CITY OF HIGHLAND

CITY COUNCIL AGENDA

Adjourned Regular Meeting
June 24, 2025 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

Gregory Hogan, Councilmember
District 1

Jimmy Saldana, 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 ADJOURNED REGULAR MEETING
JUNE 24, 2025 - 6:00 p.m.
AGENDA

CALL TO ORDER

This meeting is an adjourned regular meeting of the City Council originally held on Tuesday, June 10, 2025.

ROLL CALL

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, please submit your comments by 5:00 p.m. on June 24, 2025, to the City Clerk at publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the June 24, 2025 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.

CITY COUNCIL LEGISLATIVE

1. Contract with the California Department of Forestry and Fire Protection (CAL FIRE) for the Period of July 1, 2025 - June 30, 2030.
   RECOMMENDATION: The Finance/Personnel Subcommittee recommends the City Council:
   1) Approve the proposed CAL FIRE contract for the period of July 1, 2025 - June 30, 2030 and authorize the Mayor to sign the contract; and
   2) Adopt the attached Resolution approving the proposed contract.

2. Tract 20387 - Final Map Approval
   RECOMMENDATION: That the City Council approve the Final Map for Tract No. 20387.

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.

3. Resolution No. 2025- Adopting a Biennial Budget for Fiscal Years 2025-2027
RECOMMENDATION: That the City Council adopt Resolution No.___ adopting a Biennial Budget for Fiscal Years 2025-2027.

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.

ANNOUNCEMENTS

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: 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 June 19, 2025, 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: June 19, 2025

Alondra Muñoz
City Clerk

STAFF REPORT

TO THE CITY COUNCIL

DATE: June 24, 2025

FROM: Carlos Zamano, City Manager

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

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

RECOMMENDATION: The Finance Subcommittee recommends the City Council:

1. Approve the proposed Cal-Fire contract for the period of July 1, 2025 – June 30, 2030 and authorize the Mayor to sign the contract &

2. Adopt the attached Resolution approving the proposed contract.

FISCAL IMPACT: Not to exceed amount of $46,437,819 over the 5 year contract for Fire Prevention and Paramedic services.

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

BACKGROUND: Staff is recommending that the City Council approve the Cal-Fire Non-Municipal Staffing Cooperative Agreement.

As part of Cal Fire's recent MOU negotiations, the standard work week has been reduced from 72 to 66 hours. To meet this new requirement, a third platoon is being added at each station. Cal Fire is actively working with the City to integrate the additional personnel required for the third platoon, helping balance the increased staffing costs while maintaining high service levels.

These changes reflect a proactive approach to improving operational efficiency, firefighter wellbeing, and public safety in the City of Highland.

The numbers provided by Cal Fire are built upon worst case scenario. Meaning, all positions (FFII, FFII-P, FAE, FC-P, FC, & BC) are based on a 25 year employee, at top step, with longevity, overtime calculations, and a 5% increase on top of all of that. Highland is invoiced on actual costs and historically, the actual costs have come in significantly under the contract amounts. However, Highland

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

City Clerk

City Manager

does budget at the contract amount to be conservative. The City Attorney has reviewed the proposed agreement.

Cal Fire is also requesting that the attached Resolution be adopted along with the contract.

The Finance Subcommittee reviewed the proposed contract on May 20, 2025, and recommends that the City Council approve the five-year agreement with Cal Fire. Additional discussions took place during the Budget Study Session on May 21, 2025, followed by a final meeting with Cal Fire representatives to finalize the terms of the contract now being submitted for approval.

Attachments:
1. Proposed Resolution with Exhibit A "Proposed Agreement July 1, 2025-June 30, 2030

Attachment 1

Proposed Resolution with Exhibit A "Proposed contract July 1, 2025 – June 30, 2030"

RESOLUTION NO. 2025 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING THE DEPARTMENT OF FORESTRY AND FIRE PROTECTION (CAL FIRE) AGREEMENT FOR SERVICES FROM JULY 1, 2025 TO JUNE 30, 2030

BE IT RESOLVED, by the City Council of the City of Highland, that said City Council does hereby approve the attached agreement (Exhibit A) with the California Department of Forestry and Fire Protection (CAL FIRE) dated June 24, 2025. This agreement provides Fire Protection and Paramedic Services from July 1, 2025 to June 30, 2030.

NOW THEREFORE, BE IT RESOLVED that the Mayor of the City Council of the City of Highland, is authorized to sign and execute said agreement on behalf of the City of Highland.

APPROVED AND ADOPTED this 24th day of June, 2025.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Exhibit A

Proposed contract July 1, 2025 – June 30, 2030

DEPARTMENT OF FORESTRY AND FIRE PROTECTION
P.O. Box 944246
SACRAMENTO, CA 94244-2460
(916) 653-7772
Website: www.fire.ca.gov

June 2, 2025

Liz Brown
26974 Baseline St.
Highland, CA 92346

Chief Brown:

Please find the following documents enclosed:

- **(1) Full LG-1 Agreement** (Courtesy Copy) - between the City of Highland and the California Department of Forestry and Fire Protection (CAL FIRE) for Fire and Paramedic Services during the fiscal years of 2025 through 2030.

- **(1) LG-1 Agreement Signature Page** Please return dated with the wet/docusigned (scanned) signatures. (See email address below)

Additional document required:

- **Resolution** Agreement approved by the board. Please return dated with the wet/docusigned (scanned) signatures. (See email address below)

- **Letter of Intent** Signed by your designated official. Please return dated with the wet/docusigned (scanned) signatures. (See email address below)

- **Certificate of Insurance** Please return via email. (See email address below)

The Resolution must be signed by the same person signing the LG-1 Agreement.

Once the LG-1 and additional required documents are complete, please email them to me at alison.hesterly@fire.ca.gov

I will forward the completed package to Cooperative Fire. Please do not mail a copy to Sacramento.

Feel free to contact me at 760-442-2594 or via email if you have any questions and/or concerns.

Respectfully,

Alison Hesterly

Alison Hesterly
Battalion 3511

COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT
LG-1 REV. 8/2024

AGREEMENT NUMBER	3CA07223
REGISTRATION NUMBER:	

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME
California Department of Forestry and Fire Protection -- (CAL FIRE)

LOCAL AGENCY'S NAME
City of Highland

2. The term of this Agreement is: July 1, 2025 through June 30, 2030

3. The maximum amount of this Agreement is: $ 46,437,819 Forty Six Million, Four Hundred Thirty Seven Thousand, Eight Hundred and Nineteen Dollars and Zero Cents.

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work – Includes page 2 (contact page) in count for Exhibit A	5	pages
Exhibit B – Budget Detail and Payment Provisions	2	pages
Exhibit C – General Terms and Conditions (02/2025)	7	pages
Exhibit D – Additional Provisions	11	pages
Exhibit E – Description of Other Services	1	pages

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

LOCAL AGENCY

LOCAL AGENCY'S NAME
City of Highland

BY *(Authorized Signature)* | DATE SIGNED *(Do not type)*

PRINTED NAME AND TITLE OF PERSON SIGNING
Penny Lilburn, Mayor

ADDRESS
27215 Baseline Rd. Highland, CA 92346

STATE OF CALIFORNIA

AGENCY NAME
California Department of Forestry and Fire Protection

BY *(Authorized Signature)* | DATE SIGNED *(Do not type)*

PRINTED NAME AND TITLE OF PERSON SIGNING
Matthew Sully, Deputy Director, Cooperative Fire Protection

ADDRESS P.O. Box 944246, Sacramento, CA 94244-2460

California Department of General Services Use Only

EXHIBIT A
COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT

The project representatives during the term of this agreement will be:

CAL FIRE Unit Chief:	Shane Littlefield	Local Agency:	City of Highland
Name:	San Bernardino-Inyo-Mono Unit	Name:	Carlos Zamano
Phone:	909-881-6900	Phone:	909-864-6861
Fax:	909-881-6969	Fax:	909-862-3180

All required correspondence shall be sent through U.S. Postal Service by certified mail and directed to:

CAL FIRE Unit Chief:	Shane Littlefield	Local Agency:	City of Highland
Section/Unit:	San Bernardino-Inyo-Mono	Section/Unit:	City Manager
Attention:	Alison Hesterly	Attention:	Carlos Zamano
Address:	3800 N. Sierra Way San Bernardino, CA 92405	Address:	27215 Baseline Rd. Highland, CA 92346
Phone:	909-881-6900	Phone:	909-864-6861
Fax:	909-881-6969	Fax:	909-862-3180

Send an additional copy of all correspondence to:

CAL FIRE
Cooperative Fire Services
P.O. Box 944246
Sacramento, CA 94244-2460

AUTHORIZATION

As used herein, Director shall mean Director of CAL FIRE. This agreement, its terms and conditions are authorized under the Public Resources Code Sections 4141, 4142, 4143 and 4144, as applicable.

EXHIBIT A
SCOPE OF WORK

Under Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and fire suppression forces including the necessary equipment, personnel, and facilities required to prevent and extinguish forest fires.

The purpose of this agreement is to provide mutually advantageous fire and emergency services through an effective consolidated organization, wherein the STATE is primarily financially responsible for protecting natural resources from vegetation fires and the LOCAL AGENCY is primarily financially responsible for protecting life and property from fires and other emergencies. The LOCAL AGENCY shall have sole authority to establish the fire protection organization and structure needed to meet the determined level of service. This level of service may be based on the LOCAL AGENCY governing board's established fiscal parameters and assessment of risks and hazards. LOCAL AGENCY personnel providing services under this agreement may include any one or a combination of the following: regular employees, persons temporarily employed and commonly known as volunteers, paid-call firefighters, or others temporarily employed to perform any emergency work or emergency service including, but not limited to fire prevention, fire suppression and emergency medical response.

To comply with the STATE's mandate for full cost recovery of goods and services provided for others, the LOCAL AGENCY shall be responsible for all STATE costs, both direct and indirect, required to execute the terms of this agreement. These costs shall include, but not be limited to: required training and associated post coverage, employee uniform and Personal Protective Equipment (PPE) costs.

1. FIRE PROTECTION SERVICES TO BE PROVIDED BY THE STATE

STATE provides a modern, full service fire protection and emergency incident management agency that provides comprehensive fire protection and other emergency incident response. STATE designs regional fire protection solutions for urban and rural communities by efficiently utilizing all emergency protection resources. Regional solutions provide the most effective method of protecting the citizens of California at local, county and state levels.

Fire protection services to be provided by STATE under this agreement shall include the following: (check boxes below that apply)

☒ 1) Emergency Fire Protection, Medical and Rescue Response: services include commercial, residential, and wildland fire protection, prevention and investigation; hazardous materials incident response; emergency vehicle extrication; hazardous conditions response (flooding, downed power lines, earthquake, terrorist incident, etc.); emergency medical and rescue response; and public service assistance. Also included are management support services that include fire department administration, training and safety, personnel, finance and logistical support.

☒ 2) Basic Life Support Services: emergency medical technician (EMT) level emergency medical response providing first aid, basic life support (BLS), airway management, administration of oxygen, bleeding control, and life support system stabilization until patients are transported to the nearest emergency care facility.

☒ 3) Advanced Life Support Services: paramedic level emergency medical response providing early advanced airway management, intravenous drug therapy, and life support system stabilization until patients are transported to the nearest emergency care facility.

☒ 4) Dispatch Services: provide fire department 9-1-1 emergency dispatch by CAL FIRE Fire/Emergency Command Center (ECC). CAL FIRE will be responsible for fire/emergency

dispatching emergency resource units covered under this agreement. The CAL FIRE ECC is staffed with a Battalion Chief, three or more Fire Captains and Communications Operators to provide 24/7 year-round coverage. There is always an officer of Captain rank or higher to serve as the shift supervisor and command officer. CAL FIRE uses an integrated Computer Aided Dispatch (CAD) system using the latest technology, to direct the closest available resources to all emergency incidents.

☐ 5) Fire Code Inspection, Prevention and Enforcement Services: CAL FIRE has staff Fire Inspectors serving under the direction of the LOCAL AGENCY Fire Marshal to provide services to the area covered by this agreement. Fire Code Enforcement will normally be available five days per week, with emergency or scheduled enforcement inspections available seven days per week. Fire Prevention and Investigation services will be provided by CAL FIRE Prevention Officers trained in arson, commercial, and wildland fire investigation. Officers are available by appointment for site visits and consultations. Officers are trained at CAL FIRE's Peace Officer Standard Training (POST) certified law enforcement training academy and they cooperate effectively with all local, state and federal law enforcement agencies.

☐ 6) Land Use/ Pre-Fire Planning Services – CAL FIRE staff will provide community land use planning, administration of Pre-Fire project work, including community outreach, development of community education programs, project quality control, maintenance of project records and submittal of progress reports, completion of required environmental documentation, acquisition of required permits and completion of other associated administrative duties.

☐ 7) Disaster planning services (listed in Exhibit E, Description of Other Services, attached hereto and made a part of this agreement)

☒ 8) Specific service descriptions and staffing coverage, by station (listed in Exhibit E, Description of Other Services, attached hereto and made a part of this agreement)

☐ 9) Extended Fire Protection Service Availability (Amador)

2. ADMINISTRATION

Under the requirements of California Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and firefighting services as outlined in Exhibit D, Schedule B of this agreement.

A. Director shall select and employ a Region Chief who shall, under the direction of the Director/Chief Deputy Director, manage all aspects of fire prevention and fire protection services and forestry-related programs.

B. Director will select and employ a Unit Chief who shall, under the supervision and direction of Director/Region Chief or a lawful representative, have charge of the organization described in Exhibit D, Schedules A, B and C included hereto and made a part of this agreement.

C. LOCAL AGENCY shall appoint the Unit Chief as the LOCAL AGENCY Fire Chief for all Emergency Fire Protection, Medical and Rescue Response Agreements, pursuant to applicable statutory authority. The Unit Chief may delegate this responsibility to qualified staff.

D. The Unit Chief may dispatch personnel and equipment listed in Exhibit D, Schedules A, B and C from the assigned station or location under guidelines established by LOCAL AGENCY and approved by STATE. Personnel and/or equipment listed in Exhibit D, Schedule B may be dispatched at the sole discretion of STATE.

E. The Unit Chief shall exercise professional judgment consistent with STATE policy and his or her employment by STATE in authorizing or making any assignments to emergencies and other responses, including assignments made in response to requests for mutual aid.

F. Except as may be otherwise provided for in this agreement, STATE shall not incur any obligation on the part of LOCAL AGENCY to pay for any labor, materials, supplies or services beyond the total set forth in the respective Exhibit D, Schedules A and C, as to the services to be rendered pursuant to each Schedule.

G. Nothing herein shall alter or amend or be construed to alter or amend any Collective Bargaining Agreement or Memorandum of Understanding between the State of California and its employees under the State Employer-Employee Relations Act.

3. SUPPRESSION COST RECOVERY

As provided in Health and Safety Code (H&SC) Section 13009, STATE may bring an action for collection of suppression costs of any fire caused by negligence, violation of law, or failure to correct noticed fire safety violations. When using LOCAL AGENCY equipment and personnel under the terms of this agreement, STATE may, at the request of LOCAL AGENCY, bring such an action for collection of costs incurred by LOCAL AGENCY. In such a case LOCAL AGENCY appoints and designates STATE as its agent in said collection proceedings. In the event of recovery, STATE shall deduct fees and litigation costs in a proportional percentage amount based on verifiable and justifiable suppression costs for the fire at issue. These recovery costs are for services provided which are beyond the scope of those covered by the local government administrative fee.

In all such instances, STATE shall give timely notice of the possible application of H&SC Section 13009 to the representative designated by LOCAL AGENCY.

4. MUTUAL AID

When rendering mutual aid or assistance as authorized in H&SC Sections 13050 and 13054, STATE may, at the request of LOCAL AGENCY, demand payment of charges and seek reimbursement of LOCAL AGENCY costs for personnel, equipment and operating expenses as funded herein, under authority given by H&SC Sections 13051 and 13054. STATE, in seeking said reimbursement pursuant to such request of LOCAL AGENCY, shall represent LOCAL AGENCY by following the procedures set forth in H&SC Section 13052. Any recovery of LOCAL AGENCY costs, less expenses, shall be paid or credited to LOCAL AGENCY, as directed by LOCAL AGENCY.

In all such instances, STATE shall give timely notice of the possible application of H&SC Sections 13051 and 13054 to the officer designated by LOCAL AGENCY.

5. PROPERTY PURCHASE AND ACCOUNTING

LOCAL AGENCY shall be responsible for all costs associated with property required by personnel to carry out this agreement. Employee uniform costs will be assessed to the LOCAL AGENCY through the agreement billing process. Personal Protective Equipment (PPE) costs shall be the responsibility of the LOCAL AGENCY. By mutual agreement, PPE meeting the minimum specifications established by the STATE may be purchased directly by the LOCAL AGENCY. Alternately, the STATE will supply all PPE and the LOCAL AGENCY will be billed for costs incurred.

All property provided by LOCAL AGENCY and by STATE for the purpose of providing fire protection services shall be marked and accounted for by the Unit Chief in such a manner as to conform to the regulations, if any, established by the parties for the segregation, care, and use of the respective properties.

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

1. PAYMENT FOR SERVICES

A. LOCAL AGENCY shall pay STATE actual cost for fire protection services pursuant to this agreement an amount not to exceed that set forth in Exhibit D, Schedule A for each fiscal year. STATE shall prepare an Exhibit D, Schedule A each year, which shall be the basis for payment for the entire fiscal year for which services are provided.

B. Any other funds designated by LOCAL AGENCY to be expended under the supervision of or for use by a Unit Chief for fire protection services shall be set forth in Exhibit D, Schedule C. This clause shall not limit the right of LOCAL AGENCY to make additional expenditures, whether under Exhibit D, Schedule C or otherwise.

C. STATE shall invoice LOCAL AGENCY for the cost of fire protection services on a quarterly basis as follows:

1) For actual services rendered by STATE during the period of July 1 through September 30, by an invoice filed with LOCAL AGENCY on or after December 10.

2) For actual services rendered by STATE during the period October 1 through December 31, by an invoice filed with LOCAL AGENCY on or after December 31.

3) For actual services rendered by STATE during the period January 1 through March 31, by an invoice filed with LOCAL AGENCY on or after March 31.

4) For the estimated cost of services during the period April 1 through June 30, by an invoice filed in advance with LOCAL AGENCY on or after March 1.

5) A final statement shall be filed with LOCAL AGENCY by October 1 following the close of the fiscal year, reconciling the payments made by LOCAL AGENCY with the cost of the actual services rendered by STATE and including any other costs as provided herein, giving credit for all payments made by LOCAL AGENCY and claiming the balance due to STATE, if any, or refunding to LOCAL AGENCY the amount of any overpayment.

6) All payments by LOCAL AGENCY shall be made within thirty (30) days of receipt of invoice from STATE, or within thirty (30) days after the filing dates specified above, whichever is later.

7) The STATE reserves the right to adjust the frequency of billing and payment to a monthly cycle with a thirty (30) day written notice to the LOCAL AGENCY when:

a. The Director predicts a cash flow shortage, or

b. When determined by the Region Chief, after consulting with the Unit Chief and the LOCAL AGENCY Contract Administrator, that the LOCAL AGENCY may not have the financial ability to support the contract at the contract level.

D. Invoices shall include actual or estimated costs as provided herein of salaries and employee benefits for those personnel employed, charges for operating expenses and equipment and the administrative charge in accordance with Exhibit D, Schedule A. When "contractual rates" are indicated, the rate shall be based on an average salary plus all benefits. "Contractual rates" means an all-inclusive rate established in Exhibit D, Schedule A for total costs to STATE, per specified position, for 24-hour fire protection services during the period covered.

E. STATE shall credit the LOCAL AGENCY, or cover behind at no cost, for the costs of Non-post (e.g. Fire Marshal, Training Officer, etc.) positions and equipment assigned to STATE responsibility fires or other STATE funded emergency incidents. The STATE shall notify the LOCAL AGENCY when this occurs.

2. COST OF OPERATING AND MAINTAINING EQUIPMENT AND PROPERTY

The cost of maintaining, operating, and replacing any and all property and equipment, real or personal, furnished by the parties hereto for fire protection purposes, shall be borne by the party owning or furnishing such property or equipment unless otherwise provided for herein or by separate written agreement.

3. BUDGET CONTINGENCY CLAUSE

A. If the LOCAL AGENCY's governing authority does not appropriate sufficient funds for the current year or any subsequent years covered under this Agreement, which results in an inability to pay the STATE for the services specified in this Agreement, the LOCAL AGENCY shall promptly notify the STATE and this Agreement will terminate pursuant to the notice periods required herein.

B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY for purposes of this program, the LOCAL AGENCY shall promptly notify the STATE, and the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced amount, pursuant to the notice terms herein.

C. If the STATE Budget Act does not appropriate sufficient funds to provide the services for the current year or any subsequent years covered under this Agreement, which results in an inability to provide the services specified in this Agreement to the LOCAL AGENCY, the STATE shall promptly notify the LOCAL AGENCY, and this Agreement will terminate pursuant to the notice periods required herein.

D. If funding for any fiscal year is reduced or deleted by the STATE Budget Act for purposes of this program, the STATE shall promptly notify the LOCAL AGENCY, and the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY, or offer an agreement amendment to LOCAL AGENCY to reflect the reduced services, pursuant to the notice terms herein.

E. Notwithstanding the foregoing provisions in paragraphs A and B above, the LOCAL AGENCY shall remain responsible for payment for all services actually rendered by the STATE under this Agreement regardless of LOCAL AGENCY funding being reduced, deleted or not otherwise appropriated for this program. The LOCAL AGENCY shall promptly notify the STATE in writing of any budgetary changes that would impact this Agreement.

F. LOCAL AGENCY and STATE agree that this Budget Contingency Clause shall not relieve or excuse either party from its obligation(s) to provide timely notice as may be required elsewhere in this Agreement.

EXHIBIT C
GENERAL TERMS AND CONDITIONS

1. **APPROVAL**: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. STATE will not commence performance until such approval has been obtained.

2. **AMENDMENT**: This agreement may be amended by mutual consent of LOCAL AGENCY and STATE. No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

   If during the term of this agreement LOCAL AGENCY shall desire a reduction in STATE civil service employees assigned to the organization provided for in Exhibit D, Schedule A, LOCAL AGENCY shall provide 120 days written notice of the requested reduction. Notification shall include the following: (1) The total amount of reduction; (2) The firm effective date of the reduction; and (3) The number of employees, by classification, affected by a reduction. If such notice is not provided, LOCAL AGENCY shall reimburse STATE for relocation costs incurred by STATE as a result of the reduction. Personnel reductions resulting solely from an increase in STATE employee salaries or STATE expenses occurring after signing this agreement and set forth in Exhibit D, Schedule A to this agreement shall not be subject to relocation expense reimbursement by LOCAL AGENCY.

   If during the term of this agreement costs to LOCAL AGENCY set forth in any Exhibit D, Schedule A to this agreement increase and LOCAL AGENCY, in its sole discretion, determines it cannot meet such increase without reducing services provided by STATE, LOCAL AGENCY shall within one hundred twenty (120) days of receipt of such Schedule notify STATE and designate which adjustments shall be made to bring costs to the necessary level. If such designation is not received by STATE within the period specified, STATE shall reduce services in its sole discretion to permit continued operation within available funds.

3. **ASSIGNMENT**: This Agreement is not assignable by the LOCAL AGENCY either in whole or in part, without the consent of the STATE in the form of a formal written amendment.

4. **EXTENSION OF AGREEMENT**:

   A. One year prior to the date of expiration of this agreement, LOCAL AGENCY shall give STATE written notice of whether LOCAL AGENCY will extend or enter into a new agreement with STATE for fire protection services and, if so, whether LOCAL AGENCY intends to change the level of fire protection services from that provided by this agreement. If this agreement is executed with less than one year remaining on the term of the agreement, LOCAL AGENCY shall provide this written notice at the time it signs the agreement and the one year notice requirement shall not apply.

   B. If LOCAL AGENCY fails to provide the notice, as defined above in (A), STATE shall have the option to extend this agreement for a period of up to one year from the original termination date and to continue providing services at the same or reduced level as STATE determines would be appropriate during the extended period of this agreement. Six months prior to the date of expiration of this agreement, or any extension hereof, STATE shall give written notice to LOCAL AGENCY of any extension of this agreement and any change in the level of fire protection services STATE will provide during the extended period of this agreement. Services provided and obligations incurred by STATE during an extended period shall be accepted by LOCAL AGENCY as services and obligations under the terms of this agreement.

C. The cost of services provided by STATE during the extended period shall be based upon the amounts that would have been charged LOCAL AGENCY during the fiscal year in which the extended period falls had the agreement been extended pursuant hereto. Payment by LOCAL AGENCY for services rendered by STATE during the extended period shall be as provided in Exhibit B, Section 1, B of this agreement.

5. **AUDIT**: STATE, including the Department of General Services and the Bureau of State Audits, and LOCAL AGENCY agree that their designated representative shall have the right to review and to copy any records and supporting documentation of the other party hereto, pertaining to the performance of this agreement. STATE and LOCAL AGENCY agree to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated, and to allow the auditor(s) of the other party access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. STATE and LOCAL AGENCY agree to a similar right to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).

6. **INDEMNIFICATION**: Each party, to the extent permitted by law, agrees to indemnify, defend and save harmless the other party, its officers, agents and employees from (1) any and all claims for economic losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm, or corporation furnishing or supplying work services, materials or supplies to that party and (2) from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by that party, in the performance of any activities of that party under this agreement, except where such injury or damage arose from the sole negligence or willful misconduct attributable to the other party or from acts not within the scope of duties to be performed pursuant to this agreement; and (3) each party shall be responsible for any and all claims that may arise from the behavior and/or performance of its respective employees during and in the course of their employment to this cooperative agreement.

7. **DISPUTES**: LOCAL AGENCY shall select and appoint a "Contract Administrator" who shall, under the supervision and direction of LOCAL AGENCY, be available for contract resolution or policy intervention with the STATE's Region Chief when, upon determination by the designated STATE representative, the Unit Chief acting as LOCAL AGENCY's Fire Chief under this agreement faces a situation in which a decision to serve the interest of LOCAL AGENCY has the potential to conflict with STATE interest or policy. Any dispute concerning a question of fact arising under the terms of this agreement which is not disposed of within a reasonable period of time by the LOCAL AGENCY and STATE employees normally responsible for the administration of this agreement shall be brought to the attention of the CAL FIRE Director or designee and the Chief Executive Officer (or designated representative) of the LOCAL AGENCY for joint resolution. For purposes of this provision, a "reasonable period of time" shall be ten (10) calendar days or less. STATE and LOCAL AGENCY agree to continue with the responsibilities under this Agreement during any dispute.

8. **TERMINATION FOR CAUSE/CANCELLATION**:

A. If LOCAL AGENCY fails to remit payments in accordance with any part of this agreement, STATE may terminate this agreement and all related services upon 60 days written notice to LOCAL AGENCY. Termination of this agreement does not relieve LOCAL AGENCY from providing STATE full compensation in accordance with terms of this agreement for services actually rendered by STATE pursuant to this agreement.

B. This agreement may be cancelled at the option of either STATE or LOCAL AGENCY at any time during its term, with or without cause, on giving one year's written notice to the other party. Either LOCAL AGENCY or STATE electing to cancel this agreement shall give one year's written notice to the other party prior to cancellation.

9. **INDEPENDENT CONTRACTOR**: Unless otherwise provided in this agreement LOCAL AGENCY and the agents and employees of LOCAL AGENCY, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the STATE.

10. **NON-DISCRIMINATION CLAUSE:** During the performance of this agreement, LOCAL AGENCY shall be an equal opportunity employer and shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS) mental disability, medical condition (e.g.cancer), age (over 40), marital status, denial of family care leave, veteran status, sexual orientation, and sexual identity. LOCAL AGENCY shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. LOCAL AGENCY shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. LOCAL AGENCY shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

    In addition, LOCAL AGENCY acknowledges that it has obligations relating to ethics, Equal Employment Opportunity (EEO), the Fire Fighter's Bill of Rights Act (FFBOR), and the Peace Officer's Bill of Rights Act (POBOR). LOCAL AGENCY shall ensure that its employees comply with all the legal obligations relating to these areas. LOCAL AGENCY shall ensure that its employees are provided appropriate training.

11. **TIMELINESS**: Time is of the essence in the performance of this agreement.

12. **COMPENSATION**: The consideration to be paid STATE, as provided herein, shall be in compensation for all of STATE's expenses incurred in the performance hereof, including travel, per Diem, and taxes, unless otherwise expressly so provided.

13. **GOVERNING LAW**: This agreement is governed by and shall be interpreted in accordance with the laws of the State of California.

14. **CHILD SUPPORT COMPLIANCE ACT**: "For any Agreement in excess of $100,000, the LOCAL AGENCY acknowledges in accordance with Public Contract Code 7110, that:

    A. The LOCAL AGENCY recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and

    B. The LOCAL AGENCY, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department."

15. **UNENFORCEABLE PROVISION**: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

16. **COMPLIANCE WITH THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

    The STATE and LOCAL AGENCY have a responsibility to comply with the provisions of the 1996 Federal Health Insurance Portability and Accountability Act (HIPAA) and the 2001 State Health Insurance Portability and Accountability Implementation Act. HIPAA provisions become applicable once the association and relationships of the health care providers are determined by the LOCAL AGENCY. It is the LOCAL AGENCY'S responsibility to determine their status as a "covered entity" and the relationships of personnel as "health care providers", "health care clearinghouse", "hybrid entities", business associates", or "trading partners". STATE personnel assigned to fill the LOCAL AGENCY'S positions within this Agreement, and their supervisors, may fall under the requirements of HIPAA based on the LOCAL AGENCY'S status. It is the LOCAL AGENCY'S responsibility to identify, notify, train, and provide all necessary policy and procedures to the STATE personnel that fall under HIPAA requirements so that they can comply with the required security and privacy standards of the act.

17. **LIABILITY INSURANCE**

    The STATE and LOCAL AGENCY shall each provide proof of insurance in a form acceptable to the other party at no cost one to the other, to cover all services provided and use of local government facilities covered by this agreement. If LOCAL AGENCY is insured and/or self-insured in whole or in part for any losses, LOCAL AGENCY shall provide a completed Certification of Self Insurance (Exhibit D, Schedule E) or certificate of insurance, executed by a duly authorized officer of LOCAL AGENCY. Upon request of LOCAL AGENCY the STATE shall provide a letter from DGS, Office Risk and Insurance Management executed by a duly authorized officer of STATE. If commercially insured in whole or in part, a certificate of such coverage executed by the insurer or its authorized representative shall be provided.

    Said commercial insurance or self-insurance coverage of the LOCAL AGENCY shall include the following:

    A. Fire protection and emergency services - Any commercial insurance shall provide at least general liability for $5,000,000 combined single limit per occurrence.

    B. Dispatch services – Any commercial insurance shall provide at least general liability for $1,000,000 combined single limit per occurrence.

    C. The CAL FIRE, State of California, its officers, agents, employees, and servants are included as additional insured's for purposes of this contract.

    D. The STATE shall receive thirty (30) days prior written notice of any cancellation or change to the policy at the addresses listed on page 2 of this agreement.

18. **WORKERS COMPENSATION**: (only applies where local government employees/volunteers are supervised by CAL FIRE, as listed in Exhibit D Schedule C. STATE contract employees' workers compensation is included as part of the contract personnel benefit rate).

    A. Workers' Compensation and related benefits for those persons, whose use or employment is contemplated herein, shall be provided in the manner prescribed by California Labor Codes, State Interagency Agreements and other related laws, rules, insurance policies, collective bargaining agreements, and memorandums of understanding.

B. The STATE Unit Chief administering the organization provided for in this agreement shall not use, dispatch or direct any non STATE employees, on any work which is deemed to be the responsibility of LOCAL AGENCY, unless and until LOCAL AGENCY provides for Workers' Compensation benefits at no cost to STATE. In the event STATE is held liable, in whole or in part, for the payment of any Worker's Compensation claim or award arising from the injury or death of any such worker, LOCAL AGENCY agrees to compensate STATE for the full amount of such liability.

C. The STATE /LOCAL AGENCY shall receive proof of Worker's Compensation coverage and shall be notified of any cancellation and change of coverage at the addresses listed in Section 1.

19. **CONFLICT OF INTEREST**: LOCAL AGENCY needs to be aware of the following provisions regarding current or former state employees. If LOCAL AGENCY has any questions on the status of any person rendering services or involved with the Agreement, the STATE must be contacted immediately for clarification.

    Current State Employees (Public Contract Code §10410):

    1) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

    2) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

    Former State Employees (Public Contract Code §10411):

    1) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

    2) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

    If LOCAL AGENCY violates any provisions of above paragraphs, such action by LOCAL AGENCY shall render this Agreement void. (Public Contract Code §10420)

    Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Public Contract Code §10430 (e))

20. **LABOR CODE/WORKERS' COMPENSATION**: LOCAL AGENCY needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and LOCAL AGENCY affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

21. **AMERICANS WITH DISABILITIES ACT**: LOCAL AGENCY assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis

of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

22. **LOCAL AGENCY NAME CHANGE**: An amendment is required to change the LOCAL AGENCY'S name as listed on this Agreement. Upon receipt of legal documentation of the name change the STATE will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

23. **RESOLUTION**: A county, city, district, or other local public body must provide the STATE with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the Agreement.

24. **AIR OR WATER POLLUTION VIOLATION**: Under the State laws, the LOCAL AGENCY shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

25. **AFFIRMATIVE ACTION**. STATE certifies its compliance with applicable federal and State hiring requirements for persons with disabilities, and is deemed by LOCAL AGENCY to be in compliance with the provisions of LOCAL AGENCY'S Affirmative Action Program for Vendors.

26. **DRUG AND ALCOHOL-FREE WORKPLACE**. As a material condition of this Agreement, STATE agrees that it and its employees, while performing service for LOCAL AGENCY, on LOCAL AGENCY property, or while using LOCAL AGENCY equipment, shall comply with STATE's Employee Rules of Conduct as they relate to the possession, use, or consumption of drugs and alcohol.

27. **ZERO TOLERANCE FOR FRAUDULENT CONDUCT IN LOCAL AGENCY SERVICES**. STATE shall comply with any applicable "Zero Tolerance for Fraudulent Conduct in LOCAL AGENCY Services." There shall be "Zero Tolerance" for fraud committed by contractors in the administration of LOCAL AGENCY programs and the provision of LOCAL AGENCY services. Upon proven instances of fraud committed by the STATE in connection with performance under the Agreement, the Agreement may be terminated consistent with the termination for cause/cancellation term, Exhibit C, section 8, subsection B, of Cooperative Fire Programs Fire Protection Reimbursement Agreement, LG-1, between the California Department of Forestry and Fire Protection (CAL FIRE) and the LOCAL AGENCY.

28. **CONFIDENTIAL INFORMATION.** "Confidential information" means information designated by CAL FIRE and/or the LOCAL AGENCY disclosure of which is restricted, prohibited or privileged by State and federal law. Confidential Information includes, but is not limited to, information exempt from disclosure under the California Public Records Act (Government Code Section 7920.000 et seq.) Confidential Information includes but is not limited to all records as defined in Government Code section 7920.530 as well as verbal communication of Confidential Information. Any exchange of Confidential Information between parties shall not constitute a "waiver" of any exemption pursuant to Government Code section 7921.505

    CAL FIRE and LOCAL AGENCY personnel allowed access to information designated as Confidential Information shall be limited to those persons with a demonstrable business need for such access. CAL FIRE and LOCAL AGENCY agree to provide a list of authorized personnel in writing as required by Government Code section 7921.505(c)(5). CAL FIRE and the LOCAL

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AGENCY agree to take all necessary measures to protect Confidential Information and shall impose all the requirements of this Agreement on all of their respective officers, employees and agents with regards to access to the Confidential Information. A Party to this Contract who experiences a security breach involving Confidential Information covered by this Contract, agrees to promptly notify the other Party of such breach

29. **ENTIRE AGREEMENT**: This agreement contains the whole agreement between the Parties. It cancels and supersedes any previous agreement for the same or similar services.

EXHIBIT D
ADDITIONAL PROVISIONS

EXCISE TAX: State of California is exempt from federal excise taxes, and no payment will be made for any taxes levied on employees' wages. STATE will pay any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this agreement. The STATE may pay any applicable sales and use tax imposed by another state.

Schedules

The following Schedules are included as part of this agreement (check boxes if they apply):

☒ **A. Fiscal Display, PRC 4142 AND/OR PRC 4144 -** STATE provided LOCAL AGENCY funded fire protection services. STATE-owned vehicles shall be operated and maintained in accordance with policies of STATE at rates listed in Exhibit D, Schedule A.

☒ **B. STATE Funded Resource** - A listing of personnel, crews and major facilities of the STATE overlapping or adjacent to the local agency area that may form a reciprocal part of this agreement.

☒ **C. LOCAL AGENCY Provided Local Funded Resources -** A listing of services, personnel, equipment and expenses, which are paid directly by the local agency, but which are under the supervision of the Unit Chief.

☐ **D. LOCAL AGENCY Owned STATE Maintained Vehicles** - Vehicle information pertaining to maintenance responsibilities and procedures for local agency-owned vehicles that may be a part of the agreement.

LOCAL AGENCY-owned firefighting vehicles shall meet and be maintained to meet minimum safety standards set forth in Title 49, Code of Federal Regulations; and Titles 8 and 13, California Code of Regulations.

LOCAL AGENCY-owned vehicles that are furnished to the STATE shall be maintained and operated in accordance to LOCAL AGENCY policies. In the event LOCAL AGENCY does not have such policies, LOCAL AGENCY-owned vehicles shall be maintained and operated in accordance with STATE policies. The cost of said vehicle maintenance and operation shall be at actual cost or at rates listed in Exhibit D, Schedule D.

Exhibit D, Schedule D is incorporated into this section if LOCAL AGENCY-owned vehicles listed in Exhibit D, Schedule D are to be operated, maintained, and repaired by STATE.

LOCAL AGENCY assumes full responsibility for all liabilities associated therewith in accordance with California Vehicle Code Sections 17000, 17001 et seq. STATE employees operating LOCAL AGENCY-owned vehicles shall be deemed employees of LOCAL AGENCY, as defined in Vehicle Code Section 17000. Except where LOCAL AGENCY would have no duty to indemnify STATE under Exhibit C, Section 6 for all LOCAL AGENCY-owned vehicles operated or used by employees of STATE under this agreement.

LOCAL AGENCY employees, who are under the supervision of the Unit Chief and operating STATE-owned motor vehicles, as a part of the duties and in connection with fire protection and other emergency services, shall be deemed employees of STATE, as defined in Vehicle Code Section 17000 for acts or omissions in the use of such vehicles. Except where STATE would have no duty to indemnify LOCAL AGENCY under Exhibit C, Section 6.

E. **Certification of Insurance -** Provider Insurance Certification and/or proof of self-insurance.

Fiscal Year:	**2025**					**Sub Total**	**$5,015,102**				**Contract Name:**		CITY OF HIGHLAND		
Index:	**3500**		**Unit:** BDU			**Admin**	**$540,126**								
PCA	**37261**					**Total**	**$5,555,228**				**Contract No.:**		3CA07223		
PRC:	4142										**Page No.:**		17		
Comments	Fire Non-Municipal Staffing					Overtime Total:	$406,375								
This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between City of Highland_and The California Department of Forestry and Fire Protection (CAL FIRE)						CAL FIRE Unit Chief	SHANE LITTLEFIELD								
						CAL FIRE Region Chief	MIKE VAN LOBEN SELS								
						Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**								
						Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**								
						Staff Benefit Rate as of 7/1/25 for MIS Classifications	**81.85%**								

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
2	Battalion Chief	POF		12	$8,930	$214,315	$3,639	12	$87,336	$201,285	$0	$50,279	$553,215	$640,405
2	Longevity Pay Differential - 7%	POF		12	$0	$15,002			$0	$14,090		$0	$29,092	
2	Education Incentive Pay Differential	POF		12	$150	$3,600			$0	$3,381		$0	$6,981	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF	5 SHIFTS X 2			$50,386			$0	$731		$0	$51,116	
3	Fire Captain, Range A	POF		12	$7,694	$276,971	$3,143	12	$113,148	$260,132	$0	$65,139	$715,390	$829,681
3	Longevity Pay Differential - 7%	POF		12	$0	$19,388			$0	$18,209		$0	$37,597	
3	Education Incentive Pay Differential	POF		12	$150	$5,400			$0	$5,072		$0	$10,472	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF	5 SHIFTS X 3			$65,275			$0	$946		$0	$66,222	
2	Communications Operator, Range A	SAF		12	$6,459	$155,016	$0	0	$0	$104,326	$0	$0	$259,342	$301,712
2	Night-Shift Pay Differential	SAF		12	$303	$7,280			$0	$4,899		$0	$12,179	
		SAF			$0	$0			$0	$0		$0	$0	
		SAF			$0	$0			$0	$0		$0	$0	
		SAF			$0	$0			$0	$0		$0	$0	
	Overtime	SAF				$29,760			$0	$432		$0	$30,192	
5	Fire Apparatus Engineer	POF		12	$6,856	$411,374	$2,807	12	$168,420	$386,362	$0	$96,959	$1,063,115	$1,234,982
5	Longevity Pay Differential - 7%	POF		12	$0	$28,796			$0	$27,045		$0	$55,841	
5	Education Incentive Pay Differential	POF		12	$150	$9,000			$0	$8,453		$0	$17,453	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF	5 SHIFTS X 5			$97,164			$0	$1,409		$0	$98,573	
9	Fire Fighter II	POF		12	$6,181	$667,521	$2,536	12	$273,888	$626,936	$0	$157,677	$1,726,022	$2,008,322
9	Longevity Pay Differential - 7%	POF		12	$0	$46,726			$0	$43,886		$0	$90,612	
9	Education Incentive Pay Differential	POF		12	$150	$16,200			$0	$15,215		$0	$31,415	
		POF			$0	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF	5 SHIFTS X 9			$157,982			$0	$2,291		$0	$160,273	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	**Uniform Benefits**	**$649**	**Contract Name:** CITY OF HIGHLAND
Index: 3500	**Sub Total**	**$61,072**	
PCA: 37261	**Admin**	**$6,577**	**Contract No.:** 3CA07223
PRC: 4142	**Total**	**$67,649**	**Page No.:** 18

Comments

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between City of Highland and The California Department of Forestry and Fire Protection (CAL FIRE)

						1.45%	
Category (Pick from List)	**Details**	**Number**	**Months**	**Rate**	**Sub-Total**	**Uniform Benefits**	**Total**
UNIFORM ALLOWANCE FOR BU8		21.00	12.00	$178	$ 44,730	$ 649	$ 45,379
UNIFORM ALLOWANCE FOR COMM OP		2.00	12.00	$104	$ 2,500		$ 2,500
OTHER ITEMS OF EXPENSE	InTime	21.00	1.00	$70	$ 1,470		$ 1,470
TRAINING	Vector Solutions	21.00	1.00	$75	$ 1,575		$ 1,575
COMMUNICATIONS	Radio Maint	1.00	12.00	$257	$ 3,084		$ 3,084
COMMUNICATIONS	Radio Tech	1.00	12.00	$122	$ 1,464		$ 1,464
COMMUNICATIONS	Tablet Command	4.00	1.00	$900	$ 3,600		$ 3,600
VEHICLE OPERATIONS	Maintenance	1.00	1.00	$2000	$ 2,000		$ 2,000

Fiscal Year:	**2025**					**Sub Total**	**$2,495,730**			**Contract Name:**	CITY OF HIGHLAND				
Index:	**3500**	**Unit:** BDU				**Admin**	**$268,790**								
PCA	**37260**					**Total**	**$2,764,521**			**Contract No.:**	3CA07223				
PRC:	**4142**									**Page No.:**	19				
Comments	Medic Non-Municipal Staffing					Overtime Total:	$205,297								

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between City of Highland and The California Department of Forestry and Fire Protection (CAL FIRE)

CAL FIRE Unit Chief	SHANE LITTLEFIELD
CAL FIRE Region Chief	MIKE VAN LOBEN SELS

Staff Benefit Rate as of 7/1/25 for POF Classifications	**93.92%**
Staff Benefit Rate as of 7/1/25 for SAF Classifications	**67.30%**
Staff Benefit Rate as of 7/1/25 for MIS Classifications	**81.85%**

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
1	Fire Captain (Paramedic)	POF		12	$8,234	$98,806	$3,544	12	$42,528	$92,799	$0	$24,483	$258,616	$306,906
1	Longevity Pay Differential - 7%	POF		12	$0	$6,916			$0	$6,496		$0	$13,412	
1	Education Incentive Pay Differential	POF		12	$150	$1,800			$0	$1,691		$0	$3,491	
1	Paramedic Recruitment and Retention - 500	POF		12	$500	$6,000			$0	$3,011		$0	$9,011	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF	5 SHIFTS			$22,057			$0	$320		$0	$22,377	
9	Fire Fighter II (Paramedic)	POF		12	$6,613	$714,236	$2,894	12	$312,552	$670,811	$0	$179,936	$1,877,535	$2,188,824
9	Longevity Pay Differential - 7%	POF		12	$0	$49,997			$0	$46,957		$0	$96,953	
9	Education Incentive Pay Differential	POF		12	$150	$16,200			$0	$15,215		$0	$31,415	
9	Paramedic Recruitment and Retention - 500	POF			$500	$0			$0	$0		$0	$0	
		POF			$0	$0			$0	$0		$0	$0	
	Overtime	POF	5 SHIFTS X 9			$180,306			$0	$2,614		$0	$182,920	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	
					$0	$0	$0	0	$0	$0	$0	$0	$0	$0
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
					$0	$0			$0	$0		$0	$0	
	Overtime								$0	$0		$0	$0	

Fiscal Year: 2025	**Uniform Benefits**	**$309**	**Contract Name:** CITY OF HIGHLAND
Index: 3500	**Sub Total**	**$23,059**	
PCA: 37260	**Admin**	**$2,483**	**Contract No.:** 3CA07223
PRC:	**Total**	**$25,542**	**Page No.:** 20

Comments Medic Non-Municipal Staffing

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2025 between City of Highland and The California Department of Forestry and Fire Protection (CAL FIRE)

						1.45%	
Category (Pick from List)	**Details**	**Number**	**Months**	**Rate**	**Sub-Total**	**Uniform Benefits**	**Total**
UNIFORM ALLOWANCE FOR BU8		10.00	12.00	$178	$ 21,300	$ 309	$ 21,609
OTHER ITEMS OF EXPENSE	InTime	10.00	1.00	$70	$ 700		$ 700
TRAINING	Vector Soluction	10.00	1.00	$75	$ 750		$ 750

Highland 2025-2030 LG-1 Contract

Non-Municipal Staffing (Current)

	25/26	26/27	27/28	28/29	29/30
Fire PS	$ 5,555,228	$ 5,832,989	$ 6,124,639	$ 6,430,871	$ 6,752,414
Fire OE	$ 67,649	$ 67,649	$ 67,649	$ 67,649	$ 67,649
Medic PS	$ 2,764,521	$ 2,902,747	$ 3,047,884	$ 3,200,278	$ 3,360,293
Medic OE	$ 25,542	$ 25,542	$ 25,542	$ 25,542	$ 25,542
Total	$ 8,412,940	$ 8,828,927	$ 9,265,714	$ 9,724,340	$ 10,205,898

Agreement Total **$ 46,437,819**

STATIONS/CAMPS	ADDRESS	PHONE #	FAX #	ENGINE CELL #'S
HEADQUARTERS	3800 N. SIERRA WAY SAN BERNARDINO, CA 92405	909-881-6900	909-881-6969	
BDU ECC		909-881-6916	909-881-6970	
BATTALION 1				
HIGHLAND #541	26974 BASELINE HIGHLAND, CA 92346	909-862-3031	909-864-5698	ME541 (909) 838-0181
EAST HIGHLAND # 542	29507 BASELINE HIGHLAND, CA 92346	909-862-1760	909-862-1760	ME542 (909) 838-0183
STERLING # 543	7649 STERLING AVE. HIGHLAND, CA 92410	909-884-4100	909-884-4105	ME543 (909) 838-0140
BATTALION 2				
APPLE VALLEY	21860 TUSSING RANCH RD. APPLE VALLEY, CA 92308	760-247-3039		E3557 (760) 694-7844
LUCERNE VALLEY	33271 OLD WOMAN SPRINGS RD LUCERNE VALLEY, CA 92356	760-248-7525	760-248-9243	E3568 (760) 694-7841
PHELAN	9600 CENTOLA RD PHELAN, CA 92371	760-868-3555	760-868-2431	E3563 (760) 694-7843 E3553 (909) 486-2205 E3578R (909) 253-4982
BATTALION 3				
YUCAIPA # 551	11416 BRYANT ST YUCAIPA,CA 92399	909-797-1000 or 909-797-2224	909-797-1764	E3569 (909) 486-2209 E3551 (909) 531-0205 E3579R (909) 963-8995 ME551 (909) 583-3028
CRAFTON HILLS #552	32664 YUCAIPA BL. YUCAIPA, CA 92399	909-797-2313	909-790-1896	ME552 (909) 580-0841
5th STREET #553	34259 WILDWOOD CANYON RD YUCAIPA, CA 92399	909-795-3048	909-795-3259	ME553 (909) 583-3080
YUCCA VALLEY	7105 AIRWAY AVE. YUCCA VALLEY, CA 92284	760-365-4411	760-365-4411	E3567 (760) 694-7846 E3554 (760) 694-7857
OAK GLEN (Volunteer)	11877 OAK GLEN RD. YUCAIPA CA. 92399	909-797-8744		
BATTALION 4				
BISHOP	2784 S. ROUND VALLEY RD. BISHOP, CA 93514	760-387-2179	760-387-2031	E3561 (760) 694-7849
INDEPENDENCE	P.O. BOX 369 250 E. PARK ST INDEPENDENCE, CA 93526	760-878-2258	760-878-2109	E3564 (760) 694-7850 E3575R (760) 920-9635 E3565 (951) 314-0406
BATTALION 5				
CHINO HILLS	14467 CENTRAL AVE CHINO, CA 91710	909-597-6665	909-597-8831	E3566 (909) 573-7850
DEVORE	18365 CAJON CT. SAN BERNARDINO, CA 92407	909-887-3630	909-887-3630	E3559 (909) 486-2208 E3577R (909) 963-8214
PRADO HELITACK	14467 CENTRAL AVE CHINO, CA 91710	909-606-1902	909-606-7594	HT35 (909) 677-8395
BATTALION 6				
BIG BEAR VALLEY	45360 LUCKY BALDWIN RANCH RD. BIG BEAR CITY, CA 92314 MAIL : P.O. Box 2045 Big Bear City CA, 92314	909-547-0160		E3558 (909) 747-7047
CRESTLINE NO-MAIL	22311 WATERS DR. CRESTLINE, CA 92325	909-338-6188		E3562 (909) 963-8233
RUNNING SPRINGS NO-MAIL	31250 HILLTOP BLVD. RUNNING SPRINGS, CA 92382	909-867-2680		E3556 (909) 531-1223
SKY FOREST NO-MAIL	28104 HWY 18 (BLDG110G1485) . SKY FOREST, CA 92385	909-337-8194		E3552 (909) 893-2651
CAMPS				
CIW	P.O. BOX 2018 CHINO, CA 91708	909-597-1771 x7444	909-606-4946	
FENNER	P.O. BOX 7 VALYERMO, CA 93563	661-944-5086	661-944-6371	E3570 (909) 342-3136
OWENS VALLEY	2781 S. ROUND VALLEY RD. BISHOP, CA 93514	760-387-2565	760-387-2295	E3573 (760) 920-9622
PILOT ROCK	P.O. BOX 3670 CRESTLINE, CA 92325 23496 Miller Canyon Road, Hesperia CA 92345	909-338-2812	909-338-4603	E3572 (909) 730-5685
PRADO	14467 CENTRAL AVE CHINO, CA 91710	909-597-2911	909-597-8831	E3571 (909) 486-2225

EXHIBIT D, SCHEDULE C

CITY OF HIGHLAND LOCAL AGENCY PROVIDED LOCAL AGENCY RESOURCES

YEAR/TYPE	LICENSE #	VIN	MAKE/MODEL	NUMBER	TYPE
2022 Pickup Truck	166717	1FTX2B62NEF42542	FORD/F-250	BC-510	4X4 Truck
2011 Fire Engine	1234375	1K9AF42885BN058129	KME/KOVATCH	ME-541	TYPE 1
2000 Fire Engine	1054573	4P1CT02M3YA000088	PIERCE/ENFORCER	E-541A	TYPE 1
2017 Fire Engine	1445296	1K9AF4S83HN058459	KME	ME-542	TYPE 1
2005 Fire Engine	1216379	4P1CEO1T85A005253	PIERCE/ENFORCER	E-542A	TYPE 1
2014 Fire Engine	1505091	1K9AF4281FN058862	KME	ME-543	TYPE 1
2005 Fire Engine	1216380	4P1CS01A75A004974	PIERCE/SABER	E-543A	TYPE 1
2023 Brush Patrol			RAM/5500	BP-542	TYPE 6
2004 Heavy Rescue	1185200	44KFT42874WZ20376	HME	IS-543	Incident Support
2007 Pickup Truck	1256831	1FTRF12247KB11059	F-150	U-541	Utility Vehicle

CITY OF YUCAIPA LOCAL AGENCY PROVIDED LOCAL AGENCY RESOURCES

YEAR/TYPE	LICENSE #	VIN	MAKE/MODEL	NUMBER	TYPE
2022 Pickup Truck	1639568	1FT7X2B65NEC36046	Ford F-250	BC-515	4X4 Truck
2016 Fire Engine	1495578	1K9AF4589HN058448	KME/KOVATCH	ME-551	TYPE 1
2013 Fire Engine	1381420	1K9AF4289DN058475	KME/KOVATCH	ME-552	TYPE 1
2019 Fire Engine	1450163	3HAWETAR9KL384596	KME/KOVATCH	BE-552	TYPE 3
2002 Fire Engine	1027001	4P1CT02M52A002173	PIERCE/SABER	E-552A	TYPE 1
2007 Fire Engine	1245408	4P1C0ITSTA007313	PIERCE/SABER	E-553A	TYPE 1
2003 Fire Engine	1027149	4P1CT02M63A003530	PIERCE/SABER	E-553A	TYPE 1
2006 Pick Up Truck	1245191	1FTYR14UX7PA17269	FORD/RANGER	U-553	P/U
2021 Fire Engine	1629734	1K9AF4S89NN058140	KME/Kovatch	ME-553	Type 1
2000 Water Tender	1054519	1HTSEADR1YH67088	KME/International	WT-555	Water Tender
2006 Fire Engine	1225789	1FDAW57PX6ED02194	Ford/F-550	BP-555	Type 6
2011 UTV	141715	4XATH90DB2171031	Polaris/Ranger	U-551	UTV

SAN MANUEL FIRE LOCAL AGENCY PROVIDED LOCAL AGENCY RESOURCES

YEAR/TYPE	LICENSE #	VIN	MAKE/MODEL	NUMBER	TYPE
2020 Fire Engine	1599773	4P1BAAGF7LA022007	PIERCE	ME241	Type 1
2011 Fire Engine	1370949	4P1CY01D6BAO12256	PIERCE	ME242	TYPE 1
2017 Aerial Ladder	1520384	4P1BCAGF5HA018037	PIERCE	MT241	Ladder Truck
2008 Aerial Ladder	1185229	4P1CTO2H74A004139	PIERCE	T241R	Ladder Truck
2014 Brush Engine	1392553	1HTWEAZR2FH071877	PIERCE	BE243	TYPE 3
2021 Water Tender	1607569	3HAEETAR3ML179841	BME	WT242	TYPE 2
2014 Hazmat Unit	1409855	4P1CU09AXEA014148	PIERCE	HM241	TYPE 1
2019 Incident Support	1445253	3HAWCTARKL389467	PIERCE	IS242	Incident Support
2022 Medic Ambulance	1531375	1FDWE3FN7NDC21977	MEDIX	MA241	TYPE 3
2017 Medic Ambulance	1450150	1FDUF4GT5HEC99812	DANKO	MA242	TYPE 1
2022 Medic Squad	1599164	1FD9W4HT0NEF34312	DANKO	MS241	4X4
2022 ARV-OFF ROAD	N/A	4XARSH990N8071376	POLARIS	ARV242	4X4
2014 BRUSH PATROL	1419974	3C6UR5DL5EG228420	DODGE RAM	BP241	TYPE 6
2018 BATTALION CHIEF	152430	1GNSKBKC7HR311784	CHEVY TAHOE	BC912	4X4
2016 ASSISTANT CHIEF	1479649	1GNSKBKCXGR100156	CHEVY TAHOE	AC902	4X4
2021 DEPUTY CHIEF	1293103	1FTFW1E13MFC09610	FORD F150	DP901	4X4
2017 FIRE CHIEF	153775	1GNSKBKC6JR310258	CHEVY TAHOE	CH900	4X4
2010 EMS UTILITY	1344695	1D7RV1CT3AS161183	DODGE RAM	EM990	4X4
2022 UTILITY	1640839	1FTFW152NKD41415	FORD F150	UT241	4X4
2022 PREVENTION	1592420	1FTEW1CP8NFA16325	FORD F150	P950	4X4
2024 ADMIN	1683858	1FMJU1J87REA25878	FORD EXPEDITION	P950	4X4
2024 ARV TRAILER	4WE8580	16V1U1925R2342309	BIG TEX 60PI		DUAL AXLE

EXHIBIT D, SCHEDULE C

LOCAL AGENCY PROVIDED LOCAL FUNDED FACILITIES

BATTALION 1				
HIGHLAND #541	26974 BASELINE HIGHLAND, CA 92346	909-862-3031	909-864-5698	ME541 (909) 838-0181
EAST HIGHLAND # 542	29507 BASELINE HIGHLAND, CA 92346	909-862-1760	909-862-1760	ME542 (909) 838-0183
STERLING # 543	7649 STERLING AVE. HIGHLAND, CA 92410	909-884-4100	909-884-4105	ME543 (909) 838-0140

EXHIBIT E
DESCRIPTION OF OTHER SERVICES

CAL FIRE will provide to the City of Highland, at Local Agency's requirement, Emergency Medical Technicians (EMTs) as the minimum Emergency Medical Service (EMS) training for Basic Life Support (BLS) employees assigned to the City of Highland for the ranks of Fire Captain, Fire Apparatus Engineer, and Firefighter II. This will apply to all new hires and transfers beginning July 1, 2025.

CAL FIRE prevention and investigation services will be provided to the City of Highland by CAL FIRE law enforcement contingent on their availability.

CAL FIRE fleet services will be provided to the City of Highland by CAL FIRE fleet managers and mechanics contingent on their availablility.

CAL FIRE public information office will provide emergency and non-emergency services to the City of Highland contingent upon CAL FIRE BDU Communications Bureau staff availability.

STAFF REPORT

TO THE CITY COUNCIL

DATE: June 24, 2025

FROM: Carlos Zamano, City Manager

PREPARED BY: Octavio Duran Jr., Public Works Director/City Engineer OD

SUBJECT: Tract 20387 - Final Map Approval

RECOMMENDATION: That the City Council approve the Final Map of Tract No. 20387.

FISCAL IMPACT: Maintenance of the streets, storm drains, and Landscape Maintenance District (LMD) improvements within this subdivision will be the responsibility of the Homeowners Association (HOA) following completion by the developer and formal acceptance by the City. Ongoing maintenance costs for streetlights, storm drains, and LMD improvements will be funded through annual assessments collected from properties within the subdivision.

PUBLIC NOTICE: Notices of the Council Meeting agenda were posted at three locations required by Resolution No. 2011-047 and the City's website.

BACKGROUND: On May 03, 2022, the Planning Commission approved Tentative Tract Map 20387, per Resolution No. 2022-012. Tract No. 20387 is a 34-lot residential subdivision located north of Base Line, between Church Avenue and Buckeye Street, and is currently being developed by Crestwood Communities. The developer has met all conditions required for final map approval and staff is recommending approval.

This item was included in the June 10, 2025 City Council Meeting. Council requested the developer participate in a public safety community facilities district (CFD) and staff is working closely with the developer to facilitate a future formation. Staff has initiated a fee study to determine CFD rates and expects results by the end of July. The developer has expressed the openness to participate in the public safety CFD and will review the rate upon completion of the study.

Attachments: (1) Vicinity Map
(2) Copy of Tract Map

L:\Engineering_Backup\03017547 - TTM 22-001 CUP 22-001 - Tr 20387-Highland Heights-KZ\Staff Report\547 10 Tr 20387 Staff Report.doc

Approved _____ Motion _____ Second _____ Agenda Item No. 2

Denied _____ Ayes _____

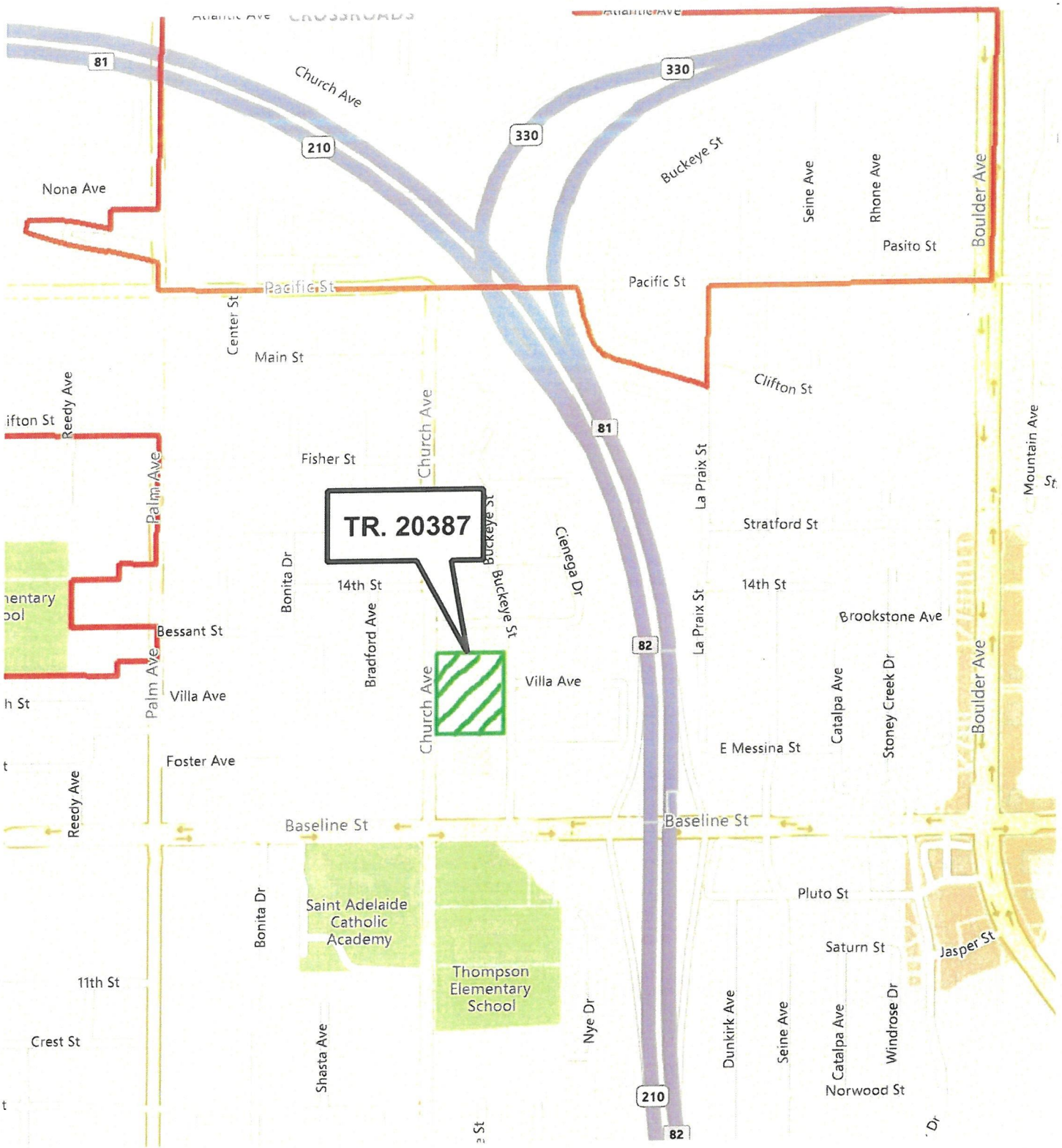
Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

City Clerk

City Manager



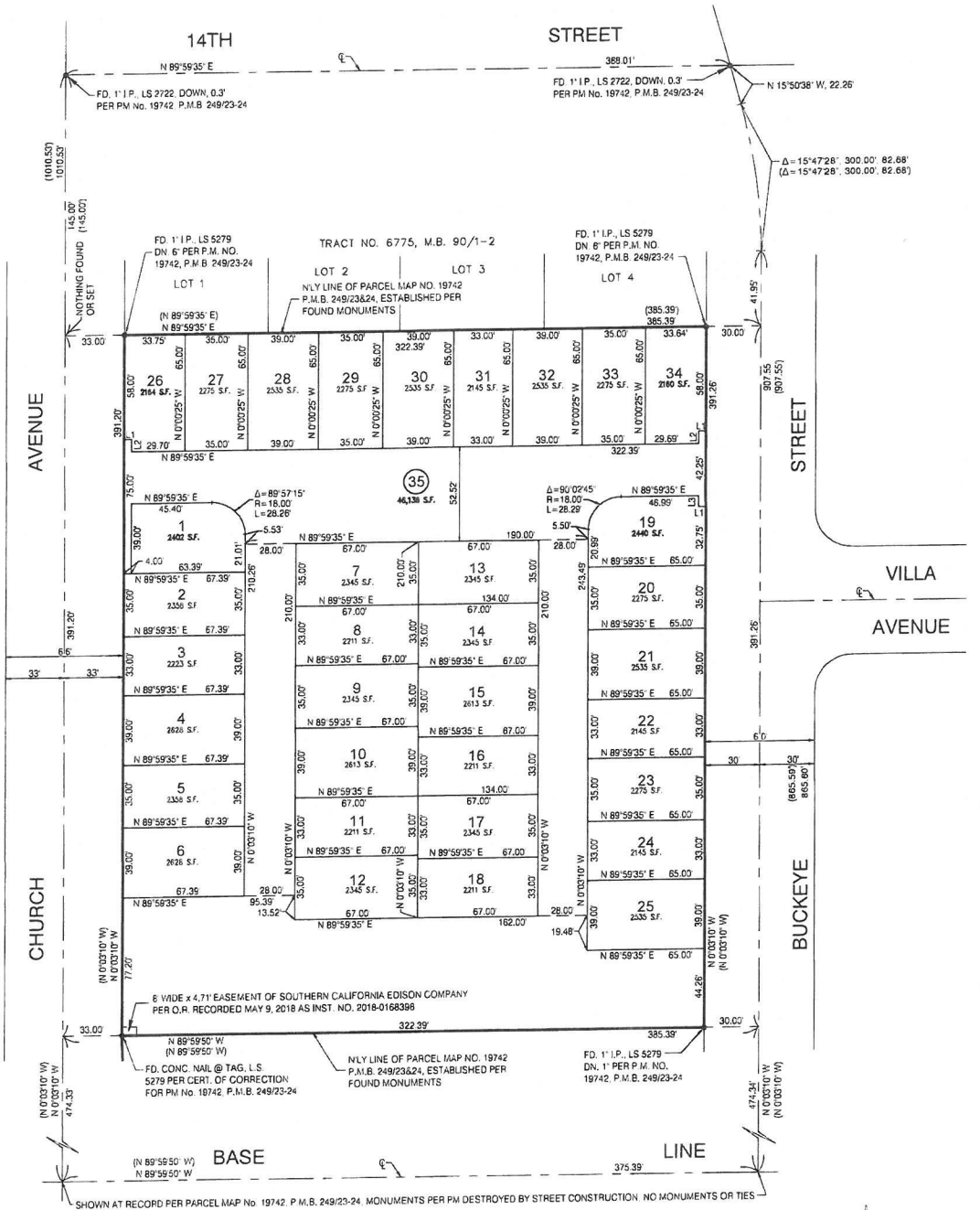
VICINITY MAP

NUMBERED LOTS 35
LETTERED LOTS 0
GROSS ACREAGE 2.89
NET ACREAGE 2.89

TRACT NO. 20387

IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA
BEING A SUBDIVISION OF PARCEL 2 OF PARCEL MAP NO. 19742 AS PER MAP FILED IN BOOK 249, PAGES 23 AND 24 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

ED ECKERT L.S. 5279 MARCH, 2024



LINE TABLE		
No.	BEARING	DISTANCE
L1	N 89°59'35" E	4.00'
L2	N 0°03'10" W	7.00'
L3	N 0°03'10" W	6.25'

GRAPHIC SCALE
40 0 20 40 80
(IN FEET)
1 inch = 40 ft.

