Purchasing of a Type III Wildland Fire Engine
- Improve City Hall Solid Waste Enclosure
- Paint City Hall Exterior Stucco and Trims
- Replace Fuel Dispensing System at Police Station
- Implement residential Solar On-Line Permitting
- Continued Delivery of the 5-Year Capital Improvement Program including:
    - Construction of the Natural Parkland Trail Project, 9th St Transit Stops Project, Highland Regional Connector Project and several pavement management program projects
    - Progressing on environmental assessments and design for regionally significant projects such as the Orange Street Bridge, Base Line Bridge, SR210/5th Street Interchange, and Victoria Street Improvements
    - Collaborating with IVDA/San Bernardino International Airport and other local agencies to produce the "Inland Valley Infrastructure Corridor Plan" for areas along the 3rd Street and 5th Street corridor.

- Annexing the southeast corner of Victoria and 5th Street (approximately one acre for economic development purposes).

The City Council must hold public hearings on the proposed budget and adopt a final budget by June 30th, marking the end of the fiscal year. The budget is organized by fund and department, with the City Manager authorized to approve transfers within departments. However, transfers between departments require City Council approval. The report includes budget-to-actual comparisons for each governmental fund with an adopted budget. For the General Fund and Major Special Revenue Funds, these comparisons are part of the required supplementary information in the financial statements. For other governmental funds with appropriated budgets, the comparisons are presented in the supplementary section of the financial statements.

The City maintains budgetary controls to ensure compliance with the legal provisions of the annual appropriated budget approved by its governing body. Annual budgets are adopted for the General Fund, Special Revenue Funds, Capital Projects Funds, and Internal Service Funds. A midyear budget review is conducted by the City Manager and Director of Administrative Services to assess the City's financial position.

In addition to annual budgets, a five-year financial plan is adopted for capital projects, with the Capital Improvement Plan (CIP) updated annually as needed. Budgetary control is established at the departmental level, where department heads are responsible for ensuring expenditures do not exceed Council-approved amounts. The City uses an encumbrance accounting system to aid in budgetary control, allowing encumbered amounts to lapse at year-end but be re-appropriated in the following budget.

The budget is prepared using the modified accrual basis of accounting, recognizing revenues when they become available and measurable, and expenditures when a liability is incurred. The General Fund, Special Revenue Funds, Capital Projects Funds, Internal Service Funds, Housing Authority Funds, and Successor Agency Funds are all subject to appropriations.

Local Economy

Over the past several years, Highland has seen an increase in General Fund revenues, primarily from property taxes and vehicle license fees. Sales and use tax have also risen consistently. Additional revenue sources, such as charges for services, extraction tax, transient occupancy tax, and franchise fees, have increased as well. Despite expenditures rising faster than revenues, careful management allowed the General Fund to be balanced for FY 2023/2024. The impact of COVID-19 on the city's finances is addressed in a separate section on Relevant Financial Policies.

In adopting the 2023-2025 biennial budget, the City, as in prior years, had to take into consideration that contracts with the San Bernardino County Sheriff's Department and Cal-Fire, were continuing to increase. For fiscal year 2023/2024, the Sheriff Department contract

increased by 4.50% and the Cal-Fire contract increased by 5.00%. The Cal-Fire increase of 5.00% includes the addition of a full-time Battalion Chief position

Highland has maintained a balanced General Fund budget without resorting to layoffs, pay cuts, furloughs, or service reductions. As a primarily residential community, property taxes remain the city's largest revenue source. However, the unexpected increase in sales tax over the past five years has been beneficial. The development in the light industrial and manufacturing areas, along with small retail shops and three large commercial centers, contributes to job creation and sales tax revenues, helping to sustain a stable unemployment rate in Highland.



For the future, there are several projects that continue to hold economic development potential for the community. Primarily, a commercial development located on Greenspot Road, east of State Route 210 (SR-210), referred to as the "Golden Triangle Policy Area." Starting in 2007, the City has spent $13M on improving Greenspot Road and utility infrastructure to help contribute to future economic growth in this area. The investment in this area attracted the following store/restaurant openings within the past few years on the south side of Greenspot Road between SR-210 and Boulder Avenue: Lowe's, In-N-Out, Esporta fitness club, Wing Stop, Jersey Mikes, Jamba Juice, Trendsetter Salon & Day Spa, Mountain Mikes Pizza, and 7-Eleven. Currently under construction on the northside of Greenspot Road is a Starbuck's, Chipotle, Ono Hawaiian Barbeque, Dave's Hot Chicken, Corky's, two sit-down restaurants (names to be announced soon), and a Stater Bros market. In addition, the 120,000 square foot "Extra Space" self-storage facility on the southside of Greenspot Road is currently under construction, and a drive-through "Quick Quack" car wash is coming soon.

Regarding the residential side of the "Golden Triangle Policy Area," in September 2020, the City approved a 200-unit townhome style apartment project, called San Carlo I, at the northwest corner of Greenspot Road and Webster Street. The project consists of 40

residential buildings, a community recreation room, pool, barbeque area, tot lot, dog park, and courtyard amenities. The units range from 915 and 1,430 square feet and offer garage parking. The project comprises twenty acres of the 105-acre project known as the "Greenspot Village & Marketplace Specific Plan." The San Carlo I was completed in the Summer of 2024. In 2023, the developer received approval from the City to expand the San Carlo I and construct an additional 272 units to the north. San Carlo II is currently under construction and will be similar in size and massing of the first phase and will have its own access and recreational amenities.

An additional 746 multi-family units were approved in the Greenspot Village and Marketplace Specific Plan by the City in 2021 and 2022 by TREH Partners Development and Alliance Residential Company. These two projects have high level amenities, upscale architecture, multiple club houses, outdoor recreation, pools, trails, and gathering areas. In conjunction with the residential development.

A true highlight of 2023 was the City approval of a COSTCO Wholesale warehouse store in the heart of the Greenspot Village and Marketplace Specific Plan. The store will include approximately 161,000 square feet of retail and grocery shopping, an Optical Center, Pharmacy, Tire Center and Vehicle Fueling Station. Groundbreaking was held on August 20, 2024, and the Highland COSTCO store is anticipated to open on February 28, 2025.

Outside the Specific Plan, one (1) residential project was completed in 2024, called "Monte Vista" generally located near the intersection of Victoria Avenue and Pacific Street. This traditional single family style development includes several Accessory Dwelling Units (ADUs) with the primary residents to further affordable housing in the City. There are three (3) residential projects under construction in 2024. The first is Century Homes currently constructing 42 small-lot single family detached homes on the north side of Base Line west of Weaver Street. This small-lot single family subdivision will create a new mini park, offering a tot lot, open play area, barbecue, shaded picnic area and walking trail open to the public. The second development is a projected called "Messina" by Beazer Homes located along Santa Ana Canyon Road between Northfork and Alta Vista Roads. Beazer Homes is constructing 54 large single family detached homes on 10,000 square foot minimum lots with 360 degree views of the San Bernardino Mountains and Santa Ana Riverbed and they are anticipated to be completed by December 2024. The third development is the "Mediterra" Planned Residential Development with its highly anticipated 316 detached single family residential units located generally on the eastly end of Greenspot Road. Mediterra phases 1 and 2 with 99 housing units are currently being constructed by DR Horton Homes and they are expected to be completed by January 2025. Phases 3 and 4 are currently being marketed with construction anticipated by late 2025.

In terms of Multi-family housing development outside of the Greenspot Village and Marketplace Specific Plan, in October 2023 the City approved a four story 220 unit apartment development called "Halcyon" located on Sterling Avenue across from Warm Spring Elementary School. Although no permits have been issued, the project will have a

modern design and amenities including clubhouse, pool, two (2) tot lots, gathering spaces, dog run, and gymnasium.

The Town Center Policy Area on Base Line west of SR-210 is home to Smart N Final Extra. Several years ago, CVS Pharmacy, Baker's and Family Dollar also opened in this area. Coming soon in this area will be a retail store "Tractor Supply Company" and a handful of sit-down restaurants. Opening four years ago on Base Line just off SR-210 was Jack in the Box and Panda Express. Round Table Clubhouse & Mi Cocina on Highland Avenue near SR-330 gives residents additional sit-down restaurants in the city as does the Bear Springs Bistro & Lounge in the newly renovated Bear Springs Hotel (formerly Hampton Inn).

Long-term Financial Planning

When Highland incorporated in 1987, initial analyses suggested it was financially unfeasible. However, today, Highland is fiscally healthy. A study by the California State Auditor ranked Highland 326 out of 430 cities in terms of financial risk, indicating it has a "low overall risk." This success is attributed to conservative expenditure practices over the past 37 years. While many cities depend heavily on sales tax, Highland has primarily relied on vehicle license fees and property tax for revenue. Its sales tax potential was diminished in 1987 when the City of San Bernardino annexed areas that could have generated sales tax for Highland.

Highland is actively developing marketing plans for its major thoroughfares—Base Line, Greenspot Road, and Fifth Street—as part of its long-term financial planning. With SR-210 running through the city and intersecting these corridors, enhancing their development is crucial for increasing the sales tax base in Highland.

In 2023, the San Bernardino County Transportation Authority (SBCTA), in cooperation with the California Department of Transportation (DOT), completed the widening of SR-210 from Sterling Avenue to San Bernardino Avenue in the cities of San Bernardino, Highland and Redlands, as well as an unincorporated portion of San Bernardino County to improve traffic flow with an additional lane. The project included pavement rehab on local streets including Highland Avenue and 5th St.

In addition to the SR-210 widening and pavement rehabilitation, the City partnered with San Bernardino County Transportation Authority, and California Department of Transportation to improve the Base Line Interchange. The project widened Base Line from Buckeye Street to Seine Avenue, widened three of the four existing SR-210 interchange ramps, providing overpass aesthetics, and replacing landscape. The purpose of the project was to reduce congestion and improve operational efficiency throughout the Base Line corridor at the SR-210 interchange.

The City of Highland in collaboration with the San Manuel Band of Mission Indians is currently working on the planning and environmental clearance phase for a new interchange at SR-210 and Victoria Avenue. The project would improve access to and from Victoria Avenue and relieve congestion to the nearby Highland Ave interchange. The project is not

fully funded, and the City and Tribal Government will be seeking grant funding to complete the work.

The City also recently received federal funding that partially fund improvements to the State Route 210 at 5th Street Interchange to improve traffic flow and staff has initiated the planning and environmental phase. The project includes widening 5th Street to its ultimate width, an additional lane on the eastbound on and off-ramps and the westbound on-ramp. The project is critical as it provides access to the southern side of the City with growing residential, commercial and industrial uses, and to the San Bernardino International Airport. The project is not fully funded, and staff will continue to seek additional funding to complete all project phases.

Highland's key goals include maintaining a strong fiscal base, ensuring adequate public facilities and infrastructure, providing public safety and health, enhancing the city's image, and fostering good relations among staff, commissions, and citizens. The city has demonstrated sound financial management, adhering to a pay-as-you-go philosophy since incorporation. The General Fund has no bonded debt, and reserves are used for capital projects, avoiding future debt burdens. Additionally, Highland has secured state and federal grants to maximize local tax dollars and collaborates effectively with neighboring agencies on projects that benefit the community.

Relevant Financial Policies

Prior to the passage of Proposition 1A in November 2004, California's state government frequently took funds from local governments through the Educational Revenue Augmentation Fund (ERAF) to balance its budget, significantly impacting Highland. Since 1992, Highland had paid approximately $301,433 annually into ERAF, which continued despite Proposition 1A's protections. The state later enacted ERAF III, doubling Highland's payments for two fiscal years.

Additionally, during fiscal years 2009/2010 and 2010/2011, the state implemented the Supplemental Educational Revenue Augmentation Fund (SERAF), resulting in significant further deductions from Highland's Redevelopment Agency (RDA). Subsequent legislation, AB 1X 26 and AB 1X 27, eliminated redevelopment agencies but allowed cities to retain them by paying a "ransom," placing further financial burdens on Highland.

Despite these challenges, Highland rebounded after the RDA's dissolution, working with the Department of Finance to secure repayment of $1.9 million in outstanding loans. As of December 2021, one loan was fully repaid, with the remaining loan scheduled for repayment by FY 2026/2027. The state also introduced SB 1, increasing gas tax revenues, which generated an additional $1.4 million for FY 2023/2024, aimed at local street maintenance and rehabilitation.

Financial Impacts of COVID-19

As the COVID-19 pandemic continues to recede further into the fiscal distance the City through CARES Act grants, acquired personal protective equipment (PPE) for staff and

provided grants to local businesses, distributing 200 grants of $2,500 each to help small businesses affected by the pandemic.

Additionally, the American Rescue Plan Act (ARPA) established funding to support local governments, with Highland receiving two installments totaling $7,447,553.50. Approved expenditures included ventilation improvements on public facilities, PPE, legal services, public safety payroll, household mortgage assistance, small business support grants, cybersecurity, and various public works projects. To be in compliance with the grant requirements, these funds will be fully expended by December 31, 2024.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Distinguished Budget Presentation Award to the City for the fiscal years of 2023-2025. This budget award is the highest form of recognition a City can receive in governmental budgeting. The City has received this award from GFOA every year since 1989-1990. Also, the City received the California Society of Municipal Finance Officers (CSMFO) award for Excellence in Operational Budgeting for fiscal years 2023-2025. The City has received this award from CSMFO every year since first applying for it in FY 1991/1992. The City will apply for these same awards for the 2025-2027 biennial budget.

Both awards are for two years, and recipients must meet very strict criteria. The budget document must serve as a policy document, an operation guide, a financial plan, and a communications device; therefore, it is a significant City achievement.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for the fiscal year ended June 30, 2023, for its annual financial report. This award is the highest form of recognition for excellence in state and local government financial reporting. This was the thirty-third year that the City has received such recognition.

To be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. This achievement is valid for a period of one year only.

We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the annual comprehensive financial report was made possible by the dedicated service of the entire Finance Division. Special recognition is due to Assistant Director of Administrative Services Michelle Gomez and Accountant Debbie Ludolph for their efforts in overseeing the compilation of the accounting data and interfacing with our auditors.

Credit is also due to our Finance/Personnel Subcommittee members Mayor Pro-tem Larry McCallon and Councilmember John Timmer for their guidance in preparing this report, as

well as to the entire City Council for their stewardship of Highland's finances, which has been crucial to the city's fiscal health.

Lastly, I would like to thank City Manager Carlos Zamano for his demonstration of high standards in financial management, leadership, and integrity, which are essential to maintaining Highland's fiscal health.

Respectfully submitted,

Leticia Nava-Cruz

Leticia "Tish" Nava-Cruz
Director of Administrative Services/City Treasurer

City of Highland
List of City Officials
Year ended June 30, 2024

City Council (Elected)

Penny Lilburn, Mayor
Larry McCallon, Mayor Pro Tem
Jesse Chavez-Cordova, Councilmember
Anaeli Solano, Councilmember
John Timmer, Councilmember

Finance/Personnel Subcommittee

Larry McCallon John Timmer

Management

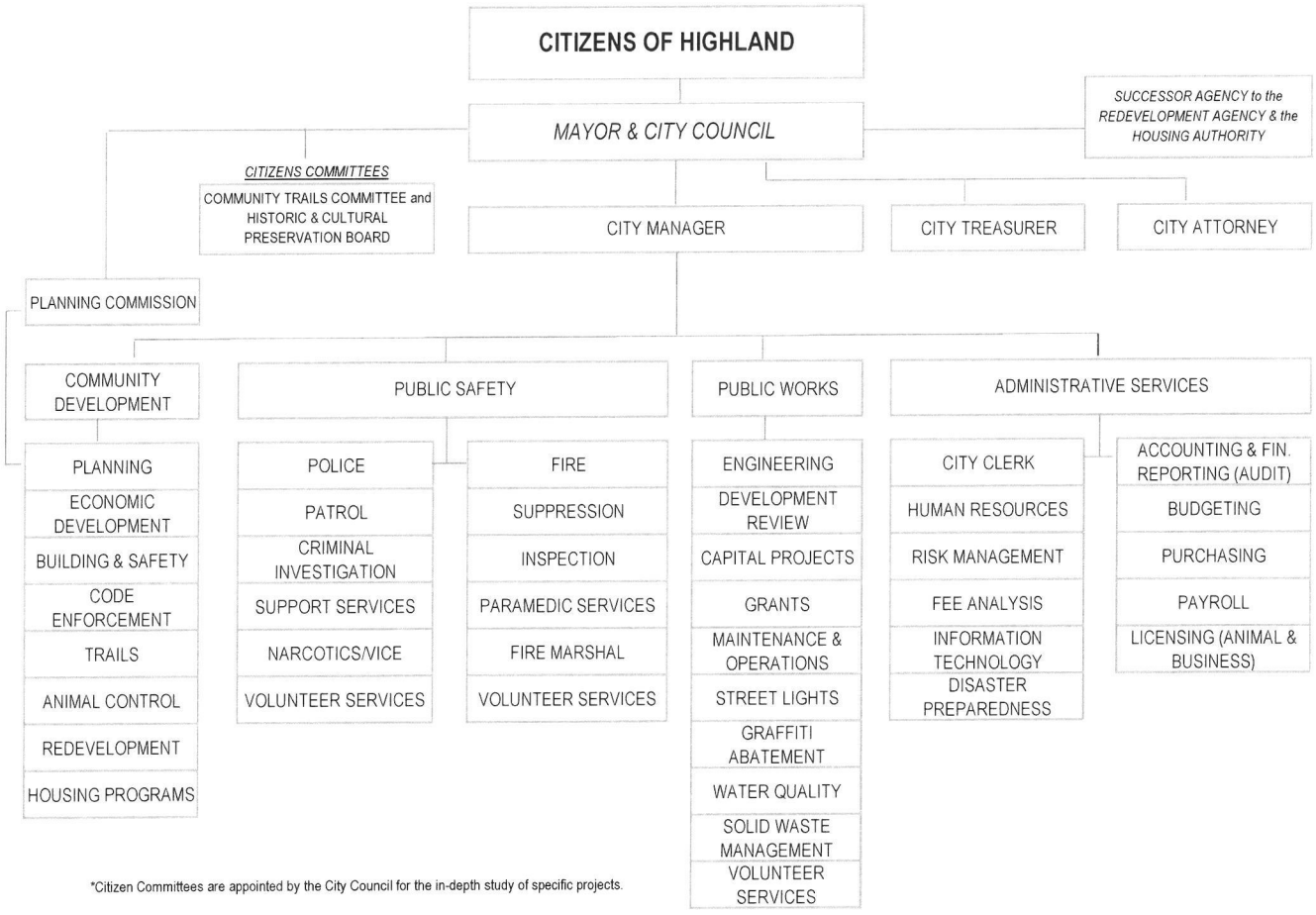
City Manager	Carlos Zamano
Community Development Director	Lawrence Mainez
Director of Administrative Services/City Treasurer	Tish Nava-Cruz
Public Works Director/City Engineer	Octavio Duran
Assistant Community Development Director	Kim Stater
Assistant Public Works Director	Matt Bennett
Assistant Director of Administrative Services	Michelle Gomez
Public Works Manager	Jim Richardson
Public Services Manager	Melissa Morgan
City Clerk	Alondra Muñoz
Building Official	Matt Wirz
Police Chief (Captain)	Casey Jiles
Lieutenant	Phill Dupper
Fire Chief (Battalion Chief)	Liz Brown

CITY OF HIGHLAND

Annual Comprehensive Financial Report

Department and Divisions Organizational Chart

June 30, 2024



*Citizen Committees are appointed by the City Council for the in-depth study of specific projects.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Highland
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report

The Honorable City Council
City of Highland, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Highland (City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Highland, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary schedules and pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements and budget schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Van Lant & Fankhanel, LLP

December 2, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of the City of Highland's financial performance for the fiscal year ending June 30, 2024, offers an overview of the city's financial activities. It should be read alongside the transmittal letter and financial statements in the report.

Using the Accompanying Financial Statements

The annual report includes various financial statements, notably the Statement of Net Position and the Statement of Activities, which present a comprehensive view of the city's finances over the long term. Fund financial statements provide insights into how governmental services were funded in the short term and detail remaining resources for future spending. These statements focus on the city's most significant funds, offering more granular information compared to the broader government-wide statements. Additionally, some statements detail activities where the city serves as a trustee or agent for external beneficiaries.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report is structured into four main parts: management's discussion and analysis, basic financial statements, required supplementary information, and optional combining statements for nonmajor governmental and internal service funds. The basic financial statements include two kinds of statements that present different views of the City:

1. **Government-wide Financial Statements**: These two statements offer a comprehensive view of the City's financial status, covering both long-term and short-term aspects.
2. **Fund Financial Statements**: These statements focus on specific parts of the city government, providing detailed reports:
    - **Governmental Funds**: Show how short-term financing supports services like public safety and what funds remain for future use.
    - **Proprietary Funds**: Present financial information about government-operated services (e.g., water and sewer systems).
    - **Fiduciary Funds**: Detail the city's role as a trustee or agent for resources belonging to others.

The financial statements are accompanied by notes that clarify the information presented and offer further details. Additionally, a section of required supplementary information provides extra financial and budgetary insights.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the city government they cover and the types of information they contain.

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1
Major Features of the City's Government-wide and Fund Financial Statements

	Fund Statements			
	Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire City government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses	Instances in which the City is the trustee or agent for someone else's resources
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenditures, and Changes in Net Position Statement of Cash Flows	Statement of Fiduciary Net Position Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/ liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term debt included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the City's fiduciary funds do not currently contain capital assets.
Type of inflow/ outflow information	All revenues and expenditures during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenditures during the year, regardless of when cash is received or paid	All revenues and expenditures during year, regardless of when cash is received or paid.

Reporting the City as a Whole

The **Government-wide Financial Statements** consist of two key reports: the Statement of Net Position and the Statement of Activities, which provide an overall view of the City's financial status. A critical question these statements address is whether the City is better or worse off after a year of activities.

These statements utilize accrual basis accounting, similar to private-sector practices, accounting for all current year revenues and expenditures regardless of when cash is received or paid. They detail the City's net position-the difference between assets & deferred outflows of resources and liabilities & deferred inflows of resources-which serves as a measure of financial health of the City. Changes in net position over time indicate trends in financial health, but it's essential to consider additional nonfinancial factors, such as property tax and sales tax base changes, as well as the condition of city infrastructure, to fully assess the City's overall well-being.

The Statement of Net Position and the Statement of Activities:

- Governmental Activities encompass the City's primary services, including general government, community development, public safety, and maintenance of highways and streets. These activities are mainly funded through sales taxes, property taxes, state subventions, charges for services, and other revenue sources.

Reporting the City's Most Significant Funds

The **Fund Financial Statements** focus on the City's most significant funds rather than its overall financial status. Some funds are mandated by state law or bond covenants, while others are established by the City Council to manage specific resources and demonstrate accountability for taxes, grants, and other revenues.

1. **Governmental Funds**: These funds report most basic city services, detailing how money flows in and out and the available year-end balances. They use modified accrual accounting, which measures cash and other current financial assets easily convertible to cash. Governmental Fund Statements provide a short-term view of operations, helping assess available financial resources for future programs. Reconciliation at the bottom of the statements clarifies the relationship between governmental activities and funds.
2. **Proprietary Funds**: These funds account for services the City charges customers for, whether external or internal. Proprietary funds follow the same reporting approach as the Government-wide Statements. The City does not have enterprise funds but utilizes internal service funds to report activities that supply services to other City programs.

Reporting the City's Fiduciary Responsibilities

The City acts as an agent for certain assets held for other organizations and individuals, which are reported separately in a Statement of Fiduciary Assets. These fiduciary activities are excluded from the City's other financial statements because the City cannot use these assets for its own operations. The City is responsible for ensuring that these assets are used as intended. Currently, the fiduciary funds include three Community Facilities Districts and the Successor Agency to the City of Highland Redevelopment Agency Private Purpose Trust Fund.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

A summary of the Government-wide *Statement of Net Position* follows:

Net Position
June 30, 2024
Governmental Activities

	2024	2023
Current and Other Assets	$ 106,234,148	$ 94,577,385
Capital Assets, Net	233,584,917	229,914,903
Total Assets	339,819,065	324,492,288
Deferred Outflows of Resources	2,832,704	2,859,158
Long-term Liabilities	14,533,394	13,976,464
Other Liabilities	13,303,144	15,459,033
Total Liabilities	27,836,538	29,435,497
Deferred Inflows of Resources	2,573,896	2,816,453
Net Position:		
Net Investment in Capital Assets	227,382,396	223,919,610
Restricted	37,579,260	39,786,722
Unrestricted	47,279,679	31,393,164
Total Net Position	$ 312,241,335	$ 295,099,496

The City's net position consists of three main components:

1. **Investments in Capital Assets (72.8%)**: This portion reflects investments in assets like land, buildings, and infrastructure, minus any outstanding debt related to these assets.

These assets are used to provide services to citizens and are not available for future spending.

2. **Restricted Net Position (12%)**: This represents resources that are subject to external restrictions on their use, such as funds for gas taxes, development impact fees, and special revenue funds.
3. **Unrestricted Net Position (15.1%)**: This portion can be used for day-to-day operations without restrictions from debt covenants or legal requirements. An example is the general fund.

A summary of the government-wide *statement of activities* follows:

Changes in Net Position
June 30, 2024
Governmental Activities

	2024	2023
Program Revenues:		
Charges for Services	$ 14,032,601	$ 7,772,261
Operating Contributions & Grants	3,725,597	3,956,124
Capital Contributions & Grants	9,625,434	9,547,768
Total Program Revenues	27,383,632	21,276,153
General Revenues:		
Property Taxes	18,199,744	16,627,854
Sales & Use Tax	3,846,323	4,057,069
Transient Occupancy Tax	272,875	265,074
Franchise Fees	2,056,095	2,091,919
Business License Tax	471,486	546,140
Other	70,325	58,359
Investment Income	2,064,776	570,764
Miscellaneous	170,325	167,045
Total General Revenues	27,151,949	24,384,224
Total Revenues	54,535,581	45,660,377
Expenses:		
General Government	2,785,024	2,415,060
Public Safety	20,687,768	19,982,109
Public Works	9,721,374	13,683,221
Community Development	4,199,576	4,022,217
Total Expenses	37,393,742	40,102,607
Changes in Net Position	17,141,839	5,557,770
Change in Net Position	17,141,839	5,557,770
Beginning Net Position	295,099,496	289,541,726
Ending Net Position	$ 312,241,335	$ 295,099,496

The Change in Net Position indicates whether the City's overall financial health improved or declined over the year. For the City's Governmental Activities, Net Position increased by 5.8%, rising from $295.1 million to $312.2 million. This change reflects fluctuations in revenue and expenditures during the year.

- **Revenue Increase:** The increase in total program revenues is attributed to higher charges for services and property taxes. Grants, both operating and capital, can vary yearly and affect program revenues based on their timing. Overall, general revenues increased in 2023/2024, primarily due to a rise in sales tax from the addition of more commercial and point-of-sale businesses like Amazon. Other revenues, including franchise fees, investment income, and miscellaneous revenues, showed slight increases or decreases.
- **Expenditure Decrease:** Total expenditures in Public Works decreased due to reduced capital activity. Spending on Public Works can fluctuate annually based on the availability of grant funds and resources like the Measure I fund, Development Impact Fee fund, and Capital Improvements fund. In contrast, Public Safety expenditures increased, mainly driven by higher costs for the Sheriff's Department and Cal-Fire services for police, fire suppression, and paramedic support.

For the reasons stated above, the City's Net Position increased by $17.1M ($295.1M to $312.2M).

Revenues & Expenses by Source

Governmental Activities

	2024	%	2023	%
Revenues By Source				
Charges for Services	$ 14,032,601	25.7%	$ 7,772,261	17.0%
Operating Contributions & Grants	3,725,597	6.8%	3,956,124	8.7%
Capital Contributions & Grants	9,625,434	17.6%	9,547,768	20.9%
Property Taxes	18,199,744	33.4%	16,627,854	36.4%
Sales & Use Tax	3,846,323	7.1%	4,057,069	8.9%
Transient Occupancy Tax	272,875	0.5%	265,074	0.6%
Franchise Fees	2,056,095	3.8%	2,091,919	4.6%
Business License Tax	471,486	0.9%	546,140	1.2%
Other	70,325	0.1%	58,359	0.1%
Investment Income	2,064,776	3.8%	570,764	1.3%
Miscellaneous	170,325	0.3%	167,045	0.4%
Total Revenues	$ 54,535,581	100.0%	$ 45,660,377	100.0%
Expenses By Source				
General Government	2,785,024	7.4%	2,415,060	6.0%
Public Safety	20,687,768	55.3%	19,982,109	49.8%
Public Works	9,721,374	26.0%	13,683,221	34.1%
Community Development	4,199,576	11.2%	4,022,217	10.0%
Total Expenses	$ 37,393,742	100.0%	$ 40,102,607	100.0%

MAJOR FUNDS

As noted earlier, the City uses fund accounting to provide proper fiscal management of the City's resources and to demonstrate compliance with finance-related legal requirements.

Major Governmental Funds

The **General Fund** serves as the City's primary operating fund, with a total fund balance of $23,906,128 at the end of the fiscal year. This balance is divided into two categories: Nonspendable and Spendable.

- **Nonspendable** funds cannot be used because they are not in a spendable form, such as inventory.
- **Spendable** funds are further classified into three sub-categories:
    - **Restricted**: Funds with limitations on their use.
    - **Committed**: Funds that the City Council has dedicated to specific projects or purposes.
    - **Assigned**: Funds that the City Council has authorized the City Manager to allocate for specific projects or intents.

Significant changes in the revenues and expenditures of the City's General Fund from the prior year are as follows:

- **Revenue Increase**: Total revenues (excluding transfers) rose by $2,638,778. Taxes increased by 5.1% ($1,202,820) due to rising property values. Licenses and Permits saw a 3.1% increase ($36,288) from more building permit activity. Charges for Services rose by 13.6% ($266,193) due to more planning and engineering applications, while interest income surged by $1,156,022 due to higher interest rates.
- **Expenditure Increase**: Total expenditures (excluding transfers) grew by $3,230,803. General government expenditures increased by 22% ($424,889), and public safety expenditures (including police, fire, and animal control) rose by 13.3% ($1,984,699). In FY 2023/2024, annual contract increases for Police and Fire were mitigated by a one-time federal grant from the American Rescue Plan Act related to COVID-19.

Fund balance in the general fund increased by $2,791,883 due to the reasons stated above.

The **Major Grants** fund is used to manage federal grants that do not require separate accounting, making it more efficient to track these funds collectively.

- **Revenue and Expenditure Dynamics**: Typically, revenues should match expenditures in this fund. However, delays in reimbursement for certain projects can lead to expenditures exceeding revenues, resulting in negative fund balances. Occasionally, revenue may be received before project expenditures are incurred. Grants not received in 2023/2024 are anticipated to be collected in fiscal year 2024/2025.
- **Expenditure Decrease**: Expenditures in this fund decreased by $867,877, primarily due to fewer capital projects constructed in the current year. The use of grants can fluctuate from year to year.

The **Grants** fund accounts for non-federal grants that do not require separate tracking, as well as joint projects with local municipalities, providing a more efficient and manageable approach to fund management.

Key Changes:

- **Revenue Increase**: Total revenues increased by $1,899,211, mainly due to the timing of fund receipts and expenditures.
- **Expenditure Increase**: Overall expenditures rose by $899,191, driven by higher grant and joint project activity in 2023/2024 compared to 2022/2023. Significant capital project activity included initiatives like the Mobile Source Reduction Committee (MSRC), Rubberized Asphalt Concrete (RAC), and the State & Local Partnership Program (SLPP). Joint projects involved street improvements with neighboring cities, the Inland Valley Development Agency (IVDA), and the San Manuel Band of Mission Indians.
- **Fund Balance Decrease**: The fund balance decreased by $552,862, primarily as a result of work performed and reimbursed during 2023/2024.

The **Development Impact Fee (DIF)** fund is designed to finance the construction or expansion of off-site capital improvements needed for new development.

Key Changes:

- **Revenue Increase**: In 2023/2024, revenues rose by $5,016,376, reflecting a higher amount of development impact fees received.
- **Expenditure Decrease**: Expenditures decreased by $1,904,348, as the fund was more actively used for capital projects in 2022/2023 compared to 2023/2024.
- **Fund Balance Increase**: The fund balance increased by $6,856,710, with expectations of heightened activity in fiscal year 2024/2025.

The **Capital Improvements** fund was established on January 1, 2016, to manage the former RDA bond proceeds transferred to the City and Housing Authority with the Department of Finance's approval.

Key Changes:

- **Revenue Increase**: Revenues in the fund rose by $208,104 in 2023/2024.
- **Expenditure Increase**: Expenditures also increased by $131,078, as the fund continues to utilize the former RDA bond proceeds. Capital project construction activity is expected to rise in fiscal year 2024/2025.
- **Fund Balance Impact**: With interest income being the primary revenue source, the fund balance is projected to decrease over the coming years as expenditures continue.

GENERAL FUND-BUDGET

The total expenditures of the General Fund for 2023/2024 did not exceed total appropriations. Key differences between the original and final amended budgets include:

Significant Increases in Expenditures:

- The Police Department's budget increased due to a contract increase with the San Bernardino County Sheriff.

- A $1,000,000 transfer from the General Fund to the General Capital Financing fund to support future capital project expenditures.
- A $300,000 transfer to the General Services fund to help with current and future expenditures.

Budgetary Variances:

- The City received two allocations from the American Rescue Plan Act (ARPA), each for $7,447,553.50, in June 2021 and June 2022. The first allocation was used in FY 2023/2024 to help offset costs in the Police and Fire Departments, leading to significant expenditure variances. These funds will continue to be used in early fiscal year 2024/2025.

Revenue Changes:

- The City experienced an increase in actual revenues compared to budgeted revenues, with some revenues rising, some declining, and many remaining stable.

Additional information on the City's budget adjustments and policies can be found in the notes to required supplementary information on page 69.

CAPITAL ASSETS

Capital Assets (net of depreciation)

Governmental Activities

	2024	2023
Land	$ 4,485,030	$ 4,485,030
Rights of Way	90,490,553	89,966,309
Construction in Progress	18,503,772	12,834,311
Buildings & Improvements	19,816,658	20,453,107
Equipment, Furniture & Software	1,089,773	1,016,756
Vehicles	1,909,586	1,601,057
Infrastructure	97,289,545	99,558,333
Total	$ 233,584,917	$ 229,914,903

The major additions to capital assets during the year ended June 30, 2024, were as follows:

- Park fencing at Highland Community Park.
- City Hall Roof Repair
- Polaris Ranger for Police Department
- Fire Training Facility at Fire Station 3

Infrastructure additions include but are not limited to:

- Project No. SIG 19-001 9th Street & Lankershim Avenue Signal Modification
- Project No. STR 20-002 Pacific Street Pavement Rehabilitation (Historic District)
- Project No. SWK 19-001 9th Street, Base Line, Boulder, Olive ADA Article 3

- Project No. SWK 21-001 Messina & Seine Avenue Sidewalk GAP

Additional information on the City's capital assets can be found in the notes to the financial statements starting on page 53.

LONG-TERM DEBT

Additional information on the City's long-term liabilities can be found in the notes to the accompanying financial statements starting on page 54.

Contacting the City's Financial Management:

This financial report aims to provide citizens, taxpayers, customers, investors, and creditors with an overview of the City's finances and demonstrate accountability for the funds received. For questions or additional financial information, contact Leticia Nava-Cruz, Director of Administrative Services/City Treasurer, at the City of Highland, 27215 Base Line, Highland, California, 92346.

BASIC FINANCIAL STATEMENTS

City of Highland
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and Investments	$ 94,095,104
Receivables:	
Accounts	1,363,364
Interest	843,337
Property Taxes	208,815
Loans	695,728
Leases	2,133,375
Due from Other Governments	6,162,667
Advance to Successor Agency	719,997
Prepaid Items	11,761
Capital Assets, Not Being Depreciated	113,479,355
Capital Assets, Net of Depreciation	120,105,562
Total Assets	339,819,065
DEFERRED OUTFLOWS OF RESOURCES	
OPEB Related Items	178,807
Pension Related Items	2,653,897
Total Deferred Outflows of Resources	2,832,704
LIABILITIES	
Accounts Payable	4,545,264
Accrued Liabilities	141,621
Retention Payable	459,777
Deposits Payable	1,203,470
Unearned Revenue	6,953,012
Noncurrent Liabilities:	
Due Within One Year	218,961
Due in More Than One Year	14,314,433
Total Liabilities	27,836,538
DEFERRED INFLOWS OF RESOURCES	
OPEB Related Items	257,090
Pension Related Items	183,431
Lease Related	2,133,375
Total Deferred Inflows of Resources	2,573,896
NET POSITION	
Net Investment in Capital Assets	227,382,396
Restricted for:	
Public Safety	-
Public Works	37,199,325
Community Development	379,935
Unrestricted	47,279,679
Total Net Position	$ 312,241,335

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities:					
General Government	$ 2,785,024	$ 2,481,675	$ 63,020	$ -	$ (240,329)
Public Safety	20,687,768	1,990,959	189,091	-	(18,507,718)
Public Works	9,721,374	6,897,184	3,293,681	9,625,434	10,094,925
Community Development	4,199,576	2,662,783	179,805	-	(1,356,988)
Total Governmental Activities	$ 37,393,742	$ 14,032,601	$ 3,725,597	$ 9,625,434	(10,010,110)
General Revenues:					
Taxes:					
Property Tax					18,199,744
Sales and Use Tax					3,846,323
Transient Occupancy Tax					272,875
Franchise Tax					2,056,095
Business Licenses Tax					471,486
Other					70,325
Gain on Sale of Capital Assets					-
Investment Income					2,064,776
Miscellaneous					170,325
Total General Revenues					27,151,949
Change in Net Position					17,141,839
Net Position - Beginning of Year					295,099,496
Net Position - End of Year					$ 312,241,335

The accompanying notes are an integral part of this statement.

City of Highland
Balance Sheet
Governmental Funds
June 30, 2024

	General	Special Revenue: Grants	Special Revenue: Major Grants	Capital Projects: Capital Improvements
ASSETS				
Cash and Investments	$ 24,999,398	$ 10,801,701	$ 4,854,800	$ 5,953,340
Receivables:				
Accounts	1,282,514	-	-	-
Interest	304,304	-	-	34,849
Property Taxes	183,895	-	-	-
Loans	-	-	-	-
Leases	1,236,266	-	-	-
Due from Other Governments	940,714	2,019,891	1,594,218	-
Due from Other Funds	304,007	-	-	-
Advance to Successor Agency	575,997	-	-	-
Prepaid Items	11,761	-	-	-
Total Assets	$ 29,838,856	$ 12,821,592	$ 6,449,018	$ 5,988,189
LIABILITIES				
Accounts Payable	$ 2,573,966	$ 343,658	$ 274,363	$ 46,341
Accrued Liabilities	104,846	-	-	3,501
Retention Payable	-	202,081	190,605	52,855
Deposits Payable	1,203,470	-	-	-
Unearned Revenue	814,180	222,970	5,915,862	-
Due to Other Funds	-	-	-	-
Total Liabilities	4,696,462	768,709	6,380,830	102,697
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues	-	1,910,958	1,581,222	-
Lease Related	1,236,266	-	-	-
Total Deferred Inflows of Resources	1,236,266	1,910,958	1,581,222	-
FUND BALANCES (DEFICITS)				
Nonspendable	587,758	-	-	-
Restricted	-	10,141,925	-	5,885,492
Committed	-	-	-	-
Assigned	18,052,871	-	-	-
Unassigned	5,265,499	-	(1,513,034)	-
Total Fund Balances	23,906,128	10,141,925	(1,513,034)	5,885,492
Total Liabilities, Deferred Inflows and Fund Balances	$ 29,838,856	$ 12,821,592	$ 6,449,018	$ 5,988,189

The accompanying notes are an integral part of this statement.[50]

Capital Projects Development Impact Fees	Total Non-major Governmental Funds	Total Governmental Funds
$ 14,415,174	$ 27,061,029	$ 88,085,442
-	73,456	1,355,970
152,167	288,219	779,539
-	24,920	208,815
-	695,728	695,728
-	897,109	2,133,375
-	1,607,844	6,162,667
-	-	304,007
-	144,000	719,997
-	-	11,761
$ 14,567,341	$ 30,792,305	$ 100,457,301
$ 2,070	$ 1,273,512	$ 4,513,910
-	25,978	134,325
-	14,236	459,777
-	-	1,203,470
-	-	6,953,012
-	304,007	304,007
2,070	1,617,733	13,568,501
-	690,871	4,183,051
-	897,109	2,133,375
-	1,587,980	6,316,426
-	-	587,758
14,565,271	18,877,157	49,469,845
-	-	-
-	8,831,254	26,884,125
-	(121,819)	3,630,646
14,565,271	27,586,592	80,572,374
$ 14,567,341	$ 30,792,305	$ 100,457,301

City of Highland
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balances of Governmental Funds		$ 80,572,374
When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the City as a whole.		
Capital Assets, Not Being Depreciated	113,479,355	
Capital Assets, Being Depreciated	225,936,522	
Accumulated Depreciation	(105,830,960)	
		233,584,917
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.		
Compensated Absences	(721,300)	
SBCTA Loan Payable	(6,202,521)	
Net Pension Liability	(6,350,964)	
Total OPEB Liability	(1,107,609)	
		(14,382,394)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds.		
Deferred Outflows Related to Pensions		2,653,897
Deferred Inflows Related to Pensions		(183,431)
Deferred Outflows Related to OPEB		178,807
Deferred Inflows Related to OPEB		(257,090)
In governmental funds, other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		4,183,051
Internal service funds are used by management to charge the costs of certain activities, such as vehicle maintenance, self-insurance, and information technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		5,891,204
Net Position of Governmental Activities		$ 312,241,335

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2024

	General Fund	Special Revenue		Capital Projects
		Grants	Major Grants	Capital Improvements
REVENUES				
Taxes	$ 24,596,265	$ -	$ -	$ -
Licenses and Permits	1,213,524	-	-	-
Intergovernmental	477,165	3,242,890	3,872,717	-
Charges for Services	2,220,731	-	-	-
Fines and Forfeitures	19,507	-	-	-
Investment Income	1,618,442	-	-	443,892
Rental Income	137,601	-	-	-
Miscellaneous	20,999	-	-	-
Total Revenues	30,304,234	3,242,890	3,872,717	443,892
EXPENDITURES				
Current:				
General Government	2,355,919	-	-	-
Public Safety	16,962,570	-	1,114,515	-
Public Works	1,962,548	564,208	31,813	249,035
Community Development	3,027,967	-	28,364	-
Capital Outlay	438,309	3,231,544	2,982,465	839,866
Total Expenditures	24,747,313	3,795,752	4,157,157	1,088,901
Excess (Deficiency) of Revenues Over Expenditures	5,556,921	(552,862)	(284,440)	(645,009)
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(2,765,038)	-	-	-
Total Other Financing Sources (Uses)	(2,765,038)	-	-	-
Net Change in Fund Balances	2,791,883	(552,862)	(284,440)	(645,009)
Fund Balances, Beginning of Year	21,114,245	10,694,787	(1,228,594)	6,530,501
Fund Balances, End of Year	$ 23,906,128	$ 10,141,925	$ (1,513,034)	$ 5,885,492

Capital Projects Development Impact Fees	Total Non-major Governmental Funds	Total Governmental Funds
$ -	$ 1,406,236	$ 26,002,501
-	-	1,213,524
-	5,161,457	12,754,229
6,571,535	1,282,972	10,075,238
-	58,248	77,755
567,245	1,275,011	3,904,590
-	120,167	257,768
-	26,412	47,411
7,138,780	9,330,503	54,333,016
-	-	2,355,919
-	1,946,604	20,023,689
510	3,587,163	6,395,277
-	425,520	3,481,851
488,788	541,527	8,522,499
489,298	6,500,814	40,779,235
6,649,482	2,829,689	13,553,781
207,228	-	207,228
-	2,610,063	2,610,063
-	(145,025)	(2,910,063)
207,228	2,465,038	(92,772)
6,856,710	5,294,727	13,461,009
7,708,561	22,291,865	67,111,365
$ 14,565,271	$ 27,586,592	$ 80,572,374

The accompanying notes are an integral part of this statement.

City of Highland
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2024

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Changes in Fund Balances - Total Governmental Funds	$ 13,461,009
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period, and also the net effect of various transactions involving capital assets (i.e., sales and donations):	
Capital Expenditures	9,479,758
Depreciation Expense	(5,729,217)
Loss on Disposal	(80,527)
Revenues reported in the Statement of Activities, which are not considered available to finance current expenditures, are not reported as revenues in the governmental funds.	208,280
The expenses below included in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (net change):	
Compensated Absences	187,290
Net Pension Liability	(495,516)
Total OPEB Liability	(39,476)
The issuance of long-term debt (e.g., bonds, loans, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
SBCTA Loan Payable	(207,228)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in deferred inflows and outflows related to the net pension liability:	
Deferred Outflows Related to Pensions	(11,568)
Deferred Inflows Related to Pensions	103,108
Deferred Outflows Related to OPEB	(14,886)
Deferred Inflows Related to OPEB	(13,473)
Internal Service Funds are used by management to charge the costs of certain activities, such as information technology and self-insurance, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	300,000
Change in Net Position of Governmental Activities	$ 17,147,554

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Net Position
Proprietary Funds
June 30, 2024

	Governmental Activities - Internal Service Funds
ASSETS	
Current:	
Cash and Investments	$ 6,009,662
Receivables:	
Accounts	7,394
Interest	63,798
Total Assets	6,080,854
LIABILITIES	
Current:	
Accounts Payable	31,354
Accrued Liabilities	7,296
Claims Payable	16,000
Total Current Liabilities	54,650
Noncurrent:	
Claims Payable	135,000
Total Noncurrent Liabilities	135,000
Total Liabilities	189,650
NET POSITION	
Unrestricted	5,891,204
Total Net Position	$ 5,891,204

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities - Internal Service Funds
OPERATING REVENUES	
Charges for Services	$ 1,176,607
Miscellaneous	2,442
Total Operating Revenue	1,179,049
OPERATING EXPENSES	
Salaries and Benefits	160,973
Insurance Premiums	494,858
Claims and Judgments	2,370
Legal Fees	26,888
Administrative Expenses	767,775
Insurance Adjusting Fees	-
Total Operating Expenses	1,452,864
Operating Income (Loss)	(273,815)
NONOPERATING REVENUES (EXPENSES)	
Interest Revenue	273,815
Total Nonoperating Revenues (Expenses)	273,815
Income (Loss) before Contributions and Transfers	-
Transfers in	300,000
Change in Net Position	300,000
Total Net Position, Beginning of Year	5,591,204
Total Net Position, End of Year	$ 5,891,204

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Services	$ 1,173,480
Cash Payments to Employees for Services	(160,371)
Cash Payments Made to Suppliers/Vendors	(1,269,860)
Net Cash Provided (Used) by Operating Activities	(256,751)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash Received from Other Funds	300,000
Net Cash Provided (Used) by Noncapital Financing Activities	300,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	250,736
Net Cash Provided (Used) by Investing Activities	250,736
Net Increase (Decrease) in Cash and Cash Equivalents	293,985
Cash and Cash Equivalents, Beginning of the Year	5,715,677
Cash and Cash Equivalents, End of the Year	$ 6,009,662
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	$ (273,815)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
(Increase) Decrease in Accounts Receivable	(5,569)
Increase (Decrease) in Accounts Payable	20,031
Increase (Decrease) in Accrued Liabilities	602
Increase (Decrease) in Claims Payable	2,000
Total Adjustments	17,064
Total Cash Provided (Used) by Operating Activities	$ (256,751)

The accompanying notes are an integral part of this statement.[58]

City of Highland
Statement of Net Position
Fiduciary Funds
June 30, 2024

	Successor Agency Private-purpose Trust Fund	Custodial Fund
ASSETS		
Cash and Investments	$ 2,336,969	$ -
Restricted Assets:		
Cash and Investments with Fiscal Agents	1,159,716	1,274,111
Total Assets	3,496,685	1,274,111
LIABILITIES		
Accounts Payable	-	-
Accrued Interest Payable	408,772	-
Advance from City of Highland	719,997	-
Long Term Liabilities:		
Due within one year	2,098,800	-
Due in more than one year	33,767,392	-
Total Liabilities	36,994,961	-
NET POSITION		
Net Position Held for the Benefit of Others	-	1,274,111
Net Position (Deficit) Held in Trust for Successor Agency	(33,498,276)	-
Total Net Position	$ (33,498,276)	$ 1,274,111

The accompanying notes are an integral part of this statement.

City of Highland
Statement of Changes in Net Position
Fiduciary Funds
Year Ended June 30, 2024

	Successor Agency Private-purpose Trust Fund	Custodial Fund
ADDITIONS		
Taxes and Assessments	$ 3,498,799	$ 46,139
Interest Income	63,307	-
Total Additions	3,562,106	46,139
DEDUCTIONS		
Administrative Expenses	17,545	-
Interest and Fiscal Charges	1,423,346	-
Total Deductions	1,440,891	-
Change in Net Position	2,121,215	46,139
Net Position, Beginning of Year	(35,619,491)	1,227,972
Net Position, End of Year	$ (33,498,276)	$ 1,274,111

The accompanying notes are an integral part of this statement.60

City of Highland
Notes to Financial Statements
Year Ended June 30, 2024

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Highland (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A) Description of Reporting Entity

The City (the primary government) has included within its reporting entity, for financial reporting purposes, all component units over which the City exercises financial accountability. Financial accountability is defined as follows: The level of accountability that exists if a primary government appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial burdens to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable for government organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the primary government. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statements to be misleading or incomplete.

The following component units meet the above-mentioned criteria, and are therefore included within the financial reporting entity of the City of Highland: the City of Highland Public Financing Authority and City of Highland Housing Authority.

The City of Highland Public Financing Authority (the Authority) was created for the purpose of assisting the financing or refinancing of certain public capital facilities by the City. The Authority is governed by a five-member Board of Directors which consists of members of the City Council. During the current fiscal year, the Authority had no fiscal activity.

The City of Highland Housing Authority (the Housing Authority) was established by the City Council in 2011, and is responsible for the administration of providing affordable housing in the City. The Housing Authority is governed by a five-member Board of Directors which consists of members of the City Council. The Housing Authority's financial transactions are reported in a special revenue fund. The Housing Authority does not prepare separate financial statements.

Since the City Council serves as the governing board for these component units, and there is a financial benefit/burden relationship between the City and these component units, all of the City's component units are considered to be blended component units. Blended component units, although legally separate entities, are in substance, part of the City's operations and are reported with the interfund data of the primary government. These component units do not issue separate component unit financial statements.

B) Basis of Accounting and Measurement Focus

The basic financial statements of the City are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component units), as well as discretely presented component units. The City of Highland has no business-type activities and no discretely presented component units.

As a general rule, the effect of interfund activity has been eliminated in the Statement of Activities. An exception to this general rule would be for interfund services provided and used, which are not eliminated in the consolidation process. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included amount program revenues are reported instead as *general revenues*.

Government-wide financial statements are presented using the *economic resources measurement focus* and *accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. *Basis of accounting* refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the *accrual basis of accounting*, revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33.

Program revenues include charges for services and payments made by parties outside the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expense. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as other financing sources. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expense.

Fund Financial Statements

The underlying accounting system of the City is organized and operated on the basis of separate funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Fund financial statements for governmental funds are presented after the government-wide financial statements. These statements display information about the major funds individually and other governmental funds in the aggregate. Proprietary fund statements include financial information for internal service funds. Financial statements for fiduciary funds include financial information for private-purpose trust funds and custodial funds. Fiduciary funds of the City represent assets held by the City in a custodial capacity for other individuals or organizations.

Governmental Funds

In the fund financial statements, governmental funds are presented using the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available as net current assets. *Measurable* means that the amounts can be estimated, or otherwise determined. *Available* means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days, except for grants which are considered available if they are collected within 90 days after year-end.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Revenue recognition is subject to the *measurable* and *availability* criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). *Locally imposed derived tax revenues* are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. *Imposed nonexchange transactions* are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. *Government-mandated and voluntary nonexchange transactions* are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the *current financial resources measurement focus*. This means that only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as *other financing sources* rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Proprietary and Fiduciary Funds

In the fund financial statements, proprietary funds and private-purpose trust funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. The proprietary funds and the private-purpose trust funds are presented using the *economic resources measurement focus*. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's internal service funds are charges for services. Operating expenses for the internal service funds include the cost of insurance, salaries and benefits and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds consist of a private-purpose trust fund and custodial fund which are reported using the economic resources measurement focus.

C) Fund Classifications

The accounts of the City are organized and operated on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts, established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenditures and other costs which are not paid through other funds.

Grants Special Revenue Fund - This fund is used to account for any nonfederal grant that is not required to be accounted for in its own fund. Also, included in this fund are joint projects with the County of San Bernardino, City of San Bernardino, East Valley Water District (EVWD), the Inland Valley Development Agency (IVDA), etc.

Major Grants Special Revenue Fund - This fund accounts for federal grants that are not required to be maintained in their own fund.

Capital Improvements Capital Projects Fund - This fund is used to account for the non-housing bond proceeds of the former redevelopment agency.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Development Impact Fees Capital Projects Fund - This fund is used to account for AB 1600 fees collected that are restricted for capital improvements for police facilities, fire facilities, general facilities, parks & recreation facilities, storm drains, streets/sidewalks, traffic control, bridges/culverts, streetlights, medians/ landscaping and major arterials.

The City also reports the following fund types:

Proprietary Funds:

Internal Service Funds are used to finance and account for activities involved in rendering self-insurance and building maintenance services to departments within the City. Costs of materials and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services rendered.

Fiduciary Funds:

The Private-purpose Trust Fund is used to account for the activities of the Successor Agency to the Highland Redevelopment Agency.

Custodial Funds are used to account for assets held by the City as an agent for individuals, private organizations and other governmental units. Cash and deposits are maintained for debt for which the City is not obligated.

D) Cash and Investments

Cash includes amounts in demand and time deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Investments are reported in the accompanying financial statements at fair value, except for certain certificates of deposit and investment contracts that are reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Changes in fair value that occur during a fiscal year are recognized as *investment income* reported for that fiscal year. *Investment income* includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

The City pools cash and investments of all funds, except for assets held by fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as *cash and investments*. Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance.

E) Advances to Successor Agency

The portion of fund balance associated with amounts that have been disbursed to the Successor Agency in the form of long-term advances have been classified as nonspendable unless the funds associated with repayment of the advances are otherwise restricted for specific purposes.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

F) Inventory and Prepaid Items

Inventory held by the general fund is stated at average cost using the consumption method. Prepaid items are for payments to vendors for costs applicable to future accounting periods. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

G) Property Tax Calendar

Property taxes are assessed and collected each fiscal year according to the following property tax calendar:

Lien Date:	January 1
Levy Year:	July 1 to June 30
Due Dates:	First Installment – November 1
	Second Installment – March 1
Delinquent Dates:	First Installment – December 10
	Second Installment – April 10

Under California law, property taxes are assessed and collected by counties up to 1% of assessed value, plus other increases approved by voters. Property tax revenues are pooled and then allocated to cities based on complex formulas prescribed by state statutes.

H) Claims and Judgments

The City records a liability for litigation, judgments, and claims including losses incurred but not yet reported when it is probable that an asset has been impaired or a liability has been incurred prior to year-end and the probable amount of loss (net of any insurance coverage) can be reasonably estimated. This liability is recorded in the insurance internal service fund that accounts for the City's self-insurance activities.

I) Interfund Transactions

Interfund transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

J) Compensated Absences

Permanent City employees earn from 80 to 160 vacation hours a year, depending upon their length of employment, and 96 sick hours a year. Employees can carry forward up to 400 hours in earned but unused vacation hours. Any regular full-time employee who voluntarily separates or retires from the City after a minimum of 10 years of service can be compensated for 40% of all unused sick leave at their current rate of pay. Floating holidays may be accumulated up to 45 hours, comp time earned up to 80 hours, and administration time may be accumulated up to 160 hours.

Upon termination or retirement, permanent employees are entitled to receive compensation at their current base salary for all unused vacation leave. Also, eligible for compensation are floating holidays, comp time, and administrative leave.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K) Capital Assets

Capital assets are recorded at cost where historical records are available and at an estimated historical cost where no historical records exist. Contributed capital assets received prior to the implementation of GASB 72 are valued at their estimated fair market value at the date of the contribution. Contributed capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. Generally, capital asset purchases in excess of $30,000 and infrastructure greater than $100,000 are capitalized.

Capital assets include public domain (infrastructure) assets consisting of certain improvements including roads, streets, curbs, gutters, sidewalks, street lights, signs and signals, parks equipment, and storm drains. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported in the respective statement of net position.

The following schedule summarizes capital asset useful lives:

Buildings and Improvements	20 - 50 years
Equipment, Furniture and Software	3 - 20 years
Vehicles	3 - 15 years
Infrastructure - road system and storm drains	25 - 75 years

L) Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

M) Leases

Lessor: The City is a lessor for noncancellable leases of land owned by the City. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

N) Net Position Flow Assumption

In the government-wide financial statements, net position is classified in the following categories:

Net investment in capital assets describes the portion of net position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulation, laws, or other restrictions which the City cannot unilaterally alter.

Unrestricted describes the portion of net position which is not restricted to use.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

O) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City currently reports deferred outflows related to the net pension and Total OPEB liabilities in accordance with GASB Statements No. 68 and 75.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has certain items, which arise only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows as a result of the City's implementation of GASB Statement No. 68 and 75.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

P) Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Highland's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q) Other Postemployment Benefits (OPEB)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used: July 1, 2023 Valuation Date, June 30, 2023 Measurement Date, and July 1, 2022 through June 30, 2023 Measurement Period.

R) Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

2) CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

Statement of Net Position:		
Cash and Investments	$	94,095,104
Statement of Fiduciary Net Position:		
Cash and Investments		2,336,969
Cash and Investments with Fiscal Agents		2,433,827
Total Cash and Investments	$	98,865,900

Cash and Investments consist of the following:

Cash on Hand	$	1,150
Deposits with Financial Institutions		8,594,842
Investments		90,269,908
Total Cash and Investments	$	98,865,900

Investments Authorized by the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

2) CASH AND INVESTMENTS – Continued

Investment Types Authorized by State Law	Maximum Maturity*	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer*
California Local Agency Bonds	5 years	None	None
United States Treasury Obligations	5 years	None	None
Securities of the State of California	5 years	None	None
United States Agency Securities	5 years	None	None
Commercial Paper	270 days	25%	10%
Certificates of Deposit	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Bankers Acceptances	180 days	40%	None
Repurchase Agreements	92 days	None	None
Reverse Repurchase Agreements	1 year	20% Base Value	None
Mutual Funds	5 years	15%	10%
Medium Term Notes	5 years	30%	None
Mortgage Securities / Asset Backed	5 years	20%	None
California Asset Management Program (CAMP)	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

*Based on state law requirements or investment policy requirements, whichever is more restrictive
N/A - Not Applicable

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provision of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for these investments. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States Treasury Obligations	None	None	None
United States Agency Securities	None	None	None
Municipal Obligations	None	None	None
Commercial Paper	270 days	None	None
Certificates of Deposit	360 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	Life of Bonds	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rate. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investment by maturity:

2) CASH AND INVESTMENTS - Continued

Investment Type	Total June 30, 2024	Remaining Maturity: 12 Months or Less	1 to 2 Years	2 to 5 Years
CAMP	$ 11,488,004	$ 11,488,004	$ -	$ -
LAIF	76,348,077	76,348,077	-	-
Held by Bond Fiscal Agent:				
Money Market Mutual Funds:				
Successor Agency	1,159,716	1,159,716	-	-
CFD	1,274,111	1,274,111	-	-
Total Pooled Investments	$ 90,269,908	$ 90,269,908	$ -	$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total June 30, 2024	Minimum Legal Rating	AAA	Not Rated
CAMP	$ 11,488,004	N/A	$ 11,488,004	$ -
LAIF	76,348,077	N/A	-	76,348,077
Held by Bond Fiscal Agent:				
Money Market Mutual Funds:				
Successor Agency	1,159,716	A	-	1,159,716
CFD	1,274,111	A	-	1,274,111
Total Pooled Investments	$ 90,269,908		$ 11,488,004	$ 78,781,904

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments (other than LAIF and CAMP external investment pools) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits:

2) CASH AND INVESTMENTS - Continued

The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2024, the City's and the Successor Agency's deposits (bank balances) were either insured by the Federal Depository Insurance Corporation or collateralized under California Law.