STAFF REPORT

TO THE CITY COUNCIL

DATE: June 24, 2025

FROM: Carlos Zamano, City Manager

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

SUBJECT: Resolution No. 2025-___ adopting a Biennial Budget for fiscal years 2025-2027.

RECOMMENDATION: Council adopt Resolution No. 2025-___ adopting a Biennial Budget for fiscal years 2025-2027.

FISCAL IMPACT: Expenditures of $80,047,645 for Fiscal Year 2025-2026 and $78,320,715 for Fiscal Year 2026-2027.

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 City Council reviewed in detail the proposed Biennial Budget including the 5-year Capital Improvement Program at the May 21, 2025 Study Session. During the study session, direction was provided to revise the Police Department budget to include funding for three Deputy positions in the first year and two additional Deputies in the second year. The Fire/Paramedic budget was also updated to incorporate the Cal Fire five-year traditional cooperative agreement for non-municipal staffing, covering the period from July 1, 2025, to June 30, 2030. As part of this agreement, one Engineer position will be reclassified to a Captain/Paramedic. In compliance with the Cal Fire Memorandum of Understanding mandates, the City has retained the Battalion Chief position as one of the seven staff roles included in the new five-year agreement.

This item was included in the June 10, 2025 City Council meeting.

Attachments
Attachment 1: Resolution No. 2025-_____
Exhibit A: Revenues and Expenditures
Attachment 2: 2025-2027 Biennial Budget

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

City Clerk

City Manager

Attachment 1

Resolution No. 2025-_____

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET FOR FISCAL YEARS 2025-2027

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

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

WHEREAS, the biennial budget will fund the Work Program for the City of Highland.

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

SECTION 1. That the biennial budget for fiscal years 2025-2027, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the City of Highland, with total estimated revenues of $58,292,450 and $75,296,240, estimated fund balance reserves of $74,681,023 and $71,656,548, and total estimated expenditures of $80,047,645 and $78,320,715 for fiscal years 2025-2026 and 2026-2027 respectively.

PASSED, APPROVED AND ADOPTED this 24th day of June 2025.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

Exhibit A

Revenues

General Fund

Acct #	General Fund-001	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	4,303,855	4,565,783	5,347,125	5,347,125	5,667,955	6,008,035
7020	UNSECURED PROPERTY TAX	151,128	175,509	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	142,819	195,801	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	26,212	13,542	-	-	-	-
7050	UTILITY UNITARY TAX	98,537	122,261	-	-	-	-
7060	HOMEOWNERS EXEMPTION	51,866	50,346	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	23,961	28,708	-	-	-	-
7075	RESIDUAL BALANCE	1,041,615	1,240,214	979,005	979,005	1,037,745	1,100,010
7090	PROPERTY TAX-VEHICLE LICENSE FEE	6,184,817	6,825,963	6,833,280	6,833,280	7,243,280	7,677,880
7100	SALES & USE TAX	4,101,260	3,881,710	4,764,065	4,764,065	5,288,115	6,345,740
7110	EXTRACTION TAX	301,666	240,000	345,000	345,000	350,000	350,000
7300	TRANSIENT OCCUPANCY TAX	40,074	47,875	48,000	48,000	50,000	50,000
7400	FRANCHISE FEES-GAS	141,929	173,022	150,000	150,000	155,000	155,000
7401	FRANCHISE FEES-ELECTRIC	480,249	454,443	480,000	480,000	470,000	470,000
7402	FRANCHISE FEES-CABLE	417,026	361,217	480,000	480,000	485,000	485,000
7403	FRANCHISE FEES-REFUSE	935,747	948,812	905,000	905,000	1,010,000	1,018,000
7413	FRANCHISE FEES-REFUSE HOUSEHOLD HAZ. WASTE	116,968	118,601	113,000	113,000	120,000	130,000
7450	BUSINESS LICENSE FEE	239,515	224,436	244,000	244,000	260,000	260,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	4,030	6,120	-	-	-	-
7460	PROPERTY TRANSFER TAX	229,298	165,787	165,000	165,000	175,000	175,000
	TOTAL TAXES	**19,033,503**	**19,841,079**	**20,853,475**	**20,853,475**	**22,312,095**	**24,224,665**
	LICENSES & PERMITS:						
7510	ANIMAL LICENSE FEE	58,953	55,994	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	731,329	693,321	431,665	602,255	531,755	482,150
7610	BUILDING PERMITS-PLAN CHECK FEES	310,311	381,468	189,555	189,555	202,875	204,675
7620	BUILDING PERMITS-SMIP	11,357	7,091	3,100	3,100	6,000	3,100
7630	BUILDING PERMITS-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
7700	YARD SALE PERMITS	6,080	5,605	8,000	8,000	8,000	8,000
	TOTAL LICENSES & PERMITS	**1,121,736**	**1,146,993**	**689,320**	**859,910**	**807,630**	**754,925**
	FINES & FORFEITURES:						
8150	PARKING CITATIONS	4,932	9,442	10,000	10,000	10,000	10,000
8200	GENERAL FINES	-	100	-	-	-	-
8201	CODE ENFORCEMENT FINES	2,294	1,380	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	12,867	8,585	20,000	20,000	20,000	20,000
8252	BOOKING FEE REIMBURSEMENT	-	-	-	-	-	-
	TOTAL FINES & FORFEITURES	**20,092**	**19,507**	**40,000**	**40,000**	**40,000**	**40,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	381,056	777,775	263,495	600,000	450,000	450,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(96,319)	125,517	-	-	-	-
8605	REFUSE PENALTIES & INTEREST	1,887	2,468	-	-	-	-
8710	LAND RENTAL	124,712	137,601	140,520	140,520	140,525	144,035
8900	MISCELLANEOUS	20,027	5,231	5,000	5,000	5,000	5,000
8910	VOLUNTEER DONATIONS	14,900	9,300	18,000	18,000	19,000	19,000
8911	STATE OF THE CITY DONATIONS	2,000	4,000	11,000	11,000	11,000	11,000
	TOTAL MISCELLANEOUS REVENUE	**448,263**	**1,061,891**	**438,015**	**774,520**	**625,525**	**629,035**
	INTERGOVERNMENTAL REVENUE:						
9010	MOTOR VEHICLE IN-LIEU TAX	58,359	70,325	40,000	100,000	110,000	120,000
9325	ARTICLE 19 WDA	51,877	63,020	55,000	55,000	57,000	57,000
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	145,161	68,011	35,000	35,000	45,000	45,000
	TOTAL INTERGOVERNMENTAL REVENUE	**480,396**	**426,356**	**355,000**	**415,000**	**437,000**	**447,000**

General Fund

Acct #	General Fund-001	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CURRENT SERVICE CHARGES:						
9511	PLANNING FEES-TENTATIVE PARCEL MAP	963	612	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	8,145	2,715	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	88,135	119,399	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	33,201	83,593	-	-	-	-
9517	PLANNING FEES-OTHER	101,074	31,267	125,300	125,300	115,800	125,300
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	55	-	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	182,900	227,787	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	335,953	328,026	516,715	516,715	531,335	528,745
9523	ENGINEERING FEES-OTHER	11,553	817	-	-	-	-
9524	NPDES INSPECTION FEES	180	9,955	1,000	1,000	1,000	1,000
9525	PARK FEES	14,478	7,365	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	207,444	216,022	211,075	211,075	215,300	219,605
9528	CITATION SIGN OFF FEES	48	-	-	-	-	-
9529	REPOSSESSION RELEASE FEES	1,320	1,065	1,000	1,000	1,000	1,000
9531	WITNESS FEES	15	-	-	-	-	-
9532	SELF HAULER FEES	250	190	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	1,056	1,469	-	-	-	-
9536	LIVESCAN SERVICE FEES	306	714	600	600	700	700
9538	FORECLOSURE REGISTRATION FEES	1,370	280	1,000	1,000	1,000	1,000
9540	RECORDATION OF DOCUMENT FEES	144	81	1,000	1,000	1,000	1,000
9541	BURRTEC CODE ENFORCEMENT FEES	93,197	106,278	122,900	122,900	132,370	139,675
9544	EVWD POLICE SERVICES FEES	290,764	304,254	317,525	317,525	328,020	342,780
9550	CANDIDATES STATEMENT DEPOSIT	25	-	-	-	-	-
9630	SALE OF MISCELLANEOUS COPIES	53	41	-	-	-	-
9631	POLICE STATION REPORTS	681	671	1,000	1,000	1,000	1,000
9632	VEHICLE STORAGE FEES	45,080	56,840	55,000	55,000	55,000	55,000
9633	NOTARY FEES	90	-	-	-	-	-
9634	PASSPORT FEE	3,920	6,580	5,000	5,000	5,000	5,000
9635	RETURNED CHECK CHARGE FEES	240	-	-	-	-	-
9780	CITY ADMINISTRATION	-	168,298	163,655	163,655	163,305	163,655
	TOTAL CURRENT SERVICE CHARGES	**1,422,640**	**1,674,320**	**1,525,270**	**1,525,270**	**1,554,330**	**1,587,960**
	TOTAL GENERAL FUND	**22,526,630**	**24,170,146**	**23,901,080**	**24,468,175**	**25,776,580**	**27,683,585**

Traffic Safety

Acct #	Traffic Safety-002	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	FINES & FORFEITURES:						
8100	VEHICLE CODE FINES-CVC	13,255	6,847	6,775	6,775	6,775	6,775
8200	GENERAL FINES	10,502	51,401	9,500	9,500	9,500	9,500
	TOTAL FINES & FORFEITURES	23,757	58,248	16,275	16,275	16,275	16,275
	CURRENT SERVICE CHARGES:						
9901	OPERATING TRANSFER IN-GENERAL FUND	39,529	10,387	53,725	53,725	58,530	68,725
	TOTAL CURRENT SERVICE CHARGES	39,529	10,387	53,725	53,725	58,530	68,725
	TOTAL TRAFFIC SAFETY	63,287	68,634	70,000	70,000	74,805	85,000

Gas Tax

Acct #	Gas Tax-004	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	41,849	79,103	50,400	50,400	60,000	65,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(16,468)	16,141	-	-	-	-
8900	MISCELLANEOUS	9,656	397	30,000	30,000	30,000	30,000
	TOTAL MISCELLANEOUS REVENUE	**35,037**	**95,642**	**80,400**	**80,400**	**90,000**	**95,000**
	INTERGOVERNMENTAL REVENUE:						
9100	GAS TAX-2106	207,474	220,053	242,575	242,575	223,395	234,565
9110	GAS TAX-2107	441,684	467,512	471,180	471,180	494,040	518,745
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9140	GAS TAX-2105	324,092	345,388	392,280	392,280	361,995	380,095
9145	GAS TAX-2103	464,019	517,908	592,390	592,390	517,490	543,365
9318	CITY OF SAN BERNARDINO	15,370	10,040	-	-	-	-
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,270,625	1,469,242	1,477,790	1,477,790	3,080,975	952,975
	TOTAL INTERGOVERNMENTAL REVENUE	**2,730,763**	**3,037,642**	**3,183,715**	**3,183,715**	**4,685,395**	**2,637,245**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	9,837	11,520	11,520	11,500	11,520
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	145,023	145,025	145,025	145,025	145,025	145,025
	TOTAL CURRENT SERVICE CHARGES	**145,023**	**154,862**	**156,545**	**156,545**	**156,525**	**156,545**
	TOTAL GAS TAX	**2,910,823**	**3,288,145**	**3,420,660**	**3,420,660**	**4,931,920**	**2,888,790**

Article 3

Acct #	Article 3-005	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7205	TRANSPORTATION TAX-ARTICLE 3	55,981	170,437	-	30,000	-	-
	TOTAL TAXES	55,981	170,437	-	30,000	-	-
	TOTAL ARTICLE 3	55,981	170,437	-	30,000	-	-

Community Development Block Grant

Acct #	Community Development Block Grant-006	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	806,607	179,805	645,000	675,000	415,000	415,000
	TOTAL INTERGOVERNMENTAL REVENUE	806,607	179,805	645,000	675,000	415,000	415,000
	TOTAL CDBG	806,607	179,805	645,000	675,000	415,000	415,000

Development Impact Fees

Acct #	Development Impact Fees-007	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	214,042	492,476	60,000	360,000	150,000	150,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(46,419)	74,769	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**167,623**	**567,245**	**60,000**	**360,000**	**150,000**	**150,000**
	CURRENT SERVICE CHARGES:						
9700	DEV IMPACT FEES-POLICE FACILITIES	26,553	111,789	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	92,951	150,786	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	118,716	355,569	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	166,218	1,098,340	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	500,000	4,500,000	500,000	500,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	104,043	317,438	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	500,221	1,029,020	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	106,003	190,239	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	129,680	394,069	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	25,572	105,274	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	58,394	240,379	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	57,396	236,285	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	569,034	2,342,107	-	-	-	-
9719	DEV IMPACT FEES-QUIMBY ACT	-	238	-	-	-	-
9845	PROCEEDS FROM SBCTA AGREEMENT	1,643,962	207,229	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**3,598,742**	**6,778,763**	**500,000**	**4,500,000**	**500,000**	**500,000**
	TOTAL DEVELOPMENT IMPACT FEES	**3,766,365**	**7,346,009**	**560,000**	**4,860,000**	**650,000**	**650,000**

Developer Fees

Acct #	Developer Fees-008	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	113,097	225,622	40,000	145,000	90,000	90,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(21,827)	55,289	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	91,270	280,911	40,000	145,000	90,000	90,000
	CURRENT SERVICE CHARGES:						
9543	MICROFILM FEES	15,564	19,033	10,000	20,000	10,000	10,000
9647	DEVELOPER FEES-STREETS/TREES	8,882	13,362	-	-	-	-
9648	DEVELOPER FEES-SIGNALS	36,600	-	-	-	-	-
9720	INCLUSIONARY HOUSING	337,500	1,080,000	-	370,000	-	-
	TOTAL CURRENT SERVICE CHARGES	398,546	1,112,395	10,000	390,000	10,000	10,000
	TOTAL DEVELOPER FEES	489,816	1,393,306	50,000	535,000	100,000	100,000

Capital Improvements

Acct #	Capital Improvements-010	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	256,266	409,199	50,000	250,000	120,000	120,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(20,478)	34,693	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	235,788	443,892	50,000	250,000	120,000	120,000
	TOTAL CAPITAL IMPROVEMENTS	235,788	443,892	50,000	250,000	120,000	120,000

Landscape Maintenance District

Acct #	Landscape Maintenance District-012	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	555,000	476,443	555,000	415,000	435,750	457,540
	TOTAL TAXES	**555,000**	**476,443**	**555,000**	**415,000**	**435,750**	**457,540**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	216	2,593	-	-	-	-
8900	MISCELLANEOUS	3,517	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**3,733**	**2,593**	**-**	**-**	**-**	**-**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	8,043	5,155	-	5,130	5,155
9901	OPERATING TRANSFER IN-GENERAL FUND	-	37,859	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**-**	**45,902**	**5,155**	**-**	**5,130**	**5,155**
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**558,733**	**524,938**	**560,155**	**415,000**	**440,880**	**462,695**

Street Light District

Acct #	Street Light District-013	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	415,003	356,285	410,000	395,000	414,750	435,490
	TOTAL TAXES	415,003	356,285	410,000	395,000	414,750	435,490
	MISCELLANEOUS REVENUE:						
8600	INTEREST	324	3,889	5,000	-	5,000	5,000
8900	MISCELLANEOUS	89,836	6,894	30,000	25,000	25,000	30,000
	TOTAL MISCELLANEOUS REVENUE	90,160	10,783	35,000	25,000	30,000	35,000
	TOTAL STREET LIGHT DISTRICT	505,163	443,337	445,000	420,000	444,750	470,490

Community Facilities Districts

Acct #	Community Facilities Districts-014	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8900	MISCELLANEOUS	10,170	11,078	10,850	10,850	10,550	10,800
	TOTAL MISCELLANEOUS REVENUE	10,170	11,078	10,850	10,850	10,550	10,800
	TOTAL COMMUNITY FACILITIES DISTRICTS	10,170	11,078	10,850	10,850	10,550	10,800

Community Trails District

Acct #	Community Trails District-015	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	16,801	14,423	16,000	12,750	13,515	14,325
	TOTAL TAXES	16,801	14,423	16,000	12,750	13,515	14,325
8600	INTEREST	108	1,298	-	-	-	-
	TOTAL MISC. REVENUE	108	1,298	-	-	-	-
	TOTAL COMMUNITY TRAILS DISTRICT	16,909	15,721	16,000	12,750	13,515	14,325

Parks Maintenance District

Acct #	Parks Maintenance District-016	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	118,715	101,912	115,000	89,500	105,000	115,000
	TOTAL TAXES	118,715	101,912	115,000	89,500	105,000	115,000
	MISCELLANEOUS REVENUE:						
8600	INTEREST	4,352	8,725	3,000	6,000	4,500	5,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(1,801)	2,351	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	2,551	11,076	3,000	6,000	4,500	5,000
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	8,043	5,155	-	5,130	5,155
9901	OPERATING TRANSFER IN-GENERAL FUND	53,803	57,581	55,890	50,815	58,995	54,545
	TOTAL CURRENT SERVICE CHARGES	53,803	65,624	61,045	50,815	64,125	59,700
	TOTAL PARKS MAINTENANCE DISTRICT	175,070	178,612	179,045	146,315	173,625	179,700

Measure I

Acct #	Measure I-017	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	47,180	115,996	27,000	89,000	65,000	70,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(23,832)	22,317	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	23,348	138,313	27,000	89,000	65,000	70,000
	INTERGOVERNMENTAL REVENUE:						
9131	MEASURE I 2010-2040	1,496,223	1,458,023	1,681,315	1,525,000	1,601,250	1,681,315
	TOTAL INTERGOVERNMENTAL REVENUE	1,496,223	1,458,023	1,681,315	1,525,000	1,601,250	1,681,315
	TOTAL MEASURE I	1,519,572	1,596,336	1,708,315	1,614,000	1,666,250	1,751,315

CFD Maintenance

Acct #	CFD Maintenance -019	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	-	-	86,720	86,720	86,720	92,720
	TOTAL TAXES	-	-	86,720	86,720	86,720	92,720
	CURRENT SERVICE CHARGES:						
9523	ENGINEERING FEES-OTHER	-	-	-	30,000	25,000	25,000
9780	CITY ADMINISTRATION	-	-	1,200	1,200	1,200	1,200
	TOTAL CURRENT SERVICE CHARGES	-	-	1,200	31,200	26,200	26,200
	TOTAL CFD MAINTENANCE	-	-	87,920	117,920	112,920	118,920

Air Quality Management District (AQMD)

Acct #	Air Quality Management District-020	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	6,933	12,568	5,000	8,000	8,000	8,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(772)	3,491	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	6,161	16,059	5,000	8,000	8,000	8,000
	INTERGOVERNMENTAL REVENUE:						
9317	AQMD AB 2766	74,644	75,305	72,000	72,000	75,000	75,000
	TOTAL INTERGOVERNMENTAL REVENUE	74,644	75,305	72,000	72,000	75,000	75,000
	TOTAL AQMD	80,805	91,364	77,000	80,000	83,000	83,000

Citizen's Option for Public Safety (COPS)

Acct #	Citizen's Option for Public Safety-021	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9350	COPS GRANT	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL INTERGOVERNMENTAL REVENUE	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL COPS	165,306	186,305	175,000	175,000	185,000	190,000

General Capital Financing

Acct #	General Capital Financing-023	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	173,991	354,887	102,995	230,000	200,000	210,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(65,645)	91,445	-	-	-	-
8900	MISCELLANEOUS	-	-	5,000	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	108,346	446,332	107,995	235,000	205,000	215,000
	CURRENT SERVICE CHARGES:						
9539	PAVEMENT IMPACT FEES	144,476	151,662	100,000	100,000	100,000	100,000
9901	OPERATING TRANSFER IN-GENERAL FUND	1,649,000	1,000,000	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	1,793,476	1,151,662	100,000	100,000	100,000	100,000
	TOTAL GENERAL CAPITAL FINANCING	1,901,822	1,597,994	207,995	335,000	305,000	315,000

Street & Storm Drain Maintenance District

Acct #	Street & Storm Drain Maintenance District-024	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	43,496	91,810	40,400	53,000	55,650	58,435
	TOTAL TAXES	**43,496**	**91,810**	**40,400**	**53,000**	**55,650**	**58,435**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	22,241	43,399	3,400	27,000	15,000	17,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(9,070)	12,058	-	-	-	-
8900	MISCELLANEOUS	28,560	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**41,731**	**55,457**	**3,400**	**27,000**	**15,000**	**17,000**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	205	220	-	220	220
	TOTAL CURRENT SERVICE CHARGES	**-**	**205**	**220**	**-**	**220**	**220**
	TOTAL STREET & STORM DRAIN MAINTENANCE DIST.	**85,227**	**147,473**	**44,020**	**80,000**	**70,870**	**75,655**

Justice Assistance Grant

Acct #	Justice Assistance Grant-026	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9360	JUSTICE ASSISTANCE GRANT	30,453	53,940	20,000	20,000	25,000	25,000
	TOTAL INTERGOVERNMENTAL REVENUE	30,453	53,940	20,000	20,000	25,000	25,000
	TOTAL JUSTICE ASSISTANCE GRANT	30,453	53,940	20,000	20,000	25,000	25,000

Grants Fund

Acct #	Grants Fund-027	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	17,701	-	-	-	-	-
8601	GASB 31 INTEREST INCOME ADJUSTMENT	66,847	-	-	-	-	-
8900	MISCELLANEOUS	-	-	35,000	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**84,548**	**-**	**35,000**	**-**	**-**	**-**
	INTERGOVERNMENTAL REVENUE:						
9210	STATE-OTHER	444,305	140,449	1,237,000	2,319,000	134,000	-
9215	STATE-SLPP	-	616,202	-	-	-	-
9310	MISC PROJECT REIMBURSEMENT	-	262,893	-	-	-	-
9314	IVDA PROJECT REIMBURSEMENT	528,532	-	53,000	280,000	-	-
9318	CITY OF SAN BERNARDINO PROJECT REIMBURSEMENT	271,131	640,484	153,000	10,000	1,150,000	-
9319	EVWD PROJECT REIMBURSEMENT	8,000	19,680	-	6,000	-	-
9322	COUNTY OF SAN BERNARDINO PROJECT REIMB.	-	1,563,181	1,753,000	-	-	-
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	7,079	-	5,000	38,000	-	-
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	84	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	**1,259,131**	**3,242,890**	**3,201,000**	**2,653,000**	**1,284,000**	**-**
	CURRENT SERVICE CHARGES						
9917	OPER TRANSF IN-MEAS I	149,230	-	-	-	-	-
9930	OPER TRANSF IN-MAJOR GRANTS	180,098	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**329,328**	**-**	**-**	**-**	**-**	**-**
	TOTAL GRANTS FUND	**1,673,007**	**3,242,890**	**3,236,000**	**2,653,000**	**1,284,000**	**-**

Paramedic Department

Acct #	Paramedic Department-028	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7085	PROPERTY TAX-PARAMEDIC TAX	366,991	365,363	375,000	367,500	370,000	375,000
	TOTAL TAXES	366,991	365,363	375,000	367,500	370,000	375,000
	CURRENT SERVICE CHARGES:						
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	871,942	1,282,943	2,209,325	1,129,355	2,191,540	2,542,735
	TOTAL CURRENT SERVICE CHARGES	871,942	1,282,943	2,209,325	1,129,355	2,191,540	2,542,735
	TOTAL PARAMEDIC DEPARTMENT	1,238,933	1,648,306	2,584,325	1,496,855	2,561,540	2,917,735

Fire Department

Acct #	Fire Department-029	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,074,602	3,261,415	3,819,060	3,464,000	3,637,200	3,819,060
7020	UNSECURED PROPERTY TAX	107,964	125,381	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	102,028	139,877	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	18,726	9,674	-	-	-	-
7050	UTILITY UNITARY TAX	70,393	87,342	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	17,117	20,508	-	-	-	-
7075	RESIDUAL BALANCE	744,113	885,988	689,065	625,000	656,250	689,065
	TOTAL TAXES	**4,134,942**	**4,530,185**	**4,508,125**	**4,089,000**	**4,293,450**	**4,508,125**
	LICENSES & PERMITS:						
7600	BUILDING PERMITS-INSPECTION FEES	35,765	45,115	39,000	20,000	50,000	52,000
7610	BUILDING PERMITS-PLAN CHECK FEES	19,735	21,416	25,000	17,500	30,000	32,000
	TOTAL LICENSES & PERMITS	**55,500**	**66,531**	**64,000**	**37,500**	**80,000**	**84,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	288,413	585,538	242,000	370,000	320,000	330,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(110,731)	129,615	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**177,682**	**715,153**	**242,000**	**370,000**	**320,000**	**330,000**
	INTERGOVERNMENTAL REVENUE:						
9410	PASS THRU-FIRE DEPARTMENT	238,803	275,809	185,660	175,000	191,230	196,970
	TOTAL INTERGOVERNMENTAL REVENUE	**238,803**	**275,809**	**185,660**	**175,000**	**191,230**	**196,970**
	CURRENT SERVICE CHARGES:						
9527	FIRE DEPARTMENT FEES	531,898	546,411	548,795	527,485	538,035	548,795
9901	OPERATING TRANSFER IN-GENERAL FUND	-	-	1,531,785	-	1,847,965	2,505,065
	TOTAL CURRENT SERVICE CHARGES	**531,898**	**546,411**	**2,080,580**	**527,485**	**2,386,000**	**3,053,860**
	TOTAL FIRE DEPARTMENT	**5,138,824**	**6,134,088**	**7,080,365**	**5,198,985**	**7,270,680**	**8,172,955**

Major Grants Fund

Acct #	Major Grants Fund-030	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9225	FEDERAL GRANTS	4,040,811	3,872,716	8,091,500	9,457,880	9,109,000	26,307,000
	TOTAL INTERGOVERNMENTAL REVENUE	4,040,811	3,872,716	8,091,500	9,457,880	9,109,000	26,307,000
	CURRENT SERVICE CHARGES						
9910	OPER TRANSF IN-CAPITAL IMP	90,049	-	-	-	-	-
9927	OPER TRANSF IN-GRANT FUNDS	180,098	-	-	-	-	-
9930	OPER TRANSF IN-MAJOR GRANTS	-	108,812	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	270,146	108,812	-	-	-	-
	TOTAL MAJOR GRANTS FUND	4,310,958	3,981,527	8,091,500	9,457,880	9,109,000	26,307,000

Insurance

Acct #	Insurance-041	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	84,112	155,806	85,000	100,000	75,000	85,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(9,369)	41,269	-	-	-	-
8900	MISCELLANEOUS	17,809	2,430	25,500	25,500	25,500	25,500
8915	CLAIMS PAYABLE	6,000	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**98,552**	**199,505**	**110,500**	**125,500**	**100,500**	**110,500**
	CURRENT SERVICE CHARGES:						
9599	INSURANCE DEPARTMENT CHARGE	503,838	486,331	673,590	629,675	992,010	1,007,275
9780	CITY ADMINISTRATION	-	2,490	2,340	-	2,280	2,340
9901	OPERATING TRANSFER IN-GENERAL FUND	580,000	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**1,083,838**	**488,821**	**675,930**	**629,675**	**994,290**	**1,009,615**
	TOTAL INSURANCE	**1,182,390**	**688,326**	**786,430**	**755,175**	**1,094,790**	**1,120,115**

General Services

Acct #	General Services-042	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	30,355	60,715	20,000	40,000	35,000	37,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(12,610)	16,027	-	-	-	-
8900	MISCELLANEOUS	-	10	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	17,745	76,752	20,000	40,000	35,000	37,000
	CURRENT SERVICE CHARGES:						
9542	EVC STATION FEES	17,307	66,059	16,000	80,000	55,000	55,000
9598	BUILDING SERVICES DEPARTMENT CHARGE	75,215	615,928	504,245	504,245	1,061,575	1,040,960
9780	CITY ADMINISTRATION	-	5,799	6,200	-	6,200	6,200
9901	OPERATING TRANSFER IN-GENERAL FUND	525,000	300,000	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	617,522	987,787	526,445	584,245	1,122,775	1,102,160
	TOTAL GENERAL SERVICES	635,266	1,064,538	546,445	624,245	1,157,775	1,139,160
	TOTAL CITY	50,083,904	58,667,150	54,553,105	58,106,810	58,292,450	75,296,240

Expenditures

City Council

Acct #	General Fund-001 City Council-1000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	47,943	47,851	48,000	48,000	48,000	48,000
	TOTAL SALARIES & WAGES	**47,943**	**47,851**	**48,000**	**48,000**	**48,000**	**48,000**
	BENEFITS:						
3510	CAFETERIA PLAN	87,431	90,263	93,000	93,000	96,000	99,000
3530	MEDICARE & SOCIAL SECURITY	9,507	9,644	10,790	10,790	11,020	11,250
3605	ANNUAL CREDIT MONITORING ALLOWANCE	500	500	500	400	500	500
	TOTAL BENEFITS	**97,438**	**100,406**	**104,290**	**104,190**	**107,520**	**110,750**
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	3,427	266	1,845	2,000	235	1,860
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	-	-	200	200	200	200
4310	DUES & SUBSCRIPTIONS	37,810	41,348	38,450	38,450	40,650	43,100
4320	TRAVEL & CONFERENCE	-	-	5,000	5,000	5,000	5,000
4330	TRAINING	-	468	1,500	1,500	1,500	1,500
4332	MILEAGE REIMBURSEMENT	-	-	500	500	200	200
4336	COMMUNITY EVENTS	14,866	6,674	12,000	12,000	12,450	13,350
4346	LAFCO FEES	4,127	4,094	8,000	8,000	6,000	7,000
	TOTAL OPERATIONS & MATERIALS	**60,229**	**52,850**	**67,495**	**67,650**	**66,235**	**72,210**
	CONTRACTUAL SERVICES:						
4554	CONTRACT SERVICES-CONSULTANT	-	28,500	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**28,500**	**-**	**-**	**-**	**-**
	TOTAL CITY COUNCIL	**205,610**	**229,607**	**219,785**	**219,840**	**221,755**	**230,960**

City Clerk

Acct #	General Fund-001 City Clerk-1200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	176,492	185,797	247,380	247,380	238,890	250,830
3040	OVERTIME	3,614	6,818	-	-	-	-
3050	COMPENSATORY TIME	1,980	652	-	-	-	-
3100	SICK LEAVE	933	24,354	-	-	-	-
3110	HOLIDAY	10,820	18,333	-	-	-	-
3120	VACATION	13,360	31,109	-	-	-	-
3125	MANAGEMENT LEAVE	1,507	10,646	-	-	-	-
	TOTAL SALARIES & WAGES	**208,706**	**277,710**	**247,380**	**247,380**	**238,890**	**250,830**
	BENEFITS:						
3510	CAFETERIA PLAN	42,896	43,631	46,500	46,500	38,400	39,600
3530	MEDICARE & SOCIAL SECURITY	3,721	4,542	3,590	3,590	3,465	3,640
3560	PERS-RETIREMENT	51,787	55,822	73,775	73,775	52,820	56,590
3590	LIFE INSURANCE	427	340	815	815	790	830
3605	ANNUAL CREDIT MONITORING ALLOWANCE	250	250	250	250	200	200
	TOTAL BENEFITS	**99,081**	**104,584**	**124,930**	**124,930**	**95,675**	**100,860**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	50,264	37,145	37,145	1,350	19,830
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,212	1,268	2,500	2,500	2,000	2,500
4203	EQUIPMENT/FURNITURE	2,076	-	250	250	3,250	250
4210	POSTAGE	582	1,052	600	900	1,000	1,000
4245	EQUIPMENT MAINTENANCE	-	-	500	500	500	500
4255	SOFTWARE SUPPORT	10,337	-	200	200	200	200
4300	ADVERTISING	34,415	19,175	33,000	33,000	30,000	33,000
4310	DUES & SUBSCRIPTIONS	1,908	1,983	2,350	2,350	1,560	2,750
4320	TRAVEL & CONFERENCE	1,812	1,734	8,500	8,500	7,300	8,500
4330	TRAINING	3,000	613	450	1,500	450	450
4332	MILEAGE REIMBURSEMENT	-	299	200	200	200	200
4335	ELECTIONS	71	605	35,000	35,000	1,000	35,000
	TOTAL OPERATIONS & MATERIALS	**62,115**	**83,460**	**129,655**	**131,005**	**59,345**	**114,915**
	CONTRACTUAL SERVICES:						
4506	CONTRACT SERVICES-SB COUNTY RECORDER	7,445	1,078	5,500	5,500	5,000	5,500
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4625	CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	5,500	5,500	5,500
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	18,451	20,330	22,750	22,750	11,200	2,500
	TOTAL CONTRACTUAL SERVICES	**28,774**	**22,778**	**33,750**	**33,750**	**21,700**	**13,500**
	TOTAL CITY CLERK	**398,676**	**488,532**	**535,715**	**537,065**	**415,610**	**480,105**

General Government

Acct #	General Fund-001 General Government-1450	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	230,792	210,164	326,515	304,885	305,405	320,635
3040	OVERTIME	2,232	6,248	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	831	592	-	-	-	-
3100	SICK LEAVE	1,629	51,856	-	-	-	-
3110	HOLIDAY	12,330	27,515	-	-	-	-
3120	VACATION	20,524	46,987	-	-	-	-
3125	MANAGEMENT LEAVE	2,742	19,831	-	-	-	-
	TOTAL SALARIES & WAGES	**271,080**	**363,191**	**327,515**	**305,885**	**306,405**	**321,635**
	BENEFITS:						
3510	CAFETERIA PLAN	36,457	36,175	39,990	39,990	38,400	39,600
3511	PERS-ADMIN FEE	811	883	1,000	1,000	1,000	1,000
3530	MEDICARE & SOCIAL SECURITY	4,622	6,011	4,420	4,420	4,430	4,650
3560	PERS-RETIREMENT	82,033	67,365	93,165	93,165	92,645	100,850
3580	DEFERRED COMPENSATION	7,163	13,854	7,510	7,510	7,510	7,510
3590	LIFE INSURANCE	714	701	1,005	1,005	1,010	1,060
3600	AUTO ALLOWANCE	6,927	5,968	6,900	6,900	8,280	8,280
3605	ANNUAL CREDIT MONITORING ALLOWANCE	215	215	215	215	200	200
3650	VACATION BUYBACK	19,705	35,269	25,000	25,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	29,485	27,651	28,000	28,000	28,000	28,000
3660	ADMINISTRATIVE LEAVE BUYBACK	16,860	16,470	19,000	19,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	1,346	-	1,000	1,000	1,000	1,000
	TOTAL BENEFITS	**206,338**	**210,564**	**227,205**	**227,205**	**226,475**	**236,150**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	44,512	31,950	31,950	1,350	19,830
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	39,529	10,387	53,725	53,725	58,530	68,725
4112	OPERATING TRANSFER OUT-LMD	-	114,128	-	-	-	-
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	1,649,000	1,000,000	-	-	-	-
4129	OPERATING TRANSFER OUT-FIRE DEPT	-	-	1,531,785	-	1,847,965	2,505,065
4141	OPERATING TRANSFER OUT-INSURANCE	580,000	-	-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	525,000	300,000	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	103	1,885	495	495	450	495
4203	EQUIPMENT/FURNITURE	492	-	250	250	250	250
4210	POSTAGE	397	154	400	400	300	300
4260	DISASTER SUPPLIES	-	-	300,000	100,000		
4310	DUES & SUBSCRIPTIONS	2,616	4,719	2,640	2,640	2,570	2,640
4320	TRAVEL & CONFERENCE	-	-	-	-	2,000	2,200
4330	TRAINING	-	133	495	495	675	675
4332	MILEAGE REIMBURSEMENT	-	-	100	100	100	100
4400	MISCELLANEOUS	-	(16)	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**2,803,839**	**1,482,368**	**1,930,800**	**199,015**	**1,924,725**	**2,611,015**
	CONTRACTUAL SERVICES:						
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000
4520	CONTRACT SERVICES-ATTORNEY	120,938	154,043	135,000	135,000	154,200	154,200
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	-	-	45,000	45,000	45,000	45,000
4535	CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	500	-	-
	TOTAL CONTRACTUAL SERVICES	**137,603**	**164,122**	**182,500**	**182,500**	**201,200**	**201,200**
	TOTAL GENERAL GOVERNMENT	**3,418,860**	**2,220,245**	**2,668,020**	**914,605**	**2,658,805**	**3,370,000**

Personnel

Acct #	General Fund-001 Personnel-1600	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	26,160	32,569	38,410	38,410	115,290	121,110
3040	OVERTIME	279	383	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	38	39	-	-	-	-
3100	SICK LEAVE	176	6,651	-	-	-	-
3110	HOLIDAY	1,891	2,684	-	-	-	-
3120	VACATION	2,645	6,395	-	-	-	-
3125	MANAGEMENT LEAVE	-	2,713	-	-	-	-
	TOTAL SALARIES & WAGES	**31,190**	**51,434**	**39,410**	**39,410**	**116,290**	**122,110**
	BENEFITS:						
3510	CAFETERIA PLAN	4,142	4,178	4,650	4,650	21,120	21,780
3530	MEDICARE & SOCIAL SECURITY	565	822	555	555	1,675	1,755
3560	PERS-RETIREMENT	8,868	9,387	11,300	11,300	27,720	29,725
3590	LIFE INSURANCE	82	83	130	130	380	400
3600	AUTO ALLOWANCE	904	938	900	900	1,920	1,920
3605	ANNUAL CREDIT MONITORING ALLOWANCE	25	25	25	25	110	110
	TOTAL BENEFITS	**14,586**	**15,432**	**17,560**	**17,560**	**52,925**	**55,690**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	5,063	3,715	3,715	740	10,905
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	211	1,668	865	865	950	950
4203	EQUIPMENT/FURNITURE	-	-	-	-	350	350
4210	POSTAGE	493	65	200	200	200	200
4235	PHYSICALS/TESTING	2,120	1,353	2,740	2,740	2,740	2,740
4236	LIVESCAN SERVICE FEE	160	192	245	245	245	245
4300	ADVERTISING	199	789	2,000	3,000	1,575	2,175
4310	DUES & SUBSCRIPTIONS	2,250	-	1,000	1,500	1,400	1,400
4330	TRAINING	-	266	2,015	2,015	515	515
4337	SPECIAL EVENTS	-	1,962	3,500	3,500	4,200	4,200
	TOTAL OPERATIONS & MATERIALS	**12,134**	**17,826**	**25,240**	**26,740**	**23,450**	**34,415**
	CONTRACTUAL SERVICES:						
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	1,575	760	6,000	6,000	-	-
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	515	-	-
	TOTAL CONTRACTUAL SERVICES	**2,060**	**1,245**	**6,515**	**6,515**	**-**	**-**
	TOTAL PERSONNEL	**59,970**	**85,937**	**88,725**	**90,225**	**192,665**	**212,215**

Finance

Acct #	General Fund-001 Finance-1700	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	301,478	333,654	401,030	401,030	401,095	421,160
3040	OVERTIME	2,792	2,879	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	3,076	3,426	-	-	-	-
3100	SICK LEAVE	2,111	24,805	-	-	-	-
3110	HOLIDAY	18,064	23,869	-	-	-	-
3120	VACATION	11,665	27,606	-	-	-	-
3125	MANAGEMENT LEAVE	-	9,044	-	-	-	-
	TOTAL SALARIES & WAGES	**339,185**	**425,283**	**402,030**	**402,030**	**402,095**	**422,160**
	BENEFITS:						
3510	CAFETERIA PLAN	70,875	72,597	74,400	74,400	72,960	75,240
3530	MEDICARE & SOCIAL SECURITY	6,138	7,275	5,815	5,815	5,820	6,110
3560	PERS-RETIREMENT	95,613	96,170	100,015	100,015	104,935	112,245
3590	LIFE INSURANCE	1,176	1,282	1,325	1,325	1,325	1,390
3600	AUTO ALLOWANCE	3,013	3,125	3,000	3,000	6,480	6,480
3605	ANNUAL CREDIT MONITORING ALLOWANCE	400	400	400	400	380	380
	TOTAL BENEFITS	**177,214**	**180,849**	**184,955**	**184,955**	**191,900**	**201,845**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	81,265	59,440	59,440	2,560	37,675
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	2,012	2,024	2,700	2,700	2,700	2,700
4203	EQUIPMENT/FURNITURE	740	491	575	575	575	575
4210	POSTAGE	4,778	3,432	5,500	5,500	5,500	5,500
4236	LIVESCAN SERVICE FEE	288	608	600	600	600	600
4250	SPECIAL DEPARTMENT SUPPLIES	906	-	1,000	1,000	-	1,000
4255	SOFTWARE SUPPORT	61,955	-	-	-	-	-
4310	DUES & SUBSCRIPTIONS	1,065	2,760	2,145	2,145	2,750	2,145
4320	TRAVEL & CONFERENCE	-	1,289	2,200	3,000	5,500	3,500
4330	TRAINING	535	861	1,630	1,630	1,215	1,040
4332	MILEAGE REIMBURSEMENT	-	-	100	200	150	150
4400	MISCELLANEOUS	285	252	1,205	1,205	1,200	1,205
	TOTAL OPERATIONS & MATERIALS	**79,265**	**99,449**	**86,055**	**86,955**	**33,285**	**66,825**
	CONTRACTUAL SERVICES:						
4510	CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	50,200	49,325	52,550
4513	CONTRACT SERVICES-SB 90	2,400	2,800	2,800	2,800	2,600	2,800
4515	CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	1,450	1,400	1,450
4516	CONTRACT SERVICES-CITATIONS	515	1,150	2,000	2,000	2,000	2,000
4517	CONTRACT SERVICES-DMV	78	301	650	650	625	650
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	-	-	-	-	22,000
	TOTAL CONTRACTUAL SERVICES	**45,779**	**50,531**	**57,100**	**57,100**	**55,950**	**81,450**
	TOTAL FINANCE	**641,443**	**756,111**	**730,140**	**731,040**	**683,230**	**772,280**

Police Department

Acct #	General Fund-001 Police Department-2000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	87,992	101,458	95,000	105,000	106,575	111,905
4020	GAS	32,271	18,030	31,000	31,000	21,000	22,050
4030	WATER/SEWER	19,025	17,362	24,000	24,000	28,000	29,500
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	500	500	-	-
4045	LANDSCAPING SUPPLIES	343	-	500	500	500	500
4055	JANITORIAL SUPPLIES	5,320	5,945	6,500	6,500	6,000	6,500
4060	TELEPHONE	23,328	34,666	25,500	25,500	-	-
4061	CELL PHONES/SATELLITE PHONES	4,812	18,417	5,880	5,880	5,880	5,880
4062	AIR CARDS	13,374	13,486	16,020	16,020	16,020	16,020
4065	INTERNET/CABLE/SATELLITE	15,849	14,108	15,970	15,970	16,330	16,390
4066	ALARM MONITORING	1,020	1,380	1,700	1,700	1,900	1,900
4070	BUILDING MAINTENANCE	4,382	11,635	2,500	10,000	8,000	6,000
4075	PUBLIC FACILITIES IMPROVEMENTS	2,116	-	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	4,309	7,531	5,500	5,500	5,500	5,500
4200	OFFICE SUPPLIES	1,357	46,128	50,700	50,700	-	-
4203	EQUIPMENT/FURNITURE	6,211	-	2,000	2,000	2,000	2,000
4205	PHOTOCOPIER	6,828	7,241	7,260	7,260	8,640	8,640
4206	MATERIALS	1,479	1,141	1,200	1,200	1,200	1,200
4210	POSTAGE	1,255	1,055	1,700	1,700	1,700	1,700
4220	FUEL	121,208	130,131	128,000	128,000	135,000	140,000
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	1,583	2,113	4,340	4,340	6,715	4,340
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	2,140	2,297	3,175	3,175	5,175	5,175
4224	OVERHEAD DOOR/GATE MAINTENANCE	707	407	3,350	9,000	3,440	3,440
4236	LIVESCAN SERVICE FEE	-	-	100	100	100	100
4240	VEHICLE MAINTENANCE	57,336	116,733	110,000	110,000	-	-
4245	EQUIPMENT MAINTENANCE	6,102	8,056	7,750	7,750	9,850	10,350
4250	SPECIAL DEPARTMENT SUPPLIES	5,645	7,715	13,250	13,250	13,250	13,250
4255	SOFTWARE SUPPORT	11,473	622	1,750	1,750	1,675	1,750
4351	EMERGENCY INCIDENTS	-	-	-	-	1,000	1,000
	TOTAL OPERATIONS & MATERIALS	**437,463**	**567,656**	**570,145**	**593,295**	**410,450**	**420,090**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	12,960	13,546	15,400	15,400	15,410	16,180
4560	CONTRACT SERVICES-SHERIFF	10,924,853	12,229,362	13,122,740	10,325,175	14,725,585	15,429,155
4561	CONTRACT SERVICES-SHERIFF RESERVES	390	290	1,000	1,000	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,500	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	68,750	66,725	68,750
4566	CONTRACT SERVICES-CITIZEN PATROL	190	437	1,000	1,000	1,000	1,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	1,000	1,000	1,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	6,930	6,930	6,960	7,295
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	2,768	2,372	3,200	3,200	3,200	3,200
4588	CONTRACT SERVICES-HVAC MAINTENANCE	8,131	13,296	22,500	22,500	11,900	12,500
4589	CONTRACT SERVICES-PEST CONTROL	1,251	2,768	1,200	1,700	1,335	1,400
4680	CONTRACT SERVICES-TREE TRIM	2,126	2,182	2,300	2,300	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	**11,026,937**	**12,340,274**	**13,249,520**	**10,452,455**	**14,840,115**	**15,547,480**
	TOTAL POLICE DEPARTMENT	**11,464,400**	**12,907,930**	**13,819,665**	**11,045,750**	**15,250,565**	**15,967,570**

Animal Care

Acct #	General Fund-001 Animal Care-2200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	527	-	585	585	-	-
4210	POSTAGE	900	2,207	750	750	750	750
4255	SOFTWARE SUPPORT	3,977	-	-	-	-	-
4344	VOUCHER/REBATE PROGRAM	1,100	650	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**6,505**	**2,857**	**1,835**	**1,835**	**1,250**	**1,250**
	CONTRACTUAL SERVICES:						
4565	CONTRACT SERVICES-ANIMAL CONTROL	460,875	490,529	504,545	504,545	520,405	536,020
	TOTAL CONTRACTUAL SERVICES	**460,875**	**490,529**	**504,545**	**504,545**	**520,405**	**536,020**
	TOTAL ANIMAL CONTROL	**467,380**	**493,386**	**506,380**	**506,380**	**521,655**	**537,270**

Engineering

Acct #	General Fund-001 Engineering-3200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	172,945	235,350	288,475	288,475	342,655	297,040
3040	OVERTIME	1,863	10,032	-	-	-	-
3050	COMPENSATORY TIME	303	2,197	-	-	-	-
3100	SICK LEAVE	340	1,262	-	-	-	-
3110	HOLIDAY	10,047	15,446	-	-	-	-
3120	VACATION	2,675	8,199	-	-	-	-
3125	MANAGEMENT LEAVE	1,082	1,570	-	-	-	-
	TOTAL SALARIES & WAGES	**189,255**	**274,056**	**288,475**	**288,475**	**342,655**	**297,040**
	BENEFITS:						
3510	CAFETERIA PLAN	30,896	37,841	39,990	39,990	50,880	42,570
3530	MEDICARE & SOCIAL SECURITY	3,249	4,412	4,185	4,185	4,970	4,310
3560	PERS-RETIREMENT	32,659	45,628	48,495	48,495	80,410	63,110
3590	LIFE INSURANCE	469	665	950	950	1,035	980
3600	AUTO ALLOWANCE	-	-	-	-	1,680	1,680
3605	ANNUAL CREDIT MONITORING ALLOWANCE	215	215	215	215	315	315
	TOTAL BENEFITS	**67,489**	**88,761**	**93,835**	**93,835**	**139,290**	**112,965**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	42,390	31,950	31,950	2,125	31,230
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,040	1,287	2,000	2,000	1,200	1,200
4203	EQUIPMENT/FURNITURE	-	-	1,250	1,250	1,900	-
4210	POSTAGE	276	143	600	600	300	300
4245	EQUIPMENT MAINTENANCE	1,887	1,710	2,800	2,800	2,000	2,000
4249	UNIFORMS	-	-	-	-	525	-
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	-	-	450	-
4310	DUES & SUBSCRIPTIONS	-	540	750	750	1,750	950
4320	TRAVEL & CONFERENCE	-	-	1,250	1,250	1,450	1,450
4330	TRAINING	818	203	1,580	1,580	2,080	2,080
4332	MILEAGE REIMBURSEMENT	-	-	-	-	100	100
	TOTAL OPERATIONS & MATERIALS	**10,722**	**52,740**	**51,140**	**51,140**	**24,415**	**50,045**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	6,528	16,142	55,000	55,000	54,000	66,000
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	304,983	319,525	418,000	418,000	456,000	501,600
4554	CONTRACT SERVICES-CONSULTANT	-	25,170	-	-	-	-
4605	CONTRACT SERVICES-CONSERV PLAN	15,522	4,625	-	725	18,000	18,000
	TOTAL CONTRACTUAL SERVICES	**327,034**	**365,463**	**473,000**	**473,725**	**528,000**	**585,600**
	TOTAL ENGINEERING	**594,500**	**781,019**	**906,450**	**907,175**	**1,034,360**	**1,045,650**

Planning

Acct #	General Fund-001 Planning-4100	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	364,064	434,783	553,035	553,035	616,150	647,040
3040	OVERTIME	2,494	299	-	-	-	-
3050	COMPENSATORY TIME	9,132	8,413	-	-	-	-
3100	SICK LEAVE	21,669	5,437	-	-	-	-
3110	HOLIDAY	22,065	32,471	-	-	-	-
3120	VACATION	21,003	26,154	-	-	-	-
3125	MANAGEMENT LEAVE	4,164	4,645	-	-	-	-
	TOTAL SALARIES & WAGES	**444,591**	**512,202**	**553,035**	**553,035**	**616,150**	**647,040**
	BENEFITS:						
3510	CAFETERIA PLAN	86,769	92,526	97,650	97,650	100,800	103,950
3530	MEDICARE & SOCIAL SECURITY	7,248	8,259	8,020	8,020	8,935	9,385
3560	PERS-RETIREMENT	127,984	141,688	159,035	159,035	185,855	197,695
3590	LIFE INSURANCE	1,515	1,635	1,825	1,825	2,035	2,135
3600	AUTO ALLOWANCE	3,496	4,809	4,800	4,800	8,160	8,160
3605	ANNUAL CREDIT MONITORING ALLOWANCE	500	525	525	525	525	525
	TOTAL BENEFITS	**227,512**	**249,442**	**271,855**	**271,855**	**306,310**	**321,850**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	106,144	78,015	78,015	3,540	52,050
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,310	1,153	1,350	1,350	1,350	1,350
4210	POSTAGE	2,826	1,750	4,000	4,000	2,000	2,000
4310	DUES & SUBSCRIPTIONS	592	536	1,050	1,050	1,500	1,500
4320	TRAVEL & CONFERENCE	3,574	4,137	3,500	3,500	5,000	5,000
4330	TRAINING	85	1,645	1,500	1,500	2,700	2,700
4332	MILEAGE REIMBURSEMENT	70	-	300	300	200	200
4336	COMMUNITY EVENTS	1,130	84	1,200	1,200	1,200	1,200
4345	NOTICE OF DETERMINATION	3,564	300	2,700	3,300	3,500	3,500
	TOTAL OPERATIONS & MATERIALS	**19,853**	**122,215**	**102,575**	**103,175**	**31,525**	**80,235**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	11,144	-	-	-	-	-
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	49,896	57,744	35,000	35,000	45,000	35,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	10,000	10,000	10,000	10,000
4582	CONTRACT SERVICES-STUDIES	-	-	-	-	5,000	-
4662	CONTRACT SERVICES-HOUSING ELEMENT	22,455	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**83,494**	**57,744**	**45,000**	**45,000**	**60,000**	**45,000**
	TOTAL PLANNING	**775,449**	**941,602**	**972,465**	**973,065**	**1,013,985**	**1,094,125**

Public Services

Acct #	General Fund-001 Public Services-4200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	206,123	214,446	268,820	268,820	287,760	302,040
3050	COMPENSATORY TIME	5,479	9,168	-	-	-	-
3100	SICK LEAVE	517	-	-	-	-	-
3110	HOLIDAY	12,733	14,909	-	-	-	-
3120	VACATION	13,440	14,994	-	-	-	-
3125	MANAGEMENT LEAVE	4,529	3,138	-	-	-	-
	TOTAL SALARIES & WAGES	**242,820**	**256,656**	**268,820**	**268,820**	**287,760**	**302,040**
	BENEFITS:						
3510	CAFETERIA PLAN	48,962	50,547	52,080	52,080	53,760	55,440
3530	MEDICARE & SOCIAL SECURITY	4,190	4,431	3,900	3,900	4,175	4,380
3560	PERS-RETIREMENT	73,664	76,591	79,125	79,125	96,230	102,355
3590	LIFE INSURANCE	826	929	890	890	950	1,000
3605	ANNUAL CREDIT MONITORING ALLOWANCE	280	280	280	280	280	280
	TOTAL BENEFITS	**127,921**	**132,778**	**136,275**	**136,275**	**155,395**	**163,455**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	56,793	41,610	41,610	1,885	27,760
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,820	1,715	1,800	1,800	1,800	1,800
4202	CRV GRANT USE	25,118	2,501	-	-	-	-
4203	EQUIPMENT/FURNITURE	-	185	250	250	200	200
4206	MATERIALS	500	442	500	500	300	300
4210	POSTAGE	38	72	300	300	100	100
4220	FUEL	1,532	1,769	2,000	2,000	2,000	2,000
4240	VEHICLE MAINTENANCE	894	7,207	1,600	2,000	5,980	1,980
4249	UNIFORMS	1,168	1,100	1,425	1,425	1,350	1,525
4250	SPECIAL DEPARTMENT SUPPLIES	500	997	1,000	1,000	-	-
4310	DUES & SUBSCRIPTIONS	920	500	950	950	950	950
4320	TRAVEL & CONFERENCE	3,606	3,737	4,500	4,500	5,750	5,750
4330	TRAINING	1,304	1,314	2,400	2,400	2,490	2,490
4332	MILEAGE REIMBURSEMENT	-	-	300	500	200	200
	TOTAL OPERATIONS & MATERIALS	**44,100**	**84,798**	**67,595**	**68,195**	**33,540**	**55,790**
	CONTRACTUAL SERVICES:						
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	54,989	54,139	64,000	64,000	65,200	67,400
4665	CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	200,000	195,600	228,000
	TOTAL CONTRACTUAL SERVICES	**119,737**	**183,151**	**264,000**	**264,000**	**260,800**	**295,400**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	30,202	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**30,202**	**-**	**-**	**-**	**-**	**-**
	TOTAL PUBLIC SERVICES	**564,779**	**657,382**	**736,690**	**737,290**	**737,495**	**816,685**

Building & Safety

Acct #	General Fund-001 Building & Safety-4500	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	149,828	175,434	209,760	209,760	304,700	319,805
3050	COMPENSATORY TIME	1,022	817	-	-	-	-
3100	SICK LEAVE	3,430	1,759	-	-	-	-
3110	HOLIDAY	6,491	8,423	-	-	-	-
3120	VACATION	6,125	621	-	-	-	-
3125	MANAGEMENT LEAVE	1,893	301	-	-	-	-
	TOTAL SALARIES & WAGES	**168,789**	**187,354**	**209,760**	**209,760**	**304,700**	**319,805**
	BENEFITS:						
3510	CAFETERIA PLAN	32,222	37,008	38,130	38,130	58,560	60,390
3530	MEDICARE & SOCIAL SECURITY	2,730	3,049	3,045	3,045	4,420	4,640
3560	PERS-RETIREMENT	39,612	40,141	42,270	42,270	76,985	82,515
3590	LIFE INSURANCE	536	674	695	695	1,010	1,055
3600	AUTO ALLOWANCE	301	301	300	300	360	360
3605	ANNUAL CREDIT MONITORING ALLOWANCE	205	205	205	205	305	305
	TOTAL BENEFITS	**75,605**	**81,378**	**84,645**	**84,645**	**141,640**	**149,265**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	41,499	30,465	30,465	2,055	30,235
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	2,434	1,812	2,700	2,700	1,300	1,300
4203	EQUIPMENT/FURNITURE	-	1,123	-	-	500	500
4206	MATERIALS	1,403	232	700	700	1,500	200
4210	POSTAGE	2	5	150	150	-	-
4220	FUEL	120	349	500	500	500	500
4240	VEHICLE MAINTENANCE	91	-	1,500	1,500	1,740	1,740
4249	UNIFORMS	-	-	625	625	-	625
4250	SPECIAL DEPARTMENT SUPPLIES	147	134	200	200	900	900
4255	SOFTWARE SUPPORT	-	-	-	-	15,000	-
4310	DUES & SUBSCRIPTIONS	295	292	700	700	1,635	1,635
4330	TRAINING	840	1,330	1,500	1,500	2,000	2,000
4332	MILEAGE REIMBURSEMENT	-	-	150	150	150	150
	TOTAL OPERATIONS & MATERIALS	**12,033**	**53,243**	**48,150**	**48,150**	**37,815**	**50,520**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	11,144	-	-	-	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	386,785	371,389	389,410	389,410	442,200	442,200
4542	CONTRACT SERVICES-SMIP	11,361	7,091	3,100	3,100	6,000	3,100
4543	CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
	TOTAL CONTRACTUAL SERVICES	**412,996**	**381,994**	**394,510**	**394,510**	**452,200**	**447,300**
	TOTAL BUILDING & SAFETY	**669,422**	**703,969**	**737,065**	**737,065**	**936,355**	**966,890**

Code Enforcement

Acct #	General Fund-001 Code Enforcement-4600	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	156,055	239,133	313,960	313,960	257,500	270,305
3040	OVERTIME	-	129	-	-	1,000	1,000
3050	COMPENSATORY TIME	5,895	5,677	-	-	-	-
3100	SICK LEAVE	6,714	11,851	-	-	-	-
3110	HOLIDAY	8,488	18,339	-	-	-	-
3120	VACATION	3,317	5,766	-	-	-	-
3125	MANAGEMENT LEAVE	328	239	-	-	-	-
	TOTAL SALARIES & WAGES	**180,797**	**281,135**	**313,960**	**313,960**	**258,500**	**271,305**
	BENEFITS:						
3510	CAFETERIA PLAN	47,398	73,113	75,330	75,330	58,560	60,390
3530	MEDICARE & SOCIAL SECURITY	3,242	5,046	4,550	4,550	3,735	3,920
3560	PERS-RETIREMENT	66,358	81,693	86,035	86,035	85,290	91,120
3590	LIFE INSURANCE	685	1,008	1,035	1,035	850	895
3600	AUTO ALLOWANCE	545	301	300	300	360	360
3605	ANNUAL CREDIT MONITORING ALLOWANCE	265	405	405	405	305	305
	TOTAL BENEFITS	**118,494**	**161,565**	**167,655**	**167,655**	**149,100**	**156,990**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	81,265	60,185	60,185	2,055	30,235
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,226	321	800	800	800	800
4206	MATERIALS	-	1,219	-	-	-	-
4210	POSTAGE	2,412	2,386	2,500	2,500	2,500	2,500
4220	FUEL	3,621	5,813	5,000	5,000	5,000	5,000
4240	VEHICLE MAINTENANCE	1,914	3,794	2,000	2,000	2,720	2,720
4245	EQUIPMENT MAINTENANCE	-	-	-	-	-	-
4249	UNIFORMS	1,382	1,308	1,875	1,875	1,350	1,875
4250	SPECIAL DEPARTMENT SUPPLIES	-	28	500	500	250	250
4330	TRAINING	200	438	800	800	800	800
4332	MILEAGE REIMBURSEMENT	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**17,457**	**103,039**	**82,620**	**82,620**	**26,010**	**54,915**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	28,214	37,366	35,000	35,000	30,000	30,000
4534	CONTRACT SERVICES-GIS	11,144	-	-	-	-	-
4538	CONTRACT SERVICES-CODE ENFORCEMENT	98,053	-	-	-	-	-
4545	CONTRACT SERVICES-WEED ABATEMENT	5,150	10,300	7,000	7,000	-	-
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	7,000	7,000
4557	CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	5,000	5,000	2,000
	TOTAL CONTRACTUAL SERVICES	**144,140**	**56,550**	**44,000**	**47,000**	**42,000**	**39,000**
	TOTAL CODE ENFORCEMENT	**460,888**	**602,290**	**608,235**	**611,235**	**475,610**	**522,210**

Parks

Acct #	General Fund-001 Parks-6000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	47,280	64,843	77,435	77,435	81,070	85,115
3040	OVERTIME	2,857	3,121	-	-	-	-
3050	COMPENSATORY TIME	102	167	-	-	-	-
3100	SICK LEAVE	149	1,386	-	-	-	-
3110	HOLIDAY	3,083	4,840	-	-	-	-
3120	VACATION	1,977	2,656	-	-	-	-
3125	MANAGEMENT LEAVE	233	235	-	-	-	-
	TOTAL SALARIES & WAGES	**55,682**	**77,247**	**77,435**	**77,435**	**81,070**	**85,115**
	BENEFITS:						
3510	CAFETERIA PLAN	20,109	20,760	21,390	21,390	22,080	22,770
3530	MEDICARE & SOCIAL SECURITY	1,211	1,356	1,125	1,125	1,175	1,235
3560	PERS-RETIREMENT	20,725	20,734	21,510	21,510	26,495	29,455
3590	LIFE INSURANCE	217	243	255	255	270	280
3605	ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	115	115	115
	TOTAL BENEFITS	**42,377**	**43,208**	**44,395**	**44,395**	**50,135**	**53,855**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	3,775	10,148	30,000	45,000	30,000	30,000
4030	WATER/SEWER	200,461	127,584	225,000	225,000	200,000	200,000
4045	LANDSCAPING SUPPLIES	2,490	-	2,500	2,500	1,000	1,000
4055	JANITORIAL SUPPLIES	5,090	4,499	4,500	4,500	5,000	5,000
4060	TELEPHONE	11,284	9,860	10,000	10,000	-	-
4061	CELL PHONES/SATELLITE PHONES	781	828	1,000	1,000	1,000	1,000
4066	ALARM MONITORING	3,888	4,710	5,520	5,520	3,720	3,720
4070	BUILDING MAINTENANCE	31,861	22,107	39,000	39,000	20,600	21,000
4116	OPERATING TRANSFER OUT-PMD	53,803	57,581	55,890	55,890	58,995	54,545
4198	CITY ADMINISTRATION	501	818	2,000	2,000	2,000	2,000
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	602	699	360	360	360	360
4206	MATERIALS	15,794	8,662	14,500	14,500	13,000	14,500
4220	FUEL	4,076	4,700	7,000	7,000	6,000	6,000
4224	OVERHEAD DOOR/GATE MAINTENANCE	553	-	775	775	775	775
4240	VEHICLE MAINTENANCE	1,071	526	1,600	1,600	1,600	1,600
4245	EQUIPMENT MAINTENANCE	-	2,566	66,000	66,000	1,000	1,000
4247	PARKS MAINTENANCE	35	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	-	610	700	700	600	700
4249	UNIFORMS	1,091	1,248	1,100	1,100	1,250	1,250
4330	TRAINING	-	-	400	400	400	400
	TOTAL OPERATIONS & MATERIALS	**343,855**	**263,612**	**476,805**	**491,805**	**357,835**	**355,585**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	40,848	42,695	47,000	47,000	47,305	49,650
4526	CONTRACT SERVICES-YMCA	519,720	498,302	526,250	526,250	513,750	526,250
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	475	475	700	700	700	700
4578	CONTRACT SERVICES-STRIPING	-	-	-	-	18,000	-
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	74,935	74,688	85,670	85,670	86,290	90,575
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	8,844	10,339	8,925	8,925	8,925	8,925
4588	CONTRACT SERVICES-HVAC MAINTENANCE	59,689	66,002	75,770	75,770	95,610	108,230
4589	CONTRACT SERVICES-PEST CONTROL	1,176	1,263	2,500	2,500	2,500	2,500
4680	CONTRACT SERVICES-TREE TRIMMING	12,857	13,253	14,300	14,300	13,000	15,015
	TOTAL CONTRACTUAL SERVICES	**718,544**	**707,017**	**761,115**	**761,115**	**786,080**	**801,845**
	CAPITAL OUTLAY:						
6060	VEHICLES	103,640	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**103,640**	**-**	**-**	**-**	**-**	**-**
	TOTAL PARKS	**1,264,098**	**1,091,085**	**1,359,750**	**1,374,750**	**1,275,120**	**1,296,400**

Graffiti

Acct #	General Fund-001 Graffiti-6010	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	55,558	55,057	83,800	83,800	88,000	92,400
3040	OVERTIME	1,845	1,226	-	-	-	-
3050	COMPENSATORY TIME	1,135	201	-	-	-	-
3100	SICK LEAVE	1,603	7,494	-	-	-	-
3110	HOLIDAY	2,892	4,069	-	-	-	-
3120	VACATION	3,795	7,268	-	-	-	-
	TOTAL SALARIES & WAGES	**66,826**	**75,316**	**83,800**	**83,800**	**88,000**	**92,400**
	BENEFITS:						
3510	CAFETERIA PLAN	17,486	18,053	18,600	18,600	19,200	19,800
3530	MEDICARE & SOCIAL SECURITY	1,215	1,338	1,215	1,215	1,275	1,340
3560	PERS-RETIREMENT	25,215	27,431	30,025	30,025	35,720	37,955
3590	LIFE INSURANCE	212	250	280	280	290	305
3605	ANNUAL CREDIT MONITORING ALLOWANCE	100	100	100	100	100	100
	TOTAL BENEFITS	**44,228**	**47,171**	**50,220**	**50,220**	**56,585**	**59,500**
	OPERATIONS & MATERIALS:						
4061	CELL PHONES/SATELLITE PHONES	378	371	540	540	540	540
4198	CITY ADMINISTRATION	108	297	1,000	1,000	1,000	1,000
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
4200	OFFICE SUPPLIES	31	21	-	-	-	-
4206	MATERIALS	4,326	4,291	4,500	4,500	4,500	5,000
4220	FUEL	4,235	3,134	3,500	3,500	3,000	3,500
4240	VEHICLE MAINTENANCE	504	2,195	2,000	2,000	6,000	2,000
4245	EQUIPMENT MAINTENANCE	189	705	1,800	1,800	2,050	1,800
4249	UNIFORMS	550	423	625	625	625	625
4330	TRAINING	-	-	200	200	200	200
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
	TOTAL OPERATIONS & MATERIALS	**17,072**	**17,951**	**23,440**	**23,440**	**28,780**	**25,730**
	CONTRACTUAL SERVICES:						
4667	CONTRACT SERVICES-GRAFFITI	-	-	25,000	25,000	25,000	25,000
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**25,000**	**25,000**	**25,000**	**25,000**
	TOTAL GRAFFITI	**128,127**	**140,438**	**182,460**	**182,460**	**198,365**	**202,630**

Community Volunteer Services

Acct #	General Fund-001 Community Volunteer Services-6020	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	36,673	36,293	45,975	45,975	54,600	57,300
3050	COMPENSATORY TIME	2,984	3,300	-	-	-	-
3100	SICK LEAVE	942	2,020	-	-	-	-
3110	HOLIDAY	1,285	2,288	-	-	-	-
	TOTAL SALARIES & WAGES	**41,884**	**43,901**	**45,975**	**45,975**	**54,600**	**57,300**
	BENEFITS:						
3510	CAFETERIA PLAN	13,115	13,539	13,950	13,950	14,400	14,850
3530	MEDICARE & SOCIAL SECURITY	778	814	670	670	795	835
3560	PERS-RETIREMENT	17,789	18,279	18,850	18,850	24,305	25,860
3590	LIFE INSURANCE	141	150	155	155	180	190
3605	ANNUAL CREDIT MONITORING ALLOWANCE	75	75	75	75	75	75
	TOTAL BENEFITS	**31,898**	**32,857**	**33,700**	**33,700**	**39,755**	**41,810**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	15,188	11,145	11,145	505	7,435
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
4200	OFFICE SUPPLIES	653	464	800	800	500	500
4203	EQUIPMENT/FURNITURE	-	269	-	-	-	-
4206	MATERIALS	546	1,694	1,700	1,700	500	500
4210	POSTAGE	272	214	700	700	500	500
4249	UNIFORMS	73	69	-	-	100	275
4300	ADVERTISING	-	-	1,000	1,000	4,000	1,400
4310	DUES & SUBSCRIPTIONS	150	150	240	240	340	350
4330	TRAINING	435	495	700	700	1,200	1,200
4332	MILEAGE REIMBURSEMENT	-	-	200	200	200	200
4336	COMMUNITY EVENTS	18,244	20,906	26,050	26,040	27,450	27,350
	TOTAL OPERATIONS & MATERIALS	**27,126**	**45,965**	**51,560**	**51,550**	**45,910**	**50,525**
	TOTAL COMMUNITY VOLUNTEER SERVICES	**100,908**	**122,723**	**131,235**	**131,225**	**140,265**	**149,635**

Trails

Acct #	General Fund-001 Trails-6100	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	5,041	5,343	4,000	4,000	4,000	4,000
4206	MATERIALS	1,523	1,133	5,000	5,000	2,500	2,500
4248	EQUIPMENT RENTAL/LEASE	-	-	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**6,564**	**6,477**	**9,500**	**9,500**	**7,000**	**7,000**
	CONTRACTUAL SERVICES:						
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	3,000	1,110	5,000	5,000	5,000	5,000
	TOTAL CONTRACTUAL SERVICES	**3,000**	**1,110**	**5,000**	**5,000**	**5,000**	**5,000**
	TOTAL TRAILS	**9,564**	**7,587**	**14,500**	**14,500**	**12,000**	**12,000**

Traffic Safety

Acct #	Traffic Safety-002 Traffic Safety-8200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CONTRACTUAL SERVICES:						
4530	CONTRACT SERVICES-CROSSING GUARD	63,287	68,634	70,000	70,000	74,805	85,000
	TOTAL CONTRACTUAL SERVICES	63,287	68,634	70,000	70,000	74,805	85,000
	TOTAL TRAFFIC SAFETY	63,287	68,634	70,000	70,000	74,805	85,000

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	373,830	381,720	517,940	517,940	589,295	618,640
3040	OVERTIME	8,289	7,594	-	-	-	-
3050	COMPENSATORY TIME	1,751	1,493	-	-	-	-
3100	SICK LEAVE	9,431	16,205	-	-	-	-
3110	HOLIDAY	18,392	27,096	-	-	-	-
3120	VACATION	24,947	31,926	-	-	-	-
3125	MANAGEMENT LEAVE	7,759	8,844	-	-	-	-
	TOTAL SALARIES & WAGES	**444,400**	**474,878**	**517,940**	**517,940**	**589,295**	**618,640**
	BENEFITS:						
3510	CAFETERIA PLAN	82,730	85,488	91,140	91,140	103,680	106,920
3530	MEDICARE & SOCIAL SECURITY	7,616	8,024	7,510	7,510	8,545	8,970
3560	PERS-RETIREMENT	128,287	126,488	147,145	147,145	148,460	191,805
3580	DEFERRED COMPENSATION	478	924	500	500	500	500
3590	LIFE INSURANCE	1,391	1,697	1,710	1,710	1,945	2,045
3600	AUTO ALLOWANCE	3,710	2,682	3,720	3,720	6,120	6,120
3605	ANNUAL CREDIT MONITORING ALLOWANCE	430	495	490	490	540	540
3650	VACATION BUYBACK	3,623	5,590	-	-	-	-
3655	SICK LEAVE INCENTIVE	3,146	3,893	-	-	-	-
3660	ADMINISTRATIVE LEAVE BUYBACK	3,160	5,575	-	-	-	-
	TOTAL BENEFITS	**234,571**	**240,857**	**252,215**	**252,215**	**269,790**	**316,900**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	17,287	18,174	18,000	18,000	19,000	19,000
4030	WATER/SEWER	40,425	35,949	52,000	52,000	52,000	52,000
4045	LANDSCAPING SUPPLIES	541	-	550	550	550	550
4055	JANITORIAL SUPPLIES	1,231	335	1,200	1,200	1,000	1,000
4060	TELEPHONE	25,667	21,038	25,920	25,920	8,100	8,100
4061	CELL PHONES/SATELLITE PHONES	1,818	1,818	1,800	1,800	1,800	1,800
4062	AIR CARDS	607	527	960	960	700	700
4066	ALARM MONITORING	2,250	2,270	2,440	2,440	9,920	2,420
4070	BUILDING MAINTENANCE	9,427	1,008	5,500	5,500	8,500	4,200
4080	BUILDING SERVICES DEPARTMENT CHARGE	37,605	43,145	56,055	56,055	72,455	71,050
4198	CITY ADMINISTRATION	22,275	26,646	15,000	15,000	28,000	28,000
4199	INSURANCE DEPARTMENT CHARGE	403,061	389,084	538,865	538,865	633,635	645,815
4200	OFFICE SUPPLIES	1,083	1,100	2,500	2,500	1,500	1,500
4203	EQUIPMENT/FURNITURE	2,017	2,257	33,550	33,550	33,850	3,350
4206	MATERIALS	49,406	56,523	53,000	53,000	57,300	58,300
4210	POSTAGE	-	-	50	50	50	50
4220	FUEL	10,965	17,625	13,000	13,000	18,000	18,000
4224	OVERHEAD DOOR/GATE MAINTENANCE	711	3,025	2,500	2,500	3,200	3,200
4240	VEHICLE MAINTENANCE	7,692	5,246	8,000	8,000	7,500	8,000
4245	EQUIPMENT MAINTENANCE	5,707	9,934	8,500	8,500	8,000	8,500
4248	EQUIPMENT RENTAL/LEASE	-	214	1,000	1,000	1,000	1,000
4249	UNIFORMS	1,372	1,892	1,875	1,875	2,225	1,875
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	-	-	450	-
4255	SOFTWARE SUPPORT	-	-	-	-	1,000	-
4310	DUES & SUBSCRIPTIONS	-	-	-	-	160	-
4330	TRAINING	750	1,050	1,140	1,140	1,140	1,140
4332	MILEAGE REIMBURSEMENT	-	-	100	100	100	100
	TOTAL OPERATIONS & MATERIALS	**641,897**	**638,857**	**843,505**	**843,505**	**971,135**	**939,650**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	-	-	3,000	3,000	53,000	3,000
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	13,768	16,367	13,845	13,845	14,845	14,845
4570	CONTRACT SERVICES-STREET MAINTENANCE	49,197	118,577	85,000	85,000	155,000	133,000
4576	CONTRACT SERVICES-EMERGENCY WORK	6,694	6,940	10,000	10,000	10,000	10,000

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4578	CONTRACT SERVICES-STRIPING	24,362	24,088	32,800	32,800	29,800	32,800
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	271,562	302,622	250,000	250,000	385,000	385,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	20,894	34,512	38,400	38,400	39,960	41,960
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,200	2,200	5,700	5,700	6,000	6,000
4589	CONTRACT SERVICES-PEST CONTROL	960	972	960	960	1,050	1,100
4591	CONTRACT SERVICES-SIDEWALK REPAIR	37,739	44,279	45,000	60,000	75,000	75,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	8,962	19,551	16,000	30,000	41,000	42,000
4680	CONTRACT SERVICES-TREE TRIMMING	66,601	70,468	70,000	70,000	75,000	75,000
	TOTAL CONTRACTUAL SERVICES	**502,939**	**640,575**	**570,705**	**599,705**	**885,655**	**819,705**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	77,487	-	-	218,000	-
6060	VEHICLES	-	-	-	-	95,000	-
	TOTAL CAPITAL OUTLAY	**-**	**77,487**	**-**	**-**	**313,000**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	676,619	101,455	-	-	-	-
6545	SIDEWALK REPAIRS	38,084	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	145,023	8,648	1,388,000	-	3,226,000	1,098,000
	TOTAL CAPITAL PROJECTS	**859,727**	**110,103**	**1,388,000**	**-**	**3,226,000**	**1,098,000**
	TOTAL GAS TAX	**2,683,533**	**2,182,757**	**3,572,365**	**2,213,365**	**6,254,875**	**3,792,895**

Article 3

Acct #	Article 3-005 Article 3-8320	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	104,454	753	-	-	-	-
6545	SIDEWALK REPAIRS	89,500	44,567	-	30,000	-	-
	TOTAL CAPITAL PROJECTS	193,954	45,320	-	30,000	-	-
	TOTAL ARTICLE 3	193,954	45,320	-	30,000	-	-

Housing & Community Development

Acct #	Community Development Block Grant-006 Housing & Community Development-8400	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	49,785	-	-	-	-	-
3050	COMPENSATORY TIME	39	-	-	-	-	-
3100	SICK LEAVE	1,580	-	-	-	-	-
3110	HOLIDAY	2,878	-	-	-	-	-
3120	VACATION	2,834	-	-	-	-	-
3125	MANAGEMENT LEAVE	1,598	-	-	-	-	-
	TOTAL SALARIES & WAGES	**58,714**	**-**	**-**	**-**	**-**	**-**
	BENEFITS:						
3510	CAFETERIA PLAN	11,506	-	-	-	-	-
3530	MEDICARE & SOCIAL SECURITY	1,004	-	-	-	-	-
3560	PERS-RETIREMENT	16,804	-	-	-	-	-
3590	LIFE INSURANCE	200	-	-	-	-	-
3600	AUTO ALLOWANCE	1,041	-	-	-	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	65	-	-	-	-	-
	TOTAL BENEFITS	**30,621**	**-**	**-**	**-**	**-**	**-**
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	120,000	120,000	120,000	120,000	120,000
4348	CDBG PROGRAMS	51,470	52,562	65,000	65,000	65,000	65,000
4353	CDBG CV PROGRAMS	51,789	22,370	-	30,000	-	-
	TOTAL OPERATIONS & MATERIALS	**103,259**	**194,932**	**185,000**	**215,000**	**185,000**	**185,000**
	CAPITAL PROJECTS:						
6550	TRAFFIC IMPROVEMENTS	603,778	908	460,000	460,000	230,000	230,000
	TOTAL CAPITAL PROJECTS	**603,778**	**908**	**460,000**	**460,000**	**230,000**	**230,000**
	TOTAL HOUSING & COMMUNITY DEVELOPMENT	**796,372**	**195,840**	**645,000**	**675,000**	**415,000**	**415,000**

Developer Fees

Acct #	Developer Fees-008 Developer Fees-8340	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	-	18,996	33,200	33,200	34,800	36,400
3100	SICK LEAVE	-	400	-	-	-	-
	TOTAL SALARIES & WAGES	**-**	**19,396**	**33,200**	**33,200**	**34,800**	**36,400**
	BENEFITS:						
3530	MEDICARE & SOCIAL SECURITY	-	1,499	2,540	2,540	2,665	2,790
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	200	-	200	200	200
	TOTAL BENEFITS	**-**	**1,699**	**2,540**	**2,740**	**2,865**	**2,990**
	OPERATIONS & MATERIALS:						
4203	EQUIPMENT/FURNITURE	-	199	-	-	250	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	63,237	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**-**	**63,436**	**-**	**-**	**250**	**-**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	4,000	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**4,000**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	230	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	17,000	-
	TOTAL CAPITAL PROJECTS	**230**	**-**	**-**	**-**	**17,000**	**-**
	TOTAL DEVELOPER FEES	**4,230**	**84,531**	**35,740**	**35,940**	**54,915**	**39,390**

Landscape Maintenance District

Acct #	Landscape Maintenance District-012 Landscape Maintenance District-8500	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	23,065	31,715	38,490	38,490	39,835	41,825
3040	OVERTIME	1,534	1,608	-	-	-	-
3050	COMPENSATORY TIME	51	113	-	-	-	-
3100	SICK LEAVE	134	949	-	-	-	-
3110	HOLIDAY	1,594	2,434	-	-	-	-
3120	VACATION	909	1,411	-	-	-	-
	TOTAL SALARIES & WAGES	**27,287**	**38,229**	**38,490**	**38,490**	**39,835**	**41,825**
	BENEFITS:						
3510	CAFETERIA PLAN	10,492	10,832	11,160	11,160	11,520	11,880
3530	MEDICARE & SOCIAL SECURITY	608	679	560	560	580	605
3560	PERS-RETIREMENT	10,585	10,547	11,000	11,000	13,995	15,015
3590	LIFE INSURANCE	107	120	130	130	130	140
3605	ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
	TOTAL BENEFITS	**21,852**	**22,238**	**22,910**	**22,910**	**26,285**	**27,700**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	8,424	1,731	14,000	14,000	6,000	7,000
4030	WATER/SEWER	209,201	213,067	225,000	225,000	250,000	250,000
4198	CITY ADMINISTRATION	-	60	500	10,000	500	500
4206	MATERIALS	7,686	6,482	7,000	7,000	7,000	7,000
4220	FUEL	2,128	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**227,439**	**221,340**	**246,500**	**256,000**	**263,500**	**264,500**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	3,196	9,721	7,700	7,700	7,000	7,700
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	242,287	270,082	319,125	319,125	303,885	323,125
	TOTAL CONTRACTUAL SERVICES	**245,483**	**279,803**	**326,825**	**326,825**	**310,885**	**330,825**
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**522,061**	**561,610**	**634,725**	**644,225**	**640,505**	**664,850**

Street Light District

Acct #	Street Light District-013 Street Light District-8510	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4011	ELECTRICITY-STREET LIGHTING	320,774	348,841	310,000	310,000	410,000	410,000
4198	CITY ADMINISTRATION	-	-	2,000	2,000	2,000	2,000
4206	MATERIALS	-	31,623	15,000	15,000	15,000	15,000
4310	DUES & SUBSCRIPTIONS	1,260	1,260	1,500	1,500	1,400	1,500
	TOTAL OPERATIONS & MATERIALS	**322,034**	**381,724**	**328,500**	**328,500**	**428,400**	**428,500**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	5,880	7,000	7,700	7,700	7,000	7,700
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	122,268	126,544	105,000	105,000	130,000	135,000
	TOTAL CONTRACTUAL SERVICES	**128,148**	**133,544**	**112,700**	**112,700**	**137,000**	**142,700**
	TOTAL STREET LIGHT DISTRICT	**450,182**	**515,268**	**441,200**	**441,200**	**565,400**	**571,200**

Community Trails District

Acct #	Community Trails District-015 Community Trails District-8530	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	550	1,270	4,000	4,000	4,000	4,000
4206	MATERIALS	-	-	7,000	7,000	7,000	7,000
	TOTAL OPERATIONS & MATERIALS	**550**	**1,270**	**11,000**	**11,000**	**11,000**	**11,000**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	600	997	1,100	1,100	1,000	1,100
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	15,000	15,000	20,000	15,000
	TOTAL CONTRACTUAL SERVICES	**600**	**997**	**16,100**	**16,100**	**21,000**	**16,100**
	CAPITAL OUTLAY:						
6050	FURNITURE & FIXTURES	-	-	-	-	2,500	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**2,500**	**-**
	TOTAL COMMUNITY TRAILS DISTRICT	**1,150**	**2,267**	**27,100**	**27,100**	**34,500**	**27,100**

Parks Maintenance District

Acct #	Parks Maintenance District-016 Parks Maintenance District-8540	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	23,065	31,715	38,490	38,490	39,835	41,825
3040	OVERTIME	1,534	1,607	-	-	-	-
3050	COMPENSATORY TIME	51	113	-	-	-	-
3100	SICK LEAVE	134	949	-	-	-	-
3110	HOLIDAY	1,594	2,434	-	-	-	-
3120	VACATION	909	1,411	-	-	-	-
	TOTAL SALARIES & WAGES	**27,287**	**38,229**	**38,490**	**38,490**	**39,835**	**41,825**
	BENEFITS:						
3510	CAFETERIA PLAN	10,492	10,831	11,160	11,160	11,520	11,880
3530	MEDICARE & SOCIAL SECURITY	608	678	560	560	580	605
3560	PERS-RETIREMENT	10,585	10,547	11,000	11,000	13,995	15,015
3590	LIFE INSURANCE	107	120	130	130	130	140
3605	ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
	TOTAL BENEFITS	**21,851**	**22,237**	**22,910**	**22,910**	**26,285**	**27,700**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	555	548	1,000	1,000	1,000	1,000
4030	WATER/SEWER	45,830	47,120	32,500	45,000	65,000	65,000
4066	ALARM MONITORING	300	300	-	-	-	-
4198	CITY ADMINISTRATION	-	-	500	1,000	500	500
4203	EQUIPMENT/FURNITURE	1,352	-	2,400	2,400	1,500	1,500
4206	MATERIALS	6,392	6,384	7,000	7,000	6,500	7,000
4220	FUEL	2,128	-	2,500	2,500	-	-
4245	EQUIPMENT MAINTENANCE	-	-	550	550	550	550
	TOTAL OPERATIONS & MATERIALS	**56,558**	**54,352**	**46,450**	**59,450**	**75,050**	**75,550**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	600	997	1,100	1,100	1,000	1,100
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	20,217	19,968	24,205	24,205	23,205	24,450
4680	CONTRACT SERVICES-TREE TRIMMING	7,995	8,169	9,075	9,075	8,250	9,075
	TOTAL CONTRACTUAL SERVICES	**28,812**	**29,134**	**34,380**	**34,380**	**32,455**	**34,625**
	TOTAL PARKS MAINTENANCE DISTRICT	**134,508**	**143,952**	**142,230**	**155,230**	**173,625**	**179,700**

Measure I

Acct #	Measure I-017 Measure I-8350	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4127	OPERATING TRANSFER OUT-GRANTS FUND	149,230	-	-	-	-	-
4198	CITY ADMINISTRATION	11,605	5,813	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**160,836**	**5,813**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	121,170	74,856	-	-	-	-
6545	SIDEWALK REPAIRS	23,966	74,947	65,000	65,000	467,000	-
6550	TRAFFIC IMPROVEMENTS	106,846	98,471	2,369,275	540,000	5,822,000	2,043,000
6600	STORM DRAIN PROJECTS	-	-	61,000	61,000	-	-
	TOTAL CAPITAL PROJECTS	**251,981**	**248,274**	**2,495,275**	**666,000**	**6,289,000**	**2,043,000**
	TOTAL MEASURE I	**412,817**	**254,086**	**2,495,275**	**666,000**	**6,289,000**	**2,043,000**

CFD Maintenance

Acct #	CFD-MAINTENANCE-019 CFD MAINTENANCE-8430	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4011	ELECTRICITY-STREET LIGHTING	-	-	985	985	2,850	2,960
4030	WATER/SEWER	-	-	950	950	950	950
4070	BUILDING MAINTENANCE	-	-	5,090	5,090	-	-
4198	CITY ADMINISTRATION	-	-	1,200	1,200	2,000	2,000
4206	MATERIALS	-	-	3,640	3,640	-	-
4245	EQUIPMENT MAINTENANCE	-	-	720	720	-	-
4310	DUES & SUBSCRIPTIONS	-	-	530	530	530	530
	TOTAL OPERATIONS & MATERIALS	**-**	**-**	**13,115**	**13,115**	**6,330**	**6,440**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	9,898	7,000	35,000	13,000	13,480
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	60,730	50,730	55,920	59,650
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	6,440	6,440	-	-
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	-	-	635	635	635	635
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	-	-	-	-	1,300	1,380
	TOTAL CONTRACTUAL SERVICES	**-**	**9,898**	**74,805**	**92,805**	**70,855**	**75,145**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	-	-	34,395	36,460
	TOTAL CAPITAL PROJECTS	**-**	**-**	**-**	**-**	**34,395**	**36,460**
	TOTAL CFD MAINTENANCE	**-**	**9,898**	**87,920**	**105,920**	**111,580**	**118,045**

Air Quality Management District

Acct #	Air Quality Management District-020 AQMD (AB 2766)-8440	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	-	5,000	5,000	5,000	5,000
	TOTAL OPERATIONS & MATERIALS	-	-	5,000	5,000	5,000	5,000
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	74,625	62,145	72,000	72,000	78,000	78,000
	TOTAL CONTRACTUAL SERVICES	74,625	62,145	72,000	72,000	78,000	78,000
	CAPITAL PROJECTS:						
6550	TRAFFIC IMPROVEMENTS	-	-	76,000	-	72,000	301,000
	TOTAL CAPITAL PROJECTS	-	-	76,000	-	72,000	301,000
	TOTAL AQMD (AB 2766)	74,625	62,145	153,000	77,000	155,000	384,000

Citizen's Option for Public Safety

Acct #	Citizen's Option for Public Safety-021 COPS (AB 3229)-8450	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CONTRACTUAL SERVICES:						
4560	CONTRACT SERVICES-SHERIFF	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL CONTRACTUAL SERVICES	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL COPS (AB 3229)	165,306	186,305	175,000	175,000	185,000	190,000

Street & Storm Drain Maintenance District

Acct #	Street/Storm Drain Maintenance District-024 Street/Storm Drain Maintenance District-8470	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	2,600	3,057	3,895	3,895	4,160	4,365
3040	OVERTIME	48	91	-	-	-	-
3050	COMPENSATORY TIME	19	10	-	-	-	-
3100	SICK LEAVE	147	136	-	-	-	-
3110	HOLIDAY	127	212	-	-	-	-
3120	VACATION	277	285	-	-	-	-
3125	MANAGEMENT LEAVE	47	47	-	-	-	-
	TOTAL SALARIES & WAGES	**3,263**	**3,836**	**3,895**	**3,895**	**4,160**	**4,365**
	BENEFITS:						
3510	CAFETERIA PLAN	874	903	930	930	960	990
3530	MEDICARE & SOCIAL SECURITY	62	69	55	55	60	65
3560	PERS-RETIREMENT	1,029	1,046	1,080	1,080	1,170	1,460
3590	LIFE INSURANCE	11	13	15	15	15	15
3605	ANNUAL CREDIT MONITORING ALLOWANCE	5	5	5	5	5	5
	TOTAL BENEFITS	**1,981**	**2,036**	**2,085**	**2,085**	**2,210**	**2,535**
	OPERATIONS & MATERIALS:						
4030	WATER/SEWER	-	366	1,000	1,000	-	-
4198	CITY ADMINISTRATION	-	-	-	-	1,000	1,000
4206	MATERIALS	-	-	1,000	1,000	1,000	1,000
4220	FUEL	276	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**276**	**366**	**2,000**	**2,000**	**2,000**	**2,000**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	-	-	4,000	4,000	-	4,000
4550	CONTRACT SERVICES-ENGINEERING	1,933	3,070	4,400	4,400	4,000	4,400
4570	CONTRACT SERVICES-STREET MAINTENANCE	-	-	7,000	7,000	7,000	7,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	7,570	523	13,000	30,000	45,000	45,000
4680	CONTRACT SERVICES-TREE TRIM	-	-	1,000	1,000	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	**9,503**	**3,593**	**29,400**	**46,400**	**57,000**	**61,400**
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	**15,023**	**9,831**	**37,380**	**54,380**	**65,370**	**70,300**

Justice Assistance Grant

Acct #	Justice Assistance Grant-026 Justice Assistance Grant-8480	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CONTRACTUAL SERVICES:						
4560	CONTRACT SERVICES-SHERIFF	-	43,359	20,000	20,000	25,000	25,000
	TOTAL CONTRACTUAL SERVICES	-	43,359	20,000	20,000	25,000	25,000
	TOTAL JUSTICE ASSISTANCE GRANT	-	43,359	20,000	20,000	25,000	25,000

Miscellaneous Grants

Acct #	Grants Fund-027 Miscellaneous Grants-8490	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	180,098	-	-	-	-	-
4198	CITY ADMINISTRATION	377	836	-	-	-	-
4255	SOFTWARE SUPPORT	81,160	68,840	-	-	-	-
4349	GRANT PROGRAMS	2,521	21,929	-	17,135	-	-
	TOTAL OPERATIONS & MATERIALS	**264,155**	**91,605**	**-**	**17,135**	**-**	**-**
	CAPITAL OUTLAY:						
6020	LAND IMPROVEMENTS	-	212,006	-	-	-	-
6030	BUILDING	-	260,597	-	-	-	-
6040	EQUIPMENT	-	49,680	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**522,284**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	826,425	50,823	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	1,773,862	2,929,346	6,126,000	822,000	8,056,000	-
6813	BRIDGE CONSTRUCTION	212,218	201,694	1,077,000	377,000	458,000	300,000
6816	TRAILS CONSTRUCTION	-	-	5,000	5,000	-	-
	TOTAL CAPITAL PROJECTS	**2,812,504**	**3,181,864**	**7,208,000**	**1,204,000**	**8,514,000**	**300,000**
	TOTAL MISCELLANEOUS GRANTS	**3,076,659**	**3,795,753**	**7,208,000**	**1,221,135**	**8,514,000**	**300,000**

Paramedic Department

Acct #	Paramedic Department-028 Paramedic Department-2050	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	18,492	21,740	22,000	22,000	23,100	24,255
4020	GAS	2,427	1,502	2,750	2,750	2,500	2,750
4030	WATER/SEWER	6,858	6,886	8,000	8,000	7,500	8,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	32	109	150	150	150	150
4055	JANITORIAL SUPPLIES	2,783	4,005	2,750	2,750	3,200	3,360
4061	CELL PHONES/SATELLITE PHONES	1,972	2,001	2,100	2,100	1,200	1,200
4062	AIR CARDS	3,774	3,649	3,360	3,360	2,400	2,400
4065	INTERNET/CABLE/SATELLITE	6,184	6,132	6,240	6,240	5,400	5,400
4066	ALARM MONITORING	300	668	510	510	510	510
4070	BUILDING MAINTENANCE	3,496	36,369	19,000	19,000	22,000	6,000
4198	CITY ADMINISTRATION	1,473	1,161	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	2,225	2,556	1,800	1,800	2,100	2,100
4203	EQUIPMENT/FURNITURE	4,873	5,395	1,000	1,000	1,500	1,500
4206	MATERIALS	990	2,743	1,500	1,500	1,500	1,500
4207	PARAMEDIC SUPPLIES	24,773	28,079	17,000	17,000	28,500	29,000
4209	RADIO ACCESS	6,381	8,259	7,920	7,920	6,600	6,600
4210	POSTAGE	55	-	100	100	100	100
4211	PARAMEDIC EQUIPMENT MAINTENANCE	4,912	-	7,500	7,500	7,500	7,500
4220	FUEL	23,322	25,492	21,475	21,475	27,300	28,665
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	876	3,394	3,940	3,940	5,940	5,940
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	4,266	696	4,000	4,000	4,000	4,000
4240	VEHICLE MAINTENANCE	94,797	42,547	59,000	59,000	90,000	90,000
4243	SCBA FLOW TESTING/HYDRO TESTING	3,472	3,796	2,800	2,800	2,800	2,800
4244	FIRE EXTING/FIRE SPRINKLER TESTING	-	-	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,304	5,113	2,300	2,300	3,750	3,750
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	50	50	50	50
4351	EMERGENCY INCIDENTS	-	-	-	-	500	500
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	**233,235**	**225,490**	**213,120**	**213,120**	**265,975**	**253,905**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	3,200	5,515	3,750	3,750	5,500	6,000
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	979,887	1,398,813	2,353,355	1,265,885	2,271,565	2,639,230
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	14,500	14,500	10,000	10,000	14,500	14,500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	7,075	2,167	2,000	2,000	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	447	950	1,000	1,000	1,000	1,000
4680	CONTRACT SERVICES-TREE TRIMMING	589	872	1,100	1,100	1,000	1,100
	TOTAL CONTRACTUAL SERVICES	**1,005,698**	**1,422,816**	**2,371,205**	**1,283,735**	**2,295,565**	**2,663,830**
	TOTAL PARAMEDIC DEPARTMENT	**1,238,933**	**1,648,306**	**2,584,325**	**1,496,855**	**2,561,540**	**2,917,735**

Fire Department

Acct #	Fire Department-029 Fire Department-2100	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	18,491	21,740	22,000	22,000	23,100	24,255
4020	GAS	2,427	1,502	2,750	2,750	2,500	2,750
4030	WATER/SEWER	7,113	7,081	8,000	8,000	7,500	8,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	32	109	150	150	150	150
4055	JANITORIAL SUPPLIES	2,783	4,004	2,750	2,750	3,200	3,360
4061	CELL PHONES/SATELLITE PHONES	256	256	300	300	1,200	1,200
4062	AIR CARDS	-	-	-	-	2,400	2,400
4065	INTERNET/CABLE	6,183	6,132	6,240	6,240	5,400	5,400
4066	ALARM MONITORING	300	668	510	510	510	510
4070	BUILDING MAINTENANCE	3,496	36,369	19,000	20,000	22,000	6,000
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	871,942	1,282,943	2,209,325	-	2,191,540	2,542,735
4198	CITY ADMINISTRATION	1,473	1,161	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	2,225	2,556	2,100	2,100	2,100	2,100
4203	EQUIPMENT/FURNITURE	5,465	4,996	7,500	7,500	4,750	3,000
4204	PERSONAL PROTECTIVE EQUIPMENT	3,481	12,096	18,000	20,000	18,000	18,000
4206	MATERIALS	990	2,742	1,500	2,500	1,500	1,500
4209	RADIO ACCESS	6,381	8,259	7,920	7,920	6,600	6,600
4210	POSTAGE	99	-	100	100	100	100
4219	FIRE DEPARTMENT EQUIPMENT/SUPPLIES	-	-	3,500	3,500	33,500	3,500
4220	FUEL	23,322	25,666	21,475	25,000	27,300	28,665
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	876	3,394	3,940	3,940	5,940	5,940
4224	OVERHEAD DOOR/GATE MAINTENANCE	4,266	696	4,000	4,200	4,000	4,000
4235	PHYSICALS/TESTING	-	-	3,000	3,000	-	-
4236	LIVESCAN SERVICE FEE	-	-	500	500	-	-
4240	VEHICLE MAINTENANCE	94,797	42,547	59,000	69,000	90,000	90,000
4242	ANNUAL LADDER TESTING	4,905	2,601	2,000	4,000	3,500	3,500
4243	SCBA FLOW TESTING/HYDRO TESTING	3,472	3,796	2,800	2,800	2,800	2,800
4244	FIRE EXTING/FIRE SPRINKLER TESTING	-	-	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,304	5,113	6,940	7,000	3,750	3,750
4249	UNIFORMS	-	-	150	150	-	-
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	50	50	50	50
4351	EMERGENCY INCIDENTS	-	955	500	500	500	500
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	1,076,078	1,487,379	2,428,675	239,135	2,476,565	2,783,440
	CONTRACTUAL SERVICES:						
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	64,076	64,531	64,000	76,000	120,000	120,000
4545	CONTRACT SERVICES-WEED ABATEMENT	25,046	25,046	42,000	42,000	40,000	42,000
4568	CONTRACT SERVICES-FIRE SERVICES	43,532	51,484	60,185	60,185	52,000	52,000
4569	CONTRACT SERVICES-FIRE DEPARTMENT	2,701,191	3,211,149	4,487,590	2,000,000	4,607,615	5,170,915
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	1,000	1,000	-	-
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	-	-
4576	CONTRACT SERVICES-EMERGENCY WORK	-	619	500	600	500	500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	7,075	2,167	2,000	2,000	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	447	950	1,000	1,000	1,000	1,000
4680	CONTRACT SERVICES-TREE TRIMMING	589	872	1,100	1,100	1,000	1,100
	TOTAL CONTRACTUAL SERVICES	2,841,956	3,356,817	4,659,875	2,184,385	4,824,115	5,389,515
	CAPITAL OUTLAY:						
6040	EQUIPMENT	54,800	34,987	-	-	34,990	-
6060	VEHICLES	38,875	403,322	-	30,350	-	-
	TOTAL CAPITAL OUTLAY	93,675	438,309	-	30,350	34,990	-
	TOTAL FIRE DEPARTMENT	4,011,709	5,282,506	7,088,550	2,453,870	7,335,670	8,172,955

Major Grants

Acct #	Major Grants Fund-030 Major Grants-8495	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4127	OPERATING TRANSFER OUT-GRANTS FUND	180,098	-	-	-	-	-
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	-	108,812	-	-	-	-
4198	CITY ADMINISTRATION	-	3,403	-	-	-	-
4203	EQUIPMENT/FURNITURE	13,136	28,410	-	14,875	-	-
4349	GRANT PROGRAMS	247,485	28,364	5,000	1,240,950	-	-
	TOTAL OPERATIONS & MATERIALS	**440,719**	**168,989**	**5,000**	**1,255,825**	**-**	**-**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	68	-	1,000	1,000	-	-
4560	CONTRACT SERVICES-SHERIFF	1,051,908	439,515	487,500	3,161,350	-	-
4567	CONTRACT SERVICES-PARAMEDIC	895,833	337,500	337,500	465,900	-	-
4569	CONTRACT SERVICES-FIRE	895,833	337,500	337,500	950,815	-	-
	TOTAL CONTRACTUAL SERVICES	**2,843,643**	**1,114,515**	**1,163,500**	**4,579,065**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	17,000	17,000	-	-
6550	TRAFFIC IMPROVEMENTS	1,662,972	2,628,661	3,259,000	2,259,000	975,000	1,293,000
6600	STORM DRAIN PROJECTS	-	66,676	-	-	-	-
6813	BRIDGE CONSTRUCTION	222,868	255,443	2,591,000	291,000	6,774,000	25,014,000
6816	TRAILS CONSTRUCTION	34,997	31,685	1,056,000	1,056,000	1,360,000	-
	TOTAL CAPITAL PROJECTS	**1,920,838**	**2,982,465**	**6,923,000**	**3,623,000**	**9,109,000**	**26,307,000**
	TOTAL MAJOR GRANTS	**5,205,199**	**4,265,969**	**8,091,500**	**9,457,890**	**9,109,000**	**26,307,000**

Development Impact Fees

Acct #	Development Impact Fees-007 Development Impact Fees-8330	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4070	BUILDING MAINTENANCE	-	-	-	-	58,000	29,500
4075	PUBLIC FACILITIES IMPROVEMENTS	-	-	-	-	25,000	-
4198	CITY ADMINISTRATION	-	510	-	-	-	-
4203	EQUIPMENT/FURNITURE	-	-	-	-	31,765	20,000
4450	RELEASE/USE OF DEPOSIT/FEE	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**-**	**510**	**-**	**-**	**114,765**	**49,500**
	CAPITAL OUTLAY:						
6030	BUILDING	74,163	207,075	-	-	50,000	450,000
6040	EQUIPMENT	-	47,756	-	-	175,000	75,000
6060	VEHICLES	-	-	2,170	65,190	-	-
	TOTAL CAPITAL OUTLAY	**74,163**	**254,831**	**2,170**	**65,190**	**225,000**	**525,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	55	-	-	70	-	-
6550	TRAFFIC IMPROVEMENTS	610,783	520	-	-	-	-
6600	STORM DRAIN PROJECTS	7,773	25,266	564,000	564,000	780,000	-
6803	FACILITIES CONSTRUCTION	-	-	-	-	155,000	-
6813	BRIDGE CONSTRUCTION	1,700,873	208,172	279,000	279,000	545,000	272,000
6816	TRAILS CONSTRUCTION	-	-	3,000	3,000	-	-
	TOTAL CAPITAL PROJECTS	**2,319,483**	**233,957**	**846,000**	**846,070**	**1,480,000**	**272,000**
	TOTAL DEVELOPMENT IMPACT FEES	**2,393,646**	**489,298**	**848,170**	**911,260**	**1,819,765**	**846,500**

Facilities Construction

Acct #	Capital Improvements-010 Facilities Construction-3830	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	138,267	123,021	188,020	188,020	198,525	208,430
3040	OVERTIME	5,039	3,553	-	-	-	-
3050	COMPENSATORY TIME	555	266	-	-	-	-
3100	SICK LEAVE	292	741	-	-	-	-
3110	HOLIDAY	5,436	8,182	-	-	-	-
3120	VACATION	5,561	7,586	-	-	-	-
3125	MANAGEMENT LEAVE	1,950	1,787	-	-	-	-
	TOTAL SALARIES & WAGES	**157,101**	**145,138**	**188,020**	**188,020**	**198,525**	**208,430**
	BENEFITS:						
3510	CAFETERIA PLAN	18,789	18,745	22,320	22,320	23,040	23,760
3530	MEDICARE & SOCIAL SECURITY	2,489	2,354	2,725	2,725	2,880	3,025
3560	PERS-RETIREMENT	37,532	34,511	47,445	47,445	36,255	54,625
3590	LIFE INSURANCE	406	515	620	620	655	690
3600	AUTO ALLOWANCE	2,987	2,014	3,000	3,000	5,040	5,040
3605	ANNUAL CREDIT MONITORING ALLOWANCE	85	120	120	120	120	120
3650	VACATION BUYBACK	3,145	3,644	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	2,137	3,012	-	-	-	-
3660	ADMIN LEAVE BUYBACK	2,650	5,060	-	-	-	-
	TOTAL BENEFITS	**70,220**	**69,975**	**76,230**	**76,230**	**67,990**	**87,260**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	19,660	24,262	31,285	31,285	40,440	39,655
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	90,049	-	-	-	-	-
4198	CITY ADMINISTRATION	56	3,145	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
	TOTAL OPERATIONS & MATERIALS	**116,518**	**33,922**	**40,310**	**40,310**	**51,055**	**50,470**
	CAPITAL PROJECTS						
6550	TRAFFIC IMPROVEMENTS	427,725	803,088	653,660	1,145,000	358,000	-
6600	STORM DRAIN PROJECTS	46,120	13,329	-	7,000	1,600,000	-
6811	RIGHT OF WAY ACQUISITION	-	-	-	20,000	-	-
6813	BRIDGE CONSTRUCTION	230,189	23,449	-	-	532,000	80,000
	TOTAL CAPITAL PROJECTS	**704,034**	**839,866**	**653,660**	**1,172,000**	**2,490,000**	**80,000**
	TOTAL FACILITIES CONSTRUCTION	**1,047,872**	**1,088,901**	**958,220**	**1,476,560**	**2,807,570**	**426,160**

Community Facilities Districts

Acct #	Community Facilities Districts-014 Community Facilities Districts-8520	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	9,745	10,903	10,550	10,550	10,300	10,550
4200	OFFICE SUPPLIES	249	-	250	250	200	200
4210	POSTAGE	-	-	50	50	50	50
	TOTAL OPERATIONS & MATERIALS	9,995	10,903	10,850	10,850	10,550	10,800
	CONTRACTUAL SERVICES:						
4554	CONTRACT SERVICES-CONSULTANT	175	175	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	175	175	-	-	-	-
	TOTAL COMMUNITY FACILITIES DISTRICTS	10,170	11,078	10,850	10,850	10,550	10,800

Capital Construction

Acct #	General Capital Financing-023 Capital Construction-3890	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	24,723	31,754	41,985	41,985	41,895	43,965
3040	OVERTIME	197	564	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	1,089	1,504	-	-	-	-
3100	SICK LEAVE	476	1,031	-	-	-	-
3110	HOLIDAY	1,072	2,341	-	-	-	-
3120	VACATION	127	1,308	-	-	-	-
	TOTAL SALARIES & WAGES	**27,685**	**38,501**	**42,985**	**42,985**	**42,895**	**44,965**
	BENEFITS:						
3510	CAFETERIA PLAN	6,613	7,941	8,370	8,370	8,640	8,910
3530	MEDICARE & SOCIAL SECURITY	491	667	610	610	610	640
3560	PERS-RETIREMENT	7,611	10,178	10,780	10,780	13,370	14,270
3590	LIFE INSURANCE	73	95	140	140	140	145
3605	ANNUAL CREDIT MONITORING ALLOWANCE	45	45	45	45	45	45
	TOTAL BENEFITS	**14,833**	**18,926**	**19,945**	**19,945**	**22,805**	**24,010**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	5,130	8,985	11,730	11,730	15,165	14,870
4104	OPER TRANSF OUT-GAS TAX	145,023	145,025	145,025	145,025	145,025	145,025
4198	CITY ADMINISTRATION	3,168	6,735	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
	TOTAL OPERATIONS & MATERIALS	**160,074**	**167,260**	**165,780**	**165,780**	**170,805**	**170,710**
	CONTRACTUAL SERVICES:						
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTION	9,350	9,724	9,350	9,350	-	-
4550	CONTRACT SERVICES-ENGINEERING	35,734	42,803	50,000	50,000	50,000	50,000
4554	CONTRACT SERVICES-CONSULTANT	41,292	48,990	39,000	39,000	48,000	48,000
4558	CONTRACT SERVICES-APPRAISAL	-	-	1,000	1,000	500	500
4582	CONTRACT SERVICES-STUDIES	13,869	10,235	50,000	50,000	47,500	25,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	894	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**101,139**	**111,753**	**149,350**	**149,350**	**146,000**	**123,500**
	CAPITAL OUTLAY:						
6020	LAND IMPROVEMENTS	139,700	-	-	-	-	-
6040	EQUIPMENT	-	17,381	35,000	35,000	45,000	45,000
6060	VEHICLES	-	-	-	-	-	200,000
	TOTAL CAPITAL OUTLAY	**139,700**	**17,381**	**35,000**	**35,000**	**45,000**	**245,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	35,444	30,277	-	-	-	-
6545	SIDEWALK REPAIRS	23,678	12,986	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	2,685	(8,590)	341,000	341,000	2,259,000	140,000
6600	STORM DRAIN PROJECTS	-	-	20,000	20,000	865,000	-
6813	BRIDGE CONSTRUCTION	-	-	-	-	50,000	50,000
6816	TRAILS CONSTRUCTION	25,343	1,571	229,178	229,180	209,000	-
	TOTAL CAPITAL PROJECTS	**87,149**	**36,244**	**590,178**	**590,180**	**3,383,000**	**190,000**
	TOTAL CAPITAL CONSTRUCTION	**530,579**	**390,064**	**1,003,238**	**1,003,240**	**3,810,505**	**798,185**

General Liability

Acct #	Insurance Fund-041 General Liability-9500	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	56,545	57,299	73,045	73,045	78,155	82,055
3040	OVERTIME	-	640	1,000	1,000	1,000	1,000
3100	SICK LEAVE	-	17,002	-	-	-	-
3110	HOLIDAY	3,133	7,342	-	-	-	-
3120	VACATION	4,001	15,669	-	-	-	-
3125	MANAGEMENT LEAVE	632	6,909	-	-	-	-
	TOTAL SALARIES & WAGES	**64,312**	**104,861**	**74,045**	**74,045**	**79,155**	**83,055**
	BENEFITS:						
3510	CAFETERIA PLAN	6,120	5,985	6,510	6,510	6,720	6,930
3515	PERS-HEALTH INSURANCE-RETIRED	26,000	22,200	33,600	33,600	26,400	26,400
3530	MEDICARE & SOCIAL SECURITY	1,115	1,673	1,060	1,060	1,135	1,190
3560	PERS-RETIREMENT	17,682	17,398	21,880	21,880	19,115	20,765
3580	DEFERRED COMPENSATION	1,433	2,771	1,500	1,500	1,500	1,500
3590	LIFE INSURANCE	173	161	240	240	260	270
3600	AUTO ALLOWANCE	2,169	2,006	2,160	2,160	2,520	2,520
3605	ANNUAL CREDIT MONITORING ALLOWANCE	35	35	35	35	35	35
3650	VACATION BUYBACK	1,544	2,803	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	1,529	604	-	-	-	-
3660	ADMIN LEAVE BUYBACK	1,694	477	-	-	-	-
	TOTAL BENEFITS	**59,493**	**56,112**	**66,985**	**66,985**	**57,685**	**59,610**
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	32	-	50	50	50	50
4203	EQUIPMENT/FURNITURE	10,719	-	500	500	500	500
4210	POSTAGE	-	33	200	200	200	200
4320	TRAVEL & CONFERENCE	1,554	1,157	3,000	3,000	1,000	1,000
4330	TRAINING	-	45	700	700	700	700
4349	GRANT PROGRAMS	-	2,002	22,500	22,500	26,500	26,500
4351	EMERGENCY INCIDENTS	-	-	-	-	200,000	200,000
4355	CLAIMS PAYABLE INCREASE	-	2,000	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	460,171	494,858	518,450	615,765	629,000	648,500
4370	INSURANCE CLAIMS	6,109	370	35,000	35,000	35,000	35,000
4390	INSURANCE LEGAL	-	9,488	60,000	60,000	60,000	60,000
	TOTAL OPERATIONS & MATERIALS	**478,585**	**509,953**	**645,400**	**742,715**	**957,950**	**977,450**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	40,000	-
4591	CONTRACT SERVICES-SIDEWALK REPAIR	-	17,400	20,000	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**17,400**	**20,000**	**-**	**40,000**	**-**
	CAPITAL PROJECTS:						
6545	SIDEWALK REPAIRS	-	-	500,000	-	500,000	-
	TOTAL CAPITAL PROJECTS	**-**	**-**	**500,000**	**-**	**500,000**	**-**
	TOTAL GENERAL LIABILITY	**602,390**	**688,326**	**1,306,430**	**883,745**	**1,634,790**	**1,120,115**

Building Services

Acct #	General Services-042 Building Services-9510	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	112,530	96,997	151,585	151,585	243,015	255,110
3040	OVERTIME	822	1,059	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	474	406	-	-	-	-
3100	SICK LEAVE	1,168	3,497	-	-	-	-
3110	HOLIDAY	7,934	4,515	-	-	-	-
3120	VACATION	8,450	5,781	-	-	-	-
3125	MANAGEMENT LEAVE	8,573	469	-	-	-	-
	TOTAL SALARIES & WAGES	**139,951**	**112,725**	**152,585**	**152,585**	**244,015**	**256,110**
	BENEFITS:						
3510	CAFETERIA PLAN	23,134	18,053	18,600	18,600	67,200	69,300
3530	MEDICARE & SOCIAL SECURITY	2,448	1,916	2,200	2,200	3,525	3,700
3560	PERS-RETIREMENT	35,421	35,639	39,620	39,620	79,905	87,820
3590	LIFE INSURANCE	235	199	285	285	800	840
3600	AUTO ALLOWANCE	-	-	-	-	720	720
3605	ANNUAL CREDIT MONITORING ALLOWANCE	195	195	200	200	350	350
3650	VACATION BUYBACK	514	692	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	394	454	-	-	-	-
3660	ADMINISTRATIVE LEAVE BUYBACK	470	580	-	-	-	-
3665	COMPENSATORY TIME BUYBACK	238	-	-	-	-	-
	TOTAL BENEFITS	**63,049**	**57,726**	**60,905**	**60,905**	**152,500**	**162,730**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	31,646	38,644	44,000	44,000	45,000	47,000
4012	ELECTRICITY-EVC STATIONS	15,216	54,972	16,000	120,000	55,000	55,000
4020	GAS	5,355	1,933	6,000	6,000	4,000	4,000
4030	WATER/SEWER	2,504	2,622	5,000	5,000	4,500	5,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	250	250	250	250
4045	LANDSCAPING SUPPLIES	216	-	250	250	250	250
4055	JANITORIAL SUPPLIES	2,959	3,682	3,200	3,200	3,000	3,200
4060	TELEPHONE	40,120	26,849	28,800	28,800	28,800	28,800
4061	CELL PHONES/SATELLITE PHONES	9,470	10,088	12,600	12,600	12,600	12,600
4062	AIR CARDS	3,800	2,809	4,320	4,320	4,320	4,320
4065	INTERNET/CABLE/SATELLITE	19,852	20,613	19,800	19,800	21,600	21,600
4066	ALARM MONITORING	3,119	2,740	3,420	3,420	3,950	3,420
4070	BUILDING MAINTENANCE	12,725	8,612	5,000	5,000	5,000	5,000
4075	PUBLIC FACILITIES IMPROVEMENT	-	-	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	1,278	2,220	2,100	2,100	6,000	6,000
4200	OFFICE SUPPLIES	19,914	8,888	26,340	26,340	15,020	16,220
4203	EQUIPMENT/FURNITURE	374	22,787	19,350	19,350	20,200	19,050
4205	PHOTOCOPIER	20,212	20,378	20,400	20,400	24,000	24,000
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	10,218	2,171	6,250	6,250	6,250	6,250
4220	FUEL	4,196	1,208	3,000	3,000	2,000	2,000
4240	VEHICLE MAINTENANCE	904	2,007	1,500	1,500	2,480	2,480
4245	EQUIPMENT MAINTENANCE	-	-	500	500	500	500
4248	EQUIPMENT RENTAL/LEASE	2,320	2,320	2,900	2,900	2,900	2,900
4251	ADA COMPLIANCE	-	-	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	-	165,067	147,350	147,350	209,025	193,775
4260	DISASTER SUPPLIES	648	367	2,000	2,000	2,500	2,500
4310	DUES & SUBSCRIPTIONS	2,237	169	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**209,283**	**401,144**	**387,830**	**491,830**	**486,645**	**473,615**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	22,476	23,492	24,500	24,500	26,480	27,805
4533	CONTRACT SERVICES-SOFTWARE SUB	18,081	82,144	129,885	129,885	99,870	87,285
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	7,600	7,600	7,000	7,350
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,780	725	4,500	4,500	4,500	4,500

Building Services

Acct #	General Services-042 Building Services-9510	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4589	CONTRACT SERVICES-PEST CONTROL	810	864	720	720	1,065	1,065
4623	CONTRACT SERVICES-WEBSITE	4,568	4,796	5,040	5,040	10,100	5,100
4627	CONTRACT SERVICES-NETWORK	24,696	65,185	61,800	61,800	114,000	102,000
4631	CONTRACT SERVICES-PRINTER CONTRACT	1,407	7,740	-	-	9,600	9,600
4680	CONTRACT SERVICES-TREE TRIMMING	1,927	1,997	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	**82,745**	**192,943**	**236,045**	**236,045**	**274,615**	**246,705**
	CAPITAL OUTLAY:						
6070	SOFTWARE	-	-	-	-	259,065	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**259,065**	**-**
	TOTAL BUILDING SERVICES	**495,028**	**764,538**	**837,365**	**941,365**	**1,416,840**	**1,139,160**

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	2,775,801	3,041,648	3,989,245	3,967,615	4,410,630	4,565,395
3040	OVERTIME	35,441	47,851	6,000	6,000	7,000	7,000
3050	COMPENSATORY TIME	36,004	38,555	-	-	-	-
3100	SICK LEAVE	53,575	179,784	-	-	-	-
3110	HOLIDAY	152,350	227,741	-	-	-	-
3120	VACATION	148,540	243,134	-	-	-	-
3125	MANAGEMENT LEAVE	37,034	70,418	-	-	-	-
	TOTAL SALARIES & WAGES	**3,238,746**	**3,849,131**	**3,995,245**	**3,973,615**	**4,417,630**	**4,572,395**
	BENEFITS:						
3510	CAFETERIA PLAN	709,508	749,007	785,850	785,850	878,400	895,950
3511	PERS-ADMIN FEE	811	883	1,000	1,000	1,000	1,000
3515	PERS-HEALTH INSURANCE-RETIRED	26,000	22,200	33,600	33,600	26,400	26,400
3530	MEDICARE & SOCIAL SECURITY	64,856	74,556	69,700	69,700	76,470	79,040
3560	PERS-RETIREMENT	907,843	927,283	1,053,550	1,053,550	1,215,675	1,330,250
3580	DEFERRED COMPENSATION	9,073	17,549	9,510	9,510	9,510	9,510
3590	LIFE INSURANCE	9,704	10,880	12,630	12,630	14,200	14,805
3600	AUTO ALLOWANCE	25,092	22,143	25,080	25,080	41,640	41,640
3605	ANNUAL CREDIT MONITORING ALLOWANCE	4,125	4,525	4,325	4,425	4,825	4,825
3650	VACATION BUYBACK	28,532	47,998	25,000	25,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	36,691	35,614	28,000	28,000	28,000	28,000
3660	ADMINISTRATIVE LEAVE BUYBACK	24,833	28,162	19,000	19,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	1,584	-	1,000	1,000	1,000	1,000
	TOTAL BENEFITS	**1,848,652**	**1,940,800**	**2,068,245**	**2,068,345**	**2,341,120**	**2,476,420**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	186,661	214,181	246,000	271,000	253,775	264,415
4011	ELECTRICITY-STREET LIGHTING	320,774	348,841	310,985	310,985	412,850	412,960
4012	ELECTRICITY- EVC STATIONS	15,216	54,972	16,000	120,000	55,000	55,000
4020	GAS	42,480	22,966	42,500	42,500	30,000	31,550
4030	WATER/SEWER	531,419	458,037	580,450	593,950	615,450	618,450
4040	PEST CONTROL SUPPLIES	-	-	800	800	300	300
4045	LANDSCAPING SUPPLIES	3,654	217	4,100	4,100	2,600	2,600
4055	JANITORIAL SUPPLIES	20,165	22,470	20,900	20,900	21,400	22,420
4060	TELEPHONE	100,399	92,412	90,220	90,220	36,900	36,900
4061	CELL PHONES/SATELLITE PHONES	19,486	33,778	24,220	24,220	24,220	24,220
4062	AIR CARDS	21,555	20,471	24,660	24,660	25,840	25,840
4065	INTERNET/CABLE/SATELLITE	48,068	46,984	48,250	48,250	48,730	48,790
4066	ALARM MONITORING	11,177	12,735	14,100	14,100	20,510	12,480
4070	BUILDING MAINTENANCE	65,387	116,099	95,090	103,590	144,100	77,700
4075	PUBLIC FACILITIES IMPROVEMENT	2,116	-	10,000	10,000	35,000	10,000
4080	BUILDING SERVICES DEPARTMENT CHARGE	62,395	600,774	484,690	484,690	146,225	392,760
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	39,529	10,387	53,725	53,725	58,530	68,725
4104	OPERATING TRANSFER OUT-GAS TAX	145,023	145,025	145,025	145,025	145,025	145,025
4112	OPERATING TRANSFER OUT-LMD	-	114,128	-	-	-	-
4116	OPERATING TRANSFER OUT-PMD	53,803	57,581	55,890	55,890	58,995	54,545
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	1,649,000	1,000,000	-	-	-	-
4127	OPERATING TRANSFER OUT-GRANTS FUND	329,328	-	-	-	-	-
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	871,942	1,282,943	2,209,325	-	2,191,540	2,542,735
4129	OPERATING TRANSFER OUT- FIRE DEPT.	-	-	1,531,785	-	1,847,965	2,505,065
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	270,146	108,812	-	-	-	-
4141	OPERATING TRANSFER OUT-INSURANCE	580,000	-	-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	525,000	300,000	-	-	-	-
4198	CITY ADMINISTRATION	61,958	197,852	177,650	186,650	195,100	195,350
4199	INSURANCE DEPARTMENT CHARGE	497,085	479,815	664,565	664,565	781,445	796,425
4200	OFFICE SUPPLIES	43,694	75,811	102,540	102,695	34,615	37,985
4202	CRV GRANT USE	25,118	2,501	-	-	-	-

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4203	EQUIPMENT/FURNITURE	51,454	66,111	68,875	83,750	103,340	53,025
4204	PERSONAL PROTECTIVE EQUIPMENT	3,481	12,096	18,000	20,000	18,000	18,000
4205	PHOTOCOPIER	27,040	27,618	27,660	27,660	32,640	32,640
4206	MATERIALS	91,035	125,311	124,740	125,740	120,300	122,500
4207	PARAMEDIC SUPPLIES	24,773	28,079	17,000	17,000	28,500	29,000
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	10,218	2,171	6,250	6,250	6,250	6,250
4209	RADIO ACCESS	12,761	16,518	15,840	15,840	13,200	13,200
4210	POSTAGE	14,386	12,567	18,100	18,400	15,550	15,550
4211	PARAMEDIC EQUIPMENT MAINTENANCE	4,912	-	7,500	7,500	7,500	7,500
4219	FIRE DEPARTMENT EQUIPMENT SUPPLIES	-	-	3,500	3,500	33,500	3,500
4220	FUEL	201,129	215,887	207,450	210,975	226,100	234,330
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	1,583	2,113	4,340	4,340	6,715	4,340
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	3,891	9,085	11,055	11,055	17,055	17,055
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	10,503	4,824	14,625	20,475	15,415	15,415
4235	PHYSICALS/TESTING	2,120	1,353	5,740	5,740	2,740	2,740
4236	LIVESCAN SERVICE FEE	448	800	1,445	1,445	945	945
4240	VEHICLE MAINTENANCE	259,999	222,802	246,200	256,600	208,020	200,520
4242	ANNUAL LADDER TESTING	4,905	2,601	2,000	4,000	3,500	3,500
4243	SCBA FLOW TESTING/HYDRO TESTING	6,945	7,592	5,600	5,600	5,600	5,600
4244	FIRE EXTING/FIRE SPRINKLER TESTING	-	-	2,000	2,000	2,000	2,000
4245	EQUIPMENT MAINTENANCE	16,492	33,196	98,360	98,420	31,950	32,700
4247	PARKS MAINTENANCE	35	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	2,320	3,144	5,100	5,100	5,000	5,100
4249	UNIFORMS	5,636	6,039	7,675	7,675	7,425	8,050
4250	SPECIAL DEPARTMENT SUPPLIES	7,197	8,873	16,050	16,050	15,400	15,500
4251	ADA COMPLIANCE	-	-	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	168,902	234,529	149,300	149,300	226,900	195,725
4260	DISASTER SUPPLIES	648	367	302,000	102,000	2,500	2,500
4300	ADVERTISING	34,614	19,964	36,000	37,000	35,575	36,575
4310	DUES & SUBSCRIPTIONS	51,103	54,256	52,805	53,305	57,695	59,950
4320	TRAVEL & CONFERENCE	10,546	12,055	27,950	28,750	33,000	32,400
4330	TRAINING	7,967	8,860	17,010	18,060	18,065	17,890
4332	MILEAGE REIMBURSEMENT	70	299	1,950	2,250	1,600	1,600
4335	ELECTIONS	71	605	35,000	35,000	1,000	35,000
4336	COMMUNITY EVENTS	34,240	27,664	39,250	39,240	41,100	41,900
4337	SPECIAL EVENTS	-	1,962	3,500	3,500	4,200	4,200
4344	VOUCHER/REBATE PROGRAM	1,100	650	500	500	500	500
4345	NOTICE OF DETERMINATION	3,564	300	2,700	3,300	3,500	3,500
4346	LAFCO FEES	4,127	4,094	8,000	8,000	6,000	7,000
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
4348	CDBG PROGRAMS	51,470	52,562	65,000	65,000	65,000	65,000
4349	GRANT PROGRAMS	250,006	52,296	27,500	1,280,585	26,500	26,500
4351	EMERGENCY INCIDENTS	-	955	500	500	202,000	202,000
4353	CDBG CV PROGRAMS	51,789	22,370	-	30,000	-	-
4355	CLAIMS PAYABLE INCREASE	-	2,000	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	480,171	514,858	538,450	635,765	649,000	668,500
4370	INSURANCE CLAIMS	6,109	370	35,000	35,000	35,000	35,000
4390	INSURANCE LEGAL	-	9,488	60,000	60,000	60,000	60,000
4400	MISCELLANEOUS	285	236	1,205	1,205	1,200	1,205
4450	RELEASE/USE OF DEPOSIT/FEE	-	63,237	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**8,465,821**	**7,715,749**	**9,302,645**	**6,946,340**	**9,593,545**	**10,738,595**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	76,284	79,732	86,900	86,900	89,195	93,635
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000
4506	CONTRACT SERVICES-SB COUNTY RECORDER	7,445	1,078	5,500	5,500	5,000	5,500
4510	CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	50,200	49,325	52,550