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City's investments in LAIF, CAMP, and money market mutual funds are not subject to the fair value hierarchy.

Investment in State Investment Pool

The City is a voluntary participant in the LAIF which is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

California Asset Management Program

The City invests in this investment trust, which is similar to a money market mutual fund. The fund invests primarily in certificates of deposit, commercial paper, and U.S. Government and Agency obligations. The City is a voluntary participant in the investment pool.

The CAMP Cash Reserve Portfolio (the Pool) is exempt from registration with the Securities and Exchange Commission (SEC) under the Investment Company Act of 1940, but operates in a manner consistent with SEC Rule 2a-7, "Money Market Funds," of that Act. Accordingly, the Pool meets the definition of a "2a7-like pool" set forth in GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools."

While the Pool itself is exempt from SEC registration, the Pool's investment advisor and administrator, PFM Asset Management, LLC, is registered with the SEC as an investment advisor under the Investment Advisors Act of 1940. PFM Asset Management, LLC has also filed a notice with the California Department of Corporations, as well as various other states, as an investment advisor under state securities laws.

2) CASH AND INVESTMENTS - Continued

In addition, the Pool also meets the definition of "Municipal Fund Security" outlined by Municipal Securities Rulemaking Board (MSRB) Rule 0-12, therefore contracts with prospective investors relating to shares of the Pool are conducted through PFM Asset Management's wholly-owned subsidiary, PFMAM, Inc., a broker-dealer which is registered with the SEC and MSRB, and is a member of the National Association of Securities Dealers (NASD). The Pool also files an income tax return annually with the Internal Revenue Service, though the net income of the Pool is generally exempt from federal income tax.

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at June 30, 2024 are as follows:

Due From (Receivable)	Due to (Payable)	Amount
General Fund	Other Governmental Funds	$ 304,007
		$ 304,007

Interfund balances are composed of short-term borrowings to cover deficit cash. Borrowings are expected to be repaid in the 2023-24 fiscal year.

Advances to Successor Agency consist of the following:

Advances From	Amount
General Fund	$ 575,997
Housing Authority Special Revenue Fund	144,000
Total	$ 719,997

The advances from the General Fund were made to the Successor Agency to finance activities in the project areas. The advances from the Housing Authority Special Revenue Fund to the Successor Agency represents 20% of the total advances made by the General Fund.

The advances are to be repaid with a defined schedule over a reasonable term of years at an interest rate not to exceed the interest rate earned by the funds deposited into the Local Agency Investment Fund. The annual advance repayments are subject to certain limitations, are subject to a formula distribution, and have a lower priority for repayment as described in AB 1484 (Health and Safety Code Section 34191.4(2)(A).

Interfund transfers for the 2023-24 fiscal year consist of the following:

Transfer Out	Transfer In	Amount
General Fund	Other Governmental Funds	$ 2,465,038
	Internal Service Funds	300,000
Other Governmental Funds	Other Governmental Funds	145,025
		$ 2,910,063

3) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

The transfer from the General Fund to the General Capital Financing Fund included $1,000,000 for Future Projects. The General Fund (Fire Department) transferred $1,282,943 to the Paramedic Department Special Revenue Fund to fund a shortage of medic tax revenue. The General Fund transferred $300,000 to the Internal Service Funds (General Services and Insurance Services Fund) to fund future expenditures. The General Fund transferred $57,581 to the Parks Maintenance District to fund a shortage in operating costs. The General Fund also transferred $124,514 to other nonmajor governmental funds to cover current year operating costs.

The General Capital Financing Fund also transferred $145,025 to the Gas Tax Fund to meet the SB 1 maintenance of effort requirement.

4) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 is as follows:

Capital Assets, Not Being Depreciated:	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Land	$ 4,485,030	$ -	$ -	$ -	$ 4,485,030
Rights of Way	89,966,309	-	-	524,244	90,490,553
Construction in Progress	12,834,311	8,316,276	-	(2,646,815)	18,503,772
Total Capital Assets, Not Being Depreciate	107,285,650	8,316,276	-	(2,122,571)	113,479,355
Capital Assets Being Depreciated:					
Buildings and Improvements	40,354,611	297,841	-	169,831	40,822,283
Equipment, Furniture, and Software	5,132,738	339,173	-	-	5,471,911
Vehicles	3,464,176	489,953	-	-	3,954,129
Infrastructure - Road System	153,783,287	-	(267,599)	1,952,740	155,468,428
Infrastructure - Storm Drains	20,183,256	36,515	-	-	20,219,771
Total Capital Assets Being Depreciated	222,918,068	1,163,482	(267,599)	2,122,571	225,936,522
Less Accumulated Depreciation:					
Buildings and Improvements	(19,901,504)	(1,104,121)	-	-	(21,005,625)
Equipment, Furniture, and Software	(4,115,982)	(266,156)	-	-	(4,382,138)
Vehicles	(1,863,119)	(181,424)	-	-	(2,044,543)
Infrastructure - Road System	(69,954,463)	(3,898,534)	187,072	-	(73,665,925)
Infrastructure - Storm Drains	(4,453,747)	(278,982)	-	-	(4,732,729)
Total Accumulated Depreciation	(100,288,815)	(5,729,217)	187,072	-	(105,830,960)
Net Capital Assets Being Depreciated	122,629,253	(4,565,735)	(80,527)	2,122,571	120,105,562
Total Governmental Activities Capital Asset	$ 229,914,903	$ 3,750,541	$ (80,527)	$ -	$ 233,584,917

Depreciation expense was charged to the following functions in the Statement of Activities:

General Government	$ 144,584
Public Safety	664,079
Public Works	4,202,829
Community Development	717,725
Total	$ 5,729,217

5) LONG-TERM LIABILITIES

The following is a summary of long-term liability activity for the year ended June 30, 2024:

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Claims Payable	$ 149,000	$ 11,858	$ 9,858	$ 151,000	$ 14,000
Compensated Absences	908,590	-	187,290	721,300	168,176
SBCTA Loan Payable	5,995,293	207,228	-	6,202,521	-
Total OPEB Liability	1,068,133	39,476	-	1,107,609	36,785
Net Pension Liability	5,855,448	495,516	-	6,350,964	-
Total	$ 13,976,464	$ 754,078	$ 197,148	$ 14,533,394	$ 218,961

Claims Payable

The City retains the risk of loss for general liability and workers' compensation claims as described in Note 9. These amounts represent estimates of amounts to be paid for reported general liability and workers' compensation claims including incurred-but-not-reported claims based upon past experience, modified for current trends and information. While the ultimate amount of losses incurred through June 30, 2024 is dependent on future developments, based upon information from the City's attorneys, the City's claims administrators and others involved with the administration of the programs, City management believes the accrual is adequate to cover such losses. The estimated liability at June 30, 2024 for general liability claims amounted to $151,000 and none for workers' compensation claims.

Compensated Absences

The City's policies relating to compensated absences are described in Note 1. J. The net change in compensated absences is included in the long-term debt note.

SBCTA Loan Payable

In 2018, the City entered into a non-interest-bearing term Loan Agreement with the San Bernardino County Transportation Authority (SBCTA) to fund project costs for the *State Route 210 Baseline Interchange Project*. Per Article 2.2 of the agreement, SBCTA is authorized to withhold *Valley Major Street Program – Arterial Sub-Program* funds available to the City to pay the City's share of costs.

The amount withheld is equal to the loan payable amount. The maximum amount of the loan will not exceed $9,682,383, which is two-thirds of the estimated City share of project costs. There is currently no repayment schedule for the loan.

The loan is secured by Measure I Local Funds and payable from *Regional Transportation Development Impact Fees* (DIF), unless the DIF is required by the City to complete other committed projects. The loan has a maximum 10-year term, which begins at the completion of the construction of the project, with the first payment coming due no later than the end of construction. Per the terms of the agreement, the City is in default if funds are not repaid by the end of the term, at which point the terms would be renegotiated. SBCTA is authorized to withhold *Measure I* funds upon default, to satisfy the loan payments. If full repayment of the loan is not made by the end of the *Measure I 2010 – 2040* sales tax, SBCTA will forgive the loan obligation. The loan balance at June 30, 2024 is equal to $6,202,521.

6) FIDUCIARY FUND LONG-TERM DEBT

The following is a summary of long-term debt for the Successor Agency Private-purpose Trust Fund:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Tax Allocation Bonds:					
2004B Refunding	$ 535,000	$ -	$ 260,000	$ 275,000	$ 275,000
2015A	9,630,000	-	435,000	9,195,000	455,000
Unamortized Premium	679,662	-	58,112	621,550	58,112
2017 Refunding	27,415,000	-	1,300,000	26,115,000	1,335,000
Unamortized Discount	(364,670)	-	(24,312)	(340,358)	(24,312)
Total	$ 37,894,992	$ -	$ 2,028,800	$ 35,866,192	$ 2,098,800

2004B Tax Allocation Refunding Bonds

In December 2004, the City of Highland Redevelopment Agency issued $3,690,000 Tax Allocation Refunding Bonds Series 2004B. Proceeds from the bonds were used to refund the Agency's Highland Redevelopment Project Area No. 1, 1994 Tax Allocation Refunding Bonds.

The bonds consist of $2,250,000 of serial bonds and $1,440,000 of term bonds. The serial bonds accrue interest at rates between 1.35% and 5.30% and the principal amounts mature between December 1, 2004 and December 1, 2018 in amounts ranging from $115,000 to $200,000. Term bonds of $1,440,000 accrue interest at 5.65% and mature on December 1, 2024.

The term bonds maturing in the years 2019 and 2024 are subject to mandatory sinking account redemption on each December 1, commencing on December 1, 2019 and December 1, 2029, respectively, at a redemption price equal to the principal amount thereof together with accrued interest, without premium. At June 30, 2024, the outstanding balance of the bonds was $275,000.

Future debt service requirements for the 2004B Bonds are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 275,000	$ 7,769	$ 282,769
Totals	$ 275,000	$ 7,769	$ 282,769

2015A Tax Allocation Bonds

In February 2015, the Successor Agency to the Highland Redevelopment Agency issued $12,340,000 Tax Allocation Refunding Bonds Series 2015A for the purpose of refunding the outstanding balance of the Tax Allocation Bonds Series 2004A.

The bonds consist of $8,405,000 of serial bonds and $3,935,000 of term bonds. The serial bonds accrue interest at rates between 2.00% and 5.00% and the principal amounts mature between December 1, 2015 and December 1, 2030 in amounts ranging from $180,000 to $890,000.

6) FIDUCIARY FUND LONG-TERM DEBT – Continued

Term bonds of $3,935,000 accrue interest at 3.5% and mature on December 1, 2034. At June 30, 2024, the outstanding balance of the bonds was $9,195,000, with future debt service requirements as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 455,000	$ 375,000	$ 830,000
2026	710,000	345,875	1,055,875
2027	750,000	309,375	1,059,375
2028	785,000	271,000	1,056,000
2029	820,000	238,050	1,058,050
2030	850,000	203,475	1,053,475
2031	890,000	159,975	1,049,975
2032	935,000	121,363	1,056,363
2033	965,000	88,113	1,053,113
2034	1,000,000	53,725	1,053,725
2035	1,035,000	18,113	1,053,113
Totals	$ 9,195,000	$ 2,184,063	$ 11,379,063

2017 Tax Allocation Refunding Bonds

In September 2017, the Successor Agency to the Highland Redevelopment Agency issued $33,515,000 Tax Allocation Refunding Bonds Series 2017 for the purpose of refunding the outstanding balance of the Tax Allocation Bonds Series 2007. As a result, the 2007 bonds are considered defeased and the liability has been removed from these financial statements.

The 2017 bonds consist of $11,540,000 of serial bonds and $21,975,000 of term bonds. The serial bonds accrue interest at rates between 1.50% and 3.125% and the principal amounts mature between February 1, 2019 and February 1, 2027 in amounts ranging from $1,180,000 to $1,420,000. Term bonds of $7,850,000 and $14,125,000, accrue interest at 3.375%, maturing on February 1, 2032 and 3.625%, maturing on February 1, 2038, respectively.

At June 30, 2024, the outstanding balance of the bonds was $26,115,000. Future debt service requirements for the 2017 Bonds are as follows:

6) FIDUCIARY FUND LONG-TERM DEBT - Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 1,335,000	$ 902,944	$ 2,237,944
2026	1,385,000	862,894	2,247,894
2027	1,420,000	821,344	2,241,344
2028	1,465,000	776,969	2,241,969
2029	1,515,000	727,525	2,242,525
2030	1,570,000	676,394	2,246,394
2031	1,625,000	623,406	2,248,406
2032	1,675,000	568,562	2,243,562
2033	1,735,000	512,031	2,247,031
2034	1,800,000	449,138	2,249,138
2035	1,860,000	383,887	2,243,887
2036	2,805,000	316,462	3,121,462
2037	2,910,000	214,781	3,124,781
2038	3,015,000	109,294	3,124,294
Totals	$ 26,115,000	$ 7,945,631	$ 34,060,631

7) PENSION PLAN

General Information about the Defined Benefit Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pool. Accordingly, rate plans within the miscellaneous pool are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous pool. The City sponsors two rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2022 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2022 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

The Plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

7) PENSION PLAN - Continued

	Miscellaneous	Miscellaneous PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	1-year average	Last 36 Mos. of Service
Required employee contribution rates	7%	8.25%
Required employer contribution rates	13.26% + $454,645	8.00%

CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was $454,645 in fiscal year 2024.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the City reported a net pension liability for its proportionate shares of the net pension liability of the Plan of $6,350,964.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability as of June 30, 2023 and 2024 was as follows:

Proportion - June 30, 2023	0.12514%
Proportion - June 30, 2024	0.12701%
Change - Increase (Decrease)	0.00187%

For the year ended June 30, 2024, the City recognized pension expense of $1,240,707. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

7) PENSION PLAN - Continued

	Deferred Outflows	Deferred Inflows
Pension contributions subsequent to measurement date	$ 836,730	$ -
Differences between actual and expected experience	324,442	50,329
Changes in assumptions	383,436	-
Differences between employer's contributions and proportionate share of contributions	-	133,102
Change in employer's proportions	81,010	-
Net differences between projected and actual earnings on plan investments	1,028,279	-
Total	$ 2,653,897	$ 183,431

The deferred outflows of resources related to contributions subsequent to the measurement date of $836,730 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	
2025	$ 485,163
2026	332,729
2027	786,338
2028	29,506
2029	-
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Projected salary increase	(1)
Investment rate of return	6.90%
Mortality	(2)

(1) Depending on age, service and type of employment
(2) Derived using CalPERS' Membership Data for all Funds.

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

7) PENSION PLAN - Continued

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

Asset Class	Assumed Asset Allocation	Real Return Real Return (1,2)
Global Equity - Cap-weighted	30%	4.54%
Global Equity - Non-Cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	27.00%
Mortgage-backed securities	5%	50.00%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.45%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%

(1) An expected inflation of 2.30% used for this period.
(2) Figures are based on the 2021 Asset Liability Management Study

Discount Rate – The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

7) PENSION PLAN - Continued

1% Decrease		5.90%
Net Pension Liability	$	9,912,433
Current Discount Rate		6.90%
Net Pension Liability	$	6,350,964
1% Increase		7.90%
Net Pension Liability	$	3,419,569

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan - At June 30, 2024, the City reported no payables to the pension plan, for outstanding contributions required for the year ended June 30, 2024.

8) OTHER POSTEMPLOYMENT BENEFITS

General Information About the OPEB Plan

Plan Description – The City has established the Highland Retiree Healthcare Plan (the Plan), and participates in single-employer defined benefit retiree healthcare plan. A separate financial report is not prepared for the Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – Under the Plan, the City pays $200 per month for eligible retirees' health coverage, regardless of classification. Employees are eligible for retiree health benefits if they retire from the City on or after age 50 with at least 5 years of service, and are eligible for a PERS pension. The City benefit is paid for the lifetime of the retiree. The City also pays the PEMCHA administrative fee (0.33% of premium for 2023/24). The City does not provide dental and vision benefits.

Employees Covered by Benefit Terms – As of the July 1, 2023 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Retirees or spouses of retirees currently receiving benefits	11
Active employees	38
Total	49

Contributions – The City contributes to the Plan on a pay-as-you-go basis.

8) OTHER POST EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – The City's total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation dated June 30, 2023 using the entry age, level percent of pay cost method, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age, Level Percent of Pay
Mortality	Pre-retirement: Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019) Post-retirement: Mortality Rates for Public Agency Miscellaneous from CalPERS Experience Study (2000-2019)
Health Care Trend Rate	6.00% for 2023, 5.50% for 2024, 5.25% for 2025-2029, and 5.00% for 2030-2039, 4.75% for 2040-2049, 4.50% for 2050-2069, and 4.00% for 2070 and later years; Medicare ages 4.50% for 2023-2029 and 4.00% for 2030 and years later
Inflation Rate	2.50%
Salary Increases	3.00%
Discount Rate	3.69% - Fidelity GO AA 20 Years Municipal Index - 2022 3.86% - Fidelity GO AA 20 Years Municipal Index - 2023

Discount Rate – The discount rate used to measure the total OPEB liability was 3.86 percent and is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Changes in the Total OPEB Liability

	Total OPEB Liability (TOL)
Balance at June 30, 2023 (June 30, 2022 measurement date)	$ 1,068,133
Changes in the year:	
Service cost	87,738
Interest on the total OPEB liability	41,891
Difference between expected and actual experience	(67,484)
Changes in assumptions or other inputs	18,954
Benefit payments, including implicit subsidy	(41,623)
Net changes	39,476
Balance at June 30, 2024 (June 30, 2023 measurement date)	$ 1,107,609

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the City if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.86%)	Discount Rate (3.86%)	1% Increase (4.86%)
Total OPEB liability	$ 1,245,093	$ 1,107,609	$ 993,234

8) OTHER POST EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the City, as well as what the City's total OPEB would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Trend Rate	1% Increase
Total OPEB liability	$ 984,853	$ 1,107,609	$ 1,264,565

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the City recognized OPEB expense of $120,241. At June 30, 2024, the City reported deferred outflows and deferred inflows related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to the Measurement Date	$ 36,783	$ -
Difference between expected and actual experience	-	67,448
Changes of Assumptions	142,024	189,642
Total	$ 178,807	$ 257,090

The $36,783 reported as deferred outflows related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the total OPEB liability during the fiscal ending June 30, 2025. Other amounts reported as deferred outflows and inflows related to OPEB will be recognized as expense as follows:

Year Ending June 30,	
2025	$ (9,388)
2026	(10,752)
2027	(18,684)
2028	(34,131)
2029	(35,179)
Thereafter	(6,932)

9) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the California Intergovernmental Risk Authority (CIRA), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a $100,000 retention limit similar to a deductible with CIRA being responsible for losses above that amount up to $1 million.

CIRA has additional coverage of $34 million in excess of its $1 million retention limit through affiliated risk management authorities. CIRA also provides $1 billion aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

9) RISK MANAGEMENT - Continued

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

CIRA covers workers' compensation claims up to its self-insurance limit of $500,000. The Local Agency Workers Compensation Excess Pool provides excess coverage to statutory limits. The City pays an annual premium to CIRA and may share in any surplus revenues or may be required to pay additional assessments based upon CIRA's operating results. Financial statements of CIRA may be obtained from its administrative office located at 2230 East Bidwell Street, Folsom, California, 95630.

Additional claims and lawsuits have been filed against the City in the normal course of business. It is reasonably possible that the City may be liable for claims not to exceed $100,000. In the opinion of management, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

The workers' compensation and general liability claims administrators have estimated liabilities for probable future payments including an estimate for claims incurred but not reported. Claims outstanding as of June 30, 2024, and changes during the past fiscal year was as follows:

General Liability Claims	$ 151,000
Total	$ 151,000

Fiscal Year	Claims Payable Beginning of Year	Additions	Deletions	Claims Payable End of Year
2023-24	$ 149,000	$ 11,858	$ 9,858	$ 151,000
2022-23	155,000	8,000	14,000	149,000

10) DEBT ISSUED WITHOUT GOVERNMENT COMMITMENT

2001 Special Tax Bonds (Mello-Roos):

On September 1, 2001, the City of Highland Community Facilities District No. 2001-1 issued a Special Tax Bonds, Series 2001 in the amount of $6,655,000. The bonds were issued to finance various public improvements located within the District and to prepay special taxes levied by CFD 90-1. In 2011, the Series 2001 bonds were refunded with the issuance of the Special Tax Refunding Bonds, Series 2011.

In June, 2021, the series 2011 bonds were refunded with the issuance of the CFD 2001-1 Special Tax Refunding Bond, Issue of 2021.

10) DEBT ISSUED WITHOUT GOVERNMENT COMMITMENT - Continued

The special term bonds mature on September 1, 2028. Interest rates on the bonds are 1.545% with annual principal and interest payments ranging from $343,141 to $353,329. Principal and interest payments on the tax bonds are payable solely from special tax assessments to be levied and collected from property owners within the District. It is management's determination that the City of Highland is in no way liable for repayment, but is only acting as agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings, if appropriate.

At June 30, 2024, the amount outstanding was $1,675,000.

11) COMMITMENTS AND CONTINGENCIES

The City is a defendant in various litigations in the normal course of City operations, which in the opinion of management will not significantly adversely affect the City's financial position. The City participates in various federal and state programs. These programs are subject to examination by the grantors, and the amount of expenditures which may be disallowed by the granting agencies, if any, cannot be determined at this time.

12) LEASES

Lease Receivable **-** In prior fiscal years, the City entered into various land lease agreements with third parties to lease pieces of land owned by the City. The initial lease terms ranged from 20 to 55 years. The City currently receives monthly payments from all leases of $21,694. The City recognized $152,449 in lease revenue and $107,879 in interest revenue during the current fiscal year related to the various leases. As of June 30, 2024, the City's receivable for lease payments was $2,133,375. Also, the City has a deferred inflow of resources associated with leases that will be recognized as revenue over the lease terms. As of June 30, 2024, the balance of the deferred inflow of resources was $2,133,375.

13) FUND BALANCE

Fund balances in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The City considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as inventory) or (b) legally or contractually required to be maintained intact (such as endowments).

Restricted Fund Balance - This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation. If the Council action limiting the use of funds is included in the same action (legislation) that created (enables) the funding source, then it is restricted.

13) FUND BALANCE - Continued

Committed Fund Balance - This classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken to remove or revise the limitation.

Assigned Fund Balance - This classification includes amounts that are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the City Manager to assign fund balance. The City Council may also assign fund balance. Unlike commitments, an additional action does not normally have to be taken for the removal of an assignment.

Unassigned Fund Balance - This classification includes the residual balance for the City's general fund and includes all spendable amounts not contained in other classifications. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The City's fund balances at June 30, 2024, are presented below:

		Special Revenue		Capital Projects Funds		Total Non-major Governmental Funds	Total Governmental Funds
	General	Grants	Major Grants	Capital Improvements	Development Impact Fees		
Nonspendable:							
Prepaid Items	$ 11,761	$ -	$ -	$ -	$ -	$ -	$ 11,761
Long-term Advances & Loans	575,997	-	-	-	-	-	575,997
Restricted:							
Public Safety Operations	-	-	-	-	-	41,034	41,034
Highways and Street Projects	-	10,141,925	-	5,885,492	-	7,702,866	23,730,283
Parks and Recreation	-	-	-	-	-	348,798	348,798
Capital Improvements	-	-	-	-	14,565,271	6,212,152	20,777,423
Low and Moderate Income Housing Activities	-	-	-	-	-	4,572,307	4,572,307
Assigned:							
Public Safety:							
Vehicle Replacement	4,575,000	-	-	-	-	-	4,575,000
Equipment Replacement	300,000	-	-	-	-	-	300,000
Other Purposes:							
Vehicle Replacement	575,000	-	-	-	-	-	575,000
Equipment Replacement	250,000	-	-	-	-	-	250,000
Compensated Absences	721,360	-	-	-	-	-	721,360
Net Pension Liability	3,927,724	-	-	-	-	-	3,927,724
OPEB Liability	684,067	-	-	-	-	-	684,067
Capital Projects	486,487	-	-	-	-	8,831,254	9,317,741
Technical Enhancements	400,000	-	-	-	-	-	400,000
Service Enhancements	833,233	-	-	-	-	-	833,233
City Hall	600,000	-	-	-	-	-	600,000
Fire Facilities	4,700,000	-	-	-	-	-	4,700,000
Unassigned	5,265,499	-	(1,513,034)	-	-	(121,819)	3,630,646
Total Fund Balance (Deficit)	$ 23,906,128	$ 10,141,925	$ (1,513,034)	$ 5,885,492	$ 14,565,271	$ 27,586,592	$ 80,572,374

14) FUND DEFICITS

Deficits in nonmajor funds at June 30, 2024 included the following: Article 3 Special Revenue Fund - $95,887, CDBG Fund - $16,035 and CFD Maintenance Fund - $9,897. These deficits are due to the application of the availability period in governmental funds for grants due from other governments. The related revenues are expected to be received and recognized in the subsequent fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

City of Highland
Budgetary Comparison Schedule By Department
Budget and Actual - General Fund
Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 24,415,350	$ 24,415,350	$ 24,596,265	$ 180,915
Licenses and Permits	971,525	971,525	1,213,524	241,999
Intergovernmental	310,250	310,250	477,165	166,915
Charges for Services	1,992,515	1,992,515	2,220,731	228,216
Fines and Forfeitures	40,000	40,000	19,507	(20,493)
Investment Income	450,500	450,500	1,618,442	1,167,942
Rental Income	137,095	137,095	137,601	506
Miscellaneous	34,000	34,000	20,999	(13,001)
Total Revenues	28,351,235	28,351,235	30,304,234	1,952,999
EXPENDITURES:				
Current:				
General Government:				
City Council	214,195	242,695	229,609	13,086
City Clerk	500,400	500,400	488,532	11,868
General Government	811,940	758,215	795,730	(37,515)
Personnel	86,855	86,855	85,937	918
Finance	755,490	756,115	756,111	4
Public Safety:				
Police Department	13,195,330	13,195,330	12,907,930	287,400
Animal Control	492,365	492,365	493,386	(1,021)
Fire Department	4,489,210	4,489,210	3,561,254	927,956
Public Works:				
Engineering	865,245	865,245	781,019	84,226
Parks	1,237,305	1,237,305	1,033,504	203,801
Graffiti	180,635	180,635	140,438	40,197
Trails	14,500	14,500	7,587	6,913
Community Development:				
Planning	989,060	989,060	941,603	47,457
Public Services	722,230	722,230	657,382	64,848
Building and Safety	918,590	918,590	703,969	214,621
Code Enforcement	636,150	636,150	602,290	33,860
Community Volunteer Services	136,080	136,080	122,723	13,357
Capital Outlay	-	438,315	438,309	6
Total Expenditures	26,245,580	26,659,295	24,747,313	1,911,982
Excess (Deficiency) of Revenues over Expenditures	2,105,655	1,691,940	5,556,921	3,864,981
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	(2,097,760)	(3,451,485)	(2,765,038)	686,447
Total Other Financing Sources (Uses)	(2,097,760)	(3,451,485)	(2,765,038)	686,447
Net Change in Fund Balance	7,895	(1,759,545)	2,791,883	4,551,428
Fund Balance, Beginning of Year	21,114,245	21,114,245	21,114,245	-
Fund Balance, End of Year	$ 21,122,140	$ 19,354,700	$ 23,906,128	$ 4,551,428

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Grants
Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 19,129,800	$ 19,137,000	$ 3,242,890	$ (15,894,110)
Investment Income	-	-	-	-
Miscellaneous	832,000	832,000	-	(832,000)
Total Revenues	19,961,800	19,969,000	3,242,890	(16,726,110)
EXPENDITURES:				
Current:				
Public Works	-	-	564,208	(564,208)
Capital Outlay	21,102,000	21,102,000	3,231,544	17,870,456
Total Expenditures	21,102,000	21,102,000	3,795,752	17,306,248
Excess (Deficiency) of Revenues over Expenditures	(1,140,200)	(1,133,000)	(552,862)	580,138
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(1,140,200)	(1,133,000)	(552,862)	580,138
Fund Balance, Beginning of Year	10,694,787	10,694,787	10,694,787	-
Fund Balance, End of Year	$ 9,554,587	$ 9,561,787	$ 10,141,925	$ 580,138

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Major Grants
Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 18,942,500	$ 18,942,500	$ 3,872,717	$ (15,069,783)
Miscellaneous	-	-	-	-
Total Revenues	18,942,500	18,942,500	3,872,717	(15,069,783)
EXPENDITURES:				
Current:				
General Government	1,000	1,000	-	1,000
Public Safety	1,162,500	1,162,500	1,114,515	47,985
Public Works	-	-	31,813	(31,813)
Community Development	5,000	5,000	28,364	(23,364)
Capital Outlay	17,774,000	17,774,000	2,982,465	14,791,535
Total Expenditures	18,942,500	18,942,500	4,157,157	14,785,343
Excess (Deficiency) of Revenues over Expenditures	-	-	(284,440)	(284,440)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(284,440)	(284,440)
Fund Balance, Beginning of Year	(1,228,594)	(1,228,594)	(1,228,594)	-
Fund Balance, End of Year	$ (1,228,594)	$ (1,228,594)	$ (1,513,034)	$ (284,440)

City of Highland
Required Supplementary Information
Year Ended June, 2024

Schedule of Changes in Total OPEB Liability and Related Ratios - Last Ten Fiscal Years*

	Measurement Period		
	2023	2022	2021
Total OPEB Liability			
Service cost	$ 87,738	$ 104,696	$ 87,235
Interest on total OPEB liability	41,891	25,612	27,404
Difference between expected and actual experience	(67,484)	-	(8,350)
Changes in Assumptions	18,954	(270,340)	134,241
Benefit payments, including implicit subsidy	(41,623)	(41,944)	(43,181)
Net change in total OPEB liability	39,476	(181,976)	197,349
Total OPEB liability - beginning	1,068,133	1,250,109	1,052,760
Total OPEB liability - ending	$ 1,107,609	$ 1,068,133	$ 1,250,109
Covered-employee payroll	$ 3,319,012	$ 3,142,359	$ 3,119,466
Total OPEB liability as a percentage of covered-employee payroll	33.37%	33.99%	40.07%

*Fiscal year 2018 was the first year of implementation; therefore, 10 years of information are not yet available.

Notes to the Schedule of Changes in the City's Total OPEB Liability

No assets are accumulated in a trust that meets the criteria in GASBS NO. 75, paragraph 4, to pay related benefits.

Benefit Changes: None

Changes in Assumptions: In 2019, the accounting discount rate changed from 3.62% to 3.13%. In 2020, the accounting discount rate changed from 3.13% to 2.45%. In 2021, the accounting discount rate changed from 2.45% to 1.92%. In 2022, the accounting discount rate changed from 1.92% to 3.69%. In 2023, the accounting discount rate changed from 3.69% to 3.86%.

	Measurement Period			
	2020	2019	2018	2017
	$ 66,100	$ 57,152	$ 25,712	$ 24,963
	29,999	30,820	25,599	25,002
	-	(18,868)	(40,757)	-
	83,368	65,412	-	-
	(37,784)	(35,035)	(33,347)	(28,484)
	141,683	99,481	(22,793)	21,481
	911,077	811,596	834,389	812,908
	$ 1,052,760	$ 911,077	$ 811,596	$ 834,389
	$ 2,858,967	$ 2,811,994	$ 2,668,338	$ 2,668,273
	36.82%	32.40%	30.42%	31.27%

City of Highland
Required Supplementary Information
Year Ended June 30, 2024

Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Years

Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a % of Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2023	0.12701%	$ 6,350,964	$ 3,319,012	191.35%	75.88%
2022	0.12514%	5,855,448	3,142,359	186.34%	76.27%
2021	0.04664%	2,522,435	3,119,466	80.86%	88.91%
2020	0.04632%	5,040,141	2,858,967	176.29%	76.22%
2019	0.04593%	4,706,642	2,811,994	167.38%	76.48%
2018	0.04531%	4,366,668	2,668,338	163.65%	77.17%
2017	0.04585%	4,547,512	2,668,273	170.43%	74.87%
2016	0.04564%	3,949,652	2,518,215	148.02%	75.23%
2015	0.04548%	3,121,917	2,437,659	128.07%	78.40%
2014	0.04897%	3,047,168	2,426,611	125.57%	79.19%

Notes to the Schedule of the City's Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: In 2017, the accounting discount rate changed from 7.65% to 7.15%. In 2022, the accounting discount rate changed from 7.15% to 6.90%.

City of Highland
Required Supplementary Information
Year Ended June 30, 2024

Schedule of Pension Plan Contributions
Last 10 Years

Fiscal Year	Contractually Required Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency/ (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
2024	$ 836,730	$ (836,730)	$ -	$ 3,935,612	21.26%
2023	809,172	(809,172)	-	3,319,012	24.38%
2022	748,452	(748,452)	-	3,142,359	23.82%
2021	728,478	(728,478)	-	3,119,466	23.35%
2020	669,787	(669,787)	-	2,858,967	23.43%
2019	594,646	(594,646)	-	2,811,994	21.15%
2018	515,418	(515,418)	-	2,668,338	19.32%
2017	483,969	(483,969)	-	2,668,273	18.14%
2016	445,379	(445,379)	-	2,518,215	17.69%
2015	395,286	(395,286)	-	2,437,659	16.22%

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/2013, 6/30/2014, 6/30/2015, 6/30/2016, 6/30/2017, 6/30/2018, 6/30/19, 6/30/20, 6/30/21, 6/30/22

City of Highland
Notes to Required Supplementary Information
Year Ended June 30, 2024

Budgetary Information

The City adopts an annual budget prepared on the modified accrual basis for its governmental funds (e.g., General Fund, Special Revenue Funds, and Capital Projects Funds), and on an accrual basis for its Internal Services Funds, which is consistent with generally accepted accounting principles (GAAP). The City Manager is required to prepare and submit to the City Council the annual budget of the City and administer it after adoption.

A two-year budget was adopted by City Council in June 2023 for fiscal years 2023-24 and 2024-25. City Manager approval is required for budget revisions within a department and City Council approval is required for budget revisions that affect the total appropriations of a department. Every fund, except for the General Fund and Capital Improvement Capital Projects Fund, is considered a department. For each department, total expenditures may not legally exceed total appropriations. All annual appropriations lapse at fiscal year-end. Budgeted expenditure amounts in the General Fund represent original appropriations adjusted by approximately $413,000 for supplemental appropriations during the year ended June 30, 2024.

SUPPLEMENTARY INFORMATION

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Capital Improvements
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Investment Income	$ 50,000	$ 443,892	$ 393,892
Miscellaneous	-	-	-
Total Revenues	50,000	443,892	393,892
EXPENDITURES:			
Current:			
Public Works	292,780	249,035	43,745
Capital Outlay	1,843,000	839,866	1,003,134
Total Expenditures	2,135,780	1,088,901	1,046,879
Excess (Deficiency) of Revenues over Expenditures	(2,085,780)	(645,009)	1,440,771
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(2,085,780)	(645,009)	1,440,771
Fund Balance, Beginning of Year	6,530,501	6,530,501	-
Fund Balance, End of Year	$ 4,444,721	$ 5,885,492	$ 1,440,771

City of Highland
Budgetary Comparison Schedule
Budget and Actual - Development Impact Fees
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Charges for Services	$ 500,000	$ 6,571,535	$ 6,071,535
Miscellaneous	-	-	-
Investment Income	60,000	567,245	507,245
Total Revenues	560,000	7,138,780	6,578,780
EXPENDITURES:			
Current:			
Public Works	-	510	(510)
Capital Outlay	2,000,000	488,788	1,511,212
Total Expenditures	2,000,000	489,298	1,510,702
Excess (Deficiency) of Revenues over Expenditures	(1,440,000)	6,649,482	8,089,482
OTHER FINANCING SOURCES (USES)			
Issuance of Debt	-	207,228	207,228
Total Other Financing Sources (Uses)	-	207,228	207,228
Net Change in Fund Balance	(1,440,000)	6,856,710	8,296,710
Fund Balance, Beginning of Year	7,708,561	7,708,561	-
Fund Balance, End of Year	$ 6,268,561	$ 14,565,271	$ 8,296,710

NON-MAJOR GOVERNMENTAL FUNDS

City of Highland
Non-major Governmental Funds

Special Revenue Funds

The following Special Revenue Funds have been classified as other governmental funds in the accompanying financial statements:

Measure I - In June 1990, the taxpayers voted for added taxes on gasoline to provide additional monies by approving a one-half cent sales tax increase. In 2004, the taxpayers voted to reauthorize this tax until 2040. These funds are kept locally for major road and transportation expenses and are disbursed to the City by the San Bernardino County Transportation Authority (SBCTA).

Traffic Safety - This fund accounts for the financial transactions as prescribed by the State of California statute on California Vehicle Code Fines. Revenues are collected by the County and remitted to the City for expenditures related to Traffic Safety such as crossing guards and traffic safety improvements.

Gas Tax Fund- This fund accounts for the construction and maintenance of the roads and related road operations in the City. Financing is provided by the City's share of state gasoline taxes from the State of California Transportation Department. This fund also accounts for Prop 1B funds.

Article 3 - These are State funds provided through SBCTA as grants, and are to be used for bikeways & pedestrian ways.

Community Development Block Grant (CDBG) - Received from the County of San Bernardino. The grants are used to develop a viable urban community by providing decent housing and a suitable living environment. The City accomplishes this by providing properly maintained roads and taking care of target areas such as Ward Street and Cunningham Street through code enforcement services and neighborhood revitalization.

Developer Fees - These are fees collected from developers to finish tracts with street lights, trees, street widening, signals, etc., to be done at a later time when areas are totally developed.

Landscape Maintenance District - Different areas of the City have been placed into the Landscape Maintenance District to maintain the landscaping surrounding a particular tract of homes. These funds are used to maintain that level of service that was previously provided by the developer.

Street Light District - This is a citywide assessment for service. These funds are collected to maintain street lights throughout the City. The City adds street lights as the need arises.

Community Trails District - This is funded by assessments to particular property owners who have access to the trails for usage by bicycles, horses, and citizens.

Parks Maintenance District - Certain areas of the City that have access to the Canyon Oaks Park, Cunningham Park, Oak Creek Park & Seeley Park have been placed into the Parks Maintenance District. This assessment is for the maintenance of the parks.

Air Quality Management District (AQMD) - This fund is used to account for the City's share of vehicle registration fees that the State of California has allocated to address air quality concerns in Southern California. These monies are to be used in air quality maintenance programs locally and/or regionally.

Special Revenue Funds - Continued

Citizens Option for Public Safety Program (COPS) - This fund is used for front line police services including anti-gang and community crime prevention programs.

Street and Storm Drain Maintenance District - This is funded by special assessments for street and storm drain maintenance within a tract.

Justice Assistance Grant (JAG) - This grant is funded by the U. S. Department of Justice for local law enforcement purposes. This grant mainly aids in equipment purchases and special project over-time.

Paramedic Department - This fund accounts for the monies received through the medic tax. The medic tax partially funds the paramedic program. The City contracts with the State (Cal-Fire) for this service.

Housing Authority - This fund accounts for the housing funds and certain housing assets of the dissolved RDA after the date of dissolution.

CFD Maintenance - This fund accounts for CFD funds to be used to maintain the trails, access roads, parks, storm water facilities, streetlights, parkways and medians for CFD 2022-01.

Capital Projects Funds

The following Capital Projects Funds have been classified as other governmental funds in the accompanying financial statements:

General Capital Financing Capital Projects Fund - This fund is used to match potential competitive grants and fund future capital projects.

Community Facilities District - The Greenspot Corridor (CFD 90-1) in the east end of the City has been placed into a CFD (Mello-Roos) to provide needed infrastructure, housing, and commercial retail growth to that area. Also to be provided are police and fire services. Tract 14326 (CFD 2001-1) is a residential Community Facilities District, as is Tract 17682 (CFD 2007-1).

City of Highland
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2024

	Special Revenue					
	Measure I	Traffic Safety	Gas Tax	Article 3	CDBG	Developer Fees
ASSETS						
Cash and Investments	$ 3,994,904	$ -	$ 2,039,095	$ -	$ -	$ 6,145,889
Receivables:						
Accounts	-	-	-	-	-	-
Interest	40,141	-	17,683	-	-	67,035
Property Taxes	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Due From Other Governments	250,061	43,816	391,859	202,700	51,259	-
Advance to Successor Agency	-	-	-	-	-	-
Total Assets	$ 4,285,106	$ 43,816	$ 2,448,637	$ 202,700	$ 51,259	$ 6,212,924
LIABILITIES						
Accounts Payable	$ 58,624	$ -	$ 85,869	$ 7,143	$ 16,257	$ 80
Accrued Liabilities	-	-	16,396	-	-	692
Retention Payable	-	-	7,251	-	-	-
Due to Other Funds	-	43,816	-	195,558	35,002	-
Total Liabilities	58,624	43,816	109,516	202,701	51,259	772
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	-	-	-	95,886	16,035	-
Lease Related	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	95,886	16,035	-
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	4,226,482	-	2,339,121	-	-	6,212,152
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	(95,887)	(16,035)	-
Total Fund Balances	4,226,482	-	2,339,121	(95,887)	(16,035)	6,212,152
Total Liabilities, Deferred Inflows and Fund Balances	$ 4,285,106	$ 43,816	$ 2,448,637	$ 202,700	$ 51,259	$ 6,212,924

Special Revenue								
Landscape Maintenance District	Street Light District	Community Trails District	Parks Maintenance District	AQMD	COPS	Street and Storm Drain Maintenance	Justice Assistance Grant
$ 44,998	$ 76,269	$ 67,039	$ 289,347	$ 363,758	$ -	$ 751,805	$ 42,205
-	-	-	-	-	-	-	-
-	-	-	2,362	3,508	-	12,112	-
3,406	2,545	103	728	-	-	2,585	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,835	-	-	-
-	-	-	-	-	-	-	-
$ 48,404	$ 78,814	$ 67,142	$ 292,437	$ 386,101	$ -	$ 766,502	$ 42,205
$ 46,674	$ 65,976	$ -	$ 9,051	$ 15,150	$ -	$ 51	$ 1,171
1,730	-	-	1,730	-	-	139	-
-	-	-	-	-	-	-	-
-	12,838	-	-	-	-	-	-
48,404	78,814	-	10,781	15,150	-	190	1,171
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	67,142	281,656	370,951	-	766,312	41,034
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	67,142	281,656	370,951	-	766,312	41,034
$ 48,404	$ 78,814	$ 67,142	$ 292,437	$ 386,101	$ -	$ 766,502	$ 42,205

(Continued)

City of Highland
Combining Balance Sheet
Non-major Governmental Funds (Continued)
June 30, 2024

	Special Revenue			Capital Projects		Total
	Paramedic Department	Housing Authority	CFD Maintenance	General Capital Financing	Community Facilities District	Non-major Governmental Funds
ASSETS						
Cash and Investments	$ 844,420	$ 3,698,034	$ -	$ 8,703,266	$ -	$ 27,061,029
Receivables:						
Accounts	-	-	-	62,378	11,078	73,456
Interest	-	42,397	-	102,981	-	288,219
Property Taxes	3,590	-	-	-	11,963	24,920
Loans	-	695,728	-	-	-	695,728
Leases	-	897,109	-	-	-	897,109
Due From Other Governments	70,364	578,950	-	-	-	1,607,844
Advance to Successor Agency	-	144,000	-	-	-	144,000
Total Assets	$ 918,374	$ 6,056,218	$ -	$ 8,868,625	$ 23,041	$ 30,792,305
LIABILITIES						
Accounts Payable	$ 918,374	$ 3,291	$ 4,182	$ 29,656	$ 11,963	$ 1,273,512
Accrued Liabilities	-	4,561	-	730	-	25,978
Retention Payable	-	-	-	6,985	-	14,236
Due to Other Funds	-	-	5,715	-	11,078	304,007
Total Liabilities	918,374	7,852	9,897	37,371	23,041	1,617,733
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	-	578,950	-	-	-	690,871
Lease Related	-	897,109	-	-	-	897,109
Total Deferred Inflows of Resources	-	1,476,059	-	-	-	1,587,980
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	4,572,307	-	-	-	18,877,157
Assigned	-	-	-	8,831,254	-	8,831,254
Unassigned	-	-	(9,897)	-	-	(121,819)
Total Fund Balances	-	4,572,307	(9,897)	8,831,254	-	27,586,592
Total Liabilities, Deferred Inflows and Fund Balances	$ 918,374	$ 6,056,218	$ -	$ 8,868,625	$ 23,041	$ 30,792,305

City of Highland
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2024

	Special Revenue					
	Measure I	Traffic Safety	Gas Tax	Article 3	CDBG	Developer Fees
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,458,023	-	3,037,642	170,437	179,805	-
Charges for Services	-	-	9,837	-	-	1,112,395
Fines and Forfeitures	-	58,248	-	-	-	-
Investment Income	138,313	-	95,244	-	-	280,911
Rental Income	-	-	-	-	-	-
Miscellaneous	-	-	397	-	-	-
Total Revenues	1,596,336	58,248	3,143,120	170,437	179,805	1,393,306
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	68,634	-	-	-	-
Public Works	-	-	1,995,168	-	-	84,531
Community Development	-	-	-	-	194,932	-
Capital Outlay	254,086	-	187,589	45,320	908	-
Total Expenditures	254,086	68,634	2,182,757	45,320	195,840	84,531
Excess (Deficiency) of Revenues Over Expenditures	1,342,250	(10,386)	960,363	125,117	(16,035)	1,308,775
OTHER FINANCING SOURCES (USES)						
Transfers In	-	10,386	145,025	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	10,386	145,025	-	-	-
Net Change in Fund Balances	1,342,250	-	1,105,388	125,117	(16,035)	1,308,775
Fund Balances, Beginning	2,884,232	-	1,233,733	(221,004)	-	4,903,377
Fund Balances, End of Year	$ 4,226,482	$ -	$ 2,339,121	$ (95,887)	$ (16,035)	$ 6,212,152

Special Revenue							
Landscape Maintenance District	Street Light District	Community Trails District	Parks Maintenance District	AQMD	COPS	Street and Storm Drain Maintenance	Justice Assistance Grant
$ 476,443	$ 356,285	$ 14,423	$ 101,912	$ -	$ -	$ 91,810	$ -
-	-	-	-	-	-	-	-
-	-	-	-	75,305	186,305	-	53,940
-	-	-	8,043	-	-	205	-
-	-	-	-	-	-	-	-
2,593	3,889	1,299	11,077	16,060	-	55,459	-
-	-	-	-	-	-	-	-
8,043	6,894	-	-	-	-	-	-
487,079	367,068	15,722	121,032	91,365	186,305	147,474	53,940
-	-	-	-	-	-	-	-
-	-	-	-	-	186,305	-	43,359
561,611	515,268	2,267	143,952	62,145	-	9,831	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
561,611	515,268	2,267	143,952	62,145	186,305	9,831	43,359
(74,532)	(148,200)	13,455	(22,920)	29,220	-	137,643	10,581
37,859	76,269	-	57,581	-	-	-	-
-	-	-	-	-	-	-	-
37,859	76,269	-	57,581	-	-	-	-
(36,673)	(71,931)	13,455	34,661	29,220	-	137,643	10,581
36,673	71,931	53,687	246,995	341,731	-	628,669	30,453
$ -	$ -	$ 67,142	$ 281,656	$ 370,951	$ -	$ 766,312	$ 41,034

(Continued)

City of Highland
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds (Continued)
Year Ended June 30, 2024

	Special Revenue			Capital Projects		Total
	Paramedic Department	Housing Authority	CFD Maintenance	General Capital Financing	Community Facilities District	Non-major Governmental Funds
REVENUES						
Taxes	$ 365,363	$ -	$ -	$ -	$ -	$ 1,406,236
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,161,457
Charges for Services	-	830	-	151,662	-	1,282,972
Fines and Forfeitures	-	-	-	-	-	58,248
Investment Income	-	223,833	-	446,333	-	1,275,011
Rental Income	-	120,167	-	-	-	120,167
Miscellaneous	-	-	-	-	11,078	26,412
Total Revenues	365,363	344,830	-	597,995	11,078	9,330,503
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Public Safety	1,648,306	-	-	-	-	1,946,604
Public Works	-	-	9,897	191,415	11,078	3,587,163
Community Development	-	230,588	-	-	-	425,520
Capital Outlay	-	-	-	53,624	-	541,527
Total Expenditures	1,648,306	230,588	9,897	245,039	11,078	6,500,814
Excess (Deficiency) of Revenues Over Expenditures	(1,282,943)	114,242	(9,897)	352,956	-	2,829,689
OTHER FINANCING SOURCES (USES)						
Transfers In	1,282,943	-	-	1,000,000	-	2,610,063
Transfers Out	-	-	-	(145,025)	-	(145,025)
Total Other Financing Sources (Uses)	1,282,943	-	-	854,975	-	2,465,038
Net Change in Fund Balances	-	114,242	(9,897)	1,207,931	-	5,294,727
Fund Balances, Beginning	-	4,458,065	-	7,623,323	-	22,291,865
Fund Balances, End of Year	$ -	$ 4,572,307	$ (9,897)	$ 8,831,254	$ -	$ 27,586,592

City of Highland
Budgetary Comparison Schedule
Measure I - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 1,601,250	$ 1,458,023	$ (143,227)
Investment Income	25,000	138,313	113,313
Total Revenues	1,626,250	1,596,336	(29,914)
EXPENDITURES:			
Current:			
Public Works	-	-	-
Capital Outlay	4,035,000	254,086	3,780,914
Total Expenditures	4,035,000	254,086	3,780,914
Excess (Deficiency) of Revenues over Expenditures	(2,408,750)	1,342,250	(3,810,828)
OTHER FINANCING SOURCES (USES)			
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(2,408,750)	1,342,250	3,751,000
Fund Balance, Beginning of Year	2,884,232	2,884,232	-
Fund Balance, End of Year	$ 475,482	$ 4,226,482	$ 3,751,000

City of Highland
Budgetary Comparison Schedule
Traffic Safety - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Fines and Forfeitures	$ 16,275	$ 58,248	$ 41,973
Investment Income	-	-	-
Total Revenues	16,275	58,248	41,973
EXPENDITURES:			
Current:			
Public Safety	70,000	68,634	1,366
Capital Outlay	-	-	-
Total Expenditures	70,000	68,634	1,366
Excess (Deficiency) of Revenues over Expenditures	(53,725)	(10,386)	43,339
OTHER FINANCING SOURCES (USES)			
Transfers In	53,725	10,386	(43,339)
Total Other Financing Sources (Uses)	53,725	10,386	(43,339)
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of Highland
Budgetary Comparison Schedule
Gas Tax - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 3,032,470	$ 3,037,642	$ 5,172
Charges for Services	11,500	9,837	(1,663)
Investment Income	49,200	95,244	46,044
Miscellaneous	30,000	397	(29,603)
Total Revenues	3,123,170	3,143,120	19,950
EXPENDITURES:			
Current:			
Public Works	2,114,705	1,995,168	119,537
Capital Outlay	1,496,000	187,589	1,308,411
Total Expenditures	3,610,705	2,182,757	1,427,948
Excess (Deficiency) of Revenues over Expenditures	(487,535)	960,363	1,447,898
OTHER FINANCING SOURCES (USES)			
Transfers In	145,025	145,025	-
Total Other Financing Sources (Uses)	145,025	145,025	-
Net Change in Fund Balances	(342,510)	1,105,388	1,447,898
Fund Balance, Beginning of Year	1,233,733	1,233,733	-
Fund Balance, End of Year	$ 891,223	$ 2,339,121	$ 1,447,898

City of Highland
Budgetary Comparison Schedule
Article 3 - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 82,000	$ 170,437	$ 88,437
Total Revenues	82,000	170,437	88,437
EXPENDITURES:			
Capital Outlay	82,000	45,320	36,680
Total Expenditures	82,000	45,320	36,680
Excess (Deficiency) of Revenues over Expenditures	-	125,117	125,117
Fund Balance, Beginning of Year	(221,004)	(221,004)	-
Fund Balance, End of Year	$ (221,004)	$ (95,887)	$ 125,117

City of Highland
Budgetary Comparison Schedule
CDBG - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 185,000	$ 179,805	$ (5,195)
Total Revenues	185,000	179,805	(5,195)
EXPENDITURES:			
Current:			
Community Development	185,000	194,932	(9,932)
Capital Outlay	-	908	(908)
Total Expenditures	185,000	195,840	(10,840)
Excess (Deficiency) of Revenues over Expenditures	-	(16,035)	(16,035)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	(16,035)	(16,035)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ (16,035)	$ (16,035)

City of Highland
Budgetary Comparison Schedule
Developer Fees - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Charges for Services	$ 10,000	$ 1,112,395	$ 1,102,395
Investment Income	40,000	280,911	240,911
Total Revenues	50,000	1,393,306	1,343,306
EXPENDITURES:			
Current:			
Public Works	101,010	84,531	16,479
Capital Outlay	-	-	-
Total Expenditures	101,010	84,531	16,479
Excess (Deficiency) of Revenues over Expenditures	(51,010)	1,308,775	1,359,785
Fund Balance, Beginning of Year	4,903,377	4,903,377	-
Fund Balance, End of Year	$ 4,852,367	$ 6,212,152	$ 1,359,785

City of Highland
Budgetary Comparison Schedule
Landscape Maintenance District - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 530,000	$ 476,443	$ (53,557)
Investment Income	-	2,593	2,593
Miscellaneous	5,130	8,043	2,913
Total Revenues	535,130	487,079	(48,051)
EXPENDITURES:			
Current:			
Public Works	603,850	561,611	42,239
Total Expenditures	603,850	561,611	42,239
Excess (Deficiency) of Revenues over Expenditures	(68,720)	(74,532)	(5,812)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	37,859	37,859
Total Other Financing Sources (Uses)	-	37,859	37,859
Net Change in Fund Balances	(68,720)	(36,673)	32,047
Fund Balance, Beginning of Year	36,673	36,673	-
Fund Balance, End of Year	$ (32,047)	$ -	$ 32,047

City of Highland
Budgetary Comparison Schedule
Street Light District - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 400,000	$ 356,285	$ (43,715)
Interest	5,000	3,889	(1,111)
Miscellaneous	25,000	6,894	(18,106)
Total Revenues	430,000	367,068	(62,932)
EXPENDITURES:			
Current:			
Public Works	517,415	515,268	2,147
Total Expenditures	517,415	515,268	2,147
Excess (Deficiency) of Revenues over Expenditures	(87,415)	(148,200)	(60,785)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	76,269	76,269
Total Other Financing Sources (Uses)	-	76,269	76,269
Net Change in Fund Balances	(87,415)	(71,931)	15,484
Fund Balance, Beginning of Year	71,931	71,931	-
Fund Balance, End of Year	$ (15,484)	$ -	$ 15,484

City of Highland
Budgetary Comparison Schedule
Community Trails - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 15,000	$ 14,423	$ (577)
Interest	-	1,299	1,299
Total Revenues	15,000	15,722	722
EXPENDITURES:			
Current:			
Public Works	27,000	2,267	24,733
Total Expenditures	27,000	2,267	24,733
Excess (Deficiency) of Revenues over Expenditures	(12,000)	13,455	25,455
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(12,000)	13,455	25,455
Fund Balance, Beginning of Year	53,687	53,687	-
Fund Balance, End of Year	$ 41,687	$ 67,142	$ 25,455

City of Highland
Budgetary Comparison Schedule
Parks Maintenance District - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 105,000	$ 101,912	$ (3,088)
Charges for Services	5,130	8,043	2,913
Investment Income	2,500	11,077	8,577
Total Revenues	112,630	121,032	8,402
EXPENDITURES:			
Current:			
Public Works	150,695	143,952	6,743
Total Expenditures	150,695	143,952	6,743
Excess (Deficiency) of Revenues over Expenditures	(38,065)	(22,920)	15,145
OTHER FINANCING SOURCES (USES)			
Transfers In	53,430	57,581	4,151
Total Other Financing Sources (Uses)	53,430	57,581	4,151
Net Change in Fund Balances	15,365	34,661	19,296
Fund Balance, Beginning of Year	246,995	246,995	-
Fund Balance, End of Year	$ 262,360	$ 281,656	$ 19,296

City of Highland
Budgetary Comparison Schedule
AQMD - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 72,000	$ 75,305	$ 3,305
Investment Income	5,000	16,060	11,060
Total Revenues	77,000	91,365	14,365
EXPENDITURES:			
Current			
Public Works	70,000	62,145	7,855
Capital Outlay	147,000	-	147,000
Total Expenditures	217,000	62,145	154,855
Excess (Deficiency) of Revenues over Expenditures	(140,000)	29,220	169,220
Fund Balance, Beginning of Year	341,731	341,731	-
Fund Balance, End of Year	$ 201,731	$ 370,951	$ 169,220

City of Highland
Budgetary Comparison Schedule
COPS - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 186,305	$ 186,305	$ -
Total Revenues	186,305	186,305	-
EXPENDITURES			
Current:			
Public Safety	186,305	186,305	-
Total Expenditures	186,305	186,305	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	-

City of Highland
Budgetary Comparison Schedule
Street and Storm Drain Maintenance - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 40,300	$ 91,810	$ 51,510
Investment Income	3,300	205	(3,095)
Charges for Services	220	55,459	55,239
Total Revenues	43,820	147,474	103,654
EXPENDITURES:			
Current:			
Public Works	32,730	9,831	22,899
Total Expenditures	32,730	9,831	22,899
Excess (Deficiency) of Revenues over Expenditures	11,090	137,643	126,553
Fund Balance, Beginning of Year	628,669	628,669	-
Fund Balance, End of Year	$ 639,759	$ 766,312	$ 126,553

City of Highland
Budgetary Comparison Schedule
Justice Assistance Grant - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Intergovernmental	$ 53,940	$ 53,940	$ -
Total Revenues	53,940	53,940	-
EXPENDITURES:			
Current:			
Public Safety	43,360	43,359	1
Capital Outlay	-	-	-
Total Expenditures	43,360	43,359	1
Excess (Deficiency) of Revenues over Expenditures	10,580	10,581	1
Fund Balance, Beginning of Year	30,453	30,453	-
Fund Balance, End of Year	$ 41,033	$ 41,034	$ 1

City of Highland
Budgetary Comparison Schedule
Paramedic Department - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 370,000	$ 365,363	$ (4,637)
Miscellaneous	-	-	-
Total Revenues	370,000	365,363	(4,637)
EXPENDITURES:			
Current:			
Public Safety	2,467,760	1,648,306	819,454
Capital Outlay	-	-	-
Total Expenditures	2,467,760	1,648,306	819,454
Excess (Deficiency) of Revenues over Expenditures	(2,097,760)	(1,282,943)	814,817
OTHER FINANCING SOURCES:			
Transfers In	2,097,760	1,282,943	(814,817)
Total Other Financing Sources (Uses)	2,097,760	1,282,943	(814,817)
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -

City of Highland
Budgetary Comparison Schedule
Housing Authority - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Investment Income	$ 111,630	$ 223,833	$ 112,203
Rental Income	120,000	120,167	167
Charges for Services	4,235	830	(3,405)
Miscellaneous	4,600	-	(4,600)
Total Revenues	240,465	344,830	104,365
EXPENDITURES:			
Current:			
Community Development	286,695	230,588	56,107
Total Expenditures	286,695	230,588	56,107
Excess (Deficiency) of Revenues over Expenditures	(46,230)	114,242	160,472
Fund Balance, Beginning of Year	4,458,065	4,458,065	-
Fund Balance, End of Year	$ 4,411,835	$ 4,572,307	$ 160,472

City of Highland
Budgetary Comparison Schedule
CFD Maintenance - Special Revenue Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Taxes	$ 8,200	$ -	$ (8,200)
Total Revenues	8,200	-	(8,200)
EXPENDITURES:			
Current:			
Public Works	11,100	9,897	1,203
Total Expenditures	11,100	9,897	1,203
Excess (Deficiency) of Revenues over Expenditures	(2,900)	(9,897)	(6,997)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ (2,900)	$ (9,897)	$ (6,997)

City of Highland
Budgetary Comparison Schedule
General Capital Financing - Capital Projects Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Charges for Services	$ 100,000	$ 151,662	$ 51,662
Investment Income	125,520	446,333	320,813
Miscellaneous	5,000	-	(5,000)
Total Revenues	230,520	597,995	367,475
EXPENDITURES:			
Current:			
Public Works	262,640	191,415	71,225
Capital Outlay	1,702,000	53,624	1,648,376
Total Expenditures	1,964,640	245,039	1,719,601
Excess (Deficiency) of Revenues over Expenditures	(1,734,120)	352,956	2,087,076
OTHER FINANCING SOURCES (USES)			
Transfers In	1,000,000	1,000,000	-
Transfers Out	(145,025)	(145,025)	-
Total Other Financing Sources (Uses)	854,975	854,975	-
Net Change in Fund Balance	(879,145)	1,207,931	2,087,076
Fund Balance, Beginning of Year	7,623,323	7,623,323	-
Fund Balance, End of Year	$ 6,744,178	$ 8,831,254	$ 2,087,076

City of Highland
Budgetary Comparison Schedule
Community Facilities District - Capital Projects Fund
Year Ended June 30, 2024

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES:			
Miscellaneous	$ 11,080	$ 11,078	$ (2)
Total Revenues	11,080	11,078	(2)
EXPENDITURES:			
Current:			
Public Works	11,380	11,078	302
Total Expenditures	11,380	11,078	302
Excess (Deficiency) of Revenues over Expenditures	(300)	-	300
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	$ (300)	$ -	$ 300

City of Highland
Internal Service Funds

The Internal Service Funds are used to allocate the cost of providing goods and services by one department to other departments on a cost reimbursement basis. The City has two internal service funds; the Insurance Fund & the General Services Fund.