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4513	CONTRACT SERVICES-SB 90	2,400	2,800	2,800	2,800	2,600	2,800
4515	CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	1,450	1,400	1,450
4516	CONTRACT SERVICES-CITATIONS	515	1,150	2,000	2,000	2,000	2,000
4517	CONTRACT SERVICES-DMV	78	301	650	650	625	650
4520	CONTRACT SERVICES-ATTORNEY	149,220	191,409	171,000	171,000	184,200	184,200
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	-	-	45,000	45,000	45,000	45,000
4526	CONTRACT SERVICES-YMCA	519,720	498,302	526,250	526,250	513,750	526,250
4530	CONTRACT SERVICES-CROSSING GUARDS	63,287	68,634	70,000	70,000	74,805	85,000
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	27,906	92,343	139,935	139,935	100,570	87,985
4534	CONTRACT SERVICES-GIS	33,431	-	7,000	7,000	53,000	7,000
4535	CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	500	-	-
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	1,575	760	6,000	6,000	-	-
4538	CONTRACT SERVICES-CODE ENFORCEMENT	98,053	-	-	-	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	450,861	435,920	453,410	465,410	562,200	562,200
4542	CONTRACT SERVICES-SMIP	11,361	7,091	3,100	3,100	6,000	3,100
4543	CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
4545	CONTRACT SERVICES-WEED ABATEMENT	30,196	35,346	49,000	49,000	40,000	42,000
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	49,896	57,744	35,000	35,000	45,000	35,000
4550	CONTRACT SERVICES-ENGINEERING	132,297	158,289	209,750	237,750	260,500	235,480
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	304,983	319,525	418,000	418,000	456,000	501,600
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	13,768	16,367	13,845	13,845	14,845	14,845
4554	CONTRACT SERVICES-CONSULTANT	41,467	102,835	49,000	49,000	58,000	58,000
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	7,000	7,000
4557	CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	5,000	5,000	2,000
4558	CONTRACT SERVICES-APPRAISAL	-	-	1,000	1,000	500	500
4560	CONTRACT SERVICES-SHERIFF	12,142,067	12,898,542	13,805,240	13,681,525	14,935,585	15,644,155
4561	CONTRACT SERVICES-SHERIFF RESERVES	390	290	1,000	1,000	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,500	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	68,750	66,725	68,750
4565	CONTRACT SERVICES-ANIMAL CONTROL	460,875	490,529	504,545	504,545	520,405	536,020
4566	CONTRACT SERVICES-CITIZEN PATROL	190	437	1,000	1,000	1,000	1,000
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	1,875,721	1,736,313	2,690,855	1,731,785	2,271,565	2,639,230
4568	CONTRACT SERVICES-FIRE SERVICES	43,532	51,484	60,185	60,185	52,000	52,000
4569	CONTRACT SERVICES-FIRE DEPARTMENT	3,597,025	3,548,649	4,825,090	2,950,815	4,607,615	5,170,915
4570	CONTRACT SERVICES-STREET MAINTENANCE	49,197	118,577	92,000	92,000	162,000	140,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	1,000	1,000	1,000
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	1,000	1,000	-	-
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	-	-
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	14,500	14,500	10,000	10,000	14,500	14,500
4576	CONTRACT SERVICES-EMERGENCY WORK	6,694	7,560	10,500	10,600	10,500	10,500
4578	CONTRACT SERVICES-STRIPING	24,362	24,088	32,800	32,800	47,800	32,800
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	271,562	302,622	250,000	250,000	385,000	385,000
4582	CONTRACT SERVICES-STUDIES	13,869	10,235	50,000	50,000	52,500	25,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	370,332	411,250	542,660	532,660	523,220	554,405
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	11,613	12,711	12,125	12,125	12,125	12,125
4588	CONTRACT SERVICES-HVAC MAINTENANCE	86,950	86,558	112,470	112,470	122,010	135,230
4589	CONTRACT SERVICES-PEST CONTROL	5,091	7,766	7,380	7,880	7,950	8,065
4591	CONTRACT SERVICES-SIDEWALK REPAIR	37,739	61,679	65,000	60,000	75,000	75,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	3,894	1,110	26,440	26,440	25,000	20,000
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	54,989	54,139	64,000	64,000	65,200	67,400
4605	CONTRACT SERVICES-CONSERVATION PLAN	15,522	4,625	-	725	18,000	18,000
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	-	-	-	-	22,000
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	515	-	-
4623	CONTRACT SERVICES-WEBSITE	4,568	4,796	5,040	5,040	10,100	5,100
4625	CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	5,500	5,500	5,500
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	18,451	20,330	22,750	22,750	11,200	2,500
4627	CONTRACT SERVICES-NETWORK	24,696	65,185	61,800	61,800	114,000	102,000
4631	CONTRACT SERVICES-PRINTER CONTRACT	1,407	7,740	-	-	9,600	9,600

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4662	CONTRACT SERVICES-HOUSING ELEMENT	22,455	-	-	-	-	-
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	122,268	126,544	105,635	105,635	130,635	135,635
4665	CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	200,000	195,600	228,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	16,532	20,074	29,000	60,000	87,300	88,380
4667	CONTRACT SERVICES-GRAFFITI	-	-	25,000	25,000	25,000	25,000
4680	CONTRACT SERVICES-TREE TRIMMING	92,683	97,812	100,875	100,875	103,750	106,790
	TOTAL CONTRACTUAL SERVICES	**21,605,031**	**22,525,416**	**26,147,445**	**23,250,710**	**27,256,400**	**28,905,845**
	CAPITAL OUTLAY:						
6020	LAND IMPROVEMENTS	139,700	212,006	-	-	-	-
6030	BUILDING	74,163	467,672	-	-	50,000	450,000
6040	EQUIPMENT	85,002	227,290	35,000	35,000	472,990	120,000
6050	FURNITURE & FIXTURES	-	-	-	-	2,500	-
6060	VEHICLES	142,515	403,322	2,170	95,540	95,000	200,000
6070	SOFTWARE	-	-	-	-	259,065	-
	TOTAL CAPITAL OUTLAY	**441,380**	**1,310,290**	**37,170**	**130,540**	**879,555**	**770,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	1,764,397	258,164	17,000	17,070	34,395	36,460
6545	SIDEWALK REPAIRS	175,229	132,500	565,000	280,000	1,182,000	-
6550	TRAFFIC IMPROVEMENTS	5,333,673	6,461,052	14,672,935	5,567,000	21,015,000	5,105,000
6600	STORM DRAIN PROJECTS	53,893	105,270	645,000	652,000	3,245,000	-
6803	FACILITIES CONSTRUCTION	-	-	-	-	155,000	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	20,000	-	-
6813	BRIDGE CONSTRUCTION	2,366,147	688,757	3,947,000	947,000	8,359,000	25,716,000
6816	TRAILS CONSTRUCTION	60,340	33,256	1,293,178	1,293,180	1,569,000	-
	TOTAL CAPITAL PROJECTS	**9,753,678**	**7,678,999**	**21,140,113**	**8,776,250**	**35,559,395**	**30,857,460**
	TOTAL CITY EXPENDITURES BY OBJECT	**45,353,308**	**45,020,385**	**62,690,863**	**45,145,800**	**80,047,645**	**78,320,715**

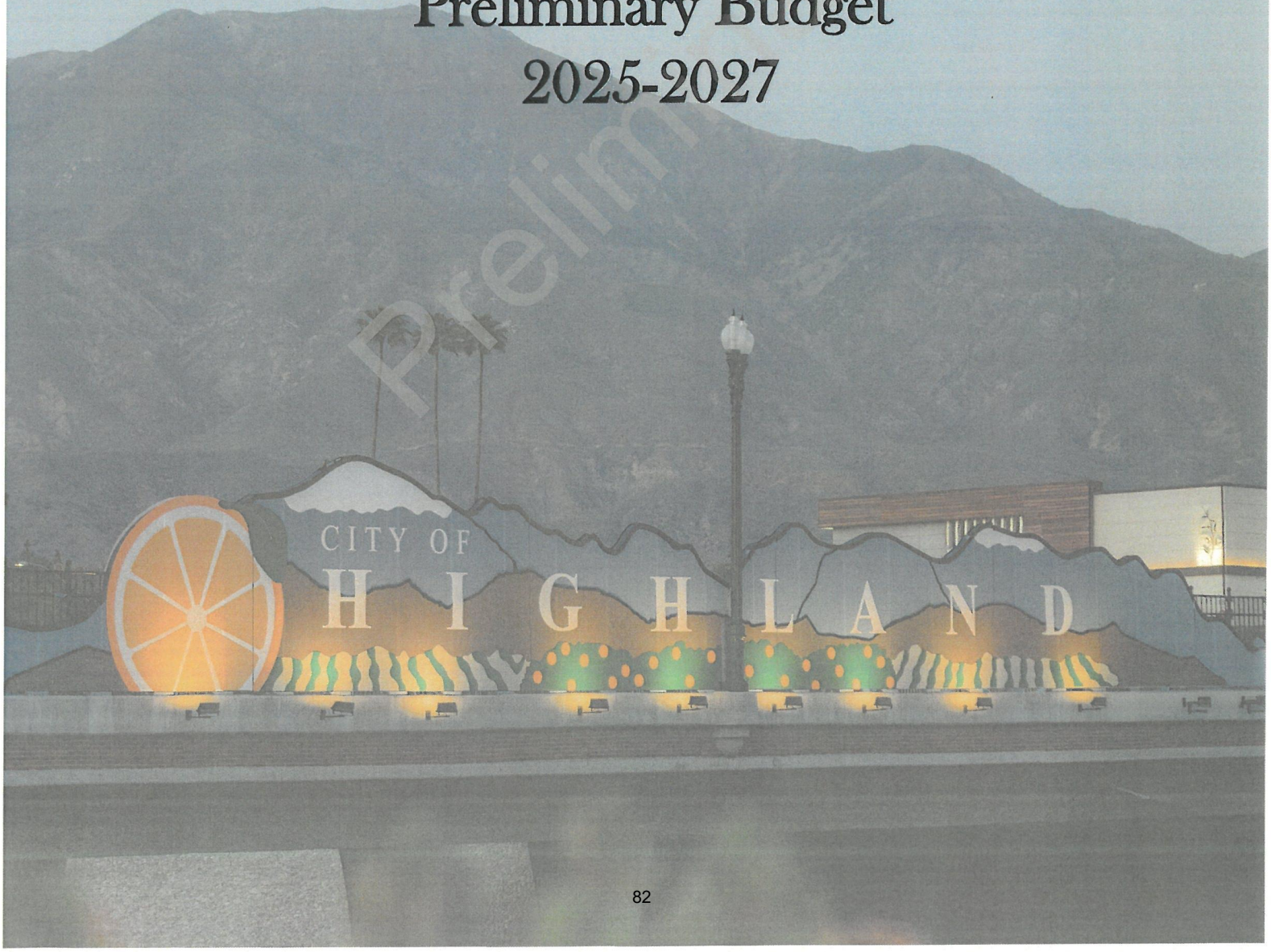
Attachment 2

2025-2027 Biennial Budget

City of Highland, Housing Authority & Successor Agency

Preliminary Budget 2025-2027

Preliminary





Preliminary

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
PRELIMINARY BIENNIAL BUDGET
JULY 1, 2025 - JUNE 30, 2027

CITY HALL
27215 BASE LINE
HIGHLAND, CA 92346

909.864.6861
Fax 909.862.3180
www.cityofhighland.org

MAYOR/AUTHORITY CHAIR/AGENCY CHAIR
Penny Lilburn

MAYOR PRO TEM/AUTHORITY VICE-CHAIR/AGENCY VICE-CHAIR
Larry McCallon

CITY COUNCIL MEMBERS/AUTHORITY BOARD MEMBERS/AGENCY BOARD MEMBERS
Gregory Hogan John P. Timmer Jimmy Saldana

FINANCE/PERSONNEL SUBCOMMITTEE MEMBERS
Larry McCallon John P. Timmer

CITY MANAGER/AUTHORITY EXECUTIVE DIRECTOR/AGENCY EXECUTIVE DIRECTOR
Carlos Zamano

DIRECTOR OF ADMINISTRATIVE SERVICES/CITY TREASURER
Leticia Nava-Cruz

ASSISTANT DIRECTOR OF ADMINISTRATIVE SERVICES
Michelle Gomez

ACCOUNTANT
Debra Ludolph


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

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Preliminary

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Distinguished Budget Presentation Award

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California

For the Biennium Beginning

July 01, 2023

Christopher P. Morrill

Executive Director


NOVEMBER 24, 1987
CITY OF HIGHLAND

California Society of Municipal Finance Officers

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Fiscal Years 2023-2024 & 2024-2025

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January 29, 2024

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2023 CSMFO President

James Russell-Field, Chair
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Dedicated to Excellence in Municipal Financial Reporting

Preliminary


NOVEMBER 24, 1987
CITY OF HIGHLAND

THE CITY OF HIGHLAND MISSION AND VALUES

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

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

RESPONSIBILITY

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

SERVICE

Volunteer service is a valued community resource.

ACCOUNTABILITY

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

CREATIVITY

Creative solutions are the norm, not the exception.

NEIGHBORHOOD STABILITY

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

VISION

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

FAMILY

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


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

BUDGET PRELUDE

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

This budget is divided into 11 sections.

< **Beginning** - Includes the cover page, awards that have been received since the adoption of the last budget and the table of contents.

< **Budget Overview** - The main item in the Budget Overview is the City Manager's transmittal letter. The purpose of the transmittal letter is to inform the City Council/Housing Authority Board/Successor Agency of the Redevelopment Agency Board on the current status of the City/Housing Authority/Successor Agency.

< **City Profile** - Consists of statistics, a brief history of Highland and charts such as the organization chart and a staffing level chart.

< **Budget Process** - Describes the budgeting process, techniques used and policies followed. Also, included in this section is a calendar showing the flow of the budget process from the beginning to the end.

< **Budget Definitions** - Definitions of each type of fund, each major expenditure classification and the major revenue accounts.

< **Budget Summaries** - Consists of graphs and spreadsheets summarizing the two budgeted years as well as some history.

< **Departmental Budgets** - This is the primary part of the budget. Departmental budgets are grouped according to what agency they support (City/Housing Authority/Successor Agency). The City is first with the City's general fund, special revenue funds, capital projects funds and internal service funds. Next is the Housing Authority fund followed by the Successor Agency's funds.

< **Capital Improvement Program** - The CIP displays all the capital projects proposed over the next five years with the estimated cost of each project as well as the funding source.

< **Appropriations Limit** - This section is for the Appropriations Limit, also known as the Gann Limit. Proposition 4 was approved by the California voters and placed limits on the amount of revenues which can be spent in any fiscal year. The Appropriations Limit section shows what Highland's appropriations limit is, and where Highland is in conjunction to that limit.

< **Budget Glossary** - Contains an index for easy reference and a section of acronyms and abbreviations. The City of Highland has contact with many different agencies and utilizes many different programs. Sometimes it is easier to either abbreviate that agency's name or use an acronym instead of the full program name. This could be difficult for someone who is not familiar

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

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

Preliminary

City of HIGHLAND Inc. 1987

June 10, 2025

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

Subject: Fiscal Years 2025/2026 & 2026/2027 Preliminary Budget Transmittal Letter

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

It is my honor to submit to the City Council, Successor Agency, and the Housing Authority Board the Preliminary Budget for Fiscal Years 2025/2026 and 2026/2027. This Budget reflects the City Work Program and includes an aggressive Capital Improvement Program with updated construction costs to maintain and enhance infrastructure throughout the City.

STRATEGIC PLANNING DRIVES THE BUDGET:

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

REVENUE AND EXPENDITURE SUMMARY:

The General Fund revenues for 2025/2026 are $25,776,580. The expenditures projected for the same period is $25,767,840. This leaves the revenues over expenditures projected at $8,740 for the year.

The revenues projected for 2026/2027 in the General Fund are $27,683,585. The expenditures for the same period is $27,676,625. This leaves the revenues over expenditures projected at $6,960 for the year.

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

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

Revenue Source	***2024/2025***	***2025/2026***	***2026/2027***
Extraction Tax	$ 345,000	$ 350,000	$ 350,000
Sales Tax	4,764,065	5,288,115	6,345,740
Property Tax-General Fund	5,347,125	5,667,955	6,008,035
VLF Property Tax	6,833,280	7,243,280	7,677,880
Property Tax-Fire Dept. Fund	3,464,000	3,637,200	3,819,060

The projected cost of the contracts for law enforcement and fire/paramedic services rising over the two-year budget period made balancing the budget challenging.

OPERATIONAL BUDGETS:

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

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

While the City has increased the number of officers on the street over the years, we have also focused on technology. The installation of one of the most comprehensive Automatic License Plate Reader (ALPR) system in San Bernardino County has been completed in the City of Highland. The cameras recognize license plates and automatically compare those they have scanned to a database that is downloaded from the Department of Justice. This database contains information on stolen vehicles, vehicles used in felony crimes, missing persons, and vehicles used in Amber Alert child abductions. Any matching data instantly alerts the officer of the wanted vehicles in the area. The City has installed twenty-seven (27) fixed location ALPR systems. The ALPR system has been instrumental in the recovery of hundreds of stolen vehicles and property as well as the arrest of numerous suspects wanted for major crimes. However, this technology has aged, there are newer camera systems from Flock that use patented vehicle fingerprint technology to capture details of cars such as make, model, color, and other characteristics like aftermarket alterations and even capture information with partial or missing license plates. With this two-year budget and as approved under the Work Program, the new technology by Flock will be phased in until all cameras have been replaced.

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

1. Improve quality of life;
2. Improve property values;
3. Decrease numbers of attractive nuisances;
4. Improve safety;
5. Increase sense of community;
6. Improve public image;
7. Reduce health threats; and
8. Increase the likelihood of economic development.

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

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

On September 28, 2021, the City and EVWD added a deputy position to the Highland Police Department. The deputy was assigned to patrol EVWD's Sterling Natural Resource Center and provide law enforcement services to EVWD's 41 sites. EVWD is responsible for reimbursing the City for the full cost of this deputy.

On May 14, 2024, the City added a deputy position to the Highland Police Department. The new deputy was assigned to traffic enforcement. With this additional deputy, there has been a significant increase in citations issued, traffic enforcement stops and towed vehicles.

For the 2025–2026 fiscal year, three additional deputies will be added to the Police Department contract. In the following fiscal year, 2026–2027, two more deputies will be added. These additions are intended to support the continued growth and increased public safety needs of the City of Highland.

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

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

Every five years, the City enters a new contract with Cal Fire. The new Cal Fire contract is for the period from July 1, 2025, through June 30, 2030. A significant change in the new Cal Fire contract includes a reduction in work hours from 72 to 66 hours per week, as negotiated in a recent MOU. This work week change will result in the City transitioning from 24 positions to 31 positions. The new Cal Fire 5 year contract combined with other cost to maintain and operate the fire stations make it impossible to budget the costs of the fire department and paramedic department programs within the historic revenues used for these programs. This means the fire department and paramedic department programs were being funded by revenue sources that were traditionally used for other programs within the General Fund. The transfer from the General Fund to the Fire Department Fund is projected to be $1,847,965 in FY 2025/2026 and $2,505,065 in FY 2026/2027.

While the City continues to face new challenges and mandates, no additional City staff are being proposed over the two-year budget. However, it does include the addition of two temporary Accounting Assistant I positions for two years to assist with implementing a new financial management software system because our current system will no longer be supported. The temporary staff will assist with testing, data migration, and duplication of efforts between the current and new systems. They will also assist with accounts payable, general ledger, payroll, purchasing, cashiering, and project accounting as needed. Jay Tuttle, Assistant Engineer, is planning to retire December 31, 2025. Through contract work, Jay has been affiliated with the City for over 38 years. He has been a dedicated City employee for over five years. The two-year budget includes a dual filling of an Associate/Assistant Engineer position to transition knowledge before Jay retires.

FUND BALANCES:

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

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

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

The DIF Study was updated in 2023 with the revised report indicating that the City would need to match the development impact fees collected from new development with **$29.2 million** of locally raised and/or grant funds. These development fees would only pay about three-quarters of the cost for such things as street/traffic facilities, storms drains, police/fire facilities, library facilities and parks/recreational facilities. Therefore, the City must maintain an adequate fund balance in order to pay its portion of these and other projects in the future when they are constructed.

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

FUND	***2024/2025***	***2025/2026***	***2026/2027***
Development Impact Fee:			
Reserved	$18,514,013	$17,344,248	$17,147,748
General Fund:			
Unreserved/Undesignated	371,646	380,386	387,346
Capital Projects	2,586,487	2,586,487	2,586,487
Operational	9,175,807	9,175,807	9,175,807
Equipment/Vehicle Replacement	825,000	825,000	825,000
Reserved	1,316,932	1,316,932	1,316,932
General Capital Financing:			
Unreserved/Undesignated	70,346	64,841	81,656

Capital Projects-Infrastructure	8,292,669	4,792,669	4,292,669
Capital Projects-Buildings	2,000,000	2,000,000	2,000,000
Fire:			
Unreserved/Undesignated	154,876	89,886	89,886
Capital Projects-Buildings	3,400,000	3,400,000	3,400,000
Operational	1,900,000	1,900,000	1,900,000
Equipment/Vehicle Replacement	6,075,000	6,075,000	6,075,000
Fire Emergency	2,000,000	2,000,000	2,000,000
Gas Tax:			
Reserved	3,546,416	2,223,461	1,319,356
Measure I:			
Reserved	5,174,482	551,732	260,047
Developers Fees:			
Capital Projects	6,711,212	6,756,297	6,816,907
Capital Improvements:			
Capital Projects	4,658,932	1,971,362	1,665,202
Assessment Districts:			
Landscape Maintenance	(229,225)	(428,850)	(631,005)
Street Light	(21,200)	(141,850)	(242,560)
Community Trails	52,792	31,807	19,032
Parks Maintenance	272,741	272,741	272,741
Street/Storm Drain	791,932	797,432	802,787
Housing Authority:			
Reserved	4,554,527	4,523,647	4,504,432

The fund balance in the Measure I and Capital Improvements funds show significant reductions over the course of the two-year budget. This is because the City will be doing an aggressive capital improvement program during this budget cycle.

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

MAJOR COMMUNITY CAPITAL PROJECTS:

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

Listed below are some of the major community capital projects that are to be built or performed during Fiscal Years 2025/2026 and 2026/2027. Information for the chart below was derived from the Five-Year Capital Improvement Program.

The major community capital projects for 2025/2026 are:

PROJECT	***COST***
Base Line Bridge	$ 3,870,000
Orange Street Bridge	$ 517,000
SR-210/5th Street Interchange Phase I	$ 1,403,000
SR-210/5th Street Interchange Phase II	$ 2,269,000
2025 Arterial Resurfacing Project	$ 4,002,000
Sector A & B Pavement Rehab	$ 1,500,000
Sector C Pavement Rehab	$ 1,906,000
5th Street Storm Drain Connection to City Creek	$ 1,705,000
Elder Creek/Plunge Creek Confluence	$ 1,480,000
Victoria Avenue Storm Drains, Street Imp and Pav. Rehab (9th to 3rd)	$ 9,022,000
City Wide Sidewalk Repairs	$ 555,000
Natural Parkland Trail	$ 1,569,000

The major community capital projects for 2026/2027 are:

PROJECT	***COST***
Base Line Bridge over City Creek	$ 23,184,000
Orange Street Bridge	$ 2,182,000
Sector D Pavement Rehab & Maintenance	$ 1,748.000
Church St/Love St Signal & City-Wide Signal Head Retro Reflectivity	$ 1,437,000
Base Line and Greenspot Corridor Signal Equipment Upgrades	$ 1,259,000

The capital projects listed above are only those more than $500,000. There are an additional twenty-two (22) projects under $500,000 that are scheduled to be designed for, constructed, or under construction in the next two years.

The total estimated Five-Year Capital Improvement Program is estimated to be more than $224 million.

LOSS OF REDEVELOPMENT:

The landscape of local government changed dramatically when the Governor signed into law Assembly Bill (AB) AB X1 26 ("AB 26) and AB X1 27 ("AB 27") on June 29, 2011. The Supreme Court largely upheld AB 26 (which provided for the windup and dissolution of redevelopment agencies), invalidated AB 27 (which

provided for an alternative voluntary redevelopment program) and held that AB 26 may be severed from AB 27 and enforced independently. As a result of the Supreme Court's decision, on February 1, 2012, all redevelopment agencies were dissolved, and cities did not have the option of making remittance payments to enable the continued operation of redevelopment agencies. The City of Highland became the Successor Agency for the Highland Redevelopment Agency (the "Successor Agency") and the board of the Successor Agency (the "Board") consists of the members of the City Council.

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

LOOKING TO THE FUTURE:

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

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

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

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

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

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

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

Respectfully submitted,

Carlos Zamano
City Manager

ORIGINAL

BUDGET IN BRIEF

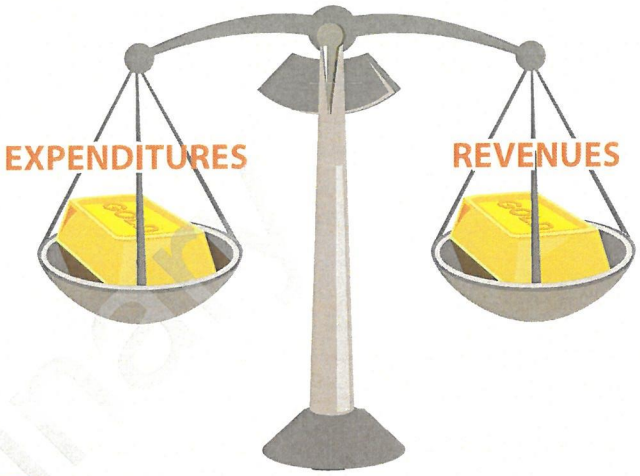
CITY OF HIGHLAND | FY 2025/27 BUDGET

This Budget is a reflection of Strategic Planning though the City Work Program and includes an aggressive capital improvement program to maintain and enhance infrastructure throughout the City. Fiscal Year 2025/26 overall budget is $80.1 million and fiscal year 2026/27 is $78.3 million.

Capital improvement projects make up $52.9 million in year one and $36.7 million in year two.

GENERAL FUND HIGHLIGHTS

- 25/26 General Fund Expenditures- $25,767,840 million
- 25/26 General Fund Revenues- $25,776,580 million
- 26/27 General Fund Expenditures- $27,676,625 million
- 26/27 General Fund Revenues- $27,683,585 million



KEY REVENUE PROVISIONS

- Total FY 2025/26 General Fund revenues are **$1.8 million** higher than prior year budgeted General Fund revenues. This is due to local sales tax and investment revenues, which were budgeted at reduced levels in prior years in anticipation of COVID-19 impacts.
- Property Tax revenues were up **6%** from FY 22/23 to 23/24. A realistic **6%** increase was applied to FY 25/26 & FY 26/27.
- Gas Tax revenues increased by **11%** from FY 22/23 to 23/24. It is predicted that revenues will increase in FY 24/25 by over **6%**. In keeping with our conservative approach, FY 25/26 is budgeted with an increase of **5%**.
- Budgeted grant revenues are **$39.3 million** and include projected funds from the State, Federal and Local grants.

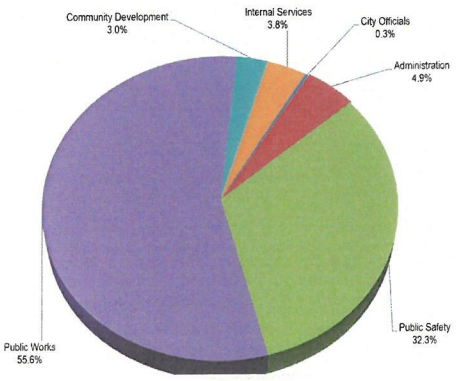
KEY EXPENDITURE PROVISIONS

FY 2025/26 and 2026/27 Capital Improvement Program (CIP) projects are in the amount of **$52.9 million** and **$36.7 million** respectively. With over **$224 million** in next 5 years.

Bridges-$107,050,000
Interchanges-$24,243,000
Pavement Mgmt-$16,801,000
Storm Drains-$6,631,000
Signals-$4,694,000
Streets-$49,621,000
Sidewalks-$1,562,000
Miscellaneous-$2,294,000
Operations & Maint.-$12,002,000

- The City contracts with San Bernardino County Sheriff's Department for Police Services. This contract makes up **59%** of the General Fund Expenditures.
- The Fire Department Contract over the next fire years totals over $46 million and involves adding an additional platoon at each location due to a negotiated work week change from 72 hours to 66 hours.

Expenditure by Function 2025/2026



City Officials	$ 221,755
Administration	3,950,310
Public Safety	25,879,430
Public Works	44,518,570
Community Development	2,425,950
Internal Services	3,051,630
Total	$80,047,645

PLANNING FOR THE FUTURE

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

STRATEGIC PLANNING-WORK PROGRAM

On February 4, 2025 the City of Highland held a City Council Study Session to discuss the proposed work items and allow the Council and the community to ask questions of staff regarding the proposals. The Council is then asked to rank the work items and place the urgent and high priority items on a time-table for completion in the Budget years. This Strategic Work Program is used as a communication plan to citizens, employees, community groups and the City Council to ensure that everyone is clear on our direction and purpose.

HIGHLIGHTS

AMERICAN RESCUE PLAN ACT

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

CHALLENGES

FIRE/PARAMEDIC

The City is entering into a new five-year contract with Cal Fire to provide fire and paramedic services, at a total cost exceeding $46 million. This substantial increase makes it no longer feasible to fund these services using the historical revenue sources previously allocated to the fire and paramedic departments. As a result, funding for these essential services must now be supplemented by revenue traditionally used for other General Fund programs. Specifically, the City will transfer $1,847,965 from the General Fund in the first year of the contract, and $2,505,065 in the second year. This shift in funding priorities will have a significant impact on the City's ability to support other municipal services moving forward. The financial burden of this contract underscores a critical challenge in balancing public safety needs with the overall sustainability of City operations.

POLICE DEPARTMENT

The City of Highland contracts with the San Bernardino County Sheriff's Department for police services, which remains the single largest expenditure in the City's General Fund. For Fiscal Year 2025–2026, the police services budget represents approximately 57% of total General Fund expenditures. In preparing the upcoming budget, a 4.5% increase has been applied to the contract line item for FY 2025–2026, with an additional 5% increase projected for FY 2026–2027. These adjustments reflect general cost increases and the addition on 3 deputies in year one of the budget and 2 deputies in year 2 of the budget.

The budget also provides funding for one additional Office Specialist position. These rising costs cannot be absorbed solely by increasing the City's primary revenue sources. To maintain a balanced budget, the City has had to expand revenue projections across multiple categories, including franchise fees, property transfer tax, and business license fees.

WANT TO GET INVOLVED?



HIGHLAND SHERIFF'S STATION
26985 Base Line Highland, CA 92346
(909)425-9793
For emergency calls, dial 911

FIRE STATION #1
26974 Base Line Highland, CA 92346
(909)862-3031

FIRE STATION #2
29507 Base Line Highland, CA 92346
(909)862-1760

FIRE STATION #3
7649 Sterling Ave. Highland, CA 92346
(909)884-4100

HIGHLAND SAM RACADIO LIBRARY
7863 Central Ave. Highland, CA 92346
(909)798-8490
Monday 10:00am-8:00pm
Tuesday 10:00am-8:00pm
Wednesday 10:00am-8:00pm
Thursday 10:00pm-6:00pm
Friday 10:00am-6:00pm
Saturday 9:00am-5:00pm
Sunday Closed

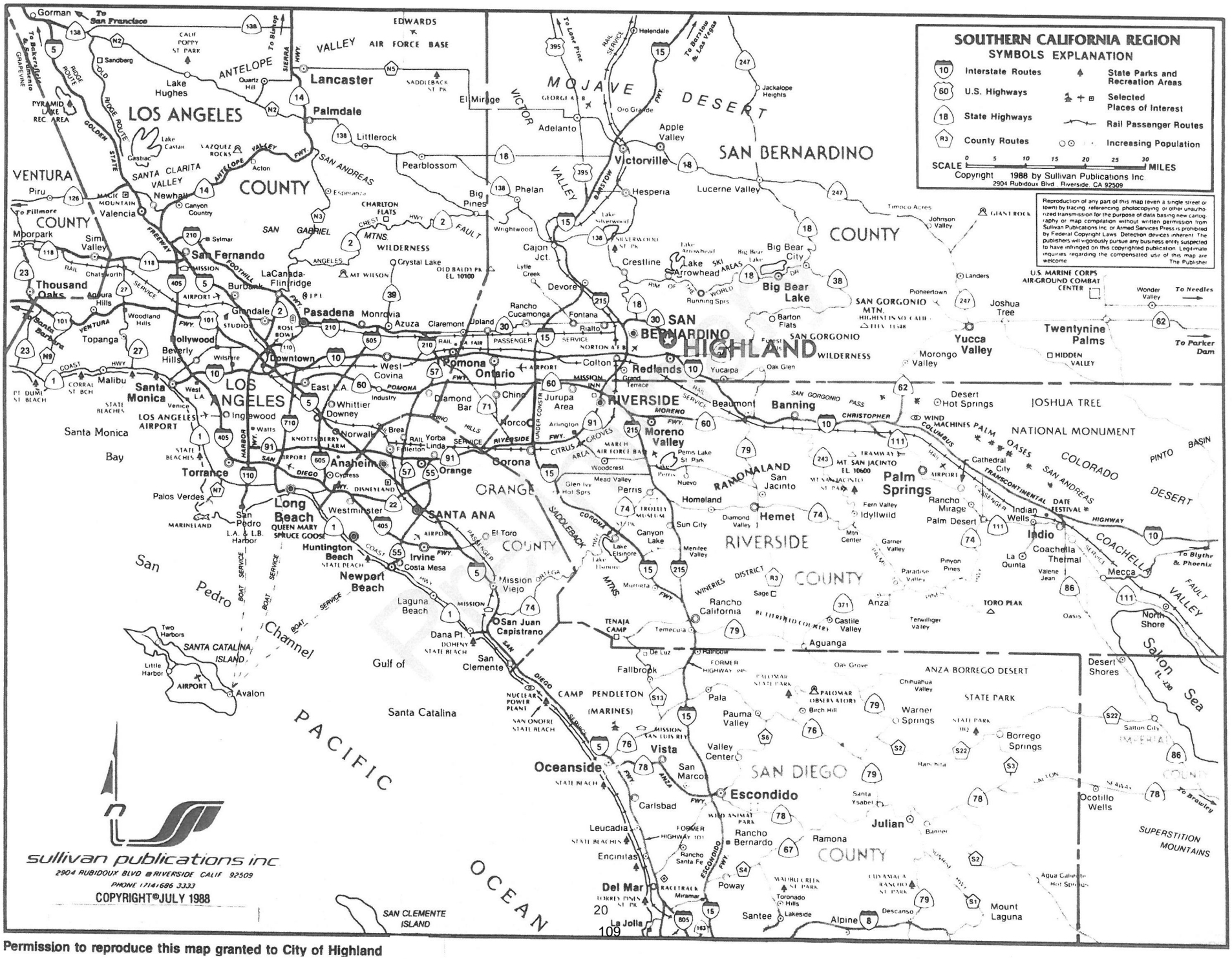
HIGHLAND FAMILY YMCA
7793 Central Ave. Highland, CA 92346
(909)864-8297

HIGHLAND CORPORATION YARD
7935 Central Ave. Highland, CA 92346
(909)863-0284

HIGHLAND SENIOR CENTER
3102 Highland Ave. Highland, CA 92346
(909)862-8104



Preliminary



Permission to reproduce this map granted to City of Highland

PROFILE

CITY HISTORY

Highland's modern history dates back to the late 1850s when the Cram brothers settled in the area, discovering that its fertile soil was ideal for citrus farming. Many of the orange groves they planted remain in existence today.

In the 1870s, a small community named Messina began forming at Base Line and Palm Avenue. By 1883, the town's name was changed to Highland when a settlement was established at Palm Avenue and Pacific Street. The arrival of the Santa Fe Railroad in 1891, with a depot at Palm and Pacific, solidified the area as the town's center. Today, many of the original buildings remain intact, preserving Highland's rich citrus heritage.

The citrus industry thrived until the 1930s, when a railroad closure and economic downturn caused a decline. Over the next few decades, Highland experienced slow but steady growth. In the early 1980s, Mobil Oil developed the master-planned East Highlands Ranch, a 1,760-acre community with 2,760 residential units. The area has since expanded to offer diverse housing options, attracting homebuyers from all backgrounds due to its scenic surroundings and proximity to the mountains.

Highland officially incorporated on November 24, 1987, and is located in San Bernardino County, part of the rapidly growing Inland Empire. Covering approximately 18 square miles, the city has a population of 57,088.

SHOPPING OPPORTUNITIES

Highland offers a variety of shopping centers, supermarkets, and retail options:

- Highland Village Plaza (Boulder Avenue & Base Line) – A 184,000-square-foot shopping center anchored by Albertson's and CVS Pharmacy, along with banks, restaurants, and retail stores.
- Towne Center (Base Line between Palm Avenue & SR 210) – Home to CVS Pharmacy, Baker's, Smart & Final, and Family Dollar, with the new addition of Tractor Supply.
- The Village at East Highlands (Greenspot Road & Church Street) – Features Stater Bros., Wells Fargo, restaurants, salons, and dry cleaners.
- Greenspot Road Commercial Hub – Hosts Lowe's, Del Taco, Esporta Fitness, In-N-Out Burger, Jersey Mike's, and more, with future retail expansions.
- San Manuel Village (Highland Avenue & Boulder Avenue) – Includes Mi Cocina, Round Table Clubhouse, and Bear Springs Bistro & Lounge at Bear Springs Hotel.
- Golden Triangle-San Carlo Townhomes, Costco, Daves Hot Chicken, Chipotle, Corky's Restaurant, Starbucks, Stater Bros, and more, with future retail expansions.

EDUCATION & MEDICAL FACILITIES

Highland is served by the award-winning Redlands and San Bernardino School Districts, along with higher education institutions such as:

- California State University, San Bernardino (CSUSB)
- University of California, Riverside (UCR)

PROFILE

- University of Redlands
- Loma Linda University
- Crafton Hills College & San Bernardino Valley Community College

Local schools include Beattie Middle School, Highland Grove Elementary, Citrus Grove High School, and Real Journey Academies.

Nearby medical facilities include St. Bernardine's Medical Clinic, Optum, Dignity Health Urgent Care, Arrowhead Regional Medical Center, Loma Linda University Hospital, and Kaiser Permanente.

CULTURAL & RECREATIONAL ACTIVITIES

Highland offers access to numerous outdoor, cultural, and entertainment venues:

- Santa Ana River Corridor Trail System – Connects Highland to the Pacific Ocean via a vast network of trails.
- Nearby Destinations – Quick drives to Lake Arrowhead, Big Bear, Palm Springs, and amusement parks like Disneyland and Knott's Berry Farm.
- Sports & Entertainment – Close proximity to stadiums hosting the Dodgers, Angels, Lakers, Rams, Chargers, and Kings, along with Auto Club Speedway for NASCAR events.
- Glen Helen Amphitheater – Hosts major concerts and events.
- Ski Resorts – Snow Valley, Big Bear, and Mountain High are within reach for winter activities.
- Yaamava' Resort & Casino – Features a casino and hotel just north of Highland.
- Sterling Natural Resource Center-State of the art facility by EVWD providing education, training and community space.

Public amenities include:

- Highland Sam J. Racadio Library & Environmental Learning Center – Offers educational programs and environmental awareness activities.
- Jerry Lewis Community & Highland Athletic Center – Operated by the East Valley YMCA, providing a gymnasium and fitness center.
- City Parks – Aurantia Park, Highland Community Park, Mediterra Park, Memorial Park, Canyon Oaks Park, Cunningham Park, Oak Creek Park, and Seeley Park provide recreational opportunities.

HOUSING AUTHORITY HISTORY

The Highland Housing Authority was established on January 17, 2011, following the dissolution of the Highland Redevelopment Agency. The Authority assumed all housing-related responsibilities, including managing assets and revenues, such as the Jeffrey Court Senior Apartments. In 2016, the Department of Finance approved the transfer of housing bond proceeds to the Authority for affordable housing initiatives, while the debt remained with the Successor Agency.

PROFILE

SUCCESSOR AGENCY HISTORY

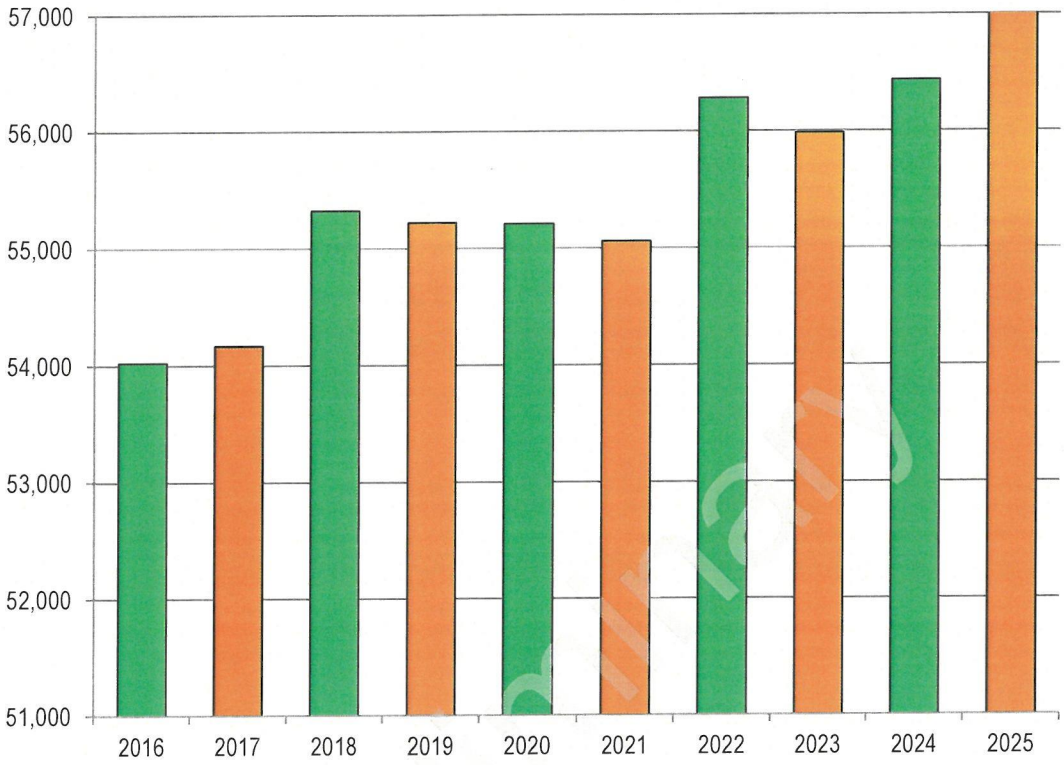
California's 2011 dissolution of redevelopment agencies significantly impacted Highland. The city became the Successor Agency, tasked with winding down redevelopment operations under state oversight.
The Successor Agency's Recognized Obligation Payment Schedule (ROPS) outlines its financial obligations through 2037-38. In 2018, the Department of Finance approved the "last and final" ROPS, ensuring the agency can continue meeting financial commitments while distributing remaining assets in accordance with state law.

Preliminary



Preliminary

POPULATION



2016	**54,024**
2017	**54,167**
2018	**55,326**
2019	**55,222**
2020	**55,211**
2021	**55,060**
2022	**56,283**
2023	**55,984**
2024	**56,436**
2025	**57,088**

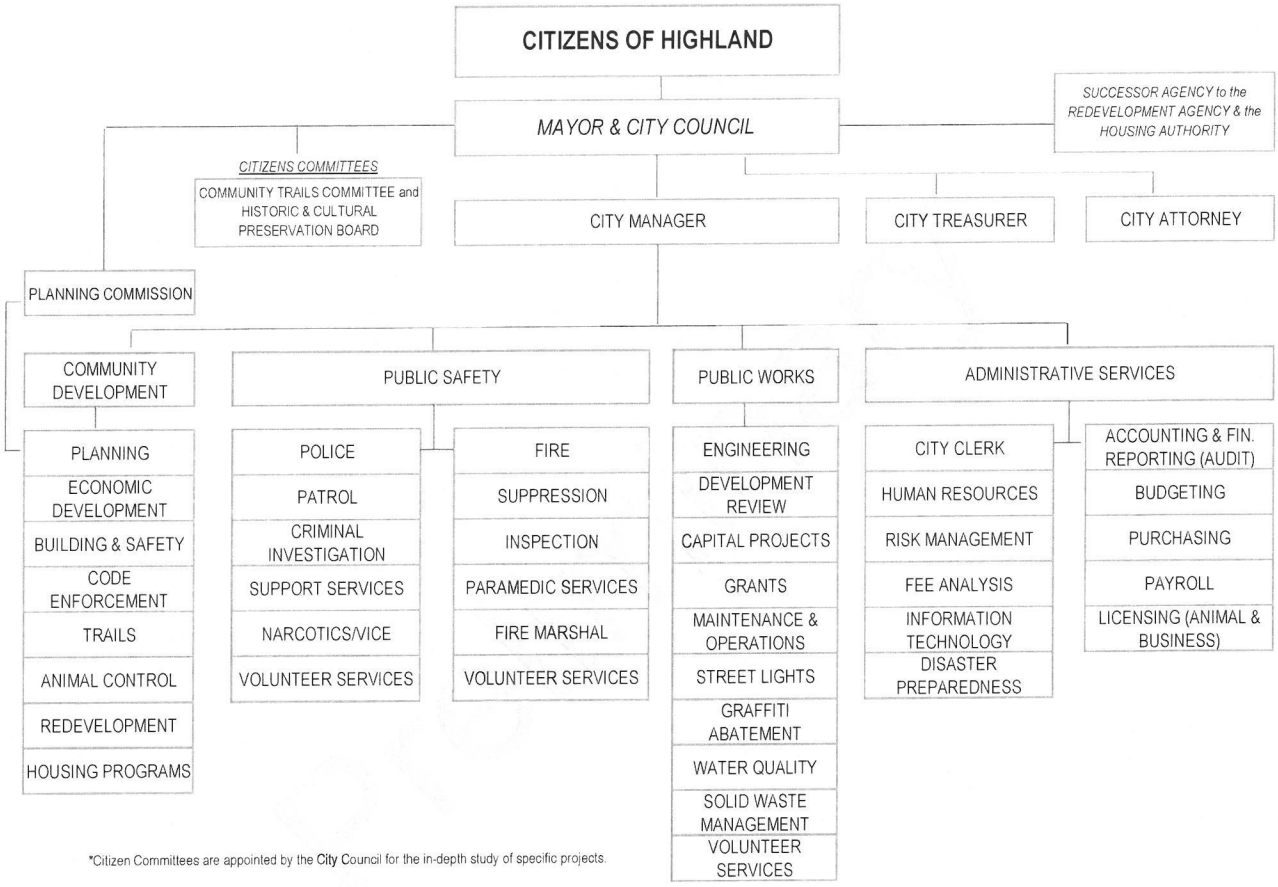
Population numbers provided by California Department of Finance


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND

2025-2026 & 2026-2027 Budget

Department and Divisions Organizational Chart



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


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

CITY/AGENCY & CONTRACT STAFF

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 Director of Administrative Services	Michelle Gomez
Assistant Public Works Director	Vacant
Public Services Manager	Melissa Morgan
Public Works Manager	Jim Richardson
Building Official	Matt Wirz
City Clerk	Alondra Muñoz

SUPPORT

Accountant	Debra Ludolph
Accounting Assistant I (Temporary)	Veronica Navarro
Accounting Assistant I (Temporary)	Annastasia Barrera
Accounting Assistant II	Lia Dominguez
Accounting Technician I	Bianey Fleming
Administrative Assistant I	Eileen Prado
Administrative Assistant III	Jacqueline Avila
Administrative Assistant III	Camille Goritz
Assistant Engineer	Jay Tuttle
Assistant Engineer	Lucia Mendez
Assistant Planner	Tiffany Martinez
Assistant Planner	Travis Trejo
Code Compliance Officer	Justin Ramirez
Code Compliance Officer	Gary Chambers
Code Compliance Officer	Salli Wilson
Community Volunteer Services Coordinator	Denise Moreno
Deputy City Clerk	Lissette Nock
Engineering Technician I	Chastity Scott
Information Technology Technician	Manuel Tapia-Vera
Maintenance Superintendent	Vacant
Maintenance Worker I	Jack Avon
Maintenance Worker I	Vacant
Maintenance Worker II	Gerald Peck
Permit Technician I	Marissa Beltran-Quiroz
Permit Technician II	Cortney Croslin
Public Services Coordinator	Ryan Ramos
Senior Code Compliance Officer	Barrie Owens
Senior Maintenance Worker	Brandon Coleman
Senior Maintenance Worker	Kevin Layne

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

CITY/AGENCY & CONTRACT STAFF

Senior Planner	Angela Tafolla
Scanning Intern*	Jonah Nava
Scanning Intern*	Ariel Martinez-Leon

*Part-time

CONTRACT STAFF

CITY ATTORNEY/AGENCY ATTORNEY (Richards, Watson & Gershon)
Maricela Marroquin

POLICE DEPARTMENT (San Bernardino County Sheriff Department)
Captain Jeremy Dean
Lieutenant Phill Dupper

FIRE DEPARTMENT (Cal Fire) Battalion Chief Liz Brown

STAFFING LEVELS

The 2025-2026 and 2026-2027 budget cycles, include two temporary Accounting Assistant I positions to support a special project related to the financial management software upgrade. Additionally, the part-time Administrative Services Manager (IT) position has been converted into a full-time Information Technology Technician role. These changes were made in 2024/2025 but carry over to the new budget. We are also dual filling an Associate/Assistant Engineer position in the Public Works Department for approximately 6 months in year one of the budget.

In the 2023-2024 and 2024-2025 budget cycle, the primary staffing change was the addition of a Senior Civil Engineer position, which was previously contracted.

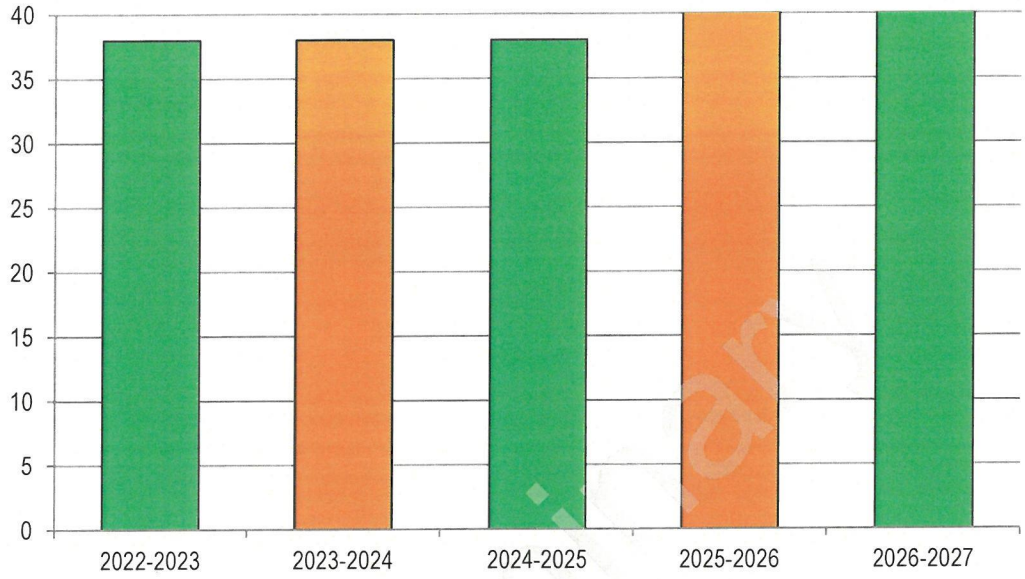
For the 2021-2022 and 2022-2023 budget cycle, the only staffing adjustment was the transition of a previously contracted Assistant Engineer position into a full-time City position.

Staffing levels were last adjusted in 2017-2018, when the City Council approved converting a part-time, contract Code Compliance Officer into a full-time City employee. City Council also authorized hiring an additional Code Compliance Officer in the Public Services Department.

Prior to 2017-2018, staffing levels had remained unchanged since 2012-2013.

Many full-time employees are allocated across multiple departments. At the beginning of each budget cycle, these allocations are reviewed and adjusted as necessary. For the 2025-2026 and 2026-2027 budget cycles, all positions were carefully evaluated to determine if any percentage allocations needed modifications.

STAFF LEVELS
FULL-TIME



	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
City:					
City Clerk	1.900	2.500	2.500	2.000	2.000
General Government	2.750	2.150	2.150	2.000	2.000
Personnel	0.250	0.250	0.250	1.100	1.100
Finance	4.150	4.000	4.000	3.800	3.800
Record Management	0.000	0.000	0.000	0.000	0.000
Engineering	1.350	2.150	2.150	3.150	2.150
Planning	5.000	5.250	5.250	5.250	5.250
Volunteer Services	0.750	0.750	0.750	0.750	0.750
General Capital Financing	0.300	0.450	0.450	0.450	0.450
Public Services	2.800	2.800	2.800	2.800	2.800
Building & Safety	2.050	2.050	2.050	3.050	3.050
Code Enforcement	2.900	4.050	4.050	3.050	3.050
Parks	1.150	1.150	1.150	1.150	1.150
Graffiti	1.000	1.000	1.000	1.000	1.000
Public Works	4.950	4.900	4.900	5.400	5.400
CDBG	1.400	0.000	0.000	0.000	0.000
Capital Improvements	1.150	1.200	1.200	1.200	1.200
Assessment Districts	1.250	1.250	1.250	1.250	1.250
General Liability	0.350	0.350	0.350	0.350	0.350
Building Services	1.800	1.000	1.000	3.500	3.500
Total City	**37.250**	**37.250**	**37.250**	**41.250**	**40.250**
Housing Authority (HA):	**0.750**	**0.750**	**0.750**	**0.750**	**0.750**
Successor Agency (SA):	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Total	**38.000**	**38.000**	**38.000**	**42.000**	**41.000**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CITY OF HIGHLAND

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
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EMPLOYEE BENEFIT SUMMARY

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

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

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

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

Life Insurance - Equivalent to employees' annual salary up to $300,000 paid by the City (Full-time employees only).

Voluntary Term Life and Accidental Death And Dismemberment Insurance- Option to increase coverage and cover spouse or children.

Short Term Disability Coverage-Short term disability coverage that will provide short term wage replacement in the event an employee is injured or sick and not able to work at no cost to the employee.

Cafeteria Plan - The City contributes $1,600 per month to a Cafeteria Plan for all full-time employees and City Council.

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

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

Flexible Spending Accounts: Healthcare & Dependent Care

Vacation

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

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

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
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EMPLOYEE BENEFIT SUMMARY

Holidays - Full-time employees receive 13 paid holidays per year. One of the days (9 hours) is a floating holiday and can be used at the employee's discretion.

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

Administrative Leave - Full-time management employees receive 120 hours of administrative leave per year.

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

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

Uniform Allowance - A uniform allowance is available to specific employee classifications. The uniform allowance is $450 per year and $675 per year for those that require steel toe boots. The City pays for these uniforms directly.

Auto Allowance - The City Manager receives $800 per month, Directors receive $600 per month and Assistant Directors receive $400 per month.

Vacation Buy-back - Full-time employees can buy-back up to 80 hours of vacation per fiscal year.

Sick Leave Incentive Program - Full-time employees can buy-back up to 80 hours of sick leave per fiscal year if their balance does not go below 192 hours. Any sick leave used during the year is deducted from the amount that can be purchased. Upon retirement from the City, employees employed for more than 10 years with the City can buy-back unused sick leave up to 40%. No matter how long employed with the City, upon retirement from the City, unused sick leave can be transferred towards service credit for CalPERS retirement.

Administrative Leave Buy-back - Management staff can buy-back up to 80 hours of administrative leave per fiscal year.

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

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

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

Colonial Life Supplemental Benefits - A variety of Colonial supplemental insurance policies are available at the employee's cost.

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

SERVICES

City of Highland Services Overview

The City of Highland provides a range of services both at City Hall and through contracted partners. These services fall into four main categories: Administrative Services, Community Development, Public Safety, and Public Works.

Administrative Services

Administrative Services includes the General Government, City Clerk, Finance, and Personnel departments.

- The City Manager oversees the City's daily operations.
- The City Clerk's Office manages records and serves as the custodian of all official documents.
- The City Treasurer's Office handles investments and financial reporting.
- The City Attorney is contracted and does not have an office at City Hall but can be reached through the City Clerk's Office.

Fiscal Services, managed by city staff, includes accounting, purchasing, payroll, and licensing. Business and dog licenses are handled through the Finance Department, while business license enforcement is managed by Code Enforcement. Collections, fee analysis, and auditing are contracted to private entities and managed through Finance. Budgeting is a collaborative effort across departments, compiled by the City Manager and Finance Department.

General Services, another branch of Administrative Services, includes Risk Management and Human Resources and Information Technology, both based at City Hall.

- Risk Management oversees the City's insurance and issues special event permits.
- Human Resources manages recruitment, hiring, and personnel administration.
- Information Technology manages all software and hardware that City staff use as well as monitoring and making changes to the City website.

Community Development

Community Development encompasses a range of services designed to support and guide the growth and well-being of the community. These services include Planning, Economic Development, Redevelopment, Housing, Building & Safety, and Code Enforcement—all of which are accessible through City Hall.

- Building & Safety functions, such as plan checks and inspections, are provided through a contracted engineering firm, ensuring professional and efficient service while maintaining compliance with safety standards.
- Certain specialized services, including landscape architecture and general plan review, may be outsourced to qualified consultants to supplement City resources and bring in specific expertise when needed.

SERVICES

- Core functions like Planning and Code Enforcement are handled in-house by City staff, allowing for consistent oversight, direct communication, and alignment with the City's long-term goals and policies.

This integrated approach helps ensure that development within the City is carried out in a safe, sustainable, and community-focused manner.

Public Safety

Public Safety services are fully contracted and operate separately from City Hall.

- Law enforcement is provided by the San Bernardino County Sheriff's Department, which also offers community programs such as Citizen Patrol, Neighborhood Watch, CAL-ID, Problem-Oriented Policing (POP), and the Quality of Life (QOL) team.
- Animal control services are contracted through San Bernardino County.
- Fire and paramedic services are provided by Cal Fire (formerly the California Department of Forestry). The City operates three fire stations strategically located throughout Highland.

Public Works

Public Works services are managed through City Hall, ensuring comprehensive support for the city's infrastructure. Engineering services are available on-site at City Hall, with inspections and plan reviews conducted through a contracted engineering firm.

Our in-house maintenance staff handles minor street repairs and general city upkeep, while larger projects such as street overlays and major infrastructure improvements are carried out by contract staff or awarded through a public bidding process.

Specialized maintenance services are outsourced to independent contractors and cover essential services, including streetlight upkeep, landscaping, trail and park maintenance, traffic signal management, and street sweeping. Public Works also oversees graffiti removal, facilities maintenance, fleet management, and a variety of public services.

The Public Services section of the Public Works Department plays a key role in managing essential services that directly impact the daily lives of residents. This section is responsible for ensuring compliance with state mandates related to waste management and water services. These services are provided through contracts with Burrtec Waste Industries for solid waste and recycling, and in coordination with the County of San Bernardino for water-related services.

Through these partnerships, the City is able to offer reliable, cost-effective services that meet regulatory requirements while promoting environmental responsibility and sustainability within the community.

SERVICES

Additionally, Volunteer Services plays a key role in fostering community engagement by coordinating volunteer efforts for initiatives such as community cleanups, blood drives, and Public Safety Appreciation Week.

Additional Services Available to the Citizens of Highland

In addition to the services directly managed by the City, several essential services are provided to the residents of Highland by external entities. These include utilities such as gas, electricity, water, and sewer, as well as recycling and refuse disposal. The private sector and special districts also provide cable TV, satellite TV, internet, phone, and cell phone services.

Other community services, such as library access, vector control, and public transportation, are managed by the County of San Bernardino or specialized service districts.


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BUDGET PROCESS & TECHNIQUES

GOALS

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

BUDGET PREPARATION

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

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

BUDGET REVIEWS

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

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

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

BUDGET PROCESS & TECHNIQUES

REVENUE FORECASTING

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

BUDGET COMPILATION and PRELIMINARY BUDGET DOCUMENT

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

FINAL BUDGET DOCUMENT PRESENTATION

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

CHANGES DURING THE BUDGET YEARS

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

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

BUDGET STATEMENT & POLICIES

What is an Operational Budget?

An operational budget is a strategic plan that outlines the programs, objectives, and goals to be accomplished within a defined timeframe. It includes an estimate of the resources required and the resources available, often compared to past financial periods to forecast future needs.

In the City of Highland, the budget serves as a tool to balance revenues and expenditures through conservative revenue estimates and adjusted departmental budget requests. Revenue projections are based on historical data and anticipated future developments that may generate additional funds. Given the potential for revenue fluctuations, the City takes a cautious approach by estimating revenues on the lower end and expenditures on the higher end. Historically, actual revenues exceed budgeted amounts, while expenditures remain below projections. Additionally, the City aims to fund both operating and capital expenditures from current revenue sources whenever possible.

Accountability & Control

An operational budget provides financial oversight by detailing expenditures at a line-item level, ensuring transparency and accountability. As a policy document, it reflects City Council's programs and priorities, along with departmental goals, accomplishments, and performance measures.
Budget allocations are categorized into:

- Salaries & Benefits
- Operations & Materials
- Contractual Services
- Debt Service
- Capital Outlay
- Capital Projects

Budgeting Principles & Processes

The City's budget is designed to align with Generally Accepted Accounting Principles (GAAP) and follows a modified accrual basis of accounting. This means:

- Revenues are recognized when they are both available and measurable.
- Expenditures are recorded when a liability is incurred.

The following funds require appropriations:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Debt Service Funds
- Internal Service Funds
- Housing Authority Funds
- Successor Agency Funds

BUDGET STATEMENT & POLICIES

Budget Adjustments

Changes to the adopted budget occur in two ways:

1. City Council Approval – Required for increases to a department's total budget, typically involving new expenditures.
2. Administrative Adjustment – Transfers between line items within a department that do not alter the overall departmental budget. These adjustments can be approved by the City Manager/Executive Director.

Fiscal Responsibility & Long-Term Planning

The City of Highland operates under its 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 committed to providing quality public facilities and services that its citizens are willing to fund and will do so as efficiently as possible."

Key fiscal policies include:

- Balanced Budget Requirement – The General Fund budget must be balanced.
- One-Time Revenue Use – One-time funds (e.g., grants) are primarily allocated for capital projects, not ongoing expenses.
- Reserve Utilization – The City Council allows reserves to be used only for their intended purpose, particularly in Capital Projects Funds and Special Revenue Funds, where reserves accumulate over time for large projects.
- Capital Improvement Program (CIP) – A 5-year plan updated with each budget cycle to ensure sufficient funding for upcoming projects. The CIP is developed in coordination with the City Council Work Program, which sets goals for the next two years.

Debt Management Policy

The City Council follows a strict pay-as-you-go philosophy, avoiding debt issuance in the General Fund. The only bonded debt within the City's budget is held by the Successor Agency to the Redevelopment Agency.

For more details on budget policies and procedures, refer to the "Budget Process & Techniques" section and the City Manager's Transmittal Letter.

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

BUDGET CALENDAR

January 7, 2025
Finance distributes budget orientation packets to department heads & Budget orientation meetings with department heads at Management staff meeting.

January 7 – February 20, 2025
Department heads prepare departmental budgets.

February 21, 2025
Departmental budgets due; Finance imports budget data into the system.

February 24, 2025
Finance distributes Narratives and provides fund balances to Director of Public Works for the CIP.