Insurance - This fund accounts for all expenditures relating to insurance premiums for both workers compensation and general liability of the City.

General Services - This fund accounts for all expenditures relating to City Hall including; utilities, janitorial services, computer network, copier leases, equipment and building maintenance repairs.

City of Highland
Combining Statement of Net Position
Internal Service Funds
June 30, 2024

	Governmental Activities Internal Service Funds		
	Insurance	General Services	Total
ASSETS			
Current:			
Cash and Investments	$ 4,203,201	$ 1,806,461	$ 6,009,662
Receivable:			
Accounts	-	7,394	7,394
Interest	45,862	17,936	63,798
Total Assets	4,249,063	1,831,791	6,080,854
LIABILITIES			
Current:			
Accounts Payable	4,952	26,402	31,354
Accrued Liabilities	3,131	4,165	7,296
Claims Payable	16,000	-	16,000
Total Current Liabilities	24,083	30,567	54,650
Noncurrent:			
Claims Payable	135,000	-	135,000
Total Noncurrent Liabilities	135,000	-	135,000
Total Liabilities	159,083	30,567	189,650
NET POSITION			
Unrestricted	4,089,980	1,801,224	5,891,204
Total Net Position	$ 4,089,980	$ 1,801,224	$ 5,891,204

City of Highland
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2024

	Governmental Activities Internal Service Funds		
	Insurance	General Services	Total
OPERATING REVENUES			
Charges for Services	$ 488,821	$ 687,786	$ 1,176,607
Miscellaneous	2,432	10	2,442
Total Operating Revenues	491,253	687,796	1,179,049
OPERATING EXPENSES			
Salaries and Benefits	160,973	-	160,973
Insurance Premiums	494,858	-	494,858
Claims and Judgments	2,370	-	2,370
Legal Fees	26,888	-	26,888
Administrative Expenses	3,237	764,538	767,775
Insurance Adjusting Fees	-	-	-
Total Operating Expenses	688,326	764,538	1,452,864
Operating Income (Loss)	(197,073)	(76,742)	(273,815)
NONOPERATING REVENUES (EXPENSES)			
Investment Income	197,073	76,742	273,815
Income before Contributions and Transfers	-	-	-
Transfers in	-	300,000	300,000
Change in Net Position	-	300,000	300,000
Net Position, Beginning of Year	4,089,980	1,501,224	5,591,204
Net Position, End of Year	$ 4,089,980	$ 1,801,224	$ 5,891,204

City of Highland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2024

	Governmental Activities Internal Service Funds		
	Insurance	General Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Services	$ 491,253	$ 682,227	$ 1,173,480
Cash Payments to Employees for Services	(160,825)	454	(160,371)
Cash Payments Made to Suppliers/Vendors	(521,510)	(748,350)	(1,269,860)
Net Cash Provided (Used) By Operations	(191,082)	(65,669)	(256,751)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash Received from Other Funds	-	300,000	300,000
Net Cash Provided (Used) By NonCapital Financing Activities	-	300,000	300,000
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	180,524	70,212	250,736
Net Cash Provided (Used) By Investing Activities	180,524	70,212	250,736
Net Increase (Decrease) in Cash and Cash Equivalents	(10,558)	304,543	293,985
Cash and Equivalents - Beginning of Year	4,213,759	1,501,918	5,715,677
Cash and Equivalents - End of Year	$ 4,203,201	$ 1,806,461	$ 6,009,662
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ (197,073)	$ (76,742)	$ (273,815)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
(Increase) Decrease in Accounts Receivable		(5,569)	(5,569)
Increase (Decrease) in Accounts Payable	3,843	16,188	20,031
Increase (Decrease) in Accrued Liabilities	148	454	602
Increase (Decrease) in Claims Payable	2,000	-	2,000
Net Cash Provided (Used) by Operating Activities	$ (191,082)	$ (65,669)	$ (256,751)

STATISTICAL SECTION

STATISTICAL SECTION

This section of the City of Highland's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

CONTENTS	PAGE
Financial Trends	114 – 117
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity	118 – 121
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
Debt Capacity	122 – 126
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	127 – 128
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
Operating Information	129 – 130
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report of the relevant fiscal year.

CITY OF HIGHLAND
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2024	2023	2022	2021	2020
Governmental activities:					
Investment in capital assets	227,382,396	223,919,610	225,235,630	225,865,157	227,112,025
Restricted for:					
Public safety	-	30,453	-	4,622	-
Highways and streets	37,199,325	34,296,922	33,314,130	36,238,519	38,678,179
Community Development	379,935	5,459,347	5,385,260	5,437,302	5,303,599
Unrestricted	47,279,679	31,393,164	25,606,706	19,744,041	18,903,986
Total governmental activities net position	$ 312,241,335	$ 295,099,496	$ 289,541,726	$ 287,289,641	$ 289,997,789

	2019	2018	2017	2016	2015
Governmental activities:					
Investment in capital assets	221,003,257	214,466,575	216,035,504	210,865,837	216,726,391
Restricted for:					
Public safety	-	26,836	87,188	10,181,809	10,811,124
Highways and streets	42,249,331	41,447,249	30,801,998	35,846,032	24,126,132
Community Development	5,186,442	5,060,289	4,386,881	4,339,917	1,392,208
Unrestricted	21,353,346	24,874,004	28,349,878	16,375,043	9,320,447
Total governmental activities net position	$ 289,792,376	$ 285,874,953	$ 279,661,449	$ 277,608,638	$ 262,376,302

CITY OF HIGHLAND
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses:										
Governmental activities:										
General government	2,785,024	2,415,060	2,329,674	2,970,378	2,667,209	2,391,929	2,152,914	1,988,317	8,026,419	6,693,784
Public safety	20,687,768	19,982,109	18,165,480	17,233,793	16,849,924	15,621,202	14,542,332	14,411,209	12,958,169	12,331,238
Highways and streets	9,721,374	13,683,221	15,510,734	13,951,011	10,727,700	10,608,389	9,797,412	10,392,619	10,618,305	12,304,340
Community Development	4,199,576	4,022,217	4,845,025	3,610,883	3,254,385	3,424,262	3,473,178	2,471,487	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total governmental activities expenses	37,393,742	40,102,607	40,850,913	37,766,065	33,499,218	32,045,782	29,965,836	29,263,632	31,602,893	31,329,362
Program revenues:										
Governmental activities:										
Charges for services:										
General government	2,481,675	907,887	125,608	362,563	242,669	338,758	761,641	726,087	1,583,415	1,080,488
Public safety	1,990,959	1,750,491	1,511,188	1,307,179	1,248,384	1,284,504	1,279,121	1,266,079	3,679,629	3,517,820
Highways and streets	6,897,184	2,916,475	1,332,697	2,194,101	1,930,553	1,748,406	2,688,276	2,809,938	1,020,765	886,907
Community Development	2,662,783	2,197,408	2,135,481	1,234,314	1,183,807	1,300,273	1,721,294	1,574,576		-
Operating grants and contributions	3,725,597	3,956,124	2,811,500	3,909,827	3,097,787	3,305,218	3,206,718	2,204,994	9,032,776	4,464,421
Capital grants and contributions	9,625,434	9,547,768	12,935,771	4,994,406	4,730,717	8,345,767	8,344,599	4,618,091	1,054,688	11,931,594
Total governmental activities program revenues	27,383,632	21,276,153	20,852,245	14,002,390	12,433,917	16,322,926	18,001,649	13,199,765	16,371,273	21,881,230
Net revenues (expenses) governmental activities	(10,010,110)	(18,826,454)	(19,998,668)	(23,763,675)	(21,065,301)	(15,722,856)	(11,964,186)	(16,063,867)	(15,231,620)	(9,448,132)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	18,199,744	16,627,854	15,406,948	14,517,673	14,021,888	13,389,467	13,036,416	11,809,133	8,456,523	8,568,219
Sales and use taxes	3,846,323	4,057,069	4,017,078	3,714,315	3,076,668	2,918,109	2,702,065	2,632,596	2,224,734	1,682,344
Transient occupancy tax	272,875	265,074	268,259	271,603	264,958	266,893	179,088	302,330	274,410	264,628
Franchise taxes	2,056,095	2,091,919	1,930,701	1,825,256	1,615,213	1,587,002	1,502,402	1,535,420	1,587,761	1,561,126
Business license tax	471,486	546,140	446,810	491,867	536,749	497,286	558,270	173,025	263,489	344,282
Other	70,325	58,359	63,608	40,576	44,146	26,286	28,623	24,032	14,459	14,362
Gain on Sale of Capital Assets	-	-	-	356,150	-	-	-	-	-	-
Investment income	2,064,776	570,764	(22,924)	133,727	436,821	522,967	315,496	317,167	104,983	987,829
State motor vehicle in lieu, unrestricted	-	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-	-
Land contribution from the Successor Agency	-	-	-	-	-	-	-	-	-	-
Miscellaneous	170,325	167,045	140,273	188,643	189,052	432,269	140,458	133,812	991,825	1,403,154
Total governmental activities	27,151,949	24,384,224	22,250,753	21,539,810	20,185,495	19,640,279	18,462,818	16,927,515	13,918,184	14,825,944
Changes in net position governmental activities	$ 17,141,839	$ 5,557,770	$ 2,252,085	$ (2,223,865)	$ (879,806)	$ 3,917,423	$ 6,498,632	$ 863,648	$ (1,313,436)	$ 5,377,812
Extraordinary item: Loss on transfer	-	-	-	-	-	-	-	-	-	-
Restatement of Land	-	-	-	-	-	-	-	-	-	-
Restatment of Net Position				(484,283)	-	-	(285,128)	1,189,163		
Extraordinary item: Repayment of Advance	-	-	-	-	-	-	-	-	-	-
Extraordinary item: Bond Proceeds (former RDA)	-	-	-	-	-	-	-	-	16,545,772	-
Implementation of GASB 68 & 71	-	-	-	-	-	-	-	-	-	-
Restatement of Depreciation	-	-	-	-	-	-	-	-	-	-
Restatement of Capital Assets (note 16)	-	-	-	-	-	-	-	-	-	1,087,356
Changes in net position governmental activities	$ 17,141,839	$ 5,557,770	$ 2,252,085	$ (2,708,148)	$ (879,806)	$ 3,917,423	$ 6,213,504	$ 2,052,811	$ 15,232,336	$ 6,465,168

CITY OF HIGHLAND
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General fund:										
Nonspendable	587,758	738,375	872,740	974,619	978,226	977,829	999,339	990,099	1,061,528	1,178,728
Spendable:										
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	15,061,485	15,061,485	13,880,569	11,680,011	9,840,573	9,872,519	10,070,945	9,293,748	5,004,971	5,201,502
Unassigned	8,256,885	5,314,385	3,931,264	3,265,164	3,057,435	3,020,491	3,178,858	3,198,945	1,108,361	2,102,381
Total general fund	$ 23,906,128	$ 21,114,245	$ 18,684,573	$ 15,919,794	$ 13,876,234	$ 13,870,839	$ 14,249,142	$ 13,482,792	$ 7,174,860	$ 8,482,611
All other governmental funds:										
Nonspendable:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	1,362,235	1,425,413	1,425,413
Restricted:										
Special revenue funds	29,019,082	25,584,333	25,020,963	26,194,182	26,985,405	28,126,206	27,407,827	27,734,045	35,540,081	25,662,859
Capital projects funds	20,450,763	14,239,062	13,678,427	15,486,261	16,996,373	19,309,569	19,148,448	11,147,755	13,094,825	23,432
Committed:										
Assigned:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	8,831,254	7,623,323	6,252,080	5,073,966	5,103,960	6,006,439	7,884,827	6,792,406	7,330,504	8,462,764
Unassigned:										
Special revenue funds	(1,634,853)	(1,449,598)	(427,619)	(694,177)	(411,719)	(746,061)	(943,910)	(882,715)	(525,490)	(9,580,909)
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$ 56,666,246	$ 45,997,120	$ 44,523,851	$ 46,060,232	$ 48,674,019	$ 52,696,153	$ 53,497,192	$ 46,153,726	$ 56,865,333	$ 25,993,559

CITY OF HIGHLAND
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues:										
Taxes	26,002,501	24,909,451	23,163,468	21,885,819	20,541,202	19,710,927	19,013,261	17,458,633	16,070,934	15,456,880
Licenses and permits	1,213,524	1,177,236	1,217,429	618,458	509,501	537,720	855,744	705,796	684,186	561,943
Intergovernmental	12,754,229	11,154,120	15,611,819	8,182,201	8,913,837	12,454,853	10,929,304	4,517,927	19,025,112	6,584,075
Charges for services	10,075,238	4,452,340	2,362,870	2,697,541	2,287,702	2,346,284	3,914,972	4,155,849	1,999,287	1,568,001
Fines and forfeitures	77,755	43,850	121,887	80,226	99,604	73,838	116,380	139,888	182,037	237,306
Investment income	3,904,590	1,285,825	(128,949)	454,062	1,184,670	1,482,102	824,331	633,959	217,790	1,027,138
Rental income	257,768	244,712	251,042	244,930	239,890	227,190	226,068	219,926	120,691	121,961
Miscellaneous	47,411	185,153	86,482	374,675	87,465	398,788	320,619	195,598	671,337	1,293,862
Total revenues	54,333,016	43,452,687	42,686,048	34,537,912	33,863,871	37,231,702	36,200,679	28,027,576	38,971,374	26,851,166
Expenditures:										
Current:										
General government+	2,355,919	1,931,098	1,801,743	2,140,731	1,904,692	2,097,547	1,724,479	1,736,158	8,036,914	6,230,511
Highways and streets+	6,395,277	5,487,701	5,375,194	5,056,624	5,441,043	4,886,690	4,716,911	5,481,471	2,729,393	3,234,358
Public safety+	20,023,689	19,288,972	17,495,556	16,570,676	16,164,583	14,931,777	13,913,656	13,238,605	12,408,648	11,793,948
Community Development+	3,481,851	3,308,114	4,137,401	2,903,259	2,454,195	2,558,426	2,499,347	2,471,487	-	-
Capital outlay	8,522,499	10,072,822	15,370,721	8,808,826	11,916,097	13,936,604	5,236,471	10,199,258	2,778,168	8,521,004
Debt service:										
Principal*	-	-	-	-	-	-	-	-	-	-
Interest*	-	-	-	-	-	-	-	-	-	-
Pass-through payments*	-	-	-	-	-	-	-	-	-	-
SERAF Payment*	-	-	-	-	-	-	-	-	-	-
Payment to bond escrow agent*	-	-	-	-	-	-	-	-	-	-
Total expenditures	40,779,235	40,088,707	44,180,615	35,480,116	37,880,610	38,411,044	28,090,863	33,126,979	25,953,123	29,779,821
Excess (deficiency) of revenues over (under) expenditures	13,553,781	3,363,980	(1,494,567)	(942,204)	(4,016,739)	(1,179,342)	8,109,816	(5,099,403)	13,018,251	(2,928,655)
Other financing sources (uses):										
Sale of Capital Assets	-	-	-	402,000						
Issuance of long term debt	207,228	1,643,961	3,397,965	469,081	-	-	-	-	-	-
Payment to bond escrow agent				-	-	-	-	-	-	-
Transfers in	2,610,063	2,998,575	2,456,734	1,864,923	1,919,422	2,995,704	2,191,020	2,017,731	3,448,326	3,522,188
Transfers out	(2,910,063)	(4,103,575)	(3,131,734)	(2,364,027)	(1,919,422)	(2,995,704)	(2,191,020)	(2,017,731)	(3,448,326)	(3,522,188)
Total other financing sources (uses)	(92,772)	538,961	2,722,965	371,977	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	$ 13,461,009	$ 3,902,941	$ 1,228,398	$ (570,227)	$ (4,016,739)	$ (1,179,342)	$ 8,109,816	$ (5,099,403)	$ 13,018,251	$ (2,928,655)
Debt service* as a percentage of noncapital + expenditures.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Debt service is for the former RDA.
The RDA was dissolved on February 1, 2012.

CITY OF HIGHLAND
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Assessed Value

Category	2024	2023	2022	2021	2020
Residential	4,279,019,753	3,960,857,745	3,714,571,853	3,559,231,681	3,421,547,404
Commercial	324,529,769	291,697,092	277,843,224	260,893,974	262,495,563
Industrial	102,295,267	85,793,793	69,404,126	57,592,686	52,476,393
Irrigated	75,793	74,307	72,850	438,128	680,270
Dry Farm	-	-	-	-	-
Recreational	3,922,285	434,378	1,465,450	2,013,113	2,010,581
Institutional	33,248,855	32,017,491	31,389,694	31,067,831	30,851,503
Miscellaneous	17,899,349	14,109,232	13,667,029	13,595,907	13,035,651
Vacant Land	223,993,732	120,115,497	104,697,062	89,904,034	91,922,879
SBE Nonunitary	-	37,800	37,800	37,800	37,800
Unsecured	92,983,825	88,477,432	80,602,464	75,228,717	68,665,836
Govt. Owned	25,228,285	24,733,613	24,248,640	24,000,000	-
Unknown	-	-	-	-	-
Exemptions	(136,300,607)	(117,980,381)	(115,727,998)	(111,624,080)	(97,885,315)
Total	4,966,896,306	4,500,367,999	4,202,272,194	4,002,379,791	3,845,838,565
Total direct rate	0.24740	0.24883	0.24875	0.24871	0.24924

Category	2019	2018	2017	2016	2015
Residential	3,235,632,104	3,058,458,940	2,906,523,051	2,773,541,762	2,609,720,470
Commercial	232,261,059	221,613,336	210,815,100	198,338,374	196,409,096
Industrial	51,299,293	48,639,494	48,108,184	46,948,732	42,808,510
Irrigated	666,931	655,502	642,650	632,998	794,784
Dry Farm	-	129,918	127,371	200,535	196,606
Recreational	1,327,099	1,324,666	1,322,280	1,519,489	2,391,470
Institutional	30,051,724	28,952,472	28,702,907	28,271,761	27,748,091
Miscellaneous	9,917,709	9,841,856	9,906,629	9,556,408	11,796,187
Vacant Land	88,609,668	88,183,693	82,278,983	76,496,990	75,088,677
SBE Nonunitary	18,900	18,900	18,900	18,900	18,900
Unsecured	61,381,977	56,298,251	58,764,229	62,288,201	61,175,324
Govt. Owned	-	-	-		
Unknown	-	-	-	-	-
Exemptions	(82,876,255)	(79,270,623)	(73,367,998)	(72,450,406)	(61,581,215)
Total	3,628,290,209	3,434,846,405	3,273,842,286	3,125,363,744	2,966,566,900
Total direct rate	0.23904	0.23904	0.23903	0.23904	0.23898

NOTE:
In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed.
Each year the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: HdL

CITY OF HIGHLAND
Direct and Overlapping Property Tax Rates
(Rate per $100 of assessed value)
Last Eight Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017
City Direct Rate:								
Property Tax General Fund								
Assessed value of City basic rate	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400
Total City Direct Rate	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400	$ 0.24400
Overlapping Rates:								
County Free Library	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344	$ 0.01344
County General Fund	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880	$ 0.13880
County Superintendent	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712	$ 0.00712
Inland Empire Joint Resource Conservation District	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049	$ 0.00049
Education Revenue Augmentation Fund	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010	$ 0.21010
Flood Control Administration 3-6	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080	$ 0.00080
Flood Control Zone 3	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430	$ 0.02430
Redlands Unified	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670	$ 0.28670
San Bernardino Community College	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880	$ 0.04880
San Bernardino Valley Municipal Water	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510	$ 0.02510
San Bernardino Valley Water Conservation District	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043	$ 0.00043
Total Direct rates	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000	$ 1.00000
Redlands Unified School Bond 1993	$ 0.03160	$ 0.02790	$ 0.06620	$ 0.03600	$ 0.03390	$ 0.03240	$ 0.04940	$ 0.05240
San Bernardino Community College Bond	$ 0.04520	$ 0.04500	$ 0.05340	$ 0.06510	$ 0.05620	$ 0.04070	$ 0.03760	$ 0.03500
San Bernardino Unified School Bond	$ 0.06880	$ 0.08780	$ 0.10890	$ 0.10340	$ 0.09690	$ 0.11260	$ 0.10070	$ 0.07950
San Bernardino Valley Muni Water District Bond	$ 0.12000	$ 0.13000	$ 0.13000	$ 0.14250	$ 0.14250	$ 0.15250	$ 0.15250	$ 0.16250
Total Overlapping Rates	$ 0.26560	$ 0.29070	$ 0.35850	$ 0.34700	$ 0.32950	$ 0.33820	$ 0.34020	$ 0.32940
Total Direct & Overlapping Tax Rates	$ 1.26560	$ 1.29070	$ 1.35850	$ 1.34700	$ 1.32950	$ 1.33820	$ 1.34020	$ 1.32940
Redevelopment Rate	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Direct Rate	$ 0.24740	$ 0.24883	$ 0.24875	$ 0.24871	$ 0.24924	$ 0.23904	$ 0.23904	$ 0.23903

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property taxes reside in. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of other bonds of overlapping governments.

The RDA was dissolved on February 1, 2012.

The Total Direct rate is the weighted average of all individual direct rates applied to by the government preparing the statistical section.

Information for additional years is unavailable.

Source: HdL

CITY OF HIGHLAND
Principal Property Tax Payers
Current Fiscal Year & Nine Years Ago

	2024		2015	
Taxpayer	Taxable Assessed Value	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Percent of Total City Taxable Assessed Value
Victoria Development Company	29,085,292	0.59%	24,684,910	0.83%
QR LI Highland California Commerce Center	42,439,500	0.85%		
Lowes HIW Inc.	21,672,740	0.44%	16,559,786	0.56%
CHIPT Highland 210 LP	59,982,120	1.21%		
Greenspot Village & Marketplace LLC			11,299,633	0.38%
Greenspot Ranch Investors			13,619,835	0.46%
RRM Properties Limited	24,241,436	0.49%	10,366,573	0.35%
Cole LA Highland California LP			9,703,332	0.33%
Boulder Baseline Investors			9,625,695	0.32%
Patriot USICVI 5th Street	29,478,266	0.59%		
Sam Menlo Trust			16,553,468	0.56%
Mountain Breeze Villas LP			10,050,000	0.34%
SWH 2017-1 Borrower LP	21,645,213	0.44%		
iH2 Property West LP ETAL			11,623,897	0.39%
KAGR2 Highland 7000 LP	25,857,000	0.52%		
HVP Associates LLC	30,447,000	0.61%		
OE 27400 5th ST LLC	24,969,600	0.50%		
	$ 309,818,167	6.24%	$ 134,087,129	4.52%

The amounts shown above include assessed value (secured & unsecured) data for both the City and the former Redevelopment Agency.

Source: HdL

CITY OF HIGHLAND
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Property Taxes Levied for the Fiscal Year	Amount Collected	Percent of Levy	Property Tax Collections in Subsequent Years	Amount Collected	Percent of Levy
2014	$ 6,842,379	5,494,205	80.30%	72,621	5,566,826	81.36%
2015	$ 7,238,423	5,672,014	78.36%	68,951	5,740,965	79.31%
2016	$ 7,625,888	5,943,945	77.94%	61,230	6,005,175	78.75%
2017	$ 7,988,175	6,241,970	78.14%	59,210	6,301,180	78.88%
2018	$ 8,381,025	6,520,591	77.80%	41,528	6,562,119	78.30%
2019	$ 12,119,227	6,546,737	54.02%	266,468	6,813,206	56.22%
2020	$ 9,383,846	6,975,060	74.33%	39,387	7,014,447	74.75%
2021	$ 9,765,807	7,337,106	75.13%	47,591	7,384,697	75.62%
2022	$ 10,253,544	7,689,449	74.99%	45,215	7,734,665	75.43%
2023	$ 10,980,898	8,148,129	74.20%	41,079	8,189,208	74.58%
2024	$ 12,119,227	8,746,931	72.17%	49,216	8,796,147	72.58%

The amounts presented include City property taxes (24.4%) of the 1% general levy.

Source: San Bernardino County Auditor Controller's Office and City records.

CITY OF HIGHLAND
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Governmental Activities

Fiscal Year Ended June 30	Former RDA Tax Allocation Bonds	Percentage of Personal Income [1]	Debt Per Capita [1]
2015	-	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	
2018	-	0.00%	-
2019	-	0.00%	-
2020	-	0.00%	-
2021	-	0.00%	-
2022	-	0.00%	-
2023	-	0.00%	-
2024	-	0.00%	-

[1] These ratios are calculated using personal income and population for the prior calendar year.

Notes: Details regarding the Successor Agency to the Highland Redevelopment Agency's outstanding debt can be found in the notes to the financial statements.

CITY OF HIGHLAND
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Outstanding General Bonded Debt

Fiscal Year Ended June 30	Former RDA Tax Allocation Bonds	Percent of Assessed Value [1]	Per Capita
2015	-	0.00%	-
2016	-	0.00%	-
2017	-	0.00%	-
2018	-	0.00%	-
2019	-	0.00%	-
2020	-	0.00%	-
2021	-	0.00%	-
2022	-	0.00%	-
2023	-	0.00%	-
2024	-	0.00%	-

[1] Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

Notes: Details regarding the Successor Agency to the Highland Redevelopment Agency's outstanding debt can be found in the notes to the financial statements.

CITY OF HIGHLAND
Overlapping Tax & Assessment Debt
June 30, 2024

2023-2024 Assessed Valuation		$ 4,966,896,306	
	Percentage Applicable [1]	Outstanding Debt 6/30/2024	City's Share of Overlapping Debt
Overlapping Tax and Assessment Debt			
San Bernardino Community College District	4.907%	$ 905,105,266	$ 44,413,515
Redlands Unified School District	11.798%	48,943,512	5,774,356
San Bernardino Unified School District	9.496%	315,584,428	29,967,897
City of Highland CFD 90-1	100.00%	-	-
City of Highland CFD 2001-1	100.00%	1,675,000	1,675,000
Redlands Unified School District CFD 2001-1 and 2006-1	100.00%	15,965,000	15,965,000
East Valley Water CFD No 2021-1 I.A.1	100.00%	5,720,000	5,720,000
Total Overlapping Tax and Assessment Debt			$ 103,515,768
Direct & Overlapping General Fund Obligation Debt			
San Bernardino County General Fund Obligations	1.559%	131,565,000	$ 2,051,099
San Bernardino County Flood Control District COP	1.559%	37,295,000	581,429
Redlands Unified School District COP	11.798%	21,210,000	2,502,356
San Bernardino Unified School District COP	9.496%	56,025,000	5,320,134
City of Highland	100.000%	-	-
Total Direct & Overlapping General Fund Obligation Debt			$ 10,455,017
Overlapping Tax Increment Debt (Successor Agencies)			
Successor Agency to the Highland RDA (SARDA)	100.00%	35,585,000	$ 35,585,000
San Bernardino County (IVDA) Tax Allocation Bonds	0.004%	209,565,000	8,383
Total Overlapping Tax Increment Debt (Successor Agencies)			$ 35,593,383
TOTAL DIRECT DEBT			$ -
TOTAL OVERLAPPING DEBT			$ 149,564,168
COMBINED TOTAL DEBT			[2] $ 149,564,168

1. The percentage of overlapping debt applicable to the city is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

2. Excludes tax and revenue anticipation notes, revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2023-2024 Assessed Valuation:	
Total Overlapping Tax & Assessment Debt	2.08%
Total Direct Debt	0.00%
Combined Total Debt	3.01%

Details regarding the Successor Agency to the Highland Redevelopment Agency's (SARDA) outstanding debt can be found in the notes to the financial statements.

Source: California Municipal Statistics, Inc.

CITY OF HIGHLAND
Legal Debt Margin Information
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed Valuation	$ 4,966,896,306	$ 4,500,367,999	$ 4,202,272,194	$ 4,002,379,791	$ 3,845,838,565	$ 3,273,842,286	$ 3,434,846,405	$ 3,273,842,286	$ 3,125,363,744	$ 2,966,566,900
Conversion percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	$ 1,241,724,077	$ 1,125,092,000	$ 1,050,568,049	$ 1,000,594,948	$ 961,459,641	$ 818,460,572	$ 858,711,601	$ 818,460,572	$ 781,340,936	$ 741,641,725
Debt limit percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	186,258,611	168,763,800	157,585,207	150,089,242	144,218,946	122,769,086	128,806,740	122,769,086	117,201,140	111,246,259
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 186,258,611	$ 168,763,800	$ 157,585,207	$ 150,089,242	$ 144,218,946	$ 122,769,086	$ 128,806,740	$ 122,769,086	$ 117,201,140	$ 111,246,259
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: City of Highland
San Bernardino County Tax Assessor

CITY OF HIGHLAND
Pledged-Revenue Coverage
Last Ten Fiscal Years

Tax Allocation Bonds

Fiscal Year Ended June 30	Former RDA Tax Increment	Debt Service Principal	Interest	Coverage
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
2023	-	-	-	-
2024	-	-	-	-

Note: Details regarding the SARDA's outstanding debt can be found in the notes to the financial statements. The RDA was dissolved on 2/1/2012.

In January of 2011, the RDA Board approved the re-payment of $6,021,420 of advances (loans) from the City.

CITY OF HIGHLAND
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income (2) (in thousands)	Per Capital Personal Income (3)	Unemployment Rate (4)
2014	54,033	1,173,489	21,718	10.6%
2015	53,340	1,121,794	21,031	7.0%
2016	53,645	1,165,867	21,733	5.6%
2017	54,377	1,170,411	21,524	5.0%
2018	54,761	1,215,505	22,196	5.1%
2019	55,778	1,278,521	22,921	4.1%
2020	55,323	1,353,800	24,470	3.8%
2021	55,060	1,471,700	26,729	10.0%
2022	56,546	1,552,565	27,456	7.9%
2023	55,984	1,722,559	30,768	4.1%
2024	55,676	1,884,675	33,850	4.8%

Sources:
(1) State Department of Finance/HdL
(2) Calculated using City of Highland per capital personal income
(3) HdL
(4) HdL

CITY OF HIGHLAND
Full-time City Employees only
by Department
Last Ten Fiscal Years

Department	Full-Time Equivalent Employees as of June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City clerk	2.500	1.950	1.950	1.950	1.950	1.950	1.950	1.850	1.850	1.950
General government	2.150	3.750	3.750	3.750	3.750	3.850	3.850	3.800	3.800	3.925
Personnel	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.300
Finance	4.000	4.500	4.500	4.500	4.500	4.500	4.475	4.125	4.150	4.375
Public works (Gas tax)	4.900	4.350	4.350	4.350	4.350	4.300	4.300	4.300	4.300	5.200
Engineering	2.150	1.350	1.350	1.350	1.350	0.350	0.350	0.350	0.350	0.350
Planning	5.250	5.050	5.050	5.050	5.050	5.050	5.050	5.150	5.150	5.550
Public services	2.800	3.000	3.000	3.000	3.000	3.000	3.000	2.000	2.000	2.000
Building and safety	2.050	2.050	2.050	2.050	2.050	2.050	2.050	2.050	1.550	1.550
Code enforcement	4.050	2.900	2.900	2.900	2.900	2.900	2.900	1.900	2.400	2.400
Parks and trails	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	1.150	2.150
Graffiti	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
CDBG	-	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400
Street/Storm Drain	0.050	0.050	0.050	0.050	0.050	-	-	-	-	-
HUD grant	-	-	-	-	-	-	-	-	-	-
Assessment districts	1.200	1.200	1.200	1.200	1.200	1.200	1.200	1.200	1.200	-
Captial improvements	1.200	1.150	1.150	1.150	1.150	1.150	1.175	1.175	-	-
AQMD AB 2766	-	-	-	-	-	-	-	-	-	-
Volunteer Services	0.750	0.750	0.750	0.750	0.750	-	-	-	-	-
General capital financing	0.450	0.250	0.250	0.250	0.250	-	-	-	-	-
General liability	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.400
Building services	1.000	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850
Housing authority	0.750	0.700	0.700	0.700	0.700	0.700	0.700	0.450	0.450	0.100
Redevelopment/Successor agency	-	-	-	-	-	-	-	0.650	1.800	0.500
	38.000	38.000	38.000	38.000	38.000	36.000	36.000	34.000	34.000	34.000

Source: City of Highland.

CITY OF HIGHLAND
Operating Indicators
by Department
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police department:										
Calls for service	38,763	42,729	42,729	47,283	47,083	46,493	48,187	46,337	48,204	48,314
Adult Bookings	1,446	1,577	1,577	1,377	1,342	1,787	1,344	1,673	1,557	1,726
Animal control services:										
Calls for service	2,969	2,809	2,860	2,488	2,668	3,149	3,076	3,310	3,650	3,914
Impounds	1,666	1,376	1,523	1,170	1,266	1,467	1,453	1,540	1,556	1,792
Dog licenses issued	947	1,135	1,113	1,205	1,267	1,501	1,627	1,787	1,968	2,287
Public works:										
Roadway maintained (miles)	143.60	143.47	143.47	143.47	143.35	142.67	142.67	142.67	142.67	142.67
Planning:										
Applications	104	290	115	110	62	95	121	130	139	146
Building and safety:										
Building permits issued	1,485	1,789	1,894	1,208	957	1,263	1,336	1,268	1,389	n/a*
Administration:										
New business licenses	456	474	283	503	316	312	343	247	366	973
Renewed business licenses	3,030	3,379	2,522	2,971	2,973	2,949	2,499	2,219	1,842	1,479
Parks:										
Number of parks	7	7	7	7	7	7	7	7	7	7
Acreage	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25	37.25

CITY OF HIGHLAND
Capital Asset Statistics
by Function
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public works:										
Corporation yards	1	1	1	1	1	1	1	1	1	1
Streets (miles)	143.60	143.47	143.47	143.47	143.35	142.67	142.67	142.67	142.67	142.67
Street lights	3,499	3,495	3,495	3,495	3,495	3,495	3,495	3,490	3,455	3,455
Traffic signals	57	57	57	57	57	57	56	55	54	54

Source: City of Highland

ATTACHMENT 3

CITY OF HIGHLAND

Single Audit Report on Federal Award Programs

June 30, 2024

CITY OF HIGHLAND
SINGLE AUDIT REPORT ON FEDERAL AWARD PROGRAMS
Year Ended June 30, 2024

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Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City Council
City of Highland
Highland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Highland (City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 2, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.

Van Lant & Fankhanel, LLP
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Murrieta, CA 92563
909.856.6879

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Van Lant & Fankhanel, LLP

December 2, 2024

Van Lant & Fankhanel, LLP
Certified Public Accountants

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance

City Council
City of Highland
Highland, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Highland's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Highland, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Highland and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal

program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, of the City of Highland, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 2, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Van Lant & Fankhanel, LLP

December 2, 2024

CITY OF HIGHLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN Number	Program Identification Number	Program Expend-itures	Provided to Sub-Recipients
Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Passed through the County of San Bernardino:				
Community Development Block Grant	14.218	HIGH-21-1-15 Z/1355	$ 120,000	$ -
Community Development Block Grant	14.218	HIGH 21-1-02 A/1219	24,006	24,006
Community Development Block Grant	14.218	HIGH 21-2-05 D/2620	14,550	14,550
Community Development Block Grant	14.218	HIGH 21-2-05 Z/2443	14,006	14,006
COVID-19 - Community Development Block Grant	14.218	HIGH 19CV-1-05W/0200	6,335	6,335
COVID-19 - Community Development Block Grant	14.218	HIGH 19CV-1-05W/0202	16,035	16,035
Community Development Block Grant	14.218	HIGH 22-1-03K-0264	908	-
Total Department of Housing and Urban Development Programs			195,840	74,932
Department of the Treasury				
Direct Recipient				
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	-	1,662,578 *	-
Total Department of Treasury Programs			1,662,578	-
Department of Homeland Security				
Passed through the San Bernardino Co. Fire Protection District:				
Homeland Security Grant Program	97.067	DHS-20-GPD-067-00-01	16,878	-
Total Department of Homeland Security Programs			16,878	-
Department of Transportation				
Passed through the California Department of Transportation:				
Recreational Trails Program	20.219	RT 36-013 OR ZT 36-057	1,794	-
Highway Planning and Construction Cluster				
Passed through the California Department of Transportation:				
Highway Planning and Construction	20.205	BRLSN 5449 (034)	7,281	-
Highway Planning and Construction	20.205	BR-NBIL 5449 (505)	88,694	-
Highway Planning and Construction	20.205	HSIPL 5449 (040)	8,839	-
Total Highway Planning and Construction Cluster			104,814	-
Total Department of Transportation Programs			106,608	-
Department of Commerce				
Economic Development Cluster				
Passed through the San Manuel Band of Mission Indians:				
Economic Development Assistance	11.300	EDA 07-01-07415	826,634 *	-
Total Department of Commerce Programs			826,634	-
Total Expenditures of Federal Awards			$ 2,808,538	$ 74,932

* = Major Program

CITY OF HIGHLAND
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Highland (the City) under programs of the federal government as well as federal financial assistance passed through other government agencies for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's financial statements.

2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in Note 1 of the notes to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments,* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass through entity identifying numbers are presented when available. The City has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

3) Relationship to Other Reports

Amounts reported in the accompanying Schedule agree to the amounts reported within the City's Annual Comprehensive Financial Report and Federal Financial Report.

4) Contingencies

Under the terms of federal and state grants, additional audits may be requested by the grantor agencies, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

5) Subrecipient Expenditures

During the fiscal year ended June 30, 2024, the City made payments to subrecipients which consisted of the following:

Highland Senior Center	$	24,006
Central Little League		14,550
YMCA		14,006
Highland Grocery		6,335
Highland Ready Made Food		16,035
Total Subrecipients	$	74,932

CITY OF HIGHLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified not Considered to be Material Weaknesses?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards

Internal Control Over Major Programs:	
Material Weakness(es) Identified?	No
Significant Deficiencies Identified not Considered to be Material Weaknesses?	None Reported
Type of Auditor's Report Issued on Compliance for Major Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance With Uniform Guidance?	No

Identification of Major Programs:

ALN Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Recovery Funds
11.300	Economic Development Cluster

Dollar Threshold used to Distinguish Between Type A And Type B Programs:	$ 750,000
Auditee Qualified as Low-Risk Auditee?	Yes

CITY OF HIGHLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no auditor's findings to be reported in accordance with *Government Auditing Standards.*

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no auditor's findings to be reported in accordance with *Uniform Guidance.*

CITY OF HIGHLAND
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no auditor's findings to be reported in accordance with *Government Auditing Standards.*

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no auditor's findings to be reported in accordance with the *Uniform Guidance*.

ATTACHMENT 4

Van Lant & Fankhanel, LLP
Certified Public Accountants

December 2, 2024

City Council
City of Highland
Highland, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Highland (City) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimates for the net pension and total OPEB liabilities are based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office, and other sources. We evaluated the key factors and assumptions to develop these liabilities in determining that the estimated liabilities are reasonable in relation to the financial statements as a whole.

Van Lant & Fankhanel, LLP
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Murrieta, CA 92563
909.856.6879

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 2 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosures for the net pension and total OPEB liabilities in Notes 5, 7 and 8 to the financial statements are based on assumptions for discount rates, etc., which could differ from actual experience. The notes disclose the differences in these liabilities if different assumptions are used in estimating these liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 2, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and other required supplementary information, as listed in the City's financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (e.g., budgetary schedules, combining statements, individual fund statements), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Highland and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Van Lant & Fankhanel, LLP

ATTACHMENT 5

Van Lant & Fankhanel, LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

City Council
City of Highland
Highland, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit worksheet of the City of Highland, for the year ended June 30, 2024. These procedures, which were agreed to by the City of Highland and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIIIB of the California Constitution)*, were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. This report may not be suitable for any other purpose. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

   Finding: No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIIIB of the California Constitution.*

We are required to be independent of the City and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the Information and use of the City Council and management of the City of Highland and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Van Lant & Fankhanel, LLP

December 2, 2024

CITY OF HIGHLAND
APPROPRIATIONS LIMIT COMPUTATION
2023 – 2024

		2023-24
Change in Per Capita Personal Income		4.44%
Population Change		
City Population Growth		-0.5300%
A. Change in Per Capita Personal Income Converted to a Ratio		1.0444
B. Population Growth Converted to a Ratio		0.9947
Calculation of Growth Factor (A x B)		1.0389
2022 - 2023 Appropriations Limit	$ 42,967,991	
2023 - 2024 Appropriations Limit (42,967,991 x 1.0389)	$ 44,637,371	

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer TNC

SUBJECT: AB 1600 Development Impact Fee Annual Report for Fiscal Year 2023-2024 per Government Code Section 66006.

RECOMMENDATION: The Finance Subcommittee recommends that the City Council receive and file the AB 1600 Development Impact Fee Annual Report for Fiscal Year 2023-2024.

FISCAL IMPACT: The Fund Balance as of June 30, 2024, on all accounts is $14,565,271.43.

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

BACKGROUND: Collection of Development Impact Fees began after Ordinance No. 45 and Resolution No. 88-46 was approved on November 8, 1988. Government Code Section 66006 (b)(1) requires that the City make available to the public within 180 days of the close of each fiscal year an accounting of all the activity that has occurred within the accounts that the City set up by way of Resolution No. 88-46.

This item was reviewed by the Finance Subcommittee on November 12, 2024, and recommends that this item be approved by the City Council.

Attachments:
1. Proposed AB1600 Development Impact Fees Annual Report 2023/2024

Approved_____ Motion_____ Second _____ Agenda Item No. 11

Denied_____ Ayes_____

Continued _____ Noes _____ File No. _____

Tabled_____ Abstain_____

Absent_____

City Clerk

City Manager

Attachment #1

Proposed AB1600 Development Impact Fee Annual Report 2023/2024

AB 1600 Development Impact Fees Annual Report
Government Code Section 66006
For June 30, 2024

Project #	Title	Balance 6/30/2023	Transfers	Revenues	Interest	GASB 31 Int. Inc. Adj.	Expenditures	Key	Balance 6/30/2024
9700	Law Enforcement Facilities & Equipment	395,014.79	-	111,789.04	17,478.38	2,653.63	47,755.52	C	479,180.31
9701	Fire Facilities & Equipment	542,216.94	-	150,786.48	23,899.93	3,628.57	-		720,531.91
9702	General Facilities	563,026.88	-	355,569.03	31,680.04	4,809.77	207,075.02	D	748,010.70
9703	Parks & Recreation Facilities	642,845.66	-	1,098,339.98	60,049.07	9,116.85	-		1,810,351.57
9711	Library Facilities	438,812.17	-	317,437.61	26,081.13	3,959.73	-		786,290.64
9712	Local Circulation	687,615.22	-	1,029,019.91	59,202.38	8,988.31	26,295.50	E-G	1,758,530.32
9713	Regional Flood	684,043.88	-	190,239.20	30,151.80	4,577.75	-		909,012.63
9714	Public Use Facilities	1,371,015.77	-	394,069.19	60,873.30	9,241.99	-		1,835,200.25
9715	Regional Circulation-Del Rosa	344,421.11	-	105,274.45	15,508.86	2,354.61	-		467,559.02
9716	Regional Circulation-Base Line	782,897.25	-	240,379.21	35,290.21	5,357.88	-		1,063,924.55
9717	Regional Circulation-Fifth Street	769,798.76	-	236,285.46	34,697.29	5,267.86	-		1,046,049.37
9718	Regional Circulation-Arterials	486,852.34	-	2,342,106.97	97,563.62	14,812.44	943.37	A	2,940,392.00
9719	Park Land Acquisition & Fac. (Quimby Act)	-	-	238.15	-	-	-		238.15
9845	SBCTA Agreement 18-1001978	-	-	207,228.54	-		207,228.54	B	-
		7,708,560.77	-	6,778,763.22	492,476.00	74,769.39	489,297.95		14,565,271.43
									14,565,271.43

Summary of expenditures:

A	Project BRG 12-001 Orange Street Bridge	943.37
B	Project ICH 09-001 DIF Agreement 18-1001978	207,228.54
C	Polaris Police Department	47,755.52
D	City Hall Roof Repair	207,075.02
E	Project SDR 17-001	25,265.50
F	Project STR 20-002 Pacific Street Pavement Rehab	520.05
G	Project SDR 19-001	509.95
		489,297.95

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer TNC

SUBJECT: Developer in-lieu Fee Annual Report for Fiscal Year 2023-2024.

RECOMMENDATION: The Finance Subcommittee recommends that the City Council receive and file the Developer in-lieu Fee Annual Report for Fiscal Year 2023-2024.

FISCAL IMPACT: The Fund Balance as of June 30, 2024, on all accounts is $6,212,151.63.

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

BACKGROUND: The developer in-lieu fee fund is used to hold funds paid by developers for projects the city will construct later. For example, the city may accept in-lieu fees by several developers to construct a signal when needed in the future. It is more cost effective to have the developers pay the in-lieu fee to the city than to have each developer construct a portion of the signal as their project is finished.

This item was reviewed by the Finance Subcommittee on November 12, 2024, and recommends that this item be approved by the City Council.

Attachments:
1. Proposed Developer in Lieu Annual Report 2023/2024

Approved _____ Motion_____ Second _____ Agenda Item No. 12

Denied _____ Ayes_____

Continued_____ Noes _____ File No. _____

Tabled_____ Abstain_____

Absent_____

City Clerk

City Manager

Attachment #1

Proposed Developer in Lieu Annual Report 2023/2024

Developer In Lieu Fee Annual Report
For June 30, 2024

Project #	Title	Balance 7/1/2023	Revenues	Interest	GASB 31 Int. Inc. Adj.	Expenditures	Transfers	Balance 6/30/2024
9543	Microfilm	163,383.56	19,033.42	6,129.00	1,501.98	21,294.10	-	168,753.86
9647	Street/Trees	332,322.24	13,361.70	13,150.00	3,222.42	-	-	362,056.36
9648	Signals	1,926,131.48	-	73,274.00	17,955.33	-	-	2,017,360.81
9650	Bledsoe Creek	5,632.88	-	214.00	52.51	-	-	5,899.39
9651	Medians	796,936.28	-	27,911.00	6,839.64	63,237.00	-	768,449.92
9653	Underground Utilities	599,075.94	-	22,789.00	5,584.55	-	-	627,449.49
9654	Landscaping	17,235.78	-	656.00	160.67	-	-	18,052.45
9720	Inclusionary Housing	1,062,658.68	1,080,000.00	81,499.00	19,971.66	-	-	2,244,129.34
		4,903,376.84	1,112,395.12	225,622.00	55,288.77	84,531.10	-	6,212,151.63
								6,212,151.63

Summary of expenditures:

a	Salaries for interns and equipment for scanning project	21,294.10
b	DRA 012-007 Greenspot Rd Median	63,237.00
		84,531.10

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer TNC

SUBJECT: Resolution No. 2024- ____ establishing employee salaries.

RECOMMENDATION: 1. It is recommended that the City Council approve a 5% salary increase beginning January 1, 2025, for the Assistant Public Works Director.
2. That the City Council approve Resolution No 2024- ____ establishing employee salaries.

FISCAL IMPACT: The total fiscal impact of this increase for the 6 remaining months of fiscal year 2024/2025 is $3,982 or $7,964 annually.

PUBLIC NOTICE: The agenda for this item was posted at the three required locations per Resolution 2011-047 and on the City's website.

BACKGROUND: The Assistant Public Works Director (APWD) plays a crucial role in managing the city's public works and public services divisions. In recent months, we have faced significant challenges in maintaining an efficient workflow due to a prolonged vacancy in the Senior Civil Engineer/Associate Engineer/Assistant Engineer position, which has remained unfilled for the past five months. With the engineering position vacant, the APWD has been required to absorb the workload typically managed by lower-level engineering staff. This has included overseeing land development projects and public works permits, assisting with capital improvement program, responding to community inquiries, and ensuring compliance with city regulations.

The ongoing challenges faced by the APWD, compounded by an unfilled engineering position, necessitate a proactive approach to ensure our city's public works operations remain effective and responsive to community needs and delivery of projects. A 5% salary increase is a strategic investment in our workforce aimed at enhancing retention, boosting morale, and facilitating the recruitment of top talent.

The current monthly salary range for the APWD is $10,921 (A step) per month to $13,274 (E step) per month with each step being separated by 5%. Staff are proposing to adjust the entire range by 5% with

Approved _____	Motion _____	Second _____	Agenda Item No. 13
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

City Clerk

City Manager

the new range being $11,467 (A step) per month to $13,938 (E step). The cost of this adjustment at the top step for the remainder of the fiscal year will be $3,982 ($13,938 - $13,274 x 6 months).

This item was presented to the Finance/Personnel Subcommittee on November 12, 2024 and the subcommittee recommends that the City Council adopt the proposed Resolution.

Attachments:
1. Proposed Resolution No. 2024-____

Attachment 1

Proposed Resolution No. 2024-_____

RESOLUTION NO. 2024-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING EMPLOYEE SALARIES

WHEREAS, the City Council of the City of Highland has determined it is necessary for the efficient operation and management of the City that salary ranges be established for employees; and

WHEREAS, the City Council recognizes that it competes in a market place to obtain qualified personnel to perform and provide municipal service, and that compensation and conditions of employment must be sufficiently attractive to recruit and retain qualified employees.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Highland does hereby resolve to:

1. Change the salary range for the following position effective January 1, 2025.

Position Title	Minimum Monthly	Maximum Monthly
Assistant Public Works Director	$11,467	$13,938

PASSED, APPROVED AND ADOPTED this 10th day of December 2024.

_____

Penny Lilburn, Mayor

Attest:

_____

Alondra Muñoz, City Clerk

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Octavio Duran Jr., Public Works Director/City Engineer OD

PREPARED BY: Jay Tuttle IV, Assistant Engineer JT

SUBJECT: Easements Acceptance/Erika & Ricardo Velarde Family Revocable Living Trust – New Single Family Residence Project. (7415 Via Deldene)

RECOMMENDATION: That the City Council (1) accept Grants of Easement for Sidewalk purposes and Community Trail purposes from Erika & Ricardo Velarde, and (2) direct the City Clerk to record the Grants of Easement.

FISCAL IMPACT: None

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

BACKGROUND: The Conditions of Approval for "7415 Via Deldene", (DRA 021-012) a New Single Family Residence project, located at 7415 Via Deldene, requires dedication of a sidewalk easement on the east side of Via Deldene to accommodate construction of a sidewalk for ADA wheelchair access behind the proposed residential drive approach. These conditions also require dedication of a 10' wide community trail easement parallel with the Easterly rear property line for a future multi-use trail per the City's general Plan. The Grants of Easement from the owners, Erika & Ricardo Velarde, are ready for City Council acceptance.

Attachments: (1) Vicinity Map
(2) Assessor's Parcel Map
(3) Grants of Easement Deeds
(4) Sidewalk Easement Legal Description & Plat
(5) Community Trail Easement Legal Description & Plat

L:\Engineering_Backup\030173058 - DRA 021-012 SFR-7415 Via Deldene\3058 11 12 SW Trail Easements Staff Report.doc

Approved _____ Motion _____ Second _____ Agenda Item No. 14

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

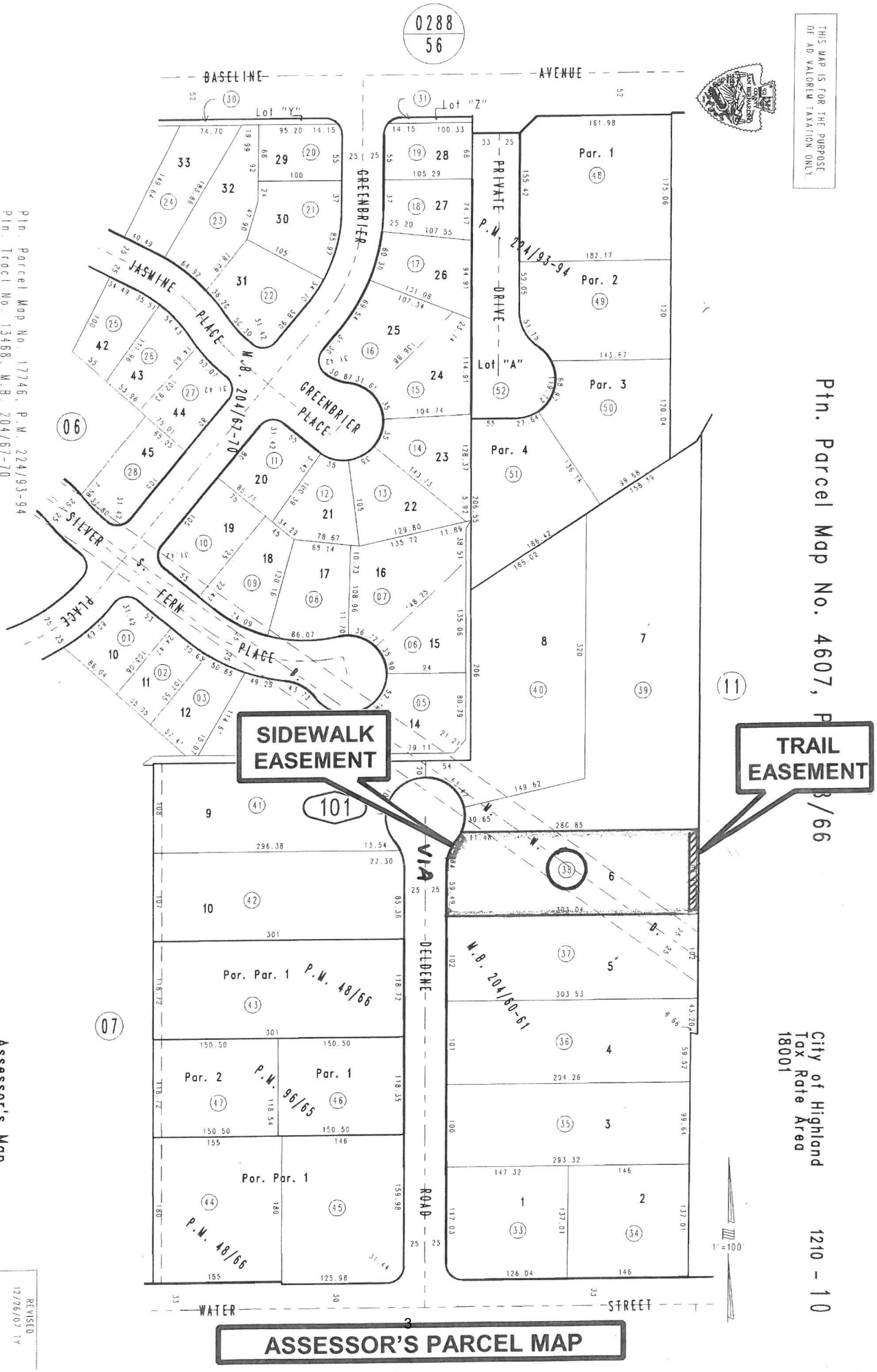
Absent _____

City Clerk

City Manager



VICINITY MAP



Ptn. Parcel Map No. 17746, P.M. 224/93-94
Ptn. Tract No. 13468, M.B. 204/67-70
Ptn. Tract No. 12603, M.B. 204/60-61
Ptn. Parcel Map No. 8710, P.M. 96/65

MAY. 1995

Ptn. N.E. 1/4, Sec. 02
T.1S., R.3W.

Assessor's Map
Book 1210 Page 10
San Bernardino County

REVISED
12/26/07 TY

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY

Ptn. Parcel Map No. 4607, P[illegible]/66

City of Highland
Tax Rate Area
18001

1210 - 10

RECORDING REQUESTED BY:

WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND, CA 92346

No fee per GC 6103

Document Transfer Tax: $0

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 1210-101-38

GRANT OF EASEMENT
(SIDEWALK)

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **Amelia Erika Velarde and Ricardo Velarde Sanchez, Trustees of the Velarde Family Revocable Living Trust,**

Hereby GRANT(S) to the City of Highland, a Municipal Corporation, an easement for SIDEWALK purposes upon, under, over, and across the real property in the City of Highland, County of San Bernardino, State of California, described as:

SEE EXHIBITS "A" AND "B" ATTACHED HERETO AND MADE A PART HEREOF

DATED: 11-25-2024

Amelia Erika Velarde, Trustee

DATED: 11-25-2024

Ricardo Velarde Sanchez, Trustee

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

On November 25, 2024, before me, Lissette Nock, Notary Public, personally appeared Amelia Erika Velarde, Trustee & Ricardo Velarde Sanchez, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he/she~~ they executed the same in ~~his/her~~ their authorized capacity(ies), and that by ~~his/her~~ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

LISSETTE NOCK
Notary Public - California
San Bernardino County
Commission # 2483844
My Comm. Expires Mar 5, 2028

(This Area for Official Notary Seal)

EXHIBIT "A"
7415 VIA DELDENE
SIDEWALK EASEMENT-LEGAL DESCRIPTION
APN: 1210-101-38

THAT PORTION OF LOT 6 OF TRACT No. 12603, IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 204, PAGES 60 AND 61 OF MAPS, RECORDS OF SAID COUNTY, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWESTERLY CORNER OF SAID LOT 6, THENCE NORTH 00°08'00" WEST, A DISTANCE OF 57.29 FEET ALONG THE WESTERLY LINE OF SAID LOT 6 TO THE POINT OF BEGINNING; THENCE NORTH 89°52'00" EAST, A DISTANCE OF 4.00 FEET; THENCE NORTH 00°08'00" WEST, A DISTANCE OF 2.19 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 49.00 FEET AND CENTRAL ANGLE OF 31°09'16"; THENCE CONTINUING ALONG THE ARC A DISTANCE OF 26.64; THENCE A LINE NON–TANGENT TO SAID CURVE, NORTH 58°58'44" WEST, A DISTANCE OF 4.00 FEET TO THE WESTERLY LINE OF SAID LOT 6 AND THE BEGINNING OF A NON–TANGENT CURVE CONCAVE SOUTHEASTERLY AND HAVING A RADIUS OF 53.00 FEET A RADIAL LINE TO SAID CURVE BEARING NORTH 58°58'44" WEST AND CENTRAL ANGLE OF 31°09'16"; THENCE CONTINUING ALONG THE ARC AND THE SAID WESTERLY LINE A DISTANCE OF 28.82; THENCE A LINE NON–TANGENT TO SAID CURVE, SOUTH 00°08'00" EAST, A DISTANCE OF 2.19 FEET ALONG SAID WESTERLY LINE TO THE POINT OF BEGINNING.

CONTAINING 119.67 SQUARE FEET, MORE OR LESS.

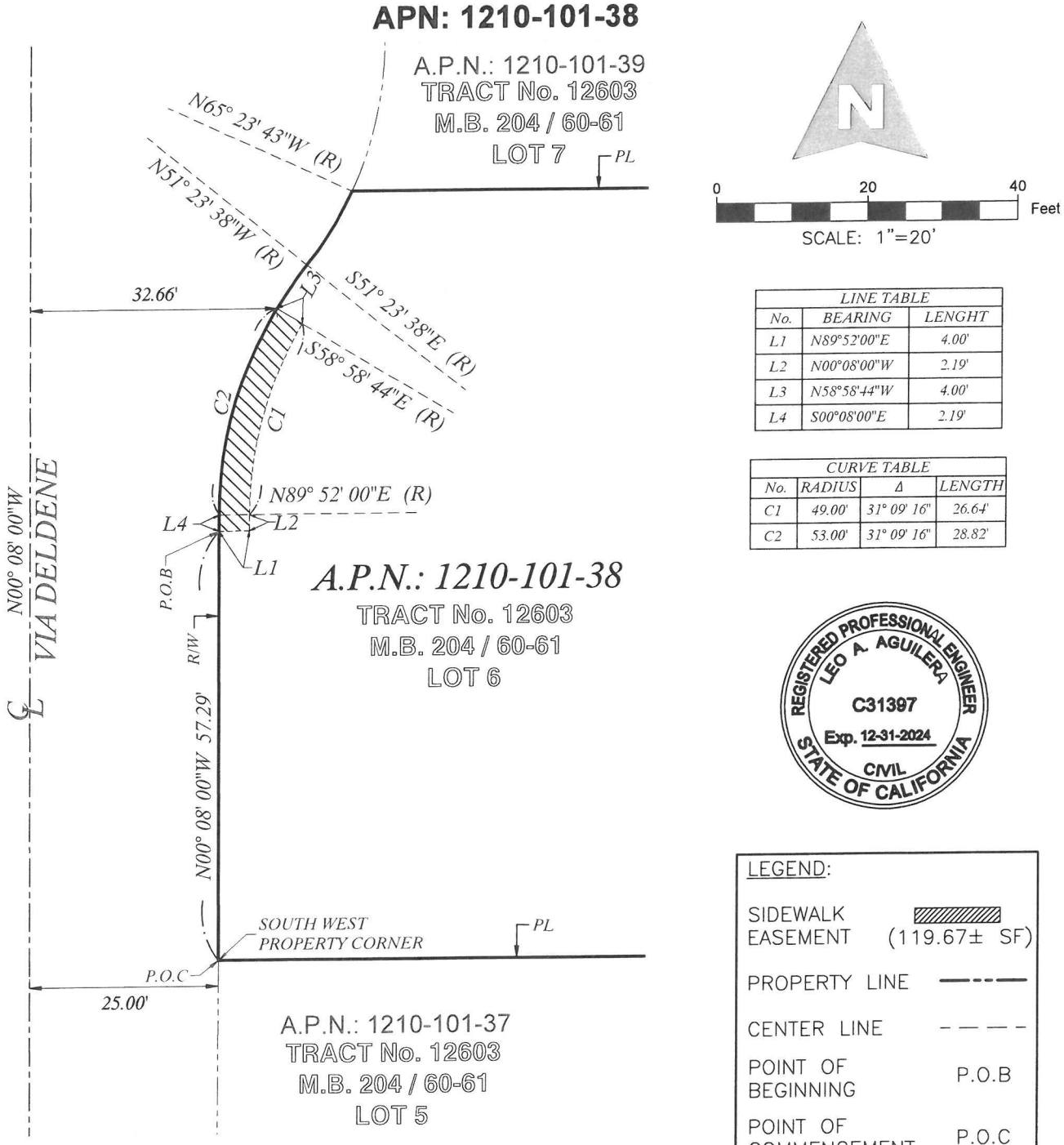
PREPARED UNDER THE SUPERVISION OF:

11/14/2024

LEO A. AGUILERA — DATE
RCE C31397



EXHIBIT "B"
7415 VIA DELDENE
SIDEWALK EASEMENT-PLAT
APN: 1210-101-38



LINE TABLE		
No.	BEARING	LENGHT
L1	N89°52'00"E	4.00'
L2	N00°08'00"W	2.19'
L3	N58°58'44"W	4.00'
L4	S00°08'00"E	2.19'

CURVE TABLE			
No.	RADIUS	Δ	LENGTH
C1	49.00'	31° 09' 16"	26.64'
C2	53.00'	31° 09' 16"	28.82'

LEGEND:

SIDEWALK EASEMENT	(119.67± SF)
PROPERTY LINE	
CENTER LINE	
POINT OF BEGINNING	P.O.B
POINT OF COMMENCEMENT	P.O.C

PROPERTY OWNER:

AMELIA ERIKA VELARDE
35117 TREVINO TRL, BEAUMONT
CA 92223

ASSESSOR'S PARCELS NUMBER
1210-101-38

TITLE: 7415 VIA DELDENE
SIDEWALK EASEMENT-PLAT

DATE OF PREPARATION: 11/14/2024

MAP PREPARED BY:

LEO A. AGUILERA
RCE C31397
(909) 388-7200
DATE: 11/14/2024

FDC CORPORATION
CIVIL ENGINEERING DIVISION
322 W. ORANGE SHOW LN. SUITE 105
SAN BERNARDINO, CA. 92408
TEL: (909) 388-7200

RECORDING REQUESTED BY:

WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND, CA 92346

No fee per GC 6103

Document Transfer Tax: $0

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 1210-101-38

GRANT OF EASEMENT
(COMMUNITY TRAIL)

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **Amelia Erika Velarde and Ricardo Velarde Sanchez, Trustees of the Velarde Family Revocable Living Trust,**

Hereby GRANT(S) to the City of Highland, a Municipal Corporation, an easement for COMMUNITY TRAIL purposes upon, under, over, and across the real property in the City of Highland, County of San Bernardino, State of California, described as:

SEE EXHIBITS "A" AND "B" ATTACHED HERETO AND MADE A PART HEREOF

DATED: 11.25.2024

Amelia Erika Velarde
Amelia Erika Velarde, Trustee

DATED: 11-25-2024

Ricardo Velarde Sanchez
Ricardo Velarde Sanchez, Trustee

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

On November 25, 2024, before me, Lissette Nock, Notary Public, personally appeared Amelia Erika Velarde, Trustee & Ricardo Velarde Sanchez, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature

LISSETTE NOCK
Notary Public - California
San Bernardino County
Commission # 2483844
My Comm. Expires Mar 5, 2028

(This Area for Official Notary Seal)

EXHIBIT "A"
7415 VIA DELDENE
TRAIL EASEMENT - LEGAL DESCRIPTION
APN: 1210-101-38

THAT PORTION OF LOT 6 OF TRACT No. 12603, IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 204, PAGES 60 AND 61 OF MAPS, RECORDS OF SAID COUNTY, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWESTERLY CORNER OF SAID LOT 6, THENCE NORTH 90°00'00" EAST, A DISTANCE OF 294.03 FEET ALONG THE SOUTHERLY LINE OF SAID LOT 6 TO THE POINT OF BEGINNING; THENCE NORTH 90°00'00" EAST, A DISTANCE OF 10.00 FEET ALONG SAID SOUTHERLY LINE TO THE SOUTHEAST CORNER OF SAID LOT 6; THENCE NORTH 00°09'00" EAST, A DISTANCE OF 102.43 FEET; ALONG THE EASTERLY LINE OF SAID LOT 6 TO THE NORTHEAST CORNER OF SAID LOT 6 THENCE NORTH 90°00'00" WEST, A DISTANCE OF 10.00 FEET; ALONG THE NORTHERLY LINE OF SAID LOT 6 THENCE SOUTH 00°09'00" WEST, A DISTANCE OF 102.43 FEET TO THE POINT OF BEGINNING.

CONTAINING 1024.30 SQUARE FEET, MORE OR LESS.

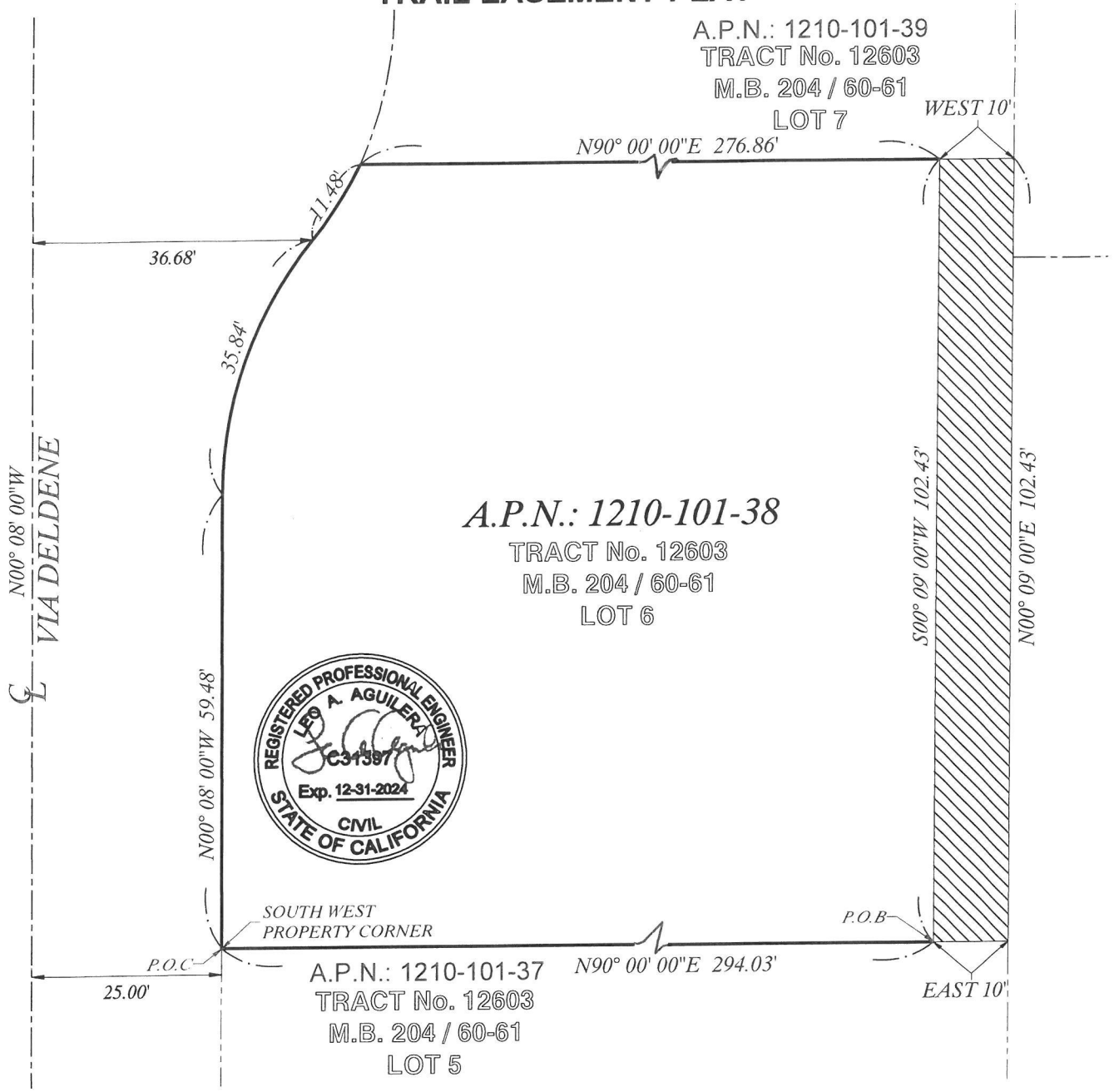
PREPARED UNDER THE SUPERVISION OF:

11/14/2024

LEO A. AGUILERA — DATE
RCE C31397



EXHIBIT "B"
7415 VIA DELDENE
TRAIL EASEMENT-PLAT



LEGEND:	
COMMUNITY TRAIL EASEMENT	(1024.30± SF)
PROPERTY LINE	———
CENTER LINE	– — – —
POINT OF BEGINNING	P.O.B
POINT OF COMMENCEMENT	P.O.C

N

0 20 40 Feet

SCALE: 1"=20'

MAP PREPARED BY:
LEO A. AGUILERA – RCE C31397
DATE: 11/14/2024

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Octavio Duran Jr., Public Works Director/City Engineer OD

PREPARED BY: Matt Bennett, Assistant Public Works Director MMB

SUBJECT: Second Reading of Ordinance No. 467 – City of Highland Community Facilities District No. 24-001 (Highland Park) Authorizing the Levy of a Special Tax Therein

RECOMMENDATION: That the City Council conduct a second reading, read by title only, waive further reading of Ordinance No. 467, entitled:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF CITY OF HIGHLAND COMMUNITY FACILITIES DISTRICT NO. 24-001 (HIGHLAND PARK) AUTHORIZING THE LEVY OF A SPECIAL TAX THEREIN

FISCAL IMPACT: There is no fiscal impact to the City due to adopting the proposed Ordinance.

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

PREVIOUS ACTION: On November 12, 2024 the City Council conducted the first reading and discussed the subject ordinance with no modifications. It would be appropriate at this time for the City Council to conduct a second reading and adopt Ordinance No. 467.

Attachments

1. Ordinance No. 467

Approved _____ Motion _____ Second _____ Agenda Item No. 15

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

ORDINANCE NO. 467

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ORDINANCE, CALIFORNIA ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF CITY OF HIGHLAND COMMUNITY FACILITIES DISTRICT NO. 24-001 (HIGHLAND PARK) AUTHORIZING THE LEVY OF A SPECIAL TAX THEREIN.

The City Council of the City of Highland the ("City Council") does resolve as follows:

WHEREAS, the City Council has previously adopted Resolution No. 2024-042 entitled "A Resolution of Intention of the City Council of the City of Highland, California, to Establish City of Highland Community Facilities District No. 24-001 (Highland Park) and to Authorize the Levy of a Special Tax within City of Highland Community Facilities District No. 24-001 (Highland Park)" (the "Resolution of Intention"), stating its intention to conduct proceedings to form City of Highland Community Facilities District No. 24-001 (Highland Park) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act") to finance certain services (the "Services") including incidental expenses, to serve the CFD; and

WHEREAS, the Resolution of Intention set November 12, 2024, at 6:00 p.m., or as soon thereafter as practical, as the date of a public hearing on all matters pertaining to the formation of the CFD, the extent of the CFD, the furnishing of Services to serve the CFD, and the proposed rate and method of apportionment of the special tax within the CFD (the "Rate and Method"); and

WHEREAS, a notice of public hearing was published and sent to all landowners proposed to be included in the CFD in accordance with the Act; and

WHEREAS, at the public hearing, evidence was presented to the City Council on such matters before it, including a special report (the "Report") describing the services necessary to adequately meet the needs of the CFD and the estimated costs of financing such Services as required by Section 53321.5 of the Act; and

WHEREAS, at the public hearing, all persons desiring to be heard on all matters pertaining to the formation of the CFD, the extent of the CFD, the furnishing of Services to serve the CFD, and the Rate and Method were heard and a full and fair hearing was held; and

WHEREAS, subsequent to the public hearing, the City Council adopted a resolution entitled "Resolution of Formation of the City Council of the City of Highland, California, to Establish City of Highland Community Facilities District No. 24-001 (Highland Park), to Establish an Appropriations Limit therefor, to Authorize the Submittal of the Levy of Special Taxes, and to Submit the Establishment of an Appropriations Limit, to the Qualified Electors of such Community Facilities District" (the "Resolution of Formation") which established the CFD and authorized the levy of a special tax within the CFD; and

WHEREAS, subsequent to the public hearing, the City Council also adopted a resolution entitled "Resolution of the City Council of the City of Highland, California, Calling a Special Election and Submitting to the Qualified Electors of City of Highland Community Facilities District No. 24-001 (Highland Park) Propositions Regarding the Establishment of an Appropriations Limit and the Annual Levy of a Special Tax Within the Community Facilities District" (the "Resolution Calling Election") which called a special election of the qualified electors within the CFD; and

WHEREAS, pursuant to the terms of the Resolution Calling Election, an election was held in which qualified electors of the CFD approved the establishment of an appropriations limit for the CFD and the levy of a special tax (the "Special Tax") within the CFD; and

WHEREAS, on November 12, 2024, the City Council adopted a resolution entitled "Resolution of the City Council of the City of Highland, California, Declaring the Results of a Special Election in the City of Highland Community Facilities District No. 24-001 (Highland Park) and Directing the Recording of a Notice of Special Tax Lien" (the "Resolution Declaring Results of Election") which certified the results of the November 12, 2024 election conducted by the City Clerk, which results showed that more than two-thirds of the votes cast in the CFD were in favor of the proposition to levy the Special Tax and the proposition to establish an appropriations limit for the CFD;

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

Section 1. Recitals. The above recitals are all true and correct.

Section 2. Authorization of the Levy of a Special Tax. By the passage of this Ordinance, the City Council authorizes the levy of the Special Tax in the CFD in accordance with the Rate and Method set forth in the Exhibit "B" to the Resolution of Formation, which is on file in the office of the City Clerk and incorporated by reference herein.

Section 3. Annual Rate Determination. The City Council is hereby further authorized to determine on or before August 10 each year, or such other date as is established by law or by the County Auditor-Controller of the County of San Bernardino, the specific Special Tax to be levied on each parcel of land in the CFD, except that special taxes to be levied shall not exceed the maximum rates set forth in the Rate and Method, but the special tax may be levied at a lower rate.

Section 4. Exempt Property. Except as provided in Section 53340.1 of the Act and except for properties that a local agency is a landowner of within the meaning of subdivision (f) of Section 53317 of the Act, pursuant to Section 53340 of the Act, properties of entities of the state, federal and local governments shall be exempt from the levy of the Special Tax. Reference is hereby made to the Rate and Method for a description of other properties or entities that are expressly exempted from the levy of the Special Tax.

Section 5. Use of Collections. All of the collections of the Special Tax shall be used only as provided by the Act and in the Resolution of Formation. The Special Tax shall be levied only so long as needed for the purposes as described in the Resolution of Formation.

Section 6. Collection. The Special tax shall be collected in the same manner as ordinary ad valorem taxes and shall be subject to the same penalties and the same procedure, sale and lien in any case of delinquency as applicable for ad valorem property taxes; provided, however, that the Special Tax may be collected by direct billing by the City of the property owners in the CFD or in such other manner as may be provided by the City Council. In addition, the provisions of Section 53356.1 of the Act shall apply to any delinquent Special Tax payments.

Section 7. Authorization. The specific authorization for adoption of the Ordinance is Section 53340 of the Act.

Section 8. Severability. If for any reason any portion of the Ordinance is found to be invalid, or if the Special Tax is found inapplicable for any particular parcel within the CFD, by a court of competent jurisdiction, the balance of this Ordinance, and the application of the Special Tax to the remaining parcels within the CFD shall not be affected.

Section 9. Certification. The City Clerk shall certify the passage of this Ordinance and cause it to be published or posted in accordance with law.

Section 10. Publication. The City Clerk is authorized and directed to cause this Ordinance to be published within fifteen (15) days after its passage in a newspaper of general circulation and circulated within the City in accordance with Government Code Section 36933(a) or, to cause this Ordinance to be published in the manner required by law using the alternative summary and pasting procedure authorized under Government Code Section 39633(c).

INTRODUCED at the regular meeting of Highland City Council on November 12, 2024.

APPROVED AND ADOPTED this ___ day of _____, 2024.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer TNC

PREPARED BY: Octavio Duran Jr., Public Works Director/City Engineer OD

SUBJECT: Budget Adjustments for Emergency Preparedness and Response efforts as a result of the Line Fire for fiscal year 2024/2025

RECOMMENDATION: The Finance Subcommittee recommends that the City Council:

1. Approve a budget adjustment in the amount of $200,001 from the General Fund reserves, Economic Uncertainty fund balance (001-2550), to be expended from 001.1450.4260 for immediate emergency preparedness and response efforts. This adjustment will bring the total budget for emergency preparedness and response efforts to $300,000 for fiscal year 2024/2025.
2. Authorize the City Manager to approve contracts and purchase orders up to the total budgeted amount of $300,000, for emergency preparedness and response efforts.

FISCAL IMPACT: The total fiscal impact of this initiative is $200,001 from the City's General Fund Reserves. To mitigate this cost, the City has requested financial support from the USDA Natural Resources Conservation Service to cover a portion of the expenses related to the installation of protective measures. Additionally, the City will pursue reimbursement from its insurance provider to further reduce the financial impact on the General Fund reserves.

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

BACKGROUND: On September 5, 2024, the Line Fire broke out in Highland near the intersection of Base Line and Alpin Street impacting many of our east Highland residents. Major wildfires result in a loss of vegetation which could lead to an increased risk of flooding, landslides, and mudflows in areas affected by a fire during intense rainfall. Risks remain significantly higher until vegetation is restored, which is estimated to take 2-5 years after a wildfire. The City is preparing to address

Approved _____	Motion _____	Second _____	Agenda Item No. 16
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

City Clerk

1

City Manager

potential impacts from debris flows/flooding and provided an update on Line Fire response efforts to the Public Works Subcommittee on October 30, 2024.

City staff have been working closely with a team of technical experts and emergency personnel to evaluate impacts from the fire and identify measures to protect residents from potential debris flow/flooding, and to respond in an emergency. These efforts are unforeseen, and staff is seeking budget adjustments necessary to fund the purchase of equipment, materials, and for contract support as needed to implement mitigation measures or to respond to emergencies.

On November 12, 2024, the Finance Subcommittee approved a budget adjustment in the amount of $99,999 from the General Fund reserves for immediate emergency preparedness and response efforts and authorized the City manager to approve contracts and purchase orders up to that amount. Additionally, The Finance Subcommittee recommended that the City Council approve an additional budget adjustment in the amount of $200,001 and increase the City Manager's authorization to $300,000.

Below is a summary of recently completed or future efforts that will be funded through this budget request.

Item	Description
Storm Drain/Roadway Cleaning	
Catch Basins, Culverts, and Other Basins	Proactive cleaning of basins and clearing of culverts was recently completed with in-house staff and support from CalFire crews. Additional contract support for cleaning efforts may be needed during and after future rain events.
Channels	Channels – cleaning of major channels and lines occurs every 2-3 years with support from a contractor. A purchase order has been issued in the amount of $36,714 to clear lines and culverts ahead of this upcoming storm season. Additional contract support will be needed to respond after future events and cost will vary depending on the effort.
Roadway Debris	Contract support may be needed should debris spill onto public roadways.
Protective Measures	
Engineering Services	On-Call contract support was used to help evaluate and recommend emergency protective measures to put in place. Additional support may be used as needed to support prep and response efforts.
Sandbags	Sandbags & Sand - Close to 25,000 sandbags were provided last year, along with a regular stockpile of sand. The cost of each bag and sand averages to about $2/bag.
Krails/Gabian Walls/Barriers	K-Rails and Gabian Walls will be installed to help divert mud/debris from public streets. Some of these costs may be offset by the USDA Natural Resources Conservation Service (NRCS) Emergency Watershed Protection Program (EWP). The EWP is a cost-share program that offers 75% of the costs to cities to install protection measures following a natural disaster.

Item	Description
Response Efforts	
Traffic Control	The City ordered two new Portable Changeable Message Signs for a total cost of $31,000. Additional traffic control cones, signs, and barricades will be purchased for potential closures/detours.
Equipment/Materials	The City recently procured a new 6" trash pump trailer to increase in-house response capabilities during future debris flows/floods. The City may purchase or rent additional equipment to help with response efforts including flood monitoring cameras, gloves, shovels, wheelbarrows, etc.
Contractor Support	Contract Support – the Public Works team is establishing a list of on-call contractors in addition to ensure 24/7 response during emergencies. This includes support for cleaning debris from streets/storm drains, traffic control, and additional labor/equipment.
Emergency Response	There will be an increased cost should the City need additional resources including Fire/Police Department Resources and mutual aid.

This item is being brought forward proactively to the City Council to streamline emergency preparedness efforts as we are quickly approaching the storm season. Providing the City Manager with the increased authorization will allow for quicker implementation and response time.

Attachments: None

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Lawrence A. Mainez, Community Development Director

PREPARED BY: Kim Stater, Assistant Community Development Director

SUBJECT: Allocation of the City of Highland's Community Development Block Grant Funds for Fiscal Year 2025-2026.

RECOMMENDATION: The City Council prioritize funding of Fiscal Year 2025-2026 Community Development Block Grant Applications.

FISCAL IMPACT: Highland's Community Development Block Grant (CDBG) allocation is forecasted to be **$378,381**, a decrease of approximately 5% from last year. A maximum of 15% of the funding may be used for Public Service Projects; **$56,757**. A minimum of 85% must be allocated to Construction Improvement Projects; **$321,624**

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website. A Notice was also provided directly to all CDBG Applicants.

PREVIOUS ACTION: On October 8, 2024, the City Council reviewed and recommended certain City Applications for a determination of eligibility in FY 2025-2026:

1. Approve the City's Application in the amount of $120,000 for Enhanced Code Enforcement to support a portion of the salary and benefits of a Code Compliance Officer, Administrative Assistant, and Community Development Director; and

2. Approve the City's Application in the amount of $230,000 to construct pavement improvements and ancillary work on Sparks Street between Victoria Avenue and Cunningham Street, and 11th Street between Los Feliz Drive and Victora Avenue, located within the CDBG Low/Mod Income target areas.

Approved _____ Motion _____ Second _____ Agenda Item No. 17

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

Enhanced Code Enforcement is a continuing City Program. Pavement Rehabilitation is a new Program. Both are categorized by HUD as "Construction Improvement Projects."

CDBG funds from the Enhanced Code Enforcement Program are anticipated to pay for a percentage of Community Development Staff time. If the City Council does not fund all or a portion of this Project, then the costs would be borne by the City's General Fund or other source as approved by the Council.

BACKGROUND: The County of San Bernardino received seven (7) eligible CDBG Applications for Highland. These are now presented to the City Council for consideration. The total amount requested is **$434,000**. Two (2) applications are categorized as Construction Improvement Projects, totaling **$350,000**. The remaining five (5) Applications are categorized as Public Service projects, totaling **$84,000**.

There is a shortfall in both categories with respect to available funds. Funding requested in the Construction Applications exceeds the HUD allocated amount by $28,376 ($350,000 requested - $321,624 available). Funding requested in Public Service projects exceeds the HUD allocation by $27,243 ($84,000 requested - $56,757 available).

For reference, a summary of all CDBG recipients from the past ten (10) years is attached as well as a summary of this year's requests and individual applications (Attachments 2-4).

In addition to the City's annual allocation, there is a current balance of $102,067.85 in "Unprogrammed Funds" unspent from the prior fiscal years. This amount may only be distributed to Construction Improvement Projects. Staff recommends these funds remain unallocated and available for future public works projects that exceed budget.

Attachments:
1. Correspondence from County of San Bernardino
2. Summary of Past Recipients
3. Summary of Current Proposals
4. Individual Applications

ATTACHMENT 1

Correspondence from County of San Bernardino

Kim Stater

From: CDBG, Info <CDBG.Info@cdh.sbcounty.gov>
Sent: Friday, November 15, 2024 5:07 PM
To: Carlos Zamano; Kim Stater
Cc: Anderson, Bryan; Dearen, Elizabeth; Graham, Kelly
Subject: Highland 2025-2026 Notice of Funding Availability

EXTERNAL EMAIL: Do not click on links or open attachments unless you know the content is safe.

Good Afternoon:

Each year, San Bernardino County (County) must prepare and submit an Action Plan to the U.S. Department of Housing and Urban Development (HUD). This plan identifies the expected funding amount from HUD and outlines specific activities planned to achieve the County's housing and community development goals and objectives.

For the 2025-2026 Program Year (PY), the County anticipates receiving $6.4 million to support the activities detailed in its 2025-2026 Action Plan.

The County has provided an estimated funding allocation to meet submission timelines, though this estimate may fluctuate based on the federal budget approval. Once the federal allocation is finalized, adjustments to your City's allocation may be necessary. For PY 2025-2026, your City's estimated annual allocation is **$ 378,381.**

This estimated allocation is based on U.S. Census data for poverty levels, overcrowded housing, and population estimates, meaning the allocation may increase or decrease once final figures are released. **Please note that all amounts are subject to change based on HUD's actual allocation to the CDBG Program.**

In response to the PY 2025-2026 Notice of Funding Availability (NOFA), the County has received several proposals and evaluated each for federal compliance. To support your City's involvement in this process, please provide a prioritized list of eligible proposals that best align with your City's goals and objectives.

For your convenience, a **Dropbox Link** is provided to access the following documents:

1. List of Eligible Project Applications

2. Copies of Eligible Project Applications

3. List of Ineligible Project Applications (if any)

4. Cooperating City Recommended Projects Form

As a Cooperative City in the County's CDBG program, your City must complete a public hearing for your CDBG funding recommendations and submit the City Council's action on the attached Cooperating City Recommended Projects Form, along with your City Council minutes, **by Tuesday, January 7, 2025. Submissions after this date may not be included in the list of projects presented to the County Board of Supervisors.**

Grant Process and Funding Thresholds:

The 15% Public Service Cap applies to cities with a CDBG funding allocation of $100,000 or more. The allowable number of new projects depends on each city's formula share of the CDBG allocation, and the maximum number of newly funded construction projects is based on your City's CDBG Administrative Cap.

Your City's specific funding details for this cycle are as follows:

- Total Allowable Projects: **10**

- Maximum Number of Construction Projects: **5**

- Estimated 15% Public Service Cap: **$56,757**

Thank you for your continued support of the CDBG program. We appreciate receiving your funding recommendations no later than **Tuesday, January 7, 2025.** If you have questions or need further assistance, please contact your assigned Analyst.

Your City Council-approved funding recommendations will be included in the County's 2025-2026 Action Plan and is anticipated to be approved by the County Board of Supervisors in early April.

Sincerely,

Community Development Division
Community Development Block Grant
Community Development and Housing Department
https://cdh.sbcounty.gov/
Phone: 909-501-0600
560 E. Hospitality Lane, Suite 200
San Bernardino, CA 92415-0043

SAN BERNARDINO COUNTY

Our job is to create a county in which those who reside and invest can prosper and achieve well-being.
www.SBCounty.gov

County of San Bernardino Confidentiality Notice: This communication contains confidential information sent solely for the use of the intended recipient. If you are not the intended recipient of this communication, you are not authorized to use it in any manner, except to immediately destroy it and notify the sender.

ATTACHMENT 2

Summary of Past Participants

CDBG *PUBLIC SERVICE PROJECTS (15% Max.)*										
	FY 15-16	**FY 16-17**	**FY 17-18**	**FY 18-19**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Central Little League	11,000	11,000	11,000	11,000	14,334	14,678	15,000	16,000	15,006	14,339
Highland Senior Center	24,000	24,000	24,000	24,000	23,890	24,234	25,000	25,000	24,006	22,703
Highland YMCA	11.632	11.632	11,289	11,289	10,787	11,131	12,500	13,750	14,006	13,542
Highlanders Boxing Club	7,000	7,000								
San Bernardino County Library Highland Branch	9,500	9,500	9,000	8,069	9,556	9,900	10,000	10,000	9,007	9,161
Total Public Service Allocation	**63,132**	**63,132**	**55,289**	**54,358**	**58,567**	**59,943**	**62,500**	**64,750**	**62,025**	**59,744**

CDBG *CONSTRUCTION / NON-PUBLIC SERVICE PROJECTS (85% Min.)*										
	FY 15-16	**FY 16-17**	**FY 17-18**	**FY 18-19**	**FY 19-20**	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
City of Highland Public Works	206,000	233,752	189,308	148,760	172,613	220,805	200,000	200,000	200,000	221,052
City of Highland SW Highland Revitalization Enhanced Code Enforcement	123,997	123,997	123,997	159,271	159,271	159,271	159,271	159,271	120,000	117,496
Total Construction Allocation	**357,749**	**357,749**	**313,305**	**308,031**	**331,884**	**380,076**	**359,271**	**359,271**	**320,000**	**338,548**

ATTACHMENT 3

Summary of Current Proposals

CONSTRUCTION AND OTHER COMMUNITY IMPROVEMENT PROJECTS - FISCAL YEAR 2025-2026			
LOG NUMBER	**APPLICANT**	**FUNDING REQUESTED BY APPLICANT**	**CITY COUNCIL ALLOCATION**
HIGH25CN-001	**City of Highland** Enhanced Code Enforcement within the low- and moderate-income target areas.	$120,000	
HIGH25CN-002	**City of Highland** Street improvements in Target Areas including 11th Street and Sparks Street	$230,000	
	Total Requested	***$350,000***	
	Total Available	***$321,624***	

PUBLIC SERVICE PROJECTS/PROGRAMS - FISCAL YEAR 2025-2026			
LOG NUMBER	**APPLICANT**	**FUNDING REQUESTED BY APPLICANT**	**CITY COUNCIL ALLOCATION**
HIGH25PS-012	**Central Little League** Registration fee scholarships for youth baseball and softball.	$18,000	
HIGH25PS-013	**Highland Senior Center** Senior center services and programs including nutrition, educational classes, transportation assistance, sightseeing trips and support services.	$30,000	
HIGH25PS-026	**Highland Family YMCA** Provide health and wellness activities such as basketball, volleyball, after school care and day camp.	$16,000	
HIGH25PS-031	**Girls on the Run** A 8-10 week program for approximately 40 girls, ages 8-14 to empower themselves, improve physical activity, adopt healthy behaviors, boost their confidence and develop positive connections.	$10,000	
HIGH25PS-048	**San Bernardino County Library** Highland Branch Adult Literacy Program	$10,000	
	Total Requested	***$84,000***	
	Total Available	***$56,757***	

San Bernardino County
Department of Community Development and Housing
2025-26 CDBG Project Proposals

Location	Applicant	Application #	Project Title	Amount Requested	Comments	Eligible: Yes/NO
Highland	Lawrence Mainez, Community Development Director City of Highland 27215 Base Line Highland, CA 92346 lmainez@city of highland.org 909-864-8732	HIGH25CN-001	Highland: Neighborhood Revitatization - Code Enforcement	$120,000.00	Code Enforcement - Contingent upon the City officially defining, via a City Council Action or using the State of California definition of deteriorated or deteriorating; and the City demonstrating that the areas where CDBG funds will be used for enhanced code enforcement activities meet the City's definition of deteriorated or deteriorating; and the City will ensure there are other programs (public activities, and/or private investments) coordinated in a effort with enhanced code enforcement that may be expected to arrest the decline of the deteriorated or deteriorating areas. If the City is does not adhere to the items listed above, the City may not get reimbursed for funds spent on Code Enforcement and/or the City will have to pay back the County, using non-federal funds (such as City general fund dollars) any and all funds the County CDBG has reimbursed the City. 24,815 residents of which 19,125 are low-to moderate-income, will benefit from increased code enforcement activities therefore eliminating or preventing targeted areas from blighting influences.	Yes
Highland	Octavio Duran Jr., Public Works Director/City Engineer City of Highland 27215 Base Line Highland, CA 92346 cduran@cityofhighland.org 909-864-6861	HIGH25CN-002	Highland: Street Rehabilitation - 11th and Sparks Streets	$230,000.00	Eligible Construction - These street locations are within the low-and moderate-income target areas for City of Highland and are primarily residential neighborhoods. This project will serve 4,610 residents, of which 3,880 are low-to moderate- income in the City of Highland. Davis-Bacon Federal Wage Rates may increase cost.	Yes
Highland	Michelle Williamson, President Central Little League 7717 Church Avenue #100 Highland, CA 92346 socialbugshell@yahoo.com 909-362-0538	HIGH25PS-012	Highland: Youth Recreation - Central Little League	$18,000.00	Public Service - Central Little League, under contract with the City of Highland, will provide little league recreation and sports team related programs to approximately 300 children and youth (ages 3-16) from low-and moderate-income households within the City of Highland. CDBG funds can be used to pay for the registration fees for players as scholarships. Public Services are limited to low-and moderate-income persons and require monthly documentation that at least 51% of the persons (or youth) served are from low-and moderate-income households. Also, should Central Little League receive an increase in funding allocation from the previous year a quantifiable increase in the level of service or a new additional service is required in order to continue to be eligible for CDBG funding. This activity was funded in previous years (less than 12 months) and is a continuing activity.	Yes

San Bernardino County
Department of Community Development and Housing
2025-26 CDBG Project Proposals

Location	Applicant	Application #	Project Title	Amount Requested	Comments	Eligible: Yes/NO
Highland	Penny Lilburn, Executive Director Highland Senior Center 3102 E. Highland Avenue Patton, CA 92369 Highsenctr@aol.com 909-862-8104	HIGH25PS-013	Highland: Senior Center Services and Programs	$30,000.00	Public Service - The Highland District Council on Aging, under contract with the City of Highland, will provide nutrition, educational classes, transportation assistance, site seeing trips and other support services to approximately 2,000 low-and moderate-income seniors. Public Services are limited to low-and moderate-income persons and require monthly documentation that at least 51% of the persons served qualify as low-and moderate-income. Senior Citizens are a presumed 51% low-to moderate-income population. However, documentation is still required. Also, should The Highland District Council on Aging receive an increase in funding allocation a quantifiable increase in the level of service or a new additional service is required in order to continue to be eligible for CDBG funding. This contractor will provide increased units of service. This activity was funded in previous years (less than 12 months) and is a continuing activity.	Yes
Highland	Brandi Collato, Chief Executive Officer Highland Family YMCA 7793 Central Avenue Highland, CA 92346 bcollato@ymcaeastvalley.org 909-798-9622	HIGH25PS-026	Highland: Highland Family YMCA Scholarships	$16,000.00	Public Service - The Highland Family YMCA will provide health and wellness activities such as basketball, volleyball, after school care and day camp to approximately 3,262 low-and moderate-income persons via scholarships. Public Services are limited to low-and moderate-income persons and require documentation of at least 51% of the persons served are from are low- to moderate-income households. Also, should Highland Family YMCA receive an increase in funding allocation a quantifiable increase in the level of service or a new additional service is required in order to continue to be eligible for CDBG funding. This contractor will provide increased units of service. This activity was funded in previous years (less than 12 months) and is a continuing activity.	Yes

San Bernardino County
Department of Community Development and Housing
2025-26 CDBG Project Proposals

Location	Applicant	Application #	Project Title	Amount Requested	Comments	Eligible: Yes/NO
Highland	Molly Widdicombe, Council Director Girls on the Run Inland Empire P.O. Box 21044 Riverside, CA 92516 mollywiddicombe@girlson the run.org (951) 394-3141	HIGH25PS-031	Highland: Girls on the Run	$10,000.00	Public Service - Girls on the Run, under contract with the City of Highland, will provide a 8-10 week program for approximately 40 girls ages 8-14 from low-to moderate-income households to empower themselves, improve physical activity, adopt healthy behaviors, boost their confidence, and develop positive connections by creating a 5K run event. This will include recruit and train at least 4 local coaches using the organization's National Coach Training, which prepares coaches to build positive relationships, create inclusive and trauma sensitive environments, and deliver the curriculum effectively. Staff will provide ongoing support to ensure a positive experience for all. Public Services are limited to low-and moderate-income persons and require documentation of at least 51% of the persons served are from are low- to moderate-income households. Since this is a new request for CDBG funding, if Girls on the Run - Highland has other funding sources currently identified to fund the program, a quantifiable increase in the level of service or a new additional service is required in order to be eligible for CDBG funding. CDBG funds cannot replace another funding source. If the program is new and has no other sources currently identified to date then an increase in services is not required.	Yes
Highland	Melanie Orosco, County Librarian 268 W. Hospitality Lane, 3rd Floor San Bernardino, CA 92415 melanie.orosco@lib.sbcounty.gov 909-387-2220	HIGH25PS-048	Highland: Adult Literacy Program	$10,000.00	Public Service - Services are limited to low- and moderate-income clients and requires documentation of at least 51% of the clients are low- to moderate-income. Client eligibility (for all clients including illiterate adults) must be evidenced by documentation and data concerning beneficiary family size and income. CDBG funds will be used to pay for personnel services. Should the program receive an increase in funding allocation from the previous year a quantifiable increase in the level of service or a new additional service is required in order to continue to be eligible for CDBG funding. This activity was funded in previous years (less than 12 months) and is a continuing activity. Services are provided by San Bernardino County Library Department staff and volunteers. Service Location: 7863 Central Avenue, Highland, CA 92346.	Yes

ATTACHMENT 4

Individual Applications

HIGH25CN-001

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Construction Improvement Application

The following documents must be submitted in the order listed, please be sure to submit all attachments to your application.

☑	Exhibit 1: Organization Information
☑	Exhibit 2: Project Information
☑	Exhibit 3: Project Characteristics
☑	Exhibit 4: Priority Needs:
☑	Exhibit 5: Project Budget & Sources
☑	Exhibit 6: Proposed Goals and Milestones
☑	Exhibit 7: Agency Capacity Narrative
☑	Exhibit 8: Civil Rights Laws Compliance And HUD Good Standing
☑	Exhibit 9: Signatures And Assurances
☑	Maintenance And Operations Agreement
☑	Application Checklist

Exhibit 1: Organization Information

Organization Name:
City of Highland

Organization Address:
27215 Base Line

City/State/Zip: Highland / CA / 92346

Phone: (909) 864-6861

Fax: (909) 862-3180

Email: kstater@cityofhighland.org

Applicant Type: Local Government Agency

Authorized Person Name: Lawrence A. Mainez

Authorized Person's Title: Community Development Director

Address: 27215 Base Line

City/State/Zip: Highland / CA / 92346

Phone: (909) 864-6861, x215

Fax: (909) 862-3180

Email: lmainez@cityofhighland.org

Application Contact Person's Name: Kim Stater

Application Contact Person's Title: Assistant Community Development Director

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

1) Mission - Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff 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 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, services accountability, creativity, neighborhood sustainability, vision and family. 2) Purpose - The City's purpose is to develop a vibrant economy for the benefit of our citizens and businesses. 3) Population Served - Highland has a diverse population of approximately 56,000 persons. 4) No. years serving the population - The City of Highland incorporated in 1987, serving the community for 37 years. 5) N/A

Exhibit 2: Project Information

Project Title:

Enhanced Code Enforcement

Address:

27215 Base Line

City /State/Zip:

Highland / CA / 92346

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☒ 3rd District: ☐ 4th District ☐ 5th District

Is this a new construction project, or a request for additional funding to an existing CDBG Project?

Request for additional funding to an existing CDBG project

If requesting additional funds for an existing CDBG project, provide prior CDBG project number?

HIGH-24-1-15-1355

Project Type (Description):

The project proposes to revitalize lower-income neighborhoods and improve public health and safety through the outreach and enforcement of property maintenance standards. The program would partially fund three City staff. Staff would identify and inspect residential and commercial property deficiencies, contact the responsible party, provide resources for abatement, and conduct outreach in response to homelessness.

Eligible Block Group

Indicate eligible Block Group to be benefited by CDBG Funds requested.
Provide a map identifying the eligible census block as indicated in the Eligible Census Blocks.

090710063022, 06710064021, 06710064022, 060910065, 00106091, 007408206, 0710074072, 060710074101, 060710076011, 060710076012, 060710076013, 060710076014, 060710076031, 060710076032, 060710076033, 060710076042

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below which countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	Yes
Create, Maintain and Grow Jobs and Economic Value in the County.	No
Improve County Government Operations.	No
Operate in a Fiscally-Responsible and Business-Like Manner.	Yes
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	Yes
Maintain Public Safety.	Yes
Provide for the Health and Social Services Needs of County Residents.	Yes
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	Yes

Provide a brief narrative of how your project meets the Countywide Vision:

Highland shares the County's vision for a vibrant economy, quality community health, public safety and housing. Providing quality housing to all economic segments of the community and ensuring all residents have a neighborhood in which individuals and families can thrive and be proud of is a key component to the community's success. To achieve these goals, the City must stop neighborhood decline through the enhancement of Code Enforcement efforts and outreach. Staff will seek to eliminate the accumulation of trash and debris, substandard housing, abandoned vehicles, overgrown vegetation and zoning violations that negatively affect the quality of life for individuals, families and neighborhoods. The project would partially fund a Code Compliance Officer who would conduct inspections and abate violations, a portion of an Administrative Assistant to assist with admin duties, and a portion of the Community Development Director who will provide direction on an as-needed basis. City staff will provide information and services to residents with violations.

Exhibit 3: Project Characteristics

Street address and nearest cross streets of the site where the program will be carried out:

Legal property owner:

N/A

What is the current zoning?

N/A

Is this use permitted in this zoning?

N/A

Is a conditional use permit required? Yes/No

No

Complete applicable items for all construction projects:

- Assessor's parcel number:
  N/A
- Square footage of proposed building or building addition:
  N/A
- Square footage of construction site parcel:
  N/A
- Length of improvements if street, water or sewer project:
  N/A
- Service capacity of existing facility:
  N/A
- Improved service capacity of the facility:
  N/A
- Age of structure:
  N/A
- Is the structure registered as a historic landmark under state, federal or local Law?
  N/A

Describe the geographic boundaries of the neighborhood, community, or region to be served by this project. This description must include service area boundaries if land acquisition or structural improvements are proposed (attach a map):

The boundaries can be described as the City's CDBG Target Area generally located south of Highland Avenue and west of State Route 210.

Exhibit 4: Priority Needs:

Complete the table below by answering "Yes" or "NO".

Public Facility's Needs:	Yes/ No:
Senior Center Improvements	No
Community Center Improvements	No
Child Care Center Improvements	No
Youth Center Improvements	No
Park & Recreation Improvements	No
Social Care Facility Improvements	No
Code Enforcement Needs	Yes
Code Enforcement	Yes
Demolition and Clearance	Yes
Blight Abatement	Yes
Infrastructure Needs	No
Water and Sewer Improvements	No
Drainage Improvements	No
Street Improvements	No
Sidewalk Improvements	No
Commercial/ Industrial Infrastructure Development	No
Accessibility Needs	No
Removal of Architectural Barriers	No
Historic Preservation Needs:	Yes
Historic Preservation Improvements	Yes
Other:	

Exhibit 4: Priority Needs (continued)

HUD Demographics: (Please indicate Yes/No)

- Does this project help prevent homelessness?
  No
- Does this project help the homeless?
  Yes
- Does this project help those with HIV or AIDS?
  No
- Does this project primarily help persons with disabilities?
  No

Why this project is considered a priority?

The project protects and improves the physical health and economic vitality of its residents and businesses by ensuring health & safety and property maintenance Code violations are corrected. The City halts the deterioration of housing stock in lower income neighborhoods.

Why this project is needed, Site the evidence to substantiate the need?

The project is needed to improve property conditions in the City, encourage affordable housing and improve living conditions. The Target Area suffers from blighted conditions such as a lack of property maintenance, substandard living conditions, illegal and unsafe structures.

Why must this proposed project be funded now versus receiving funding in future years?

The decline of residential and non-residential infrastructure is incremental. The longer the City waits to address issues, the more numerous and compounded they become.

What are the ramifications if this project is not recommended for funding in this fiscal year?

The City's Code Enforcement efforts would be less. Violations may go unanswered and further the decline of properties in the CDBG Target Area. Housing neighborhood stabilization efforts would suffer and recover in the City's economically disadvantaged neighborhoods would be impaired.

What is the project's population to be served?

The project will be conducted within the City's CDBG Target Area and will assist the economically disadvantaged. It will serve families of low, very-low and extremely-low income. It will serve areas that contain the oldest housing stock in the City with the least amount of infrastructure and opportunities.

What is the projects accomplishment level?

The project will reduce the number of substandard property violations including the accumulation of trash and debris, overgrown vegetation, illegal construction, inoperative vehicles, etc. Efforts will make a visible and quantifiable improvement. While addressing violations, staff will direct resources related to housing and economic development programs that assist disadvantaged families.

Summarize the Scope of Work; include in your summary the number of units or activities the project will complete with CDBG funds.

The Officer will conduct daily inspections and issue warnings and violations as necessary. They will provide residents with referrals to housing advocates, legal aid and other social services. The Officer will coordinate with San Bernardino County Animal Control, Weed Abatement, Vector Control and Sheriff's Office. Approximately 100 inspections can be expected each month at 75 properties resulting in 20 violations. The Administrative Assistant will manage the related document filing to maximize the Officer's time in the field.

Describe how the project preserves a low and moderate-income neighborhood, or provides other community benefits.

The project will halt and improve property conditions. Considerable decline is visible in the lack of maintenance, illegal additions, abandoned vehicles, overgrown vegetation, etc. The identification and rectification of these items will improve individual properties, their surrounding neighborhood, and City as a whole. Business attraction and retention within the Target Area is key to revitalization of vacant and substandard commercial and industrial properties.

Exhibit 5: Project Budget & Sources

Provide the estimated financial data for the project as requested below for the appropriate project group. Costs should be based on the best information available. When preparing this data, consider the following factors: (a) project should be completed in one phase if possible, or if phased, operational capability of the phases should be independent of each other: (b) a phased project should be prioritized and broken into distinct parts, with estimated cost and priority for each part; (c) apply federal prevailing wage rates to construction projects over $2,000.

Project Budget		
	SB County Share ($):	**Other Source ($):**
Architectural and engineering services		
Site acquisition		
Local Review application		
Construction		
Other: Staff time	$120,000.00	$251,750.00
Total	$120,000.00	$251,750.00
Overall Total Project Cost: *(CDBG Share + Other Source)*		$371,750.00

Exhibit 5A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($) (This amount should match the grand total requested from CDBG Share)
Highland	$120,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding			
State Funding			
County Funding			
Private Funding			
Other:	City General Fund	$251,750.00	07/01/2025
	Total Leveraging Funds	$251,750.00	

Exhibit 6: Proposed Goals and Milestones

Explain how the project will meet contract goals and milestones. *For example, project expenditures and performance/accomplishment goals of 40% by September 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
07/01/2025	$10,000.00
08/01/2025	$10,000.00
09/01/2025	$10,000.00
10/01/2025	$10,000.00
11/01/2025	$10,000.00
12/01/2025	$10,000.00
01/01/2026	$10,000.00
02/01/2026	$10,000.00
03/01/2026	$10,000.00
04/01/2026	$10,000.00
05/01/2026	$10,000.00
06/01/2026	$10,000.00
Total Reimbursement:	$120,000.00

EXHIBIT 7: Agency Capacity Narrative (Non-Profit Organizations Only)

- Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

N/A

- Describe your agency's experience in administering government and/or public funds.

N/A

- Describe your method to sustain project viability over the multi-year process if funding decreases.

N/A

INSTRUCTIONS: Complete the table below by marking "YES" or "NO to the questions listed below.

Question:	Yes/ No
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	No
Has your organization been sued in the last five years?	
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	

Exhibit 8: Civil Rights Laws Compliance And HUD Good Standing

Answer the following questions:

Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

No

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

E-Signature Authorization
San Bernardino County
Community Development and Housing Departmemt
Community Development Block Grant
2025 - 2026 Application

In order to comply with all applicable federal grant regulations, a hard-copy of this E-Signature Authorization containing an original wet signature must be filed with the San Bernardino County Community Development and Housing (CDH) in order for the applicant to electronically sign the Community Development Block Grant (CDBG) application documents online. This authorization may only be completed by a registered owner, partner, executive officer, or authorized employee **(with proof of authorization)** of the applicant submitting this form and must contain an original signature to be submitted to the CDH.

Authorization Agreement

I am an owner, partner, executive officer, or duly authorized employee of the below-listed applicant and have authority to enter into agreements on behalf of the below-listed applicant. CDH may rely on the receipt of such agreements executed and delivered by facsimile or other electronic means as if the original had been received. The undersigned agrees that the electronic signatures appearing on documents submitted from the below-listed applicant are the same as handwritten signatures for the purposes of validity, enforceability and admissibility. By signing this Electronic Signature Authorization Agreement, I authorize the CDH to accept, via electronic submission, documents submitted from the below-listed applicant as required by the CDH's CDBG 2025 - 2026 Funding Application.

I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

Non-discrimination

This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

Accountability

We commit this organization, if a grant is received, to provide all reports to the County as required; to expend monies only on eligible costs; to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County, if requested, by the required date.

We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: City of Highland	Federal Tax ID No.: 33-0270638
Mailing Address: 27215 Base Line, Highland, CA 92346	Phone No.: (909) 864-6861
Email Address: kstater@cityofhighland.org	Fax No: (909) 862-3180
Authorized Signature	
Print Name: Lawrence A. Mainez	Print Title: Community Development Director
Signature:	Date: 10/09/2024

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

Maintenance and Operations Agreement

Please keep in mind the Maintenance and Operations cost is ineligible for CDBG funds.

All capital improvements or facilities will require a Maintenance and Operation (M & O) contract. The MAINTENANCE AND OPERATION COMMITMENT must be signed by a representative of the M & O entity with authority to obligate the organization.

1) MAINTENANCE AND OPERATION COMMITMENT: The governing body of the below named public, quasi-public, or non-profit entity has the financial capacity and is willing to assume the Maintenance and Operation (M & O) responsibility and costs associated with the indicated community development project. This body has reviewed the "Estimated Annual Maintenance and Operation Budget" part of this section. To the best of this body's ability, it has determined this budget to be a true and accurate estimate of the annual M & O costs for the proposed project.

It is understood that without a commitment for maintenance and operation, the indicated project may not be considered for funding under the Community Development Block Grant program. Should this project be funded, a formal M & O contract shall be written and signed before any funds can be released. NOTE: The Maintenance and Operation cost for capital improvements and facilities are not eligible for CDBG funding.

Proposed Project:
Enhanced Code Enforcement

Legal/ Incorporated Name of Prospective M&O Entity:
City of Highland

Address:
27215 Base Line, Highland, CA 92346

Federal I.D. Number of M&O Entity:
33-0270638

Signature: Lawrence A. Mainez Title: Community Development Direc

Print Name: Lawrence A. Mainez Date: 10/09/2024

Maintenance and Operations Expenses

Utilities	Amount ($):
Electric	
Water	
Gas	
Telephone	
Disposal Service	
Other:	
Sub-Total	$0.00
Materials	
Janitorial Supplies	
Office Supplies	
Recreational Supplies	
Ground Supplies	
Other:	
Sub-Total	$0.00
Maintenance – Capital Improvements	
Building Repair	
Maintenance of Equipment	
Improvements to Property	
Other:	
Sub-Total	$0.00
Insurance	
Liability	
Fire	
Other:	
Sub-Total	$0.00

Personnel	
Maintenance	
Secretary	
Administrator	
Program Staff	
Other:	
Sub-Total	$0.00
M& O Annual Expense Total	$0.00

List out all sources and liabilities such as budget sources, membership, user fees, etc.

Revenue Sources:	Amount ($):
Budgeted Revenue Total	$0.00
Assets/ Liabilities	**Amount ($):**
Budgeted Revenue minus M&O Expense	$0.00

CDBG Application Checklist
(Non-Profit Agency Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
- Current certificate of insurance and amounts covered
- Organizational chart
- Minutes of last Board meeting
- Non- Profit agency's must be Registered in the System of Award Management (SAM) website. Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

HIGH25CN-002

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Construction Improvement Application

The following documents must be submitted in the order listed, please be sure to submit all attachments to your application.

☑	Exhibit 1: Organization Information
☑	Exhibit 2: Project Information
☑	Exhibit 3: Project Characteristics
☑	Exhibit 4: Priority Needs:
☑	Exhibit 5: Project Budget & Sources
☑	Exhibit 6: Proposed Goals and Milestones
☑	Exhibit 7: Agency Capacity Narrative
☑	Exhibit 8: Civil Rights Laws Compliance And HUD Good Standing
☑	Exhibit 9: Signatures And Assurances
☑	Maintenance And Operations Agreement
☑	Application Checklist

Exhibit 1: Organization Information

Organization Name:
City of Highland

Organization Address:
27215 Base Line

City/State/Zip: Highland / CA / 92346

Phone: 909-864-6861

Fax:

Email: oduran@cityofhighland.org

Applicant Type: City

Authorized Person Name: Octavio Duran Jr.

Authorized Person's Title: Public Works Director/City Engineer

Address: 27215 Base Line

City/State/Zip: Highland / CA / 92346

Phone: 9098646861

Fax:

Email: oduran@cityofhighland.org

Application Contact Person's Name: Octavio Duran Jr

Application Contact Person's Title: Public Works Director/City Engineer

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

1) Mission: Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and 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. 2) Purpose: To develop a vibrant economy for the benefit of our citizens and businesses; 3) Population served: 56,705; 4) Number of years serving population: 33; 5) Supporting Services: Transportation, Funding Sources: Local and State funds, Start Date: 7/1/25, End Date: 6/28/26.