March 3-5, 2025
Budget meetings with the City Manager, Director of Administrative Services, Assistant Director of Administrative Services, and departments:

- **March 3**: Community Development
- **March 4**: Administration, Police, Fire/Paramedic
- **March 5**: Public Works

March 5-10, 2025
Finance updates amended budget amounts into the system.

March 12, 2025
Revenue estimate discussions with City Manager and Director of Administrative Services and Assistant Director of Administrative Services.

March 21, 2025
Narratives due back to the Director of Administrative Services and Assistant Director of Administrative Services.

April 8, 2025
Revenue and expenditure estimates presented to Finance/Personnel Subcommittee.

April 21, 2025
Capital Improvement Program (CIP) presented to Finance/Personnel Subcommittee.

April 22, 2025
City Manager, Director of Administrative Services and Asst. Director of Administrative Services review the preliminary revenue, expenditure, and estimated fund balance projections.

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

BUDGET CALENDAR

May 1-2, 2025
Director of Administrative Services and Assistant Director of Administrative Services make final changes to the draft of the Preliminary Budget.

May 6, 2025
The Preliminary Budget is presented to the City Council/Successor Agency Board/Housing Authority Board for use at the study session.

May 21, 2025
City Council/Successor Agency Board/Housing Authority Board budget study session.

May 22, 2025
Finance incorporates changes from the study session.

June 2-3, 2025
City Manager, Director of Administrative Services and Asst. Director of Administrative Services review the final draft of the Adopted Budget.

June 10, 2025
The Adopted Budget is presented to the City Council/Successor Agency Board/Housing Authority Board for adoption at a public hearing.

July 1, 2025
Implementation of the 2025-2026 Adopted Budget.

January 6, 2026
Midyear adjustments (if needed) presented to City Council.

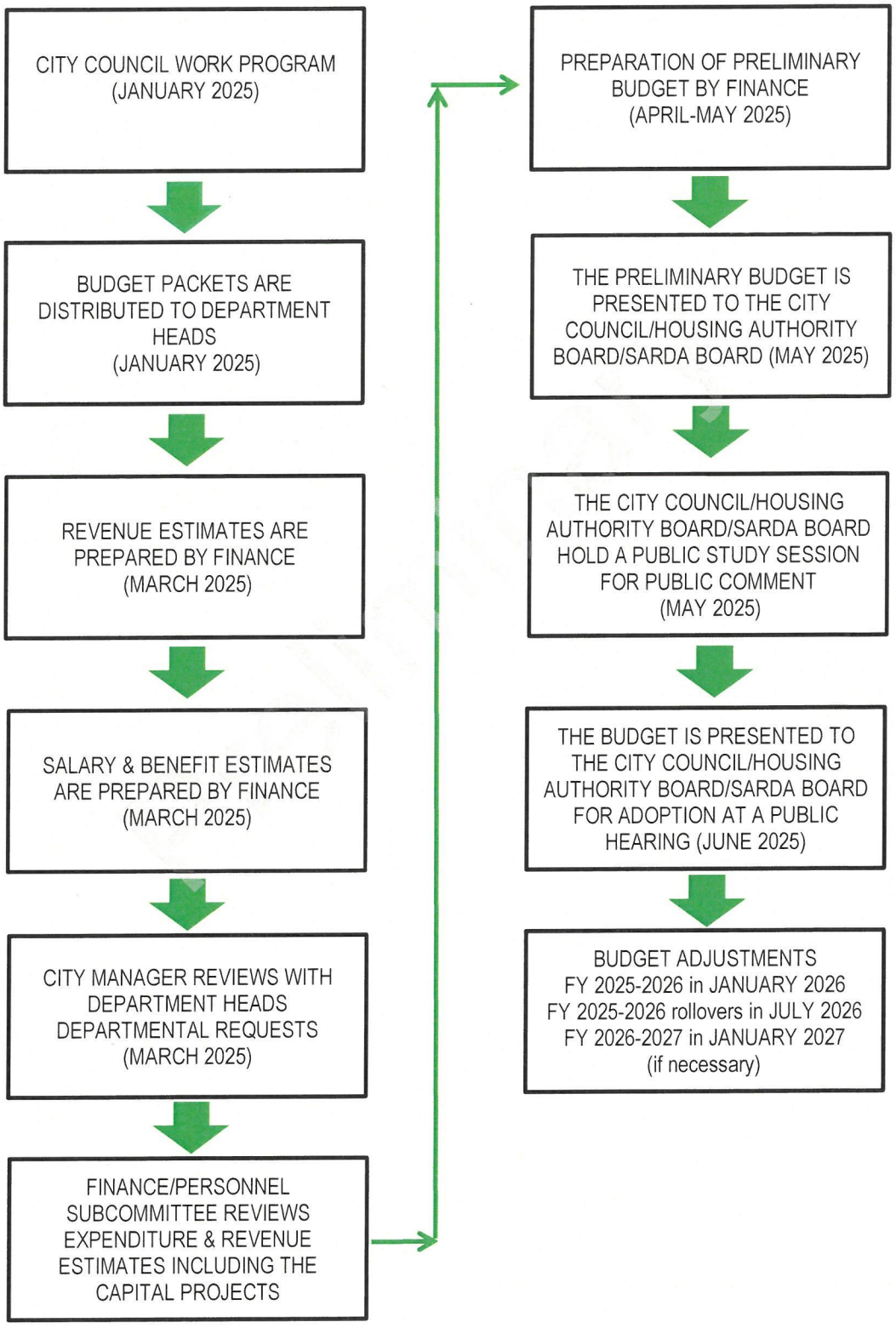
July 1, 2026
Implementation of the 2026-2027 Adopted Budget.

August 11, 2026
Carryover budget adjustments (if needed) presented to City Council.

January 12, 2027
Midyear adjustments (if needed) presented to City Council.

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY

2025-2027 BUDGET FLOW CHART

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FUNDS

The City of Highland, Housing Authority, and Successor Agency to the Redevelopment Agency (SARDA) utilize a fund accounting system to segregate resources and expenditures. Each fund represents a self-balancing set of accounts, tracking cash, financial resources, liabilities, and residual equities. The City employs various fund types, including General, Special Revenue, Capital Projects, Internal Service, and Trust and Agency Funds.

CITY:

GENERAL FUND

The General Fund accounts for all financial resources and expenditures not required to be accounted for in another fund. This fund is used for activities that do not require special restrictions. The City's policy prohibits subsidizing public works departments, grants, or programs unless designated by the City Council. The General Fund comprises multiple departments, including :

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

SPECIAL REVENUE FUNDS

The City maintains multiple Special Revenue Funds, which account for specific revenue sources restricted to expenditures for specified purposes. The City's Special Revenue Funds include:

- Traffic Safety
- Gas Tax
- Article 3
- Community Development Block Grant
- Developer Fees
- Landscape Maintenance District
- Street Light District
- Community Trails District
- Parks Maintenance District
- Measure I
- AQMD AB 2766 Subvention
- CFD Maintenance
- COPS
- Street/Storm Drain Maintenance District
- Justice Assistance Grant
- Miscellaneous Grants
- Paramedic Department
- Fire Department
- Major Grants Fund

FUNDS

CAPITAL PROJECTS FUNDS

The City maintains Capital Projects Funds, which account for financial resources used for acquiring or constructing major capital facilities. These funds include:

- Development Impact Fees
- Facilities Construction
- Community Facilities Districts (Mello-Roos)
- General Capital Financing

INTERNAL SERVICE FUNDS

The City maintains Internal Service Funds, which account for goods or services provided by one department to other departments on a cost-reimbursement basis. The two Internal Service Funds are:

- Insurance Fund: accounts for self-insured workers' compensation, fire insurance, earthquake insurance, vehicle & property insurance, and general liability.
- Building Services Fund: accounts for utilities, landscaping, janitorial services, computer network, building maintenance, and equipment maintenance at City Hall.

TRUST AND AGENCY FUNDS

The City maintains Trust and Agency Funds, which account for assets held by the City in a trustee capacity or as an agent. The City maintains Agency Funds for deposits, performance bonds, special donations, and bond reserves for the Community Facilities District 2001-1.

HOUSING AUTHORITY AND SUCCESSOR AGENCY FUNDS

The Housing Authority has one fund, which assumes the responsibilities and duties of the former RDA Low & Moderate Income Housing Fund. This fund is used to carry out the housing-related activities of the former RDA.
The Successor Agency has two funds:

- Revenue Property Tax Transfer Fund (RPTTF) Fund
- Debt Service & Administration Fund

These funds aim to wind down the services of the former RDA, primarily servicing debt. The bond proceeds were transferred to the City and Housing Authority, and the SARDA Bond Proceeds Fund and SARDA Low & Moderate Income Housing Fund were closed.

FUNDS

INTERNAL SERVICE FUNDS

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

TRUST AND AGENCY FUNDS

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

HOUSING AUTHORITY:

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

SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY (SARDA):

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



Preliminary

REVENUES

CITY:

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

TAXES

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

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

7085 Medic Tax

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

7100 Sales & Use Tax

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

REVENUES

TAXES (continued)

7110 Extraction Tax

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

7205 Transportation Tax-Article 3

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

7300 Transient Occupancy Tax (TOT)

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

7400 Franchise Fees-Gas
7401 Franchise Fees-Electric
7402 Franchise Fees-Cable
7403 Franchise Fees-Refuse
7404 Franchise Fees-Kiosk Signs
7413 Franchise Fees-Refuse Household Hazardous Waste

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

7460 Property Transfer Tax

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

REVENUES

LICENSES & PERMITS

7510 Animal License Fees

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

7600 Building Permits-Inspections
7610 Building Permits-Plan Check Fee
7620 Strong Motion Instrumentation Program (SMIP)
7630 Building Standards Administration Revolving (BSAR) Fund

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

7700 Yard Sale Permits
7800 Miscellaneous Permits

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

FINES & FORFEITURES

8100 California Vehicle Code Fines (CVC)
8150 Parking Citations
8200 General Fines
8201 Code Enforcement Fines
8202 Administrative Citation Program

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

MISCELLANEOUS REVENUE

8600 Interest

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

REVENUES

MISCELLANEOUS REVENUE (continued)

8700 Building Rental
8710 Land Rental

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

8900 Miscellaneous
8910 Volunteer Donations

The miscellaneous revenue category is for infrequent occurring monies received.

INTERGOVERNMENTAL REVENUE

9100 Gas Tax - 2106
9110 Gas Tax - 2107
9120 Gas Tax - 2107.5
9131 Measure I
9135 SBCTA
9140 Gas Tax - 2105
9145 Gas Tax - 2103

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

9210 State-Other
9215 State-SLTPP
9225 Federal Grants
9300 Community Development Block Grant (CDBG)
9317 AQMD/AB 2766
9318 City of San Bernardino
9319 East Valley Water District
9320 Road Maintenance & Rehab Account
9321 San Bernardino County Flood Control District
9322 San Bernardino County
9324 City of Redlands

REVENUES

INTERGOVERNMENTAL REVENUE (continued)

9331 San Manuel TOT In-Lieu
9350 Citizens Option for Public Safety (COPS)/ AB 3229
9360 Justice Assistance Grant (JAG)

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

CURRENT SERVICE CHARGES

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

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

99xx Operating Transfers In

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

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

REVENUES

HOUSING AUTHORITY:

MISCELLANEOUS REVENUE

8600 Interest

CURRENT SERVICE CHARGES

9650 Percentage Rents
A large percentage of the Authority's interest revenue is derived from the use of idle cash deposited in the State of California Treasurer's Local Agency Investment Fund (LAIF). Percentage Rents is income derived from a Ground Lease with Housing Ventures where the Jeffrey Court Senior Apartments are.

SUCCESSOR AGENCY:

TAXES

7010 Property Tax-Secured
8600 Interest

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

CURRENT SERVICE CHARGES

99xx Operating Transfers In

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

MAJOR REVENUE SOURCES & TRENDS

GENERAL FUND

The largest revenue source for the general fund continues to be the Property Tax-Vehicle License Fee (VLF). The Property Tax-VLF is approximately 28% (based on FY 2025-2026) of the general fund revenues. In determining how much to budget for in the next two years, the previous year's actual amounts were taken into consideration. Property Tax-VLF increased by 10% from FY 2022-2023 to FY 2023-2024. A conservative 6% was applied to FY 2025-2026 & FY 2026-2027.

REVENUES

GENERAL FUND (continued)

Property Tax (ad valorem) revenue is the second largest source of general fund revenue at 22%. Property Tax increased by 6% from FY 2022-2023 to FY 2023-2024. A conservative 6% was applied to FY 2025-2026 & FY 2026-2027.

Sales Tax is the third largest revenue source in the general fund at 20%. A realistic, but still conservative 11% and 20% were applied to FY 2025-2026 & FY 2026-2027. The reason for the estimated sales tax increase is due in part to increase retail activity along the Greenspot Corridor including a new Costco Wholesale store that opened in March of 2025.

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

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

All other revenues in the general fund have been scrutinized individually (line item by line item) to examine if an increase or decrease should be applied. If an increase was applied, it is usually a conservative increase. When forecasting revenues for fees for service, we take into consideration reimbursement for contract services and apply a certain percentage for the reimbursement of staff time. For building permit fee revenue, 100% of contract services and 100% of the Permit Technician are budgeted in the inspection & plan check line items. For planning revenue, 100% of contract services and a portion of planning staff are budgeted. The same applies for engineering revenue. Contract services of 100% are budgeted in engineering revenue and a portion of engineering staff are budgeted in the revenue as well. Over the last few budgets, this process has provided accurate revenue projections.

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

OTHER FUNDS

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

Gas Tax revenues are difficult to forecast. Fortunately, cities have Michael Coleman to help with this. Michael Coleman is a leading expert on California local government revenues, spending, and financing. He is the creator of CaliforniaCityFinance.com, the California Local Government Finance Almanac, an online resource of data, analyses and articles on California municipal finance and budgeting. He is the principal fiscal policy advisor to the California Society of Municipal Finance Officers (CSMFO) and, for over twenty-five years, to

REVENUES

OTHER FUNDS (continued)

the League of California Cities. We used Michael Coleman's numbers for Gas Tax revenues for FY 2025-2026. In keeping with our conservative approach, FY 2026-2027 is budgeted with a 5% increase.

Development Impact Fees (DIF), or any related development fee is hard to predict. Typically, if engineering revenues are increasing, planning, and building fees will soon follow. DIF revenue is tied to the capital improvement plan (CIP), we do not want to overestimate this revenue because if the revenue is less, then an alternate expenditure source would have to be found to make up for the shortfall in the CIP. Because of this, DIF revenue is conservatively budgeted.

Measure I revenues are tied to the County wide .25% sales tax rate. A 5% increase in Measure I revenue was applied to FY 2025-2026 & FY 2026-2027.

Property Tax (ad valorem) in the Fire Department fund increased by 7% from FY 2021-2022 to FY 2022-2023. It also increased by 6% from FY 2022-2023 to FY 2023-2024. A conservative 5% was applied to FY 2025-2026 & FY 2026-2027.

EXPENDITURES

EXPENDITURES OVERVIEW

Expenditures represent reductions in fund financial resources, excluding inter-fund transfers.

SALARIES & BENEFITS

This category includes expenditures for employee compensation such as salaries, wages, overtime, compensatory time, sick leave, holiday pay, vacation, administrative leave, cafeteria plan contributions, Medicare, deferred compensation, Social Security, CalPERS retirement contributions, life insurance, and vehicle allowances.

OPERATIONS & MATERIALS

These expenditures cover day-to-day operational costs including utilities, office supplies, postage, fuel, vehicle and equipment maintenance, materials, advertising, publications, dues and subscriptions, travel and conferences, staff training, insurance premiums and claims, election-related costs, employment physicals and testing, and other miscellaneous items. Inter-fund transfers are also included in this category.

CONTRACTUAL SERVICES

This section includes the cost of services provided by external vendors or agencies under contract. Common examples include legal services, auditing, fee studies, financial consulting, engineering (plan review and inspections), building inspections, planning services, collections, law enforcement, fire and paramedic services, and animal care.

DEBT SERVICE

Debt service expenditures relate to the repayment of principal and interest on loans, notes, and bonds associated with the Successor Agency to the Redevelopment Agency.

CAPITAL OUTLAY

Capital outlay refers to significant purchases of $30,000 or more made by the City for items such as land, land improvements, buildings, vehicles, equipment, software, furniture, and fixtures.

CAPITAL PROJECTS

Capital project expenditures fund major infrastructure improvements such as bridge construction, street repairs, sidewalk installations, and other civic construction efforts. These projects are drawn from the City's 5-Year Capital Improvement Program (CIP) for FY 2025–2026 through FY 2026–2027. Although adopted as a separate document by the City Council, the CIP is included in the budget for reference. Capital project funding often fluctuates year to year and is generally supported through development fees and grants. The City collaborates on some projects with regional partners such as the City of San Bernardino, San Bernardino County, the City of Redlands, East Valley Water District (EVWD), Inland Valley Development Agency (IVDA), and the San Manuel Band of Mission Indians (SMBMI).

EXPENDITURES

MAJOR EXPENDITURE FUNCTIONS & TRENDS

GENERAL FUND

The City of Highland contracts with the San Bernardino County Sheriff's Department for Police Services, which remains the largest expenditure within the General Fund—accounting for 59% of total General Fund spending. This budget reflects a 4.5% increase for FY 2025–2026 and a 5% increase for FY 2026–2027.

These adjustments include one additional Office Specialist position and 3 Deputy positions in 2025-2026 and 2 additional Deputy positions in 2026-2027. To accommodate this growth, the City is increasing not just its major revenue sources but also other revenue lines such as franchise fees, property transfer taxes, and business license fees. Future increases of 4.0–5.0% are anticipated, even without expanding services.

Animal Care Services, also contracted through the County, is another notable General Fund expenditure. Though smaller than the police contract, its costs are not offset by dog licensing revenues. A 3% annual increase has been budgeted for FY 2025–2026 and FY 2026–2027, while dog license revenue is expected to generate $55,000 each year.

Salaries and benefits are another major cost driver. A 5% cost-of-living adjustment (COLA) is budgeted for each of the next two years, however in the second year of the budget any COLA adjustment will need to be approved by City Council. Additionally, the Cafeteria Plan allowance will increase by $50 annually, from $1,550/month in FY 2023–2024 to $1,600 in FY 2025–2026, and then to $1,650 in FY 2026–2027. These costs are allocated across several City funds, with the General Fund bearing the greatest share. Allocation percentages are reviewed and updated with each budget cycle to ensure accuracy.

The City also relies heavily on contract services for Building & Safety, Planning, and Engineering. Most services in these areas—including plan reviews and inspections—are outsourced and funded through user fees, making them revenue-neutral.

OTHER FUNDS

Several other City funds carry significant expenditures, including the Gas Tax, Development Impact Fees, Measure I, Capital Improvements, Fire Department, Grants Fund, and Major Grants Fund.

The Gas Tax Fund remains operationally balanced, with capital expenses drawn from reserves. Maintaining this balance is crucial to avoid burdening the General Fund.

Most other capital project funds are revenue-dependent, primarily funded by grants or development fees. These grant-funded programs often require the City to front costs and request reimbursement, which can impact cash flow and necessitate close monitoring and timely reimbursement requests.

The Capital Improvements Fund houses bond proceeds from the former Redevelopment Agency (RDA). Although the City controls these funds, the associated debt resides with the Successor Agency. All related expenditures are reflected in the 5-Year CIP. Revenue forecasts are conservatively estimated to ensure fiscal stability even if revenue sources fall short.

EXPENDITURES

OTHER FUNDS (continued)

A recent budgetary trend in the Fire Department is the need for annual General Fund transfers to support the Paramedic Fund. For FY 2025–2026, the Medic Tax will cover just 15% of total paramedic service costs, requiring transfers of $1,847,965 in FY 2025–2026 and $2,505,065 in FY 2026–2027. These transfers reflect increases in the Cal Fire contracts for fire and paramedic services. These increases stem from a new 5-year Cal Fire contract incorporating a revised 66-hour workweek (down from 72), which requires additional staffing per station and adding 7 new positions. Cal Fire is currently working with the City to facilitate this transition.

HOUSING AUTHORITY

The Housing Authority remains operationally balanced with the exception of contract services funded through housing bond proceeds. Once these funds—originally transferred from the former RDA—are fully spent, those services will no longer be necessary, resulting in a structurally balanced fund. As with the Capital Improvements Fund, the related debt remains with the Successor Agency.


NOVEMBER 24, 1987
CITY OF HIGHLAND

City of Highland
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

General Fund 2025-2026 Estimated Fund Balance	001.1000 City Council	001.1200 City Clerk	001.1450 General Gov't.	001.1600 Personnel	001.1700 Finance	001.2000 Police Department	001.2200 Animal Care	001.3200 Engineering
Salaries	48,000	238,890	306,405	116,290	402,095	-	-	342,655
Benefits	107,520	95,675	226,475	52,925	191,900	-	-	139,290
Operations & Materials	66,235	59,345	18,230	23,450	33,285	410,450	1,250	24,415
Operating Transfers Out	-	-	1,906,495	-	-	-	-	-
Contractual Services	-	21,700	201,200	-	55,950	14,840,115	520,405	528,000
Principal & Interest	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Total Expenditures	221,755	415,610	2,658,805	192,665	683,230	15,250,565	521,655	1,034,360

General Fund (continued) 2025-2026 Estimated Fund Balance	001.4100 Planning	001.4200 Public Services	001.4500 Building & Safety	001.4600 Code Enforcement	001.6000 Parks	001.6010 Graffiti	001.6020 Comm. Vol. Services	001.6100 Trails	Total General Fund
Salaries	616,150	287,760	304,700	258,500	81,070	88,000	54,600	-	3,145,115
Benefits	306,310	155,395	141,640	149,100	50,135	56,585	39,755	-	1,712,705
Operations & Materials	31,525	33,540	37,815	26,010	298,840	28,780	45,910	7,000	1,146,080
Operating Transfers Out	-	-	-	-	58,995	-	-	-	1,965,490
Contractual Services	60,000	260,800	452,200	42,000	786,080	25,000	-	5,000	17,798,450
Principal & Interest	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	1,013,985	737,495	936,355	475,610	1,275,120	198,365	140,265	12,000	25,767,840
Operating Revenues									25,776,580
Operating Transfers In									-
Total Revenues									25,776,580

Fund Balance 07/01/2025	
Unreserved, Undesignated	371,646
Unreserved, Designated Compensated Absences	721,300
Unreserved, Designated Vehicle/Equipment Replacement	825,000
Unreserved, Designated Technological Enhancements	700,000
Unreserved, Designated Service Enhancements	833,233
Unreserved, Designated Continuing Appropriations	1,130,783
Unreserved, Designated Economic Uncertainty	1,600,000
Unreserved, Designated Capital Projects	986,487
Unreserved, Designated Facilities	1,600,000
Unreserved, Designated NPL/OPEB/LMD	4,911,791
Reserved for Advances/Loans/Inventory	595,632
Total Fund Balance 07/01/2025	14,275,871

Fund Balance 06/30/2026	
Unreserved, Undesignated	380,386
Unreserved, Designated Compensated Absences	721,300
Unreserved, Designated Vehicle/Equipment Replacement	825,000
Unreserved, Designated Technological Enhancements	700,000
Unreserved, Designated Service Enhancements	833,233
Unreserved, Designated Continuing Appropriations	1,130,783
Unreserved, Designated Economic Uncertainty	1,600,000
Unreserved, Designated Capital Projects	986,487
Unreserved, Designated Facilities	1,600,000
Unreserved, Designated NPL/OPEB/LMD	4,911,791
Reserved for Advances/Loans/Inventory	595,632
Total Fund Balance 06/30/2026	14,284,611

City of Highland
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

General Fund 2026-2027 Estimated Fund Balance	001.1000 City Council	001.1200 City Clerk	001.1450 General Gov't.	001.1600 Personnel	001.1700 Finance	001.2000 Police Department	001.2200 Animal Care	001.3200 Engineering
Salaries	48,000	250,830	321,635	122,110	422,160	-	-	297,040
Benefits	110,750	100,860	236,150	55,690	201,845	-	-	112,965
Operations & Materials	72,210	114,915	105,950	34,415	66,825	420,090	1,250	50,045
Operating Transfers Out	-	-	2,505,065	-	-	-	-	-
Contractual Services	-	13,500	201,200	-	81,450	15,547,480	536,020	585,600
Principal & Interest	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Total Expenditures	230,960	480,105	3,370,000	212,215	772,280	15,967,570	537,270	1,045,650

General Fund (continued) 2026-2027 Estimated Fund Balance	001.4100 Planning	001.4200 Public Services	001.4500 Building & Safety	001.4600 Code Enforcement	001.6000 Parks	001.6010 Graffiti	001.6020 Comm. Vol. Services	001.6100 Trails	Total General Fund
Salaries	647,040	302,040	319,805	271,305	85,115	92,400	57,300	-	3,236,780
Benefits	321,850	163,455	149,265	156,990	53,855	59,500	41,810	-	1,764,985
Operations & Materials	80,235	55,790	50,520	54,915	301,040	25,730	50,525	7,000	1,491,455
Operating Transfers Out	-	-	-	-	54,545	-	-	-	2,559,610
Contractual Services	45,000	295,400	447,300	39,000	801,845	25,000	-	5,000	18,623,795
Principal & Interest	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	1,094,125	816,685	966,890	522,210	1,296,400	202,630	149,635	12,000	27,676,625
Operating Revenues									27,683,585
Operating Transfers In									-
Total Revenues									27,683,585

Fund Balance 07/01/2026	
Unreserved, Undesignated	380,386
Unreserved, Designated Compensated Absences	721,300
Unreserved, Designated Vehicle/Equipment Replacement	825,000
Unreserved, Designated Technological Enhancements	700,000
Unreserved, Designated Service Enhancements	833,233
Unreserved, Designated Continuing Appropriations	1,130,783
Unreserved, Designated Economic Uncertainty	1,600,000
Unreserved, Designated Capital Projects	986,487
Unreserved, Designated Facilities	1,600,000
Unreserved, Designated NPL/OPEB/LMD	4,911,791
Reserved for Advances/Loans/Inventory	595,632
Total Fund Balance 07/01/2026	14,284,611

Fund Balance 06/30/2027	
Unreserved, Undesignated	387,346
Unreserved, Designated Compensated Absences	721,300
Unreserved, Designated Vehicle/Equipment Replacement	825,000
Unreserved, Designated Technological Enhancements	700,000
Unreserved, Designated Service Enhancements	833,233
Unreserved, Designated Continuing Appropriations	1,130,783
Unreserved, Designated Economic Uncertainty	1,600,000
Unreserved, Designated Capital Projects	986,487
Unreserved, Designated Facilities	1,600,000
Unreserved, Designated NPL/OPEB/LMD	4,911,791
Reserved for Advances/Loans/Inventory	595,632
Total Fund Balance 06/30/2027	14,291,571

City of Highland
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Special Revenue Funds 2025-2026 Estimated Fund Balance	002.8200 Traffic Safety	004.8310 Gas Tax	005.8320 Article 3	006.8400 CDBG	008.8340 Developer Fees	012.8500 Landscape Maint. District	013.8510 Street Light District	015.8530 Comm. Trails District	016.8540 Parks Maint. District	017.8350 Measure I
Salaries	-	589,295	-	-	34,800	39,835	-	-	39,835	-
Benefits	-	269,790	-	-	2,865	26,285	-	-	26,285	-
Operations & Materials	-	971,135	-	185,000	250	263,500	428,400	11,000	75,050	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
Contractual Services	74,805	885,655	-	-	-	310,885	137,000	21,000	32,455	-
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	313,000	-	-	-	-	-	2,500	-	6,289,000
Capital Projects	-	3,226,000	215,000	230,000	17,000	-	-	-	-	-
Total Expenditures	74,805	6,254,875	215,000	415,000	54,915	640,505	565,400	34,500	173,625	6,289,000
Operating Revenues	16,275	4,786,895	215,000	415,000	100,000	440,880	444,750	13,515	114,630	1,666,250
Operating Transfers In	58,530	145,025	-	-	-	-	-	-	58,995	-
Total Revenues	74,805	4,931,920	215,000	415,000	100,000	440,880	444,750	13,515	173,625	1,666,250
Fund Balance 07/01/2025										
Reserved	-	3,546,416	-	-	6,711,212	(229,225)	(21,200)	52,792	272,741	5,174,482
Fund Balance 06/30/2026										
Reserved	-	2,223,461	-	-	6,756,297	(428,850)	(141,850)	31,807	272,741	551,732

Special Revenue Funds (continued) 2025-2026 Estimated Fund Balance	019.8430 CFD Maintenance	020.8440 AQMD	021.8450 COPS	024.8470 Street/Storm Drain Maint.	026.8480 Justice Asst. Grant	027.8490 Grants Fund	028.2050 Paramedic Department	029.2100 Fire Department	030.8495 Major Grants Fund	Total Special Revenue Funds
Salaries	-	-	-	4,160	-	-	-	-	-	707,925
Benefits	-	-	-	2,210	-	-	-	-	-	327,435
Operations & Materials	6,330	5,000	-	2,000	-	-	265,975	285,025	-	2,498,665
Operating Transfers Out	-	-	-	-	-	-	-	2,191,540	-	2,191,540
Contractual Services	70,855	78,000	185,000	57,000	25,000	-	2,295,565	4,824,115	-	8,997,335
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	34,990	-	6,639,490
Capital Projects	34,395	72,000	-	-	-	8,514,000	-	-	9,109,000	21,417,395
Total Expenditures	111,580	155,000	185,000	65,370	25,000	8,514,000	2,561,540	7,335,670	9,109,000	42,779,785
Operating Revenues	112,920	83,000	185,000	70,870	25,000	1,284,000	370,000	5,422,715	9,109,000	24,875,700
Operating Transfers In	-	-	-	-	-	-	2,191,540	1,847,965	-	4,302,055
Total Revenues	112,920	83,000	185,000	70,870	25,000	1,284,000	2,561,540	7,270,680	9,109,000	29,177,755
Fund Balance 07/01/2025										
Reserved	2,102	373,951	-	791,932	-	11,573,792	-	154,876	-	28,403,870
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,900,000	-	1,900,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	2,000,000	-	2,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,400,000	-	3,400,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	6,075,000	-	6,075,000
Total Fund Balance 07/01/2025	2,102	373,951	-	791,932	-	11,573,792	-	13,529,876	-	41,778,870
Fund Balance 06/30/2026										
Reserved	3,442	301,951	-	797,432	-	4,343,792	-	89,886	-	14,801,840
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,900,000	-	1,900,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	2,000,000	-	2,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,400,000	-	3,400,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	6,075,000	-	6,075,000
Total Fund Balance 06/30/2026	3,442	301,951	-	797,432	-	4,343,792	-	13,464,886	-	28,176,840

City of Highland
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Special Revenue Funds 2026-2027 Estimated Fund Balance	002.8200 Traffic Safety	004.8310 Gas Tax	005.8320 Article 3	006.8400 CDBG	008.8340 Developer Fees	012.8500 Landscape Maint. District	013.8510 Street Light District	015.8530 Comm. Trails District	016.8540 Parks Maint. District	017.8350 Measure I
Salaries	-	618,640	-	-	36,400	41,825	-	-	41,825	-
Benefits	-	316,900	-	-	2,990	27,700	-	-	27,700	-
Operations & Materials	-	939,650	-	185,000	-	264,500	428,500	11,000	75,550	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
Contractual Services	85,000	819,705	-	-	-	330,825	142,700	16,100	34,625	-
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	1,098,000	-	230,000	-	-	-	-	-	2,043,000
Total Expenditures	85,000	3,792,895	-	415,000	39,390	664,850	571,200	27,100	179,700	2,043,000
Operating Revenues	16,275	2,743,765	-	415,000	100,000	462,695	470,490	14,325	125,155	1,751,315
Operating Transfers In	68,725	145,025	-	-	-	-	-	-	54,545	-
Total Revenues	85,000	2,888,790	-	415,000	100,000	462,695	470,490	14,325	179,700	1,751,315
Fund Balance 07/01/2026										
Reserved	-	2,223,461	-	-	6,756,297	(428,850)	(141,850)	31,807	272,741	551,732
Fund Balance 06/30/2027										
Reserved	-	1,319,356	-	-	6,816,907	(631,005)	(242,560)	19,032	272,741	260,047

Special Revenue Funds (continued) 2026-2027 Estimated Fund Balance	019.8430 CFD Maintenance	020.8440 AQMD	021.8450 COPS	024.8470 Street/Storm Drain Maint.	026.8480 Justice Asst. Grant	027.8490 Grants Fund	028.2050 Paramedic Department	029.2100 Fire Department	030.8495 Major Grants Fund	Total Special Revenue Funds
Salaries	-	-	-	4,365	-	-	-	-	-	743,055
Benefits	-	-	-	2,535	-	-	-	-	-	377,825
Operations & Materials	6,440	5,000	-	2,000	-	-	253,905	240,705	-	2,412,250
Operating Transfers Out	-	-	-	-	-	-	-	2,542,735	-	2,542,735
Contractual Services	75,145	78,000	190,000	61,400	25,000	-	2,663,830	5,389,515	-	9,911,845
Principal & Interest	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Capital Projects	36,460	301,000	-	-	-	300,000	-	-	26,307,000	30,315,460
Total Expenditures	118,045	384,000	190,000	70,300	25,000	300,000	2,917,735	8,172,955	26,307,000	46,303,170
Operating Revenues	118,920	83,000	190,000	75,655	25,000	-	375,000	5,667,890	26,307,000	38,941,485
Operating Transfers In	-	-	-	-	-	-	2,542,735	2,505,065	-	5,316,095
Total Revenues	118,920	83,000	190,000	75,655	25,000	-	2,917,735	8,172,955	26,307,000	44,257,580
Fund Balance 07/01/2026										
Reserved	3,442	301,951	-	797,432	-	4,343,792	-	89,886	-	14,801,840
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,900,000	-	1,900,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	2,000,000	-	2,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,400,000	-	3,400,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	6,075,000	-	6,075,000
Total Fund Balance 07/01/2026	3,442	301,951	-	797,432	-	4,343,792	-	13,464,886	-	28,176,840
Fund Balance 06/30/2027										
Reserved	4,317	951	-	802,787	-	4,043,792	-	89,886	-	12,756,250
Unreserved, Designated Capital Projects	-	-	-	-	-	-	-	-	-	-
Unreserved, Designated Economic Uncertainty	-	-	-	-	-	-	-	1,900,000	-	1,900,000
Unreserved, Designated Fire Emergency	-	-	-	-	-	-	-	2,000,000	-	2,000,000
Unreserved, Designated Fire Facilities	-	-	-	-	-	-	-	3,400,000	-	3,400,000
Unreserved, Designated Vehicle/Equip Replacement	-	-	-	-	-	-	-	6,075,000	-	6,075,000
Total Fund Balance 06/30/2027	4,317	951	-	802,787	-	4,043,792	-	13,464,886	-	26,131,250

City of Highland
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Capital Projects Fund 2025-2026 Estimated Fund Balance	007.8330 Dev. Impact Fees	010.3830 Facilities Construction	014.8520 CFD	023.3890 Gen. Capital Financing	Total Capital Projects Funds
Salaries	-	198,525	-	42,895	241,420
Benefits	-	67,990	-	22,805	90,795
Operations & Materials	114,765	51,055	10,550	25,780	202,150
Operating Transfers Out	-	-	-	145,025	145,025
Contractual Services	-	-	-	146,000	146,000
Principal & Interest	-	-	-	-	-
Capital Outlay	225,000	-	-	45,000	270,000
Capital Projects	1,480,000	2,490,000	-	3,383,000	7,353,000
Total Expenditures	1,819,765	2,807,570	10,550	3,810,505	8,448,390
Operating Revenues	650,000	120,000	10,550	305,000	1,085,550
Operating Transfers In	-	-	-	-	-
Total Revenues	650,000	120,000	10,550	305,000	1,085,550
Fund Balance 07/01/2025					
Unreserved, Undesignated	-	-	-	70,346	70,346
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	18,514,013	4,658,932	-	7,072,805	30,245,751
Unreserved, Designated Fire Facilities	-	-	-	2,000,000	2,000,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	1,219,865	1,219,865
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 07/01/2025	18,514,013	4,658,932	-	10,363,015	33,535,961
Fund Balance 06/30/2026					
Unreserved, Undesignated	-	-	-	64,841	64,841
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	17,344,248	1,971,362	-	3,472,805	22,788,416
Unreserved, Designated Fire Facilities	-	-	-	2,000,000	2,000,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	1,319,865	1,319,865
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 06/30/2026	17,344,248	1,971,362	-	6,857,510	26,173,121

Capital Projects Fund 2026-2027 Estimated Fund Balance	007.8330 Dev. Impact Fees	010.3830 Facilities Construction	014.8520 CFD	023.3890 Gen. Capital Financing	Total Capital Projects Funds
Salaries	-	208,430	-	44,965	253,395
Benefits	-	87,260	-	24,010	111,270
Operations & Materials	49,500	50,470	10,800	25,685	136,455
Operating Transfers Out	-	-	-	145,025	145,025
Contractual Services	-	-	-	123,500	123,500
Principal & Interest	-	-	-	-	-
Capital Outlay	525,000	-	-	245,000	770,000
Capital Projects	272,000	80,000	-	190,000	542,000
Total Expenditures	846,500	426,160	10,800	798,185	2,081,645
Operating Revenues	650,000	120,000	10,800	315,000	1,095,800
Operating Transfers In	-	-	-	-	-
Total Revenues	650,000	120,000	10,800	315,000	1,095,800
Fund Balance 07/01/2026					
Unreserved, Undesignated	-	-	-	64,841	64,841
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	17,344,248	1,971,362	-	3,472,805	22,788,416
Unreserved, Designated Fire Facilities	-	-	-	2,000,000	2,000,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	1,319,865	1,319,865
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 07/01/2026	17,344,248	1,971,362	-	6,857,510	26,173,121
Fund Balance 06/30/2027					
Unreserved, Undesignated	-	-	-	81,656	81,656
Unreserved, Designated Public Improvements	-	-	-	-	-
Unreserved, Designated Infrastructure	-	-	-	-	-
Unreserved, Designated Capital Projects	17,147,748	1,665,202	-	2,872,805	21,685,756
Unreserved, Designated Fire Facilities	-	-	-	2,000,000	2,000,000
Unreserved, Designated Pavement Rehab Prog.	-	-	-	1,419,865	1,419,865
Reserved for Loans	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Fund Balance 06/30/2027	17,147,748	1,665,202	-	6,374,325	25,187,276

City of Highland
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Internal Service Funds 2025-2026 Estimated Fund Balance	041.9500 Insurance	042.9510 Building Services	Total Internal Service Funds
Salaries	79,155	244,015	323,170
Benefits	57,685	152,500	210,185
Operations & Materials	957,950	486,645	1,444,595
Operating Transfers Out	-	-	-
Contractual Services	40,000	274,615	314,615
Principal & Interest	-	-	-
Capital Outlay	-	259,065	259,065
Capital Projects	500,000	-	500,000
Total Expenditures	1,634,790	1,416,840	3,051,630
Operating Revenues	1,094,790	1,157,775	2,252,565
Operating Transfers In	-	-	-
Total Revenues	1,094,790	1,157,775	2,252,565
Fund Balance 07/01/2025 Reserved	4,361,412	2,484,104	6,845,516
Fund Balance 06/30/2026 Reserved	3,821,412	2,225,039	6,046,451

Internal Service Funds 2026-2027 Estimated Fund Balance	041.9500 Insurance	042.9510 Building Services	Total Internal Service Funds
Salaries	83,055	256,110	339,165
Benefits	59,610	162,730	222,340
Operations & Materials	977,450	473,615	1,451,065
Operating Transfers Out	-	-	-
Contractual Services	-	246,705	246,705
Principal & Interest	-	-	-
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	1,120,115	1,139,160	2,259,275
Operating Revenues	1,120,115	1,139,160	2,259,275
Operating Transfers In	-	-	-
Total Revenues	1,120,115	1,139,160	2,259,275
Fund Balance 07/01/2026 Reserved	3,821,412	2,225,039	6,046,451
Fund Balance 06/30/2027 Reserved	3,821,412	2,225,039	6,046,451

Housing Authority (HA)
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Housing Authority Special Revenue Fund 2025-2026 Estimated Fund Balance	070.7000 Housing Authority
Salaries	134,275
Benefits	61,180
Operations & Materials	35,890
Contractual Services	40,000
Total Expenditures	271,345
Operating Revenues	240,465
Total Revenues	240,465
Fund Balance 07/01/2025	
Reserved	1,479,498
Unreserved, Designated Capital Projects	3,075,029
Fund Balance 07/01/2025	4,554,527
Fund Balance 06/30/2026	
Reserved	1,448,618
Unreserved, Designated Capital Projects	3,075,029
Fund Balance 6/30/2026	4,523,647

Housing Authority Special Revenue Fund 2026-2027 Estimated Fund Balance	070.7000 Housing Authority
Salaries	141,005
Benefits	64,215
Operations & Materials	35,600
Contractual Services	25,000
Total Expenditures	265,820
Operating Revenues	246,605
Total Revenues	246,605
Fund Balance 07/01/2026	
Reserved	1,448,618
Unreserved, Designated Capital Projects	3,075,029
Fund Balance 07/01/2026	4,523,647
Fund Balance 06/30/2027	
Reserved	1,429,403
Unreserved, Designated Capital Projects	3,075,029
Fund Balance 06/30/2027	4,504,432

Successor Agency to the Redevelopment Agency (SARDA)
2025-2027 Biennial Budget
Proposed Source of Financing with Estimated Fund Balance

Successor Agency to the Redevelopment Agency (SARDA) Funds 2025-2026 Estimated Fund Balance	082.8020 RPTTF	089.8090 Debt Service & Admin	Total Successor Agency Funds
Salaries	-	-	-
Benefits	-	-	-
Operations & Materials	-	3,450	3,450
Operating Transfers Out	3,625,010	-	3,625,010
Contractual Services	-	12,675	12,675
Principal & Interest	-	3,608,885	3,608,885
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	3,625,010	3,625,010	7,250,020
Operating Revenues	3,625,010	-	3,625,010
Operating Transfers In	-	3,625,010	3,625,010
Total Revenues	3,625,010	3,625,010	7,250,020
Fund Balance 07/01/2025 Reserved	2,336,969	1,159,716	3,496,685
Fund Balance 06/30/2026 Reserved	2,336,969	1,159,716	3,496,685

Successor Agency to the Redevelopment Agency (SARDA) Funds 2026-2027 Estimated Fund Balance	082.8020 RPTTF	089.8090 Debt Service & Admin	Total Successor Agency Funds
Salaries	-	-	-
Benefits	-	-	-
Operations & Materials	-	3,550	3,550
Operating Transfers Out	3,584,620	-	3,584,620
Contractual Services	-	11,000	11,000
Principal & Interest	-	3,570,070	3,570,070
Capital Outlay	-	-	-
Capital Projects	-	-	-
Total Expenditures	3,584,620	3,584,620	7,169,240
Operating Revenues	3,584,620	-	3,584,620
Operating Transfers In	-	3,584,620	3,584,620
Total Revenues	3,584,620	3,584,620	7,169,240
Fund Balance 07/01/2026 Reserved	2,336,969	1,159,716	3,496,685
Fund Balance 06/30/2027 Reserved	2,336,969	1,159,716	3,496,685

City of Highland
2025-2027 Biennial Budget
Consolidated Overview

	Fiscal Year 2025/2026	Fiscal Year 2026/2027
Beginning Fund Balance:	96,436,218	74,681,023
Revenues by Source:		
Taxes	28,301,930	30,281,300
Licenses & Permits	887,630	838,925
Fines & Forfeitures	56,275	56,275
Miscellaneous Revenues	1,869,075	1,922,335
Intergovernmental Revenue	18,007,875	31,974,530
Current Service Charges	4,867,610	4,906,780
Operating Transfers In	4,302,055	5,316,095
Total Revenues	58,292,450	75,296,240
Expenditures by Object:		
Salaries & Wages	4,417,630	4,572,395
Benefits	2,341,120	2,476,420
Operations & Materials	5,291,490	5,422,500
Contractual Services	27,256,400	28,905,845
Debt Service	-	-
Capital Outlay	879,555	770,000
Capital Projects	35,559,395	30,857,460
Operating Transfers Out	4,302,055	5,316,095
Total Expenditures	80,047,645	78,320,715
Ending Fund Balance:	74,681,023	71,656,549

Housing Authority
2025-2027 Biennial Budget
Consolidated Overview

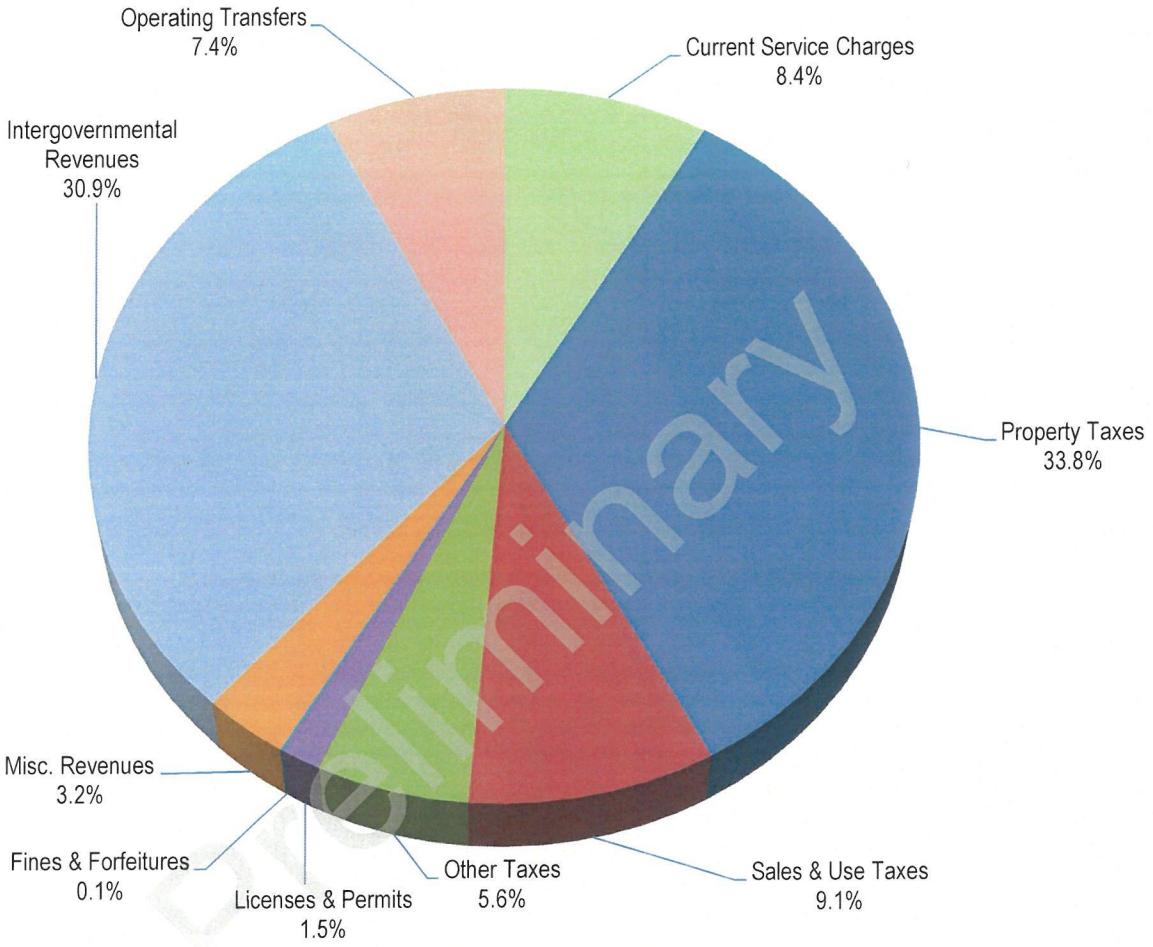
	Fiscal Year 2025/2026	Fiscal Year 2026/2027
Beginning Fund Balance:	4,554,527	4,523,647
Revenues by Source:		
Taxes	-	-
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Miscellaneous Revenues	236,230	242,350
Intergovernmental Revenue	-	-
Current Service Charges	4,235	4,255
Operating Transfers In	-	-
Total Revenues	240,465	246,605
Expenditures by Object:		
Salaries & Wages	134,275	141,005
Benefits	61,180	64,215
Operations & Materials	35,890	35,600
Contractual Services	40,000	25,000
Debt Service	-	-
Capital Outlay	-	-
Capital Projects	-	-
Operating Transfers Out	-	-
Total Expenditures	271,345	265,820
Ending Fund Balance:	4,523,647	4,504,432

Successor Agency
2025-2027 Biennial Budget
Consolidated Overview

	Fiscal Year 2025/2026	Fiscal Year 2026/2027
Beginning Fund Balance:	3,496,685	3,496,685
Revenues by Source:		
Taxes	3,625,010	3,584,620
Licenses & Permits	-	-
Fines & Forfeitures	-	-
Miscellaneous Revenues	-	-
Intergovernmental Revenue	-	-
Current Service Charges	-	-
Operating Transfers In	3,625,010	3,584,620
Total Revenues	7,250,020	7,169,240
Expenditures by Object:		
Salaries & Wages	-	-
Benefits	-	-
Operations & Materials	3,450	3,550
Contractual Services	12,675	11,000
Debt Service	3,608,885	3,570,070
Capital Outlay	-	-
Capital Projects	-	-
Operating Transfers Out	3,625,010	3,584,620
Total Expenditures	7,250,020	7,169,240
Ending Fund Balance:	3,496,685	3,496,685


NOVEMBER 24, 1987
CITY OF HIGHLAND

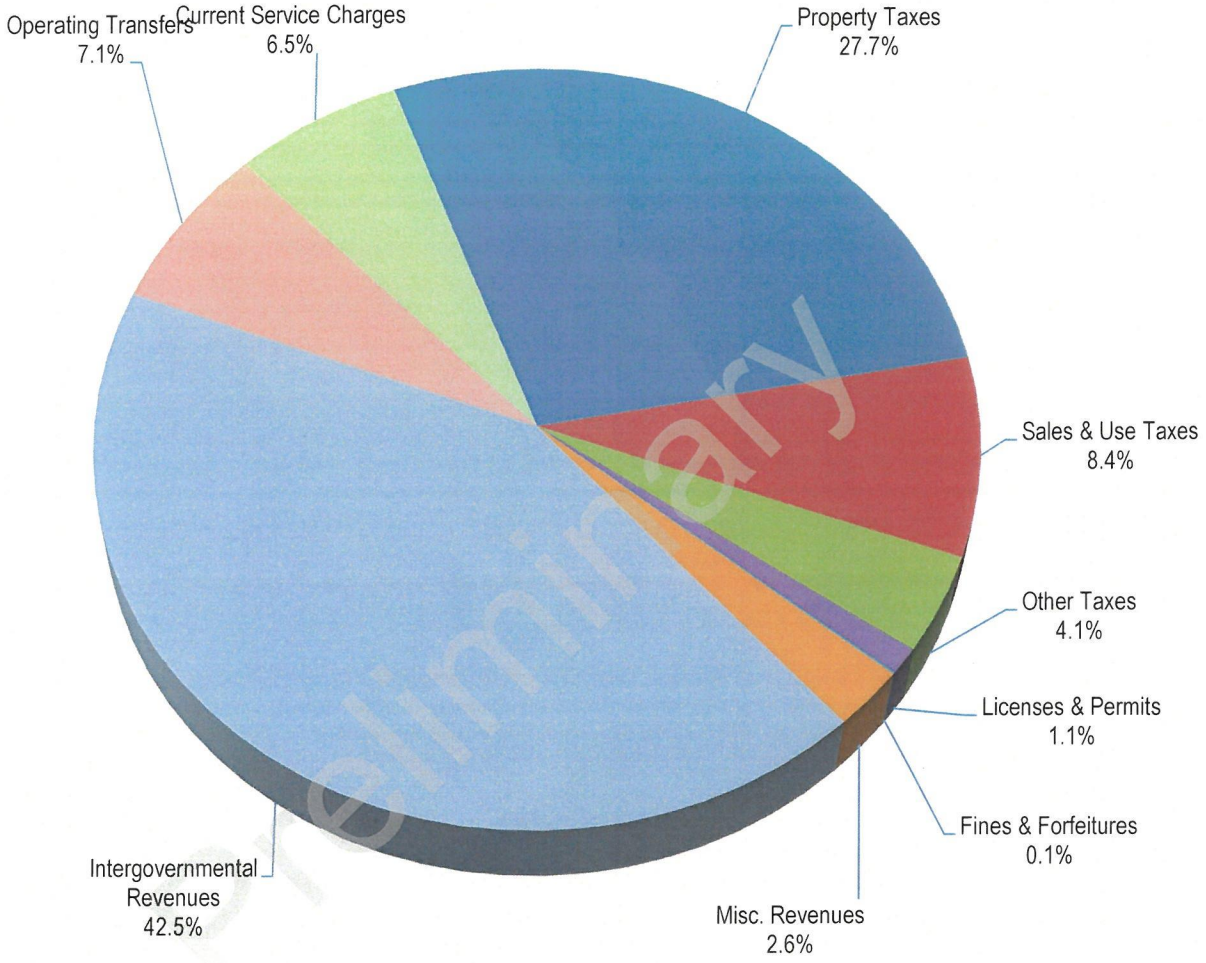
CITY
REVENUES BY SOURCE
2025-2026



Preliminary

Property Taxes	$19,723,815
Sales & Use Taxes	5,288,115
Other Taxes	3,290,000
Licenses & Permits	887,630
Fines & Forfeitures	56,275
Misc. Revenues	1,869,075
Intergovernmental Revenues	18,007,875
Operating Transfers	4,302,055
Current Service Charges	4,867,610
Total	$58,292,450

CITY
REVENUES BY SOURCE
2026-2027



Preliminary

Property Taxes	$20,842,560
Sales & Use Taxes	6,345,740
Other Taxes	3,093,000
Licenses & Permits	838,925
Fines & Forfeitures	56,275
Misc. Revenues	1,922,335
Intergovernmental Revenues	31,974,530
Operating Transfers	5,316,095
Current Service Charges	4,906,780
Total	$75,296,240

City-Revenues by Source

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	8,527,473	8,868,071	10,389,305	9,863,095	10,416,540	11,000,605
7020	UNSECURED PROPERTY TAX	259,092	300,890	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	244,846	335,678	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	44,938	23,217	-	-	-	-
7050	UTILITY UNITARY TAX	168,930	209,603	-	-	-	-
7060	HOMEOWNERS EXEMPTION	51,866	50,346	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	41,079	49,216	-	-	-	-
7075	RESIDUAL BALANCE	1,785,728	2,126,202	1,668,070	1,604,005	1,693,995	1,789,075
7085	PROPERTY TAX-PARAMEDIC TAX	366,991	365,363	375,000	367,500	370,000	375,000
7090	PROPERTY TAX-VLF	6,184,817	6,825,963	6,833,280	6,833,280	7,243,280	7,677,880
7100	SALES & USE TAX	4,101,260	3,881,710	4,764,065	4,764,065	5,288,115	6,345,740
7110	EXTRACTION TAX	301,666	240,000	345,000	345,000	350,000	350,000
7205	TRANSPORTATION TAX-ARTICLE 3	55,981	170,437	-	215,000	215,000	-
7300	TRANSIENT OCCUPANCY TAX	40,074	47,875	48,000	48,000	50,000	50,000
7400	FRANCHISE FEES-GAS	141,929	173,022	150,000	150,000	155,000	155,000
7401	FRANCHISE FEES-ELECTRIC	480,249	454,443	480,000	480,000	470,000	470,000
7402	FRANCHISE FEES-CABLE	417,026	361,217	480,000	480,000	485,000	485,000
7403	FRANCHISE FEES-REFUSE	935,747	948,812	905,000	905,000	1,010,000	1,018,000
7413	FRANCHISE FEES-REFUSE HHW	116,968	118,601	113,000	113,000	120,000	130,000
7450	BUSINESS LICENSE FEE	239,515	224,436	244,000	244,000	260,000	260,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	4,030	6,120	-	-	-	-
7460	PROPERTY TRANSFER TAX	229,298	165,787	165,000	165,000	175,000	175,000
	TOTAL TAXES	**24,740,433**	**25,947,939**	**26,959,720**	**26,576,945**	**28,301,930**	**30,281,300**
	LICENSES & PERMITS:						
7510	ANIMAL LICENSE FEE	58,953	55,994	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	767,094	738,436	470,665	622,255	581,755	534,150
7610	BUILDING PERMITS-PLAN CHECK FEES	330,046	402,884	214,555	207,055	232,875	236,675
7620	BUILDING PERMITS-SMIP	11,357	7,091	3,100	3,100	6,000	3,100
7630	BUILDING PERMITS-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
7700	YARD SALE PERMITS	6,080	5,680	8,000	8,000	8,000	8,000
7800	MISCELLANEOUS PERMITS	-	(75)	-	-	-	-
	TOTAL LICENSES & PERMITS	**1,177,236**	**1,213,524**	**753,320**	**897,410**	**887,630**	**838,925**
	FINES & FORFEITURES:						
8100	VEHICLE CODE FINES-CVC	13,255	6,847	6,775	6,775	6,775	6,775
8150	PARKING CITATIONS	4,932	9,442	10,000	10,000	10,000	10,000
8160	ADMIN HEARING FEES	-	100	-	-	-	-
8200	GENERAL FINES	10,502	51,401	9,500	9,500	9,500	9,500
8201	CODE ENFORCEMENT FINES	2,294	1,379	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	12,867	8,585	20,000	20,000	20,000	20,000
	TOTAL FINES & FORFEITURES	**43,849**	**77,754**	**56,275**	**56,275**	**56,275**	**56,275**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	1,682,236	3,329,589	957,290	2,275,400	1,597,500	1,642,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(368,494)	624,983	-	-	-	-
8605	REFUSE PENALTIES & INTEREST	1,887	2,468	-	-	-	-
8710	LAND RENTAL	124,712	137,601	140,520	140,520	140,525	144,035
8900	MISCELLANEOUS	179,574	26,041	141,350	101,350	101,050	106,300
8910	VOLUNTEER DONATIONS	14,900	9,300	18,000	18,000	19,000	19,000
8911	STATE OF THE CITY DONATIONS	2,000	4,000	11,000	11,000	11,000	11,000
8915	CLAIMS PAYABLE	6,000	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**1,642,815**	**4,133,981**	**1,268,160**	**2,546,270**	**1,869,075**	**1,922,335**

City-Revenues by Source

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9010	MOTOR VEHICLE IN-LIEU TAX	58,359	70,325	40,000	100,000	110,000	120,000
9100	GAS TAX-2106	207,474	220,053	242,575	242,575	223,395	234,565
9110	GAS TAX-2107	441,684	467,512	471,180	471,180	494,040	518,745
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9131	MEASURE I 2010-2040	1,496,223	1,458,023	1,681,315	1,525,000	1,601,250	1,681,315
9140	GAS TAX-2105	324,092	345,388	392,280	392,280	361,995	380,095
9145	GAS TAX-2103	464,019	517,908	592,390	592,390	517,490	543,365
9210	STATE-OTHER	444,305	140,449	1,237,000	2,319,000	134,000	-
9215	STATE-SLPP	-	616,202	-	-	-	-
9225	FEDERAL GRANT	4,040,811	3,872,716	8,091,500	9,457,880	9,109,000	26,307,000
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	806,607	179,805	645,000	675,000	415,000	415,000
9310	MISC PROJECT REIMBURSEMENT	-	262,893	-	-	-	-
9314	IVDA	528,532	-	53,000	280,000	-	-
9317	AQMD AB 2766	74,644	75,305	72,000	72,000	75,000	75,000
9318	CITY OF SAN BERNARDINO	286,500	650,524	153,000	10,000	1,150,000	-
9319	EVWD PROJECT REIMBURSEMENT	8,000	19,680	-	6,000	-	-
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,270,625	1,469,242	1,477,790	1,477,790	3,080,975	952,975
9322	SAN BERNARDINO COUNTY	-	-	1,753,000	-	-	-
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	7,079	-	5,000	38,000	-	-
9325	ARTICLE 19 WDA	51,877	63,020	55,000	55,000	57,000	57,000
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	84	1,563,181	-	-	-	-
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	145,161	68,011	35,000	35,000	45,000	45,000
9350	COPS GRANT	165,306	186,305	175,000	175,000	185,000	190,000
9360	JUSTICE ASSISTANCE GRANT	30,453	53,940	20,000	20,000	25,000	25,000
9410	PASS THRU-FIRE DEPARTMENT	238,803	275,809	185,660	175,000	191,230	196,970
	TOTAL INTERGOVERNMENTAL REVENUE	**11,323,137**	**12,808,790**	**17,610,190**	**18,351,595**	**18,007,875**	**31,974,530**
	CURRENT SERVICE CHARGES:						
9511	PLANNING FEES-TENTATIVE PARCEL MAP	963	612	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	8,145	2,715	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	88,135	119,399	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	33,201	83,593	-	-	-	-
9517	PLANNING FEES-OTHER	101,074	31,267	125,300	125,300	115,800	125,300
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	55	-	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	182,900	227,787	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	335,953	328,026	516,715	516,715	531,335	528,745
9523	ENGINEERING FEES-OTHER	11,553	817	-	30,000	25,000	25,000
9524	NPDES INSPECTION FEES	180	9,955	1,000	1,000	1,000	1,000
9525	PARK FEES	14,478	7,365	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	207,444	216,022	211,075	211,075	215,300	219,605
9527	FIRE DEPARTMENT FEES	531,898	546,411	548,795	527,485	538,035	548,795
9528	CITATION SIGN OFF FEES	48	-	-	-	-	-
9529	REPOSSESSION RELEASE FEES	1,320	1,065	1,000	1,000	1,000	1,000
9531	WITNESS FEES	15	-	-	-	-	-
9532	SELF HAULER FEES	250	190	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	1,056	1,469	-	-	-	-
9536	LIVESCAN SERVICE FEES	306	714	600	600	700	700
9538	FORECLOSURE REGISTRATION FEES	1,370	280	1,000	1,000	1,000	1,000
9539	PAVEMENT IMPACT FEES	144,476	151,662	100,000	100,000	100,000	100,000
9540	RECORDATION OF DOCUMENT FEES	144	81	1,000	1,000	1,000	1,000
9541	BURRTEC CODE ENFORCEMENT FEES	93,197	106,278	122,900	122,900	132,370	139,675
9542	EVC STATION FEES	17,307	66,059	16,000	80,000	55,000	55,000
9543	MICROFILM FEES	15,564	19,033	10,000	20,000	10,000	10,000
9544	EVWD POLICE SERVICES FEES	290,764	304,254	317,525	317,525	328,020	342,780
9550	CANDIDATES STATEMENT DEPOSIT	25	-	-	-	-	-

City-Revenues by Source

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
9598	BUILDING SERVICES DEPARTMENT CHARGE	75,215	615,928	504,245	504,245	1,061,575	1,040,960
9599	INSURANCE DEPARTMENT CHARGE	503,838	486,331	673,590	629,675	992,010	1,007,275
9630	SALE OF MISCELLANEOUS COPIES	53	41	-	-	-	-
9631	POLICE STATION REPORTS	681	671	1,000	1,000	1,000	1,000
9632	VEHICLE STORAGE FEES	45,080	56,840	55,000	55,000	55,000	55,000
9633	NOTARY FEES	90	-	-	-	-	-
9634	PASSPORT FEE	3,920	6,580	5,000	5,000	5,000	5,000
9635	RETURNED CHECK CHARGE FEES	240	-	-	-	-	-
9647	DEVELOPER FEES-STREET/TREES	8,882	13,362	-	-	-	-
9653	DEVELOPER FEES-UNDERGROUND UTILITIES	36,600	-	-	-	-	-
9700	DEV IMPACT FEES-POLICE FACILITIES	26,553	111,789	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	92,951	150,786	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	118,716	355,569	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	166,218	1,098,340	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	500,000	4,500,000	500,000	500,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	104,043	317,438	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	500,221	1,029,020	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	106,003	190,239	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	129,680	394,069	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	25,572	105,274	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	58,394	240,379	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	57,396	236,285	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	569,034	2,342,107	-	-	-	-
9719	DEV IMPACT FEE-QUIMBY ACT	-	238	-	-	-	-
9720	INCLUSIONARY HOUSING	337,500	1,080,000	-	370,000	-	-
9780	CITY ADMINISTRATION	-	202,716	195,445	176,375	194,965	195,445
9845	PROCEEDS FROM SBCTA AGREEMENT	1,643,962	207,229	-	-	-	-
9901	OPERATING TRANSFER IN-GENERAL FUND	2,847,332	1,405,827	1,641,400	104,540	1,965,490	2,628,335
9910	OPERATING TRANSFER IN-CAPITAL IMP	90,049	-	-	-	-	-
9917	OPERATING TRANSFER IN-MEAS I	149,230	-	-	-	-	-
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	145,023	221,294	145,025	145,025	145,025	145,025
9927	OPERATING TRANSFER IN-GRANTS FUND	180,098	-	-	-	-	-
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	871,942	1,282,943	2,209,325	1,129,355	2,191,540	2,542,735
9930	OPERATING TRANSFER IN-MAJOR GRANTS	180,098	108,812	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**11,156,434**	**14,485,162**	**7,905,440**	**9,678,315**	**9,169,665**	**10,222,875**
	TOTAL CITY REVENUES BY SOURCE	**50,083,904**	**58,667,150**	**54,553,105**	**58,106,810**	**58,292,450**	**75,296,240**