Exhibit 2: Project Information

Project Title:

FY 25/26 CDBG Highland Pavement Rehabilitation Project

Address:

27215 Base Line

City /State/Zip:

Highland / CA / 92346

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☒ 3rd District: ☐ 4th District ☐ 5th District

Is this a new construction project, or a request for additional funding to an existing CDBG Project?

New Construction Project

If requesting additional funds for an existing CDBG project, provide prior CDBG project number?

Project Type (Description):

Construct pavement rehabilitation and ancillary work on two streets located in two neighborhoods within the CDBG Low-Mod Income eligible block area boundaries within the City of Highland including: Sparks St: Victoria Ave - Cunningham St and 11th St: Los Feliz Dr - Victoria Ave

Eligible Block Group

Indicate eligible Block Group to be benefited by CDBG Funds requested.
Provide a map identifying the eligible census block as indicated in the Eligible Census Blocks.

Block groups to be benefited are Block Group 060710076033 and 060710076012

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below which countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	Yes
Create, Maintain and Grow Jobs and Economic Value in the County.	No
Improve County Government Operations.	No
Operate in a Fiscally-Responsible and Business-Like Manner.	No
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	Yes
Maintain Public Safety.	Yes
Provide for the Health and Social Services Needs of County Residents.	No
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	No

Provide a brief narrative of how your project meets the Countywide Vision:

The project includes improvements in residential neighborhoods that are near and have convenient access to commercial and planned development areas. The project will improve public infrastructure from a deteriorated state to new condition, provide a safer and more convenient and attractive transportation environment, and will provide low-income residents with better access to job opportunities in the local area.

Exhibit 3: Project Characteristics

Street address and nearest cross streets of the site where the program will be carried out:

Legal property owner:

City of Highland

What is the current zoning?

Public Right-of-Way

Is this use permitted in this zoning?

Yes

Is a conditional use permit required? Yes/No

No

Complete applicable items for all construction projects:

- Assessor's parcel number:
  n/a
- Square footage of proposed building or building addition:
  n/a
- Square footage of construction site parcel:
  n/a
- Length of improvements if street, water or sewer project:
  1600 linear feet (~55,000 SF)
- Service capacity of existing facility:
  n/a
- Improved service capacity of the facility:
  n/a
- Age of structure:
  n/a
- Is the structure registered as a historic landmark under state, federal or local Law?
  n/a

Describe the geographic boundaries of the neighborhood, community, or region to be served by this project. This description must include service area boundaries if land acquisition or structural improvements are proposed (attach a map):

Located within existing CDBG area boundaries in some of the City's lowest socioeconomic areas. See attached Project Location Map. Locations: Sparks St: Victoria Ave - Cunningham St (Block: 060710076033) and 11th St: Los Feliz Dr - Victoria Ave (Block: 060710076012)

Exhibit 4: Priority Needs:

Complete the table below by answering "Yes" or "NO".

Public Facility's Needs:	Yes/ No:
Senior Center Improvements	No
Community Center Improvements	No
Child Care Center Improvements	No
Youth Center Improvements	No
Park & Recreation Improvements	No
Social Care Facility Improvements	No
Code Enforcement Needs	No
Code Enforcement	No
Demolition and Clearance	No
Blight Abatement	No
Infrastructure Needs	No
Water and Sewer Improvements	No
Drainage Improvements	No
Street Improvements	Yes
Sidewalk Improvements	No
Commercial/ Industrial Infrastructure Development	No
Accessibility Needs	Yes
Removal of Architectural Barriers	No
Historic Preservation Needs:	No
Historic Preservation Improvements	No
Other:	No

Exhibit 4: Priority Needs (continued)

HUD Demographics: (Please indicate Yes/No)

- Does this project help prevent homelessness?
  No
- Does this project help the homeless?
  No
- Does this project help those with HIV or AIDS?
  No
- Does this project primarily help persons with disabilities?
  No

Why this project is considered a priority?

The project is priority for the City because it will rehabilitate public streets that are in poor and fair pavement condition to new conditions extending their service life for another 15 years.

Why this project is needed, Site the evidence to substantiate the need?

Current street conditions are poor and fair and without the rehabilitation proposed herein, would continue to deteriorate and would present a potential hazard for roadway users.

Why must this proposed project be funded now versus receiving funding in future years?

If not repaired now, these streets will deteriorate to the point that they become hazardous to roadway users and that these streets would need to be completely removed and replaced in the future at a much higher cost.

What are the ramifications if this project is not recommended for funding in this fiscal year?

Street hazards and much higher repair cost in the future, as the streets continue deteriorating.

What is the project's population to be served?

Target Areas - low-income neighborhoods of Highland.

What is the projects accomplishment level?

This project will rehabilitate neighborhood streets that have deteriorated to new conditions and will help to improve quality of life and property values in one of the City's lowest socioeconomic neighborhoods.

Summarize the Scope of Work; include in your summary the number of units or activities the project will complete with CDBG funds.

The project will include design and construction of approximately 55,100 SF of pavement rehabilitation in low-income neighborhoods in the City of Highland.

Describe how the project preserves a low and moderate-income neighborhood, or provides other community benefits.

The proposed street pavement rehabilitation will extend the service life of 2 streets in low socio-economic neighborhoods for another 15-20 years.

Exhibit 5: Project Budget & Sources

Provide the estimated financial data for the project as requested below for the appropriate project group. Costs should be based on the best information available. When preparing this data, consider the following factors: (a) project should be completed in one phase if possible, or if phased, operational capability of the phases should be independent of each other: (b) a phased project should be prioritized and broken into distinct parts, with estimated cost and priority for each part; (c) apply federal prevailing wage rates to construction projects over $2,000.

Project Budget		
	SB County Share ($):	**Other Source ($):**
Architectural and engineering services		$20,000.00
Site acquisition		
Local Review application		
Construction	$230,000.00	$45,000.00
Other:		
Total	$230,000.00	$65,000.00
Overall Total Project Cost: *(CDBG Share + Other Source)*		$295,000.00

Exhibit 5A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($) (This amount should match the grand total requested from CDBG Share)
Highland	$230,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding			
State Funding			
County Funding			
Private Funding			
Other:	Local Funds	$65,000.00	07/01/2025
	Total Leveraging Funds	$65,000.00	

Exhibit 6: Proposed Goals and Milestones

Explain how the project will meet contract goals and milestones. *For example, project expenditures and performance/accomplishment goals of 40% by September 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

Design: 7/1/25 through 11/30/24 Bid Package Approval by CHD: 12/31/25 Contractor Selection: 3/11/26 Construction: 4/7/26 through 6/27/26

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
05/04/2026	$70,000.00
06/01/2026	$80,000.00
07/01/2026	$80,000.00
Total Reimbursement:	$230,000.00

EXHIBIT 7: Agency Capacity Narrative (Non-Profit Organizations Only)

- Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

n/a

- Describe your agency's experience in administering government and/or public funds.

n/a

- Describe your method to sustain project viability over the multi-year process if funding decreases.

n/a

INSTRUCTIONS: Complete the table below by marking "YES" or "NO to the questions listed below.

Question:	Yes/ No
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	Yes
Has your organization been sued in the last five years?	Yes
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	Yes
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	No
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	No

Exhibit 8: Civil Rights Laws Compliance And HUD Good Standing

Answer the following questions:

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No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

No

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

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San Bernardino County
Community Development and Housing Departmemt
Community Development Block Grant
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I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

Non-discrimination

This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

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We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: City of Highland	Federal Tax ID No.: 33-0270638
Mailing Address: 27215 Base Line	Phone No.: (909) 864-6861
Email Address: oduran@cityofhighland.org	Fax No: (909) 864-3180
Authorized Signature	
Print Name: Octavio Duran Jr.	Print Title: Public Works Director/City Engineer
Signature: Octavio Duran Jr., Public Works Director/City Engineer	Date: 09/30/2024

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

Maintenance and Operations Agreement

Please keep in mind the Maintenance and Operations cost is ineligible for CDBG funds.

All capital improvements or facilities will require a Maintenance and Operation (M & O) contract. The MAINTENANCE AND OPERATION COMMITMENT must be signed by a representative of the M & O entity with authority to obligate the organization.

1) MAINTENANCE AND OPERATION COMMITMENT: The governing body of the below named public, quasi-public, or non-profit entity has the financial capacity and is willing to assume the Maintenance and Operation (M & O) responsibility and costs associated with the indicated community development project. This body has reviewed the "Estimated Annual Maintenance and Operation Budget" part of this section. To the best of this body's ability, it has determined this budget to be a true and accurate estimate of the annual M & O costs for the proposed project.

It is understood that without a commitment for maintenance and operation, the indicated project may not be considered for funding under the Community Development Block Grant program. Should this project be funded, a formal M & O contract shall be written and signed before any funds can be released. NOTE: The Maintenance and Operation cost for capital improvements and facilities are not eligible for CDBG funding.

Proposed Project:
2026/2026

Legal/ Incorporated Name of Prospective M&O Entity:
City of Highland

Address:
27215 Base Line

Federal I.D. Number of M&O Entity:
33-0270638

Signature: Octavio Duran Jr. Title: Public Works Director/City Eng

Print Name: Octavio Duran Jr. Date: 09/30/2024

Maintenance and Operations Expenses

Utilities	Amount ($):
Electric	
Water	
Gas	
Telephone	
Disposal Service	
Other: Pavement Maintenance - Rehabilitation	$210,000.00
Sub-Total	$210,000.00
Materials	
Janitorial Supplies	
Office Supplies	
Recreational Supplies	
Ground Supplies	
Other:	
Sub-Total	$0.00
Maintenance – Capital Improvements	
Building Repair	
Maintenance of Equipment	
Improvements to Property	
Other:	
Sub-Total	$0.00
Insurance	
Liability	
Fire	
Other:	
Sub-Total	$0.00

Personnel	
Maintenance	
Secretary	
Administrator	
Program Staff	
Other:	
Sub-Total	$0.00
M& O Annual Expense Total	$210,000.00

List out all sources and liabilities such as budget sources, membership, user fees, etc.

Revenue Sources:	Amount ($):
Local Funds	$210,000
Budgeted Revenue Total	$210,000
Assets/ Liabilities	**Amount ($):**
Budgeted Revenue minus M&O Expense	$0.00

CDBG Application Checklist
(Non-Profit Agency Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
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- Non- Profit agency's must be Registered in the System of Award Management (SAM) website. Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

HIGH25PS-012

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Public Services Program Application

The following documents must be submitted in the order listed, please be sure to submit all attachments with your application.

☐	Exhibit 1: Organization Information
☐	Exhibit 2: Project Information
☐	Exhibit 3: Community Needs and Target Population
☐	Exhibit 4: Project Budget & Sources
☐	Exhibit 5: Performance & Outcomes
☐	Exhibit 6: Agency Capacity Narrative
☐	Exhibit 7: Civil Rights Laws Compliance and HUD Good Standing
☐	Exhibit 8: Signature and Assurances
☐	Application Checklist

Exhibit 1: Organization Information

Organization Name:
CENTRAL LITTLE LEAGUE

Organization Address:
7717 CHURCH AVE

City/State/Zip: HIGHLAND / CA / 92346

Phone: 9093629145

Fax:

Email: stephen91967@yahoo.com

Applicant Type: 501(C)(3)

Authorized Person Name: MICHELLE WILLIAMSON

Authorized Person's Title:

Address: 7717 CHURCH AVE

City/State/Zip: HIGHLAND / California / 92346

Phone: 9093620538

Fax:

Email: SOCIALBUGSHELL@YAHOO.COM

Application Contact Person's Name: michelle williamson

Application Contact Person's Title: PRESIDENT

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

We at Central Little Leaue strive to provide a program for the players within our boundaries, a place where they can learn life skills through youth sports and keeps them active. We anticipate serving over 275 children and we have been servicing the children of Highland for over 70 years. We offer low income families financial support with the fee waivers. the children from your program benefit a great deal from having this available to their parents and caregivers

Exhibit 2: Project Information

Project Title:

CENTRAL LITTLE LEAGUE SCHOLARSHIPS

Project Address:

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☐ 3rd District ☐ 4th District ☐ 5th District

Is this a New Public Service Project, or request to expand services to an existing CDBG project?

If this is an Expansion of Service to previously funded CDBG project, please explain how this is an expansion of service?. (i.e For 2015 we proposed 60 units of service, this year the agency is planning to serve 100 units of service)

OUR GOAL IS TO SERVICE MORE CHILDREN EACH SEASON AND BRING IN NEW PLAYERS, LAST SEASON WE SERVICED 250 PLAYERS AND THIS SEASON WE ANTICIPATE SERVICING 300 PLAYERS

If you are requesting funds for an existing CDBG project, provide prior CDBG project number.

HIGH-23-2-05D/2620

Will this project provide an opportunity to hire minority-owned and women owned businesses?

If YES, describe what actions will be completed to implement such subcontracting plans to monitor this component of the proposed project. If NO, discuss why and what actions are being taken to encourage minority-women businesses to apply for this project.

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below if any of these countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	Yes
Create, Maintain and Grow Jobs and Economic Value in the County.	Yes
Improve County Government Operations.	No
Operate in a Fiscally-Responsible and Business-Like Manner.	Yes
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	
Maintain Public Safety.	No
Provide for the Health and Social Services Needs of County Residents.	Yes
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	Yes

Provide a brief narrative of how your project meets the Countywide Vision:

PROVIDING RECREATION FOR OUR YOUTH WITH AN ACTIVE ENVIROMENT WITHIN OUR NEIGHBORS, THE MAJORITY OF OUR PLAYERS BENEFIT FROM THIS PROGRAM

Exhibit 3: Community Needs and Target Population

Community Needs		Target Population	
Public Service Needs:	**Yes/No**	**Proposed Community:**	**Yes/No**
Senior Services	No	Low and Moderate Persons	Yes
Handicapped Services	No	Low and Moderate Households	Yes
Youth Services	Yes	Abused Children	No
Child Care Services	No	Handicapped Persons	No
Transportation Services	No	Illiterate Persons	No
Substance Abuse Services	No	Homeless Persons	No
Employment Training	No	Migrant Farm Workers	
Health Services	No	Elderly People	No
Lead Hazard Screening	No		
Crime Awareness	No		

City/Target Area of Project Beneficiaries

Participating Cities: *(i.e Redlands, Colton, Yucaipa)*

HIGHLAND

Exhibit 3: Community Needs and Target Population (continued)

Describe the geographic boundaries of the neighborhood, community or area in which clients of the proposed program reside (attach a map if needed):

HIGHLAND

HUD Demographics: *(Yes/No)*

- Does this project help prevent homelessness?

  No
- Does this project help the homeless?

  No
- Does this project help those with HIV or AIDS?

  No
- Does this project primarily help persons with disabilities?

  No

Summarize the description of your project to include 1) priority, 2) sub-activity, 3) population(s) to be served, and 4) accomplishment level, and 5) services to be provided.

Our program services players age 3-16 years old for youth baseball and softball. we hope to increase our player registration each season, we are anticipating to hopefully register 300 players this season. we aim high

Describe how this project meets the priority population and activities selected.

within a disadvantaged community low-income family

Explain why this project is needed and what evidence can you substantiate the need.

need to provide recreation opportunity for low- and moderate-income families and youth. this evident through higher registration in this program, and the lack of additional subsidize recreation programs

Describe what gaps of service in the county this project fills.

health and recreation for youth

What are the critical factors for the success of your project (include both financial and human resources)? For instance, is this the only funding for this project? What happens if funding decreases? Does this project rely on only one source of leveraging? Is there adequate staff involved with the project if there is project turnover? Please address any factor that is critical to project success.

we have families that pay, we have funds from snack bar (that pays for umpires, we have high volunteer numbers, we do get minimal local sponsorships.

Exhibit 4: Project Budget & Sources

Project Budget		
	SB County Share: ($)	**Other Source: ($)**
Personnel		
Equipment (Rental, Lease or Purchase)		
Consultant Services (Auditing, Accounting or Payroll)		
Space Rent		
Insurance		
Consumable Supplies		
Other SCHOLRSHIPS	$18,000.00	$28,000.00
Total Costs	$18,000.00	$28,000.00
Total Project Budget Cost: *(CDBG Share + Other Source)*		$46,000.00

Exhibit 4A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($): (This amount should match the grand total requested from CDBG Share)
Highland	$18,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding			
State Funding			
County Funding			
Private Funding	SPONSOR DONATIONS & FUNDRAI$	$18,000.00	
Other:	SNACK BAR	$10,000.00	03/15/2025
	Total Leveraging Funds	$28,000.00	

Exhibit 5: Performance and Outcomes

Definitions:

Unduplicated Clients: The number clients/persons projected to be served during the program year (e.g. 25 clients, 50 seniors):

Duplicated Clients: The estimated yearly units of service (duplicated, e.g. 25 clients x 10 visits=250 units of service):

Complete the chart below with the number of Duplicated and Unduplicated Clients to be served.

- In column 1 identify activities that will be completed (e.g. intervention, counseling, and case management).
- In column 2 indicate the number of Unduplicated Clients to be served.
- In column 3 identify the number of Duplicated Clients to be served.

Activities to be Completed (1)	Unduplicated Clients to be Served (2)	Duplicated Clients projected to be served (3)
YOUTH BASEBALL	200	
YOUTH SOFTBALL	60	

Performance and Outcomes, answer the following narrative questions using minimum funds request.

Indicate a timeline of services provided to client(s) in order to meet project outcome(s).

FEB 2026 TO JUNE 2026

Describe how your agency determines client(s) success.

Player success is when they end the season with confidence in their achievements throughout the season. that they leave wanting to come back. all our players have different needs. whether it be social, emotiona

Describe your methodology to evaluate project outcomes.

when our players are having fun and want to return, we have met our ultimate goal

Exhibit 5A: Proposed Goals & Milestones

Explain how the project will meet contract goals and milestones and be completed within 12 months (July 1, 2025 – June 30, 2026). *For example, project expenditures and performance/ accomplishment goals of 40% by November 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

season start date February 2026, season end date June 2026. 100% of needed funds used 100% by April 2026

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
01/31/2026	$8,000.00
02/15/2026	$8,000.00
03/15/2026	$2,000.00
Total Reimbursement: ($)	$18,000.00

Exhibit 6: Agency Capacity Narrative
(Non-Profit Organizations Only)

Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

Describe your agency's experience in administering government and/or public funds.

Kim stater @ city of highland processes for us. we do not have experience in this task

Describe your method to sustain project viability over the multi-year process if funding decreases.

Instructions: Complete the table below by marking "YES" or "NO" to the questions listed below.

Question:	**YES/ NO**
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	No
Has your organization been sued in the last five years?	No
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	No
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	No
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	No

EXHIBIT 7: Civil Rights Laws Compliance and HUD Good Standing

Answer the following questions.

Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

No

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

E-Signature Authorization
San Bernardino County
Community Development and Housing Departmemt
Community Development Block Grant
2025 - 2026 Application

In order to comply with all applicable federal grant regulations, a hard-copy of this E-Signature Authorization containing an original wet signature must be filed with the San Bernardino County Community Development and Housing (CDH) in order for the applicant to electronically sign the Community Development Block Grant (CDBG) application documents online. This authorization may only be completed by a registered owner, partner, executive officer, or authorized employee **(with proof of authorization)** of the applicant submitting this form and must contain an original signature to be submitted to the CDH.

Authorization Agreement

I am an owner, partner, executive officer, or duly authorized employee of the below-listed applicant and have authority to enter into agreements on behalf of the below-listed applicant. CDH may rely on the receipt of such agreements executed and delivered by facsimile or other electronic means as if the original had been received. The undersigned agrees that the electronic signatures appearing on documents submitted from the below-listed applicant are the same as handwritten signatures for the purposes of validity, enforceability and admissibility. By signing this Electronic Signature Authorization Agreement, I authorize the CDH to accept, via electronic submission, documents submitted from the below-listed applicant as required by the CDH's CDBG 2025 - 2026 Funding Application.

I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

Non-discrimination

This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

Accountability

We commit this organization, if a grant is received, to provide all reports to the County as required; to expend monies only on eligible costs; to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County, if requested, by the required date.

We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: Central Little League	Federal Tax ID No.: 52-1234775
Mailing Address: 7717 CHURCH AVE	Phone No.: (909) 362-9145
Email Address: SOCIALBUGSHELL@YAHOO.COM	Fax No:
Authorized Signature	
Print Name: MICHELLE WILLIAMSON	Print Title: PRESIDENT
Signature: MICHELLE WILLIAMSON PRESIDENT	Date: 10/24/2024

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

CDBG Application Checklist
(Non-Profit Organizations Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
- Current certificate of insurance and amounts covered
- Organizational chart
- Minutes of last Board meeting
- Non- Profit agencies must be Registered in the System of Award Management (SAM) website.
  Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

Fiscal Year 2025– 2026

HIGH25PS-013

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Public Services Program Application

The following documents must be submitted in the order listed, please be sure to submit all attachments with your application.

☑	Exhibit 1: Organization Information
☑	Exhibit 2: Project Information
☑	Exhibit 3: Community Needs and Target Population
☑	Exhibit 4: Project Budget & Sources
☑	Exhibit 5: Performance & Outcomes
☑	Exhibit 6: Agency Capacity Narrative
☑	Exhibit 7: Civil Rights Laws Compliance and HUD Good Standing
☑	Exhibit 8: Signature and Assurances
☑	Application Checklist

Exhibit 1: Organization Information

Organization Name:
Highland District Council on Aging, Inc DBA: Highland Senior Center

Organization Address:
3102 E. Highland Ave.

City/State/Zip: Patton / Calif. / 92369

Phone: 9098628104

Fax:

Email: PLilburn@aol.com

Applicant Type: Senior Programs & Services

Authorized Person Name: Penny Lilburn

Authorized Person's Title: Executive Director

Address: 3102 E. Highland Ave.

City/State/Zip: Patton / Calif. / 92369

Phone: 9098628104

Fax:

Email: PLilburn@aol.com

Application Contact Person's Name: Penny Lilburn

Application Contact Person's Title: Executive Director

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

The mission of the Highland Senior Center is to "enrich, maintain and protect the quality of life for Senior Adults." 2) Our purpose is to provide quality programs, activities and service to enrich their quality of living by focusing on physical fitness, social interaction, nutritional meals, food commodities, education and assisted transportation as well as "free shuttle" service to and from the center as well as community outings. 3) Seniors served monthly range on average from 15,000 to 30,000. 4) The Highland Senior Center is in its 44th year of success 5) Our funding sources come from community donations, seniors financial support, night/weekly events, grants, newsletter advertising, thrift store sales, community donations, fundraisers as well as individual contributions. We are fully operational and have all services and resources available to the senior community.

Exhibit 2: Project Information

Project Title:

Senior services & Program

Project Address:

3102 E. Highland Ave., Patton, CA 92369

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☒ 3rd District ☐ 4th District ☐ 5th District

Is this a New Public Service Project, or request to expand services to an existing CDBG project?

Expansions of Service to an Existing Project

If this is an Expansion of Service to previously funded CDBG project, please explain how this is an expansion of service?. (i.e For 2015 we proposed 60 units of service, this year the agency is planning to serve 100 units of service)

Yes. Because our senior center continues to grow with membership and participation, we are continuously expanding services as well as all programs.. The past few years have been challenging with funding and operating at full capacity, W are back to full participation and have completed our remodel of center so it is able to accommodate additional activities and programs.

If you are requesting funds for an existing CDBG project, provide prior CDBG project number.

Will this project provide an opportunity to hire minority-owned and women owned businesses?

No

If YES, describe what actions will be completed to implement such subcontracting plans to monitor this component of the proposed project. If NO, discuss why and what actions are being taken to encourage minority-women businesses to apply for this project.

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below if any of these countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	Yes
Create, Maintain and Grow Jobs and Economic Value in the County.	No
Improve County Government Operations.	Yes
Operate in a Fiscally-Responsible and Business-Like Manner.	Yes
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	Yes
Maintain Public Safety.	No
Provide for the Health and Social Services Needs of County Residents.	Yes
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	Yes

Provide a brief narrative of how your project meets the Countywide Vision:

The Highland Senior Center continues to meet the County-Wide Vision by continuing to provide quality programs, activities and services specifically designed to meet the needs of the senior community by maintaining the quality of life of senior adults. Our social programs allow daily interaction, and many services are provided to help eliminate hunger, depression and loneliness. Our Senior Center has adopted the Grab & Go meal program as well as offer the in-side dining program. Offered services are designed to help seniors, who are homebound, remain in their homes as well as providing activities to encourage them to come to the senior center to actively engage with others. Seniors can also participate in the weekly free food commodities, hot meal program, Transportation Assisted rides to vital medical appointments, free shuttle services allow seniors to rema

Exhibit 3: Community Needs and Target Population

Community Needs		Target Population	
Public Service Needs:	**Yes/No**	**Proposed Community:**	**Yes/No**
Senior Services	Yes	Low and Moderate Persons	Yes
Handicapped Services	Yes	Low and Moderate Households	Yes
Youth Services	No	Abused Children	No
Child Care Services	No	Handicapped Persons	Yes
Transportation Services	Yes	Illiterate Persons	Yes
Substance Abuse Services	No	Homeless Persons	Yes
Employment Training	Yes	Migrant Farm Workers	No
Health Services	Yes	Elderly People	Yes
Lead Hazard Screening	No		
Crime Awareness	Yes		

City/Target Area of Project Beneficiaries

Participating Cities: *(i.e Redlands, Colton, Yucaipa)*

The Highland Senior Center borders the cities of Highland and San Bernardino and those cities are our primary cities served. Due to the volume of our senior membership and participation with our activities and programs, designed to enhance the quality of life for seniors, we continue to see participation from surrounding cities as well. Our Transportation Assistance Program and free shuttle service is expected to increase in numbers due to the new transportation service and shuttle van we received this year.

Exhibit 3: Community Needs and Target Population (continued)

Describe the geographic boundaries of the neighborhood, community or area in which clients of the proposed program reside (attach a map if needed):

The center will not decline services / event participation to any senior regardless where they live, however, the majority of our senior participants reside in the City of Highland. Seniors DO NOT have to be a member in order to receive services and participate in activities .

HUD Demographics: *(Yes/No)*

- Does this project help prevent homelessness?

  No
- Does this project help the homeless?

  Yes
- Does this project help those with HIV or AIDS?

  Yes
- Does this project primarily help persons with disabilities?

  Yes

Summarize the description of your project to include 1) priority, 2) sub-activity, 3) population(s) to be served, and 4) accomplishment level, and 5) services to be provided.

In an effort to summarize the center's programs and services, the center's priority is to maintain and preserve the integrity of life for senior adults. Allowing seniors to maintain their health, physical fitness and independence while enjoying and engaging in social interaction with programs and activities, having a daily hot nutritional meal, providing for a free food give a way program, twice weekly, regular educational classes, weekly resource events, transportation assistance, participating in our free "Shuttle Services" to and from the senior center as well as enjoying many other vital programs that provide relief of loneliness, isolation and depression for senior adults. We continue to see growth in our "Shuttle service" which as provided for meal delivery and additional transportation to and from medical appointments, sight seeing trips, and trips to and from the senior center where by seniors can continue getting out and becoming more active which will help them to stay healthy. During the pandemic we fostered relationships that allowed the center to partner with our community for services which helped us to stay in touch with seniors and assist them with shopping and food deliveries. The past few years were challenging for the seniors in the community, however, with the senior volunteers, staff and collaboration with the community, we continued to remain open while serving the seniors to to our fullest potential.

Describe how this project meets the priority population and activities selected.

The center continues operating with an approval under the County guidelines to remain open and provide essential services to the seniors. Because we offer such a variety of services, activities and resources, we continue to step out of our normal box, and now provide more socially acceptable as well as safety compliant services to the seniors.

Explain why this project is needed and what evidence can you substantiate the need.

Our ongoing needs assessment continues to identify the most significant problems seniors face, now more then ever which are depression, loneliness, anxiety and lack of social interaction. The center and its programs, activities and services offer help to alleviate such problems post COVID while many seniors continue to fight depression. We remain diligent with daily phone calls, delivery services and transportation.

Describe what gaps of service in the county this project fills.

We believe the need for the seniors to remain independent will continue to allow them to remain healthy, less reliable on services, and continue to play a vital role in the community. We focus on providing the seniors a facility that is centrally located to those in all communities to come together and learn, participate in informational seminars and remain socially active. We also meet the needs of shut-in seniors with meal and food deliveries as well as necessary transportation services that are not readily available.

What are the critical factors for the success of your project (include both financial and human resources)? For instance, is this the only funding for this project? What happens if funding decreases? Does this project rely on only one source of leveraging? Is there adequate staff involved with the project if there is project turnover? Please address any factor that is critical to project success.

During the Pandemic a good portion of our funding was been reduced due to reduced participation of our regular budgeted fundraisers. The center is now operating and providing high levels of service, however, not all funding has returned. We have maintained our level of service with our small staff of 6 and a minimal number of volunteers. We remain committed to make sure services that are needed by those home-bound seniors are provided as well while continuing to seek grants and assistance to continue to support our programs.

Exhibit 4: Project Budget & Sources

Project Budget		
	SB County Share: ($)	**Other Source: ($)**
Personnel	$20,000.00	$172,000.00
Equipment (Rental, Lease or Purchase)		
Consultant Services (Auditing, Accounting or Payroll)		
Space Rent	$5,000.00	$4,500.00
Insurance	$5,000.00	$14,000.00
Consumable Supplies		
Other		
Total Costs	$30,000.00	$190,500.00
Total Project Budget Cost: *(CDBG Share + Other Source)*		$220,500.00

Exhibit 4A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($): (This amount should match the grand total requested from CDBG Share)
Highland	$30,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding	Measure I	$34,000.00	07/01/2024
State Funding	Department of Aging, Inc.	$36,000.00	07/01/2024
County Funding	Highland - CDBG 22	$22,702.00	07/01/2024
Private Funding	Gas co & Mis.	$5,000.00	11/01/2024
Other:	In house - membership, advertising, fu	$93,000.00	01/01/2025
	Total Leveraging Funds	$190,702.00	

Exhibit 5: Performance and Outcomes

Definitions:

Unduplicated Clients: The number clients/persons projected to be served during the program year (e.g. 25 clients, 50 seniors):

Duplicated Clients: The estimated yearly units of service (duplicated, e.g. 25 clients x 10 visits=250 units of service):

Complete the chart below with the number of Duplicated and Unduplicated Clients to be served.

- In column 1 identify activities that will be completed (e.g. intervention, counseling, and case management).
- In column 2 indicate the number of Unduplicated Clients to be served.
- In column 3 identify the number of Duplicated Clients to be served.

Activities to be Completed (1)	Unduplicated Clients to be Served (2)	Duplicated Clients projected to be served (3)
Daily recreational & social activities	1100	34000
Food commodities	550	1800
Assisted Transportation / free shuttle s	350	1300

Performance and Outcomes, answer the following narrative questions using minimum funds request.

Indicate a timeline of services provided to client(s) in order to meet project outcome(s).

Each day is outlined in our monthly newsletter which we mail out directly to membership. The center also promotes all programs and upcoming events through our web-site, e-blast, flyers and calendar entries.

Describe how your agency determines client(s) success.

Growth and participation is a continuing sign of success now that the Pandemic is behind us. Programs continue to be monitored monthly, evaluated and planned accordingly.

Describe your methodology to evaluate project outcomes.

Projections are based on actual daily sign-in sheets. Each day, each activity, a sign-in sheet is generated to identify members who particip

Exhibit 5A: Proposed Goals & Milestones

Explain how the project will meet contract goals and milestones and be completed within 12 months (July 1, 2025 – June 30, 2026). *For example, project expenditures and performance/ accomplishment goals of 40% by November 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

Each month our goals our met and are generally exceeded due to a large amount of activity and programs. At the end of each month, we compile a monthly report from our daily activity sheets that provides participation the center had as well as the activities' and programs provided. The center operates daily and also allows for night time activity for special events, dinner shows and outside meetings for community groups. Both during and post COVID the center continued to serve a steady volume of seniors and we now see increases monthly in participation.

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
07/01/2024	$2,500.00
08/01/2024	$2,500.00
09/01/2024	$2,500.00
10/01/2024	$2,500.00
11/01/2024	$2,500.00
12/01/2024	$2,500.00
01/01/2025	$2,500.00
02/01/2025	$2,500.00
03/01/2025	$2,500.00
04/01/2025	$2,500.00
05/01/2025	$2,500.00
06/01/2025	$2,500.00
Total Reimbursement: ($)	$30,000.00

Exhibit 6: Agency Capacity Narrative (Non-Profit Organizations Only)

Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

Ex. Dir - Oversee budgets, Vol., board. 5 Staff oversee programs and volunteers which help with programs, lunches, classes, transportation

Describe your agency's experience in administering government and/or public funds.

Agency continues to have a "non-finding" annual audit as to how the center operates and successfully manages its finances and operations

Describe your method to sustain project viability over the multi-year process if funding decreases.

As long as the center can continue to provide the programs/services/meals/rides to community seniors without going into a deficit, we will continue to provide for and advocate for community seniors.

Instructions: Complete the table below by marking "YES" or "NO" to the questions listed below.

Question:	**YES/ NO**
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	No
Has your organization been sued in the last five years?	No
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	No
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	No
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	No

EXHIBIT 7: Civil Rights Laws Compliance and HUD Good Standing

Answer the following questions.

Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

No

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

E-Signature Authorization
San Bernardino County
Community Development and Housing Departmemt
Community Development Block Grant
2025 - 2026 Application

In order to comply with all applicable federal grant regulations, a hard-copy of this E-Signature Authorization containing an original wet signature must be filed with the San Bernardino County Community Development and Housing (CDH) in order for the applicant to electronically sign the Community Development Block Grant (CDBG) application documents online. This authorization may only be completed by a registered owner, partner, executive officer, or authorized employee **(with proof of authorization)** of the applicant submitting this form and must contain an original signature to be submitted to the CDH.

Authorization Agreement

I am an owner, partner, executive officer, or duly authorized employee of the below-listed applicant and have authority to enter into agreements on behalf of the below-listed applicant. CDH may rely on the receipt of such agreements executed and delivered by facsimile or other electronic means as if the original had been received. The undersigned agrees that the electronic signatures appearing on documents submitted from the below-listed applicant are the same as handwritten signatures for the purposes of validity, enforceability and admissibility. By signing this Electronic Signature Authorization Agreement, I authorize the CDH to accept, via electronic submission, documents submitted from the below-listed applicant as required by the CDH's CDBG 2025 - 2026 Funding Application.

I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

Non-discrimination

This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

Accountability

We commit this organization, if a grant is received, to provide all reports to the County as required; to expend monies only on eligible costs; to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County, if requested, by the required date.

We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: Highland District Council On Aging, Inc.	Federal Tax ID No.: 953374790
Mailing Address: P.O. Box 948	Phone No.: (909) 862-8104
Email Address: PLilburn@aol.com	Fax No:
Authorized Signature	
Print Name: Linda Sowell - Mollenkopf	Print Title: Board President
Signature: linda Sowel - Mollekopf (see attached signature page with signature	Date: 10/24/2024

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

CDBG Application Checklist
(Non-Profit Organizations Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
- Current certificate of insurance and amounts covered
- Organizational chart
- Minutes of last Board meeting
- Non- Profit agencies must be Registered in the System of Award Management (SAM) website.
  Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

HIGH25PS-026

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Public Services Program Application

The following documents must be submitted in the order listed, please be sure to submit all attachments with your application.

☑	Exhibit 1: Organization Information
☑	Exhibit 2: Project Information
☑	Exhibit 3: Community Needs and Target Population
☑	Exhibit 4: Project Budget & Sources
☑	Exhibit 5: Performance & Outcomes
☑	Exhibit 6: Agency Capacity Narrative
☑	Exhibit 7: Civil Rights Laws Compliance and HUD Good Standing
☑	Exhibit 8: Signature and Assurances
☑	Application Checklist

Exhibit 1: Organization Information

Organization Name:
Highland Family YMCA

Organization Address:

City/State/Zip: Highland / California / 92346

Phone: 909.425.9622

Fax:

Email: dthorne@ymcaeastvalley.org

Applicant Type: Public Service

Authorized Person Name: Brandi Collato

Authorized Person's Title: Chief Executive Director

Address: 500 E. Citrus Ave

City/State/Zip: Redlands / California / 92373

Phone: 909.798.9622

Fax:

Email: bcollato@ymcaeastvalley.org

Application Contact Person's Name: Doug Thorne

Application Contact Person's Title: Chief Financial Officer

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

1)The Highland Family YMCA of the East Valley is an Association of members of all ages, ethnic groups, and religious affiliations founded on Christian principles and dedicated to building stronger children, families and communities through programs focused on the spirit, mind and body. 2) To enhance and establish value centered health and wellness programs, activities and events for low to moderate socioeconomic status families. 3) Community members within the City of Highland and it's surrounding areas. 4) The YMCA of the East Valley was founded on May 2, 1887 and incorporated as a non-profit in January 4, 1984.However, Highland Family YMCA was founded in April of 2007. 5) The city of Highland City Reimbursement, July 1-June 30 ; Annual Campaign Fundraiser, October-February; Highland Run Fundraiser, January; Operating Income, monthly as expended.

Exhibit 2: Project Information

Project Title:

2025-2026 Scholarship Fund

Project Address:

7793 Central Ave, Highland CA 92346

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☒ 3rd District ☐ 4th District ☐ 5th District

Is this a New Public Service Project, or request to expand services to an existing CDBG project?

Expansions of Service to an Existing Project

If this is an Expansion of Service to previously funded CDBG project, please explain how this is an expansion of service?. (i.e For 2015 we proposed 60 units of service, this year the agency is planning to serve 100 units of service)

Highland Family YMCA'S goal is to extend the opportunity to all in the community to achieve goals for a healthier lifestyle with aims to eliminate the financial barriers prohibiting families and individuals from engaging in wellness programs. In 2023-2024 the Highland Family YMCA served over 5,000 members and awarded $75,000 in scholarship funds to families and is consistently striving to grow our impact among the community

If you are requesting funds for an existing CDBG project, provide prior CDBG project number.

HIGH-17-2-05Z/2443

Will this project provide an opportunity to hire minority-owned and women owned businesses?

No

If YES, describe what actions will be completed to implement such subcontracting plans to monitor this component of the proposed project. If NO, discuss why and what actions are being taken to encourage minority-women businesses to apply for this project.

Not applicable. For 2025-2026 Scholarship project's purpose is to improve accessibility, resources for health, youth development, and social responsibility programs. The ultimate goal is to build a healthier generation by creating opportunity for all to participate in life-changing programs via our Financial Assistance Program.

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below if any of these countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	No
Create, Maintain and Grow Jobs and Economic Value in the County.	No
Improve County Government Operations.	No
Operate in a Fiscally-Responsible and Business-Like Manner.	Yes
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	No
Maintain Public Safety.	No
Provide for the Health and Social Services Needs of County Residents.	Yes
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	Yes

Provide a brief narrative of how your project meets the Countywide Vision:

The 2025-2026 Scholarship project's purpose is to improve accessibility to health and wellness resources. One in four resident in the East Valley area live below the poverty line and our financial assistance program aims at reducing this gap among the residents of Highland. The ultimate goal is to build healthy communities together by creating access to wellness programs and connections to healthy resources.

Exhibit 3: Community Needs and Target Population

Community Needs		Target Population	
Public Service Needs:	**Yes/No**	**Proposed Community:**	**Yes/No**
Senior Services	Yes	Low and Moderate Persons	Yes
Handicapped Services	Yes	Low and Moderate Households	Yes
Youth Services	Yes	Abused Children	Yes
Child Care Services	Yes	Handicapped Persons	Yes
Transportation Services	No	Illiterate Persons	Yes
Substance Abuse Services	No	Homeless Persons	No
Employment Training	No	Migrant Farm Workers	No
Health Services	Yes	Elderly People	Yes
Lead Hazard Screening	No		
Crime Awareness	No		

City/Target Area of Project Beneficiaries

Participating Cities: *(i.e Redlands, Colton, Yucaipa)*

Highland

Exhibit 3: Community Needs and Target Population (continued)

Describe the geographic boundaries of the neighborhood, community or area in which clients of the proposed program reside (attach a map if needed):

Members served reside within all neighborhoods/communities of Highland, California and it's surrounding areas.

HUD Demographics: *(Yes/No)*

- Does this project help prevent homelessness?

  No
- Does this project help the homeless?

  No
- Does this project help those with HIV or AIDS?

  No
- Does this project primarily help persons with disabilities?

  No

Summarize the description of your project to include 1) priority, 2) sub-activity, 3) population(s) to be served, and 4) accomplishment level, and 5) services to be provided.

The Highland Family YMCA extends an opportunity for all families and community members to improve their health and well-being. It aims to instill healthy habits that last a lifetime. The Y aims to close the gaps and eliminate the barriers that stand in the way of healthy living. Through preventative and enriching programming we are able to serve the community of Highland and it's surrounding cities. The Highland Family YMCA works with 7 after school sites within Highland and has served 500 youth basketball participants, 100 volleyball participants, and over 400 dance/gymnastic participants in the year of 2023-2024.For 2023-2024 our Day Camp served over 800 students of San Bernardino, Highland, and Redlands where we provide a safe, encouraging environment for our youth to thrive while on break. Through all our dedicated efforts and financial resources the Y is able to push our cause forward to strengthen community.

Describe how this project meets the priority population and activities selected.

The Highland Family YMCA acts a community center for the City of Highland and provides health and wellness resources for the community members and to all the surrounding cities. Our scholarship program provides opportunity for youth, adults, families, and active older adults within our communities to access health and wellness resources.

Explain why this project is needed and what evidence can you substantiate the need.

According to City Health Dashboard and the County of San Bernardino Health Statistics the city of San Bernardino, 20% of the community live in poverty and in the City of Highland nearly 16% of the community live below the poverty line. Nearly one in four residents in the East Valley live below the poverty line.

Describe what gaps of service in the county this project fills.

At the YMCA, 25 percent of our members rely on financial assistance to participate in our health and wellness programs. Whether it is providing quality child care services, youth recreational programs or simply access to group exercise classes and fitness equipment. Within our childcare programs, we serve balanced, nutritious meals to each child enrolled. No individual is turned away due to an inability to pay

What are the critical factors for the success of your project (include both financial and human resources)? For instance, is this the only funding for this project? What happens if funding decreases? Does this project rely on only one source of leveraging? Is there adequate staff involved with the project if there is project turnover? Please address any factor that is critical to project success.

Critical factors for success include our Annual Campaign, Annual Highland Run, and the general operating funds along with community volunteers and YMCA personnel. The project relies on multiple resources to ensure the success of the projects purpose and goals. If funding should ever decrease this is not the sole funding source available to ensure the project success and effectiveness such as our campaign, fundraising, city reimbursements and operating funds. The YMCA is under the direction and support of a board of directors, executive level personnel and management team.

Exhibit 4: Project Budget & Sources

Project Budget		
	SB County Share: ($)	**Other Source: ($)**
Personnel		
Equipment (Rental, Lease or Purchase)		
Consultant Services (Auditing, Accounting or Payroll)		
Space Rent		
Insurance		
Consumable Supplies		
Other Scholarships/Financial Assitan	$16,000.00	
Total Costs	$16,000.00	$0.00
Total Project Budget Cost: *(CDBG Share + Other Source)*		$16,000.00

Exhibit 4A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($): (This amount should match the grand total requested from CDBG Share)
Highland	$16,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding			
State Funding			
County Funding	2025-2026	$16,000.00	07/01/2025
Private Funding			
Other:	Operating Fund-Scholarships	$100,000.00	
	Total Leveraging Funds	$116,000.00	

Exhibit 5: Performance and Outcomes

Definitions:

Unduplicated Clients: The number clients/persons projected to be served during the program year (e.g. 25 clients, 50 seniors):

Duplicated Clients: The estimated yearly units of service (duplicated, e.g. 25 clients x 10 visits=250 units of service):

Complete the chart below with the number of Duplicated and Unduplicated Clients to be served.

- In column 1 identify activities that will be completed (e.g. intervention, counseling, and case management).
- In column 2 indicate the number of Unduplicated Clients to be served.
- In column 3 identify the number of Duplicated Clients to be served.

Activities to be Completed (1)	Unduplicated Clients to be Served (2)	Duplicated Clients projected to be served (3)
2024-2025 Scholarships Awarded	3262	18522

Performance and Outcomes, answer the following narrative questions using minimum funds request.

Indicate a timeline of services provided to client(s) in order to meet project outcome(s).

Our programs are broken down seasonally into Fall (September-November), Winter (December -April), Summer (May-August) and all other programs such as group exercise programs run year round.

Describe how your agency determines client(s) success.

Member success is determined through membership retention reports, program enrollment, and awarded scholarship reports

Describe your methodology to evaluate project outcomes.

The methodology for project outcomes relies on program enrollment reports, membership retention reports, and scholarship summary reports

Exhibit 5A: Proposed Goals & Milestones

Explain how the project will meet contract goals and milestones and be completed within 12 months (July 1, 2025 – June 30, 2026). *For example, project expenditures and performance/ accomplishment goals of 40% by November 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

45% of scholarships will be awarded by November 30, 2025, 65% by February 28, 2026, 91% by May 30, 2026 and 100% by June 30th 2026.

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
08/08/2025	$1,333.00
09/08/2025	$1,333.00
10/08/2025	$1,333.00
11/08/2025	$1,333.00
12/08/2025	$1,333.00
01/08/2026	$1,333.00
02/08/2026	$1,333.00
03/08/2026	$1,333.00
04/08/2026	$1,334.00
05/08/2026	$1,334.00
06/08/2026	$1,334.00
07/08/2026	$1,334.00
Total Reimbursement: ($)	$16,000.00

Exhibit 6: Agency Capacity Narrative (Non-Profit Organizations Only)

Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

All administrators are responsible for the management and implementation of YMCA policies, operations, and quality assurance per department.

Describe your agency's experience in administering government and/or public funds.

The Highland Family Y has successfully administrated government/public funds since 2007 and have continuously applied for government funding

Describe your method to sustain project viability over the multi-year process if funding decreases.

The Highland Family Y operates with the support of multiple financial sources along with staff and community donor support.

Instructions: Complete the table below by marking "YES" or "NO" to the questions listed below.

Question:	**YES/ NO**
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	No
Has your organization been sued in the last five years?	Yes
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	No
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	No
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	No

EXHIBIT 7: Civil Rights Laws Compliance and HUD Good Standing

Answer the following questions.

Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

No

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

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I am an owner, partner, executive officer, or duly authorized employee of the below-listed applicant and have authority to enter into agreements on behalf of the below-listed applicant. CDH may rely on the receipt of such agreements executed and delivered by facsimile or other electronic means as if the original had been received. The undersigned agrees that the electronic signatures appearing on documents submitted from the below-listed applicant are the same as handwritten signatures for the purposes of validity, enforceability and admissibility. By signing this Electronic Signature Authorization Agreement, I authorize the CDH to accept, via electronic submission, documents submitted from the below-listed applicant as required by the CDH's CDBG 2025 - 2026 Funding Application.

I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

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This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

Accountability

We commit this organization, if a grant is received, to provide all reports to the County as required; to expend monies only on eligible costs; to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County, if requested, by the required date.

We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: YMCA of the East Valley	Federal Tax ID No.: 95-1684787
Mailing Address: 7793 Central Ave Highland, CA 92346	Phone No.: (909) 425-9622
Email Address: dthorne@ymcaeastvalley.org	Fax No:
Authorized Signature	
Print Name: Brandi Collato	Print Title: CEO
Signature: Brandi Collato CEO	Date: 10/21/2024

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

CDBG Application Checklist
(Non-Profit Organizations Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
- Current certificate of insurance and amounts covered
- Organizational chart
- Minutes of last Board meeting
- Non- Profit agencies must be Registered in the System of Award Management (SAM) website.
  Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

HIGH25PS-031

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Public Services Program Application

The following documents must be submitted in the order listed, please be sure to submit all attachments with your application.

☑	Exhibit 1: Organization Information
☑	Exhibit 2: Project Information
☑	Exhibit 3: Community Needs and Target Population
☑	Exhibit 4: Project Budget & Sources
☑	Exhibit 5: Performance & Outcomes
☑	Exhibit 6: Agency Capacity Narrative
☑	Exhibit 7: Civil Rights Laws Compliance and HUD Good Standing
☑	Exhibit 8: Signature and Assurances
☑	Application Checklist

Exhibit 1: Organization Information

Organization Name:
Girls on the Run Inland Empire

Organization Address:
PO Box 21044

City/State/Zip: Riverside / CA / 92516

Phone: (951) 394-3141

Fax:

Email: molly.widdicombe@girlsontherun.org

Applicant Type: 501c3 Nonprofit

Authorized Person Name: Molly Widdicombe

Authorized Person's Title: Council Director

Address: PO Box 21044

City/State/Zip: Riverside / CA / 92516

Phone: (951) 394-3141

Fax:

Email: molly.widdicombe@girlsontherun.org

Application Contact Person's Name: Suzanne Beran

Application Contact Person's Title: Board Chair

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

Our mission at Girls on the Run (GOTR) is to inspire girls to be joyful, healthy and confident. Research shows that girls in 3rd-8th grade show a troubling decline in self-esteem and physical activity, leading to serious lifelong health issues. GOTR addresses this through fun, evidence-based programs that help participants recognize their inner strength, boost physical activity, envision possibilities, and confidently advocate for themselves.We aim to create a world where every girl realizes her limitless potential.Founded in 2020, GOTR Inland Empire (formerly GOTR Riverside, see attached FBN) has engaged 200+ volunteers to serve nearly 1,000 girls. We initiated programs with funding from local city/county grants. To sustain our growth, we established contracts with schools and secured funding from foundations such as Anderson Children's Foundation (7/24-6/25), the Kaiser Foundation (9/24-6/25), and LA84 (3/24-3/26).

Exhibit 2: Project Information

Project Title:

Improving the Lives of Youth in Highland through Girls on the Run

Project Address:

Site location(s) TBD

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☒ 3rd District ☐ 4th District ☐ 5th District

Is this a New Public Service Project, or request to expand services to an existing CDBG project?

New Public Service Project

If this is an Expansion of Service to previously funded CDBG project, please explain how this is an expansion of service?. (i.e For 2015 we proposed 60 units of service, this year the agency is planning to serve 100 units of service)

N/A

If you are requesting funds for an existing CDBG project, provide prior CDBG project number.

N/A

Will this project provide an opportunity to hire minority-owned and women owned businesses?

No

If YES, describe what actions will be completed to implement such subcontracting plans to monitor this component of the proposed project. If NO, discuss why and what actions are being taken to encourage minority-women businesses to apply for this project.

N/A

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below if any of these countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	No
Create, Maintain and Grow Jobs and Economic Value in the County.	No
Improve County Government Operations.	No
Operate in a Fiscally-Responsible and Business-Like Manner.	No
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	No
Maintain Public Safety.	No
Provide for the Health and Social Services Needs of County Residents.	Yes
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	No

Provide a brief narrative of how your project meets the Countywide Vision:

Our project supports the vision for high-quality community health and recreation for all residents. Our evidence-based program empowers girls in 3-8th grades to enhance physical activity, adopt healthy behaviors, foster positive connections, and contribute to their communities through a team-based impact project. Over a season, participants cultivate healthy habits, self-respect, and resilience that extend beyond the program. The program's impact also reaches family members and community members through volunteerism and community projects, creating ripples of positive change. At GOTR, we prioritize representation among staff, board members, volunteers, and participants, encompassing various races, ethnicities, gender identities, abilities, income levels, and religions. We aim to eliminate barriers to participation and create inclusive programming for all.

Exhibit 3: Community Needs and Target Population

Community Needs		Target Population	
Public Service Needs:	**Yes/No**	**Proposed Community:**	**Yes/No**
Senior Services	No	Low and Moderate Persons	Yes
Handicapped Services	No	Low and Moderate Households	Yes
Youth Services	Yes	Abused Children	No
Child Care Services	No	Handicapped Persons	No
Transportation Services	No	Illiterate Persons	No
Substance Abuse Services	No	Homeless Persons	No
Employment Training	No	Migrant Farm Workers	No
Health Services	No	Elderly People	No
Lead Hazard Screening	No		
Crime Awareness	No		

City/Target Area of Project Beneficiaries

Participating Cities: *(i.e Redlands, Colton, Yucaipa)*

Since our founding, Girls on the Run Inland Empire has primarily served participants from the City of Riverside and Coachella Valley. We are strategically expanding our program into San Bernardino County, focusing on regions where we have already received interest from schools, community groups, and/or parks and recreation departments.These cities include Highland along with Redlands, Yucaipa, and Twentynine Palms.A grant of $10,000 will allow us to provide our program to at least 40 participants from low- and moderate-income families in Highland.

Exhibit 3: Community Needs and Target Population (continued)

Describe the geographic boundaries of the neighborhood, community or area in which clients of the proposed program reside (attach a map if needed):

We will use census data to identify neighborhoods in Highland that demonstrate low- to moderate-income status, and actively engage with schools, community organizations, and leaders to reach potential beneficiaries directly through outreach efforts.

HUD Demographics: *(Yes/No)*

- Does this project help prevent homelessness?

  No
- Does this project help the homeless?

  No
- Does this project help those with HIV or AIDS?

  No
- Does this project primarily help persons with disabilities?

  No

Summarize the description of your project to include 1) priority, 2) sub-activity, 3) population(s) to be served, and 4) accomplishment level, and 5) services to be provided.

To enhance the physical and mental wellness of our participants, coaches, volunteers, and families, we will: 1) Recruit and train at least 4 local coaches using our National Coach Training, which prepares coaches to build positive relationships, create inclusive and trauma-sensitive environments, and deliver the curriculum effectively. Staff will provide ongoing support to ensure a positive experience for all.2) Provide programming for a minimum of 40 participants of low-to-moderate income. Our evidence-based program empowers participants to improve physical activity, adopt healthy behaviors, boost confidence, and develop positive connections. Program delivery includes curriculum guides, participant t-shirts, materials for activities, journals, parent guides, and apparel for girls in need.3) As the season concludes, participants will create a community-impact project that positively influences their local area. They will apply the self-assurance, empathy, and courage gained during practices to each project step, inspiring confidence to make a difference. 4) Host local end-of-season celebratory 5K events for participants, coaches, families, and community members. 5) Complete end-of-season evaluations, to measure impact and identify opportunities for improvement.Ultimately, participants will use the critical life skills learned through GOTR to make positive choices at school, home, and among friends long after the program ends.

Describe how this project meets the priority population and activities selected.

This project targets low to moderate-income girls in grades 3-8 by providing an accessible physical activity-based social-emotional learning program. Activities are designed to promote physical health while enhancing emotional well-being, creating a supportive environment that empowers girls to develop essential life skills and build lasting connections with peers.

Explain why this project is needed and what evidence can you substantiate the need.

By adolescence, girls experience a sharper decline in physical activity, self-confidence, and academic perception, and rising anxiety and depression compared to boys. COVID-19 has intensified these disparities, particularly for girls of color and those from low-income families. Per recent census data, 79% of Highland residents identify as BIPOC and 16% live below the poverty line, highlighting the need for support.

Describe what gaps of service in the county this project fills.

This project addresses critical gaps in youth health by combining physical activity with social-emotional programming. The 2020 San Bernardino County Community Indicators Report reveals that 42.6% of students are overweight or obese, while 41% of mental health service clients are children and youth. By integrating mental and physical health support, the program fosters healthy behaviors and coping skills, helping to combat the intertwined challenges of obesity and mental health issues like depression and anxiety.

What are the critical factors for the success of your project (include both financial and human resources)? For instance, is this the only funding for this project? What happens if funding decreases? Does this project rely on only one source of leveraging? Is there adequate staff involved with the project if there is project turnover? Please address any factor that is critical to project success.

Our project requires one Program Manager @ 20% time to oversee recruitment, training, and implementation, and at least four volunteer coaches @ 40 hours each. In addition to personnel costs (about 50%), our budget also includes necessary costs for coach training, background checks, CPR certification, consumable materials, insurance, licensing fees, and rental fees for the 5K and off-season storage. We will leverage secured funding from LA84 and anticipated funding from GOTR International to implement the project.We are positioned to grow our staff as needed.

Exhibit 4: Project Budget & Sources

Project Budget		
	SB County Share: ($)	**Other Source: ($)**
Personnel	$4,320.00	$4,320.00
Equipment (Rental, Lease or Purchase)	$250.00	
Consultant Services (Auditing, Accounting or Payroll)		
Space Rent	$0.00	$2,040.00
Insurance	$180.00	$2,820.00
Consumable Supplies	$4,550.00	
Other CPR Certs, Livescan, Licensin	$700.00	$9,700.00
Total Costs	$10,000.00	$18,880.00
Total Project Budget Cost: *(CDBG Share + Other Source)*		$28,880.00

Exhibit 4A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($): (This amount should match the grand total requested from CDBG Share)
Highland	$10,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding			
State Funding			
County Funding			
Private Funding	LA84 Foundation	$40,000.00	10/28/2024
Other:	GOTR International Expansion Grant	$50,000.00	01/31/2025
	Total Leveraging Funds	$90,000.00	

Exhibit 5: Performance and Outcomes

Definitions:

Unduplicated Clients: The number clients/persons projected to be served during the program year (e.g. 25 clients, 50 seniors):

Duplicated Clients: The estimated yearly units of service (duplicated, e.g. 25 clients x 10 visits=250 units of service):

Complete the chart below with the number of Duplicated and Unduplicated Clients to be served.

- In column 1 identify activities that will be completed (e.g. intervention, counseling, and case management).
- In column 2 indicate the number of Unduplicated Clients to be served.
- In column 3 identify the number of Duplicated Clients to be served.

Activities to be Completed (1)	Unduplicated Clients to be Served (2)	Duplicated Clients projected to be served (3)
Provide GOTR Program	40	

Performance and Outcomes, answer the following narrative questions using minimum funds request.

Indicate a timeline of services provided to client(s) in order to meet project outcome(s).

July '25: Site/Coach RecruitmentAugust '25: Coach Training, Participant RecruitmentSept-Nov '25: Fall Season, 5KDec '25: End-of-Season evaluations. If funds remain,follow the same timeline in Spring '26.

Describe how your agency determines client(s) success.

Parents and coaches complete feedback surveys, to measure the impact of our program on healthy living habits, life skills learned, and the 5C's (competence, confidence, connection, character, caring).

Describe your methodology to evaluate project outcomes.

We analyze registrations, coach applications, attendance, 5K completions, surveys, site visits, and conversations to evaluate outcomes.

Exhibit 5A: Proposed Goals & Milestones

Explain how the project will meet contract goals and milestones and be completed within 12 months (July 1, 2025 – June 30, 2026). *For example, project expenditures and performance/ accomplishment goals of 40% by November 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

By August 2025, 30%: Secure site(s) for fall season, recruit and train coaches, purchase consumable materials. By December 2025, 50%: Run fall program for 8-10 weeks, coordinate community impact projects, host 5K event, and complete evaluations. By February 2026, 70%: Secure site(s) for spring season, recruit and train coaches, purchase consumable materials. By June 2026, 100%: Run spring program for 8-10 weeks, coordinate community impact projects, host 5K event, and complete evaluations.

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
09/30/2025	$3,000.00
12/31/2025	$2,000.00
03/31/2026	$3,000.00
06/30/2026	$2,000.00
Total Reimbursement: ($)	$10,000.00

Exhibit 6: Agency Capacity Narrative (Non-Profit Organizations Only)

Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

Program Manager with BA/BS, experience with non-profit management and youth programs. Trained volunteer coaches with relevant experience.

Describe your agency's experience in administering government and/or public funds.

CDBG awards from Riverside since 2022; CDBG from Jurupa Valley for 2024/2025; funds from City of La Quinta in 2024/2025

Describe your method to sustain project viability over the multi-year process if funding decreases.

Replicating our successful approach in other cities, as we build our program in Highland, we will seek funding from school districts and local foundations to sustain the project beyond the grant period.

Instructions: Complete the table below by marking "YES" or "NO" to the questions listed below.

Question:	**YES/ NO**
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	No
Has your organization been sued in the last five years?	No
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	No
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	No
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	No

EXHIBIT 7: Civil Rights Laws Compliance and HUD Good Standing

Answer the following questions.

Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

E-Signature Authorization
San Bernardino County
Community Development and Housing Departmemt
Community Development Block Grant
2025 - 2026 Application

In order to comply with all applicable federal grant regulations, a hard-copy of this E-Signature Authorization containing an original wet signature must be filed with the San Bernardino County Community Development and Housing (CDH) in order for the applicant to electronically sign the Community Development Block Grant (CDBG) application documents online. This authorization may only be completed by a registered owner, partner, executive officer, or authorized employee **(with proof of authorization)** of the applicant submitting this form and must contain an original signature to be submitted to the CDH.

Authorization Agreement

I am an owner, partner, executive officer, or duly authorized employee of the below-listed applicant and have authority to enter into agreements on behalf of the below-listed applicant. CDH may rely on the receipt of such agreements executed and delivered by facsimile or other electronic means as if the original had been received. The undersigned agrees that the electronic signatures appearing on documents submitted from the below-listed applicant are the same as handwritten signatures for the purposes of validity, enforceability and admissibility. By signing this Electronic Signature Authorization Agreement, I authorize the CDH to accept, via electronic submission, documents submitted from the below-listed applicant as required by the CDH's CDBG 2025 - 2026 Funding Application.

I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

Non-discrimination

This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

Accountability

We commit this organization, if a grant is received, to provide all reports to the County as required; to expend monies only on eligible costs; to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County, if requested, by the required date.

We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: Girls on the Run Inland Empire	Federal Tax ID No.:
Mailing Address: PO Box 21044	Phone No.: (951) 394-3141
Email Address: molly.widdicombe@girlsontherun.org	Fax No:
Authorized Signature	
Print Name: Molly Widdicombe	Print Title: Council Director
Signature: Molly Widdicombe	Date: 10/28/2024

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

CDBG Application Checklist
(Non-Profit Organizations Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
- Current certificate of insurance and amounts covered
- Organizational chart
- Minutes of last Board meeting
- Non- Profit agencies must be Registered in the System of Award Management (SAM) website.
  Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

Fiscal Year 2025– 2026

HIGH25PS-048

Log Number
(Office Use Only)

San Bernardino County
Fiscal Year 2025 - 2026
Public Services Program Application

The following documents must be submitted in the order listed, please be sure to submit all attachments with your application.

☐	Exhibit 1: Organization Information
☐	Exhibit 2: Project Information
☐	Exhibit 3: Community Needs and Target Population
☐	Exhibit 4: Project Budget & Sources
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☐	Exhibit 7: Civil Rights Laws Compliance and HUD Good Standing
☐	Exhibit 8: Signature and Assurances
☐	Application Checklist

Exhibit 1: Organization Information

Organization Name:
San Bernardino County Library

Organization Address:
268 W. Hospitality Lane 3rd Floor, Suite 301

City/State/Zip: San Bernardino / California / 92415

Phone: 9093872220

Fax:

Email: Melanie.Orosco@lib.sbcounty.gov

Applicant Type: CDBG Funding

Authorized Person Name: Melanie Orosco

Authorized Person's Title: County Librarian

Address: 268 W. Hospitality Lane 3rd Floor

City/State/Zip: San Bernardino / California / 92415

Phone: 9093872220

Fax: 909-387-2288

Email: Melanie.Orosco@lib.sbcounty.gov

Application Contact Person's Name: Stephanie Ortiz

Application Contact Person's Title: Regional Manager

Explain the Agency's 1) Mission, 2) Purpose, 3) Population Served, 4) Number of years serving population, 5) Supportive Services, their Funding Sources, and Start/End Dates.

The San Bernardino County Library System is a network of branch libraries that serve a diverse population over a vast geographic area. We strive to provide equal access to information, technology, programs, and services for all the people who call San Bernardino County home. Our Adult Literacy Program has been in place over 30 years, allowing us to help those struggling with illiteracy in our communities. We are supported with funds from the State and the County through this Current Fiscal Year from July 2024-June 2025

Exhibit 2: Project Information

Project Title:

San Bernardino County Highland Sam J. Racadio & Environmental Learning Center Library

Project Address:

7863 Central Avenue, Highland, CA 92346

County Supervisorial District where project will be located:

☐ 1st District ☐ 2nd District ☒ 3rd District ☐ 4th District ☐ 5th District

Is this a New Public Service Project, or request to expand services to an existing CDBG project?

Expansions of Service to an Existing Project

If this is an Expansion of Service to previously funded CDBG project, please explain how this is an expansion of service?. (i.e For 2015 we proposed 60 units of service, this year the agency is planning to serve 100 units of service)

We are expanding our services for the individuals who are in our Adult Literacy Program. Moving forward we hope to continually increase the quality of materials and services that the Highland Branch is able to provide. See attached document for more detailed explanation.

If you are requesting funds for an existing CDBG project, provide prior CDBG project number.

HIGH-16-1-05Z/1533

Will this project provide an opportunity to hire minority-owned and women owned businesses?

No

If YES, describe what actions will be completed to implement such subcontracting plans to monitor this component of the proposed project. If NO, discuss why and what actions are being taken to encourage minority-women businesses to apply for this project.

EXHIBIT 2A: Countywide Vision

Indicate Yes/No in the table below if any of these countywide vision goals are pertinent to the proposed project.

Countywide Vision

Countywide Vision	Yes/ No
Implement the Countywide Vision.	Yes
Create, Maintain and Grow Jobs and Economic Value in the County.	Yes
Improve County Government Operations.	No
Operate in a Fiscally-Responsible and Business-Like Manner.	No
Ensure Development of a Well-Planned, Balanced, and Sustainable County.	No
Maintain Public Safety.	No
Provide for the Health and Social Services Needs of County Residents.	Yes
Pursue County Goals and Objectives by Working with Other Governmental Agencies.	No

Provide a brief narrative of how your project meets the Countywide Vision:

By tutoring illiterate adults and providing them the tools to learn to read and write, we help them build self-confidence to accomplish many goals such as applying for jobs, being able to vote and much more. This results in them becoming more socially prepared to participate in all the County has to offer. Additionally, the Adult Literacy program supports the county's Cradle to Career Road Map to achieve the Countywide vision. When we teach illiterate adults to read, we are not only helping them but are also helping their children, as parents who read are able to provide the literacy support a child needs to succeed.

Exhibit 3: Community Needs and Target Population

Community Needs		Target Population	
Public Service Needs:	**Yes/No**	**Proposed Community:**	**Yes/No**
Senior Services	Yes	Low and Moderate Persons	Yes
Handicapped Services	No	Low and Moderate Households	No
Youth Services	No	Abused Children	No
Child Care Services	No	Handicapped Persons	No
Transportation Services	No	Illiterate Persons	Yes
Substance Abuse Services	No	Homeless Persons	No
Employment Training	No	Migrant Farm Workers	No
Health Services	No	Elderly People	Yes
Lead Hazard Screening	No		
Crime Awareness	No		

City/Target Area of Project Beneficiaries

Participating Cities: *(i.e Redlands, Colton, Yucaipa)*

Highland

Exhibit 3: Community Needs and Target Population (continued)

Describe the geographic boundaries of the neighborhood, community or area in which clients of the proposed program reside (attach a map if needed):

Highland

HUD Demographics: *(Yes/No)*

- Does this project help prevent homelessness?

  No
- Does this project help the homeless?

  Yes
- Does this project help those with HIV or AIDS?

  No
- Does this project primarily help persons with disabilities?

  No

Summarize the description of your project to include 1) priority, 2) sub-activity, 3) population(s) to be served, and 4) accomplishment level, and 5) services to be provided.

The San Bernardino County Library (SBCL), Highland Branch Adult Literacy Services Program will provide programming and instruction for low-to-moderate income illiterate adults and senior residents of Highland. Individualized tutoring and one-on-one Literacy instruction (reading, spelling, and basic computer skills) will be provided to qualifying adult participants during Fiscal Year 25-26. Library Adult Literacy Services are provided free of charge to all Learners participating in the program. Direct services and assistance are provided by Library staff as well as a ream of trained Literacy Tutors. Dedicated tutoring space and special Adult Literacy Program materials (leveled student readers, workbooks, dictionaries, GED Test Prep packets) are provided to participating learners at no charge. Learners are strongly encouraged to attend free Basic Computer Skills Classes taught in the library. Those with young children are encouraged to attend Early Learning and Preschool Storytime Activities to foster a love of reading and ensure school-age readiness. The Highland Branch is dedicated in improving the literacy rates in the Highland community.

Describe how this project meets the priority population and activities selected.

The Adult Literacy Services Program assesses illiterate and presumed low-income adults and senior residents of Highland, and provides those that qualify with programming, tutoring, and instruction to aid them in meeting their literacy goals.

Explain why this project is needed and what evidence can you substantiate the need.

Per recent U.S. National Assessment of Adult Literacy, one in seven adults have difficultyreading anything more challenging than a child's picture book. It is estimated that at 3.4million Californians fall at the "Below Basic" Literacy Level. In the County of San Bernardino alone, it is estimated that at least 500,000 adults cannot read at all. This service provides assistance to adults who fall into this category.

Describe what gaps of service in the county this project fills.

This program focuses on adult individuals who are illiterate or who have low literacy skills. The County Library Adult Literacy Program provides a no cost alternative for adults to gain these skills.

What are the critical factors for the success of your project (include both financial and human resources)? For instance, is this the only funding for this project? What happens if funding decreases? Does this project rely on only one source of leveraging? Is there adequate staff involved with the project if there is project turnover? Please address any factor that is critical to project success.

This program is funded primarily through the Library Department budget. Additional State and County funding helps the Library Department to expand the program and reach a larger audience than would be possible through internal funding alone. The Literacy Program is a multi-branch program, with branch staff interacting with learners and tutors while reporting is overseen by administrative staff. We have taken steps to ensure that any staff turnover will not impede the Literacy Program and that services would continue to be offered through the cross-training of staff.

Exhibit 4: Project Budget & Sources

Project Budget		
	SB County Share: ($)	**Other Source: ($)**
Personnel	$10,000.00	
Equipment (Rental, Lease or Purchase)		
Consultant Services (Auditing, Accounting or Payroll)		
Space Rent		
Insurance		
Consumable Supplies		
Other		
Total Costs	$10,000.00	$0.00
Total Project Budget Cost: *(CDBG Share + Other Source)*		$10,000.00

Exhibit 4A: CDBG Funds Requested and Leveraging Information

Indicate the amount being requested by the city.

City	Amount Requested ($): (This amount should match the grand total requested from CDBG Share)
Highland	$10,000.00

Leveraging items may include any written commitments that will be used towards your cash match requirements in the project, as well as any written commitments for building, equipment, materials, services and volunteer time.

Source of Funding:	Type of Funding: (Grant Name, EFSP Money)	Amount ($):	Date Available: *(11/22/2016)*
Federal Funding			
State Funding		$0.00	08/01/2025
County Funding		$0.00	07/01/2025
Private Funding			
Other:			
	Total Leveraging Funds	$0.00	

Exhibit 5: Performance and Outcomes

Definitions:

Unduplicated Clients: The number clients/persons projected to be served during the program year (e.g. 25 clients, 50 seniors):

Duplicated Clients: The estimated yearly units of service (duplicated, e.g. 25 clients x 10 visits=250 units of service):

Complete the chart below with the number of Duplicated and Unduplicated Clients to be served.

- In column 1 identify activities that will be completed (e.g. intervention, counseling, and case management).
- In column 2 indicate the number of Unduplicated Clients to be served.
- In column 3 identify the number of Duplicated Clients to be served.

Activities to be Completed (1)	Unduplicated Clients to be Served (2)	Duplicated Clients projected to be served (3)
Literacy Tutoring	35	350

Performance and Outcomes, answer the following narrative questions using minimum funds request.

Indicate a timeline of services provided to client(s) in order to meet project outcome(s).

Learners are assessed by branch staff and matched with a tutor. They are scheduled for weekly tutoring sessions in order to meet individual goals set by the learner and plan new goals as the learner progresses.

Describe how your agency determines client(s) success.

Learners set individual goals that they want to meet, and tutors help learners meet those goals. Regular assessments of the learner's progress are used to track improvement.

Describe your methodology to evaluate project outcomes.

We track the number of goals met in correlation to the number of goals set by the individual learners.

Exhibit 5A: Proposed Goals & Milestones

Explain how the project will meet contract goals and milestones and be completed within 12 months (July 1, 2025 – June 30, 2026). *For example, project expenditures and performance/ accomplishment goals of 40% by November 30th, 50% by December 31st, 80% by March 31st, and 100% by June 30th.*

As mandated by the California State Library Literacy Services (CLLS), individual adult learners are required to list one or more personal Literacy goals via the Roles & Goals Intake Form. 75% of total Highland Adult Literacy Program learners are anticipated to achieve one or more of their person goals set during program year 24-25. We plan to meet 25% of our tutor/learner pairing goal each quarter; 25% by October 1st, 50% by January 1st, 75% by April 1st, and 100% by June 30th.

Fill-in the table below with dates for submission of reimbursement claims and the estimated amount of each.

Date of Reimbursement:	Amount ($):
10/01/2025	$2,500.00
01/01/2026	$2,500.00
04/01/2026	$2,500.00
06/30/2026	$2,500.00
Total Reimbursement: ($)	$10,000.00

Exhibit 6: Agency Capacity Narrative
(Non-Profit Organizations Only)

Describe the roles of key administrators, staff members, and volunteers within your agency that will implement the proposed project. In your description include experience, education, and licensing qualifications.

Regional Manager, Library Events Coordinator, Admin Librarian I, Branch Managers, Library Assistants, Volunteer Tutors. See Attachment

Describe your agency's experience in administering government and/or public funds.

We have been funded for the Adult Literacy Program and administrating CDBG grants and funds since 1984.

Describe your method to sustain project viability over the multi-year process if funding decreases.

This is a multi-branch program with a network of branch and administrative staff and a portionof the overall library budget set aside to improve and continue this program.

Instructions: Complete the table below by marking "YES" or "NO" to the questions listed below.

Question:	**YES/ NO**
Example: Have you received federal funds in the past five years?	***Yes***
In the past ten years, has your organization ever had its nonprofit status revoked or withheld by the IRS, the Secretary of State, the State Attorney General, or the Franchise Tax Board?	No
Has your organization been sued in the last five years?	No
Are any of your managers or staff with fiscal responsibilities involved in litigation presently that has any bearing on fiduciary trust or employee relations?	No
Have any unfavorable rulings been handed down by any court against your organization or Executive Director the last five years?	No
Does your organization currently have any unresolved fiscal, reporting, or program issues with any of its funding sources?	No

EXHIBIT 7: Civil Rights Laws Compliance and HUD Good Standing

Answer the following questions.

Has your organization been a past recipient of assistance under a HUD McKinney Act program or the HUD Single Family Property Disposition Homeless Program?

No

If you have been a recipient under either of these programs, has your agency experienced any project or construction delay, HUD finding or outstanding audit that HUD deems serious regarding the administration of HUD McKinney Act programs or the HUD Single Family Property Disposition Homeless Program?

No

If you answered "Yes", please explain the circumstances and outcome below.

Applicants must be in compliance with applicable civil rights laws and Executive Orders. Applications will be rejected if your agency has any of the following: (1) Any pending civil rights lawsuit instituted by the U.S. Department of Justice; (2) Any noncompliance with civil rights statutes, Executive Orders or regulations as a result of formal administrative proceedings, unless the applicant is operating under a HUD-approved compliance agreement designed to correct the area of noncompliance or is currently negotiating such an agreement; (3) Any unresolved Secretarial charge of discrimination issues under Section 810(g) of the Fair Housing Act, as implemented by 24 CFR 103:400; (4) Any adjudication of a civil rights violation in a civil action brought against the Organization by a private individual, unless the applicant is operating in compliance with a court order designed to correct the area of noncompliance or the applicant has discharged any responsibility arising from such litigation; (5) Any deferral of the processing of applications from the sponsor imposed by HUD under Title VI of the Civil Rights Act of 1964, the Attorney General's Guidelines (28 CFR 50.3) or the HUD Title VI regulations (24 CFR 1.8) and procedures, or under Section 504 of the Rehabilitation Act of 1973 and HUD Section 504 regulations (24 CFR 8.57). If one or more of these situations exists with your Organization, please attach a brief description.

E-Signature Authorization
San Bernardino County
Community Development and Housing Departmemt
Community Development Block Grant
2025 - 2026 Application

In order to comply with all applicable federal grant regulations, a hard-copy of this E-Signature Authorization containing an original wet signature must be filed with the San Bernardino County Community Development and Housing (CDH) in order for the applicant to electronically sign the Community Development Block Grant (CDBG) application documents online. This authorization may only be completed by a registered owner, partner, executive officer, or authorized employee **(with proof of authorization)** of the applicant submitting this form and must contain an original signature to be submitted to the CDH.

Authorization Agreement

I am an owner, partner, executive officer, or duly authorized employee of the below-listed applicant and have authority to enter into agreements on behalf of the below-listed applicant. CDH may rely on the receipt of such agreements executed and delivered by facsimile or other electronic means as if the original had been received. The undersigned agrees that the electronic signatures appearing on documents submitted from the below-listed applicant are the same as handwritten signatures for the purposes of validity, enforceability and admissibility. By signing this Electronic Signature Authorization Agreement, I authorize the CDH to accept, via electronic submission, documents submitted from the below-listed applicant as required by the CDH's CDBG 2025 - 2026 Funding Application.

I understand that CDH may change the CDBG application system from time to time. I agree that the below-listed applicant will electronically sign all documents requiring a signature related to the CDBG funding application.

My signature on this form certifies that:

I agree that entering my name in the CDBG funding application system constitutes my electronic signature. I understand that any information and documents submitted using my name is electronically certifying my signature. I understand that I am legally bound, obligated, and responsible by use of my electronic signature as much as I would be by my handwritten signature. I agree that I will protect my signature from unauthorized use, and that I will contact CDH immediately, upon discovery that my electronic signature has been compromised. I certify that my electronic signature is for my own use, and that I will not delegate it or share it with any individual.

This request is effective immediately upon receipt by the CDH and will remain in effect until the end of the 2025 - 2026 CDBG funding cycle or I choose to cancel this request via written notification to the CDH. I understand that it is my responsibility to update and/or cancel this request under all circumstances, including my departure or terminated association with the below-listed applicant.

By signing the E- Signature Authorization Form we certify that this agency will also comply with the following:

Non-discrimination

This organization will, through all possible means, ensure equal opportunity for all persons to receive services, to participate in the volunteer structure, and to be employed regardless of age, handicap, national background, race, religion, or sex. An existing sectarian nature of the agency shall not suffer impairment under this agreement, but participation in religious observances, rituals or services will not be required as a condition of receiving food, services, or shelter paid for by this grant.

Accountability

We commit this organization, if a grant is received, to provide all reports to the County as required; to expend monies only on eligible costs; to keep complete documentation (copies of all canceled checks, invoices, receipts, etc.) on all expenditures for a minimum of three years; to spend all funds and close out the program on the required date; to return any unused funds to the County to cooperate with monitoring or site visits, and; to provide complete documentation of expenses to the County, if requested, by the required date.

We affirm that all information in this application is true and correct to the best of our knowledge and that the applicant under our authority will execute its responsibility under the proposed contract and adhere to all other applicable rules and regulations to the fullest extent possible.

Non-collusion

This proposal is genuine, and not sham or collusive, nor made in the interest or in behalf of any person not herein named; the proposer has not directly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting a proposal; the proposer has not in any manner sought by collusion to secure for him/herself an advantage over any other proposer.

Applicant Information	
Agency Name: San Bernardino County Library	Federal Tax ID No.: 95-6002748
Mailing Address: 268 W. Hospitality Lane 3rd Floor	Phone No.: (909) 387-2220
Email Address: Stephanie.Ortiz@lib.sbcounty.gov	Fax No: (909) 387-2288
Authorized Signature	
Print Name: Melanie Orosco	Print Title: County Librarian
Signature: Melanie Orosco County Librarian	Date:

Please send the signed copy of this one page agreement to:
San Bernardino County Community Development and Housing Department
215 North D Street, Suite 302, San Bernardino, CA 94215-0043
Attn: CDBG Application

CDBG Application Checklist
(Non-Profit Organizations Only)

Community-based organizations are required to include one copy of the items listed below. If you are not submitting these items at this time, please notify Community Development and Housing at (909) 501-0600 to make other arrangements. The following information is required before any contract or reimbursement can be completed.

- Summary of agency's current year General Operating Budget
- List of agency's Board of Directors, including names and addresses
- Proof of existing non-profit/tax-exempt status (Letters from the Federal Internal Revenue Service and State Franchise Tax Board)
- Current certificate of insurance and amounts covered
- Organizational chart
- Minutes of last Board meeting
- Non- Profit agencies must be Registered in the System of Award Management (SAM) website.
  Agency cannot be funded if they have been debarred in the past.
- Provide board minutes/letter that authorizes the executive director or program manager to run the project.

If your application is funded you will be required to provide a copy of your last audit and your Articles of Incorporation and Bylaws must be on file.

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Octavio Duran, Public Works Director/City Engineer

PREPARED BY: Melissa Morgan, Public Services Manager

SUBJECT: First Amendment to the Revised and Restated Solid Waste Franchise Agreement between the City of Highland and Burrtec Waste Industries, Inc., to Incorporate Senate Bill 1383 Requirements

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

RECOMMENDATION: Staff recommends that the City Council approve and authorize the Mayor to execute the First Amendment to the Revised and Restated Solid Waste Franchise Agreement between the City of Highland and Burrtec Waste Industries, Inc., to Incorporate Senate Bill 1383 Requirements.

FISCAL IMPACT: There is no fiscal impact to the City due to adopting the Amendment. There is a component contained in the calculation of the current Refuse Collection Rates for Senate Bill 1383 (SB 1383) Compliance. Currently, that component is $0.75 per month per residential unit and $0.38 per yard for commercial users.

LEGAL REVIEW: This report and the Amendment were drafted in collaboration with the City Attorney's office.

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

Approved _____ Motion _____ Second _____ Agenda Item No. 18

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

BACKGROUND: SB 1383 was signed into law in September 2016. In an effort to address climate change, and specifically short-lived climate pollutants, SB 1383 sets targets for reducing organic waste disposal in landfills and to reduce disposal of edible food. California Department of Resources Recycling and Recovery (CalRecycle) found 20 percent of the State's methane emissions to come from landfills and for organics such as food scraps, yard trimmings, paper and cardboard to make half of what California disposes of in landfills.

SB 1383 establishes a statewide target to reduce organic waste disposal by 50% by 2020 and 75% by 2025 and a statewide target to redirect at least 20% of edible food that is currently disposed to people in need. To meet these targets CalRecycle developed prescriptive regulations requiring local jurisdictions to adopt a mandatory and enforceable organics waste recycling ordinance by January 1, 2022. In addition, local jurisdictions are required to:

- Provide organic waste recycling services to all residents and businesses;
- Implement an edible food recovery program that recovers edible food from the waste stream;
- Conduct outreach and education to all affected parties, including generators, haulers, facilities, and edible food recovery organizations;
- Procure recycled organic waste products like compost, mulch, and renewable natural gas; and,
- Maintain accurate and timely records of SB 1383 compliance for annual reporting requirements;
- Monitor compliance and conduct enforcement of the City's enforcement ordinance.

CalRecycle's regulations went into effect on January 1, 2022. The City adopted Ordinance No. 451 adding Chapter 8.13 Mandatory Organic Waste Disposal Reduction to Title 8 Health and Safety of the Highland Municipal Code incorporating the requirements of SB 1383. In addition, the City adopted Ordinance No. 459 addressing the purchasing and procurement requirements.

DISCUSSION: On June 26, 2018 the City Council approved a Revised and Restated Collection Services Franchise Agreement (Agreement) between the City and Burrtec Waste Industries (Burrtec). This Agreement is attached hereto as Attachment 1. This Agreement became effective on that date and addressed any current or future diversion programs such as SB 1383 and the corresponding CalRecycle regulations. Burrtec's request for this Amendment to the agreement was prompted by the extremely prescriptive requirements of SB 1383 and the City's obligation to be in compliance with the regulation. While the City did implement the requirements of SB 1383 in a timely manner, including adjusting refuse collection rates addressing the cost impacts of SB 1383 the City Attorney felt it necessary to incorporate the requirements and expectations into the proposed Amendment. The Amendment is attached hereto as Attachment 2.

Key elements of the amendment are described as follows:

1. Definitions: Additional Definitions not contained in the original Agreement that are specific to SB 1383 is now included.

2. Collection System: The Amendment requires Burrtec to provide a collection system that is designed to be wholly compliant with the requirements of SB 1383. Key provisions in this section incudes:
    a. The requirement to provide for the separate collection of source separated recyclable materials, source separated green container organic waste, source separated brown container food waste, and gray container waste services.
    b. Burrtec shall not knowingly collect containers that include an excess of twenty-five percent (25%) by weight of prohibited container contaminants.
    c. Burrtec shall provide the SB 1383 written notification to the City that by allowing the use of bags for food waste collection that it does not inhibit the ability of the City to comply with SB 1383 Regulations.

3. Waste Disposal Agreement: The Amendment allows Burrtec the flexibility from meeting its compliance requirements by any alternative methods or procedures after it has obtained the approval of the City in writing while still following the City's current Waste Disposal Agreement or any that it shall enter into thereafter.

4. Billing and Enrollment Procedures: SB 1383 requires that jurisdictions implement an inspection and enforcement program to ensure organic waste generators comply with the requirements, including subscribing to the required services and assessing penalties and fines for continuous violations. This Amendment contains a provision to include a Contamination Processing Fee for continuous contamination occurrences, ensures that Burrtec will assist the City to enroll customers are subscribed to all mandated collection services and maintain all required recordkeeping.

5. SB 1383 Container Requirements: The Amendment requires Burrtec to comply with all mandated color and label combinations required by SB 1383.

6. Procurement of Recovered Organic Waste Products: The Amendment requires Burrtec to coordinate and cooperate with the City in meeting its recovered Organic Waste product procurement target, as required by SB 1383 Regulations.

7. Inspection and Enforcement: The Amendment requires that Burrtec assist the City in all required inspections, route reviews and recordkeeping for enforcement required by SB 1383.

8. Complaints and Reports of Non-Compliance: The Amendment requires that Burrtec assist the City in all required investigations and recordkeeping of complaints and reports of non-compliance required by SB 1383.

9. Organic Waste and Recyclable Material Capacity Guarantee: The Amendment requires that for facilities owned or operated by Burrtec or an affiliate of Burrtec, Burrtec shall provide written notification to the City that the facility has the capability to recover and/or process organic waste. Also, that the City shall not implement or enforce an ordinance, policy, procedure, permit condition, or initiative that prohibits the lawful processing of organic waste.

10. Organics Recordkeeping and Reporting: SB 1383 has specific requirements for record keeping that are expanded beyond what is currently required for waste diversion programs. This Amendment requires Burrtec to maintain all required recordkeeping and reporting. Burrtec will allow City access to records via remote access to a third-party reporting software for the purposes of auditing and inspecting SB 1383-related records and reports. Burrtec currently provides access to the records through a program entitled Recyclist.

11. Contamination Monitoring: This section in the Amendment provides for the protocol, i.e. noticing and recordkeeping requirements for contamination monitoring process. This is the protocol that must be followed in order for a customer to be charged the Contamination Process Fee discussed previously in Section 4 of this report.

12. Route Reviews and Waste Evaluations: This Amendment provides Burrtec with two specific options to meet the Contamination Monitoring required by SB 1383. Contamination Monitoring can be met by route reviews and/or waste evaluations. This section provides the requirements for both options and the recordkeeping necessary for compliance records.

13. Education and Outreach: The City in partnership with Burrtec already conducts education and outreach for all aspects of the solid waste and recycling programs provided to all customers. However, in this section of the Amendment it includes specific SB 1383 required education and outreach including requirements for the Edible Food Recovery program.

14. Generator Waiver Program Coordination: In accordance with SB 1383 Regulations, the City may grant waivers from organic waste collection services to eligible organic waste generators. This new provision outlines the process for Burrtec to submit waiver to the City Staff for consideration. SB 1383 requires that only jurisdictional staff may approve a waiver.

While all of the program required elements of SB 1383 have already been implemented in cooperation between Burrtec and the City this Amendment will formalize and memorialize the obligations of each party.

Attachments: 1. Revised and Restated Collection Services Franchise Agreement
2. First Amendment To The Revised And Restated Solid Waste Franchise Agreement

Attachment 1

REVISED AND RESTATED SOLID WASTE FRANCHISE AGREEMENT BETWEEN THE CITY OF HIGHLAND, AND BURRTEC WASTE INDUSTRIES, INC.

This Franchise Agreement ("Franchise Agreement") is entered into this 26th day of June, 2018 by and between the CITY OF HIGHLAND ("City") and BURRTEC WASTE INDUSTRIES, INC ("Grantee"). In consideration of the mutual promises, covenants and conditions contained in the Agreement and for good and other valuable consideration, City and Grantee agree as follows:

RECITALS

WHEREAS, the Legislature of the State of California, by enactment of the California Integrated Waste Management Act by 1989 ("AB 939"), has declared that it is within the public interest to authorize and require local agencies to make adequate provisions for solid waste and construction debris handling and diversion within their jurisdictions;

WHEREAS, pursuant to California Public Resources Code Section 40059(a)(1), the City Council of the City of Highland ("City") has determined that the public health, safety, and well-being require that an exclusive franchise be awarded to a qualified enterprise for the collection, transportation, recycling, composting, and disposal of solid waste and construction debris and for providing temporary bin/rolloff services in residential, commercial, construction, and industrial areas in the City of Highland;

WHEREAS, City and Grantee's predecessor in interest, Cal Disposal, previously entered into that certain Revised and Restated Agreement between the City of Highland, and Cal Disposal, for the Collection Transportation, Recycling, Composting, and Disposal of Solid Waste and Construction and/or Demolition Debris and for Providing Temporary Bin/Rolloff Services dated November 1, 2006 (the "Prior Cal Disposal Agreement");

WHEREAS, City and Grantee previously entered into that certain Revised and Restated Agreement between the City of Highland, and Burrtec Waste Industries, Inc., for the Collection Transportation, Recycling, Composting, and Disposal of Solid Waste and Construction and/or Demolition Debris and for Providing Temporary Bin/Rolloff Services dated November 1, 2006 (the "Prior Burrtec Agreement' and together with the Prior Cal Disposal Agreement the "Prior Agreements");

WHEREAS, Grantee has represented and warranted to City that it has the experience, responsibility and qualifications.to arrange with residents, commercial, industrial, institutional and other entities in the Franchise Area for the collection and safe transport to disposal facilities of municipal Solid Wastes, and to conduct the necessary diversion programs;

WHEREAS, the City finds that Grantee has performed as the franchise contractor under the Prior Agreements in a good and workmanlike manner;

WHEREAS, the City Council of the City of Highland declares its intention of maintaining reasonable rates for the collection, transportation, recycling, composting, and disposal of solid waste and construction debris and for providing temporary bin/rolloff services within City limits; and

WHEREAS, the City and Grantee desire to enter into this Agreement for the purpose of amending, combining and restating the Prior Agreements.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

SECTION 1. GRANT OF COMMERCIAL, RESIDENTIAL, CONSTRUCTION, INDUSTRIAL, AND TEMPORARY BIN EXCLUSIVE FRANCHISE.

This Franchise Agreement grants a franchise as provided herein and pursuant to Municipal Code Chapter 8.12 of City of Highland and California Public Resources Code Section 40059(a)(1) to Grantee, for the collection, transportation, recycling, composting, and disposal of solid waste and construction debris and for providing temporary bin/rolloff box services in commercial, residential, construction, and industrial areas within the City. City reserves the right to amend Municipal Code Chapter 8.12, and the terms of this Agreement in any manner necessary for the safety or welfare of the public or to protect the public interests. This Franchise Agreement shall be in force and effect within the City Limits as they now or may hereafter exist (the "Franchise Area").

SECTION 2. DEFINITIONS.

Whenever any term used in this Franchise Agreement has been defined by Municipal Code Chapter 8.12 of the City or California Public Resources Code, the definitions in the City Municipal Code or Public Resources Code shall apply unless the term is otherwise defined in this Agreement.

A. AB 939. "AB 939" shall mean the California Integrated Waste Management Act of 1989, currently codified as California Public Resources Code Section 40000 et seq., as it may be amended from time to time.

B. Affiliate. "Affiliate" means a business in which Grantee owns a direct or indirect ownership interest, a business (including corporations, limited and general partnerships and sole proprietorships) which has a direct or indirect ownership interest in Grantee and/or a business which is also owned, controlled or managed by any business or individual which has a direct or indirect ownership interest in Grantee. For purposes of determining whether an indirect ownership interest exists, the constructive ownership provisions of Section 318(a) of the Internal Revenue Code of 1986, as in effect on the date of this Agreement, shall apply; provided, however, that (i) "ten percent (10%)" shall be substituted for "fifty percent (50%)" in Section 318(a)(2)(C) and in Section 318(a)(3)(C) thereof; and (ii) Section 318(a)(5)(C) shall be disregarded. For purposes of determining ownership under this paragraph and constructive or indirect ownership under Section 318(a), ownership interest of less than ten percent (10%) shall be disregarded and percentage interests shall be determined on the basis of the percentage of voting interest or value which the ownership interest represents, whichever is greater.

C. Bins. "Bins" shall mean a metal Container, provided by Grantee for commercial, industrial, construction, and multi-family residential uses. Bins are of two types:

(1) Bins (usually three (3) cubic yards in size) which are picked up by refuse trucks by means of front loading apparatus; and (ii) Rolloff Boxes (usually 40 cubic yards in size) which are picked up by trucks using rear loading winches onto rails.

D. Bulky Items. "Bulky Items" means Solid Waste that cannot and/or would not typically be accommodated within a Cart including specifically: furniture (including chairs, sofas, mattresses, and rugs); appliances (including refrigerators with and without freon, ranges, washers, dryers, water heaters, dishwashers, plumbing, small household appliances and other similar items, commonly known as "white goods"); and clothing. Bulky Items do not include car bodies, construction waste or items requiring more than two persons to remove. In the event a question ever arises as to whether a specific item, or category of items meets the definition of Bulky Items, the City Manager shall be responsible to determine whether said definition shall apply, which determination shall be final.

E. Cart. "Cart" means a plastic Container with a hinged lid and wheels serviced by an automated or semi-automated process, as opposed to a manual process of lifting and dumping.

F. City. "City" shall mean the City of Highland, a municipal corporation, located in San Bernardino County, California.

G. City Limits. "City Limits" shall mean the territorial boundaries of the City together with all amendments and changes thereto, which boundaries are depicted on maps, incorporated herein by reference, that are kept on file in the office of the City Clerk of the City of Highland, and which are from time to time amended to reflect changes.

H. City Manager. "City Manager" shall mean the City Manager of the City of Highland or his or her designee.

I. Collect/Collection. "Collect" or "Collection" shall mean to take physical possession of, transport, and remove Solid Waste from a premises.

J. Commercial Premises. "Commercial Premises" means Premises upon which business activity is conducted, including but not limited to retail sales, services, wholesale operations, manufacturing and industrial operations, but excluding Residential Premises upon which business activities are conducted when such activities are permitted under applicable zoning regulations and are not the primary use of the property. Notwithstanding any provision to the contrary herein, in the Municipal Code, or otherwise, for purposes of this Agreement Premises upon which Hotels, and Motels are operated, and Multi-Family Dwellings shall be deemed to be Commercial Premises.

K. Container. "Container" means any and all types of Solid Waste receptacles, including Carts, Bins, and receptacles provided by Grantee.

L. Customer. "Customer" shall mean any person receiving Solid Waste Handling Services from Grantee within the Franchise Area.

M. Dwelling Unit. "Dwelling Unit" shall have the meaning set forth in the Municipal Code.

N. E-Waste. "E-Waste" means appliances, devices, and other objects containing electronic components, and includes (but is not limited to) computers, computer monitors, cellular telephones, copiers, fax machines, DVD players, VCR's, and televisions.

O. Effective Date. "Effective Date" shall mean August 1, 2018.

P. Environmental Laws. "Environmental Laws" means all federal and state statutes, county, local and City ordinances concerning public health, safety and the environment including, by way of example and not limitation, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. §9601 et seq.; the Resource Conservation and Recovery Act, 42 USC §6902 et seq.; the Federal Clean Water Act, 33 U.S.C. §1251 et seq.; the Toxic Substances Control Act, 15 U.S.C. §1601 et seq.; the Occupational Safety and Health Act, 29 U.S.C. §651 et seq.; the California Hazardous Waste Control Act, California Health and Safety Code §25100 et seq.; the California Hazardous Substance Account Act, California Health and Safety Code §25300 et seq.; the Porter-Cologne Water Quality Control Act, California Water Code §13000 et seq.; the Safe Drinking Water and Toxic Enforcement Act, California Health and Safety Code §25249.5 et seq.; as currently in force or as hereafter amended, and all rules and regulations promulgated thereunder.

Q. Franchise Area. "Franchise Area" shall mean all Premises within the City Limits.

R. Franchise Fee. "Franchise Fee" shall mean the franchise fee set forth and more fully defined in Section 6 hereof.

S. Grantee. "Grantee" means Burrtec Waste Industries, Inc., the entity granted the Franchise pursuant to this Franchise Agreement.

T. Gross Receipts. "Gross Receipts" shall mean and include all monies, fees, charges, consideration, and revenue received, charged or imputed to Grantee and any Affiliate of Grantee, in connection with, arising from, or in any way attributable to the Solid Waste Handling Services carried out by or on behalf of Grantee pursuant to this Agreement. Gross Receipts includes, without limitation, monthly Customer charges for Collection of Solid Waste, without subtracting Franchise Fees imposed and collected pursuant to this Agreement, sums collected in connection with Temporary Services, transportation charges, and revenues from the sale of salvageable or Recyclable Material.

U. Hazardous Substance. "Hazardous Substance" shall mean any of the following: (a) any substances defined, regulated or listed (directly or by reference) as

"Hazardous Substances", "hazardous materials", "Hazardous Wastes", "toxic waste", "pollutant" or "toxic substances" or similarly identified as hazardous to human health or the environment, in or pursuant to (i) the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. §9601 et seq.(CERCLA); (ii) the Hazardous Materials Transportation Act, 49 U.S.C. *1802, et seq.; (iii) the Resource Conservation and Recovery Act, 42 U.S.C. §6901 et seq.; (iv) the Clean Water Act, 33 U.S.C. §1251 et seq.; (v) California Health and Safety Code §§25115-25117, 25249.8, 25281, and 25316; (vi) the Clean Air Act, 42 U.S.C. §7901 et seq.; and (vii) California Water Code §13050; (b) any amendments, rules or regulations promulgated thereunder to such enumerated statutes or acts currently existing or hereafter enacted; and (c) any other hazardous or toxic substance, material, chemical, waste or pollutant identified as hazardous or toxic or regulated under any other applicable federal, state or local Environmental Laws currently existing or hereinafter enacted, including, without limitation, friable asbestos, polychlorinated biphenyl's ("PCBs"), petroleum, natural gas and synthetic fuel products, and by-products.

V. Hazardous Waste. "Hazardous Waste" means all substances defined as Hazardous Waste, acutely Hazardous Waste, or extremely Hazardous Waste by the State of California in Health and Safety Code §25110.02, §25115, and §25117 or in the future amendments to or recodifications of such statutes or identified and listed as Hazardous Waste by the US Environmental Protection Agency (EPA), pursuant to the Federal Resource Conservation and Recovery Act (42 U.S.C. §6901 et seq.), all future amendments thereto, and all rules and regulations promulgated thereunder..

W. Multi-Family Dwelling. "Multi-Family Dwelling" means either (i) any building or lot containing four or more Dwelling Units, or (ii) any building or lot containing two or more Dwelling Units which Grantee determines (and City agrees) must receive Solid Waste Handling Services through the use of shared Bins, since they are not reasonably able to receive individualized Solid Waste Handling Service through the use of Carts or Customer provided Containers. Any ambiguity as to whether a Customer's Premises qualifies as a Single Family Dwelling or Multi-Family Dwelling shall be resolved by the City Manager whose decision shall be final.

X. Municipal Code. "Municipal Code" shall mean City of Highland's Municipal Code.

Y. Organics/Organic waste. "Organics" or "Organic waste" shall mean food waste, green waste, landscape and pruning waste, nonhazardous wood waste, and food-soiled paper waste that is mixed in with food waste.

Z. Person. "Person" shall mean any individual, firm, association, organization, partnership, corporation, business trust, joint venture, the United States, the State of California, the County of San Bernardino, towns, cities, and special purpose districts.

AA. Premises. 'Premises" shall mean any land, building, and/or structure within the City Limits where Solid Waste is generated or accumulated.

BB. Recyclable Material. "Recyclable Material" or "Recyclables" shall mean that Solid Waste discarded within the Franchise Area which is capable of being recycled.

CC. Residential Premises. "Residential Premises" shall mean all premises upon which Dwelling Units exist. Notwithstanding any provision to the contrary herein, in the Municipal Code, or otherwise, for purposes of this Agreement Premises upon which hotels, and motels are operated, and Premises upon which four or more Dwelling Units exist shall be deemed to be Commercial Premises.

DD. Rolloff Box. "Rolloff Box" means Solid Waste Collection Containers of 10-yards or larger, including compactors.

EE. Single Family Dwelling. "Single Family Dwelling" means a building or lot containing one Dwelling Unit, and for purposes of this Agreement includes buildings and lots with more than one Dwelling Unit where such Dwelling Units are determined by the City to be reasonably able to receive individualized Solid Waste Handling Service and the number of Dwelling Units on the premises is less than four (4). Any ambiguity as to whether a Customer's Premises qualifies as a Single Family Dwelling or Multi-Family Dwelling shall be resolved by City.

FF. Solid Waste. "Solid Waste" shall mean and include all discarded putrescible and nonputrescible solid, semisolid, and liquid wastes, including garbage, trash, Refuse, rubbish, construction waste, industrial waste, commercial Solid Waste, Bulky Items, and any other discarded solid, semisolid, and liquid waste permitted to be disposed of at a Class III landfill and which are included within the definition of "Nonhazardous Solid Waste" set forth in the California Code of Regulations, as it may be amended from time to time. Solid Waste does not include hazardous (Class 1) waste, low-level radioactive waste, untreated medical waste, or Special Wastes as defined herein.

GG. Solid Waste Handling Services. "Solid Waste Handling Services" means the Collection, transfer, transport, recycling, processing, and disposal of Solid Waste.

HH. Special Wastes. "Special Wastes" shall mean wastes other than Solid Waste including sewage, sludge, industrial sludge, asbestos, auto bodies, tires, used motor oil, hazardous waste, animal waste, explosive substances, radioactive materials, and other materials which may not be disposed of at a Class III landfill or which require special handling.

II. Temporary Service. "Temporary Service" shall mean Solid Waste Handling Services provided by Grantee on an as-needed and temporary basis to any Premises within the City in conjunction with construction, demolition, cleanup or other projects, and by use of temporarily placed Bins or Rolloff Boxes.

JJ. Term. "Term" shall have the meaning ascribed in Section 8 of this Agreement.

KK. Transform. "Transform" means incineration, pyrolysis, distillation, gasification, or biological conversion. Transformation does not include composting.

LL. Universal Wastes. Universal wastes are hazardous wastes that are more common and pose a lower risk to people and the environment than other hazardous wastes. (see California Code of Regulations, Div. 4.5, chapter 23.) They include, for example; mercury thermostats, switches and thermometers; batteries; fluorescent and high-intensity lamps; nonempty aerosol cans; certain consumer electronic devices; and cathode ray tubes such as those found in television and non-flat monitors.

MM. Wastestream. "Wastestream" means all Solid Waste and Recyclable Materials collected by Grantee pursuant to this Agreement or delivered by any Person to the Materials Recovery Facility.

SECTION 3. ACCEPTANCE AND WAIVER.

Grantee agrees to be bound by and comply with all the requirements of Municipal Code Chapter 8.12 and this Franchise Agreement. Grantee waives Grantee's right to challenge the terms of this Franchise Agreement and Municipal Code Chapter 8.12 under Federal, State or local law, or administrative regulation, as such laws and regulations, exist as of the date or execution of this Agreement, or as the same may be amended in the future. Grantee waives any right or claim to serve the City or any part of the City under any prior grant of franchise, contract, license, or permit issued or granted by any governmental entity including any right under Section 49520 of the Public Resources Code.

SECTION 4. FRANCHISE AREA.

The Franchise Area granted by this Franchise Agreement shall be all residential, commercial, industrial, and construction premises located within the corporate boundaries of the City of Highland, as they now or may hereafter exist.

SECTION 5. SERVICES PROVIDED BY GRANTEE.

A. General. Grantee shall provide the collection, transportation, recycling, green waste composting, and disposal of Solid Waste and construction debris and shall provide temporary bin/rolloff box services within the Franchise Area in accordance with the terms of this Franchise Agreement and Municipal Code Chapter 8.12. These services shall be provided according to the Schedule of Rates in Exhibit "A", except as may be modified by the terms of this Agreement and by resolution of the City Council.

B. Automation. Grantee shall continue to operate an automated collection method of all Residential Solid Waste, Green Waste and recyclables. Failure to operate all automated all residential routes continuously shall be considered a material breach of this Franchise Agreement.

C. Single Family Residential.

1. Weekly Service. Once each week Grantee shall collect the Solid Waste, compostables, and recyclables (except Bulky Items and household hazardous waste) which have been placed, kept or accumulated in containers at single family residences within the Franchise Area and placed at curbside prior to Grantee's normal weekly collection time. All Solid Waste, compostables, and recyclables must be placed within containers, at curbside, without obstructions, so as to permit collection. City agrees to use its best efforts to enforce parking and other ordinances so as to facilitate this curbside collection system. Grantee may negotiate special pickup procedures, above and beyond the normal services described above, with customers for an additional fee in an amount provided in Exhibit "A". Grantee shall be prohibited from providing permanent or temporary Bin Containers to residential customers unless Grantee has verified that customer has complied with the requirements of Municipal Code Chapter 8.12, Section 8.12.350 regarding an "Exception to Container Placement for Residential Use."

(2) Bulky Item Services. Grantee shall provide temporary Bin Rolloff Box services to customers for numerous items from annual cleanups, moving, extensive yard work, minor construction projects, etc. according to the rate schedule in Exhibit "A" as that rate schedule may be amended by the City Council.

Grantee shall provide collection at the curbside on demand from residential unit subscribers four (4) times per calendar year to each residential customer in the City for Bulky Items. The Grantee shall provide such on demand service during a designated week of each quarter scheduled by the City and Grantee. Customer requests for such service may be done in person, over the telephone, or in writing. Grantee shall require customer to request Bulky Item pick-up service no later than Wednesday of the week prior to the scheduled service week. Collection of waste materials such as dirt, rock, concrete, and asphalt are not included in or required of Grantee for this service. Bulky Items shall not exceed five (5) items per collection. Grantee may bill any customer for services in excess of the four (4) free collections or in excess of five (5) items, in accordance with the approved rates.

(3) Mobile -Household Hazardous Waste Collection Program. At least annually, the Grantee will participate with the County of San Bernardino in a Mobile Household Hazardous Waste Collection Program designed to collect not only non-permit required household hazardous wastes but also permit required household

hazardous wastes, e.g., pesticides, herbicides, oil base paint, etc. These County and Grantee roundups should be coordinated in an effort to provide all residents with non-permit required and permit required roundups annually. If the Household Hazardous Waste Program is discontinued or modified by San Bernardino County, the Grantee may be required, at City's request, to operate a similar program under terms and conditions negotiated with the City, by amendment to Exhibit "A".

(4) Public Education Materials. Grantee shall produce, keep current, and provide public education materials specifically outlining the Bulky Item pickups, Household Hazardous Waste roundups, Recycling and Recyclable items and Green Waste programs. These materials shall be distributed to the residents on a minimum quarterly basis by direct mailing with customer invoices, or more frequently as designated by City. All public education materials shall be approved by the City Manager prior to the distribution. Grantee shall provide said public education materials to the City for their distribution.

D. Commercial Industrial, and Multi-Family Residential.

(1) Multi-Family Weekly Service. Not less often than once per week, and more frequently if required to handle the waste stream of the premises where the Bins are located, Grantee shall collect the Solid Waste (including Bulky Items which have been placed in a closed bin), compostables, and recyclables (except household hazardous waste) which have been placed for collection in Solid Waste or recycling Bins.

(2) Bulky Item Services. Annually, Grantee shall, in response, to written request by the City Manager, deliver and collect roll-off containers for use in multifamily neighborhood Bulky Item clean-up programs at no charge. These services shall consist of a single collection day beginning at 9:00 a.m. and ending at 5:00 p.m. The City shall notify Grantee in writing not less than thirty (30) calendar days prior to the date of the service. The notice to the Grantee shall specify the date of delivery and collection of the roll-off containers, the location(s) for delivery, and the number and size of the roll-off containers to be delivered.

(3) Commercial and Industrial Weekly Service. Not less often than once per week, and more frequently if required to handle the waste stream of the premises where the Bins are located, Grantee shall collect the Solid Waste, compostables, and recyclables which have been placed for collection in Solid Waste or recycling Bins.

(4) Wastestream Audits. During the first year of this Agreement and at least bi-annually during the term of this Agreement, Grantee shall conduct a wastestream audit of all multi-family and commercial accounts to verify that maximum diversion of Solid Waste is being achieved. Annually, Grantee shall provide a report to City containing at the minimum, account name, address, percentage of diversion and any changes and/or suggestions due to the audit .

E. Construction and Temporary Bin/Rolloff Box Services. Grantee shall provide construction and temporary bin/Rolloff Box services using rates reflected in Exhibit "A", as those rates may be amended by resolution of the City Council.

F. Diversion Programs.

(1) The Grantee shall conduct Diversion Programs in the Franchise Area in accordance with the City's Source Reduction and Recycling Element and current SB 1066 Extension. If at any time during the term of this Agreement the City must enter into any new agreement and/or plan for increased diversion of Solid Waste, the Grantee shall provide the additional programs as necessary. The City will give Grantee the opportunity to comment on any amendments and/or additions to the existing Diversion Programs conducted in the City.

(2) Within sixty (60) days of the effective date of this Agreement, Grantee shall present a proposal for the City's review and approval to provide additional or expanded diversion services consistent with the current statutory and regulatory mandates including those applicable to green waste, organic materials, construction and demolition waste and residential and commercial recycling. The proposal shall contain a complete description of the following:

a. Collection methodology to be employed (equipment, manpower, etc.).
b. Equipment to be utilized (vehicle number, types, capacity, age, etc.).
c. Labor requirements (number of employees by classification).
d. Type of materials Containers to be utilized.
e. Provision for program publicity/education/marketing.
f. Projection of the annual financial results of the program's operations in an operating statement format including documentation of the key assumptions underlying the projections and the support for those assumptions.

The Grantee shall be entitled to a reasonable adjustment in its compensation, subject to the approval of the City Council for providing any additional or modified services the City or

applicable State law may require pursuant to this Section 5F(2) based on costs that exceed the current rate component allocations.

(3) Bulky Items Collected pursuant to this Agreement may not be landfilled until the following hierarchy of diversion efforts has been followed by Grantee:

a. Reuse as is (if energy efficient)
b. Disassemble for reuse or Recycling
c. Recycle, Transformation, other means of diversion
d. Disposal

The disposition of Bulky Items shall be tracked by Grantee and this information shall be included in Grantee's quarterly reports to City.

G. Collection on Holidays. If the day of collection on any given route falls on a Holiday observed by the landfill or other lawful disposal site to which refuse or debris collected within the Franchise Area is taken for disposal, or recycling facility to which recyclables are taken, Grantee shall provide collection for such route on the workday next following such Holiday and shall not provide collection on such Holiday, except that Grantee shall not be required to provide collection on New Year's Day, Thanksgiving Day, or Christmas Day.

H. Additional Services. The following additional services are hereby provided to City, free of charge, by Grantee:

(1) Grantee shall provide Rolloff Boxes to any non-profit group, e.g. Boy Scouts, Girl's Club, churches, Earth Clubs, etc., free of charge, for the express purpose of the group collecting recyclable materials. Grantee shall deliver said materials to a recycler of the group's choice and remit all revenues received to the group less the Grantee's transportation cost.

(2) Grantee shall clean up litter in the immediate vicinity of any Solid Waste storage area, including the areas where containers are placed for collection, when Grantee has caused the litter. Grantee shall clean out any overflowing' Bins or enclosures within twenty-four (24) hours of notification by City, free of charge to the City. Grantee shall provide the City Manager the identification of continual problems in customer Bins or enclosures.

(3) Grantee shall begin pickup of all Christmas trees on the first scheduled pickup day after New Year's Day and shall continue pickup of Christmas trees on scheduled pickup days through January 12. The trees shall be diverted from the landfill, either by deposit at a composting facility, a tree farm or nursery, or a

grinding operation, without additional charge to the customer or to the City.

(4) Grantee, at City's sole option, shall provide refuse collection and recycling to the following locations ("City Facilities") within the Franchise Area, at no charge to City or the entities listed:

(a) City Fire Stations,

(b) City Police Stations, and

(c) City Hall, City Buildings, Public Works Yard, and City Parks.

(5) Grantee, at City's sole option, shall collect a monthly fee, set by City Council, for the City's Annual National Pollutant Discharge Elimination System permit.

(6) Grantee, at City's sole option, shall collect a monthly fee, set by City Council, for the City's Household Hazardous Waste Program.

(7) Grantee will mail notices and/or newsletters from the City on a quarterly basis at no charge, provided the sizes of the notices/newsletters are compatible with Grantee's custom mailing envelope.

(8) Grantee, at City's sole option, shall provide refuse collection and recycling for the following Community Events, at no charge to City or entities listed:

(a) Monthly Highland Improvement Team (HIT) clean ups within the Franchise Area;

(b) Annual Run through Highland sponsored by the YMCA;

(c) Highland portion of the annual Redlands Bicycle Classic;

(d) Annual Highland Citrus Harvest Festival; and

(e) City sponsored or co-sponsored parades.

(9) If the City determines that there are not sufficient local buy back centers available to the City, Grantee will, through written direction by the City Manager, establish and operate a Buy Back Center limited to collection of California Redemption Value items. This center shall be in operation within six (6) months after receiving approval from the State of California, and shall be continuously operated for as long as the State of California

underwrites a value redemption program or the term of this agreement, whichever terminates first.

(10) Grantee shall provide clean up services in Right-of-Way areas within the City as per Exhibit B.

(11) Grantee shall provide E-Waste Collection at City Facilities.

I. Special Wastes. Grantee may, but is not required to, provide such collection, transportation, and disposal services for special wastes. Grantee may provide such services for special wastes if contracted to do so by customers under separate written contracts negotiated between Grantee and the customer generating such special wastes. A schedule of fees for these special waste services shall be approved by the City Manager.

J. Street sweeping. Grantee shall continue to provide all labor, materials, equipment and permits required to conduct public street sweeping services in accordance with accepted standards for municipal street cleaning. The term "curb" shall mean the paved area between the normal curb line of a roadway or the median face, whether an actual curb line exists or not. The term debris shall mean all materials normally picked up by a mechanical sweeper, such as sand, glass, paper, cans, rocks, leaves, and other materials. Failure to provide efficient and effective street sweeping services shall be considered a material breach of this Franchise Agreement.

(1) Weekly Service. Grantee shall sweep and remove all debris from all commercial, industrial, and residential public streets including all curbs and medians, and future areas obtained through annexation. Commercial and industrial streets shall be swept in accordance with a schedule prepared by City. Residential streets shall be swept on the following day after the area's designated refuse collection day.

(2) Public Education. Through the public education program, residents shall be encouraged not to park on residential streets on the day scheduled for Solid Waste curbside and street sweeping services. City may, at City's sole discretion, implement no parking zones, with or without a violation system; on scheduled Solid Waste curbside and street sweeping days if the public education program is deemed ineffective and the mechanized refuse collection and street sweeping services are adversely affected.

(3) Proper Cleaning. When necessary for proper cleaning, Grantee shall make more than one pass on a street without extra charge. Grantee shall immediately respond when notified by City Manager to re-sweep unsatisfactory areas at no charge. Grantee will not be

required to make more than one pass on a street when there are obstructions hindering the sweeping.

(4) Hours. Sweeping residential streets is authorized between the hours of 6:00 A.M. and 6:00 P.M., and commercial and industrial streets shall be swept between the hours of 12:01 A.M. and 6:00 A.M., Monday through Saturday. During a holiday week, the routes that are scheduled for Saturday collection are not to be swept that week but are to resume the normal sweeping schedule the following week. In the event of inclement weather, Grantee shall notify City Manager when Grantee is prevented from performing effective sweeping services due to inclement weather. Sweeping services deferred due to inclement weather shall be completed the next regularly scheduled sweeping date, weather permitting.

(5) Disposal. Grantee shall dispose of all debris collected by hauling the same to legally established disposal areas. Transfer points for storage of debris must be approved by the City Manager. Every effort shall be taken by Grantee to legally divert, as much as possible, the debris destined for the disposal at the landfill. Grantee shall make arrangements with the local water authority for use of fire hydrants to obtain water necessary for the operation. Neither debris disposal costs nor water costs shall be charged to City. All collection and disposal shall be in compliance with City's National Pollutant Discharge Elimination System permit(s)

(6) Additional Services. Street sweeping before and after two (2) City sponsored or co-sponsored events are to be provided at no additional cost. Any additional sweeping services requested by City that are above and beyond that which is described above shall be billed to the City at the cost of the Grantee plus a ten percent (10%) Administration fee per hour.

(7) On Call Services. Grantee shall provide ten (10) on call response street sweeping events per year to the City, free of charge.

K. Non-Collection Notices. When any refuse or debris is deposited for collection is not collected by Grantee, Grantee shall have a non-collection notice securely attached to the customer's containers or on the door to customer's premises indicating the reasons for the refusal to collect refuse or debris.

L. No Commingling. Grantee shall not commingle, in the collection vehicles or otherwise, any refuse with any recyclables or green waste. Provided, however, Grantee shall not be deemed to have violated this section where such material were commingled prior to collection by Grantee.