Housing Authority-Revenues by Source

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	119,484	182,762	117,750	117,750	111,630	117,750
8601	GASB 31 INTEREST INCOME ADJ	(54,914)	41,071	-	-	-	-
8650	PERCENTAGE RENTS	120,000	120,167	120,000	120,000	120,000	120,000
8900	MISCELLANEOUS	4,599	(3,678)	4,600	4,600	4,600	4,600
8905	PAYOFF DEMANDS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	189,169	340,322	242,350	242,350	236,230	242,350
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	829	4,255	-	4,235	4,255
	TOTAL CURRENT SERVICE CHARGES	-	829	4,255	-	4,235	4,255
	TOTAL HOUSING AUTHORITY REVENUES BY SOURCE	189,169	341,151	246,605	242,350	240,465	246,605

Preliminary

SARDA-Revenues by Source

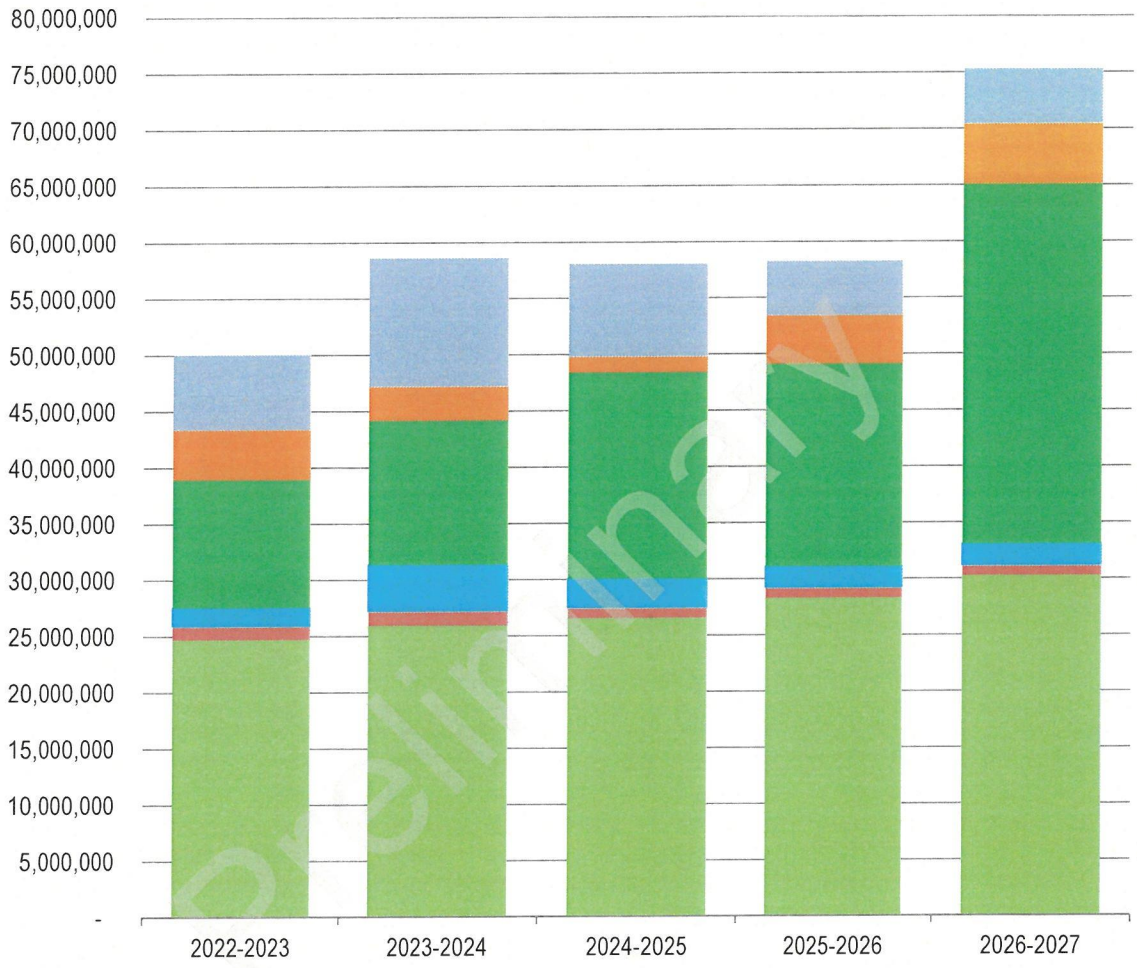
Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,682,834	3,498,799	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL TAXES	3,682,834	3,498,799	3,678,105	3,678,105	3,625,010	3,584,620
	MISCELLANEOUS REVENUE:						
8600	INTEREST	40,132	63,307	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	40,132	63,307	-	-	-	-
	CURRENT SERVICE CHARGES:						
9982	OPERATING TRANSFER IN-SARDA RPTTF	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL CURRENT SERVICE CHARGES	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL SARDA REVENUES BY SOURCE	7,370,699	7,174,385	7,356,210	7,356,210	7,250,020	7,169,240

Preliminary



Preliminary

CITY
REVENUES BY SOURCE
HISTORY

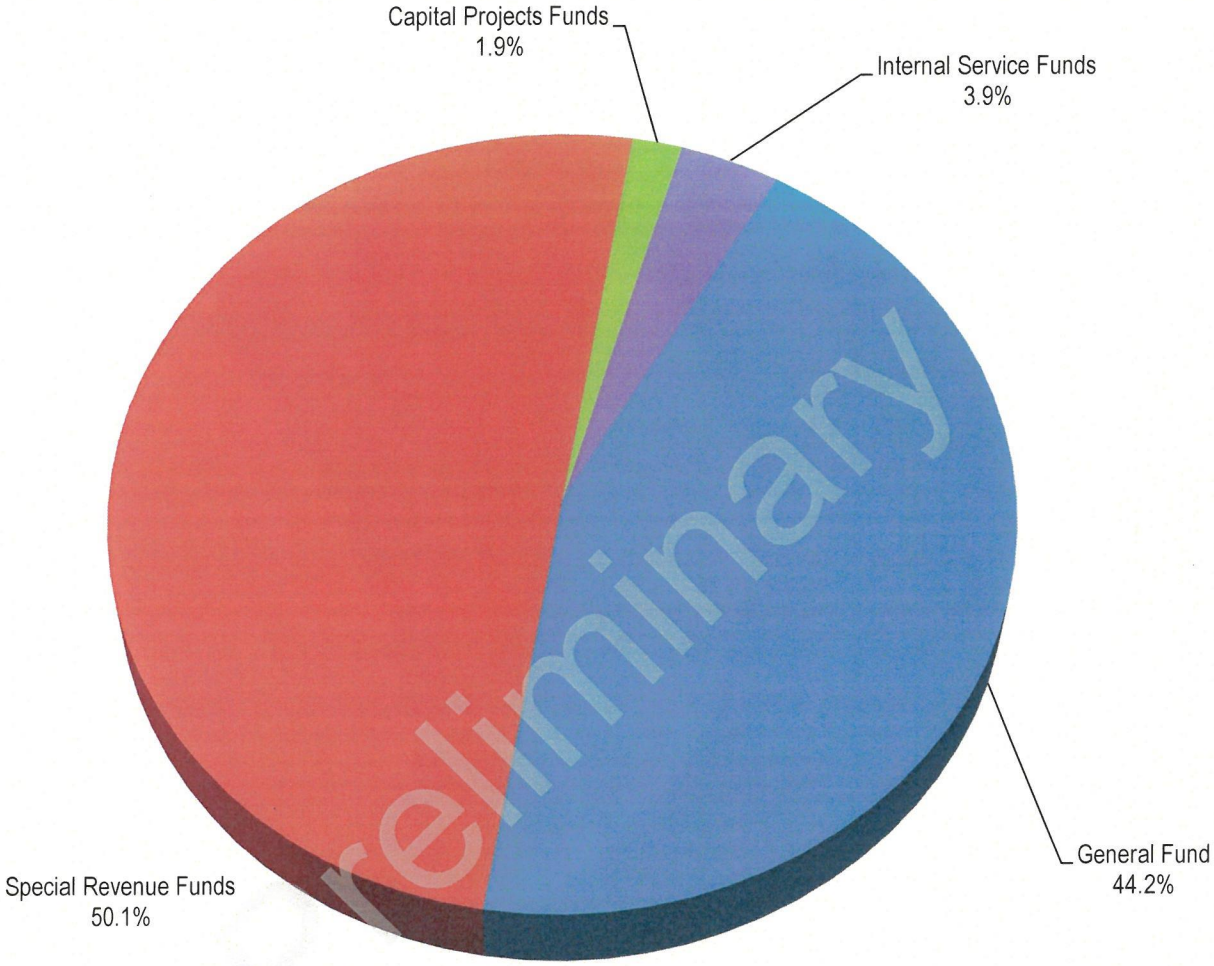


Preliminary

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Taxes	24,740,433	25,947,939	26,576,945	28,301,930	30,281,300
Licenses & Permits	1,177,236	1,213,524	897,410	887,630	838,925
Fines & Forfeitures	43,849	77,754	56,275	56,275	56,275
Misc. Revenue	1,642,815	4,133,981	2,546,270	1,869,075	1,922,335
Intergovernmental Rev.	11,323,137	12,808,790	18,351,595	18,007,875	31,974,530
Operating Transfers	4,463,772	3,018,876	1,378,920	4,302,055	5,316,095
Current Service Charges	6,692,662	11,466,286	8,299,395	4,867,610	4,906,780
Total	$50,083,904	$58,667,150	$58,106,810	$58,292,450	$75,296,240


NOVEMBER 24, 1987
CITY OF HIGHLAND

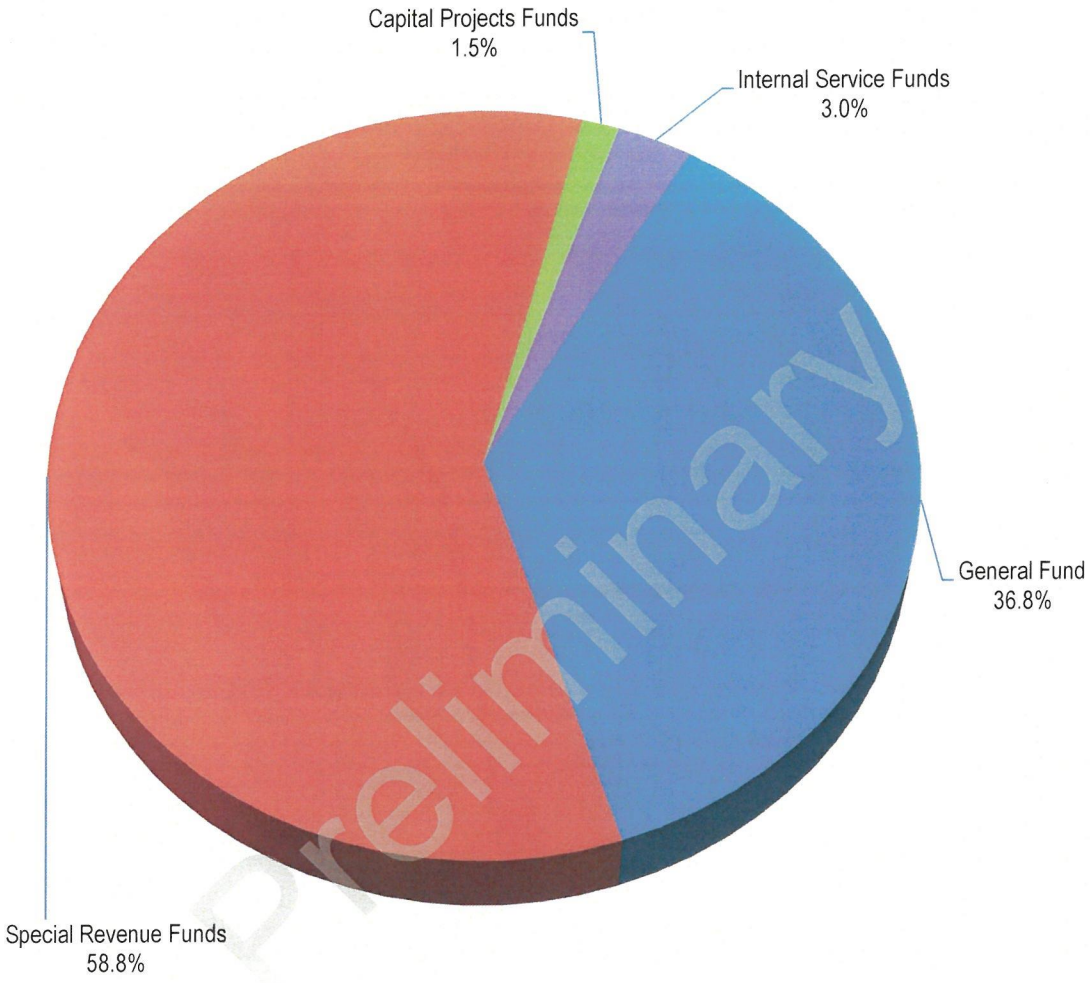
CITY
REVENUES BY FUND
2025-2026



Preliminary

General Fund	$25,776,580
Special Revenue Funds	29,177,755
Capital Projects Funds	1,085,550
Internal Service Funds	2,252,565
Total	$58,292,450

CITY
REVENUES BY FUND
2026-2027



Preliminary

General Fund	$27,683,585
Special Revenue Funds	44,257,580
Capital Projects Funds	1,095,800
Internal Service Funds	2,259,275
Total	$75,296,240

General Fund

Acct #	General Fund-001	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	4,303,855	4,565,783	5,347,125	5,347,125	5,667,955	6,008,035
7020	UNSECURED PROPERTY TAX	151,128	175,509	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	142,819	195,801	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	26,212	13,542	-	-	-	-
7050	UTILITY UNITARY TAX	98,537	122,261	-	-	-	-
7060	HOMEOWNERS EXEMPTION	51,866	50,346	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	23,961	28,708	-	-	-	-
7075	RESIDUAL BALANCE	1,041,615	1,240,214	979,005	979,005	1,037,745	1,100,010
7090	PROPERTY TAX-VEHICLE LICENSE FEE	6,184,817	6,825,963	6,833,280	6,833,280	7,243,280	7,677,880
7100	SALES & USE TAX	4,101,260	3,881,710	4,764,065	4,764,065	5,288,115	6,345,740
7110	EXTRACTION TAX	301,666	240,000	345,000	345,000	350,000	350,000
7300	TRANSIENT OCCUPANCY TAX	40,074	47,875	48,000	48,000	50,000	50,000
7400	FRANCHISE FEES-GAS	141,929	173,022	150,000	150,000	155,000	155,000
7401	FRANCHISE FEES-ELECTRIC	480,249	454,443	480,000	480,000	470,000	470,000
7402	FRANCHISE FEES-CABLE	417,026	361,217	480,000	480,000	485,000	485,000
7403	FRANCHISE FEES-REFUSE	935,747	948,812	905,000	905,000	1,010,000	1,018,000
7413	FRANCHISE FEES-REFUSE HOUSEHOLD HAZ. WASTE	116,968	118,601	113,000	113,000	120,000	130,000
7450	BUSINESS LICENSE FEE	239,515	224,436	244,000	244,000	260,000	260,000
7451	MASSAGE PARLOR LICENSE FEE	930	930	-	-	-	-
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	4,030	6,120	-	-	-	-
7460	PROPERTY TRANSFER TAX	229,298	165,787	165,000	165,000	175,000	175,000
	TOTAL TAXES	**19,033,503**	**19,841,079**	**20,853,475**	**20,853,475**	**22,312,095**	**24,224,665**
	LICENSES & PERMITS:						
7510	ANIMAL LICENSE FEE	58,953	55,994	55,000	55,000	55,000	55,000
7600	BUILDING PERMITS-INSPECTION FEES	731,329	693,321	431,665	602,255	531,755	482,150
7610	BUILDING PERMITS-PLAN CHECK FEES	310,311	381,468	189,555	189,555	202,875	204,675
7620	BUILDING PERMITS-SMIP	11,357	7,091	3,100	3,100	6,000	3,100
7630	BUILDING PERMITS-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
7700	YARD SALE PERMITS	6,080	5,605	8,000	8,000	8,000	8,000
	TOTAL LICENSES & PERMITS	**1,121,736**	**1,146,993**	**689,320**	**859,910**	**807,630**	**754,925**
	FINES & FORFEITURES:						
8150	PARKING CITATIONS	4,932	9,442	10,000	10,000	10,000	10,000
8200	GENERAL FINES	-	100	-	-	-	-
8201	CODE ENFORCEMENT FINES	2,294	1,380	10,000	10,000	10,000	10,000
8202	ADMINISTRATIVE CITATION PROGRAM	12,867	8,585	20,000	20,000	20,000	20,000
8252	BOOKING FEE REIMBURSEMENT	-	-	-	-	-	-
	TOTAL FINES & FORFEITURES	**20,092**	**19,507**	**40,000**	**40,000**	**40,000**	**40,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	381,056	777,775	263,495	600,000	450,000	450,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(96,319)	125,517	-	-	-	-
8605	REFUSE PENALTIES & INTEREST	1,887	2,468	-	-	-	-
8710	LAND RENTAL	124,712	137,601	140,520	140,520	140,525	144,035
8900	MISCELLANEOUS	20,027	5,231	5,000	5,000	5,000	5,000
8910	VOLUNTEER DONATIONS	14,900	9,300	18,000	18,000	19,000	19,000
8911	STATE OF THE CITY DONATIONS	2,000	4,000	11,000	11,000	11,000	11,000
	TOTAL MISCELLANEOUS REVENUE	**448,263**	**1,061,891**	**438,015**	**774,520**	**625,525**	**629,035**
	INTERGOVERNMENTAL REVENUE:						
9010	MOTOR VEHICLE IN-LIEU TAX	58,359	70,325	40,000	100,000	110,000	120,000
9325	ARTICLE 19 WDA	51,877	63,020	55,000	55,000	57,000	57,000
9331	SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335	SB 90 STATE MANDATE REIMBURSEMENTS	145,161	68,011	35,000	35,000	45,000	45,000
	TOTAL INTERGOVERNMENTAL REVENUE	**480,396**	**426,356**	**355,000**	**415,000**	**437,000**	**447,000**

General Fund

Acct #	General Fund-001	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CURRENT SERVICE CHARGES:						
9511	PLANNING FEES-TENTATIVE PARCEL MAP	963	612	-	-	-	-
9512	PLANNING FEES-MINOR/MAJOR VARIANCE	8,145	2,715	-	-	-	-
9513	PLANNING FEES-DESIGN REVIEW	88,135	119,399	-	-	-	-
9514	PLANNING FEES-CONDITIONAL USE PERMIT	33,201	83,593	-	-	-	-
9517	PLANNING FEES-OTHER	101,074	31,267	125,300	125,300	115,800	125,300
9519	PLANNING FEES-TEMPORARY OCCUPANCY PERMIT	55	-	-	-	-	-
9520	ENGINEERING FEES-PLAN CHECKS	182,900	227,787	-	-	-	-
9521	ENGINEERING FEES-INSPECTIONS	335,953	328,026	516,715	516,715	531,335	528,745
9523	ENGINEERING FEES-OTHER	11,553	817	-	-	-	-
9524	NPDES INSPECTION FEES	180	9,955	1,000	1,000	1,000	1,000
9525	PARK FEES	14,478	7,365	1,500	1,500	1,500	1,500
9526	POLICE DEPARTMENT FEES	207,444	216,022	211,075	211,075	215,300	219,605
9528	CITATION SIGN OFF FEES	48	-	-	-	-	-
9529	REPOSSESSION RELEASE FEES	1,320	1,065	1,000	1,000	1,000	1,000
9531	WITNESS FEES	15	-	-	-	-	-
9532	SELF HAULER FEES	250	190	1,000	1,000	1,000	1,000
9534	DELINQUENT REFUSE ADMIN FEES	1,056	1,469	-	-	-	-
9536	LIVESCAN SERVICE FEES	306	714	600	600	700	700
9538	FORECLOSURE REGISTRATION FEES	1,370	280	1,000	1,000	1,000	1,000
9540	RECORDATION OF DOCUMENT FEES	144	81	1,000	1,000	1,000	1,000
9541	BURRTEC CODE ENFORCEMENT FEES	93,197	106,278	122,900	122,900	132,370	139,675
9544	EVWD POLICE SERVICES FEES	290,764	304,254	317,525	317,525	328,020	342,780
9550	CANDIDATES STATEMENT DEPOSIT	25	-	-	-	-	-
9630	SALE OF MISCELLANEOUS COPIES	53	41	-	-	-	-
9631	POLICE STATION REPORTS	681	671	1,000	1,000	1,000	1,000
9632	VEHICLE STORAGE FEES	45,080	56,840	55,000	55,000	55,000	55,000
9633	NOTARY FEES	90	-	-	-	-	-
9634	PASSPORT FEE	3,920	6,580	5,000	5,000	5,000	5,000
9635	RETURNED CHECK CHARGE FEES	240	-	-	-	-	-
9780	CITY ADMINISTRATION	-	168,298	163,655	163,655	163,305	163,655
	TOTAL CURRENT SERVICE CHARGES	**1,422,640**	**1,674,320**	**1,525,270**	**1,525,270**	**1,554,330**	**1,587,960**
	TOTAL GENERAL FUND	**22,526,630**	**24,170,146**	**23,901,080**	**24,468,175**	**25,776,580**	**27,683,585**

Traffic Safety

Acct #	Traffic Safety-002	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	FINES & FORFEITURES:						
8100	VEHICLE CODE FINES-CVC	13,255	6,847	6,775	6,775	6,775	6,775
8200	GENERAL FINES	10,502	51,401	9,500	9,500	9,500	9,500
	TOTAL FINES & FORFEITURES	23,757	58,248	16,275	16,275	16,275	16,275
	CURRENT SERVICE CHARGES:						
9901	OPERATING TRANSFER IN-GENERAL FUND	39,529	10,387	53,725	53,725	58,530	68,725
	TOTAL CURRENT SERVICE CHARGES	39,529	10,387	53,725	53,725	58,530	68,725
	TOTAL TRAFFIC SAFETY	63,287	68,634	70,000	70,000	74,805	85,000

Preliminary

Gas Tax

Acct #	Gas Tax-004	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	41,849	79,103	50,400	50,400	60,000	65,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(16,468)	16,141	-	-	-	-
8900	MISCELLANEOUS	9,656	397	30,000	30,000	30,000	30,000
	TOTAL MISCELLANEOUS REVENUE	**35,037**	**95,642**	**80,400**	**80,400**	**90,000**	**95,000**
	INTERGOVERNMENTAL REVENUE:						
9100	GAS TAX-2106	207,474	220,053	242,575	242,575	223,395	234,565
9110	GAS TAX-2107	441,684	467,512	471,180	471,180	494,040	518,745
9120	GAS TAX-2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9140	GAS TAX-2105	324,092	345,388	392,280	392,280	361,995	380,095
9145	GAS TAX-2103	464,019	517,908	592,390	592,390	517,490	543,365
9318	CITY OF SAN BERNARDINO	15,370	10,040	-	-	-	-
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,270,625	1,469,242	1,477,790	1,477,790	3,080,975	952,975
	TOTAL INTERGOVERNMENTAL REVENUE	**2,730,763**	**3,037,642**	**3,183,715**	**3,183,715**	**4,685,395**	**2,637,245**
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	9,837	11,520	11,520	11,500	11,520
9923	OPERATING TRANSFER IN-GEN. CAPITAL FINANCING	145,023	145,025	145,025	145,025	145,025	145,025
	TOTAL CURRENT SERVICE CHARGES	**145,023**	**154,862**	**156,545**	**156,545**	**156,525**	**156,545**
	TOTAL GAS TAX	**2,910,823**	**3,288,145**	**3,420,660**	**3,420,660**	**4,931,920**	**2,888,790**

Article 3

Acct #	Article 3-005	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7205	TRANSPORTATION TAX-ARTICLE 3	55,981	170,437	-	215,000	215,000	-
	TOTAL TAXES	55,981	170,437	-	215,000	215,000	-
	TOTAL ARTICLE 3	55,981	170,437	-	215,000	215,000	-

Preliminary

Community Development Block Grant

Acct #	Community Development Block Grant-006	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9300	COMMUNITY DEVELOPMENT BLOCK GRANT	806,607	179,805	645,000	675,000	415,000	415,000
	TOTAL INTERGOVERNMENTAL REVENUE	806,607	179,805	645,000	675,000	415,000	415,000
	TOTAL CDBG	806,607	179,805	645,000	675,000	415,000	415,000

Preliminary

Development Impact Fees

Acct #	Development Impact Fees-007	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	214,042	492,476	60,000	360,000	150,000	150,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(46,419)	74,769	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	167,623	567,245	60,000	360,000	150,000	150,000
	CURRENT SERVICE CHARGES:						
9700	DEV IMPACT FEES-POLICE FACILITIES	26,553	111,789	-	-	-	-
9701	DEV IMPACT FEES-FIRE FACILITIES	92,951	150,786	-	-	-	-
9702	DEV IMPACT FEES-GENERAL FACILITIES	118,716	355,569	-	-	-	-
9703	DEV IMPACT FEES-PARKS & RECREATION FACILITIES	166,218	1,098,340	-	-	-	-
9710	DEV IMPACT FEES-UNALLOCATED FACILITIES	-	-	500,000	4,500,000	500,000	500,000
9711	DEV IMPACT FEES-LIBRARY FACILITIES	104,043	317,438	-	-	-	-
9712	DEV IMPACT FEES-LOCAL CIRCULATION	500,221	1,029,020	-	-	-	-
9713	DEV IMPACT FEES-REGIONAL FLOOD	106,003	190,239	-	-	-	-
9714	DEV IMPACT FEES-PUBLIC USE	129,680	394,069	-	-	-	-
9715	DEV IMPACT FEES-REGIONAL CIRC DEL ROSA	25,572	105,274	-	-	-	-
9716	DEV IMPACT FEES-REGIONAL CIRC BASE LINE	58,394	240,379	-	-	-	-
9717	DEV IMPACT FEES-REGIONAL CIRC FIFTH STREET	57,396	236,285	-	-	-	-
9718	DEV IMPACT FEES-REGIONAL ARTERIALS	569,034	2,342,107	-	-	-	-
9719	DEV IMPACT FEES-QUIMBY ACT	-	238	-	-	-	-
9845	PROCEEDS FROM SBCTA AGREEMENT	1,643,962	207,229	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	3,598,742	6,778,763	500,000	4,500,000	500,000	500,000
	TOTAL DEVELOPMENT IMPACT FEES	3,766,365	7,346,009	560,000	4,860,000	650,000	650,000

Developer Fees

Acct #	Developer Fees-008	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	113,097	225,622	40,000	145,000	90,000	90,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(21,827)	55,289	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	91,270	280,911	40,000	145,000	90,000	90,000
	CURRENT SERVICE CHARGES:						
9543	MICROFILM FEES	15,564	19,033	10,000	20,000	10,000	10,000
9647	DEVELOPER FEES-STREETS/TREES	8,882	13,362	-	-	-	-
9648	DEVELOPER FEES-SIGNALS	36,600	-	-	-	-	-
9720	INCLUSIONARY HOUSING	337,500	1,080,000	-	370,000	-	-
	TOTAL CURRENT SERVICE CHARGES	398,546	1,112,395	10,000	390,000	10,000	10,000
	TOTAL DEVELOPER FEES	489,816	1,393,306	50,000	535,000	100,000	100,000

Preliminary

Capital Improvements

Acct #	Capital Improvements-010	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	256,266	409,199	50,000	250,000	120,000	120,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(20,478)	34,693	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	235,788	443,892	50,000	250,000	120,000	120,000
	TOTAL CAPITAL IMPROVEMENTS	235,788	443,892	50,000	250,000	120,000	120,000

Preliminary

Landscape Maintenance District

Acct #	Landscape Maintenance District-012	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	555,000	476,443	555,000	415,000	435,750	457,540
	TOTAL TAXES	555,000	476,443	555,000	415,000	435,750	457,540
	MISCELLANEOUS REVENUE:						
8600	INTEREST	216	2,593	-	-	-	-
8900	MISCELLANEOUS	3,517	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	3,733	2,593	-	-	-	-
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	8,043	5,155	-	5,130	5,155
9901	OPERATING TRANSFER IN-GENERAL FUND	-	37,859	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	-	45,902	5,155	-	5,130	5,155
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	558,733	524,938	560,155	415,000	440,880	462,695

Original

Street Light District

Acct #	Street Light District-013	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	415,003	356,285	410,000	395,000	414,750	435,490
	TOTAL TAXES	415,003	356,285	410,000	395,000	414,750	435,490
	MISCELLANEOUS REVENUE:						
8600	INTEREST	324	3,889	5,000	-	5,000	5,000
8900	MISCELLANEOUS	89,836	6,894	30,000	25,000	25,000	30,000
	TOTAL MISCELLANEOUS REVENUE	90,160	10,783	35,000	25,000	30,000	35,000
	TOTAL STREET LIGHT DISTRICT	505,163	443,337	445,000	420,000	444,750	470,490

Preliminary

Community Facilities Districts

Acct #	Community Facilities Districts-014	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8900	MISCELLANEOUS	10,170	11,078	10,850	10,850	10,550	10,800
	TOTAL MISCELLANEOUS REVENUE	10,170	11,078	10,850	10,850	10,550	10,800
	TOTAL COMMUNITY FACILITIES DISTRICTS	10,170	11,078	10,850	10,850	10,550	10,800

Preliminary

Community Trails District

Acct #	Community Trails District-015	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	16,801	14,423	16,000	12,750	13,515	14,325
	TOTAL TAXES	16,801	14,423	16,000	12,750	13,515	14,325
	MISCELLANEOUS REVENUE:						
8600	INTEREST	108	1,298	-	-	-	-
	TOTAL MISC. REVENUE	108	1,298	-	-	-	-
	TOTAL COMMUNITY TRAILS DISTRICT	16,909	15,721	16,000	12,750	13,515	14,325

Preliminary

Parks Maintenance District

Acct #	Parks Maintenance District-016	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	118,715	101,912	115,000	89,500	105,000	115,000
	TOTAL TAXES	118,715	101,912	115,000	89,500	105,000	115,000
	MISCELLANEOUS REVENUE:						
8600	INTEREST	4,352	8,725	3,000	6,000	4,500	5,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(1,801)	2,351	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	2,551	11,076	3,000	6,000	4,500	5,000
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	8,043	5,155	-	5,130	5,155
9901	OPERATING TRANSFER IN-GENERAL FUND	53,803	57,581	55,890	50,815	58,995	54,545
	TOTAL CURRENT SERVICE CHARGES	53,803	65,624	61,045	50,815	64,125	59,700
	TOTAL PARKS MAINTENANCE DISTRICT	175,070	178,612	179,045	146,315	173,625	179,700

Preliminary

Measure I

Acct #	Measure I-017	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	47,180	115,996	27,000	89,000	65,000	70,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(23,832)	22,317	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	23,348	138,313	27,000	89,000	65,000	70,000
	INTERGOVERNMENTAL REVENUE:						
9131	MEASURE I 2010-2040	1,496,223	1,458,023	1,681,315	1,525,000	1,601,250	1,681,315
	TOTAL INTERGOVERNMENTAL REVENUE	1,496,223	1,458,023	1,681,315	1,525,000	1,601,250	1,681,315
	TOTAL MEASURE I	1,519,572	1,596,336	1,708,315	1,614,000	1,666,250	1,751,315

Preliminary

CFD Maintenance

Acct #	CFD Maintenance -019	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	-	-	86,720	86,720	86,720	92,720
	TOTAL TAXES	-	-	86,720	86,720	86,720	92,720
	CURRENT SERVICE CHARGES:						
9523	ENGINEERING FEES-OTHER	-	-	-	30,000	25,000	25,000
9780	CITY ADMINISTRATION	-	-	1,200	1,200	1,200	1,200
	TOTAL CURRENT SERVICE CHARGES	-	-	1,200	31,200	26,200	26,200
	TOTAL CFD MAINTENANCE	-	-	87,920	117,920	112,920	118,920

Preliminary

Air Quality Management District (AQMD)

Acct #	Air Quality Management District-020	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	6,933	12,568	5,000	8,000	8,000	8,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(772)	3,491	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	6,161	16,059	5,000	8,000	8,000	8,000
	INTERGOVERNMENTAL REVENUE:						
9317	AQMD AB 2766	74,644	75,305	72,000	72,000	75,000	75,000
	TOTAL INTERGOVERNMENTAL REVENUE	74,644	75,305	72,000	72,000	75,000	75,000
	TOTAL AQMD	80,805	91,364	77,000	80,000	83,000	83,000

Preliminary

Citizen's Option for Public Safety (COPS)

Acct #	Citizen's Option for Public Safety-021	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9350	COPS GRANT	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL INTERGOVERNMENTAL REVENUE	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL COPS	165,306	186,305	175,000	175,000	185,000	190,000

Preliminary

General Capital Financing

Acct #	General Capital Financing-023	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	173,991	354,887	102,995	230,000	200,000	210,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(65,645)	91,445	-	-	-	-
8900	MISCELLANEOUS	-	-	5,000	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	108,346	446,332	107,995	235,000	205,000	215,000
	CURRENT SERVICE CHARGES:						
9539	PAVEMENT IMPACT FEES	144,476	151,662	100,000	100,000	100,000	100,000
9901	OPERATING TRANSFER IN-GENERAL FUND	1,649,000	1,000,000	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	1,793,476	1,151,662	100,000	100,000	100,000	100,000
	TOTAL GENERAL CAPITAL FINANCING	1,901,822	1,597,994	207,995	335,000	305,000	315,000

Preliminary

Street & Storm Drain Maintenance District

Acct #	Street & Storm Drain Maintenance District-024	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	43,496	91,810	40,400	53,000	55,650	58,435
	TOTAL TAXES	43,496	91,810	40,400	53,000	55,650	58,435
	MISCELLANEOUS REVENUE:						
8600	INTEREST	22,241	43,399	3,400	27,000	15,000	17,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(9,070)	12,058	-	-	-	-
8900	MISCELLANEOUS	28,560	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	41,731	55,457	3,400	27,000	15,000	17,000
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	205	220	-	220	220
	TOTAL CURRENT SERVICE CHARGES	-	205	220	-	220	220
	TOTAL STREET & STORM DRAIN MAINTENANCE DIST.	85,227	147,473	44,020	80,000	70,870	75,655

Preliminary

Justice Assistance Grant

Acct #	Justice Assistance Grant-026	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9360	JUSTICE ASSISTANCE GRANT	30,453	53,940	20,000	20,000	25,000	25,000
	TOTAL INTERGOVERNMENTAL REVENUE	30,453	53,940	20,000	20,000	25,000	25,000
	TOTAL JUSTICE ASSISTANCE GRANT	30,453	53,940	20,000	20,000	25,000	25,000

Preliminary

Grants Fund

Acct #	Grants Fund-027	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	17,701	-	-	-	-	-
8601	GASB 31 INTEREST INCOME ADJUSTMENT	66,847	-	-	-	-	-
8900	MISCELLANEOUS	-	-	35,000	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**84,548**	**-**	**35,000**	**-**	**-**	**-**
	INTERGOVERNMENTAL REVENUE:						
9210	STATE-OTHER	444,305	140,449	1,237,000	2,319,000	134,000	-
9215	STATE-SLPP	-	616,202	-	-	-	-
9310	MISC PROJECT REIMBURSEMENT	-	262,893	-	-	-	-
9314	IVDA PROJECT REIMBURSEMENT	528,532	-	53,000	280,000	-	-
9318	CITY OF SAN BERNARDINO PROJECT REIMBURSEMENT	271,131	640,484	153,000	10,000	1,150,000	-
9319	EVWD PROJECT REIMBURSEMENT	8,000	19,680	-	6,000	-	-
9322	COUNTY OF SAN BERNARDINO PROJECT REIMB.	-	1,563,181	1,753,000	-	-	-
9324	CITY OF REDLANDS PROJECT REIMBURSEMENT	7,079	-	5,000	38,000	-	-
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	84	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	**1,259,131**	**3,242,890**	**3,201,000**	**2,653,000**	**1,284,000**	**-**
	CURRENT SERVICE CHARGES						
9917	OPER TRANSF IN-MEAS I	149,230	-	-	-	-	-
9930	OPER TRANSF IN-MAJOR GRANTS	180,098	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**329,328**	**-**	**-**	**-**	**-**	**-**
	TOTAL GRANTS FUND	**1,673,007**	**3,242,890**	**3,236,000**	**2,653,000**	**1,284,000**	**-**

Paramedic Department

Acct #	Paramedic Department-028	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7085	PROPERTY TAX-PARAMEDIC TAX	366,991	365,363	375,000	367,500	370,000	375,000
	TOTAL TAXES	366,991	365,363	375,000	367,500	370,000	375,000
	CURRENT SERVICE CHARGES:						
9929	OPERATING TRANSFER IN-FIRE DEPARTMENT	871,942	1,282,943	2,209,325	1,129,355	2,191,540	2,542,735
	TOTAL CURRENT SERVICE CHARGES	871,942	1,282,943	2,209,325	1,129,355	2,191,540	2,542,735
	TOTAL PARAMEDIC DEPARTMENT	1,238,933	1,648,306	2,584,325	1,496,855	2,561,540	2,917,735

Preliminary

Fire Department

Acct #	Fire Department-029	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,074,602	3,261,415	3,819,060	3,464,000	3,637,200	3,819,060
7020	UNSECURED PROPERTY TAX	107,964	125,381	-	-	-	-
7030	SUPPLEMENTAL SECURED PROPERTY TAX	102,028	139,877	-	-	-	-
7040	SUPPLEMENTAL UNSECURED PROPERTY TAX	18,726	9,674	-	-	-	-
7050	UTILITY UNITARY TAX	70,393	87,342	-	-	-	-
7070	INTEREST, PENALTIES & DELINQUENT	17,117	20,508	-	-	-	-
7075	RESIDUAL BALANCE	744,113	885,988	689,065	625,000	656,250	689,065
	TOTAL TAXES	**4,134,942**	**4,530,185**	**4,508,125**	**4,089,000**	**4,293,450**	**4,508,125**
	LICENSES & PERMITS:						
7600	BUILDING PERMITS-INSPECTION FEES	35,765	45,115	39,000	20,000	50,000	52,000
7610	BUILDING PERMITS-PLAN CHECK FEES	19,735	21,416	25,000	17,500	30,000	32,000
	TOTAL LICENSES & PERMITS	**55,500**	**66,531**	**64,000**	**37,500**	**80,000**	**84,000**
	MISCELLANEOUS REVENUE:						
8600	INTEREST	288,413	585,538	242,000	370,000	320,000	330,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(110,731)	129,615	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**177,682**	**715,153**	**242,000**	**370,000**	**320,000**	**330,000**
	INTERGOVERNMENTAL REVENUE:						
9410	PASS THRU-FIRE DEPARTMENT	238,803	275,809	185,660	175,000	191,230	196,970
	TOTAL INTERGOVERNMENTAL REVENUE	**238,803**	**275,809**	**185,660**	**175,000**	**191,230**	**196,970**
	CURRENT SERVICE CHARGES:						
9527	FIRE DEPARTMENT FEES	531,898	546,411	548,795	527,485	538,035	548,795
9901	OPERATING TRANSFER IN-GENERAL FUND	-	-	1,531,785	-	1,847,965	2,505,065
	TOTAL CURRENT SERVICE CHARGES	**531,898**	**546,411**	**2,080,580**	**527,485**	**2,386,000**	**3,053,860**
	TOTAL FIRE DEPARTMENT	**5,138,824**	**6,134,088**	**7,080,365**	**5,198,985**	**7,270,680**	**8,172,955**

Major Grants Fund

Acct #	Major Grants Fund-030	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	INTERGOVERNMENTAL REVENUE:						
9225	FEDERAL GRANTS	4,040,811	3,872,716	8,091,500	9,457,880	9,109,000	26,307,000
	TOTAL INTERGOVERNMENTAL REVENUE	4,040,811	3,872,716	8,091,500	9,457,880	9,109,000	26,307,000
	CURRENT SERVICE CHARGES						
9910	OPER TRANSF IN-CAPITAL IMP	90,049	-	-	-	-	-
9927	OPER TRANSF IN-GRANT FUNDS	180,098	-	-	-	-	-
9930	OPER TRANSF IN-MAJOR GRANTS	-	108,812	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	270,146	108,812	-	-	-	-
	TOTAL MAJOR GRANTS FUND	4,310,958	3,981,527	8,091,500	9,457,880	9,109,000	26,307,000

Preliminary

Insurance

Acct #	Insurance-041	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	84,112	155,806	85,000	100,000	75,000	85,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(9,369)	41,269	-	-	-	-
8900	MISCELLANEOUS	17,809	2,430	25,500	25,500	25,500	25,500
8915	CLAIMS PAYABLE	6,000	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**98,552**	**199,505**	**110,500**	**125,500**	**100,500**	**110,500**
	CURRENT SERVICE CHARGES:						
9599	INSURANCE DEPARTMENT CHARGE	503,838	486,331	673,590	629,675	992,010	1,007,275
9780	CITY ADMINISTRATION	-	2,490	2,340	-	2,280	2,340
9901	OPERATING TRANSFER IN-GENERAL FUND	580,000	-	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**1,083,838**	**488,821**	**675,930**	**629,675**	**994,290**	**1,009,615**
	TOTAL INSURANCE	**1,182,390**	**688,326**	**786,430**	**755,175**	**1,094,790**	**1,120,115**

Preliminary

General Services

Acct #	General Services-042	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	30,355	60,715	20,000	40,000	35,000	37,000
8601	GASB 31 INTEREST INCOME ADJUSTMENT	(12,610)	16,027	-	-	-	-
8900	MISCELLANEOUS	-	10	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	**17,745**	**76,752**	**20,000**	**40,000**	**35,000**	**37,000**
	CURRENT SERVICE CHARGES:						
9542	EVC STATION FEES	17,307	66,059	16,000	80,000	55,000	55,000
9598	BUILDING SERVICES DEPARTMENT CHARGE	75,215	615,928	504,245	504,245	1,061,575	1,040,960
9780	CITY ADMINISTRATION	-	5,799	6,200	-	6,200	6,200
9901	OPERATING TRANSFER IN-GENERAL FUND	525,000	300,000	-	-	-	-
	TOTAL CURRENT SERVICE CHARGES	**617,522**	**987,787**	**526,445**	**584,245**	**1,122,775**	**1,102,160**
	TOTAL GENERAL SERVICES	**635,266**	**1,064,538**	**546,445**	**624,245**	**1,157,775**	**1,139,160**
	TOTAL CITY	**50,083,904**	**58,667,150**	**54,553,105**	**58,106,810**	**59,335,625**	**76,094,710**

Preliminary

Housing Authority

Acct #	Housing Authority-070	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	119,484	182,762	117,750	117,750	111,630	117,750
8601	GASB 31 INTEREST INCOME ADJ	(54,914)	41,071	-	-	-	-
8650	PERCENTAGE RENTS	120,000	120,167	120,000	120,000	120,000	120,000
8900	MISCELLANEOUS	4,599	(3,678)	4,600	4,600	4,600	4,600
	TOTAL MISCELLANEOUS REVENUE	189,169	340,322	242,350	242,350	236,230	242,350
	CURRENT SERVICE CHARGES:						
9780	CITY ADMINISTRATION	-	829	4,255	-	4,235	4,255
	TOTAL CURRENT SERVICE CHARGES	-	829	4,255	-	4,235	4,255
	TOTAL HOUSING AUTHORITY	189,169	341,151	246,605	242,350	240,465	246,605

PRELIMINARY

Successor Agency to the RDA RPTTF

Acct #	SARDA RPTTF-082	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	TAXES:						
7010	SECURED PROPERTY TAX	3,682,834	3,498,799	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL TAXES	3,682,834	3,498,799	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL SARDA RPTTF	3,682,834	3,498,799	3,678,105	3,678,105	3,625,010	3,584,620

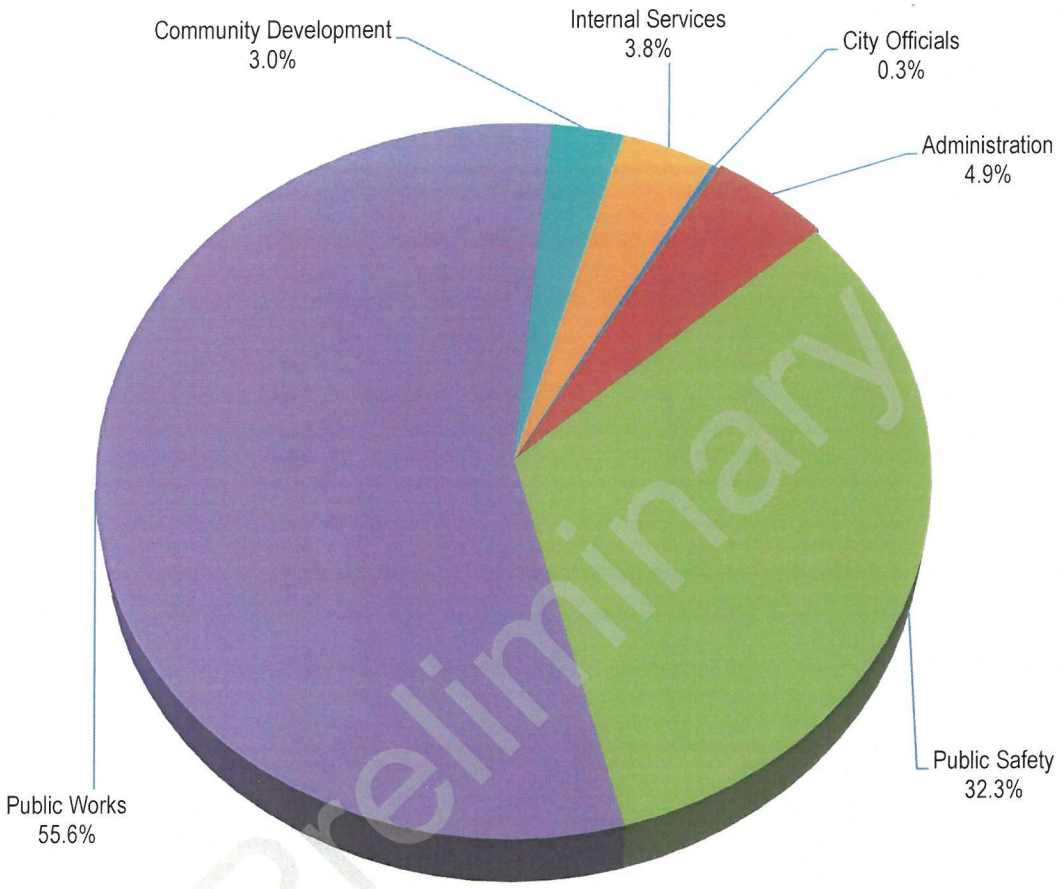
Preliminary

Successor Agency to the RDA Debt Service & Admin

Acct #	SARDA Debt Service & Admin-089	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	MISCELLANEOUS REVENUE:						
8600	INTEREST	40,132	63,307	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	40,132	63,307	-	-	-	-
	CURRENT SERVICE CHARGES:						
9982	OPERATING TRANSFER IN-SARDA RPTTF	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL CURRENT SERVICE CHARGES	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL SARDA DEBT SERVICE & ADMIN	3,687,865	3,675,586	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL SARDA	7,370,699	7,174,385	7,356,210	7,356,210	7,250,020	7,169,240

Preliminary

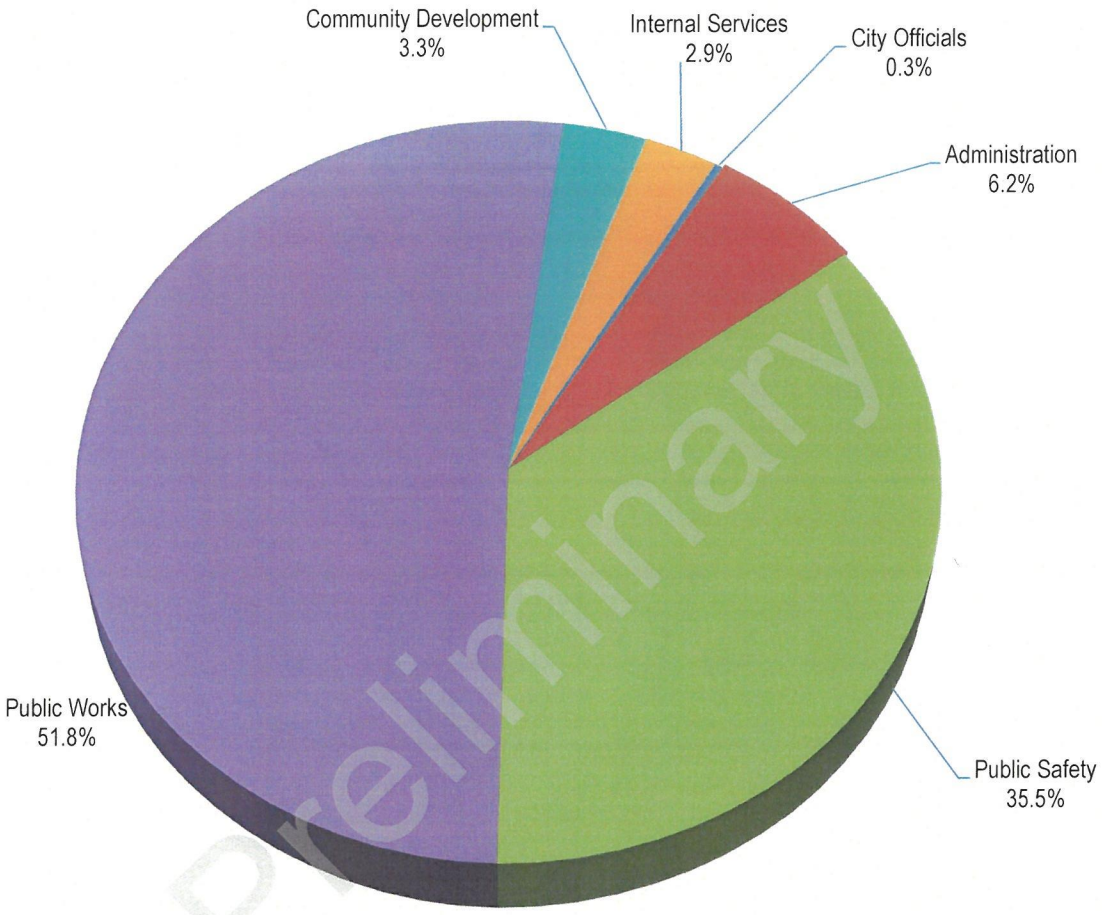
CITY
EXPENDITURES BY FUNCTION
2025-2026



Preliminary

City Officials	$ 221,755
Administration	3,950,310
Public Safety	25,879,430
Public Works	44,518,570
Community Development	2,425,950
Internal Services	3,051,630
Total	$80,047,645

CITY
EXPENDITURES BY FUNCTION
2026-2027



Preliminary

City Officials	$ 230,960
Administration	4,834,600
Public Safety	27,810,530
Public Works	40,602,125
Community Development	2,583,225
Internal Services	2,259,275
Total	$78,320,715

Expenditures by Function

Fund #	Dept #	Function Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
		CITY OFFICIALS:						
001	1000	CITY COUNCIL	205,610	229,607	219,785	219,840	221,755	230,960
		TOTAL CITY OFFICIALS	**205,610**	**229,607**	**219,785**	**219,840**	**221,755**	**230,960**
		ADMINISTRATION:						
001	1200	CITY CLERK	398,676	488,532	535,715	537,065	415,610	480,105
001	1450	GENERAL GOVERNMENT	3,418,860	2,220,245	2,668,020	914,605	2,658,805	3,370,000
001	1600	PERSONNEL	59,970	85,937	88,725	90,225	192,665	212,215
001	1700	FINANCE	641,443	756,111	730,140	731,040	683,230	772,280
		TOTAL ADMINISTRATION	**4,518,949**	**3,550,826**	**4,022,600**	**2,272,935**	**3,950,310**	**4,834,600**
		PUBLIC SAFETY:						
001	2000	POLICE DEPARTMENT	11,464,400	12,907,930	13,819,665	11,045,750	15,250,565	15,967,570
001	2200	ANIMAL CARE	467,380	493,386	506,380	506,380	521,655	537,270
021	8450	COPS AB 3229	165,306	186,305	175,000	175,000	185,000	190,000
026	8480	JUSTICE ASSISTANCE GRANT	-	43,359	20,000	20,000	25,000	25,000
028	2050	PARAMEDIC DEPARTMENT	1,238,933	1,648,306	2,584,325	1,496,855	2,561,540	2,917,735
029	2100	FIRE DEPARTMENT	4,011,709	5,282,506	7,088,550	2,453,870	7,335,670	8,172,955
		TOTAL PUBLIC SAFETY	**17,347,728**	**20,561,792**	**24,193,920**	**15,697,855**	**25,879,430**	**27,810,530**
		INTERNAL SERVICES:						
041	9500	GENERAL LIABILITY	602,390	688,326	1,306,430	883,745	1,634,790	1,120,115
042	9510	BUILDING SERVICES	495,028	764,538	837,365	941,365	1,416,840	1,139,160
		TOTAL INTERNAL SERVICES	**1,097,418**	**1,452,864**	**2,143,795**	**1,825,110**	**3,051,630**	**2,259,275**
		PUBLIC WORKS:						
001	3200	ENGINEERING	594,500	781,019	906,450	907,175	1,034,360	1,045,650
001	4200	PUBLIC SERVICES	564,779	657,382	736,690	737,290	737,495	816,685
001	6000	PARKS	1,264,098	1,091,085	1,359,750	1,374,750	1,275,120	1,296,400
001	6010	GRAFFITI	128,127	140,438	182,460	182,460	198,365	202,630
001	6020	COMMUNITY VOLUNTEER SERVICES	100,908	122,723	131,235	131,225	140,265	149,635
001	6100	TRAILS	9,564	7,587	14,500	14,500	12,000	12,000
002	8200	TRAFFIC SAFETY	63,287	68,634	70,000	70,000	74,805	85,000
004	8310	GAS TAX (PUBLIC WORKS)	2,683,533	2,182,757	3,572,365	2,213,365	6,254,875	3,792,895
005	8320	ARTICLE 3	193,954	45,320	-	215,000	215,000	-
006	8400	HOUSING & COMMUNITY DEVELOPMENT	796,372	195,840	645,000	675,000	415,000	415,000
007	8330	DEVELOPMENT IMPACT FEES	2,393,646	489,298	848,170	911,260	1,819,765	846,500
008	8340	DEVELOPER FEES	4,230	84,531	35,740	35,940	54,915	39,390
010	3830	FACILITIES CONSTRUCTION	1,047,872	1,088,901	958,220	1,476,560	2,807,570	426,160
012	8500	LANDSCAPE MAINTENANCE DISTRICT	522,061	561,610	634,725	644,225	640,505	664,850
013	8510	STREET LIGHT DISTRICT	450,182	515,268	441,200	441,200	565,400	571,200
014	8520	COMMUNITY FACILITIES DISTRICTS	10,170	11,078	10,850	10,850	10,550	10,800
015	8530	COMMUNITY TRAILS DISTRICT	1,150	2,267	27,100	27,100	34,500	27,100
016	8540	PARKS MAINTENANCE DISTRICT	134,508	143,952	142,230	155,230	173,625	179,700
017	8350	MEASURE I	412,817	254,086	2,495,275	666,000	6,289,000	2,043,000
019	8430	CFD MAINTENANCE	-	9,898	87,920	105,920	111,580	118,045
020	8440	AQMD AB 2766	74,625	62,145	153,000	77,000	155,000	384,000
023	3890	CAPITAL CONSTRUCTION	530,579	390,064	1,003,238	1,003,240	3,810,505	798,185
024	8470	STREET/STORM DRAIN MAINT. DISTRICT	15,023	9,831	37,380	54,380	65,370	70,300
027	8490	MISCELLANEOUS GRANTS	3,076,659	3,795,753	7,208,000	1,221,135	8,514,000	300,000
030	8495	MAJOR GRANTS	5,205,199	4,265,969	8,091,500	9,457,890	9,109,000	26,307,000
		TOTAL PUBLIC WORKS	**20,277,844**	**16,977,434**	**29,792,998**	**22,808,695**	**44,518,570**	**40,602,125**
		COMMUNITY DEVELOPMENT:						
001	4100	PLANNING	775,449	941,602	972,465	973,065	1,013,985	1,094,125
001	4500	BUILDING & SAFETY	669,422	703,969	737,065	737,065	936,355	966,890
001	4600	CODE ENFORCEMENT	460,888	602,290	608,235	611,235	475,610	522,210
		TOTAL COMMUNITY DEVELOPMENT	**1,905,760**	**2,247,862**	**2,317,765**	**2,321,365**	**2,425,950**	**2,583,225**
		TOTAL CITY	**45,353,308**	**45,020,385**	**62,690,863**	**45,145,800**	**80,047,645**	**78,320,715**

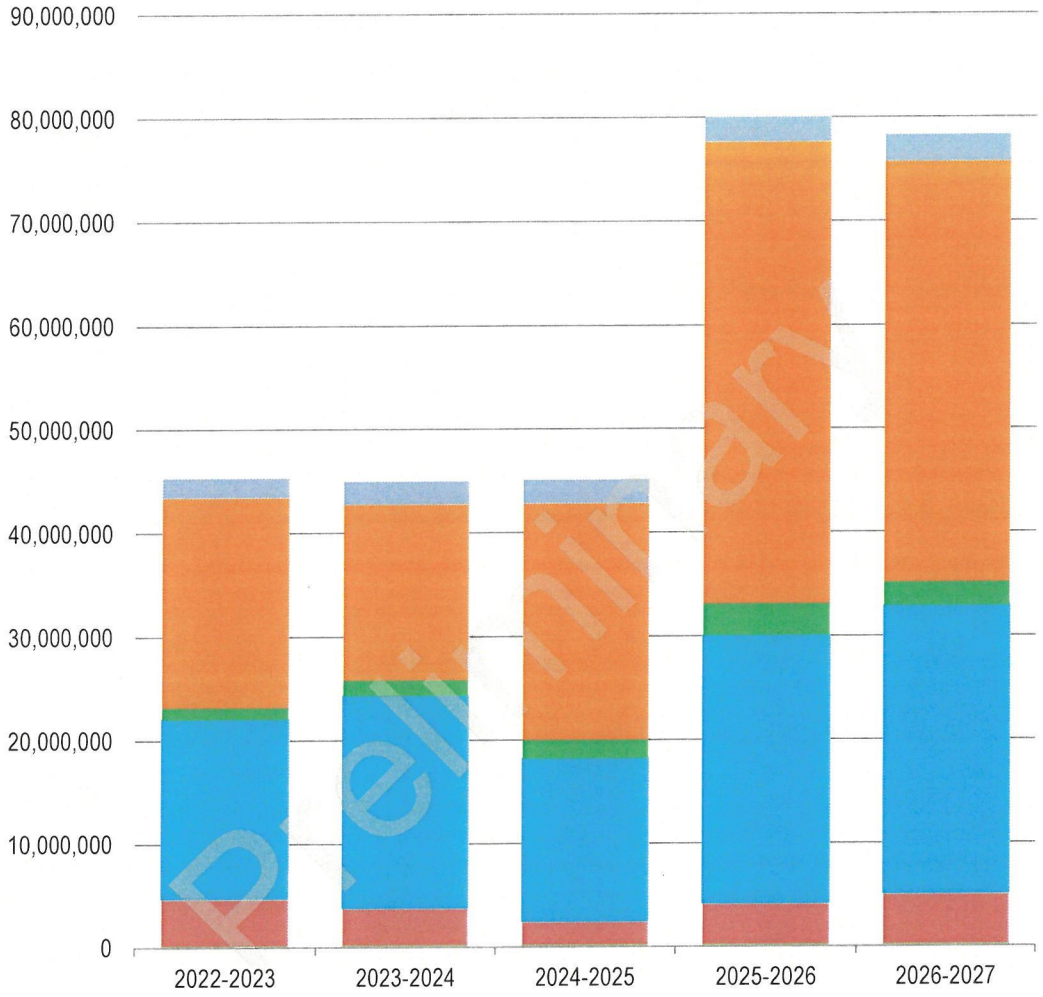
Expenditures by Function

Fund #	Dept #	Function Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
		HOUSING AUTHORITY:						
070	7000	HOUSING AUTHORITY	296,588	226,910	260,130	260,130	271,345	265,820
		TOTAL HOUSING AUTHORITY	**296,588**	**226,910**	**260,130**	**260,130**	**271,345**	**265,820**
		SUCCESSOR AGENCY:						
082	8020	SARDA REV. PROP TAX TRANSFER FUND	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
089	8090	SARDA DEBT SERVICE & ADMIN	3,676,208	3,674,769	3,678,105	3,678,105	3,625,010	3,584,620
		TOTAL SARDA	**7,323,940**	**7,287,048**	**7,356,210**	**7,356,210**	**7,250,020**	**7,169,240**
		TOTAL EXPENDITURES BY FUNCTION	**52,973,836**	**52,534,343**	**70,307,203**	**52,762,140**	**87,569,010**	**85,755,775**

PRELIMINARY


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY
EXPENDITURES BY FUNCTION
HISTORY



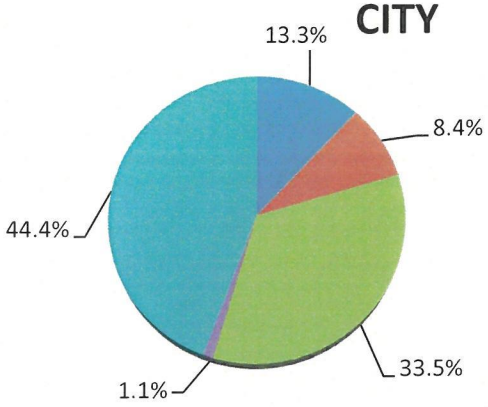
Preliminary

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
City Officials	205,610	229,607	219,840	221,755	230,960
Administration	4,518,949	3,550,826	2,272,935	3,950,310	4,834,600
Public Safety	17,347,728	20,561,792	15,697,855	25,879,430	27,810,530
Internal Services	1,097,417	1,452,864	1,825,110	3,051,630	2,259,275
Public Works	20,277,844	16,977,434	22,808,695	44,518,570	40,602,125
Community Development	1,905,760	2,247,862	2,321,365	2,425,950	2,583,225
Total	$45,353,308	$45,020,385	$45,145,800	$80,047,645	$78,320,715

EXPENDITURES BY OBJECT

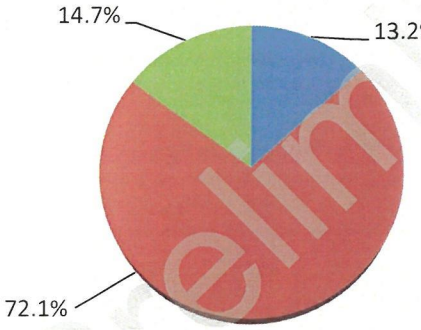
2025-2026

CITY



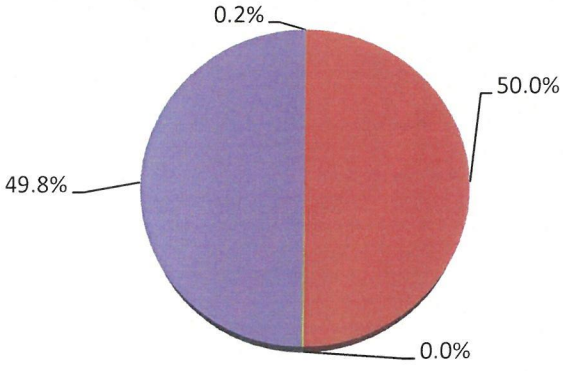
Operations & Materials-	$9,593,545
Salaries & Benefits-	$6,758,750
Contractual Services-	$27,256,400
Capital Outlay-	$879,555
Capital Projects-	$35,559,395
Total	**$80,047,645**

HOUSING AUTHORITY



Operations & Materials-	$35,890
Salaries & Benefits-	$195,455
Contractual Services-	$40,000
Total	**$271,345**

SUCCESSOR AGENCY

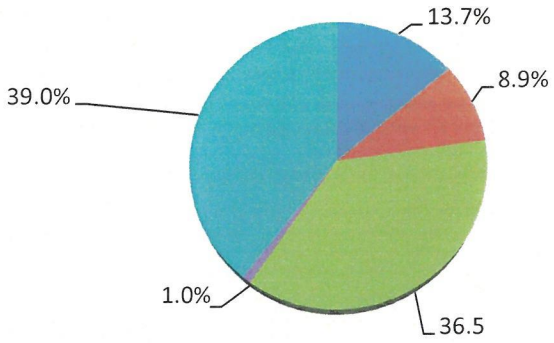


Operations & Materials -	$3,450
Operating Transfers-	$3,625,010
Contractual Services -	$12,675
Debt Service -	$3,608,885
Total	**$7,250,020**