M. News Media Relations. Grantee shall notify the City Manager by telephone followed by facsimile of all requests for news media interviews related to the services within twenty-four (24) hours of Grantee's receipt of the request. Before responding to any inquiries involving controversial issues or any issues likely to affect participation or customer perception of services, Grantee will discuss Grantee's proposed response with City.

N. Transformation.

(1) Grantee acknowledges that AB 939 requires Solid Waste diversion from landfill disposal and that "transformation," provides for a maximum ten percent (10%) diversion credit towards meeting the fifty percent (50%) diversion goal.

(2) To the extent possible, Grantee shall not process by means of transformation any recyclables or green waste materials targeted for collection through City's recycling and green waste collection programs, nor shall Grantee ship, transport, deliver, or otherwise make available any such recyclables or green waste to any person for the purpose of transformation, without the express prior written authorization of the City Manager. However, if residue from any processing facility is disposed through transformation, Grantee will provide City with the data to support diversion credit, if any.

(3) Grantee will provide City with the data to support diversion credit from transformation.

(4) If at any time during the term of this Agreement the California State. Legislature amends the percentage of credit that the City can obtain through transformation then Grantee shall make all reasonable efforts to obtain the new diversion percentage credit.

O. Staff Position. Grantee shall fund the cost of a Code Compliance Staff Position in the Public Services Division of the City in accordance with the City's salary schedule (salary and benefits) for a Code Compliance Officer, to address solid waste program compliance, during the entire Term of this Agreement. Actual cost shall be billed by the City to the Grantee each quarter in arrears.

P. Tracking System. Within sixty (60) days of the effective date of this Agreement, Grantee shall provide a web based construction debris tracking system.

Q. Overflowing Bin Program. Within sixty (60) days of the effective date of this Agreement, Grantee shall present a proposal for an overflowing Bin Program.

R. Emergency Service Plan. Within sixty (60) days of the effective date of this Agreement, Grantee shall provide the City with an Emergency Service Plan.

S. New Customer Package. Grantee shall distribute a brochure to each Residential Customer that describes, at a minimum, the services available, billing and payment procedures and the City's Diversion Programs. Grantee shall submit to City for review and approval of the brochure not later than (120) days after the beginning of the Term.

SECTION 6. FRANCHISE FEES.

Grantee shall pay to City, a franchise fee equal to ten percent (10%) based on Grantee's annual Gross Receipts each year, or portion thereof, during the entire Term of this Agreement, (the "Franchise Fee"). Franchise Fee shall be paid to City quarterly, and payable by the end of the month following the end of each calendar quarter. Should any such due date fall on a weekend or holiday in which the City's business offices are closed, payment shall be due on the first day thereafter in which the City's business offices are open. The Franchise Fee due hereunder shall also apply to Gross Receipts of Grantee collected after the expiration of the Term hereof relating to Grantee's performance during the Term hereof. Franchise Fees shall be accompanied by a statement certified by an officer of Grantee attesting to the accuracy of the amounts paid, and setting forth the basis for their calculation in a manner acceptable to City.

SECTION 7. CASH BOND: INSURANCE COVERAGE.

A. Cash Bond. Contemporaneously with the execution of this Franchise Agreement, the Grantee shall deposit a cash bond in the sum of one twelfth of the estimated annual franchise fee, adjusted annually, in an interest bearing account for the benefit of the Grantor. The cash bond shall be on terms acceptable to the City Attorney. The cash bond shall serve as security for the faithful performance by Grantee of all provisions and obligations of this Franchise Agreement.

(1) After thirty (30) days following Grantee's failure to pay the City an amount owing under this Franchise Agreement, the cash bond maybe assessed by the City upon five (5) days prior written notice to the Grantee for purposes including, but not limited to:

(a) Failure of Grantee to pay the City sums due under the terms of the Franchise Agreement.

(b) Reimbursement of costs borne by the City to correct Franchise Agreement violations not corrected by Grantee, after due notice.

(c) Monetary remedies or damages assessed against Grantee due to breach of the Franchise Agreement.

(2) The Grantee shall deposit a sum of money sufficient to restore the cash bond to the original amount within thirty (30) days after notice from the City that any amount has been withdrawn from the cash bond.

B. Insurance Coverage. Contemporaneously with execution of this Franchise Agreement, the Grantee shall deposit copies of insurance policies or endorsements evidencing the existence of policies of insurance required pursuant to this Franchise Agreement.

C. City Business License. The Grantee shall annually obtain a City Business License to operate in the City, and Grantee shall pay to City the business license fee as established by the City Council.

SECTION 8. TERM AND EXTENSIONS.

This Franchise Agreement shall continue for a period of twenty (20) years from the effective date hereof. Beginning in year ten (10) of this Franchise Agreement commencing on August 1, 2028 and annually thereafter, the term of this Agreement shall be extended for an additional one year, unless within thirty (30) days prior thereto either the City or the Grantee gives written notice of non-renewal to the other party. In the event such a notice is given at any such anniversary date, there shall be ten (10) years remaining on the term of this Agreement and such ten (10) year period may not be reduced for any reason except termination for default.

SECTION 9. FRANCHISE TRANSFERRABLE: CITY CONSENT REQUIRED.

A. The franchise granted by this Franchise Agreement shall not be transferred, sold, hypothecated, sublet, or assigned, nor shall any of the rights or privileges herein be hypothecated, leased, assigned, sold, or transferred, either in whole or in part, nor shall title thereto, either legal or equitable, or any right, interest, or property therein, pass to or vest in any person, except the Grantee, either by act of the Grantee or by operation of law, without the prior written consent of the City expressed by Resolution. Transfer or assignment of this franchise in whole or in part, without the consent of City shall void this franchise agreement.

B. If the Grantee transfers the franchise prior to obtaining City consent, all of the profits or twenty-five percent (25%) of the Gross Operator Receipts, from the date of transfer until the date of City consent, whichever is greater, shall be returned to the City and the City shall have the absolute right to terminate the Franchise Agreement without notice.

C. The City shall not unreasonably withhold its consent to a transfer of the franchise granted by this Franchise Agreement. The City may impose conditions of approval on a Franchise Agreement transfer, including, but not limited to conditions requiring acceptance of amendments to Municipal Code Chapter 8.12 and this Franchise Agreement, and the payment of a transfer fee to the City.

D. City consent is also required for any change in control of Grantee. "Change in control" shall mean any sale, transfer, or acquisition of Grantee. Grantee is a corporation, and any acquisition of more than twenty-five percent (25%) of Grantee's voting stock by a person, or group of persons acting in concert, who already owns less than 50% of the voting stock, shall be deemed a change in control.

E. Any change in control, as defined in D, above, of the Grantee occurring without prior City approval shall constitute a material breach of this Franchise Agreement.

SECTION 10. FRANCHISE TRANSFER: FEES

A. Any application for a franchise transfer or approval of a change in control of Grantee shall be made in a manner prescribed by the City Manager. The application shall include a transfer fee to cover the cost of all direct and indirect administrative expenses including consultants and attorneys, necessary to adequately analyze the application and to reimburse City for all direct and indirect expenses. In addition, the Grantee shall reimburse the City for all costs not covered by the transfer fee. Bills shall be supported with evidence of the expense or cost incurred. The applicant shall pay such bills within thirty (30) days of receipt.

B. These franchise transfer fees are over and above any franchise fees specified in this Franchise Agreement.

SECTION 11. IMPOSITION OF DAMAGES OR TERMINATION

A. If the City Manager determines that the Grantee's performance pursuant to this Franchise Agreement has not been in conformity with reasonable industry standards which are obtained in similar cities in Southern California, the provisions of this Franchise Agreement, the requirements of Highland Municipal Code Chapter 8.12 the requirements of the California Integrated Waste Management Board, including, but not limited to, requirements for source reduction and recycling (as to the waste stream subject to this Franchise Agreement) or any other applicable Federal, State, or local law or regulation, including but not limited to the laws governing transfer, storage, or disposal of special wastes, the City Manager may advise Grantee in writing of such deficiencies. The Manager may, in such written instrument, set a reasonable time within which correction of all such deficiencies is to be made. Unless otherwise specified, a reasonable time for correction shall be sixty (60) days from the receipt by the Grantee of such written notice. The City Manager shall review the Grantee's response and refer the matter to the City Council or decide the matter and notify the Grantee of that decision, in writing. A decision or order of the City Manager shall be final and binding on Grantee if the Grantee fails to file a "Notice of Appeal" with the City Manager within thirty (30) days of receipt of the City Manager's decision. Within ten (10) working days of receipt of a Notice of Appeal, the City Manager shall either refer the appeal to the City Council for proceedings in accordance with Section 12 C-D, below, or refer the matter to a hearing office as provided in Section 12, below.

B. The City Council, in such case, may set the matter for hearing. The City Council shall give Grantee, and any other person requesting the same, fourteen (14) days written notice of the time and place of the hearing. At the hearing, the City Council shall consider the report of the City Manager indicating the deficiencies,

and shall give the Grantee, or its representatives and any other interested person, a reasonable opportunity to be heard.

C. Based on the evidence presented at the public hearing, the Council shall determine by Resolution whether the Franchise Agreement should be terminated or liquidated damages imposed. If based upon the record, the City Council determines that the performance of Grantee is in breach of any material term of this Franchise Agreement or any material provision of any applicable Federal, State, or local statute or regulation, the city Council, in the exercise of its sole discretion, may terminate forthwith, the Franchise Agreement or impose liquidated damages, as defined below. The decision of the City Council shall be final and conclusive, subject to referral of the matter for an administrative hearing pursuant to Section 12, below. Grantee's performance under its franchise is not excused during the period of time prior to the City Council's final determination as to whether such performance is deficient.

D. This right of termination or to impose liquidated damages is in addition to any other rights of City upon a failure of Grantee to perform its obligations under this Franchise Agreement.

E. The City further reserves the right to terminate Grantee's franchise or impose liquidated damages in the event of any of the following:

(1) If the Grantee practices, or attempts to practice, any fraud or deceit upon the City.

(2) If the Grantee becomes insolvent, unable, or unwilling to pay its debts, or upon listing of an order for relief in favor of Grantee in a bankruptcy proceeding.

(3) If the Grantee fails to provide or maintain in full force and effect, the worker's compensation, liability, indemnification coverage, or cash bond as required by the Franchise Agreement.

(4) If the Grantee willfully violates any orders or ruling of any regulatory body having jurisdiction over the Grantee relative to this Franchise Agreement, provided that the Grantee may contest any such orders or rulings by appropriate proceedings conducted in good faith, in which case no breach of the franchise shall be deemed to have occurred.

(5) If the Grantee ceases to provide collection services as required under this Franchise Agreement over all or a substantial portion of its Franchise Area for a period of seven (7) days or more, for any reason within the control of the Grantee.

(6) If the Grantee willfully fails to make any payments required under the Franchise Agreement and/or refuses to provide City with

required information, reports, and/or test results in a timely manner as provided in the Franchise Agreement.

(7) Any other act or omission by the Grantee which materially violates the terms, conditions, or requirements of this franchise, Municipal Code Chapter 8.12, the California Integrated Waste Management Act of 1989, as it may be amended from time to time or any order, directive, rule, or regulation issued thereunder and which is not corrected or remedied within the time set in the written notice of the violation or, if the Grantee cannot reasonably correct or remedy the breach within the time set forth in such notice, if the Grantee should fail to commence to correct or remedy such violation within the time set forth in such notice and diligently effect such correction or remedy thereafter.

F. Liquidated Damages.

(1) The City finds, and the Grantee agrees, that as of the time of the execution of this Franchise Agreement, it is impractical, if not impossible to reasonably ascertain the extent of damages which shall be incurred by the City as a result of a material breach by Grantee of its obligations under this Franchise Agreement. The factors relating to the impracticability of ascertaining damages include, but are not limited to, the fact that: (i) substantial damage results to members of the public who are denied services or denied quality or reliable service; (ii) such breaches cause inconvenience, anxiety, frustration, and deprivation of the benefits of the Franchise Agreement to individual members of the general public for whose benefit this Franchise Agreement exists, in subjective ways and in varying degrees of intensity which are incapable of measurement in precise monetary terms; (iii) that services might be available at substantially lower costs than alternative services, and the monetary loss resulting from denial of services or denial of quality or reliable services is impossible to calculate in precise monetary terms; and (iv) the termination of this Franchise Agreement for such breaches, and other remedies are, at best, a means of future correction and not remedies which make the public whole for past breaches.

(2) Accordingly, the City Council may, in its discretion, assess liquidated damages not to exceed the sum of Seven Hundred and Fifty Dollars ($750.00) per day, for each calendar day that service is not provided by Grantee in accordance with this Franchise Agreement. The amount of the liquidated damages shall be increased by the past year's consumer price index for the San Bernardino Riverside area on March 1 and effective July 1 of each year. In addition, the Council may order the assessment against the

cash bond required by Section 7A, above, the termination of the Franchise Agreement, or both.

(3) The City finds, and the Grantee acknowledges and agrees that the above described liquidated damages provisions represent a reasonable sum in light of all the circumstances. Said liquidated damages sums shall be applicable to each business day of delay during which Grantee has been found by the City Council to be in material default pursuant to this Section. The Grantee shall pay any liquidated damages assessed by the City Council within ten (10) days after they are assessed. If they are not paid within the ten (10) day period, the City may withdraw them from the security fund established by the cash bond required by Section 7A, above, order the termination of the franchise granted by this Franchise Agreement, or both.

G. Cooperation During Transition. In the event Grantee's early termination of this Franchise Agreement, Grantee shall cooperate fully with City and any subsequent grantee(s) to assure a smooth transition of services described in this agreement, including transfer of records (including but not limited to computer data, files, and tapes); complete routing information, route maps, vehicle fleet information, and customers billing lists; providing other reports and data required by this agreement; and coordinating with City and any subsequent grantee(s) with respect to exchanging containers. With respect to the exchange of container, if the Grantee provided containers, Grantee shall not remove a container from any customer's premises until the earlier of: 1) the date replacement containers are provided to the customer, or 2) three (3) months after the termination of this agreement. Such obligations of Grantee shall survive the termination of this agreement.

SECTION 12. ADMINISTRATIVE HEARING PROCEDURES.

A. Should Grantee contend that the City is in breach of this Franchise Agreement, it shall file a written request with the City Manager for an administrative hearing on the allegation, within fourteen (14) days of the alleged breach or of Grantee's notice thereof.

B. If either the City Manager or the City Council refers a matter to a hearing officer, or if the Grantee should allege a breach of the franchise by the City, city and Grantee shall mutually agree on a hearing officer. If agreement is not reached within twenty (20) working days of the filing of the notice of appeal, then Grantee shall select the hearing officer from a list of three potential hearing officers who are retired California Superior Court judges or Appellate Court justices, none of whom are related to the parties, prepared by the City Manager and approved by the City Council.

C. The hearing shall be conducted according to California Code of Civil Procedure Section 1280, et seq. The exclusive venue shall be in San Bernardino County, California. A hearing officer to whom a matter is referred shall have the authority to 1) order the City or the Grantee to undertake remedial action to cure the breach and to prevent occurrence of similar breaches in the future; 2) assess damages and/or levy a penalty upon the Grantee consistent with the terms of this' Franchise Agreement; or 3) find there has been no breach. If the hearing officer finds there has been no breach, such a decision precludes the City from conducting a default hearing. For any occurrence or series of related occurrences, the penalty may be up to Five Thousand Dollars ($5,000.00). The amount of the penalty shall be reasonably related to the seriousness of the breach of the Franchise Agreement, and may be levied in addition to damages.

D. The party losing the hearing shall be liable for the hearing officer's fees.

E. Any failure of the Grantee to comply with the hearing officer's order shall be deemed a material breach of the Franchise Agreement, and may be grounds for termination of the Franchise Agreement.

F. The bearing officer shall commence the hearing within thirty (30) days of selection unless the parties and the hearing officer otherwise agree. Any party to the hearing may issue a request to compel reasonable document production from the other party. Disputes concerning the scope of document production and enforcement of document requests shall be subject to agreement by the parties, or if agreement is not reached within twenty (20) days of that document request, then by disposition by order of the hearing officer. Any such document request shall be subject to the proprietary rights and rights of privilege of the parties, and the hearing officer shall adopt procedures to protect such rights. Except as may be otherwise specifically agreed by the parties, no other form of pretrial discovery shall be available to the parties; provided that if either party notifies the hearing officer that a material violation of the franchise or rights in connection therewith is claimed by either party, the provisions of Code of Civil Procedure Section 1283.05 shall apply.

G. Neither party may communicate separately with the hearing officer after the hearing officer has been selected. All subsequent communications between a party and a hearing officer shall be simultaneously delivered to the other party. This provision shall not apply to communications made to schedule a hearing or request a continuance.

H. Until final decision is entered from the bearing officer proceeding under the foregoing provisions and the time for appeal or other post-judgment petition has expired, the imposition or enforcement of any penalties or sanctions provided in the Franchise Agreement and related to the subject matter of the hearing shall be stayed. The hearing officer may modify or cancel any proposed penalties or sanctions upon a finding that the party subject thereto acted with substantial justification or if the interest of justice so require.

I. Any party to a hearing may petition the Superior Court in San Bernardino County, California to confirm, correct, or vacate the award on the grounds stated in the General Arbitration Act. Any proceedings on appeal shall be in accordance with Code of Civil Procedures § 1294 and § 1294.2.

SECTION 13. CITY'S ADDITIONAL REMEDIES.

In addition to the remedies set forth in Section 11 and 12, above, City shall have the following rights and remedies:

A. To rent or lease equipment from Grantee at its fair and reasonable rental value for the purpose of collecting, transporting, recycling, composting, and disposing of Solid Waste and construction debris and providing temporary Bin/Rolloff Box services which Grantee is obligated to collect, transport, recycle, compost, and dispose of Solid Waste and construction debris and provide temporary Bin/Rolloff Box services pursuant to this Franchise Agreement, for a period not to exceed six (6) months, In the case of equipment not owned by Grantee, Grantee shall assign to City, to the extend Grantee is permitted to do so under the instruments pursuant to which Grantee possesses such equipment, the right to possess the equipment. If City exercises its rights under this Section, City shall pay to Grantee the reasonable rental value of the equipment so taken for the period of City's possession thereof;

B. The right to license others to perform the services otherwise to be performed by Grantee hereunder, or to perform such services itself; and

C. The right to obtain damages and/or injunctive relief. Both parties recognize and agree that in the event of a breach-under the terms of this Franchise Agreement by Grantee, City may suffer irreparable injury and incalculable damages sufficient to support injunctive relief, to enforce the provisions of this Franchise Agreement and to enjoin the breach thereof.

SECTION 14. RIGHTS OF CITY TO PERFORM DURING EMERGENCY.

A. Should Grantee, for any reason whatsoever, except the occurrence or existence of any of the events or conditions set forth in Section 26A, "Force Majeure," below, refuse or be unable to collect, transport, recycle, compost, and dispose of Solid Waste and construction debris and provide temporary Bin/Rolloff Box services any or all of the refuse, compostables, and recyclables which it is obligated under this Franchise Agreement for a period of more than seventy-two (72) hours, and if as a result thereof, debris, refuse, compostables, recyclables, and construction debris should accumulate in City to such an extent, in such a manner, or for such a time that the City Manager should find that such accumulation endangers or menaces the public health, safety, or welfare, then in such event City shall have the right, upon twenty-four (24) hour prior written notice to Grantee, during the period of such emergency, to temporarily take possession of any or all equipment and facilities of Grantee previously used in the collection, transportation,

recycling, composting, and disposal of Solid Waste and construction debris and provide temporary Bin/Rolloff Box services under this Franchise Agreement, and to use such equipment and facilities to collect, recycle, compost, and transport any or all debris, refuse, compostables, recyclables, and construction debris and provide temporary Bin/Rolloff Box services which Grantee would otherwise be obligated to collect, recycle, compost, transport, and dispose of Solid Waste and construction debris and provide temporary Bin/Rolloff Box services pursuant to this Franchise Agreement. Grantee agrees that in such event it shall fully cooperate with City to affect such a transfer of possession for City's use.

B. Grantee agrees that, in such event, City may take temporary possession of and use all of said equipment and facilities without paying Grantee any rental or other charge, provided that City agrees that, in such event, it assumes complete responsibility for the proper and normal use-of such equipment and facilities. City agrees that it shall immediately relinquish possession of all of the above mentioned property to Grantee upon receipt of written notice from Grantee to the effect that is able to resume its normal responsibilities under this Franchise Agreement.

SECTION 15. PRIVACY.

A. Grantee shall strictly observe and protect the rights of privacy of customers. Information identifying individual customers or the composition or contents of a customer's waste stream shall not be revealed to any person, governmental unit, private agency, or company, unless upon the authority of a court of law, by statute, or upon valid authorization of the customer. This provision shall not be construed to preclude Grantee from preparing, participating in, or assisting in the preparation of waste characterization studies or waste stream analyses which may be required by AB 939.

B. Grantee shall not market or distribute, outside the normal course of its business, mailing lists with the names and addresses of customers.

C. The rights accorded customers pursuant to this Section shall be in addition to any other privacy right accorded customers pursuant to Federal or State law.

SECTION 16. REPORTS AND ADVERSE INFORMATION.

A. Annual Reports. The City shall require that within sixty (60) days after the close of Grantee's fiscal year, the Grantee shall submit a written annual report, in an auditable form approved by the City, including, but not limited to, the following information:

(1) A summary of the previous year's (or, in the case of the initial report year, the initial year's) activities including, but not limited to, services begun or discontinued during the reporting year, and the number of customers for each class of service;

(2) A report, in a form satisfactory to the City, on the City's progress in meeting, and maintaining its ability to meet its goals, under AB 939, along with any recommended changes.

(3) A revenue statement, setting forth quarterly Franchise Fees and the basis for the calculation thereof, certified by an officer of the Grantee;

(4) A revenue statement setting forth quarterly revenue received from the sale of recyclables collected pursuant to this Agreement.

(5) A list of Grantee's officers and members of its board of directors.

(6) A list of stockholders or other equity investors holding five percent (5%) or more the voting interest in the Grantee and any subsidiaries unless Grantee is a public corporation whose annual reports are publicly available.

B. AB 939 Reporting. Grantee shall be responsible for the preparation of all reports required under AB 939. This shall include development of all data and reports required by the Integrated Waste Management Board. Reports will be prepared and delivered to the City in a form acceptable to the City.

C. Adverse Information. Grantee shall provide City two copies of all reports, or other material adversely affecting the Franchise Agreement, submitted by Grantee to the EPA, the California Integrated Waste Management Board, or any other Federal or State agency. Copies shall be submitted to City simultaneously with Grantee's filing of such matters with said agencies. Grantee's routine correspondence to said agencies need not be automatically submitted to City, but shall be made available to City upon written request, as provided in Section 24, below.

(1) The Grantee shall submit to City copies of all pleadings, applications, notifications, communications, and documents of any kind, submitted by the Grantee to, as well as copies of all decisions, correspondence, and actions by, any Federal, State, and local courts, regulatory agencies, and other government bodies relating specifically to Grantee's performance of services pursuant to this Franchise Agreement. Any confidential data exempt from public disclosure by State or Federal law shall be retained in confidence by the City and its authorized agents and City shall make every reasonable effort to ensure that it is not made available for public inspection, except that City shall not incur liability for its inadvertent disclosure of such information.

(2) Grantee shall submit to the City such other information or reports in such forms and at such times as the City may reasonably request or require.

(3) All reports and records required under this or any other section shall be furnished at the sole expense of the Grantee.

(4) A copy of each of Grantee's annual and other periodic public financial reports and those of its parent, subsidiary, and affiliated corporation and other entities, as the City requests, shall be submitted to the City within thirty (30) days after receipt of a request.

D. Street Sweeping Reports and Records. Grantee shall periodically prepare and submit to the City such reports concerning Grantee's performance of street sweeping services required by this Agreement as the City Manager shall require. Grantee shall keep such books and records as shall be necessary to perform the street sweeping services required by this Agreement and enable the City to comply with City's National Pollutant Discharge Elimination System permit(s). The City Manager shall have full and free access to such books and records at all reasonable times, including the right to inspect, copy, and make records and transcripts from such records.

E. Failure to Report. The refusal, failure, or neglect of the Grantee to file any of the reports required, or the inclusion of any materially false or misleading statement or representation made knowingly by the grantee in such report shall be deemed a material breach of the Franchise Agreement, and shall subject the Grantee to all remedies, legal or equitable, which are available to, the City under the Franchise Agreement or otherwise.

SECTION 17. ANNUAL REVIEW OF PERFORMANCE, QUALITY OF SERVICE, AND SYSTEM AND SERVICE REVIEW.

A. At City's sole option, within ninety (90) calendar days of the first anniversary of the effective date of this Franchise Agreement, and each year thereafter throughout the term of the Franchise Agreement, City may hold a public hearing at which the Grantee shall be present and shall participate, to review the Grantee's performance and quality of service. The reports required by this Franchise Agreement regarding customer complaints shall be utilized as the basis for review. In addition, any customer may submit comments or complaints during the review meetings, either orally or in writing, and these shall be considered.

B. Within thirty (30) calendar days after the conclusion of the public hearing, City may issue a report with respect to the adequacy of performance and quality of service. If any noncompliance with the franchise is found, City may direct Grantee to correct the inadequacies in accordance with Sections 11 and 12, above.

C. At City's sole option, City may hold a public hearing, at which the Grantee shall be present and shall participate, to review the refuse collection and recycling system and services.

D. Annually, and at any time after receiving notice from the City, the Grantee shall, within sixty (60) calendar days, submit a report to City indicting the following:

(1) All refuse collection, composting, and recycling services reported in refuse collection, and recycling industry trade journals that are being commonly provided on an operational basis, excluding tests and demonstrations, to communities in the United States with comparable populations, that are not provided to City; and

(2) Changes recommended to improve the City's ability to meet the goals of AB 939 and any subsequent Legislation.

(3) Any specific plans for provision of such new services by the Grantee, or a justification indicating why Grantee believes that such services are not feasible for the Franchise Area.

(4) A report on the value or recyclables, the revenue obtained through the sale of recyclables, and the expense of collecting and transporting the recyclables.

E. Topics for discussion and review at the system and services review hearing shall include, but shall not be limited to, services provided, feasibility of providing new services, application of new technologies, customer complaints, rights of privacy, amendments to the Franchise Agreement, developments in the law, new initiatives for meeting or exceeding AB 939 goals and regulatory constraints.

F. City and the Grantee may each select additional topics for discussion at any systems and services review hearing.

G. Not later than sixty (60) days after the conclusion of each system and service review hearing, City shall issue a report. The report shall include a listing of any refuse collection, and recycling services not then being provided to City that are considered technically and economically feasible by City. City may require Grantee to provide such services within a reasonable time, for reasonable rates and compensation.

SECTION 18. COMPENSATION

A. Grantee Rates. Grantee shall provide the services described in this Franchise Agreement in accordance with the rates fixed by City from time to time, all as described as set forth in the Exhibit "A", "Schedule of Rates", as those rates may be amended by resolution of City Council.

B. Modification and Adjustment of Rates. Except as provided in Exhibit "A", the rates set forth on Exhibit "A" shall remain in effect until adjusted by City by a Resolution of the City Council.

C. Basis for Adjustment of Rates and Fees. Based on a finding that revenues from sales of recyclables have been increased or decreased, upon sixty (60) days' notice to Grantee of the proposed change in rates, City Council may adopt a resolution adjusting rates proportionate to the increased or decreased cost or sales of recyclables.

D. Notice of Rate Increases. The Grantee shall provide the City and customers, written notice of the implementation of changes in any of its rates and charges which are not subject to regulation by the City. The notice shall include a statement of the reasons for the rate increase.

E. Resolution of Disputes Regarding Rate Adjustments. Any dispute regarding the Annual Rate Adjustment and Landfill Tipping Fee adjustment, or the computation thereof, described in Exhibit "A", or any other dispute regarding Grantee's reimbursement for fees, special services, or extraordinary costs described in Exhibit "A", shall be decided by the City Manager, or referred by the City Manager to the City Council, or to a hearing officer as provided in Section 12 above. The rates in effect at the time such dispute is submitted to the City Manager, City Council, or a hearing officer shall remain in effect pending resolution of such dispute. The effective date of any dispute resolution, whether retroactive or prospective, shall reasonably be determined by the City Manager, City Council, or the hearing officer, as appropriate.

F. Billing and Payment.

(1) Residential Customers. The City shall conduct proceedings as required by law to place the Solid Waste Services charge for Residential Premises on the property tax rolls beginning the fiscal year 2018-2019 and continuing thereafter. Any administrative fee or charge on the property tax rolls incurred due to the placement of the Solid Waste Services charge shall not be billed to or borne by any residential customer. Payment shall be made by City to Grantee within thirty (30) days after the City's receipt of revenue from the tax rolls for Solid Waste Services from the County Tax Collector. If, for any reason, billing for a Customer at a Residential Premises is not placed on the tax rolls as contemplated by the parties herein, such Customer shall be billed for services by Grantee in the same manner as other Customers, as set forth herein below. The maximum rate Grantee may charge Customers at a Residential Premises that are billed "directly" rather than through the tax rolls shall be as indicated on the attached Exhibit A.

(2) Commercial, Industrial, Construction, and Multi-Family Residential Customers. In connection with any Customer not billed on the County tax rolls for services provided hereunder, Grantee shall provide itemized bills for Solid Waste Handling Services, distinctly showing charges for all classifications of services, including charges

for late payments. Billings shall be made monthly for Commercial and Multi-Family Customers. Customers may be billed in advance of, or subsequent to services being provided at the option of Grantee.

G. Payment Drop-off Locations. Until such time as the Solid Waste Services charges are placed on the property tax rolls, Grantee shall provide its Residential customers a payment drop box at City Hall, at no additional cost, to the City or customers within the City limits.

H. Delinquent Accounts. All accounts and billings shall indicate that notice has been given to the current and responsible property owner of record of the account and that any unpaid or delinquent bills may become a lien against the property. Grantee shall be responsible for payment to City of all franchise fees deemed uncollectible because of Grantee's failure to properly notify the property owner.

I. Refunds. Grantee shall refund to. each customer, on a pro rata basis, any advance service payments made by such customer for service not provided when service is properly terminated by the customer.

SECTION 19. COLLECTION EQUIPMENT.

A. Grantee shall provide an adequate number of vehicles and equipment for the collection, transportation, recycling, and disposal of Solid Waste for which it is responsible under this Franchise Agreement. The equipment of Grantee used under this Franchise Agreement shall be subject to inspection by City on a semiannual basis but shall not be subject to any permit fees therefor. Said inspection shall be conducted by the City of Highland Police Department or other agency as approved by the City Manager.

(1) All vehicles used by Grantee under this Franchise Agreement shall be registered with the Department of Motor Vehicles of the State of California, shall be kept clean and in good repair and shall be uniformly painted. A sufficient supply of parts must be kept on hand to ensure timely and continuous fulfillment of this Franchise Agreement.

(2) All Carts, Bins and Rolloff Boxes provided shall be kept in a reasonable condition and appearance, and graffiti shall be removed within forty-eight (48) hours of notification.

(3) Grantee has agreed to name the specific organization that shall provide all of the services under this Franchise Agreement, Burrtec Waste Industries, Inc. This name shall be used for all correspondence, billing statements, directory listings, references, signs, vehicle identification, public education material, etc.

(4) Solid Waste collection vehicles shall be washed at least once every seven (7) calendar days.

(5) Burrtec Waste Industries, Inc., a local or toll free telephone number, and vehicle number shall be visibly displayed on all vehicles in letters and figures no less than five inches (5") high. All refuse collection vehicles shall display the words "Serving the City of Highland" in letters no less than five inches (5") high.

(6) Grantee shall design, with the aid of the City, and produce interchangeable signs containing messages designed to alert the public to special Solid Waste diversion programs in English and Spanish. Grantee shall install such City-approved signage on collection vehicles no later than six (6) months after the effective date of this Agreement. New signage must be introduced annually.

(7) Accident, Vehicle Fire, and Spill Containment Plan. All vehicles used by Grantee under this Franchise Agreement shall be equipped with emergency equipment applicable to suppress a vehicle fire, and the containment of hydraulic and motor oil spills. An Accident, Vehicle Fire, and Spill Containment Plan shall be established by the Grantee and presented to the City for approval. Grantee shall be responsible for training all drivers used under this Franchise Agreement on the proper emergency procedures outlined in said plan.

(8) Service Assets. Grantee shall finance, procure, repair, and maintain, at its own cost and expense and without any compensation in excess of its service fee, service assets in sufficient number, design and capacity to enable Grantee to perform services without interruption in accordance with the terms of this Franchise Agreement.

SECTION 20. PUBLIC ACCESS TO GRANTEE.

A. Office Hours. Grantee's office hours shall be, at a minimum, from 8:00 a.m. to 5:00 p.m., on all collection days. A representative of Grantee shall be available during office hours for communication with the public at Grantee's principal office. In the event that normal business problems cannot be rectified over the telephone, a representative of Grantee shall agree to meet with the public at a location agreeable to Grantee and the public. Normal office hours telephone numbers shall either be a local or toll free call. Grantee shall also maintain a local or toll free after hours telephone number for answering service available at said after-hours telephone number during all hours other than normal office hours.

Grantee shall provide City with a current emergency telephone number of Grantee's key personnel for use by City personnel during other than normal office or telephone hours. City shall maintain the confidentiality of said telephone numbers.

B. Service Complaints.

(1) All customer complaints shall be directed to Grantee. Grantee shall record all complaints received by mail, by telephone, or in person (including date, name address of complainant, and nature of complaint). Grantee agrees to use its best efforts to resolve all complaints by close of business of the second business (waste collection) day following the date on which such complaint is received. Service complaints may be investigated by the City Manager. Unless a settlement satisfactory to complainant, the Grantee, and the City Manager is reached, the complainant may refer the matter to the City Council for review.

(2) Grantee shall maintain records listing the date of consumer complaints, the customer, describing the nature of the complaint or request, and when and what action was taken by the Grantee to resolve the complaint. All such records shall be maintained and shall be available for inspection by City, as described in Section 24. Grantee shall prepare monthly summaries of consumer complaints. The summaries shall be available and delivered monthly to the City Manager.

C. Government Liaison Person. The Grantee shall designate a "government liaison person" who shall be responsible for working with the City Manager to resolve customer complaints.

D. Quality of Life Task Force. The Grantee shall designate a representative who shall participate in the City's Quality of Life Task Force.

SECTION 21. RESOLUTION OF DISPUTED CUSTOMER COMPLAINTS.

A. The Grantee shall notify customers of this complaint resolution procedure at the time customers apply for or are provided service.

B. A customer dissatisfied with Grantee's decision regarding a complaint may ask the City to review the complaint. To obtain this review, the customer must request City review within 30 days of receipt of Grantee's response to the Complaint, or within 45 days of submitting the complaint to the Grantee, if the Grantee has failed to respond to the complaint. The City may extend the time to request its review for good cause.

C. Before reviewing the complaint, the City Manager shall refer it to the Grantee. If the Grantee fails to cure the complaint within ten (10) days, the City Manager shall review the customer's complaint and determine if further action is warranted. The City Manager may request written statements from the Grantee and customer, and/or oral presentations.

D. The City Manager shall determine if the customer's complaint is unresolved, and if so, what remedy, if any, shall be imposed. The remedy under this Section shall be limited to a rebate of customer charges related to the period of breach.

E. The City Manager may delegate these duties to a designee. The decision of the City Manager or his designee shall be final on any matter under Five Thousand Dollars ($5,000.00). In the event of a decision on a matter awarding five thousand dollars ($5,000) or more, Grantee may seek review pursuant to Section 12, above.

SECTION 22. OWNERSHIP OF SOLID WASTE.

Once refuse, compostables, recyclables, and construction debris are placed in Bins/Rolloff Boxes for collection, or containers at curbside, ownership shall transfer directly to Grantee, subject to the terms of this Franchise Agreement, by operation of law. Subject to Grantee's duty to meet the source reduction and recycling goals which apply to City, Grantee is hereby granted the right to retain, recycle, compost, dispose of, and otherwise use such refuse, compostables, recyclables, street and construction debris, or any part thereof, in any lawful fashion or for any lawful purpose desired by Grantee. Subject to the provisions of this Franchise Agreement, Grantee shall have the right to retain any benefit or profit resulting from its right to retain, recycle, compost, dispose of, or use the refuse, compostables, recyclables, and street and construction debris which it collects. Refuse, compostables, recyclables, street and construction debris, or any part thereof, which is disposed of at a disposal site or sites (whether landfill, transformation facility, transfer station, or material recovery facility) shall become the property of the owner or operator of the disposal site or sites once deposited there by Grantee. At no time does City obtain any right of ownership or possession of Solid Waste placed for collection, and nothing in this Franchise Agreement shall be construed as giving rise to any inference that City has any such rights. Grantee shall conduct an annual rate audit and recommend, if necessary, a rate adjustment, including a reduction in rates to reflect an increase in the value of recyclables.

SECTION 23. INDEMNIFICATION AND INSURANCE.

A. Indemnification of City. Grantee agrees that it shall protect, defend with counsel approved by City, indemnify, and hold harmless City, its officers, employees, and agents and at no cost to City, from and against any and all losses, liabilities, fines, penalties, claims, damages, liabilities, or judgments, including attorney's fees, arising out of or resulting in any way from Grantee's exercise of this franchise, unless such claim is due to the sole negligence or willful acts of the City, its officers, employees, agencies, or contractors, or from the City's grant of this franchise to Grantee. Subject to the scope of this indemnification and upon demand of the City, made by and through the City Attorney, the Grantee shall appear in and defend the City and its officers, employees, and agents in any claims or actions, whether judicial, administrative, or otherwise arising out of the exercise of the Franchise Agreement. This provision is in addition to all other provisions of this Agreement and is intended to survive the end of the term of this Agreement. Grantee further agrees that it shall promptly compensate City for all damage to city property from the activities permitted under this Franchise Agreement. Grantee further agrees that it will indemnify and defend City with

counsel of City's choice, its officers, employees, and agents and at no cost to City, from and against any and all losses, liabilities, fines, penalties, claims, damages, liabilities, or judgments, including attorney's fees, in any challenge to either the award of this contract, or to the City's decision to place Solid Waste Service Charges on the tax rolls.

B. Indemnification of Grantee. The City shall indemnify, defend and hold the Grantee, its affiliates and their respective officers, directors, employees, and shareholders harmless from and against any and all liabilities, losses, damages, claims, actions, causes of action, judgements, costs, and expenses (including reasonable attorneys' fee) arising from or in any manner related to the sole negligence or willful acts of the City, its officers, employees, agents, or contractors. Subject to the scope of this indemnification and upon demand of the Grantee, made by and through its Attorney, the City shall appear in and defend the Grantee and its officers, employees, and agents in any claims or actions, whether Judicial, administration, or otherwise arising out of the exercise of the Franchise Agreement.

C. Household Hazardous Substances Indemnification. To the full extent permitted by law, Grantee shall indemnify, defend with counsel approved by City, protect and hold harmless City, its officers, employees, agents, assigns, and any successor or successors to City's interest from and against all claims, actual damages (including but not limited to special and consequential damages), natural resources damage, punitive damages, injuries, costs, response remediation and removal costs, losses, demands, debts, liens, liabilities, causes of action, suits, legal or administrative proceedings, interest, fines, charges, penalties, and expenses (including but not limited to attorneys' and expert witness fees and costs incurred in connection with defending against any of the foregoing or in enforcing this indemnity) of any kind whatsoever paid, incurred or suffered by, or asserted against, City or its officers, employees, agents, or Grantees arising from or attributable to any repair, cleanup or detoxification, or preparation and implementation of any removal, remedial, response, closure or other plan (regardless of whether undertaken due to governmental action) concerning any household hazardous substance or household hazardous wastes at any place where Grantee stores or disposes of municipal Solid Waste or construction and street debris pursuant to this Franchise Agreement. The foregoing indemnity is intended to operate as an agreement pursuant to Section 107(e) of the Comprehensive Environmental Response, Compensation and Liability Act, "CERCLA", 42 U.S.C. Section 9607(e) and California Health and Safety Code Section 25364, among other laws, to insure, protect, hold harmless, and indemnify City from liability. This provision is in addition to all other provisions of this Agreement and is intended to survive the end of the term of this Agreement.

D. AB 939 Indemnification. City agrees in good faith, subject to the request of Grantee, to take those actions necessary to adopt the regulations and/or measures necessary to provide for customer compliance with AB 939 to the maximum extent permitted by law. Grantee agrees to protect, defend, with counsel approved

by City, and indemnify City against all fines or penalties imposed by the California Integrated Waste Management Board in the event the source reduction and recycling goals or any other requirement of AB 939 are not met by City with respect to the waste stream covered by this Franchise Agreement, or Grantee's delays in providing information to prevent City from submitting reports required by AB 939 in a timely manner. Grantee further agrees at no cost to City, to appear and represent the City in any appeals proceedings and/or litigation brought against City for alleged failure to comply with AB 939. One year prior to each compliance reporting date (or at any time prior to the reporting date within that one year period) pursuant to AB 939, if in the opinion of the City, based upon information provided by the Grantee and the State of California, the City is not reasonably convinced that the Grantee will attain compliance, the City may require Grantee to provide a performance bond in the amount of FIVE HUNDRED THOUSAND DOLLARS ($500,000.00) until such time as compliance is attained.

E. Workers' Compensation Insurance. Grantee shall obtain and maintain in full force and effect throughout the entire term of this Franchise Agreement full workers' compensation insurance in accord with the provisions and requirements of the Labor Code of the State of California. Endorsements that implement the required coverage shall be filed and maintained with the City Clerk throughout the term of this Franchise Agreement. The policy providing coverage shall be amended to provide that the insurance shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to City. The policy shall also be amended to waive all rights of subrogation against the City, its elected or appointed officials, employees, agents, or Grantees for losses which arise from work performed by the persons insured for the City.

F. Public Liability Insurance. Grantee shall obtain and maintain in full force and effect throughout the entire term of this Franchise Agreement a Broad Form Comprehensive General Liability (occurrence) policy with a minimum limit of FOUR MILLION DOLLARS ($4,000,000.00) aggregate and ONE MILLION DOLLARS ($1,000,000.00) per occurrence for bodily injury and property damage, with any self-insured retention not exceeding $200,000.00 per occurrence. Said insurance shall protect Grantee and City from any claim for damages for bodily injury, including accidental death, as well as from any claim for property damage which may arise from operations performed pursuant to this Franchise Agreement, whether such operations be by Grantee itself, or by its agents, employees, and/or subgrantees. Copies of the policies or endorsements evidencing the above required insurance coverage shall be filed with the City Clerk. All of the following endorsements are required to be made a part of the insurance policies required by this Section:

(1) "The City, its employees, agents, Grantees, and officers, are hereby added as insureds as respects liability arising out of activities performed by or on behalf of Grantee."

(2) "This policy shall be-considered primary insurance as respects any other valid and collectible insurance the city may possess including any self-insured retention the City may have, and any other insurance the City does possess shall be considered excess insurance and shall not contribute with it."

(3) "This insurance shall act for each insured, as though a separate policy had been written for each. This, however, shall not act to increase the limit of liability of the insuring company."

(4) "Thirty (30) days prior written notice by certified mail, return receipt requested, shall be given to the City in the event of suspension, cancellation, reduction in coverage or in limits, or non-renewal of this policy for whatever reason. Such notice shall be sent to the City Clerk."

The limits of such insurance coverage, and companies, shall be subject to review and approval by the City Manager every year and may be increased at that time and match the coverage provided by the City's own liability insurance policy. The City shall be included as a named insured on all policies and endorsements.

G. Modification. The insurance requirements provided herein may be modified or waived in writings by the City Council upon the request of Grantee, or in the sole discretion of the City, provided the City Council determines such modification or waiver is in the best interests of City considering all relevant factors, including the fact that the parent of Grantee may be self-insured up to a certain acceptable amount.

SECTION 24. COMPLIANCE WITH ADOPTED WASTE DISPOSAL AGREEMENT

A. The terms of the Waste Disposal Agreement entered into on July 10, 2001 by the City with the County of San Bernardino shall be incorporated herein in full as a part of this Franchise Agreement, grantee shall comply with all obligations imposed on the City's waste hauler by the Waste Disposal Agreement. Grantee shall have the right to review and comment on any successive proposed Waste Disposal Agreement contemplated by the City with any other agency or landfill prior to its adoption by the City. However, upon acceptance by the City of any waste Disposal Agreement and/or Waste Disposal Covenant, and upon receipt of final executed copy of such Agreement and/or Covenant, the terms of which shall be incorporated herein in full as a part of this Franchise Agreement, grantee shall comply with all obligations imposed on the City's waste hauler by the Waste Disposal Agreement or Waste Disposal Covenant.

B. In the event that any new Waste Disposal Agreement would result in increased costs to Grantee in the performance of Grantee's obligations hereunder, Grantee shall be entitled to a modification of the rates charged hereunder which will compensate Grantee for such increases in costs. Grantee shall be entitled only to

such modifications as will offset the actual cost increases incurred by Grantee as a result of the new Waste Disposal Agreement or Waste Disposal Covenant.

C. Noncompliance by the Grantee with the requirements of any such waste Disposal Agreement or Waste Disposal Covenant shall result in suspension, revocation and/or termination of Grantee's collection of rights and privileges and/or imposition of fines or collection of damages, and the exercise of injunctive relief for noncompliance by Grantee with the requirements of the Waste Disposal Agreement, subject to the provisions of Section 11 herein.

D. Grantee further agrees to and shall indemnify and hold harmless the City for Grantee's failure to comply with the terms of any such Waste Disposal Agreement and/or Waste Disposal Covenant in accordance with Section 24 herein.

SECTION 25. GRANTEE'S BOOKS AND RECORDS: AUDITS.

A. Grantee shall maintain in auditable form all records relating to the services provided hereunder, including, but not limited to, customer lists, billing records, accounts receivable records, maps, AB 939 compliance records, and customer complaints, for the full term of this Franchise Agreement, and an additional period of not less than three (3) years, or any longer period required by law or by the City. The City shall have the right, upon five (5) business days advance notice, to inspect all maps, AB 939 compliance records, customer complaints, and other like materials of the Grantee which reasonably relate to Grantee's compliance with the provisions of the Franchise Agreement. Such records shall be made available to City at Grantee's regular place of business, but in no event outside the County of San Bernardino.

B. Should any examination or audit of Grantee's records reveal an underpayment of any fee required under this Franchise Agreement, the amount of such underpayment shall become due and payable to City (with interest) not later than fifteen (15) days after written notice of such underpayment is sent to Grantee by City. Should any underpayment of more than three percent (3%) be discovered, Grantee shall bear the entire cost of the audit.

SECTION 26. GENERAL PROVISIONS.

A. Force Majeure. Grantee shall not be in default under this Franchise Agreement in the event that the temporary Bin/Rolloff Box services and the collection, transportation, recycling, composting, and disposal of Solid Waste and street and construction debris provided by the Grantee are temporarily interrupted or discontinued for any of the following reasons: riots, wars, sabotage, civil disturbances, insurrections, explosion, natural disasters such as floods, earthquakes, landslides, and fires, strikes, lockouts, and other labor disturbances or other catastrophic events which are beyond the reasonable control of Grantee. Other catastrophic events do not include the financial inability of the Grantee to

perform or failure of the Grantee to obtain any necessary permits or licenses from other governmental agencies or the right to use the facilities of any public utility where such failure is due solely to the acts or omissions of the Grantee. In the event a labor disturbance interrupts temporary Bin/Rolloff Box services and the collection, transportation, recycling, composting, and disposal of Solid Waste and street and construction debris by Grantee as required under this Franchise Agreement, City may elect to exercise its rights under Section 14 of this Agreement.

B. Independent Contractor. Grantee is an independent contractor and not an officer, agent, servant, or employee of City. Grantee is solely responsible for the acts and omissions of its officers, agents, employees, Grantees, and subgrantees, if any. Nothing in this Franchise Agreement shall be construed as creating a partnership or joint venture between City and Grantee. Neither Grantee nor its officers, employees, agents, or subgrantees shall obtain any rights to retirement or other benefits which accrue to City employees.

C. Pavement Damage. Grantee shall be responsible for any damage, due to Grantee's negligence, to City's driving surfaces or other City property, whether or not paved, resulting from the weight and/or mechanical condition of the vehicles providing services under this Agreement.

D. Property Damage. Any physical damage to public or private property, or other City property caused by the negligent or willful acts or omissions of Grantee, its employees, agents, or subgrantees shall be repaired or replaced by Grantee.

E. Right of Entry. Grantee shall have the right, until receipt of written notice revoking permission to pass is delivered to Grantee, to enter or drive on any public or private street, court, place, easement, or other private property necessary for the purpose of providing temporary Bin/Rolloff Box services and the collection, transportation, recycling, composting, and disposal of Solid Waste and construction and street debris pursuant to this Franchise Agreement.

F. Law to Govern: Venue. The- law of the State of California shall govern. this Franchise Agreement. In the event of litigation between the parties, venue in state trial courts shall lie exclusively in the County of San Bernardino. In the event of litigation in a U.S. District Court, exclusive venue shall lie in the Central District of California.

G. Fees and Gratuities. Grantee shall not, nor may it permit any agent, employee, or subgrantee employed by it to, request, solicit, or demand, either directly or indirectly, any compensation or gratuity for street sweeping and temporary Bin/Rolloff Box services and the collection, transportation, recycling, composting, and disposal of Solid Waste and construction and street debris except as otherwise required under this Franchise Agreement.

H. Prior Agreement and Amendment. This Franchise Agreement is intended to carry out City's obligations to comply with the provisions of the California Integrated Waste Management Act of 1989, ("AB 939") as it from time to time may be amended, and as implemented by regulations of the California Integrated Waste Management Board ("Regulations"), as they from time to time may be amended. In the event that AB 939 or other State or Federal laws or regulations enacted after this Franchise has been enacted, prevent or preclude compliance with one or more provisions of this Franchise Agreement, such provisions of the Franchise shall be modified or suspended as may be necessary to comply with such State or Federal laws or regulations. Except as otherwise provided herein, no other amendment of this Franchise Agreement shall be valid unless in writing duly executed by the parties. Any modification or amendment maybe subject to rate modifications as provided by Section 18.

I. Compliance with Franchise Agreement. Grantee shall comply with those provisions of the San Bernardino County Code as adopted by the City of Highland, as well as any ordinances, resolutions or regulations enacted by the City of Highland which are applicable and with any and all amendments to such applicable provisions during the term of this Franchise Agreement.

J. Notices. All notices required or permitted to be given under this franchise shall be in writing and shall be personally delivered or sent by telecopier (fax), or United States certified mail, postage prepaid, return receipt requested, and addressed as follows:

To City:
Joseph A. Hughes, City Manager
CITY OF HIGHLAND
27215 Base Line
Highland, CA 92346
Facsimile (909) 862-3180

Copy To:
Craig Steele, City Attorney
RICHARDS, WATSON & GERSHON
355 South Grand Avenue, 40th Floor
Los Angeles, CA 90071-3101
Facsimile (213) 626-0078

To Grantee:
Michael Arreguin, Vice President
BURRTEC WASTE INDUSTRIES, INC.
9890 Cherry Avenue
Fontana, CA 92335
Facsimile (909) 429-4290

or to such other address as either party may from time to time designate by notice to the other given in accordance with this Section. Notice shall be deemed effective on the date personally served or, if mailed, three (3) business days from the date such notice is deposited in the United States mail.

K. Savings Clause and Entirety. If any non-material provision of this Franchise Agreement shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such provision shall not affect the validity and enforceability of any of the remaining provisions of this Franchise Agreement. If any material provision of this Franchise Agreement shall be held to be invalid or unenforceable, the entire Franchise Agreement may be declared by either party to be terminated and void subject to those rights which may have existed prior to the date of this Agreement.

(1) If any clause, sentence, provision, subsection, Section hereof or Exhibit hereto shall be ruled invalid by any court of competent jurisdiction, then the City and Grantee shall:

(a) promptly meet and negotiate in good faith a substitute for such provision which shall, to the greatest extent legally permissible, effect the intent of the City and Grantee therein;

(b) if necessary or desirable to accomplish preceding item (a) above, apply to the court having declared such invalidity for a judicial construction of the substituted portion of this agreement; and

(c) negotiate such changes in, substitutions or additions to the remaining provisions hereof as may be necessary in addition to and in conjunction with preceding items (a) and (b) above to effect the intent of the City and Grantee in the invalid provision.

L. Interpretation. This Agreement shall be interpreted and construed reasonably and neither for nor against City or Grantee, regardless of the degree to which City or Grantee participated in its drafting. Grantee acknowledges that it determined to participate in the procurement of this Agreement upon its choice and initiative with full knowledge of the terms and conditions. The City and Grantee have negotiated this Agreement at arm's length and with advice of their respective attorneys, and no provision herein shall be construed against the City solely because it prepared this Agreement in its executed forms.

M. Incorporated. Exhibits "A" and "B" are attached to and incorporated into this Franchise Agreement by reference.

N. Identification Required.

(1) Grantee shall provide its employees, Grantees, and subgrantees with identification for all individuals who may make personal contact with residents of the City.

(2) The Grantee shall provide a list of current employees, Grantees, and subgrantees to the City upon request. The City may require the Grantee to notify customers yearly of the form of said identification.

WITNESS the execution of this Agreement on the day and year written above.

CITY OF HIGHLAND

By: _____
Larry McCallon, Mayor

ATTEST:

_____
Betty Hughes
City Clerk

APPROVED AS TO FORM:

_____
Craig Steele
City Attorney

BURRTEC WASTE INDUSTRIES, INC.

_____
Cole Burr, President
BURRTEC WASTE INDUSTRIES, INC.

EXHIBIT "A"

CITY OF HIGHLAND

SOLID WASTE COLLECTION RATES

CITY OF HIGHLAND
2016 RATE

Service Type			Rate
Residential Barrel Service			
Trash Service (1st unit)		$	23.91
Trash Service (senior)		$	19.13
Trash Service (second units)		$	23.57
Additional trash barrel		$	8.15
Additional recycling barrel		$	2.04
Additional green waste barrel		$	4.08
Temporary Bins		$	103.29
Temporary Bins - Extra Pick-Up		$	62.81
Lock (initial set-up)		$	30.58
Lock rental (monthly)		$	7.14
Extra pick-up (barrel)		$	15.80
Extra pick-up (bin)		$	40.26
Additional Commingled Recycling Bins (new program)			
1.5	1	$	97.21
1.5	2	$	135.92
3	1	$	116.73
3	2	$	162.59
3	3	$	207.52
Green Waste Bin Service			
1.5	1	$	69.55
3	1	$	139.06
Roll-Offs (Trash)			
20 yard (5 tons)		$	498.75
40 yard (5 tons)		$	498.75
40 yard compactor (7 tons)		$	609.17
Demo box (7 tons)		$	609.17
Green waste box (5 tons)		$	446.30
10 yard C&D (plus disposal)		$	222.69
40 yard Green Waste (+ disposal)		$	222.69
End Dump (Hourly Rate)		$	185.92
Excess disposal		$	55.21
Excess green waste		$	44.01
Rental fee (per day in excess of 7 days)		$	28.23
Relocation/extra trip charge		$	65.00
Commercial Food Waste Service			
Bin Size	Freq		
1.5	1	$	175.86
1.5	2	$	306.92
1.5	3	$	428.91
1.5	4	$	549.72
1.5	5	$	669.19
1.5	6	$	788.95
2	1	$	217.96
2	2	$	394.92
2	3	$	558.70
2	4	$	723.66
2	5	$	913.92
2	6	$	1,051.71
Barrel Size	Freq		
65Gal	1	$	63.62
65Gal	2	$	116.39
65Gal	3	$	165.71
65Gal	4	$	215.32
65Gal	5	$	271.62
65Gal	6	$	314.07

Service Type			Rate
Commercial Barrel Service (trash & recycling barrels)			
96-gallon trash barrel		$	39.11
Extra trash barrel		$	10.57
Extra recycling barrel		$	10.59
Commercial Trash Service			
Size	Freq		
1.5	1	$	125.70
1.5	2	$	191.75
1.5	3	$	248.37
1.5	4	$	313.65
1.5	5	$	378.93
1.5	6	$	445.70
2	1	$	140.82
2	2	$	219.25
2	3	$	296.90
2	4	$	376.55
2	5	$	456.17
2	6	$	537.48
3	1	$	172.19
3	2	$	272.12
3	3	$	371.08
3	4	$	469.97
3	5	$	568.87
3	6	$	669.89
4	1	$	204.80
4	2	$	337.72
4	3	$	455.48
4	4	$	655.25
4	5	$	706.16
4	6	$	830.43
6	1	$	247.31
6	2	$	424.53
6	3	$	601.74
6	4	$	778.94
6	5	$	956.11
6	6	$	1,133.31
Commercial Compactor Trash Service			
2	1	$	198.94
2	2	$	302.90
2	3	$	405.85
2	4	$	504.39
2	5	$	603.03
2	6	$	701.83
3	1	$	238.48
3	2	$	367.62
3	3	$	496.73
3	4	$	626.29
3	5	$	755.08
3	6	$	884.20
4	1	$	279.15
4	2	$	440.65
4	3	$	601.22
4	4	$	761.72
4	5	$	923.23
4	6	$	1,084.71

ADDITIONAL SPECIAL SERVICE RATES

1. Excess bulky item beyond the five (5) free items during the four (4) free annual pickups is ten dollars ($10.00) per item. Any additional bulky item pickups after the first two (2) free trips shall be charged a thirty-five dollar ($35.00) trip charge and ten dollars ($10.00) per item.

2. Additional Carts shall be billed the following per month per cart:

   Refuse - $8.15

   Greenwaste - $4.08

   Recycle - $2.04

If a resident requires an additional Cart it they must keep it for at least four (4) months. If the resident desires to return the Cart prior to the required four (4) month period they will be charged a $20.00 restocking fee.

3. If a Grantee is required to return to a residence to service the carts due to the carts not being placed out for pick-up timely the account will be charged a ten dollar ($10.00) trip charge.

4. If a resident requests a Cart to be replaced that is not damaged or a Cart to be cleaned by the Grantee the resident shall be charged twenty dollars ($20.00). This shall include graffiti removal.

2. Special cleanup services by pickup truck requested by and customer shall be charged at $40.00 per hour plus any applicable landfill fees. If a compactor refuse truck is necessary, the charge shall be $60.00 per-hour plus any applicable landfill fees.

3. "Senior Citizen Rates," equivalent to twenty percent (20%) discount to individuals that meet the following criteria;

   a. Over sixty (60) years of age

   b. Residing head of household

   c. Single Family residence

   d. Applies to Grantee and provides proof of items a-c.

4. Exemption from mandatory service shall be in accordance with the Ordinance and resolutions.

ANNUAL ADJUSTMENT OF RATES

As of July 1st of each year, the above refuse rates shall be adjusted as follows:

1. The landfill fee portion of each rate designated above shall be adjusted in accordance with an increase or decrease percentage to correspond with any increase or decrease percentage in the landfill fee charged by the County of San Bernardino.

2. The Operator Fee shall be adjusted based on the change in the "Consumer Price Index, Los Angeles-Anaheim (Unadjusted), All Urban Consumers, All Items" (CPI) as published by the Bureau of Labor Statistics until 2020 and then the "Consumer Price Index, Ontario/Riverside/San Bernardino, All Urban Consumers, All Items" shall be used. Any adjustment in excess of 5% shall be subject to approval by the City Council before implementation by the operator.

3. The Pavement Management Fee component of each rate designated above shall be adjusted as directed by the City.

4. The Residential Street Sweeping cost component will be reduced by fifty percent (50%) for the first two fiscal years billing cycles, Fiscal Year 2018/19 and 2019/20. The remaining fifty percent (50%) will be reduced to zero percent (0%) commencing Fiscal Year 2020/21 and will remain at zero percent (0%) throughout the term of this Agreement.

5. The Commercial Street Sweeping component of each rate designated above shall be adjusted as directed by the City.

The information necessary to determine the annual rate adjustments set forth in this Exhibit A shall be submitted to the City by Grantee on or before March 1 of each year.

EXTRAORDINARY ADJUSTMENT OF RATES

Subject to the approval of the City Council, the operator may request special rate adjustments in the event its operating conditions significantly change, i.e., the County of San Bernardino or the City directs the operator to a different landfill, there is a change in State or Federal laws applicable to the operators refuse business, or there is a significant change in the County's collection of tipping fees and fees to operate the Household Hazardous Waste program.

EXHIBIT "B"

CITY OF HIGHLAND

RIGHT-OF-WAY CLEAN-UP SERVICE

Grantee will provide routine patrols and conduct Right of Way collection activities throughout the City of Highland. A primary work schedule will be established within ninety (90) days of the effective date of this agreement to follow the City of Highland's main arterials and gateways. Grantee will also respond to other areas of concern based on the requests from City staff and code enforcement.

Grantee's Right of Way team will remove illegally dumped items such as tires, shopping carts, inert materials, furniture, bagged trash and e-waste. Grantee will attempt to divert as much material as possible from the public right of way to support the City's diversion goals.

Grantee's Right of Way team will respond daily to illegal dumping requests within two business days in addition to the routine patrols the Right of Way team will conduct within the City.

Attachment 2

FIRST AMENDMENT TO
THE REVISED AND RESTATED SOLID WASTE FRANCHISE AGREEMENT
BETWEEN THE City OF HIGHLAND, AND BURRTEC WASTE INDUSTRIES, INC.

This First Amendment to the Revised And Restated Solid Waste Franchise Agreement ("Amendment") is entered into this __ day of _____, 2024 ("Effective Date") by and between the CITY OF HIGHLAND ("City") and BURRTEC WASTE INDUSTRIES, INC. ("Grantee"). City and Grantee are collectively referred to as the "Parties."

RECITALS

WHEREAS, the City and Grantee entered into that certain Revised And Restated Solid Waste Franchise Agreement dated June 26, 2018 (the "Agreement"); and,

WHEREAS, the Legislature of the State of California, by enactment of the California Integrated Waste Management Act of 1989 (AB 939) (California Public Resources Code Section 40000, et seq.), has declared that it is in the public interest to authorize and require local agencies to make adequate provisions for Solid Waste handling within their jurisdictions; and,

WHEREAS, the State of California has found and declared that the amount of Solid Waste generated in California, coupled with diminishing Disposal capacity and interest in minimizing potential environmental impacts from landfilling and the need to conserve natural resources, have created an urgent need for State and local agencies to enact and implement an aggressive integrated waste management program. The State has, through enactment of AB 939 and subsequent related legislation including, but not limited to: the Jobs and Recycling Act of 2011 (AB 341), the Event and Venue Recycling Act of 2004 (AB 2176), SB 1016 (Chapter 343, Statutes of 2008), the Mandatory Commercial Organics Recycling Act of 2014 (AB 1826), and the Short-Lived Climate Pollutants Bill of 2016 (SB 1383), directed the responsible State agency, and all local agencies, to promote a reduction in Landfill Disposal and to maximize the use of feasible waste reduction, Reuse, Recycling, and composting options in order to reduce the amount of material that must be Disposed; and,

WHEREAS, SB 1383 establishes regulatory requirements for jurisdictions, Generators, haulers, Solid Waste facilities, and other entities to support achievement of State-wide Organic Waste Disposal reduction targets; and

WHEREAS, SB 1383 Regulations require the City to implement Collection programs, meet Processing facility requirements, conduct contamination monitoring, provide education, maintain records, submit reports, monitor compliance, conduct enforcement, and fulfill other requirements; and, the City has chosen to delegate some of its responsibilities to the Grantee, acting as the City's designee, and Grantee desires to take on these responsibilities; and

WHEREAS, City and Grantee desire to amend the Agreement as set forth herein;

NOW, THEREFORE, in consideration of the terms, conditions, covenants, and agreements contained herein, the Parties do hereby agree to amend the Agreement as follows.

AGREEMENT

SECTION 1. AMENDMENT. Section 2 ("Definitions") of the Agreement is hereby amended by the revision to or addition of the following defined terms. Definitions otherwise contained in the Agreement that are not addressed below, shall remain the same.

A. Black Container has the same meaning as Gray Container and shall be used for the purpose of storage and collection of Black Container Waste.

B. Blue Container has the same meaning as in 14 CCR Section 18982(a)(5) and shall be used for the purpose of storage and Collection of Source Separated Recyclable Materials or Source Separated Blue Container Organic Waste.

C. Brown Container has the same meaning as in 14 CCR Section 18982.2(a)(5.5) and shall be used for the purpose of storage and collection of source separated Food Waste pursuant to 14 CCR Section 18984.1(6)(A).

D. California Code of Regulations or CCR means the State of California Code of Regulations. CCR references in this Agreement are preceded with a number that refers to the relevant Title of the CCR (e.g., "14 CCR refers to Title 14 of CCR).

E. CalRecycle means the California Department of Resources Recycling and Recovery, which is the department designated with responsibility for developing, implementing, and enforcing SB 1383 Regulations on jurisdictions and other regulated entities).

F. Collect or Collection means Solid Waste, Recyclables, Food Waste and Organic Waste pickups made by Grantee as required by and in accordance with the provisions of this Agreement.

G. Commercial Edible Food Generators includes Tier One or Tier Two Commercial Edible Food Generators as defined in 14 CCR Section 18982(a)(73) and a(74). For the purposes of this definition, Food Recovery Organizations and Food Recovery Services are not Commercial Edible Food Generators under 14 CCR Section 18982(a)(7).

H. Compostable Plastics or Compostable Plastic means plastic materials that meet the ASTM D6400 standard for compostability, or as otherwise described in 14 CCR Section 18984.1(a)(1)(A) or 18984.2(a)(1)(C).

I. Compost has the same meaning as in 14 CCR Section 17896.2(a)(4), as may be amended from time to time.

J. Diversion or Divert means activities which reduce or eliminate discarded materials from disposal, including, but not limited to, source reduction, Reuse, salvage, Recycling, and composting.

K. Edible Food means food intended for human consumption, or as otherwise defined in 14 CCR Section 18982(a)(18). For the purposes of this Agreement, Edible Food is not Solid Waste if it is recovered and not discarded. Nothing in this Agreement or in 14 CCR, Division 7, Chapter 12 requires or authorizes the recovery of Edible Food that does not meet the food safety requirements of the California Retail Food Code. If the definition in 14 CCR Section 18982(a)(18) for Edible Food differs from this definition, the definition in 14 CCR Section 18982(a)(18) shall apply to this Agreement.

L. Excluded Waste means Hazardous Substances, Hazardous Waste, infectious, volatile, or corrosive waste, Medical Waste, regulated radioactive waste, and toxic substances or material that Facility operator(s), which receive materials from the City and its generators, reasonably believe(s) would, as a result of or upon acceptance, transfer, processing, or disposal, be a violation of local, State, or Federal law, regulation, or ordinance, including: land use restrictions or conditions, waste that cannot be disposed of in Class III Landfills or accepted at the Facility by permit conditions, waste that in the City's, or its Designee's reasonable opinion would present a significant risk to human health or the environment, cause a nuisance or otherwise create or expose Grantee or City to potential liability: but not including de minimis volumes or concentrations of waste of a type and amount normally found in Single-Family or Multi-Family Solid Waste after implementation of programs for the safe collection, processing, recycling, treatment, and disposal of batteries and paint in compliance with Sections 41500 and 41802 of the California Public Resources Code.

M. Facility(ies) means any plant, site, or operation used for the purpose of handling discarded materials, including, but not limited to, disposal, transfer, recycling, composting, and processing facilities or operations.

N. Food Recovery means actions to collect and distribute food for human consumption that otherwise would be disposed, or as otherwise defined in 14 CCR Section 18982(a)(24).

O. Food Recovery Organization means an entity that engages in the collection or receipt of Edible Food from Commercial Edible Food Generators and distributes that Edible Food to the public for Food Recovery either directly or through other entities, or as otherwise defined in 14 CCR Section 18982(a)(25), including, but not limited to:

1. A food bank as defined in Section 113783 of the Health and Safety Code;

2. A nonprofit charitable organization as defined in Section 113841 of the Health and Safety Code; and,
3. A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code.

A Food Recovery Organization is not a Commercial Edible Food Generator for the purposes of this Agreement and implementation of 14 CCR, Division 7, Chapter 12 pursuant to 14 CCR Section 18982(a)(7). If the definition in 14 CCR Section 18982(a)(25) for Food Recovery Organization differs from this definition, the definition in 14 CCR Section 18982(a)(25) shall apply to this Agreement.

P. Food Recovery Service means a Person or entity that collects and transports Edible Food from a Commercial Edible Food Generator to a Food Recovery Organization or other entities for Food Recovery; or as otherwise defined in 14 CCR Section 18982(a)(26). A Food Recovery Service is not a Commercial Edible Food Generator for the purposes of this Agreement and implementation of 14 CCR, Division 7, Chapter 12 pursuant to 14 CCR Section 18982(a)(7).

Q. Food Scraps means the unavoidable waste products from food preparation including but not limited to, carrot peelings, apple cores, meat trimmings, bones. Food Scraps excludes fats, oils, liquids, and grease when such materials are Source Separated from other Food Scraps.

R. Food-Soiled Paper means compostable paper material that has come in contact with food or liquid, such as, but not limited to, napkins and pizza boxes.

S. Food Waste means all food and Food Scraps. Food Waste excludes fats, oils, liquids, and grease when such materials are Source Separated from other Food Waste. With respect to Single Family and Multi-Family Residential Dwellings Food Waste is a subset of Source Separated Green Container Organic Waste. Edible Food separated for Food Recovery shall not be considered Food Waste

T. Generator means the person or entity that is responsible for the initial creation of waste, or as otherwise defined in 14 CCR Section 18982(a)(48).

U. Gray Container or Black Container has the same meaning as in 14 CCR Section 18982(a)(28) and shall be used for the purpose of storage and Collection of Gray Container Waste. The lid or body of a container may be black and shall have the same meaning as Gray Container.

V. Gray Container Waste or (Black Container Waste) means Solid Waste that is collected in a Gray Container as specified in 14 CCR Sections 18984.1(a) and (b), or as otherwise defined in 14 CCR Section 17402(a)(6.5). Notwithstanding the foregoing, Gray Container Waste includes carpet, Non-Compostable Paper, and textiles.

W. Green Container has the same meaning as in 14 CCR Section 18982(a)(29) and shall be used for the purpose of storage and collection of SSGCOW.

X. Hauler Route(s) means the designated itinerary or sequence of stops for each segment of the City's collection service area, or as otherwise defined in 14 CCR Section 18982(a)(31.5).

Y. Large Event means an event, including, but not limited to, a sporting event or a flea market, that charges an admission price, or is operated by a local agency, and serves an average of more than 2,000 individuals per day of operation of the event, at a location that includes, but is not limited to, a public, nonprofit, or privately owned park, parking lot, golf course, street system, or other open space when being used for an event. If the definition in 14 CCR Section 18982(a)(38) differs from this definition, the definition in 14 CCR Section 18982(a)(38) shall apply to this Agreement.

Z. Large Venue means a permanent venue facility that annually seats or serves an average of more than 2,000 individuals within the grounds of the facility per day of operation of the venue facility. For purposes of 14 CCR, Division 7, Chapter 12 and this Agreement, a venue facility includes, but is not limited to, a public, nonprofit, or privately owned or operated stadium, amphitheater, arena, hall, amusement park, conference or civic center, zoo, aquarium, airport, racetrack, horse track, performing arts center, fairground, museum, theater, or other public attraction facility. For purposes of 14 CCR, Division 7, Chapter 12 and this Agreement, a site under common ownership or control that includes more than one Large Venue that is contiguous with other Large Venues in the site, is a single Large Venue. If the definition in 14 CCR Section 18982(a)(39) differs from this definition, the definition in 14 CCR Section 18982(a)(39) shall apply to this Agreement.

AA. Non-Compostable Paper includes, but is not limited to, paper that is coated in a plastic material that will not breakdown in the composting process, or as otherwise defined in 14 CCR Section 18982(a)(41).

BB. Non-Organic Recyclables means non-putrescible and non-hazardous recyclable wastes including, but not limited to, bottles, cans, metals, plastics, and glass, or as otherwise defined in 14 CCR Section 18982(a)(43).

CC. Organic Waste means Solid Wastes containing material originated from living organisms and their metabolic waste products including, but not limited to, food, green material, landscape and pruning waste, organic textiles and carpets, lumber, wood, Paper Products, Printing and Writing Paper, manure, biosolids, digestate, and sludges, or as otherwise defined in 14 CCR Section 18982(a)(46). Biosolids and digestate are as defined in 14 CCR Section 18982(a)(4) and 14 CCR Section 18982(a)(16.5), respectively.

DD. Paper Products include, but are not limited to, paper janitorial supplies, cartons, wrapping, packaging, file folders, hanging files, corrugated boxes, tissue, and toweling; or as otherwise defined in 14 CCR Section 18982(a)(51).

EE. Printing and Writing Papers include, but are not limited to, copy, xerographic, watermark, cotton fiber, offset, forms, computer printout paper, white wove envelopes, manila envelopes, book paper, note pads, writing tablets, newsprint, and other uncoated writing papers, posters, index cards, calendars, brochures, reports, magazines, and publications; or as otherwise defined in 14 CCR Section 18982(a)(54).

FF. Processing means the controlled separation, recovery, volume reduction, conversion, or Recycling of Solid Waste including, but not limited to, organized, manual, automated, or mechanical sorting, the use of vehicles for spreading of waste for the purpose of recovery, and/or includes the use of conveyor belts, sorting lines, or volume reduction equipment, or as otherwise defined in 14 CCR Section 17402(a)(20).

GG. Prohibited Container Contaminants means the following: (i) discarded materials placed in the Blue Container that are not identified as acceptable Source Separated Recyclable Materials for the City's Blue Container; (ii) discarded materials placed in the Brown Container that are not identified as acceptable Source Separated Food Waste for the City's Brown Container; (iii) discarded materials placed in the Green Container that are not identified as acceptable Source Separated Green Container Organic Waste for the City's Green Container; (iv) Discarded Materials placed in the Gray Container that are acceptable Source Separated Recyclable Materials, Source Separated Food Waste and/or Source Separated Green Container Organic Wastes to be placed in the City's Green Container, Brown Container, and/or Blue Container; and (v) Excluded Waste placed in any Container.

HH. Recycle or Recycling means the process of Collecting, sorting, cleansing, treating, and reconfiguring materials for the purpose of returning them to the economic mainstream in the form of raw material for new, Reused, or reconstituted products that meet the quality standards necessary to be used in the marketplace. Recycling includes processes deemed to constitute a reduction of landfill disposal pursuant to 14 CCR, Division 7, Chapter 12, Article 2. Recycling does not include gasification or transformation as defined in Public Resources Code Section 40201.

II. Reuse or any variation thereof, means the use, in the same, or similar, form as it was produced, of a material which might otherwise be discarded, or as otherwise defined in 14 CCR Section 17402.5(b)(2).

JJ. SB 1383 means Senate Bill 1383 of 2016 approved by the Governor on September 19, 2016, which added Sections 39730.5, 39730.6, 39730.7, and

39730.8 to the Health and Safety Code, and added Chapter 13.1 (commencing with Section 42652) to Part 3 of Division 30 of the Public Resources Code, establishing methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants as amended, supplemented, superseded, and replaced from time to time.

KK. SB 1383 Regulations or "SB 1383 Regulatory" means or refers to, for the purposes of this Agreement, the Short-Lived Climate Pollutants: Organic Waste Reduction regulations developed by CalRecycle and adopted in 2020 that created 14 CCR, Division 7, Chapter 12 and amended portions of regulations of 14 CCR and 27 CCR.

LL. SB 619 means Senate Bill 619 of 2021 approved by the Governor on October 5, 2021, which amended Section 42652.5 of the Public Resource Code, authorizing the department, notwithstanding the regulations, to establish any maximum compliance deadline in a corrective action plan that it determines to be necessary and appropriate under the circumstances for the correction of a violation of the regulations.

MM. Service Level refers to the number and size of a Customer's Container(s) and the frequency of Collection service, as well as ancillary services such as lock/unlock service, Container push/pull service, etc.

NN. Solid Waste has the same meaning as defined in PRC Section 40191, which defines Solid Waste as all putrescible and nonputrescible solid, semisolid, and liquid wastes, including garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, dewatered, treated, or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semisolid wastes, and other discarded solid and semisolid wastes, with the exception that Solid Waste does not include any of the following wastes:

1. Hazardous waste, as defined in PRC Section 40141.
2. Radioactive waste regulated pursuant to the Radiation Control Law (Chapter 8 (commencing with Section 114960) of Part 9 of Division 104 of the Health and Safety Code).
3. Medical waste regulated pursuant to the Medical Waste Management Act (Part 14, commencing with Section 117600, of Division 104 of the Health and Safety Code). Untreated medical waste shall not be disposed of in a solid waste Landfill, as defined in PRC Section 40195.1. Medical waste that has been treated and deemed to be Solid Waste shall be regulated pursuant to PRC, Division 30.

OO. Source Separated means materials, including commingled Recyclable materials, that have been separated or kept separate from the Solid Waste stream, at the point of generation, for the purpose of additional sorting or

processing those materials for Recycling or Reuse in order to return them to the economic mainstream in the form of raw material for new, reused, or reconstituted products which meet the quality standards necessary to be used in the marketplace, or as otherwise defined in 14 CCR Section 17402.5(b)(4). For the purposes of the Agreement, Source Separated shall include separation of materials by the Generator, property owner, property owner's employee, property manager, or property manager's employee into different Containers for the purpose of Collection such that Source Separated materials are separated from Gray Container Waste or other Solid Waste for the purposes of Collection and processing.

PP. Source Separated Blue Container Organic Waste means Source Separated Organic Wastes that can be placed in a Blue Container that is limited to the collection of those Organic Wastes and Non-Organic Recyclables as defined in Section 18982(a)(43), or as otherwise defined by Section 17402(a)(18.7).

QQ. Source Separated Brown Container Food Waste means Source Separated Food Waste that can be placed in a Brown Container.

RR. Source Separated Green Container Organic Waste means Source Separated Organic Waste that can be placed in a Green Container that is specifically intended for the separate collection of Organic Waste by the generator, excluding Source Separated Blue Container Organic Waste, carpets, Non-Compostable Paper, and textiles.

SS. Source Separated Recyclable Materials means Source Separated Non-Organic Recyclables and Source Separated Blue Container Organic Waste.

TT. Tier One Commercial Edible Food Generator means a Commercial Edible Food Generator that is one of the following:

1. Supermarket.
2. Grocery Store with a total facility size equal to or greater than 10,000 square feet.
3. Food Service Provider.
4. Food Distributor.
5. Wholesale Food Vendor.

If the definition in 14 CCR Section 18982(a)(73) of Tier One Commercial Edible Food Generator differs from this definition, the definition in 14 CCR Section 18982(a)(73) shall apply to this Agreement.

UU. Tier Two Commercial Edible Food Generator means a Commercial Edible Food Generator that is one of the following:

1. Restaurant with 250 or more seats, or a total facility size equal to or greater than 5,000 square feet.
2. Hotel with an on-site food facility and 200 or more rooms.

3. Health facility with an on-site food facility and 100 or more beds.
4. Large Venue.
5. Large Event.
6. A State agency with a cafeteria with 250 or more seats or total cafeteria facility size equal to or greater than 5,000 square feet.
7. A local education agency with an on-site food facility.

If the definition in 14 CCR Section 18982(a)(74) of Tier Two Commercial Edible Food Generator differs from this definition, the definition in 14 CCR Section 18982(a)(74) shall apply to this Agreement.

VV. Waste Evaluations means sampling waste from hauler routes as specified in 14 CCR Section 18984.5 C."

SECTION 2. AMENDMENT. Section 5 ("Services Provided by Grantee"), Paragraph A ("General") is hereby renamed "Collection System" and amended to read as follows:

"A. Collection System.

(1) General. Grantee shall provide an approved Collection program for the separate Collection of Source Separated Recyclable Materials, Source Separated Green Container Organic Waste, Source Separated Brown Container Food Waste, and Gray Container Waste as specified in this Agreement, using Containers that comply with the requirements of this Agreement, SB 619, and SB 1383 Regulations. Grantee shall perform site assessments as needed to determine service level needs, and modify collection routes as required. Grantee shall not knowingly Collect Blue, Green, Brown or Gray Containers that include an excess of twenty-five percent (25%) by weight of Prohibited Container Contaminants. Prohibited Container Contaminant tolerance as a percentage may be modified upon mutual agreement between City and Grantee.

(2) Source Separated Recyclable Materials Collection (Blue Container). Grantee shall provide Blue Containers to all Customers required to subscribe to the Collection of Source Separated Recyclable Materials and shall provide Source Separated Recyclable Materials Collection service. Grantee shall transport the Source Separated Recyclable Materials to a Facility that recovers the materials designated for Collection in the Blue Containers, in accordance with the SB 1383 Regulations.

(3) Source Separated Green Container Organic Waste Collection (Green Container).

a. Grantee shall provide Green Containers to all Customers required to subscribe to the Collection of Source Separated Green Container Organic Waste and shall provide Source

Separated Green Container Organic Waste Collection service. Grantee shall Transport the Source Separated Green Container Organic Waste to a Facility in accordance with SB 1383 Regulations.

b. Grantee may Collect plastic bags in the Green Containers. If the Grantee elects to Collect plastic bags in the Green Container, then Grantee shall provide annual written notification to the City that the Facility has and will continue to have the capabilities to recover and/or process plastics bags. If the Facility cannot recover and/or process plastic bags, then Grantee will not Collect plastic bags in the Green Container.

(4) Source Separated Brown Container Food Waste Collection (Brown Container). Grantee may provide Brown Containers to all commercial Customers required to subscribe to the Collection of Source Separated Food Waste and shall provide Source Separated Food Waste Collection service to said customers. Grantee shall transport Source Separated Food Waste to a Facility in accordance with SB 1383 Regulations.

(5) Gray Container Waste Collection. Grantee shall provide Gray Containers to Customers for Collection of Gray Container Waste and shall provide Gray Container Waste Collection service. Grantee shall transport the Gray Container Waste to a Facility in accordance with the SB 1383 Regulations. Grantee may allow carpets and textiles to be placed in the Gray Containers.

(6) Use of Plastic Bags for Food Waste Collection in Green Containers. Grantee may require Customers and Generators to place Food Waste in plastic bags, compostable bags, or other paper wrappings and put the bagged or wrapped Food Waste in the Green Container. Grantee shall provide written notification to the City that allowing the use of bags does not inhibit the ability of the City to comply with SB 1383 Regulations, and that the Facility can remove and/or process plastic bags when it recovers Source Separated Green Container Organic Waste. Grantee shall provide annual written notification to the City that the Facility has and will continue to have the capabilities to remove and process plastic bags when it recovers Source Separated Green Container Organic Waste."

(7) Grantee shall identify the Recyclable Materials and Organic Waste Processing Facilities to which they will transport organic waste as required by the SB 1383 Regulations."

SECTION 3. AMENDMENT. Section 24 of the Agreement ("Compliance with Adopted Waste Disposal Agreement") is hereby amended by the addition thereto of a new Paragraph E to read as follows:

"E In performance of its obligations under this Agreement, Grantee shall comply with all applicable requirements of SB 1383. Nothing in this Agreement shall prohibit the Grantee from meeting its compliance requirements by any alternative methods or procedures, provided it complies with SB 1383, its Regulations, and/or any other applicable law, as may be amended from time to time and as approved in writing by the City."

SECTION 4. AMENDMENT. Section 5 of the Agreement ("Services Provided by Grantee") is hereby amended by the addition thereto of new Paragraphs T ("Billing and Enrollment"), U ("SB 1383 Container Requirements), V ("Provision for Procurement of Recovered Organic Waste Products"), W ("Inspection and Enforcement"), and X ("Complaints, Reports of Non-Compliance") to read as follows:

"T. Billing and Enrollment.

(1) Contamination Processing Fees. Any contamination Processing fees to be assessed upon a Customer account pursuant to this Agreement shall be included and itemized on the Customer's invoice for the billing period in which the Grantee notified the Customer of the assessment of the contamination processing fee.

(2) Enrollment Assistance. City requires that Customers subscribe to organic waste collection services. Grantee shall assist the City in ensuring that the subscription of Customers to Collection services occurs in a timely and efficient manner. Grantee shall maintain records and provide reports necessary for the City to verify the subscription of Customers.

U. SB 1383 Container Requirements.

(1) Grantee shall provide Collection Containers as follows: (i) Solid Waste container bodies and/or lids shall be black or gray; (ii) Recyclable Materials container bodies and/or lids shall be blue; (iii) Organic Waste Container bodies and/or lids shall be green; and (iv) commercial Food Waste Container bodies and/or lids shall be brown.

(2) Labeling Requirements. Grantee shall place a label on the body or lid of each Container that has been provided to a Customer that includes language or graphic images, or both, that indicate the primary materials accepted and the primary materials prohibited in that Container in accordance with the SB 1383 Regulations. Labels

shall clearly indicate items that are Prohibited Container Contaminants for each Container.

(3) No later than January 1, 2036, Grantee shall provide all Customers with Collection Containers that comply with the Container color requirements specified in this Agreement or as otherwise specified in the SB 1383 Regulations. Notwithstanding this Section, the Grantee is not required to replace functional Containers, including Containers purchased prior to January 1, 2022, that do not comply with the color requirements of this Agreement prior to the end of the useful life of those Containers, or prior to January 1, 2035, whichever comes first.

V. Provision for Procurement of Recovered Organic Waste Products.

(1) Grantee agrees to act as a direct service provider on behalf of the City. Grantee shall coordinate and cooperate with the City in meeting its recovered Organic Waste product procurement target, as required by SB 1383 Regulations, 14 CCR Section 18993.1.

(2) Grantee shall procure an annual quantity of Recovered Organic Waste Products in an amount not more than the quantity specified in the rate adjustment calculations used to determine the Compliance Fee as requested by the City. Recovered Organic Waste Products shall comply with 14 CCR 18993.1(f). Grantee shall comply with the recordkeeping and verification requirements of 14 CCR 18993.2."

W. Inspection and Enforcement. Grantee shall assist the City with applicable inspections and enforcement as specified in this Agreement. Grantee shall maintain a computer database of all oral and written SB 1383 related non-compliance incidents reported to Grantee by Customers, or discovered by Grantee. Grantee shall maintain applicable records from inspection and enforcement in accordance with SB 1383 Regulations, with the exception of Notice of Violations which shall be the responsibility of City. City shall be responsible for the issuance of any fines for City Municipal Code violations.

X. Complaints, Reports of Non-Compliance.

(1) Investigation. As needed, Grantee shall assist the City in its investigation of complaints of non-compliance with SB 1383.

(2) Recordkeeping and Reporting. Grantee agrees to maintain a log of all applicable oral and written complaints or reports of SB 1383 non-compliance received by the Grantee. Grantee shall be responsible for the prompt and courteous attention to the complaint and subsequent notice shall be sent to the City for further inspection and enforcement efforts."

SECTION 5. AMENDMENT. Section 16 of the Agreement ("Reports and Adverse Information") is hereby amended by the addition thereto of new Paragraphs F ("Organic Waste and Recyclable Material Capacity Guarantee") and G ("Organics Recordkeeping and Reporting") to read as follows:

"F. Organic Waste and Recyclable Material Capacity Guarantee. Annually, For Facilities owned or operated by Grantee or an affiliate of Grantee, Grantee shall provide written notification to the City that the Facility has the capability to recover and/or process Organic Waste. City shall not implement or enforce an ordinance, policy, procedure, permit condition, or initiative that prohibits the lawful processing of Organic Waste pursuant to 14 CCR Section 18990.1(b).

G. Organics Recordkeeping and Reporting.

(1) Grantee shall prepare and maintain the records identified in 14 CCR Section 18995.2(f) arising from the work performed by Grantee and assist City in reporting such information in form and format satisfactory to the City.

(2) Grantee shall allow City access to records via remote access to Grantee's third-party reporting software for the purposes of auditing and inspecting SB 1383-related records and reports. Additional information that may be required from time to time for the purposes of complying with the SB 1383 Regulations shall also be furnished by the Grantee within a reasonable amount of time and upon request.

(3) Reports to City on customers discovered to be out of compliance with the SB 1383 Regulations, including a list of the customers, the type of violation (including not providing Containers for customer use, and other compliance violations), actions taken to educate those customers, and contact information for those customers. Such reports shall be provided quarterly or as required by City.

(4) Grantee shall report on all activities as mutually agreed upon with the City at least one month in advance of the City's reports to CalRecycle on August 1 each year.

(5) Grantee shall provide a full customer list including service level, date of service, and customer contact information upon City request."

SECTION 6. AMENDMENT. A new Section 27 ("Contamination Monitoring") is hereby added to the Agreement to read as follows:

"SECTION 27 CONTAMINATION MONITORING

A. Actions upon Identification of Prohibited Container Contaminants. Upon finding Prohibited Container Contaminants in a Container, Grantee shall follow the protocols set forth in this Section.

B. Record Keeping. The driver or other Grantee representative shall record each event of identification of Prohibited Container Contaminants in a written log or in the on-board computer system including date, time, Customer's address, type of Container (Blue, Green, Brown or Gray Container); and maintain photographic evidence, when possible.

C. Contamination Notices. Upon identification of Prohibited Container Contaminants in a Customer's Container, Grantee shall provide the Customer a contamination notice. The contamination notification shall: (i) inform the Customer of the observed presence of Prohibited Container Contaminants; (ii) include the date and time the Prohibited Container Contaminants were observed; (iii) include information on the Customer's requirement to properly Source Separate materials into the appropriate Containers, and the accepted and prohibited materials for Collection in the Blue Container, Brown Container, Green Container, and/or Gray Container; (iv) inform the Customer of the courtesy pick-up of the contaminated materials on this occasion with information for subsequent instances of Prohibited Container Contaminants, Grantee may assess contamination processing fees; and, (v) Grantee may include photographic evidence. Grantee shall leave the contamination notice attached to or adhered to the Customer's contaminated Containers; at the premises' door or gate; or, may deliver the notice by mail, e-mail, text message, or other electronic message.

D. Notice of Assessment of Contamination Processing Fees. If the Grantee observes Prohibited Container Contaminants in a Customer's Container on more than two occasions within a six-month time period and issued contamination notices on each of those occasions, the Grantee may impose a contamination processing fee pursuant to fees and rates approved by resolution of City Council on the third or subsequent instance of contamination. Grantee shall notify the City in its monthly report to City of Customers for which Contamination Processing fees were assessed. Grantee shall leave a Contamination Processing fee notice attached to or adhered to the Customer's contaminated Container(s); at the premises door or gate; or, deliver the notice by mail, e-mail, text message, or other electronic message. The Contamination Processing fee notice shall identify the prohibited material(s), explain how to prevent future violations, and indicate that the Customer will be charged a contamination Processing fee

on the next solid waste bill. The format of the contamination Processing fee notice shall be approved by the City.

E. Disposal of Contaminated Materials. If the Grantee observes Prohibited Container Contaminants in a Customer's Container(s), Grantee may dispose of the Container's contents, provided Grantee complies with the noticing requirements in subsection iii. above."

SECTION 7. AMENDMENT. A new Section 28 ("Route Reviews and Waste Evaluations" is hereby added to the Agreement to read as follows:

"**SECTION 28 Route Reviews and Waste Evaluations**.

A. Grantee shall meet its SB 1383 Regulations contamination monitoring requirements using Route Reviews or Waste Evaluations.

B. Route Reviews

(1) If Grantee elects to perform Route Reviews, Grantee shall, conduct Hauler Route reviews for Prohibited Container Contaminants in Collection Containers in a manner that is deemed safe by the Grantee; is approved by City; is conducted in a manner that results in all Hauler Routes being reviewed annually, in an amount not less than the quantity specified in the calculations used to determine the Compliance Fee and is consistent and in accordance with SB 1383 Regulations and 14 CCR Section 18984.5(b). Containers may be randomly selected along the Hauler Route. This Section should not be construed to require that every container on a Hauler Route must be sampled annually. Grantee may prioritize the inspection of Customers that are more likely to be out of compliance.

(2) Upon finding Prohibited Container Contaminants in the Container, Grantee shall follow the contamination monitoring noticing procedures as described herein.

C. Waste Evaluations

(1) If Grantee elects to perform Waste Evaluations, Grantee shall conduct waste evaluations that comply with and meet the requirements of 14 CCR Section 18984.5(c). City maintains the right to observe, or hire a third party Grantee to observe the waste evaluations.

(2) Sampling Method, Study Protocols. Grantee shall conduct waste evaluations for Prohibited Container Contaminants by sampling the contents of Containers on Hauler Routes in the following manner:

a. Grantee shall conduct waste evaluations at least twice per year and in two distinct seasons of the year in a manner that complies with the requirements of 14 CCR Section 18984.5(c).

b. Grantee's waste evaluations shall include samples of Source Separated Recyclable Materials, Source Separated Green Container Organic Waste, and Gray Container Waste.

c. The waste evaluations shall include samples from each Container type served by the Grantee and shall include samples taken from different areas in the City that are representative of the City's waste stream.

d. The waste evaluations shall include at least the minimum number of samples required specified in SB 1383 Regulations.

e. The Grantee shall transport all of the material collected for sampling to a sorting area at a permitted solid waste facility where the presence of Prohibited Container Contaminants for each Container type shall be measured to determine the ratio of Prohibited Container Contaminants present in each material stream by weight. To determine the ratio of Prohibited Container Contaminants, the Grantee shall use protocols established in accordance with the SB 1383 regulations.

(3) Contamination Response. If the sampled weight of Prohibited Container Contaminants exceeds twenty-five percent (25%) of the measured sample for any material stream, the Grantee shall within fifteen (15) working days of the waste evaluation, notify all Customers on the sampled Hauler Route of their requirement to properly source separate materials into the appropriate Containers. Grantee may provide this information by placing a written notice on the Customer's Containers or the gate or door of the premises; and/or by mail, email, or electronic message to the Generators. The format of the warning notice shall be approved by the City.

(4) Material Exceptions. Organic Waste that is textiles, carpet, hazardous wood waste, human waste, pet waste, or material(s) subject to a quarantine of movement issued by a County agricultural commissioner is not required to be measured as Organic Waste

when calculating the amount of Organic Waste present in the Gray Container Waste.

D. Recordkeeping Requirements. Grantee shall maintain all applicable route review and waste evaluation records required under SB 1383 Regulations, and report to the City on contamination monitoring activities, route reviews and/or waste evaluations, and actions taken."

SECTION 8. AMENDMENT. A new Section 29 ("Education and Outreach") is added to the Agreement to read as follows:

"SECTION 29 EDUCATION AND OUTREACH.

A. Public Education. Grantee shall, create applicable education materials and conduct education programs and activities as provided by and in accordance with the SB 1383 Regulations. Grantee shall provide educational material by mail or electronically to customers providing information consistent with 14 CCR Section 18985. For illustrative purposes, such materials may include information concerning proper Recycling, the use of Containers for Organic Waste and commercial Food Waste, composting, preventing Contamination, and proper container placement. Updated educational materials shall be prepared and submitted to City Manager for approval. Grantee shall perform the recordkeeping requirements related to its compliance with education and outreach requirements under 14 CCR Section 18985.3. City shall perform the record keeping requirements related to its education and outreach efforts. Grantee shall cooperate and coordinate with the City on public education activities.

B. Food Recovery Listings. The Grantee and City shall coordinate, maintain and annually update a list of Food Recovery Organizations and Food Recovery Services operating within the City, maintain the list on the Grantee's website, and share the list with the City so the City can post the list on the City's website. The list shall include, at a minimum, the following information about each Food Recovery Organization and Food Recovery Service:

- Name and physical address;
- Contact information;
- Collection service area; and
- An indication of the types of Edible Food the Food Recovery Service or Food Recovery Organization can accept for Food Recovery.

C. Commercial Edible Food Generator Outreach. At least annually, the Grantee shall provide Commercial Edible Food Generators with the following information:

- Information about the City's Edible Food Recovery program;
- Information about the Commercial Edible Food Generator requirements under 14 CCR, Division 7, Chapter 12, Article 10;
- Information about Food Recovery Organizations and Food Recovery Services operating within the City, and where a list of those Food Recovery Organizations and Food Recovery Services can be found; and
- Information about actions Commercial Edible Food Generators can take to reduce and prevent the creation of Food Waste.

D. Method of Delivery.

1. The Grantee may provide the information required above by including it with regularly scheduled notices, education materials, billing inserts, or as otherwise agreed upon by both Parties.

2. Grantee shall post and maintain a web page or web pages that include organic waste recovery and edible food donation program information on its website."

SECTION 9. AMENDMENT. A new Section 30 ("Generator Waiver Program Coordination") is hereby added to the Agreement to read as follows:

"SECTION 30 GENERATOR WAIVER PROGRAM COORDINATION.

A. General. In accordance with SB 1383 Regulations, City may grant waivers from organic waste collection services to eligible organic waste generators.

B. Requests Submitted to Grantee. Waste generators may submit requests for waivers to the Grantee. Grantee shall be responsible for the distribution, collection and evaluation of waiver applications as appropriate and provide City a recommendation to accept or reject waiver requests. Grantee shall review the generator's waiver application and inspect the generator's premises as needed to verify the accuracy of the application. Grantee shall provide documentation of the review in its recommendation to approve or deny the waiver request. City ultimately retains the right to approve or deny any application, regardless of the Grantee's recommendation and will process the approval or denial as required by SB 1383 requirements. Grantee shall report information regarding waivers reviewed to the City.

C. Grantee Change in Customer Service Levels. When the City grants a waiver to a generator, City shall notify the Grantee within ten (10) business days of the waiver approval with pertinent Customer information and any

changes to the Subscription, Service Level or Collection service requirements for the Customer. Grantee shall have five (5) business days to modify the Customer's Collection Service Level and billing statement, as needed.

D. Reverification of Waivers. Grantee shall conduct such reverifications of waivers and review applicable records at least once every five (5) years for de minimis and physical space constraint waivers. Grantee shall maintain a record of each waiver verification and provide a report to the City documenting the waiver reverifications performed and recommendations to City on those waivers that Grantee concludes are no longer warranted. The City shall make a final determination of the waiver eligibility of those generators."

SECTION 10. OTHER TERMS AND CONDITIONS UNCHANGED. Except as expressly amended by the Amendment, all other terms and conditions of the Agreement shall remain unchanged. In the event of any conflict between the terms and conditions of this Amendment and the terms and conditions of the Agreement and/or any previous amendment thereto, the terms and conditions of this Amendment shall prevail and control.

SECTION 11. COUNTERPARTS. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed by and through their respective authorized officers, as of the date first above written.

CITY OF HIGHLAND

By: _____
Penny Lilburn
Mayor

ATTEST:

By: _____
Alondra Muñoz
City Clerk

APPROVED AS TO FORM:

By: _____
Maricela Marroquin
City Attorney

BURRTEC WASTE INDUSTRIES, INC.

By: _____
Name
Title

By: _____
Name
Title

STAFF REPORT
TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Octavio Duran Jr., Public Works Director/City Engineer OD

PREPARED BY: Jay Tuttle IV, Assistant Engineer JT

SUBJECT: Tract 19915, Assignment Agreement (Century Communities)

RECOMMENDATION: That the City Council:

1. Adopt Resolution No. 2024-_____ to (1), accept the replacement subdivision bonds, and (2) authorize the Mayor to sign the "Assignment and Assumption Agreement" for Tract 19915.
2. Approve the release of the improvement bonds for Tract 19915 posted by the original owner.

FISCAL IMPACT: The maintenance of streets, storm drains, street lighting improvements and LMD areas within this subdivision will be the City's responsibility upon future completion by the developer and acceptance of said improvements by the City. Maintenance costs for streetlights, street, and storm drain and LMD maintenance district improvements will be funded out of annual assessments collected within this subdivision.

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

BACKGROUND: Tract No. 19915 is a 46-lot subdivision located north of Base Line, and west of Weaver Street. The tentative map was originally approved by the Planning Commission on June 14, 2016, and the Final Tract map, including required improvement bonds and a subdivision agreement, were approved by the City Council on February 14, 2023. This project was previously owned by Sam-Highlands 46, LLC (Mastercraft Homes), who have now sold the property to and is being completed by Century Communities. Century Communities has provided replacement bonding for all required improvements for Tract No. 19915, as listed individually in the resolution. The water and sewer improvement bonds have been processed directly through East Valley Water District and are not a part of the City Resolution.

Approved _____ Motion _____ Second _____ Agenda Item No. 19

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

Staff is recommending the City Council approve the assignment and assumption agreement (Agreement) to transfer the subdivision agreement to the new owner, accept the replacement bonds, and release the original bonds. Release of improvement bonds is typically a role of the Public Works Subcommittee, however, staff recommends the Council approve the release in this instance to streamline the process as all items are related.

Attachments:

1. Vicinity Map
2. Tract Map
3. Resolution
4. Bond Release Form



VICINITY MAP

NUMBERED LOTS 46
LETTERED LOTS 3
GROSS ACREAGE 8.32
NET ACREAGE 7.60

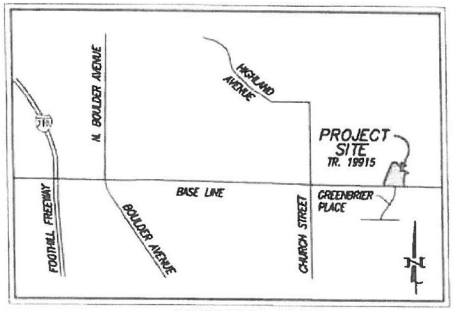
TRACT NO. 19915

IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

BEING A SUBDIVISION OF A PORTION OF THE SOUTHWEST QUARTER, OF THE SOUTHEAST QUARTER OF SECTION 35, AND THE SOUTHEAST QUARTER, OF THE SOUTHWEST QUARTER OF SECTION 35, TOWNSHIP 1 NORTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.

MDS CONSULTING JULY, 2022 DARYL J. CHRISTIAN, L.S. 8554

SHEET 2 OF 4 SHEETS



VICINITY MAP
NTS

BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS TRACT IS THE SOUTH LINE OF THE SOUTHWEST QUARTER (1/4) OF SECTION 35, TOWNSHIP 1 NORTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, BEING NORTH 89°50'43" EAST, PER PARCEL MAP NO. 31555, P.M.B. 155/89-90.

SURVEYOR'S NOTES

● — INDICATES FOUND MONUMENTS AS NOTED.

SET 1" I.P. TAGGED L.S. 8554, AT ALL TRACT BOUNDARY CORNERS, UNLESS OTHERWISE NOTED.

SET 1" I.P. TAGGED L.S. 8554, AT ALL CENTERLINE INTERSECTIONS, BC'S, EC'S, FLUSH, UNLESS OTHERWISE NOTED.

SET 1" IRON PIPE TAGGED L.S. 8554, FLUSH, OR LEAD, TACK AND TAG, STAMPED LS 8554 IN CONCRETE, TO BE SET AT ALL REAR AND SIDE LOT LINE CORNERS. LEAD, TACK AND TAG, STAMPED LS 8554 TO BE SET IN TOP OF CURB AT PROLONGATION OF FRONT LOT LINES. IF PROPERTY CORNER FALLS ON EXISTING WALL, SET NAIL AND TAG. STAMPED LS 8554 ON TOP OF WALL OR WALL FOOTING.

(R1) – INDICATES RECORD DATA PER PARCEL MAP NO. 13555, P.M.B. 155/89-90.

(R2) – INDICATES RECORD DATA PER TRACT MAP NO. 15985-4, M.B. 292/38-42.

(R3) – INDICATES RECORD DATA PER TRACT MAP NO. 13469, M.B. 205/78-83.

(R4) – INDICATES RECORD DATA PER PARCEL MAP NO. 7210, P.M.B. 86/43-44.

(R5) – INDICATES RECORD DATA PER MAP SHOWING RIGHT OF WAY OF NORTH FORK DITCH, M.B. 9/40.

(I) – INDICATES MONUMENT TIED OUT PER SCHEDULE OF TIES ON FILE WITH THE CITY OF HIGHLAND ENGINEERING DEPARTMENT.

THIS TRACT MAP CONTAINS 46 NUMBERED LOTS, AND 3 LETTERED LOTS.

THIS TRACT MAP CONTAINS 8.39 ACRES.

EASEMENT NOTES

[1] – INDICATES 5' PUBLIC UTILITY AND SIDEWALK EASEMENT DEDICATED HEREON TO THE CITY OF HIGHLAND.

[2] – INDICATES 14' WIDE EMERGENCY ACCESS AND DRAINAGE EASEMENT DEDICATED HEREON TO THE CITY OF HIGHLAND.

RESOLUTION NO. 2024 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING THE "ASSIGNMENT" AGREEMENT, AND ACCEPTING THE SUBDIVISION REPLACEMENT BONDS FOR TRACT NO. 19915 (Century Communities)

WHEREAS, Tentative Tract No. 19915, and Final Map 19915, has previously been filed with the City of Highland;

WHEREAS, all of the conditions for final map approval for Tract No. 19915 have been met by the subdivider;

NOW, THEREFORE, be it resolved by the City Council of the City of Highland that the City Council approve the Assignment Agreement for Tract 19915, accept the Faithful Performance, Labor and Materials, and Warranty Replacement Bonds for grading, street and storm drain, and landscape maintenance district improvements.

The bonds submitted by Century Communities, which are to be accepted for this final map, are Faithful Performance, Labor and Materials, and *Warranty bonds for the following:

Improvement	Faithful Performance	Labor and Materials	*Warranty	Bond Number
Grading	$164,000	N/A	N/A	674222686
Street and Storm Drain	$1,048,200	$524,100	$262,050	674222685
LMD	$140,200	$70.100	$35,050	674222687

*Warranty Bonds are to be submitted prior to release of the Faithful Performance Bonds.

BE IT FURTHER RESOLVED that the Mayor be authorized to execute the "Assignment" Agreement on behalf of the City.

PASSED, APPROVED AND ADOPTED this _____ day of _____, 2024.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Public Works
Request for Bond Release

MEETING DATE: December 10, 2024

DEVELOPER: Sam-Highland 46, LLC (Mastercraft Homes)

PROJECT: Tract 19915

JUSTIFICATION: Received Replacement Bonds from new Developer, Century Communities

BONDS HEREBY RELEASED:

Improvement	*Faithful Performance*	*Labor & Material*	*Number*
Grading	$164,000	N/A	PB01748500046
Street and Storm Drain	$1,048,200	$524,100	PB01748500049
LMD	$140,200	$70.100	PB01748500050

Approved by City Council

BY:_____

DATE:_____

Notice/Copy To: Engineering_____ City Clerk_____ Developer_____ Surety_____

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

REVIEWED BY: Lawrence A. Mainez, Community Development Director
Alondra Munoz, City Clerk

PREPARED BY: Camille Duarte, Administrative Assistant III CD

SUBJECT: Appoint Three (3) Members of the Public to the Historic and Cultural Preservation Board.

RECOMMENDATION: Staff recommends the City Council appoint three (3) members of the public to the Historic and Cultural Preservation Board.

PUBLIC NOTICE: No public hearing notice is required. The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: On October 2024, the City Council declared three (3) seats vacant (Members Patrick Sandford, Jeffery Staggs and Hugh Walker) and posted that vacancy in accordance with the Maddy Act. Pursuant to Chapter 2.20.050 of the Highland Municipal Code, the Historic and Cultural Preservation Board shall consist of five members appointed by the City Council and shall serve without compensation. All members of the board shall have a demonstrated interest in or knowledge of historic preservation and the cultural resources of the city. Therefore, it would be appropriate for the City Council to appoint three (3) individuals to the Historic and Cultural Preservation Board. Four (4) applications have been submitted for consideration.

Attachment: Public Service Applications

Approved _____ Motion _____ Second _____ Agenda Item No. 20

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

PUBLIC SERVICE APPLICATIONS

RECEIVED

AUG 08 2024

CITY OF HIGHLAND
CITY CLERK

For Office Use Only:

Expires: Aug. 2025

PUBLIC SERVICE APPLICATION

Appointees must be residents within the corporate city limits of the City of Highland, serve without compensation, submit a Statement of Economic Interests Form 700 and complete an ethics training course pursuant to AB 1234.

BOARD/COMMISSION/COMMITTEE YOU ARE APPLYING FOR:

- ☐ Community Trails Committee (see attached roles and responsibilities)
- ☑ Historic and Cultural Preservation Board (see attached roles and responsibilities)
- ☐ Planning Commission (see attached roles and responsibilities)

PERSONAL INFORMATION:

Name: Jamie Parra

Address: 7025 Mountain Ave, Highland, CA 92346

How long have you resided in Highland? 1 year

Home phone: _____ Cell phone: 509-939-7748

Work phone: 951-346-2543

Email address: jamie.parra@kimley-horn.com

Occupation/Employer: Archaeologist, Kimley-Horn & Associates, Inc.

Employer address: 3801 University Ave, Suite 300, Riverside, CA 92501

Position held: Cultural resources management professional

Available for meetings: ☐ Daytime ☑ Evenings ☐ Both

INTEREST IN THE POSITION:

What are your principal areas of interest in your City Government?

I am interested in being more involved in my local community, meeting other city residents, and providing my professional expertise in a meaningful way. As a cultural resources professional for a multidisciplinary consulting firm, I prepare cultural technical studies pursuant to state and federal laws. This appointment is the perfect way to serve my community and contribute to the city government.

Education, training or special knowledge which might be relevant to this appointment:

Registered Professional Archaeologist #5502

Master's degree in Applied Archaeology

Employment, membership in service or community organizations or volunteer work which might be relevant to this appointment:

Former Tribal Archaeologist at San Manuel Band of Mission Indians

Member of Society for California Archaeology

Have you been, or are you now, a member of a governmental board, commission or committee? ☐ Yes ☑ No

If so, please list the name and dates served:

REMARKS:

Please indicate any further information you wish to add regarding your desired appointment (use other side of paper if needed).

Thank you for your consideration of my appointment. I am relatively new to the City of Highland, but I am eager to become more integrated in the community.

SIGNATURE: Jamie Parra

DATE: 8/8/2024

☑ **Check box to confirm you have read the attached roles and responsibilities related to the committee, board or commission you are applying for.**

When you have completed this application, please submit to:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND CA 92346
(909) 864-6861, EXT. 226

This application will be kept on file for a period of one year from the date signed.

RECEIVED

NOV 04 2024

CITY OF HIGHLAND
CITY CLERK

For Office Use Only:

Expires: Nov. 2025

PUBLIC SERVICE APPLICATION

Appointees must be residents within the corporate city limits of the City of Highland, serve without compensation, submit a Statement of Economic Interests Form 700 and complete an ethics training course pursuant to AB 1234.

BOARD/COMMISSION/COMMITTEE YOU ARE APPLYING FOR:

- ☐ Community Trails Committee (see attached roles and responsibilities)
- ☒ Historic and Cultural Preservation Board (see attached roles and responsibilities)
- ☐ Planning Commission (see attached roles and responsibilities)

PERSONAL INFORMATION:

Name: PATRICK SANDFORD

Address: 29225 LAKE VIEW LN HIGHLAND 92346

How long have you resided in Highland? 21 YEARS

Home phone: _____ Cell phone: (909) 754-9499

Work phone: _____

Email address: JPSNKIDS @ AOL.COM

Occupation/Employer: RETIRED

Employer address: _____

Position held: INVESTIGATIONS

Available for meetings: ☐ Daytime ☐ Evenings ☒ Both

INTEREST IN THE POSITION:

What are your principal areas of interest in your City Government?

PRESERVATION OF HIGHLAND'S HISTORY AND EDUCATION OF THE CITY'S (AREAS) HISTORY THROUGH VARIOUS EVENTS

Education, training or special knowledge which might be relevant to this appointment:

14 YEARS ON THE CITY OF HIGHLAND HISTORIC AND CULTURAL PRESERVATION BOARD
7 YEARS AS PRESIDENT OF THE HIGHLAND AREA HISTORICAL SOCIETY

Employment, membership in service or community organizations or volunteer work which might be relevant to this appointment:

MULTIPLE STATE HISTORIC TRAININGS

Have you been, or are you now, a member of a governmental board, commission or committee? ☒ Yes ☐ No

If so, please list the name and dates served:

CITY OF HIGHLAND HISTORIC AND CULTURAL PRESERVATION BOARD FROM 9/2010 TO PRESENT

REMARKS:

Please indicate any further information you wish to add regarding your desired appointment (use other side of paper if needed).

I PARTICIPATE IN THE HIT CLEAN UP EVERY MARCH IN PREPARATION OF THE CITRUS HARVEST FESTIVAL. I CREATED ENTRIES AND PARTICIPATED IN THE HIGHLAND JULY 4 PARADE.

SIGNATURE: Patrick Smith

DATE: 10/30/24

☒ **Check box to confirm you have read the attached roles and responsibilities related to the committee, board or commission you are applying for.**

When you have completed this application, please submit to:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND CA 92346
(909) 864-6861, EXT. 226

This application will be kept on file for a period of one year from the date signed.

RECEIVED
JUL 10 2024
CITY OF HIGHLAND

For Office Use Only:

Expires: July 2025

PUBLIC SERVICE APPLICATION

Appointees must be residents within the corporate city limits of the City of Highland, serve without compensation, submit a Statement of Economic Interests Form 700 and complete an ethics training course pursuant to AB 1234.

BOARD/COMMISSION/COMMITTEE YOU ARE APPLYING FOR:

- ☐ Community Trails Committee (see attached roles and responsibilities)
- ☑ Historic and Cultural Preservation Board (see attached roles and responsibilities)
- ☐ Planning Commission (see attached roles and responsibilities)

PERSONAL INFORMATION:

Name: Jeffery F. Staggs

Address: 28386 Cambridge Ct

How long have you resided in Highland? 35 years

Home phone: 909-862-9360 Cell phone: 909-496-0870

Work phone: Retired

Email address: jeffstaggs@sbcglobal.net

Occupation/Employer: Retired

Employer address: _____

Position held: _____

Available for meetings: ☐ Daytime ☐ Evenings ☑ Both

INTEREST IN THE POSITION:

What are your principal areas of interest in your City Government?

I am interested in the historical aspects of the City of Highland and the surrounding areas. I have lived in the San Bernardino Valley almost all of my life, over 70 years, and preserving local history and heritage is very important to me

Education, training or special knowledge which might be relevant to this appointment:

I have a Bachelor of Arts Degree in Criminal Justice from California State College (now University) San Bernardino. I also worked as a Deputy Sheriff for 32 years with the San Bernardino County Sheriff's Dept.

Employment, membership in service or community organizations or volunteer work which might be relevant to this appointment:

I am a Board Member of the Highland Area Historical Society, a member of the San Bernardino Historical and Pioneer Society, a member of the Santa Fe Railway Historical Society, and a member of the Sheriff's Dept. Historical Society

Have you been, or are you now, a member of a governmental board, commission or committee? ☐ Yes ☑ No

If so, please list the name and dates served:

_____

_____

REMARKS:

Please indicate any further information you wish to add regarding your desired appointment (use other side of paper if needed).

_____

_____

_____

_____

_____

_____

SIGNATURE: _____

DATE: July 10, 2024

☑ **Check box to confirm you have read the attached roles and responsibilities related to the committee, board or commission you are applying for.**

When you have completed this application, please submit to:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND CA 92346
(909) 864-6861, EXT. 226

This application will be kept on file for a period of one year from the date signed.

RECEIVED

OCT 24 2024

CITY OF HIGHLAND
CITY CLERK

For Office Use Only:

Expires: Oct. 2025

PUBLIC SERVICE APPLICATION

Appointees must be residents within the corporate city limits of the City serve without compensation, submit a Statement of Economic Interests Form complete an ethics training course pursuant to AB 1234.

BOARD/COMMISSION/COMMITTEE YOU ARE APPLYING FOR:

- ☐ Community Trails Committee (see attached roles and responsibilities)
- ☑ Historic and Cultural Preservation Board (see attached roles and responsibilities)
- ☐ Planning Commission (see attached roles and responsibilities)

PERSONAL INFORMATION:

Name: Hugh A. Walker

Address: 7750 Silver Buckle Road

How long have you resided in Highland? 34

Home phone: _____ Cell phone: 602-885-8323

Work phone: _____

Email address: zapper1@roadrunner.com

Occupation/Employer: Hugh A. Walker, Enterprises, Inc.(An Arizona Corp

Employer address: 7231 Boulder Ave. PMB 700

Position held: President (Retired)

Available for meetings: ☐ Daytime ☑ Evenings ☐ Both

INTEREST IN THE POSITION:

What are your principal areas of interest in your City Government?

Want to be of service to the community where I live

Education, training or special knowledge which might be relevant to this appointment:

Planning Dept & the County of San Bernardino, Solid Waste Division as an intern, before taking a position with the California Waste Mngt Board as a special consultant. BS degree, California Polytechnic Univers

Employment, membership in service or community organizations or volunteer w might be relevant to this appointment:

Over 30 years of experience as vice president/project principal for several consulting engineering firms as the primary point of contact between the customer and local, county, state and federal regulatory agencies.

Served on the legislative task force for the Solid Waste Association of North America. Kept of changing California legislation affecting solid waste management activities and reported to

Have you been, or are you now, a member of a governmental board committee? ☑ Yes ☐ No

If so, please list the name and dates served:

City of Highland, Historic and Cultural Preservation Board

Feb ,2024 to present date

REMARKS:

Please indicate any further information you wish to add regarding appointment (use other side of paper if needed).

SIGNATURE:

DATE: October 23,2024

☑ **Check box to confirm you have read the attached roles and responsibilities related to the committee, board or commission you are applying for.**

When you have completed this application, please submit to:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND CA 92346
(909) 864-6861, EXT. 226

This application will be kept on file for a period of one year from the date signed.

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

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

RECOMMENDATION: Discussion and possible action.

Approved _____ Motion _____ Second _____ Agenda Item No. 21

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager

STAFF REPORT

TO THE CITY COUNCIL

DATE: December 10, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Alondra Muñoz, City Clerk

SUBJECT: Council Member Comments
(Agency/Committee/AB1234 Reports, District Updates, etc.)

RECOMMENDATION: Discussion and possible action.

Approved _____	Motion _____	Second _____	Agenda Item No. 22
Denied _____	Ayes _____		
Continued _____	Noes _____		File No. _____
Tabled _____	Abstain _____		
	Absent _____		

City Clerk

City Manager