EXPENDITURES BY OBJECT

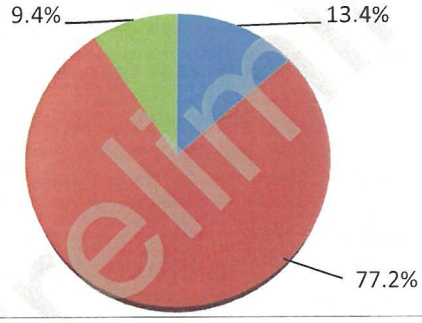
2026-2027

CITY



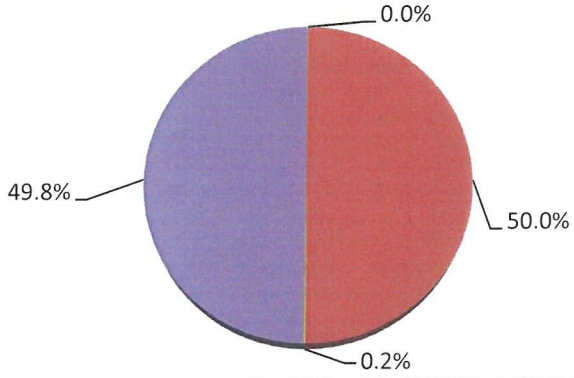
Operations & Materials-	$10,738,595
Salaries & Benefits-	$7,048,815
Contractual Services-	$28,905,845
Capital Outlay-	$770,000
Capital Projects-	$30,857,460
Total	**$78,320,715**

HOUSING AUTHORITY



Operations & Materials-	$35,600
Salaries & Benefits-	$205,220
Contractual Services-	$25,000
Total	**$265,820**

SUCCESSOR AGENCY



Operations & Materials-	$3,550
Operating Transfers-	$3,584,620
Contractual Services-	$11,000
Debt Service-	$3,570,070
Total	**$7,169,240**

Preliminary

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	2,775,801	3,041,648	3,989,245	3,967,615	4,410,630	4,565,395
3040	OVERTIME	35,441	47,851	6,000	6,000	7,000	7,000
3050	COMPENSATORY TIME	36,004	38,555	-	-	-	-
3100	SICK LEAVE	53,575	179,784	-	-	-	-
3110	HOLIDAY	152,350	227,741	-	-	-	-
3120	VACATION	148,540	243,134	-	-	-	-
3125	MANAGEMENT LEAVE	37,034	70,418	-	-	-	-
	TOTAL SALARIES & WAGES	**3,238,746**	**3,849,131**	**3,995,245**	**3,973,615**	**4,417,630**	**4,572,395**
	BENEFITS:						
3510	CAFETERIA PLAN	709,508	749,007	785,850	785,850	878,400	895,950
3511	PERS-ADMIN FEE	811	883	1,000	1,000	1,000	1,000
3515	PERS-HEALTH INSURANCE-RETIRED	26,000	22,200	33,600	33,600	26,400	26,400
3530	MEDICARE & SOCIAL SECURITY	64,856	74,556	69,700	69,700	76,470	79,040
3560	PERS-RETIREMENT	907,843	927,283	1,053,550	1,053,550	1,215,675	1,330,250
3580	DEFERRED COMPENSATION	9,073	17,549	9,510	9,510	9,510	9,510
3590	LIFE INSURANCE	9,704	10,880	12,630	12,630	14,200	14,805
3600	AUTO ALLOWANCE	25,092	22,143	25,080	25,080	41,640	41,640
3605	ANNUAL CREDIT MONITORING ALLOWANCE	4,125	4,525	4,325	4,425	4,825	4,825
3650	VACATION BUYBACK	28,532	47,998	25,000	25,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	36,691	35,614	28,000	28,000	28,000	28,000
3660	ADMINISTRATIVE LEAVE BUYBACK	24,833	28,162	19,000	19,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	1,584	-	1,000	1,000	1,000	1,000
	TOTAL BENEFITS	**1,848,652**	**1,940,800**	**2,068,245**	**2,068,345**	**2,341,120**	**2,476,420**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	186,661	214,181	246,000	271,000	253,775	264,415
4011	ELECTRICITY-STREET LIGHTING	320,774	348,841	310,985	310,985	412,850	412,960
4012	ELECTRICITY- EVC STATIONS	15,216	54,972	16,000	120,000	55,000	55,000
4020	GAS	42,480	22,966	42,500	42,500	30,000	31,550
4030	WATER/SEWER	531,419	458,037	580,450	593,950	615,450	618,450
4040	PEST CONTROL SUPPLIES	-	-	800	800	300	300
4045	LANDSCAPING SUPPLIES	3,654	217	4,100	4,100	2,600	2,600
4055	JANITORIAL SUPPLIES	20,165	22,470	20,900	20,900	21,400	22,420
4060	TELEPHONE	100,399	92,412	90,220	90,220	36,900	36,900
4061	CELL PHONES/SATELLITE PHONES	19,486	33,778	24,220	24,220	24,220	24,220
4062	AIR CARDS	21,555	20,471	24,660	24,660	25,840	25,840
4065	INTERNET/CABLE/SATELLITE	48,068	46,984	48,250	48,250	48,730	48,790
4066	ALARM MONITORING	11,177	12,735	14,100	14,100	20,510	12,480
4070	BUILDING MAINTENANCE	65,387	116,099	95,090	103,590	144,100	77,700
4075	PUBLIC FACILITIES IMPROVEMENT	2,116	-	10,000	10,000	35,000	10,000
4080	BUILDING SERVICES DEPARTMENT CHARGE	62,395	600,774	484,690	484,690	146,225	392,760
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	39,529	10,387	53,725	53,725	58,530	68,725
4104	OPERATING TRANSFER OUT-GAS TAX	145,023	145,025	145,025	145,025	145,025	145,025
4112	OPERATING TRANSFER OUT-LMD	-	114,128	-	-	-	-
4116	OPERATING TRANSFER OUT-PMD	53,803	57,581	55,890	55,890	58,995	54,545
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	1,649,000	1,000,000	-	-	-	-
4127	OPERATING TRANSFER OUT-GRANTS FUND	329,328	-	-	-	-	-
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	871,942	1,282,943	2,209,325	-	2,191,540	2,542,735
4129	OPERATING TRANSFER OUT- FIRE DEPT.	-	-	1,531,785	-	1,847,965	2,505,065
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	270,146	108,812	-	-	-	-
4141	OPERATING TRANSFER OUT-INSURANCE	580,000	-	-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	525,000	300,000	-	-	-	-
4198	CITY ADMINISTRATION	61,958	197,852	177,650	186,650	195,100	195,350
4199	INSURANCE DEPARTMENT CHARGE	497,085	479,815	664,565	664,565	781,445	796,425
4200	OFFICE SUPPLIES	43,694	75,811	102,540	102,695	34,615	37,985
4202	CRV GRANT USE	25,118	2,501	-	-	-	-

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4203	EQUIPMENT/FURNITURE	51,454	66,111	68,875	83,750	103,340	53,025
4204	PERSONAL PROTECTIVE EQUIPMENT	3,481	12,096	18,000	20,000	18,000	18,000
4205	PHOTOCOPIER	27,040	27,618	27,660	27,660	32,640	32,640
4206	MATERIALS	91,035	125,311	124,740	125,740	120,300	122,500
4207	PARAMEDIC SUPPLIES	24,773	28,079	17,000	17,000	28,500	29,000
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	10,218	2,171	6,250	6,250	6,250	6,250
4209	RADIO ACCESS	12,761	16,518	15,840	15,840	13,200	13,200
4210	POSTAGE	14,386	12,567	18,100	18,400	15,550	15,550
4211	PARAMEDIC EQUIPMENT MAINTENANCE	4,912	-	7,500	7,500	7,500	7,500
4219	FIRE DEPARTMENT EQUIPMENT SUPPLIES	-	-	3,500	3,500	33,500	3,500
4220	FUEL	201,129	215,887	207,450	210,975	226,100	234,330
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	1,583	2,113	4,340	4,340	6,715	4,340
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	3,891	9,085	11,055	11,055	17,055	17,055
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	10,503	4,824	14,625	20,475	15,415	15,415
4235	PHYSICALS/TESTING	2,120	1,353	5,740	5,740	2,740	2,740
4236	LIVESCAN SERVICE FEE	448	800	1,445	1,445	945	945
4240	VEHICLE MAINTENANCE	259,999	222,802	246,200	256,600	208,020	200,520
4242	ANNUAL LADDER TESTING	4,905	2,601	2,000	4,000	3,500	3,500
4243	SCBA FLOW TESTING/HYDRO TESTING	6,945	7,592	5,600	5,600	5,600	5,600
4244	FIRE EXTING/FIRE SPRINKLER TESTING	-	-	2,000	2,000	2,000	2,000
4245	EQUIPMENT MAINTENANCE	16,492	33,196	98,360	98,420	31,950	32,700
4247	PARKS MAINTENANCE	35	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	2,320	3,144	5,100	5,100	5,000	5,100
4249	UNIFORMS	5,636	6,039	7,675	7,675	7,425	8,050
4250	SPECIAL DEPARTMENT SUPPLIES	7,197	8,873	16,050	16,050	15,400	15,500
4251	ADA COMPLIANCE	-	-	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	168,902	234,529	149,300	149,300	226,900	195,725
4260	DISASTER SUPPLIES	648	367	302,000	102,000	2,500	2,500
4300	ADVERTISING	34,614	19,964	36,000	37,000	35,575	36,575
4310	DUES & SUBSCRIPTIONS	51,103	54,256	52,805	53,305	57,695	59,950
4320	TRAVEL & CONFERENCE	10,546	12,055	27,950	28,750	33,000	32,400
4330	TRAINING	7,967	8,860	17,010	18,060	18,065	17,890
4332	MILEAGE REIMBURSEMENT	70	299	1,950	2,250	1,600	1,600
4335	ELECTIONS	71	605	35,000	35,000	1,000	35,000
4336	COMMUNITY EVENTS	34,240	27,664	39,250	39,240	41,100	41,900
4337	SPECIAL EVENTS	-	1,962	3,500	3,500	4,200	4,200
4344	VOUCHER/REBATE PROGRAM	1,100	650	500	500	500	500
4345	NOTICE OF DETERMINATION	3,564	300	2,700	3,300	3,500	3,500
4346	LAFCO FEES	4,127	4,094	8,000	8,000	6,000	7,000
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
4348	CDBG PROGRAMS	51,470	52,562	65,000	65,000	65,000	65,000
4349	GRANT PROGRAMS	250,006	52,296	27,500	1,280,585	26,500	26,500
4351	EMERGENCY INCIDENTS	-	955	500	500	202,000	202,000
4353	CDBG CV PROGRAMS	51,789	22,370	-	30,000	-	-
4355	CLAIMS PAYABLE INCREASE	-	2,000	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	480,171	514,858	538,450	635,765	649,000	668,500
4370	INSURANCE CLAIMS	6,109	370	35,000	35,000	35,000	35,000
4390	INSURANCE LEGAL	-	9,488	60,000	60,000	60,000	60,000
4400	MISCELLANEOUS	285	236	1,205	1,205	1,200	1,205
4450	RELEASE/USE OF DEPOSIT/FEE	-	63,237	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**8,465,821**	**7,715,749**	**9,302,645**	**6,946,340**	**9,593,545**	**10,738,595**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	76,284	79,732	86,900	86,900	89,195	93,635
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000
4506	CONTRACT SERVICES-SB COUNTY RECORDER	7,445	1,078	5,500	5,500	5,000	5,500
4510	CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	50,200	49,325	52,550

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4513	CONTRACT SERVICES-SB 90	2,400	2,800	2,800	2,800	2,600	2,800
4515	CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	1,450	1,400	1,450
4516	CONTRACT SERVICES-CITATIONS	515	1,150	2,000	2,000	2,000	2,000
4517	CONTRACT SERVICES-DMV	78	301	650	650	625	650
4520	CONTRACT SERVICES-ATTORNEY	149,220	191,409	171,000	171,000	184,200	184,200
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	-	-	45,000	45,000	45,000	45,000
4526	CONTRACT SERVICES-YMCA	519,720	498,302	526,250	526,250	513,750	526,250
4530	CONTRACT SERVICES-CROSSING GUARDS	63,287	68,634	70,000	70,000	74,805	85,000
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	27,906	92,343	139,935	139,935	100,570	87,985
4534	CONTRACT SERVICES-GIS	33,431	-	7,000	7,000	53,000	7,000
4535	CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	500	-	-
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	1,575	760	6,000	6,000	-	-
4538	CONTRACT SERVICES-CODE ENFORCEMENT	98,053	-	-	-	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	450,861	435,920	453,410	465,410	562,200	562,200
4542	CONTRACT SERVICES-SMIP	11,361	7,091	3,100	3,100	6,000	3,100
4543	CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
4545	CONTRACT SERVICES-WEED ABATEMENT	30,196	35,346	49,000	49,000	40,000	42,000
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	49,896	57,744	35,000	35,000	45,000	35,000
4550	CONTRACT SERVICES-ENGINEERING	132,297	158,289	209,750	237,750	260,500	235,480
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	304,983	319,525	418,000	418,000	456,000	501,600
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	13,768	16,367	13,845	13,845	14,845	14,845
4554	CONTRACT SERVICES-CONSULTANT	41,467	102,835	49,000	49,000	58,000	58,000
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	7,000	7,000
4557	CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	5,000	5,000	2,000
4558	CONTRACT SERVICES-APPRAISAL	-	-	1,000	1,000	500	500
4560	CONTRACT SERVICES-SHERIFF	12,142,067	12,898,542	13,805,240	13,681,525	14,935,585	15,644,155
4561	CONTRACT SERVICES-SHERIFF RESERVES	390	290	1,000	1,000	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,500	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	68,750	66,725	68,750
4565	CONTRACT SERVICES-ANIMAL CONTROL	460,875	490,529	504,545	504,545	520,405	536,020
4566	CONTRACT SERVICES-CITIZEN PATROL	190	437	1,000	1,000	1,000	1,000
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	1,875,721	1,736,313	2,690,855	1,731,785	2,271,565	2,639,230
4568	CONTRACT SERVICES-FIRE SERVICES	43,532	51,484	60,185	60,185	52,000	52,000
4569	CONTRACT SERVICES-FIRE DEPARTMENT	3,597,025	3,548,649	4,825,090	2,950,815	4,607,615	5,170,915
4570	CONTRACT SERVICES-STREET MAINTENANCE	49,197	118,577	92,000	92,000	162,000	140,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	1,000	1,000	1,000
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	1,000	1,000	-	-
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	-	-
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	14,500	14,500	10,000	10,000	14,500	14,500
4576	CONTRACT SERVICES-EMERGENCY WORK	6,694	7,560	10,500	10,600	10,500	10,500
4578	CONTRACT SERVICES-STRIPING	24,362	24,088	32,800	32,800	47,800	32,800
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	271,562	302,622	250,000	250,000	385,000	385,000
4582	CONTRACT SERVICES-STUDIES	13,869	10,235	50,000	50,000	52,500	25,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	370,332	411,250	542,660	532,660	523,220	554,405
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	11,613	12,711	12,125	12,125	12,125	12,125
4588	CONTRACT SERVICES-HVAC MAINTENANCE	86,950	86,558	112,470	112,470	122,010	135,230
4589	CONTRACT SERVICES-PEST CONTROL	5,091	7,766	7,380	7,880	7,950	8,065
4591	CONTRACT SERVICES-SIDEWALK REPAIR	37,739	61,679	65,000	60,000	75,000	75,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	3,894	1,110	26,440	26,440	25,000	20,000
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	54,989	54,139	64,000	64,000	65,200	67,400
4605	CONTRACT SERVICES-CONSERVATION PLAN	15,522	4,625	-	725	18,000	18,000
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	-	-	-	-	22,000
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	515	-	-
4623	CONTRACT SERVICES-WEBSITE	4,568	4,796	5,040	5,040	10,100	5,100
4625	CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	5,500	5,500	5,500
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	18,451	20,330	22,750	22,750	11,200	2,500
4627	CONTRACT SERVICES-NETWORK	24,696	65,185	61,800	61,800	114,000	102,000
4631	CONTRACT SERVICES-PRINTER CONTRACT	1,407	7,740	-	-	9,600	9,600

City-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4662	CONTRACT SERVICES-HOUSING ELEMENT	22,455	-	-	-	-	-
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	122,268	126,544	105,635	105,635	130,635	135,635
4665	CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	200,000	195,600	228,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	16,532	20,074	29,000	60,000	87,300	88,380
4667	CONTRACT SERVICES-GRAFFITI	-	-	25,000	25,000	25,000	25,000
4680	CONTRACT SERVICES-TREE TRIMMING	92,683	97,812	100,875	100,875	103,750	106,790
	TOTAL CONTRACTUAL SERVICES	**21,605,031**	**22,525,416**	**26,147,445**	**23,250,710**	**27,256,400**	**28,905,845**
	CAPITAL OUTLAY:						
6020	LAND IMPROVEMENTS	139,700	212,006	-	-	-	-
6030	BUILDING	74,163	467,672	-	-	50,000	450,000
6040	EQUIPMENT	85,002	227,290	35,000	35,000	472,990	120,000
6050	FURNITURE & FIXTURES	-	-	-	-	2,500	-
6060	VEHICLES	142,515	403,322	2,170	95,540	95,000	200,000
6070	SOFTWARE	-	-	-	-	259,065	-
	TOTAL CAPITAL OUTLAY	**441,380**	**1,310,290**	**37,170**	**130,540**	**879,555**	**770,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	1,764,397	258,164	17,000	17,070	34,395	36,460
6545	SIDEWALK REPAIRS	175,229	132,500	565,000	280,000	1,182,000	-
6550	TRAFFIC IMPROVEMENTS	5,333,673	6,461,052	14,672,935	5,567,000	21,015,000	5,105,000
6600	STORM DRAIN PROJECTS	53,893	105,270	645,000	652,000	3,245,000	-
6803	FACILITIES CONSTRUCTION	-	-	-	-	155,000	-
6811	RIGHT-OF-WAY ACQUISITION	-	-	-	20,000	-	-
6813	BRIDGE CONSTRUCTION	2,366,147	688,757	3,947,000	947,000	8,359,000	25,716,000
6816	TRAILS CONSTRUCTION	60,340	33,256	1,293,178	1,293,180	1,569,000	-
	TOTAL CAPITAL PROJECTS	**9,753,678**	**7,678,999**	**21,140,113**	**8,776,250**	**35,559,395**	**30,857,460**
	TOTAL CITY EXPENDITURES BY OBJECT	**45,353,308**	**45,020,385**	**62,690,863**	**45,145,800**	**80,047,645**	**78,320,715**

Housing Authority-Expenditures by Object

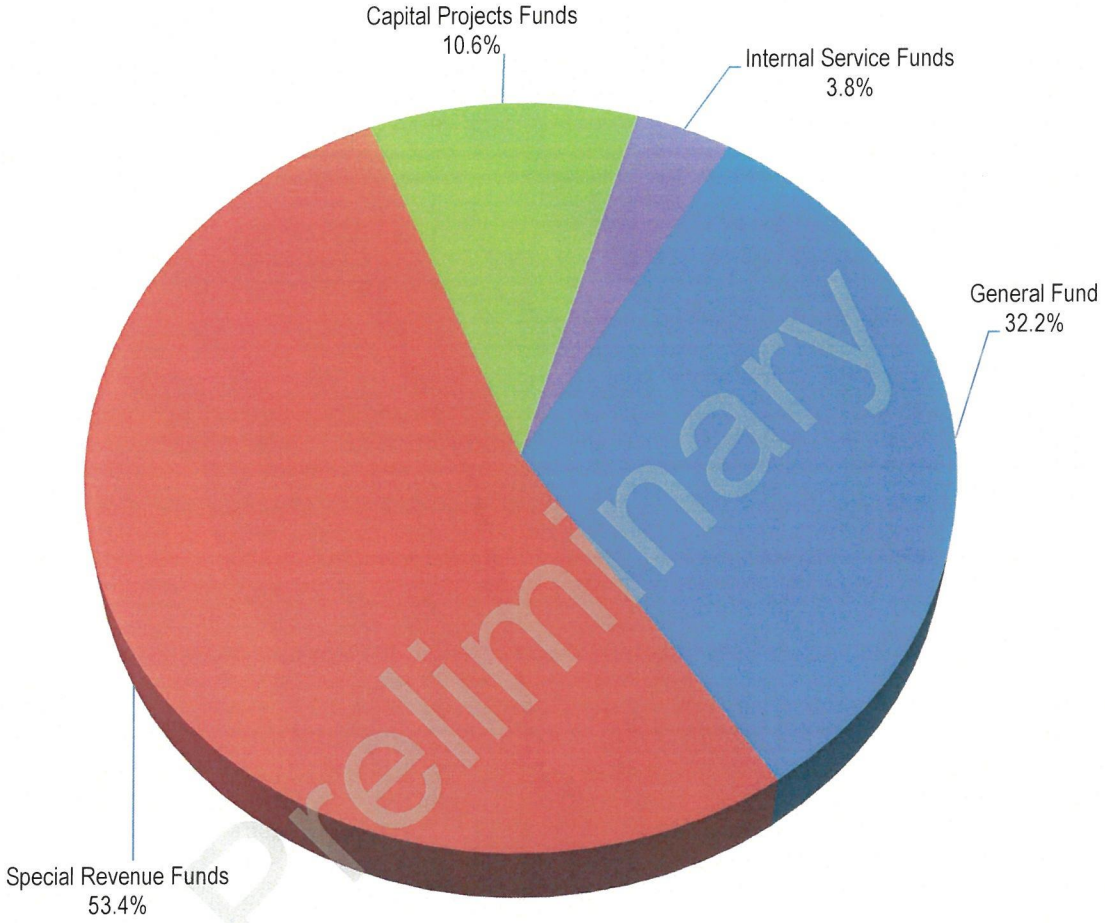
Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	102,077	105,103	126,485	126,485	134,275	141,005
3040	OVERTIME		268				
3100	SICK LEAVE	-	6,569	-	-	-	-
3110	HOLIDAY	4,713	8,660	-	-	-	-
3120	VACATION	7,474	10,006	-	-	-	-
3125	MANAGEMENT LEAVE	1,443	3,996	-	-	-	-
	TOTAL SALARIES & WAGES	**115,707**	**134,601**	**126,485**	**126,485**	**134,275**	**141,005**
	BENEFITS:						
3510	CAFETERIA PLAN	13,388	13,428	13,950	13,950	14,400	14,850
3530	MEDICARE & SOCIAL SECURITY	1,934	2,252	1,835	1,835	1,950	2,045
3560	PERS-RETIREMENT	33,551	34,149	36,965	36,965	39,850	42,320
3580	DEFERRED COMPENSATION	477	924	500	500	500	500
3590	LIFE INSURANCE	385	393	420	420	445	465
3600	AUTO ALLOWANCE	1,363	1,270	1,320	1,320	3,960	3,960
3605	ANNUAL CREDIT MONITORING ALLOWANCE	175	75	75	75	75	75
3650	VACATION BUYBACK	1,761	4,158	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	2,647	2,354	-	-	-	-
3660	ADMIN LEAVE BUYBACK	720	2,636	-	-	-	-
	TOTAL BENEFITS	**56,401**	**61,639**	**55,065**	**55,065**	**61,180**	**64,215**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	12,820	15,153	19,555	19,555	25,275	24,785
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	231	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**19,804**	**21,669**	**28,580**	**28,580**	**35,890**	**35,600**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	27,082	3,036	20,000	20,000	15,000	10,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4556	CONTRACT SERVICES-DEMOLITION	50,181	-	-	-	-	-
4611	CONTRACT SERVICES-LMI HOUSING	27,413	5,965	30,000	30,000	25,000	15,000
	TOTAL CONTRACTUAL SERVICES	**104,676**	**9,001**	**50,000**	**50,000**	**40,000**	**25,000**
	TOTAL HA EXPENDITURES BY OBJECT	**296,588**	**226,910**	**260,130**	**260,130**	**271,345**	**265,820**

Successor Agency-Expenditures by Object

Acct #	Account Name	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4189	OPERATING TRANSFER OUT-SARDA DEBT SERVICE	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
4198	CITY ADMINISTRATION	5,256	5,694	5,050	5,050	3,450	3,550
	TOTAL OPERATIONS & MATERIALS	**3,652,988**	**3,617,973**	**3,683,155**	**3,683,155**	**3,628,460**	**3,588,170**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	-	-	240	240	250	260
4554	CONTRACT SERVICES-CONSULTANT	11,446	11,852	17,075	17,075	12,425	10,740
	TOTAL CONTRACTUAL SERVICES	**11,446**	**11,852**	**17,315**	**17,315**	**12,675**	**11,000**
	DEBT SERVICE:						
5100	PRINCIPAL	2,091,434	2,181,874	2,281,280	2,281,280	2,345,895	2,422,830
5200	INTEREST	1,568,072	1,475,349	1,374,460	1,374,460	1,262,990	1,147,240
	TOTAL DEBT SERVICE	**3,659,506**	**3,657,223**	**3,655,740**	**3,655,740**	**3,608,885**	**3,570,070**
	TOTAL SARDA EXPENDITURES BY OBJECT	**7,323,940**	**7,287,048**	**7,356,210**	**7,356,210**	**7,250,020**	**7,169,240**

Preliminary

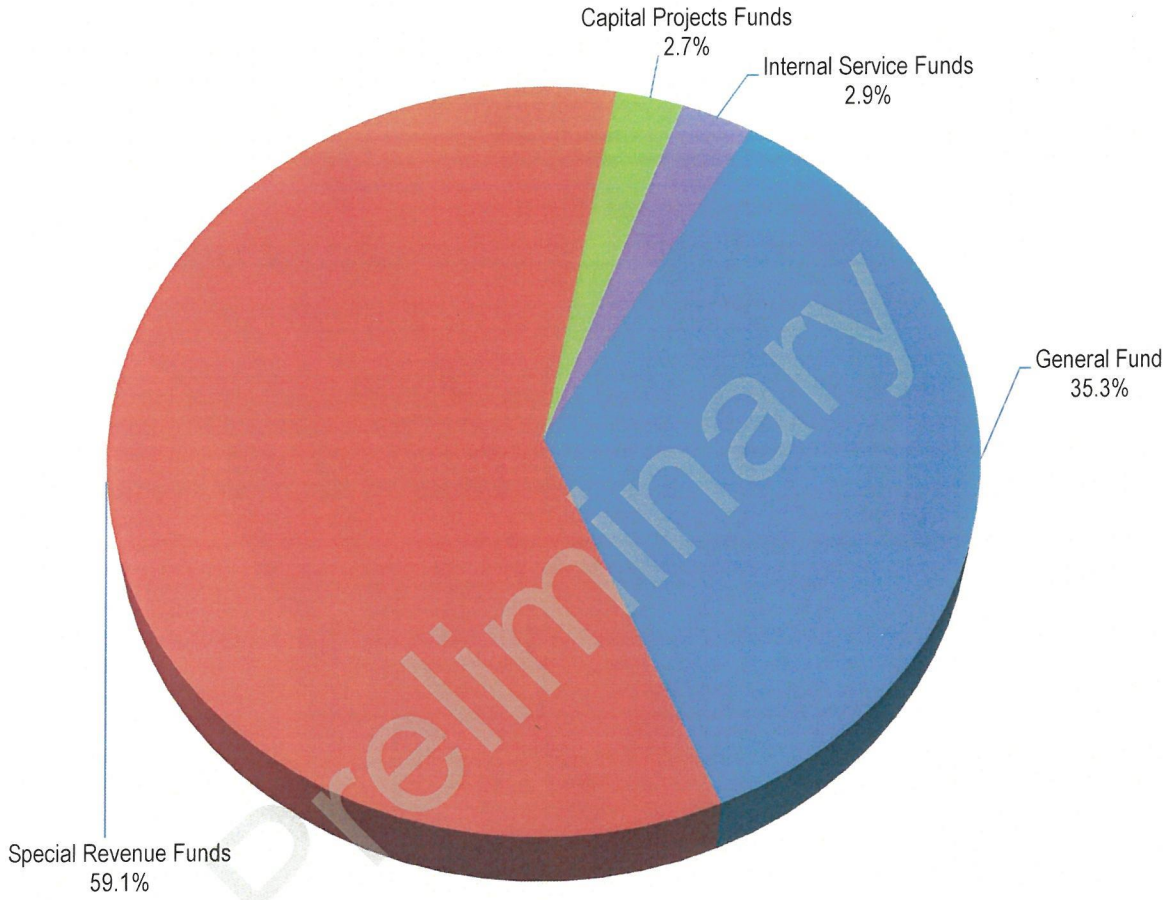
CITY
EXPENDITURES BY FUND
2025-2026



Preliminary

General Fund	$25,767,840
Special Revenue Funds	42,779,785
Capital Projects Funds	8,448,390
Internal Service Funds	3,051,630
Total	$80,047,645

CITY
EXPENDITURES BY FUND
2026-2027



Preliminary

General Fund	$27,676,625
Special Revenue Funds	46,303,170
Capital Projects Funds	2,081,645
Internal Service Funds	2,259,275
Total	$78,320,715

Expenditures By Fund

Dept#	Fund Name - Fund No.	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	GENERAL FUND - 001						
1000	CITY COUNCIL	205,610	229,607	219,785	219,840	221,755	230,960
1200	CITY CLERK	398,676	488,532	535,715	537,065	415,610	480,105
1450	GENERAL GOVERNMENT	3,418,860	2,220,245	2,668,020	914,605	2,658,805	3,370,000
1600	PERSONNEL	59,970	85,937	88,725	90,225	192,665	212,215
1700	FINANCE	641,443	756,111	730,140	731,040	683,230	772,280
2000	POLICE DEPARTMENT	11,464,400	12,907,930	13,819,665	11,045,750	15,250,565	15,967,570
2200	ANIMAL CONTROL	467,380	493,386	506,380	506,380	521,655	537,270
3200	ENGINEERING	594,500	781,019	906,450	907,175	1,034,360	1,045,650
4100	PLANNING	775,449	941,602	972,465	973,065	1,013,985	1,094,125
4200	PUBLIC SERVICES	564,779	657,382	736,690	737,290	737,495	816,685
4500	BUILDING & SAFETY	669,422	703,969	737,065	737,065	936,355	966,890
4600	CODE ENFORCEMENT	460,888	602,290	608,235	611,235	475,610	522,210
6000	PARKS	1,264,098	1,091,085	1,359,750	1,374,750	1,275,120	1,296,400
6010	GRAFFITI	128,127	140,438	182,460	182,460	198,365	202,630
6020	COMMUNITY VOLUNTEER SERVICES	100,908	122,723	131,235	131,225	140,265	149,635
6100	TRAILS	9,564	7,587	14,500	14,500	12,000	12,000
	TOTAL GENERAL FUND	**21,224,075**	**22,229,845**	**24,217,280**	**19,713,670**	**25,767,840**	**27,676,625**
	TRAFFIC SAFETY - 002						
8200	TRAFFIC SAFETY	63,287	68,634	70,000	70,000	74,805	85,000
	TOTAL TRAFFIC SAFETY	**63,287**	**68,634**	**70,000**	**70,000**	**74,805**	**85,000**
	GAS TAX - 004						
8310	GAS TAX (PUBLIC WORKS)	2,683,533	2,182,757	3,572,365	2,213,365	6,254,875	3,792,895
	TOTAL GAS TAX	**2,683,533**	**2,182,757**	**3,572,365**	**2,213,365**	**6,254,875**	**3,792,895**
	ARTICLE 3 - 005						
8320	ARTICLE 3	193,954	45,320	-	215,000	215,000	-
	TOTAL ARTICLE 3	**193,954**	**45,320**	**-**	**215,000**	**215,000**	**-**
	CDBG - 006						
8400	HOUSING & COMMUNITY DEVELOPMENT	796,372	195,840	645,000	675,000	415,000	415,000
	TOTAL CDBG	**796,372**	**195,840**	**645,000**	**675,000**	**415,000**	**415,000**
	DEVELOPMENT IMPACT FEES - 007						
8330	DEVELOPMENT IMPACT FEES	2,393,646	489,298	848,170	911,260	1,819,765	846,500
	TOTAL DEVELOPMENT IMPACT FEES	**2,393,646**	**489,298**	**848,170**	**911,260**	**1,819,765**	**846,500**
	DEVELOPER FEES - 008						
8340	DEVELOPER FEES	4,230	84,531	35,740	35,940	54,915	39,390
	TOTAL DEVELOPER FEES	**4,230**	**84,531**	**35,740**	**35,940**	**54,915**	**39,390**
	CAPITAL IMPROVEMENTS - 010						
3830	FACILITIES CONSTRUCTION	1,047,872	1,088,901	958,220	1,476,560	2,807,570	426,160
	TOTAL CAPITAL IMPROVEMENTS	**1,047,872**	**1,088,901**	**958,220**	**1,476,560**	**2,807,570**	**426,160**
	LANDSCAPE MAINTENANCE DISTRICT - 012						
8500	LANDSCAPE MAINTENANCE DISTRICT	522,061	561,610	634,725	644,225	640,505	664,850
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**522,061**	**561,610**	**634,725**	**644,225**	**640,505**	**664,850**

Expenditures By Fund

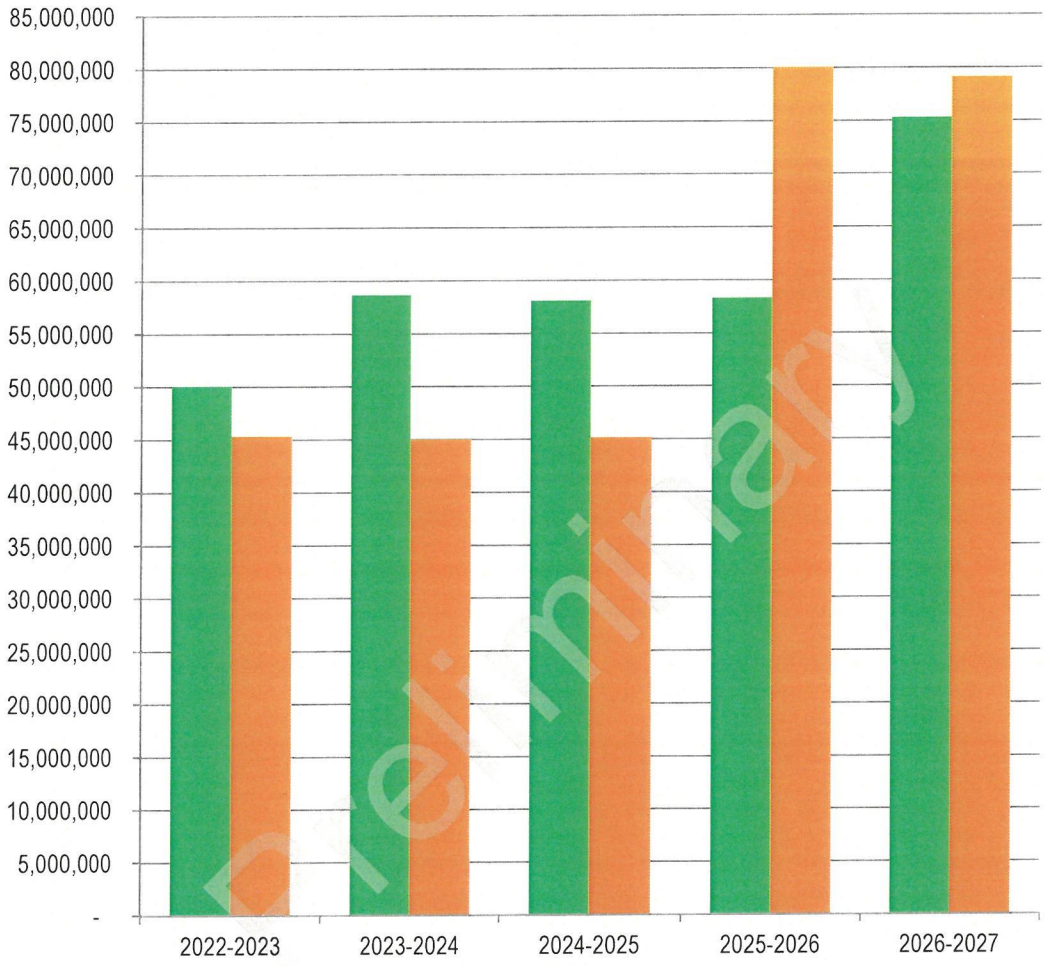
Dept#	Fund Name - Fund No.	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	STREET LIGHT DISTRICT - 013						
8510	STREET LIGHT DISTRICT	450,182	515,268	441,200	441,200	565,400	571,200
	TOTAL STREET LIGHT DISTRICT	**450,182**	**515,268**	**441,200**	**441,200**	**565,400**	**571,200**
	COMMUNITY FACILITIES DISTRICTS - 014						
8520	COMMUNITY FACILITIES DISTRICTS	10,170	11,078	10,850	10,850	10,550	10,800
	TOTAL COMMUNITY FACILITIES DISTRICTS	**10,170**	**11,078**	**10,850**	**10,850**	**10,550**	**10,800**
	COMMUNITY TRAILS DISTRICT - 015						
8530	COMMUNITY TRAILS DISTRICT	1,150	2,267	27,100	27,100	34,500	27,100
	TOTAL COMMUNITY TRAILS DISTRICT	**1,150**	**2,267**	**27,100**	**27,100**	**34,500**	**27,100**
	PARKS MAINTENANCE DISTRICT - 016						
8540	PARKS MAINTENANCE DISTRICT	134,508	143,952	142,230	155,230	173,625	179,700
	TOTAL PARKS MAINTENANCE DISTRICT	**134,508**	**143,952**	**142,230**	**155,230**	**173,625**	**179,700**
	MEASURE I - 017						
8350	MEASURE I	412,817	254,086	2,495,275	666,000	6,289,000	2,043,000
	TOTAL MEASURE I	**412,817**	**254,086**	**2,495,275**	**666,000**	**6,289,000**	**2,043,000**
	CFD MAINTENANCE - 019						
8430	CFD MAINTENANCE	-	9,898	87,920	105,920	111,580	118,045
	TOTAL CFD MAINTENANCE	**-**	**9,898**	**87,920**	**105,920**	**111,580**	**118,045**
	AIR QUALITY MANAGEMENT DISTRICT - 020						
8440	AB 2766	74,625	62,145	153,000	77,000	155,000	384,000
	TOTAL AIR QUALITY MANAGEMENT DISTRICT	**74,625**	**62,145**	**153,000**	**77,000**	**155,000**	**384,000**
	COPS - 021						
8450	AB 3229	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL COPS	**165,306**	**186,305**	**175,000**	**175,000**	**185,000**	**190,000**
	GENERAL CAPITAL FINANCING - 023						
3890	CAPITAL CONSTRUCTION	530,579	390,064	1,003,238	1,003,240	3,810,505	798,185
	TOTAL GENERAL CAPITAL FINANCING	**530,579**	**390,064**	**1,003,238**	**1,003,240**	**3,810,505**	**798,185**
	STREET/STORM DRAIN MAINTENANCE DISTRICT - 024						
8470	STREET/STORM DRAIN MAINTENANCE DISTRICT	15,023	9,831	37,380	54,380	65,370	70,300
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	**15,023**	**9,831**	**37,380**	**54,380**	**65,370**	**70,300**
	JUSTICE ASSISTANCE GRANT - 026						
8480	JUSTICE ASSISTANCE GRANT	-	43,359	20,000	20,000	25,000	25,000
	TOTAL JUSTICE ASSISTANCE GRANT	**-**	**43,359**	**20,000**	**20,000**	**25,000**	**25,000**
	GRANTS FUND - 027						
8490	MISCELLANEOUS GRANTS	3,076,659	3,795,753	7,208,000	1,221,135	8,514,000	300,000
	TOTAL GRANTS FUND	**3,076,659**	**3,795,753**	**7,208,000**	**1,221,135**	**8,514,000**	**300,000**

Expenditures By Fund

Dept#	Fund Name - Fund No.	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	PARAMEDIC DEPARTMENT- 028						
2050	PARAMEDIC DEPARTMENT	1,238,933	1,648,306	2,584,325	1,496,855	2,561,540	2,917,735
	TOTAL PARAMEDIC DEPARTMENT	**1,238,933**	**1,648,306**	**2,584,325**	**1,496,855**	**2,561,540**	**2,917,735**
	FIRE DEPARTMENT - 029						
2100	FIRE DEPARTMENT	4,011,709	5,282,506	7,088,550	2,453,870	7,335,670	8,172,955
	TOTAL FIRE DEPARTMENT	**4,011,709**	**5,282,506**	**7,088,550**	**2,453,870**	**7,335,670**	**8,172,955**
	MAJOR GRANTS FUND - 030						
8495	MAJOR GRANTS	5,205,199	4,265,969	8,091,500	9,457,890	9,109,000	26,307,000
	TOTAL MAJOR GRANTS FUND	**5,205,199**	**4,265,969**	**8,091,500**	**9,457,890**	**9,109,000**	**26,307,000**
	INSURANCE - 041						
9500	GENERAL LIABILITY	602,390	688,326	1,306,430	883,745	1,634,790	1,120,115
	TOTAL INSURANCE	**602,390**	**688,326**	**1,306,430**	**883,745**	**1,634,790**	**1,120,115**
	GENERAL SERVICES - 042						
9510	BUILDING SERVICES	495,028	764,538	837,365	941,365	1,416,840	1,139,160
	TOTAL GENERAL SERVICES	**495,028**	**764,538**	**837,365**	**941,365**	**1,416,840**	**1,139,160**
	TOTAL CITY	**45,353,308**	**45,020,385**	**62,690,863**	**45,145,800**	**80,047,645**	**78,320,715**
	HOUSING AUTHORITY - 070						
7000	HOUSING AUTHORITY	296,588	226,910	260,130	260,130	271,345	265,820
	TOTAL HOUSING AUTHORITY	**296,588**	**226,910**	**260,130**	**260,130**	**271,345**	**265,820**
	SUCCESSOR AGENCY - 082 & 089						
8020	SARDA RPTTF	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
8090	SARDA DEBT SERVICE & ADMIN	3,676,208	3,674,769	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL SUCCESSOR AGENCY TO THE RDA (SARDA)	**7,323,940**	**7,287,048**	**7,356,210**	**7,356,210**	**7,250,020**	**7,169,240**
	TOTAL EXPENDITURES BY FUND	**52,973,836**	**52,534,343**	**70,307,203**	**52,762,140**	**87,569,010**	**85,755,775**


NOVEMBER 24, 1987
CITY OF HIGHLAND

CITY
REVENUES vs. EXPENDITURES
HISTORY



Preliminary

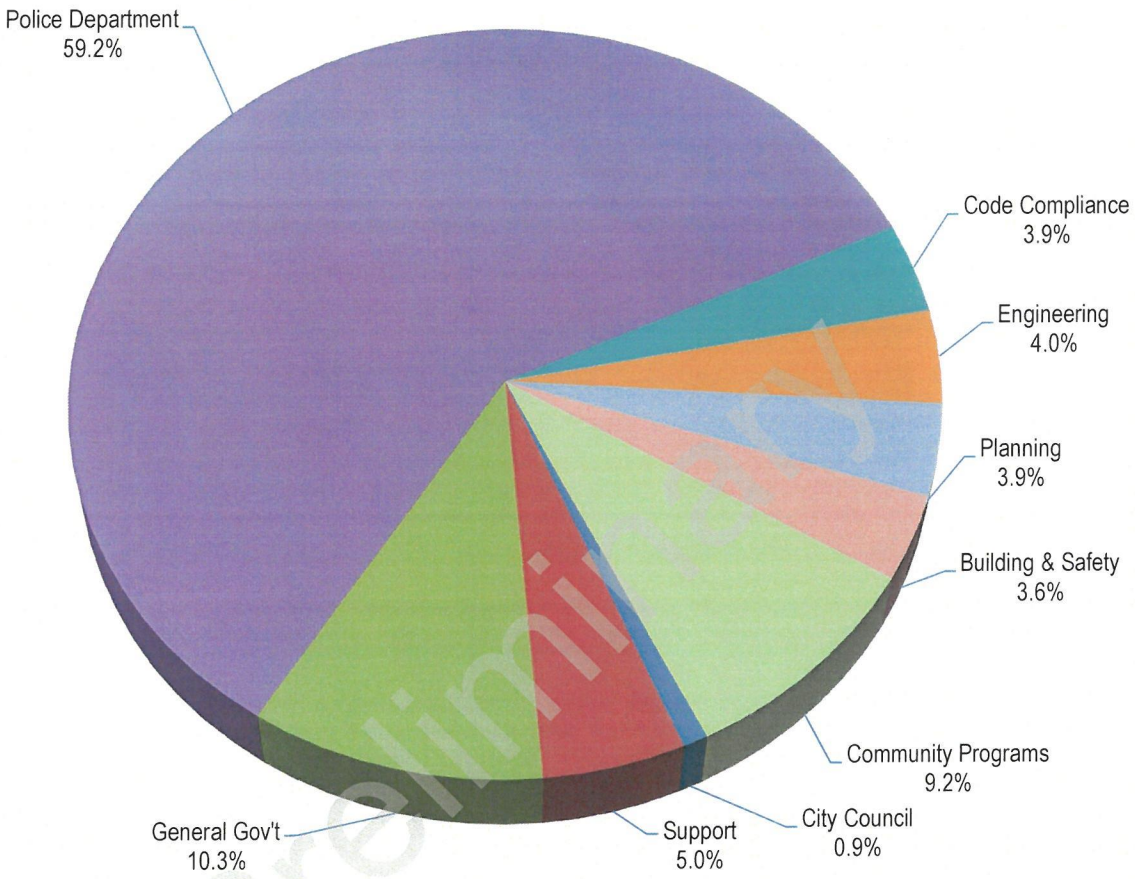
	Revenues	Expenditures
2022-2023	$50,083,904	$45,353,308
2023-2024	$58,667,150	$45,020,385
2024-2025	$58,106,810	$45,145,800
2025-2026	$58,292,450	$80,047,645
2026-2027	$75,296,240	$78,320,715

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


NOVEMBER 24, 1987
CITY OF HIGHLAND

GENERAL FUND EXPENDITURES

2025-2026

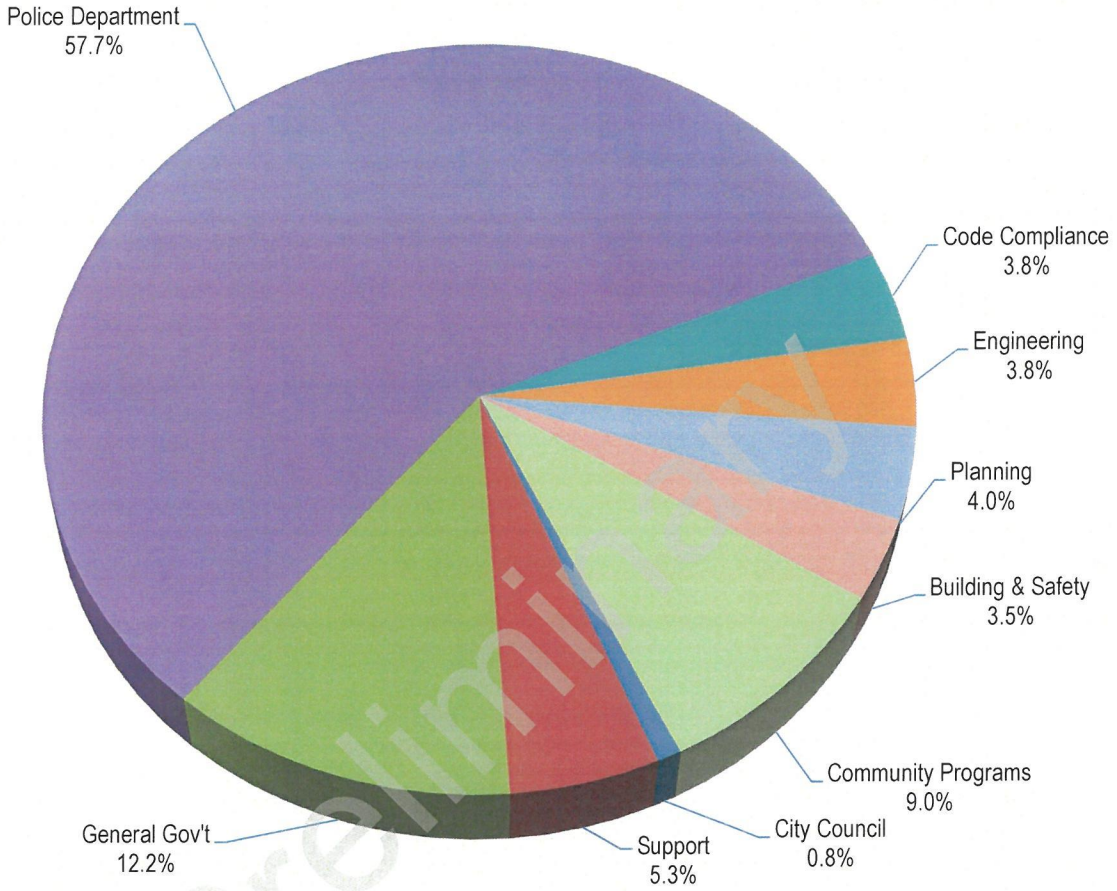


Preliminary

City Council	$ 221,755
Support	1,291,505
General Government	2,658,805
Police Department	15,250,565
Code Compliance	997,265
Engineering	1,034,360
Planning	1,013,985
Building & Safety	936,355
Community Programs	2,363,245
Total	$25,767,840

GENERAL FUND EXPENDITURES

2026-2027



Preliminary

City Council	$ 230,960
Support	1,464,600
General Government	3,370,000
Police Department	15,967,570
Code Compliance	1,059,480
Engineering	1,045,650
Planning	1,094,125
Building & Safety	966,890
Community Programs	2,477,350
Total	$27,676,625

2025 2026 Salaries By Department

Position	City Council 1000	City Clerk 1200	General Government 1450	Personnel 1600	Finance 1700	Engineering 3200	Planning 4100	Public Services 4200	Building & Safety 4500	Code Enforcement 4600	Parks 6000	Graffiti 6010	Community Volunteer Services 6020
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Manager-75%-5%-15%-5%	-	-	206,475	-	-	-	-	-	-	-	-	-	-
Director of Admin Services-15%-20%-40%-5%-15%-5%	-	-	30,300	40,400	80,800	-	-	-	-	-	-	-	-
Information Technology Technician-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Director of Admin Services-10%-15%-75%	-	-	-	16,730	125,475	-	-	-	-	-	-	-	-
Accountant-65%-30%-5%	-	-	-	-	59,020	-	-	-	-	-	-	-	-
Accounting Tech I-100%	-	-	-	-	69,700	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	66,100	-	-	-	-	-	-	-	-
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk-90%-5%-5%	-	118,080	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant I-100%	-	6,010	54,090	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-50%-50%	-	-	14,540	58,160	-	-	-	-	-	-	-	-	-
Deputy City Clerk 100%	-	114,800	-	-	-	-	-	-	-	-	-	-	-
Asst. Public Works Director-35%-35%-30%	-	-	-	-	-	61,495	-	-	-	-	-	-	-
City Engineer Public Works Director-50%-50%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	119,300	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	59,700	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	-	-	-	-	-	-	-	-	-	-	7,160	-	-
Senior Maintenance Worker-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker II-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	31,700	-	-
Maintenance Worker II-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior Maintenance Worker-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	36,450	-	-
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	88,000	-
Maintenance Worker I-10%-45%-10%-10%-25%	-	-	-	-	-	-	-	-	-	-	5,760	-	-
Engineering Technician II-65%-35%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Services Manager-80%-20%	-	-	-	-	-	-	-	114,560	-	-	-	-	-
Public Services Coordinator-100%	-	-	-	-	-	-	-	94,600	-	-	-	-	-
Associate Engineer-15%-5%-80%	-	-	-	-	-	102,160	-	-	-	-	-	-	-
Volunteer Coordinator-75%-25%	-	-	-	-	-	-	-	-	-	-	-	-	54,600
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	161,600	-	10,100	10,100	-	-	-
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	83,650	-	-	-	-	-	-
Senior Planner-95% 5%	-	-	-	-	-	-	110,200	-	-	-	-	-	-
Assistant Planner-100%	-	-	-	-	-	-	94,000	-	-	-	-	-	-
Assistant Planner-100%	-	-	-	-	-	-	94,000	-	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	72,700	-	-	-	-	-	-
Building Official-100%	-	-	-	-	-	-	-	-	148,100	-	-	-	-
Permit Technician II-100%	-	-	-	-	-	-	-	-	76,800	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	78,600	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	78,600	-	-	-
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	90,200	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	78,600	-	-	-	-	-
Permit Technician I (BS)-100%	-	-	-	-	-	-	-	-	69,700	-	-	-	-
TOTAL SALARIES BY DEPARTMENT	**48,000**	**238,890**	**305,405**	**115,290**	**401,095**	**342,655**	**616,150**	**287,760**	**304,700**	**257,500**	**81,070**	**88,000**	**54,600**

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

2025 2026 Salaries By Department

Position	Gas Tax 8310	CDBG 8400	Records Mgmt. 8340	Landscape Maint. District 8500	Parks Maint. District 8540	General Capital Financing 3890	General Liability 9500	Building Services 9510	Housing Authority 7000	Capital Improvements 3830	Street/Storm Drain Maint. District 8470	2025 2026 Total Salaries
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Manager-75%-5%-15%-5%	13,765	-	-	-	-	-	41,295	-	13,765	-	-	275,300
Director of Admin Services-15%-20%-40%-5%-15%-5%	10,100	-	-	-	-	-	30,300	-	10,100	-	-	202,000
Information Technology Technician-100%	-	-	-	-	-	-	-	76,800	-	-	-	76,800
Assistant Director of Admin Services-10%-15%-75%	-	-	-	-	-	-	-	25,095	-	-	-	167,300
Accountant-65%-30%-5%	27,240	-	-	-	-	4,540	-	-	-	-	-	90,800
Accounting Tech I-100%	-	-	-	-	-	-	-	-	-	-	-	69,700
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	66,100
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	56,200	-	-	-	56,200
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	56,200	-	-	-	56,200
City Clerk-90%-5%-5%	-	-	-	-	-	-	6,560	-	6,560	-	-	131,200
Administrative Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	60,100
Administrative Assistant III-50%-50%	-	-	-	-	-	-	-	-	-	-	-	72,700
Deputy City Clerk 100%	-	-	-	-	-	-	-	-	-	-	-	114,800
Asst. Public Works Director-35%-35%-30%	61,495	-	-	-	-	-	-	-	-	52,710	-	175,700
City Engineer Public Works Director-50%-50%	112,550	-	-	-	-	-	-	-	-	112,550	-	225,100
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	119,300
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	59,700
Public Works Manager-5%-84%-10%-1%	120,288	-	-	-	-	-	-	14,320	-	-	1,432	143,200
Senior Maintenance Worker-98%-2%	71,442	-	-	-	-	-	-	-	-	-	1,458	72,900
Maintenance Worker II-50%-25%-25%	-	-	-	15,850	15,850	-	-	-	-	-	-	63,400
Maintenance Worker II-98%-2%	62,132	-	-	-	-	-	-	-	-	-	1,268	63,400
Senior Maintenance Worker-50%-25%-25%	-	-	-	18,225	18,225	-	-	-	-	-	-	72,900
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	88,000
Maintenance Worker I-10%-45%-10%-10%-25%	25,920	-	-	5,760	5,760	-	-	14,400	-	-	-	57,600
Engineering Technician II-65%-35%	49,920	-	-	-	-	-	-	-	-	26,880	-	76,800
Public Services Manager-80%-20%	28,640	-	-	-	-	-	-	-	-	-	-	143,200
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	94,600
Associate Engineer-15%-5%-80%	-	-	-	-	-	19,155	-	-	-	6,385	-	127,700
Volunteer Coordinator-75%-25%	-	-	-	-	-	18,200	-	-	-	-	-	72,800
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	-	-	20,200	-	-	202,000
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	-	-	83,650	-	-	167,300
Senior Planner-95% 5%	5,800	-	-	-	-	-	-	-	-	-	-	116,000
Assistant Planner-100%	-	-	-	-	-	-	-	-	-	-	-	94,000
Assistant Planner-100%	-	-	-	-	-	-	-	-	-	-	-	94,000
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	72,700
Building Official-100%	-	-	-	-	-	-	-	-	-	-	-	148,100
Permit Technician II-100%	-	-	-	-	-	-	-	-	-	-	-	76,800
Records Management Intern-100%	-	-	17,400	-	-	-	-	-	-	-	-	17,400
Records Management Intern-100%	-	-	17,400	-	-	-	-	-	-	-	-	17,400
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	78,600
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	78,600
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	90,200
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	78,600
Permit Technician I (BS)-100%	-	-	-	-	-	-	-	-	-	-	-	69,700
TOTAL SALARIES BY DEPARTMENT	**589,292**	**-**	**34,800**	**39,835**	**39,835**	**41,895**	**78,155**	**243,015**	**134,275**	**198,525**	**4,158**	**4,544,900**

*This spreadsheet does not include Over-time.

*All positions budgeted at E-step (highest)

Totals by Agency:	
General Fund	3,141,115
Public Works (Gas Tax)	589,292
Housing Community Dev. (CDBG)	-
Records Management	34,800
Landscape Maintenance District	39,835
Parks Maintenance District	39,835
General Capital Financing	41,895
General Liability (Insurance)	78,155
Building Services	243,015
Street/Storm Drain	4,158
Capital Improvements	198,525
Total City	4,410,625
Housing Authority	134,275
Total	4,544,900

2026 2027 Salaries By Department

Position	City Council 1000	City Clerk 1200	General Government 1450	Personnel 1600	Finance 1700	Engineering 3200	Planning 4100	Public Services 4200	Building & Safety 4500	Code Enforcement 4600	Parks 6000	Graffiti 6010	Community Volunteer Services 6020
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Council-100%	9,600	-	-	-	-	-	-	-	-	-	-	-	-
City Manager-75%-5%-15%-5%	-	-	216,750	-	-	-	-	-	-	-	-	-	-
Director of Admin Services-15%-20%-40%-5%-15%-5%	-	-	31,815	42,420	84,840	-	-	-	-	-	-	-	-
Information Technology Technician-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Director of Admin Services-10%-15%-75%	-	-	-	17,570	131,775	-	-	-	-	-	-	-	-
Accountant-65%-30%-5%	-	-	-	-	61,945	-	-	-	-	-	-	-	-
Accounting Tech I-100%	-	-	-	-	73,100	-	-	-	-	-	-	-	-
Accounting Assistant II-100%	-	-	-	-	69,500	-	-	-	-	-	-	-	-
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk-90%-5%-5%	-	124,020	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistant I-100%	-	6,310	56,790	-	-	-	-	-	-	-	-	-	-
Administrative Assistant III-50%-50%	-	-	15,280	61,120	-	-	-	-	-	-	-	-	-
Deputy City Clerk 100%	-	120,500	-	-	-	-	-	-	-	-	-	-	-
Asst. Public Works Director-35%-35%-30%	-	-	-	-	-	64,540	-	-	-	-	-	-	-
City Engineer Public Works Director-50%-50%	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	125,300	-	-	-	-	-	-	-
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	-	-	-	-	-	-	-	-	-	-	7,515	-	-
Senior Maintenance Worker-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker II-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	33,300	-	-
Maintenance Worker II-98%-2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior Maintenance Worker-50%-25%-25%	-	-	-	-	-	-	-	-	-	-	38,250	-	-
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	92,400	-
Maintenance Worker I-10%-45%-10%-10%-25%	-	-	-	-	-	-	-	-	-	-	6,050	-	-
Engineering Technician II-65%-35%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Services Manager-80%-20%	-	-	-	-	-	-	-	120,240	-	-	-	-	-
Public Services Coordinator-100%	-	-	-	-	-	-	-	99,300	-	-	-	-	-
Associate Engineer-15%-5%-80%	-	-	-	-	-	107,200	-	-	-	-	-	-	-
Volunteer Coordinator-75%-25%	-	-	-	-	-	-	-	-	-	-	-	-	57,300
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	169,680	-	10,605	10,605	-	-	-
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	87,850	-	-	-	-	-	-
Senior Planner-95% 5%	-	-	-	-	-	-	115,710	-	-	-	-	-	-
Assistant Planner-100%	-	-	-	-	-	-	98,700	-	-	-	-	-	-
Assistant Planner-100%	-	-	-	-	-	-	98,700	-	-	-	-	-	-
Administrative Assistant III-100%	-	-	-	-	-	-	76,400	-	-	-	-	-	-
Building Official-100%	-	-	-	-	-	-	-	-	155,500	-	-	-	-
Permit Technician II-100%	-	-	-	-	-	-	-	-	80,600	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Records Management Intern-100%	-	-	-	-	-	-	-	-	-	-	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	82,500	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	82,500	-	-	-
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	94,700	-	-	-
Code Compliance Officer-100%	-	-	-	-	-	-	-	82,500	-	-	-	-	-
Permit Technician I (BS)-100%	-	-	-	-	-	-	-	-	73,100	-	-	-	-
TOTAL SALARIES BY DEPARTMENT	**48,000**	**250,830**	**320,635**	**121,110**	**421,160**	**297,040**	**647,040**	**302,040**	**319,805**	**270,305**	**85,115**	**92,400**	**57,300**

*This spreadsheet does not include Over-time.

*All positions budgeted at E-step (highest)

2026 2027 Salaries By Department

Position	Gas Tax 8310	CDBG 8400	Records Mgmt. 8340	Landscape Maint. District 8500	Parks Maint. District 8540	General Capital Financing 3890	General Liability 9500	Building Services 9510	Housing Authority 7000	Capital Improvements 3830	Street/Storm Drain Maint. District 8470	2026 2027 Total Salaries
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Council-100%	-	-	-	-	-	-	-	-	-	-	-	9,600
City Manager-75%-5%-15%-5%	14,450	-	-	-	-	-	43,350	-	14,450	-	-	289,000
Director of Admin Services-15%-20%-40%-5%-15%-5%	10,605	-	-	-	-	-	31,815	-	10,605	-	-	212,100
Information Technology Technician-100%	-	-	-	-	-	-	-	80,600	-	-	-	80,600
Assistant Director of Admin Services-10%-15%-75%	-	-	-	-	-	-	-	26,355	-	-	-	175,700
Accountant-65%-30%-5%	28,590	-	-	-	-	4,765	-	-	-	-	-	95,300
Accounting Tech I-100%	-	-	-	-	-	-	-	-	-	-	-	73,100
Accounting Assistant II-100%	-	-	-	-	-	-	-	-	-	-	-	69,500
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	59,000	-	-	-	59,000
Temp Accounting Assistant I-100%	-	-	-	-	-	-	-	59,000	-	-	-	59,000
City Clerk-90%-5%-5%	-	-	-	-	-	-	6,890	-	6,890	-	-	137,800
Administrative Assistant I-100%	-	-	-	-	-	-	-	-	-	-	-	63,100
Administrative Assistant III-50%-50%	-	-	-	-	-	-	-	-	-	-	-	76,400
Deputy City Clerk 100%	-	-	-	-	-	-	-	-	-	-	-	120,500
Asst. Public Works Director-35%-35%-30%	64,540	-	-	-	-	-	-	-	-	55,320	-	184,400
City Engineer Public Works Director-50%-50%	118,200	-	-	-	-	-	-	-	-	118,200	-	236,400
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	125,300
Assistant Engineer-100%	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Manager-5%-84%-10%-1%	126,252	-	-	-	-	-	-	15,030	-	-	1,503	150,300
Senior Maintenance Worker-98%-2%	74,970	-	-	-	-	-	-	-	-	-	1,530	76,500
Maintenance Worker II-50%-25%-25%	-	-	-	16,650	16,650	-	-	-	-	-	-	66,600
Maintenance Worker II-98%-2%	65,268	-	-	-	-	-	-	-	-	-	1,332	66,600
Senior Maintenance Worker-50%-25%-25%	-	-	-	19,125	19,125	-	-	-	-	-	-	76,500
Maintenance Superintendent-100%	-	-	-	-	-	-	-	-	-	-	-	92,400
Maintenance Worker I-10%-45%-10%-10%-25%	27,225	-	-	6,050	6,050	-	-	15,125	-	-	-	60,500
Engineering Technician II-65%-35%	52,390	-	-	-	-	-	-	-	-	28,210	-	80,600
Public Services Manager-80%-20%	30,060	-	-	-	-	-	-	-	-	-	-	150,300
Public Services Coordinator-100%	-	-	-	-	-	-	-	-	-	-	-	99,300
Associate Engineer-15%-5%-80%	-	-	-	-	-	20,100	-	-	-	6,700	-	134,000
Volunteer Coordinator-75%-25%	-	-	-	-	-	19,100	-	-	-	-	-	76,400
Comm. Dev. Director-5%-5%-80%-10%	-	-	-	-	-	-	-	-	21,210	-	-	212,100
Asst. Community Development Director-50%-50%	-	-	-	-	-	-	-	-	87,850	-	-	175,700
Senior Planner-95% 5%	6,090	-	-	-	-	-	-	-	-	-	-	121,800
Assistant Planner-100%	-	-	-	-	-	-	-	-	-	-	-	98,700
Assistant Planner-100%	-	-	-	-	-	-	-	-	-	-	-	98,700
Administrative Assistant III-100%	-	-	-	-	-	-	-	-	-	-	-	76,400
Building Official-100%	-	-	-	-	-	-	-	-	-	-	-	155,500
Permit Technician II-100%	-	-	-	-	-	-	-	-	-	-	-	80,600
Records Management Intern-100%	-	-	18,200	-	-	-	-	-	-	-	-	18,200
Records Management Intern-100%	-	-	18,200	-	-	-	-	-	-	-	-	18,200
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	82,500
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	82,500
Senior Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	94,700
Code Compliance Officer-100%	-	-	-	-	-	-	-	-	-	-	-	82,500
Permit Technician I (BS)-100%	-	-	-	-	-	-	-	-	-	-	-	73,100
TOTAL SALARIES BY DEPARTMENT	**618,640**	**-**	**36,400**	**41,825**	**41,825**	**43,965**	**82,055**	**255,110**	**141,005**	**208,430**	**4,365**	**4,706,400**

*This spreadsheet does not include Over-time.

*All positions budgeted at E-step (highest)

Totals by Fund:	
General Fund	3,232,780
Public Works (Gas Tax)	618,640
Housing Community Dev. (CDBG)	-
Records Management	36,400
Landscape Maintenance District	41,825
Parks Maintenance District	41,825
General Capital Financing	43,965
General Liability (Insurance)	82,055
Building Services	255,110
Street/Storm Drain	4,365
Capital Improvements	208,430
Total City	4,565,395
Housing Authority	141,005
Total	4,706,400

DEBT OBLIGATIONS

City of Highland:
The City of Highland has no outstanding debt obligations for general obligation bonds. As of June 30, 2024, the City of Highland has the following obligations:

Net Pension Liability (NPL) $6,350,964
Other Post Employment Benefits (OPEB) $1,107,609

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

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

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

Below is the annual debt service for the 2004B bonds, 2015A bonds, 2017 bonds and the remaining loan to the City. As of June 30, 2024, the Successor Agency to the Highland Redevelopment Agency has the following obligations:

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

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
12/1/2024	275,000.00	7,768.75	7,768.75	
	3,690,000.00	2,307,452.08	2,307,452.08	5,714,683.33

DEBT OBLIGATIONS

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

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
12/1/2024	$ 455,000	$ 193,187.50		
6/1/2025		$ 181,812.50	$ 375,000.00	$ 830,000.00
12/1/2025	$ 710,000	$ 181,812.50		
6/1/2026		$ 164,062.50	$ 345,875.00	$ 1,055,875.00
12/1/2026	$ 750,000	$ 164,062.50		
6/1/2027		$ 145,312.50	$ 309,375.00	$ 1,059,375.00
12/1/2027	$ 785,000	$ 145,312.50		
6/1/2028		$ 125,687.50	$ 271,000.00	$ 1,056,000.00
12/1/2028	$ 820,000	$ 125,687.50		
6/1/2029		$ 112,362.50	$ 238,050.00	$ 1,058,050.00
12/1/2029	$ 850,000	$ 112,362.50		
6/1/2030		$ 91,112.50	$ 203,475.00	$ 1,053,475.00
12/1/2030	$ 890,000	$ 91,112.50		
6/1/2031		$ 68,862.50	$ 159,975.00	$ 1,049,975.00
12/1/2031	$ 935,000	$ 68,862.50		
6/1/2032		$ 52,500.00	$ 121,362.50	$ 1,056,362.50
12/1/2032	$ 965,000	$ 52,500.00		
6/1/2033		$ 35,612.50	$ 88,112.50	$ 1,053,112.50
12/1/2033	$ 1,000,000	$ 35,612.50		
6/1/2034		$ 18,112.50	$ 53,725.00	$ 1,053,725.00
12/1/2034	$ 1,035,000	$ 18,112.50	$ 18,112.50	$ 1,053,112.50
	12,340,000.00	6,562,589.79	6,562,589.79	18,902,589.79

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

DEBT OBLIGATIONS

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

Payment Date	Principal	Interest	Total Interest-FY	Total Principal & Interest-FY
8/1/2024		451,471.88		
2/1/2025	1,335,000.00	451,471.88	902,943.76	2,237,943.76
8/1/2025		431,446.88		
2/1/2026	1,385,000.00	431,446.88	862,893.76	2,247,893.76
8/1/2026		410,671.88		
2/1/2027	1,420,000.00	410,671.88	821,343.76	2,241,343.76
8/1/2027		388,484.38		
2/1/2028	1,465,000.00	388,484.38	776,968.76	2,241,968.76
8/1/2028		363,762.50		
2/1/2029	1,515,000.00	363,762.50	727,525.00	2,242,525.00
8/1/2029		338,196.88		
2/1/2030	1,570,000.00	338,196.88	676,393.76	2,246,393.76
8/1/2030		311,703.13		
2/1/2031	1,625,000.00	311,703.13	623,406.26	2,248,406.26
8/1/2031		284,281.25		
2/1/2032	1,675,000.00	284,281.25	568,562.50	2,243,562.50
8/1/2032		256,015.63		
2/1/2033	1,735,000.00	256,015.63	512,031.26	2,247,031.26
8/1/2033		224,568.75		
2/1/2034	1,800,000.00	224,568.75	449,137.50	2,249,137.50
8/1/2034		191,943.75		
2/1/2035	1,860,000.00	191,943.75	383,887.50	2,243,887.50
8/1/2035		158,231.25		
2/1/2036	2,805,000.00	158,231.25	316,462.50	3,121,462.50
8/1/2036		107,390.63		
2/1/2037	2,910,000.00	107,390.63	214,781.26	3,124,781.26
8/1/2037		54,646.88		
2/1/2038	3,015,000.00	54,646.88	109,293.76	3,124,293.76
	33,515,000.00	14,394,671.40	14,394,671.40	47,909,671.40

Preliminary

DEBT OBLIGATIONS

$1,300,000 Loan Repayment Schedule

	Interest	Principal	Total
ROPS 24-25A	(88,744)	(216,278)	(305,022)
Balance	70,649	503,718	574,367
ROPS 25-26A	(54,130)	(250,892)	(305,022)
Balance	16,519	252,826	269,345
ROPS 26-27A	(16,519)	(252,826)	(269,345)
Balance	-	-	-

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

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

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

Obligations of Community Facilities Districts (CFDs) are not an obligation of the City. CFD 90-1 and CFD 2007-1 do not have any debt obligations. As of June 30, 2024, CFD 2001-1 has the following obligations:

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

Payment Date	Principal Amount	Interest	Total	Annual Total	Principal Balance
9/1/2024	330,000.00	12,939.38	342,939.38		-
3/1/2025	-	10,390.13	10,390.13	353,329.51	1,345,000.00
9/1/2025	330,000.00	10,390.13	340,390.13		-
3/1/2026	-	7,840.88	7,840.88	348,231.01	1,015,000.00
9/1/2026	330,000.00	7,840.88	337,840.88		-
3/1/2027	-	5,291.63	5,291.63	343,132.51	685,000.00
9/1/2027	340,000.00	5,291.63	345,291.63		-
3/1/2028	-	2,665.13	2,665.13	347,956.76	345,000.00
9/1/2028	345,000.00	2,665.13	347,665.13	347,665.13	-
	2,300,000.00	152,530.18	2,452,530.18	2,452,530.18	

CITY COUNCIL

Introduction:

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

Full-Time Equivalents:

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

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

Strategic Goals & Objectives:

Ongoing objectives consist of:

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

Performance Measures:

1. Maintained a sound fiscal base and approved a balanced budget.
2. Approved many capital projects that improve the infrastructure of the City.
3. Appointed City Council District No. 2 member.
4. Approved the 2025-2026 Work Program.

City Council

Acct #	General Fund-001 City Council-1000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	47,943	47,851	48,000	48,000	48,000	48,000
	TOTAL SALARIES & WAGES	**47,943**	**47,851**	**48,000**	**48,000**	**48,000**	**48,000**
	BENEFITS:						
3510	CAFETERIA PLAN	87,431	90,263	93,000	93,000	96,000	99,000
3530	MEDICARE & SOCIAL SECURITY	9,507	9,644	10,790	10,790	11,020	11,250
3605	ANNUAL CREDIT MONITORING ALLOWANCE	500	500	500	400	500	500
	TOTAL BENEFITS	**97,438**	**100,406**	**104,290**	**104,190**	**107,520**	**110,750**
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	3,427	266	1,845	2,000	235	1,860
4203	EQUIPMENT/FURNITURE	-	-	-	-	-	-
4210	POSTAGE	-	-	200	200	200	200
4310	DUES & SUBSCRIPTIONS	37,810	41,348	38,450	38,450	40,650	43,100
4320	TRAVEL & CONFERENCE	-	-	5,000	5,000	5,000	5,000
4330	TRAINING	-	468	1,500	1,500	1,500	1,500
4332	MILEAGE REIMBURSEMENT	-	-	500	500	200	200
4336	COMMUNITY EVENTS	14,866	6,674	12,000	12,000	12,450	13,350
4346	LAFCO FEES	4,127	4,094	8,000	8,000	6,000	7,000
	TOTAL OPERATIONS & MATERIALS	**60,229**	**52,850**	**67,495**	**67,650**	**66,235**	**72,210**
	CONTRACTUAL SERVICES:						
4554	CONTRACT SERVICES-CONSULTANT	-	28,500	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**28,500**	**-**	**-**	**-**	**-**
	TOTAL CITY COUNCIL	**205,610**	**229,607**	**219,785**	**219,840**	**221,755**	**230,960**

CITY CLERK

Introduction:

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

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

The office of the City Clerk is a service department within the municipal government upon which the City Council, all City departments, and the general public rely for information regarding the operations and legislative history of the City. The City Clerk serves as the liaison between the public and the City Council and provides related municipal services.

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

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

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

Full-Time Equivalents:

City Clerk	0.900
Administrative Assistant I	0.100
Deputy City Clerk	1.000
	Total FTE 2.000

Strategic Goals & Objectives:

1. The City Clerk's office will continue to provide timely information regarding City business and the City Council's actions to the public; accurately record, maintain and preserve City records, provide quality customer service, demonstrate professionalism and continually strive for excellence.
2. The City Clerk's office will continue the conversion of City records into Laserfiche to electronically index, track, search and retrieve records for current, past, and historical records management, to enhance efficiency and customer service.
3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org.

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
Passport Photo Services	HP-	1st Quarter 2025
Cloud-based retention software upgrade	HP	2nd Quarter 2025
Agenda Management Software	HP-	4th Quarter 2025

Performance Measures:

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

1. Processed the City's 17th General Municipal Election in November 2024.
2. Expanded the records management conversion of City records into a document imaging and retrieval system. Resolutions, ordinances, agendas, minutes, contracts and agreements, deeds and easements, liens, claims, building permits and plans, code enforcement files, account payables, engineering plans, landscaping plans, etc., are among the myriad of documents that have been scanned for electronic accessibility.
3. Processed 328 public records request within the 10-day deadline in accordance with the Public Records Act.
4. Accepted 129 passport applications.
5. Collaborated with staff on identifying boxes/documents to ensure compliance with the Records Retention Policy.
6. Worked with staff to maintain and update the City's website.

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Agendas/Minutes	85	85	85	65	65	122
Document Recordation	375	350	325	325	325	57
FPPC Forms	200	200	200	200	200	77
Notary Public	250	250	250	250	250	74
Ordinances	10	9	10	10	10	5
Passports	0	0	60	141	150	129
Proclamations/Awards	300	300	300	300	300	300
Public Records Requests	98	133	250	250	250	328
Resolutions	53	45	54	48	48	108
Staff Reports	150	150	150	150	150	215

Preliminary

City Clerk

Acct #	General Fund-001 City Clerk-1200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	176,492	185,797	247,380	247,380	238,890	250,830
3040	OVERTIME	3,614	6,818	-	-	-	-
3050	COMPENSATORY TIME	1,980	652	-	-	-	-
3100	SICK LEAVE	933	24,354	-	-	-	-
3110	HOLIDAY	10,820	18,333	-	-	-	-
3120	VACATION	13,360	31,109	-	-	-	-
3125	MANAGEMENT LEAVE	1,507	10,646	-	-	-	-
	TOTAL SALARIES & WAGES	**208,706**	**277,710**	**247,380**	**247,380**	**238,890**	**250,830**
	BENEFITS:						
3510	CAFETERIA PLAN	42,896	43,631	46,500	46,500	38,400	39,600
3530	MEDICARE & SOCIAL SECURITY	3,721	4,542	3,590	3,590	3,465	3,640
3560	PERS-RETIREMENT	51,787	55,822	73,775	73,775	52,820	56,590
3590	LIFE INSURANCE	427	340	815	815	790	830
3605	ANNUAL CREDIT MONITORING ALLOWANCE	250	250	250	250	200	200
	TOTAL BENEFITS	**99,081**	**104,584**	**124,930**	**124,930**	**95,675**	**100,860**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	50,264	37,145	37,145	1,350	19,830
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,212	1,268	2,500	2,500	2,000	2,500
4203	EQUIPMENT/FURNITURE	2,076	-	250	250	3,250	250
4210	POSTAGE	582	1,052	600	900	1,000	1,000
4245	EQUIPMENT MAINTENANCE	-	-	500	500	500	500
4255	SOFTWARE SUPPORT	10,337	-	200	200	200	200
4300	ADVERTISING	34,415	19,175	33,000	33,000	30,000	33,000
4310	DUES & SUBSCRIPTIONS	1,908	1,983	2,350	2,350	1,560	2,750
4320	TRAVEL & CONFERENCE	1,812	1,734	8,500	8,500	7,300	8,500
4330	TRAINING	3,000	613	450	1,500	450	450
4332	MILEAGE REIMBURSEMENT	-	299	200	200	200	200
4335	ELECTIONS	71	605	35,000	35,000	1,000	35,000
	TOTAL OPERATIONS & MATERIALS	**62,115**	**83,460**	**129,655**	**131,005**	**59,345**	**114,915**
	CONTRACTUAL SERVICES:						
4506	CONTRACT SERVICES-SB COUNTY RECORDER	7,445	1,078	5,500	5,500	5,000	5,500
4554	CONTRACT SERVICES-CONSULTANT	-	-	-	-	-	-
4625	CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	5,500	5,500	5,500
4626	CONTRACT SERVICES-RECORDS MANAGEMENT	18,451	20,330	22,750	22,750	11,200	2,500
	TOTAL CONTRACTUAL SERVICES	**28,774**	**22,778**	**33,750**	**33,750**	**21,700**	**13,500**
	TOTAL CITY CLERK	**398,676**	**488,532**	**535,715**	**537,065**	**415,610**	**480,105**

GENERAL GOVERNMENT

Introduction:

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

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

Full-Time Equivalents:

City Manager	0.750	
Director of Administrative Services	0.150	
Administrative Assistant I	0.900	
Administrative Assistant III	0.200	Total FTE 2.000

Accomplishments:

1. Presented balanced and objectives-oriented biennial budget.
2. Maintained a positive fiscal position.
3. Achieved Tree City U.S.A. recognition for thirty second consecutive year.

Strategic Goals & Objectives:

Continue to maintain a positive fiscal position.

Performance Measures:

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

General Government

Acct #	General Fund-001 General Government-1450	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	230,792	210,164	326,515	304,885	305,405	320,635
3040	OVERTIME	2,232	6,248	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	831	592	-	-	-	-
3100	SICK LEAVE	1,629	51,856	-	-	-	-
3110	HOLIDAY	12,330	27,515	-	-	-	-
3120	VACATION	20,524	46,987	-	-	-	-
3125	MANAGEMENT LEAVE	2,742	19,831	-	-	-	-
	TOTAL SALARIES & WAGES	**271,080**	**363,191**	**327,515**	**305,885**	**306,405**	**321,635**
	BENEFITS:						
3510	CAFETERIA PLAN	36,457	36,175	39,990	39,990	38,400	39,600
3511	PERS-ADMIN FEE	811	883	1,000	1,000	1,000	1,000
3530	MEDICARE & SOCIAL SECURITY	4,622	6,011	4,420	4,420	4,430	4,650
3560	PERS-RETIREMENT	82,033	67,365	93,165	93,165	92,645	100,850
3580	DEFERRED COMPENSATION	7,163	13,854	7,510	7,510	7,510	7,510
3590	LIFE INSURANCE	714	701	1,005	1,005	1,010	1,060
3600	AUTO ALLOWANCE	6,927	5,968	6,900	6,900	8,280	8,280
3605	ANNUAL CREDIT MONITORING ALLOWANCE	215	215	215	215	200	200
3650	VACATION BUYBACK	19,705	35,269	25,000	25,000	25,000	25,000
3655	SICK LEAVE INCENTIVE	29,485	27,651	28,000	28,000	28,000	28,000
3660	ADMINISTRATIVE LEAVE BUYBACK	16,860	16,470	19,000	19,000	19,000	19,000
3665	COMPENSATORY TIME BUYBACK	1,346	-	1,000	1,000	1,000	1,000
	TOTAL BENEFITS	**206,338**	**210,564**	**227,205**	**227,205**	**226,475**	**236,150**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	44,512	31,950	31,950	1,350	19,830
4102	OPERATING TRANSFER OUT-TRAFFIC SAFETY	39,529	10,387	53,725	53,725	58,530	68,725
4112	OPERATING TRANSFER OUT-LMD	-	114,128	-	-	-	-
4123	OPERATING TRANSFER OUT-GEN CAPITAL FINANCING	1,649,000	1,000,000	-	-	-	-
4129	OPERATING TRANSFER OUT-FIRE DEPT	-	-	1,531,785	-	1,847,965	2,505,065
4141	OPERATING TRANSFER OUT-INSURANCE	580,000	-	-	-	-	-
4142	OPERATING TRANSFER OUT-GENERAL SERVICES	525,000	300,000	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	103	1,885	495	495	450	495
4203	EQUIPMENT/FURNITURE	492	-	250	250	250	250
4210	POSTAGE	397	154	400	400	300	300
4260	DISASTER SUPPLIES	-	-	300,000	100,000		
4310	DUES & SUBSCRIPTIONS	2,616	4,719	2,640	2,640	2,570	2,640
4320	TRAVEL & CONFERENCE	-	-	-	-	2,000	2,200
4330	TRAINING	-	133	495	495	675	675
4332	MILEAGE REIMBURSEMENT	-	-	100	100	100	100
4400	MISCELLANEOUS	-	(16)	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**2,803,839**	**1,482,368**	**1,930,800**	**199,015**	**1,924,725**	**2,611,015**
	CONTRACTUAL SERVICES:						
4505	CONTRACT SERVICES-SALES TAX AUDIT	1,800	1,800	2,000	2,000	2,000	2,000
4520	CONTRACT SERVICES-ATTORNEY	120,938	154,043	135,000	135,000	154,200	154,200
4525	CONTRACT SERVICES-AFTER SCHOOL PROGRAM	-	-	45,000	45,000	45,000	45,000
4535	CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	500	-	-
	TOTAL CONTRACTUAL SERVICES	**137,603**	**164,122**	**182,500**	**182,500**	**201,200**	**201,200**
	TOTAL GENERAL GOVERNMENT	**3,418,860**	**2,220,245**	**2,668,020**	**914,605**	**2,658,805**	**3,370,000**

PERSONNEL

Introduction:

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

Full-Time Equivalents:

Director of Administrative Services	0.200
Assistant Director of Admin Svcs	0.100
Administrative Assistant III	0.800 Total FTE 1.100

Accomplishments:

1. The following recruitments were successfully completed to meet the City's personnel needs: Administrative Assistant I, Assistant Planner, Accounting Assistant II, Assistant Engineer, Engineering Technician I, Maintenance Worker I, Temporary Accounting Assistant I, Public Services Coordinator, Information Technology Technician and Permit Technician.
2. Continued to ensure Compliance with the Americans with Disabilities Act (ADA).
3. Monitored staff evaluations to ensure timeliness and appropriateness for step increases.
4. Updated the Personnel Resolution.
5. Placed revised employment application on City website.
6. Implemented COVID safety policies and procedures as required.

Strategic Goals & Objectives:

1. Continue to monitor new laws relating to Personnel actions and take necessary steps to keep City in compliance.
2. Review employee benefit programs.
3. Update employee handbooks (Personnel Resolution) as needed.
4. Implement recommendations consistent with classification and compensation study.
5. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Performance Measures:

	2021-2022	2022-2023	2023-2024	2024-2025
Recruitments	3	4	2	11
Reclassifications	2	2	7	1

Preliminary

Personnel

Acct #	General Fund-001 Personnel-1600	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	26,160	32,569	38,410	38,410	115,290	121,110
3040	OVERTIME	279	383	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	38	39	-	-	-	-
3100	SICK LEAVE	176	6,651	-	-	-	-
3110	HOLIDAY	1,891	2,684	-	-	-	-
3120	VACATION	2,645	6,395	-	-	-	-
3125	MANAGEMENT LEAVE	-	2,713	-	-	-	-
	TOTAL SALARIES & WAGES	**31,190**	**51,434**	**39,410**	**39,410**	**116,290**	**122,110**
	BENEFITS:						
3510	CAFETERIA PLAN	4,142	4,178	4,650	4,650	21,120	21,780
3530	MEDICARE & SOCIAL SECURITY	565	822	555	555	1,675	1,755
3560	PERS-RETIREMENT	8,868	9,387	11,300	11,300	27,720	29,725
3590	LIFE INSURANCE	82	83	130	130	380	400
3600	AUTO ALLOWANCE	904	938	900	900	1,920	1,920
3605	ANNUAL CREDIT MONITORING ALLOWANCE	25	25	25	25	110	110
	TOTAL BENEFITS	**14,586**	**15,432**	**17,560**	**17,560**	**52,925**	**55,690**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	5,063	3,715	3,715	740	10,905
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	211	1,668	865	865	950	950
4203	EQUIPMENT/FURNITURE	-	-	-	-	350	350
4210	POSTAGE	493	65	200	200	200	200
4235	PHYSICALS/TESTING	2,120	1,353	2,740	2,740	2,740	2,740
4236	LIVESCAN SERVICE FEE	160	192	245	245	245	245
4300	ADVERTISING	199	789	2,000	3,000	1,575	2,175
4310	DUES & SUBSCRIPTIONS	2,250	-	1,000	1,500	1,400	1,400
4330	TRAINING	-	266	2,015	2,015	515	515
4337	SPECIAL EVENTS	-	1,962	3,500	3,500	4,200	4,200
	TOTAL OPERATIONS & MATERIALS	**12,134**	**17,826**	**25,240**	**26,740**	**23,450**	**34,415**
	CONTRACTUAL SERVICES:						
4537	CONTRACT SERVICES-EMPLOYEE ASST. PROGRAM	1,575	760	6,000	6,000	-	-
4622	CONTRACT SERVICES-SECTION 125 PLAN	485	485	515	515	-	-
	TOTAL CONTRACTUAL SERVICES	**2,060**	**1,245**	**6,515**	**6,515**	**-**	**-**
	TOTAL PERSONNEL	**59,970**	**85,937**	**88,725**	**90,225**	**192,665**	**212,215**



Preliminary

FINANCE

Introduction:

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

Full-Time Equivalents:

Director of Administrative Services	0.400	
Assistant Director of Administrative Services	0.750	
Accountant	0.650	
Accounting Assistant II	1.000	
Accounting Tech I	1.000	Total FTE 3.800

Strategic Goals & Objectives:

Ongoing objectives consist of:

1. Maintain strict accountability of all money received by and disbursed by the City.
2. Maintain the accounting system, inventory of assets and supplies.
3. Invest idle cash and provide maximum safety, liquidity, and yield.
4. Prepare annual financial statements for the City and State Controller.
5. Continue to submit the Operating Budget and Annual Comprehensive Financial Reports (ACFR) for awards through the Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) and improve on both.
6. Continuous update of accounting and payroll information into financial software.
7. Adopt investment policies for 2025-2026 and 2026-2027.
8. Conduct fixed asset inventories by June 30, 2024, and June 30, 2025.
9. Implement new processes that will make staff more efficient.

New goals and objectives:

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

2. Cross-train staff in all functions of the Finance Department.

Performance Measures:

1. The Finance Department produced the City's Biennial Budget which received the Merit in Operational Budgeting given by the California Society of Municipal Finance Officers for fiscal years 2023-2024 and 2024-2025. The City also received the Distinguished Budget award given by the Government Finance Officers Association for fiscal years 2023-2024 and 2024-2025.

2. The 2022-2023 and the 2023-2024 audits of the Annual Comprehensive Financial Reports and Single Audit Reports were completed by December 1, 2023, and December 2, 2024, respectively. These reports were accepted by the City Council/Successor Agency to the Redevelopment Agency Board on December 1, 2023, and December 2, 2024, respectively. The City/Successor Agency to the Redevelopment Agency was in compliance for both years.

3. Management letter findings (if any) for fiscal years 2022-2023 or 2023-2024 were addressed.

4. The Annual Comprehensive Financial Reports for fiscal years ended June 30, 2023, received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and have applied for the award for 2025.

5. Annual financial statements were completed and sent to the State Controller and other appropriate agencies for fiscal years 2022-2023 and 2023-2024.

6. Special audits were conducted by independent auditors to review the Measure I Transportation Sales Tax Fund for fiscal years ended June 30, 2023, and 2024; and the Local Transportation Fund Article 3 for compliance for fiscal years ended June 30, 2023, and 2024.

7. An Investment Policy was prepared and adopted for fiscal years 2023-2024 and 2024-2025.

8. The Appropriations Limit (Gann Limit) was prepared and adopted for fiscal years 2022-2023 and 2023-2024 and 2024-2025..

9. Physical inventories of all fixed assets is scheduled to be completed for 2025.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Warrant Registers	21	21	21	21	21
Treasurer's Reports	12	12	12	12	12
Purchase Orders	645	660	670	660	670
Journal Entries (month-end)	230	240	250	240	250
Budget Adjustments	10	10	10	10	10
Accounts Payable Checks	2,250	2,422	2,400	2,425	2,500
Payroll Checks	52	52	52	52	52
Payroll Direct Deposits	1,038	1,038	1,038	1,038	1,038
Cash Receipts	5,975	6,420	6,550	6,600	6,650
Preliminary Budget Presented	5/29/2019	5/18/2021	5/18/2021	5/18/2023	5/18/2023
Final Budget Adopted	6/11/2019	6/8/2021	6/8/2021	6/13/2023	6/13/2023

Finance

Acct #	General Fund-001 Finance-1700	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	301,478	333,654	401,030	401,030	401,095	421,160
3040	OVERTIME	2,792	2,879	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	3,076	3,426	-	-	-	-
3100	SICK LEAVE	2,111	24,805	-	-	-	-
3110	HOLIDAY	18,064	23,869	-	-	-	-
3120	VACATION	11,665	27,606	-	-	-	-
3125	MANAGEMENT LEAVE	-	9,044	-	-	-	-
	TOTAL SALARIES & WAGES	**339,185**	**425,283**	**402,030**	**402,030**	**402,095**	**422,160**
	BENEFITS:						
3510	CAFETERIA PLAN	70,875	72,597	74,400	74,400	72,960	75,240
3530	MEDICARE & SOCIAL SECURITY	6,138	7,275	5,815	5,815	5,820	6,110
3560	PERS-RETIREMENT	95,613	96,170	100,015	100,015	104,935	112,245
3590	LIFE INSURANCE	1,176	1,282	1,325	1,325	1,325	1,390
3600	AUTO ALLOWANCE	3,013	3,125	3,000	3,000	6,480	6,480
3605	ANNUAL CREDIT MONITORING ALLOWANCE	400	400	400	400	380	380
	TOTAL BENEFITS	**177,214**	**180,849**	**184,955**	**184,955**	**191,900**	**201,845**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	81,265	59,440	59,440	2,560	37,675
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	2,012	2,024	2,700	2,700	2,700	2,700
4203	EQUIPMENT/FURNITURE	740	491	575	575	575	575
4210	POSTAGE	4,778	3,432	5,500	5,500	5,500	5,500
4236	LIVESCAN SERVICE FEE	288	608	600	600	600	600
4250	SPECIAL DEPARTMENT SUPPLIES	906	-	1,000	1,000	-	1,000
4255	SOFTWARE SUPPORT	61,955	-	-	-	-	-
4310	DUES & SUBSCRIPTIONS	1,065	2,760	2,145	2,145	2,750	2,145
4320	TRAVEL & CONFERENCE	-	1,289	2,200	3,000	5,500	3,500
4330	TRAINING	535	861	1,630	1,630	1,215	1,040
4332	MILEAGE REIMBURSEMENT	-	-	100	200	150	150
4400	MISCELLANEOUS	285	252	1,205	1,205	1,200	1,205
	TOTAL OPERATIONS & MATERIALS	**79,265**	**99,449**	**86,055**	**86,955**	**33,285**	**66,825**
	CONTRACTUAL SERVICES:						
4510	CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	50,200	49,325	52,550
4513	CONTRACT SERVICES-SB 90	2,400	2,800	2,800	2,800	2,600	2,800
4515	CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	1,450	1,400	1,450
4516	CONTRACT SERVICES-CITATIONS	515	1,150	2,000	2,000	2,000	2,000
4517	CONTRACT SERVICES-DMV	78	301	650	650	625	650
4621	CONTRACT SERVICES-COST ALLOCATION STUDY	-	-	-	-	-	22,000
	TOTAL CONTRACTUAL SERVICES	**45,779**	**50,531**	**57,100**	**57,100**	**55,950**	**81,450**
	TOTAL FINANCE	**641,443**	**756,111**	**730,140**	**731,040**	**683,230**	**772,280**


NOVEMBER 24, 1987
CITY OF HIGHLAND

POLICE DEPARTMENT

Introduction:

Since incorporation, in 1987, the City of Highland has contracted with the San Bernardino County Sheriff's Department to provide law enforcement services for its 57,000 residents.

The Highland Police Department currently operates with twenty-four Deputy Sheriff positions in addition to three Detectives, six Sergeants, one Lieutenant, one Captain and several civilian support staff. The Deputy Sheriff positions are usually assigned as follows, however, staffing adjustments to assignments can vary and change to reflect the needs of the community.

- 1 Deputy assigned to Quality of Life issues
- 2 Deputies assigned to the Multiple Enforcement Team
- 2 Deputies assigned to Traffic Enforcement
- 1 Deputy assigned to Children and Family Services
- 17 Deputies assigned to Patrol
- 1 Acting Detective

For the 2025–2026 fiscal year, three additional Deputy Sheriffs will be added to the Police Department contract. In the following fiscal year, 2026–2027, two more Deputies will be added. These additions will be assigned directly to patrol, and are intended to support the continued growth and increased public safety needs of the city.

The Quality of Life Deputy, which is supervised by a Sergeant, focuses on quality of life issues throughout the city. These include the unhoused population, code enforcement complaints and special projects.

The Multiple Enforcement Team, focuses on serious offenders, gang members and gang-related crimes. MET works with State Parole, County Probation, City Code Enforcement and other specialized units from other agencies to track and identify crime trends and address a multitude of issues throughout the city. They also regularly conduct follow-up investigations on cases initiated by patrol.

The Deputies assigned to traffic enforcement, monitor traffic patterns in the city and apply focused efforts to decrease the number of collisions, especially those with injuries. These positions serve as a resource for schools related to student drop off and pickup. They also coordinate with other agencies for Driving Under the Influence (DUI) enforcement and checkpoints as required by the California Office of Traffic Safety Grant.

There is one Deputy assigned to investigate Children and Family Services referrals. This Deputy's primary responsibility is to ensure that all cases of suspected senior adult and/or child abuse are fully investigated in an efficient and timely manner. This Deputy serves as a liaison between the Police Department and other parts of the justice system in these specific areas.

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

During calendar year 2022, the City of Highland had six murders, which was up from five in 2021. In 2022, Highland Deputies responded to 40,837 calls for service and took 5,052 police reports. This averages 1,701 calls per Deputy and 229 reports per Deputy. Additionally, Deputies made 1,588 arrests, which is 68 per Deputy for that year. Many of these crimes involved violence and/or the use of firearms. Obtained from https://wp.sbcounty.gov/sheriff/annual-crime-reports

Strategic Goals & Objectives:

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

1. Discourage criminal activity through high visibility and coordinated police events. This activity will include, but not be limited to, warrant sweeps, monitoring of individuals on probation and parole, as well as gang members, and conducting directed enforcement campaigns in high crime areas.

2. Increase community policing efforts through the Neighborhood Watch Program and the Quality of Life (QOL) efforts. Encourage patrol personnel to support these efforts.

3. Direct traffic enforcement efforts to those areas that adversely affect public safety. Increase the level of public awareness on traffic related issues through education and saturation patrols.

4. Continue our efforts to identify gang members who live and frequent our area, enforce laws to deter gang activity and gang related crime. Effectively utilize crime analysis tools to identify crime trends and deploy resources in an efficient manner to reduce crime.

5. Effectively pursue opportunities to improve the quality-of-life issues that affect our residents and business owners by assisting the homeless population, educating the public and our homeless population on the issues of panhandling and trespassing and by providing resources to those in need of assistance.

6. Expand the public's awareness of crime trends by educating the public on the use of the Department's Crime Mapping Program, Nixle and other social media applications. The use of these programs' alert residents to criminal activity in their neighborhoods and the City of Highland. Utilize Public Service Announcements and social media throughout the year to provide safety tips to prevent crime and enhance personal safety. Our goal is to reduce crime through a better-informed community.

7. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

the Police Department's services.

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

The Lieutenant serves as the assistant to the Captain and oversees the operation of patrol and investigative functions within the station. He is the second in command and fills in for the Captain in his absence. The Lieutenant also has many administrative responsibilities such as day to day budget monitoring, personnel issues and equipment procurement. An additional function of the Lieutenant is to provide supervision, support, and resources to both safety and professional personnel assigned to the contract.

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

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

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

Assembly Bill 953, the "Racial and Identity Profiling Act of 2015" began in July of 2018. This law mandates all California law enforcement collect an enormous amount of data on all law enforcement "stops and/or detentions". Currently the Racial and Identity Profiling Board mandates over 200 data elements be completed on every "stop and/or detention" which far exceeds the minimum requirements of the law. A routine 5-minute traffic stop may take a Deputy an additional 15-20 minutes to complete the data collection and entry.

Additional changes to the jail booking processes and laws related to the documentation of enforcement activities put a strain on the Department's already tight resources. On average, booking someone into the County Jail, can take hours to complete, thereby taking Patrol Deputies off the streets and unavailable to answer calls for service.

Performance Measures/Accomplishments:

Highland Station remains one of the County's busiest stations. A Sheriff's Departmentwide cyber attack in 2023, resulted in the loss of crime data. Because of this, and the lack of current 2024 numbers, 2022 data is used as a baseline.

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
(2) Side by Side Off-Road Utility Vehicles	HP-	Completed-1 Quarter 2024
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Replacement Supervisor PD Vehicle	HP-	Partially Complete-waiting on outfitting
Future Objectives	Priority Ranking	Target Date/Status
Additional Clerical Staff for PD	HP+	1st Quarter 2025
Automated License Plate Reader Cameras	UP	3rd Quarter 2025

Preliminary

Police Department

Acct #	General Fund-001 Police Department-2000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	87,992	101,458	95,000	105,000	106,575	111,905
4020	GAS	32,271	18,030	31,000	31,000	21,000	22,050
4030	WATER/SEWER	19,025	17,362	24,000	24,000	28,000	29,500
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	500	500	-	-
4045	LANDSCAPING SUPPLIES	343	-	500	500	500	500
4055	JANITORIAL SUPPLIES	5,320	5,945	6,500	6,500	6,000	6,500
4060	TELEPHONE	23,328	34,666	25,500	25,500	-	-
4061	CELL PHONES/SATELLITE PHONES	4,812	18,417	5,880	5,880	5,880	5,880
4062	AIR CARDS	13,374	13,486	16,020	16,020	16,020	16,020
4065	INTERNET/CABLE/SATELLITE	15,849	14,108	15,970	15,970	16,330	16,390
4066	ALARM MONITORING	1,020	1,380	1,700	1,700	1,900	1,900
4070	BUILDING MAINTENANCE	4,382	11,635	2,500	10,000	8,000	6,000
4075	PUBLIC FACILITIES IMPROVEMENTS	2,116	-	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	4,309	7,531	5,500	5,500	5,500	5,500
4200	OFFICE SUPPLIES	1,357	46,128	50,700	50,700	-	-
4203	EQUIPMENT/FURNITURE	6,211	-	2,000	2,000	2,000	2,000
4205	PHOTOCOPIER	6,828	7,241	7,260	7,260	8,640	8,640
4206	MATERIALS	1,479	1,141	1,200	1,200	1,200	1,200
4210	POSTAGE	1,255	1,055	1,700	1,700	1,700	1,700
4220	FUEL	121,208	130,131	128,000	128,000	135,000	140,000
4221	FUEL TANK MAINTENANCE/PERMITS/INSPECTION	1,583	2,113	4,340	4,340	6,715	4,340
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	2,140	2,297	3,175	3,175	5,175	5,175
4224	OVERHEAD DOOR/GATE MAINTENANCE	707	407	3,350	9,000	3,440	3,440
4236	LIVESCAN SERVICE FEE	-	-	100	100	100	100
4240	VEHICLE MAINTENANCE	57,336	116,733	110,000	110,000	-	-
4245	EQUIPMENT MAINTENANCE	6,102	8,056	7,750	7,750	9,850	10,350
4250	SPECIAL DEPARTMENT SUPPLIES	5,645	7,715	13,250	13,250	13,250	13,250
4255	SOFTWARE SUPPORT	11,473	622	1,750	1,750	1,675	1,750
4351	EMERGENCY INCIDENTS	-	-	-	-	1,000	1,000
	TOTAL OPERATIONS & MATERIALS	**437,463**	**567,656**	**570,145**	**593,295**	**410,450**	**420,090**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	12,960	13,546	15,400	15,400	15,410	16,180
4560	CONTRACT SERVICES-SHERIFF	10,924,853	12,229,362	13,122,740	10,325,175	14,725,585	15,429,155
4561	CONTRACT SERVICES-SHERIFF RESERVES	390	290	1,000	1,000	1,000	1,000
4563	CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,500	3,500	3,500
4564	CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	68,750	66,725	68,750
4566	CONTRACT SERVICES-CITIZEN PATROL	190	437	1,000	1,000	1,000	1,000
4571	CONTRACT SERVICES-SHERIFF EXPLORERS	-	-	1,000	1,000	1,000	1,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	6,930	6,930	6,960	7,295
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	2,768	2,372	3,200	3,200	3,200	3,200
4588	CONTRACT SERVICES-HVAC MAINTENANCE	8,131	13,296	22,500	22,500	11,900	12,500
4589	CONTRACT SERVICES-PEST CONTROL	1,251	2,768	1,200	1,700	1,335	1,400
4680	CONTRACT SERVICES-TREE TRIM	2,126	2,182	2,300	2,300	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	**11,026,937**	**12,340,274**	**13,249,520**	**10,452,455**	**14,840,115**	**15,547,480**
	TOTAL POLICE DEPARTMENT	**11,464,400**	**12,907,930**	**13,819,665**	**11,045,750**	**15,250,565**	**15,967,570**


NOVEMBER 24, 1987
CITY OF HIGHLAND

ANIMAL CARE

Introduction:

In June 1997, the Highland City Council established a contractual agreement with the County of San Bernardino for Animal Care and Control services. This partnership has proven beneficial for the City, offering a cost-effective and proactive program that includes Animal Control Officer (ACO) field responses seven days a week, along with after-hours emergency services, as needed. The County's ACOs have also supported City staff in issuing citations, managing court proceedings, and preparing reports for hearings related to aggressive and dangerous animals.

The County's animal shelter operates seven days a week, providing greater opportunity for owners to locate their lost pets and for adopters to visit the shelter. In addition to contract veterinary services, the County has hired a fulltime Veterinarian and Registered Veterinary Technicians to ensure consistent veterinary care for all animals at the shelter, in compliance with California State law. Additionally, the County hosts around forty (40) subsidized pet adoption events each year, both on-site and off-site, to promote the adoption of stray and homeless animals from the City of Highland and unincorporated areas of the County.

The County has begun construction of a new Animal Care Center to replace the existing animal shelter in Devore. The new facility will include increased capacity to house pets and a state-of-the-art veterinary clinic to care for shelter pets and offer low-cost spay and neuter services to the community. The County will cover construction costs, while partner municipalities will continue to share in operational expenses proportional to usage. The new Animal Care Center is expected to open in spring 2027.

Accomplishments:

During Fiscal Years 2023-24 and 2024-25 several activities were accomplished that are worth mentioning.

1. In FY 23-24, Animal Control Officers responded to 2,970 calls for service in the City of Highland, to assist members of the community with animal related issues or concerns, including stray animal complaints, biting animal complaints, wildlife assistance and other animal related matters. A total of 1,378 live animals received from the City of Highland were sheltered, cared for, adopted, reclaimed by their owners or provided for as allowed by law.

2. San Bernardino County Animal Care (SBCAC) has hired a full-time Veterinarian and two Registered Veterinary Technicians to provide services via their mobile veterinary clinic, which was launched in March of 2025. The goal of the mobile veterinary clinic is to provide accessible veterinary services to the Devore Animal Shelter, and underserved communities across unincorporated San Bernardino County. This initiative seeks to address barriers to pet healthcare by bringing essential services directly to areas needing it most. The mobile clinic will offer vaccinations, spay and neuter surgery, wellness checks, and other critical veterinary services, promoting animal welfare.

3. SBCAC has partnered with San Bernardino County Library to launch the Telling Tails Reading Program, designed for children ages 6 to 14. This special program offers children the opportunity to read to our adorable furry friends who are waiting for their forever homes. This fun and rewarding program provides enrichment opportunities for shelter pets while helping children build their

confidence while improving their reading skills.

4. SBCAC launched the Trap-Neuter-Vaccinate-Return (TNVR) Program with partner organizations, The Paw Mission and Priceless Pets, aimed at managing the local community cat population. This proactive initiative will involve community members trapping community cats, neutering or spaying them via the program, and returning them to their original location to prevent further breeding. The TNVR program aligns with SBCAC's commitment to promoting responsible pet ownership and addressing community concerns about the expanding community cat populations.

5. SBCAC will be launching Pet Foster Program for pets that need some additional support beyond what can be offered in the shelter. Foster homes provide a safe and loving environment where pets can heal, grow, and thrive while they await their forever homes. Fostering not only provides animals with safe homes and the additional attention they need to be more adoptable, it also frees up space in the shelters.

6. SBCAC Volunteer Program provides community members with the opportunity to positively impact the lives of animals. Volunteers engage with animals, fulfill their needs, and facilitate socialization to prepare them for adoption, alongside other volunteer activities. With 20 volunteers currently involved and ongoing recruitment efforts, the program collaborates with Animals aRe First Fund (ARFF) on adoption events, educational outreach, and fundraising, strengthening community connections and improving animal welfare at Devore and Big Bear Animal Shelters. The program has successfully attracted individuals and students interested in entering an animal welfare field.

7. When the Line Fire impacted the City of Highland, in September 2024, SBCAC sprang into action to set-up animal evacuation centers to aid those evacuating with their pets. SBCAC demonstrated exceptional dedication and coordination in protecting and caring for animals affected by Line and Bridge Fires disaster. Over the course of the emergency, SBCAC successfully operated seven animal evacuation centers to provide 24/7 care for 853 animals, including dogs and cats, livestock, and exotic birds. This tireless effort underscores SBCAC's commitment to the community and its animals and showcased their ability to respond effectively during times of crisis.

Strategic Goals & Objectives:

In partnership with the City, SBCAC aim to accomplish the following Goals and Objectives related to Animal Care Services:

1. Continue to support efforts to market and promote the many pets available for adoption at County operated animal shelter facilities. The current goal is to increase pet adoptions by working with non-profit animal Rescue Group Partners (RGPs). The number of RGP organizations is expected to increase by percentage at a rate of 5% per year.

2. Work with the Humane Society of San Bernardino Valley to have a secondary source of low-cost vaccinations for dogs and cats along with affordable pet sterilization or spay/neuter services.

3. Continue to offer Highland residents efficient and cost-effective Animal Care services.

4. Continue to provide information to the public on the importance of spaying and neutering their pets,

leash law requirements, responsible pet ownership and dog licensing.

5. Provide the City details regarding the construction of the new San Bernardino County Animal Care Center in Bloomington and discuss future partnership opportunities.

Performance Measures:

PERFORMANCE MEASURES – ANIMAL CARE PROGRAM
CITY OF HIGHLAND STATISTICS
For Contract Period: July 1, 2024 - June 30, 2025 - YTD

	Actuals	Projected (A)		
Description	**2023-24**	**2024-25**	**2025-26**	**2026-27**
BITES:				
Bites Reported	81	106	100	100
F.R.A. Bite Testing	7	7	10	10
CITATIONS:				
Citations Issued	278	203	250	250
Notices of Violations Issued	50	46	50	55
Investigations (RPRT)	32	23	25	30
Total Citations	**360**	**272**	**325**	**325**
SHELTERING SERVICES				
Dogs Impounded	693	525	700	700
Cats Impounded	618	400	300	300
Other Animals	67	31	55	55
D.O.A. Animals	289	300	300	300
Total Impounds (B)	**1,667**	**1,256**	**1,355**	**1,355**
OFFICER CALLS:				
Agency Assist Calls	103	145	120	120
Dead Animal Pick Up Calls	321	300	375	375
Confined and Loose Animal Calls	1,588	1,233	1,600	1,600
Investigation Calls	859	867	875	875
Wildlife Calls	99	67	75	75
Total Calls (B)	**2,970**	**2,612**	**3,045**	**3,045**

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

Animal Care

Acct #	General Fund-001 Animal Care-2200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	527	-	585	585	-	-
4210	POSTAGE	900	2,207	750	750	750	750
4255	SOFTWARE SUPPORT	3,977	-	-	-	-	-
4344	VOUCHER/REBATE PROGRAM	1,100	650	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**6,505**	**2,857**	**1,835**	**1,835**	**1,250**	**1,250**
	CONTRACTUAL SERVICES:						
4565	CONTRACT SERVICES-ANIMAL CONTROL	460,875	490,529	504,545	504,545	520,405	536,020
	TOTAL CONTRACTUAL SERVICES	**460,875**	**490,529**	**504,545**	**504,545**	**520,405**	**536,020**
	TOTAL ANIMAL CONTROL	**467,380**	**493,386**	**506,380**	**506,380**	**521,655**	**537,270**

Preliminary

ENGINEERING

Introduction:

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

Full-Time Equivalents:

Assistant Public Works Director	0.350	
Senior Civil Engineer	0.800	
Assistant Engineer	2.000	Total FTE 3.150

Strategic Goals & Objectives

1. Complete construction of pavement rehabilitation projects.
2. Complete construction of storm drain improvements on 5th Street at City Creek and Elder Gulch.
3. Complete construction of a new traffic signal on Church St and Love St
4. Complete construction of citywide sidewalk repairs.
5. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Initiate Development of the Highland/San Bernardino 5th Street Corridor Improvement Project	HP+	Partially Complete
Seek Grant Funding to Complete Right-of-Way and construction of the Highland/Redlands Connector Project	HP-	Partially Complete
Complete Right of Way and Obligate Federal Funds for Construction of Base Line Bridge over City Creek	HP	Partially Complete-Right of way certification is anticipated for 4th Quarter 2023 and Obligation of federal funds for construction would be submitted to Caltrans 2nd Quarter of 2024
Complete Environmental and Initiate Design of Orange Street Bridge over Plunge Creek Overflow	HP+	Partially Complete-Environmental clearance and preliminary engineering is anticipated to be completed in 2024
Complete Construction of the City Creek/Alabama Street Bikeway Project	HP-	Not Started
Initiate Project Approval & Environmental Documents Phase of the 5th Street Interchange Project	HP+	Partially Complete-April 27, 2021 the City Council approved a Cooperative Agreement with Caltrans to widen eastbound on and off ramps at 5th St and SR-210 Interchange.
Future Objectives	Priority Ranking	Target Date/Status
Special Parcel Tax/Fee for Public Safety (Police & Fire)	UP-	2nd Quarter 2025
Implement of the Project Approval & Environmental Documents Phase of the Victoria Interchange Project	HP+	4th Quarter 2026
Implement of the Project Approval & Environmental Documents Phase of the 5th Street Interchange Project	HP+	4th Quarter 2026

Performance Measures

1. Completed construction of the following projects
    a. Union St & Elmwood Ct (23/24 CDBG)
    b. Cunningham St., Fleming St., 7th St., Colwyn Ave. (24/25 CDBG)
    c. Pacific Street Pavement Rehab (Joint Project COSB)
    d. 9th Street/Lankershim Avenue Traffic Signal Modification
    e. Citywide Signal Pedestrian Countdown Head Installation (HSIP Cycle 10)
    f. Del Rosa Drive/5th Street Traffic Signal Modification
    g. 3rd St (Palm to 5th)/5th St (Victoria to SR-210)/Palm Ave and Central Ave (3rd to 5th)
    h. Highland Regional Connector
    i. Greenspot Road Parkway & Median Improvements
    j. Transit Stop
    k. Messina Street/Seine Avenue

2. Secured approval of a federal grant in the amount of $1.3M for the construction of a new signal at Church St and Love St, and others.

Submittal Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Subdivision Plan Checked	4	4	3	3	4
Parcel Maps Plan Checked	4	4	3	8	2
Misc. Plans Checked	35	35	40	35	30
Enchroachment Permits (Private)	43	43	22	33	15
Encroachment Permit (Utility)	160	160	215	208	172
Grading Permits Issued/Inspected	12	12	13	14	17
Construction Inspection Off-site	10	10	17	19	10
Profesional Reports Reviewed	20	20	28	22	14
Vacations Processed	1	1	1	2	0
Capitial Projects Designed	12	7	13	14	12
Capital Projects Constructed	19	13	8	7	6
Assessment District Annexations	8	6	0	5	5

Engineering

Acct #	General Fund-001 Engineering-3200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	172,945	235,350	288,475	288,475	342,655	297,040
3040	OVERTIME	1,863	10,032	-	-	-	-
3050	COMPENSATORY TIME	303	2,197	-	-	-	-
3100	SICK LEAVE	340	1,262	-	-	-	-
3110	HOLIDAY	10,047	15,446	-	-	-	-
3120	VACATION	2,675	8,199	-	-	-	-
3125	MANAGEMENT LEAVE	1,082	1,570	-	-	-	-
	TOTAL SALARIES & WAGES	**189,255**	**274,056**	**288,475**	**288,475**	**342,655**	**297,040**
	BENEFITS:						
3510	CAFETERIA PLAN	30,896	37,841	39,990	39,990	50,880	42,570
3530	MEDICARE & SOCIAL SECURITY	3,249	4,412	4,185	4,185	4,970	4,310
3560	PERS-RETIREMENT	32,659	45,628	48,495	48,495	80,410	63,110
3590	LIFE INSURANCE	469	665	950	950	1,035	980
3600	AUTO ALLOWANCE	-	-	-	-	1,680	1,680
3605	ANNUAL CREDIT MONITORING ALLOWANCE	215	215	215	215	315	315
	TOTAL BENEFITS	**67,489**	**88,761**	**93,835**	**93,835**	**139,290**	**112,965**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	42,390	31,950	31,950	2,125	31,230
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,040	1,287	2,000	2,000	1,200	1,200
4203	EQUIPMENT/FURNITURE	-	-	1,250	1,250	1,900	-
4210	POSTAGE	276	143	600	600	300	300
4245	EQUIPMENT MAINTENANCE	1,887	1,710	2,800	2,800	2,000	2,000
4249	UNIFORMS	-	-	-	-	525	-
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	-	-	450	-
4310	DUES & SUBSCRIPTIONS	-	540	750	750	1,750	950
4320	TRAVEL & CONFERENCE	-	-	1,250	1,250	1,450	1,450
4330	TRAINING	818	203	1,580	1,580	2,080	2,080
4332	MILEAGE REIMBURSEMENT	-	-	-	-	100	100
	TOTAL OPERATIONS & MATERIALS	**10,722**	**52,740**	**51,140**	**51,140**	**24,415**	**50,045**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	6,528	16,142	55,000	55,000	54,000	66,000
4551	CONTRACT SERVICES-ENGINEERING PROJECTS	304,983	319,525	418,000	418,000	456,000	501,600
4554	CONTRACT SERVICES-CONSULTANT	-	25,170	-	-	-	-
4605	CONTRACT SERVICES-CONSERV PLAN	15,522	4,625	-	725	18,000	18,000
	TOTAL CONTRACTUAL SERVICES	**327,034**	**365,463**	**473,000**	**473,725**	**528,000**	**585,600**
	TOTAL ENGINEERING	**594,500**	**781,019**	**906,450**	**907,175**	**1,034,360**	**1,045,650**


NOVEMBER 24, 1987
CITY OF HIGHLAND

PLANNING

Introduction:

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

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

Full-Time Equivalents:

Community Development Director	0.800	
Assistant Community Development Director	0.500	
Senior Planner	0.950	
Assistant Planner	1.000	
Assistant Planner	1.000	
Administrative Assistant III	1.000	Total FTE 5.250

Strategic Goals & Objectives:

1. Host Community Events – Coordinate the Annual Citrus Harvest Festival in conjunction with the Historic and Cultural Preservation Board, and the Annual Trails Day Event in conjunction with the Community Trails Committee.
2. Complete the adopted Work Program objectives including Adoption of Vehicle Miles Traveled (VMT) Guidelines, Community Trails Identification and Way Finding Signage, Annexation of property at the Southwest corner of Victoria Avenue and 5th Street, and complete adoption of the Inland Valley Infrastructure Corridor (IVIC) Program. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Host the Annual Citrus Harvest Festival	HP-	Completed-1st Quarter 2023/1st Quarter 2024
Airport Gateway Specific Plan	HP	Complete-The Draft Program EIR is complete and available for review through February 10, 2023. Anticipated Draft Plan review by City Council in Summer of 2023.
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Adoption of Vehicle Miles Traveled (VMT) Guidelines	HP	Partially Complete-targeting 2nd Quarter 2025
Future Objectives	Priority Ranking	Target Date/Status
Inland Valley Infrastructure Corridor Plan (Airport Gateway Specific Plan)	HP-	1st Quarter 2026
Annex Southeast Corner of Victoria & 5th Street	HP+	2nd Quarter 2025

Performance Measures:

1. Annex Southeast Corner of Victoria & 5th Street – Staff worked with the Local Agency Formation Commission and City of San Bernardino to begin the process of annexation. The project is currently in the environmental review stage and is likely to proceed to public hearings in early-2025.

2. Updated the 6th Cycle Housing Element of the General Plan – Staff completed the 6th Cycle Housing Element update and provided a copy to the California Department of Housing & Community Development (HCD) for approval. On August 18, 2023, HCD determined the City's Housing Element was substantially incompliance with State Housing Law. The Planning Division will continue to implement the City's Certified Housing Element and each of its Goal, Objectives, and Policies. A significant update to the City's Municipal Code is anticipated in early 2025 that will codify many of the Housing Element Objectives.

Planning

Acct #	General Fund-001 Planning-4100	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	364,064	434,783	553,035	553,035	616,150	647,040
3040	OVERTIME	2,494	299	-	-	-	-
3050	COMPENSATORY TIME	9,132	8,413	-	-	-	-
3100	SICK LEAVE	21,669	5,437	-	-	-	-
3110	HOLIDAY	22,065	32,471	-	-	-	-
3120	VACATION	21,003	26,154	-	-	-	-
3125	MANAGEMENT LEAVE	4,164	4,645	-	-	-	-
	TOTAL SALARIES & WAGES	**444,591**	**512,202**	**553,035**	**553,035**	**616,150**	**647,040**
	BENEFITS:						
3510	CAFETERIA PLAN	86,769	92,526	97,650	97,650	100,800	103,950
3530	MEDICARE & SOCIAL SECURITY	7,248	8,259	8,020	8,020	8,935	9,385
3560	PERS-RETIREMENT	127,984	141,688	159,035	159,035	185,855	197,695
3590	LIFE INSURANCE	1,515	1,635	1,825	1,825	2,035	2,135
3600	AUTO ALLOWANCE	3,496	4,809	4,800	4,800	8,160	8,160
3605	ANNUAL CREDIT MONITORING ALLOWANCE	500	525	525	525	525	525
	TOTAL BENEFITS	**227,512**	**249,442**	**271,855**	**271,855**	**306,310**	**321,850**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	106,144	78,015	78,015	3,540	52,050
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,310	1,153	1,350	1,350	1,350	1,350
4210	POSTAGE	2,826	1,750	4,000	4,000	2,000	2,000
4310	DUES & SUBSCRIPTIONS	592	536	1,050	1,050	1,500	1,500
4320	TRAVEL & CONFERENCE	3,574	4,137	3,500	3,500	5,000	5,000
4330	TRAINING	85	1,645	1,500	1,500	2,700	2,700
4332	MILEAGE REIMBURSEMENT	70	-	300	300	200	200
4336	COMMUNITY EVENTS	1,130	84	1,200	1,200	1,200	1,200
4345	NOTICE OF DETERMINATION	3,564	300	2,700	3,300	3,500	3,500
	TOTAL OPERATIONS & MATERIALS	**19,853**	**122,215**	**102,575**	**103,175**	**31,525**	**80,235**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	11,144	-	-	-	-	-
4547	CONTRACT SERVICES-ARCHITECTURAL LANDSCAPE	49,896	57,744	35,000	35,000	45,000	35,000
4554	CONTRACT SERVICES-CONSULTANT	-	-	10,000	10,000	10,000	10,000
4582	CONTRACT SERVICES-STUDIES	-	-	-	-	5,000	-
4662	CONTRACT SERVICES-HOUSING ELEMENT	22,455	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**83,494**	**57,744**	**45,000**	**45,000**	**60,000**	**45,000**
	TOTAL PLANNING	**775,449**	**941,602**	**972,465**	**973,065**	**1,013,985**	**1,094,125**


NOVEMBER 24, 1987
CITY OF HIGHLAND

PUBLIC SERVICES

Introduction:

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

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

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

Full-Time Equivalents:

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

Accomplishments:

1. In the previous two-year budget cycles, the City continued to implement the program requirements of the NPDES Permit issued by the Santa Ana Regional Water Quality Control Board. In Budget year 2025/27 the City expects to receive another new multi-year NPDES permit. In the coming budget years, the Division Staff will be implementing new and expanded mandated tasks that will be adopted.

2. In the previous fiscal years, the Division, in conjunction with the City's Solid Waste Franchised Hauler, successfully negotiated and initiated implementation of an Amendment to the Solid Waste Franchise Agreement that included transitioning the Residential sector to Property Tax Billing. In the coming budget years, the Division will start initiating a new food waste collection program to maintain compliance with CalRecycle mandated goals.

Strategic Goals & Objectives:

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

1. Implement the required Solid Waste Diversion programs to support the City's compliance with the state's mandated diversion goals.

2. Implement the required NPDES Program components to support the City's compliance with its' NPDES Permit.

3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Improve City Hall Solid Waste Enclosure to Increase Security and Prevent Illegal Dumping	HP	3rd Quarter 2023
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Performance Measures:

Services	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Solid Waste Lien Demands	44	6	7	10	10	10
Solid Waste Exemptions	23	6	5	5	5	5
Illegal Dumping Investigations	2243	1914	2092	2100	2100	2100
NPDES Inspections (Commercial & Industrial)	20	75	55	109	150	200
NPDES Inspections (Post-WQMP)	n/a	n/a	40	50	50	50

*Solid Waste Liens process discontinued Fiscal Year 2023/24.

Public Services

Acct #	General Fund-001 Public Services-4200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	206,123	214,446	268,820	268,820	287,760	302,040
3050	COMPENSATORY TIME	5,479	9,168	-	-	-	-
3100	SICK LEAVE	517	-	-	-	-	-
3110	HOLIDAY	12,733	14,909	-	-	-	-
3120	VACATION	13,440	14,994	-	-	-	-
3125	MANAGEMENT LEAVE	4,529	3,138	-	-	-	-
	TOTAL SALARIES & WAGES	**242,820**	**256,656**	**268,820**	**268,820**	**287,760**	**302,040**
	BENEFITS:						
3510	CAFETERIA PLAN	48,962	50,547	52,080	52,080	53,760	55,440
3530	MEDICARE & SOCIAL SECURITY	4,190	4,431	3,900	3,900	4,175	4,380
3560	PERS-RETIREMENT	73,664	76,591	79,125	79,125	96,230	102,355
3590	LIFE INSURANCE	826	929	890	890	950	1,000
3605	ANNUAL CREDIT MONITORING ALLOWANCE	280	280	280	280	280	280
	TOTAL BENEFITS	**127,921**	**132,778**	**136,275**	**136,275**	**155,395**	**163,455**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	56,793	41,610	41,610	1,885	27,760
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,820	1,715	1,800	1,800	1,800	1,800
4202	CRV GRANT USE	25,118	2,501	-	-	-	-
4203	EQUIPMENT/FURNITURE	-	185	250	250	200	200
4206	MATERIALS	500	442	500	500	300	300
4210	POSTAGE	38	72	300	300	100	100
4220	FUEL	1,532	1,769	2,000	2,000	2,000	2,000
4240	VEHICLE MAINTENANCE	894	7,207	1,600	2,000	5,980	1,980
4249	UNIFORMS	1,168	1,100	1,425	1,425	1,350	1,525
4250	SPECIAL DEPARTMENT SUPPLIES	500	997	1,000	1,000	-	-
4310	DUES & SUBSCRIPTIONS	920	500	950	950	950	950
4320	TRAVEL & CONFERENCE	3,606	3,737	4,500	4,500	5,750	5,750
4330	TRAINING	1,304	1,314	2,400	2,400	2,490	2,490
4332	MILEAGE REIMBURSEMENT	-	-	300	500	200	200
	TOTAL OPERATIONS & MATERIALS	**44,100**	**84,798**	**67,595**	**68,195**	**33,540**	**55,790**
	CONTRACTUAL SERVICES:						
4596	CONTRACT SERVICES-ENVIRON. HEALTH SERVICES	54,989	54,139	64,000	64,000	65,200	67,400
4665	CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	200,000	195,600	228,000
	TOTAL CONTRACTUAL SERVICES	**119,737**	**183,151**	**264,000**	**264,000**	**260,800**	**295,400**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	30,202	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**30,202**	**-**	**-**	**-**	**-**	**-**
	TOTAL PUBLIC SERVICES	**564,779**	**657,382**	**736,690**	**737,290**	**737,495**	**816,685**


NOVEMBER 24, 1987
CITY OF HIGHLAND

BUILDING & SAFETY

Introduction:

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

Full-Time Equivalents:

Community Development Director	0.050	
Building Official	1.000	
Permit Technician I	1.000	
Permit Technician II	1.000	Total FTE 3.050

Strategic Goals & Objectives:

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

2. Provide Staff with training on new code developments and standards.

3. Maintain Building and Safety plans and permit records while converting existing records into a digital format for storage and retention purposes.

4. Monitor permits and projects to ensure they are constructed in accordance with the highest standards of safety and that all existing structures are maintained in a safe condition.

5. Prepare the Division, City Staff, and Community for updated Building Codes, and provide education to the Residents and Contractors.

6. The following chart provides a summary of the Strategic Plan-Work Program objectives. A A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Preliminary

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Residential Solar On-line Permitting	HP-	Completed-2nd Quarter 2023
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
Online Inspection Requests	HP-	1st Quarter 2025

Performance Measures:

1. During the past two fiscal cycles starting in 2024, Building and Safety oversaw the Construction of new Residential Housing Communities, Tractor Supply and Various Commercial projects including the new Costco Warehouse, Starbucks, Chipotle and other developments in the Greenspot Road/SR 210 Corridor.

2. Continue to track major projects from Planning Division entitlement through plan check submittal and construction and finally project occupancy to streamline approvals while ensuring project conditions are being met.

Approximately $174,224,755 in construction valuation was proposed from the fiscal year 2023-24 and $45,452,596 for year 2024 through March 2025. Permit fees totaled approximately $1,677,545 and $619,708 respectively.

Submittal Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
New Commercial	4	10	6	15	10
New Single-Family Residence	14	143	49	175	57
New Multi-Family Residence submitted	1025	200	0	0	272
Total Permit applications	290	1816	1377	1,678	1,142
Individual Projects Inspected	1043	1501	1461	1,278	617
Total Inspections Performed	3323	5744	5087	6,989	5,015

Building & Safety

Acct #	General Fund-001 Building & Safety-4500	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	149,828	175,434	209,760	209,760	304,700	319,805
3050	COMPENSATORY TIME	1,022	817	-	-	-	-
3100	SICK LEAVE	3,430	1,759	-	-	-	-
3110	HOLIDAY	6,491	8,423	-	-	-	-
3120	VACATION	6,125	621	-	-	-	-
3125	MANAGEMENT LEAVE	1,893	301	-	-	-	-
	TOTAL SALARIES & WAGES	**168,789**	**187,354**	**209,760**	**209,760**	**304,700**	**319,805**
	BENEFITS:						
3510	CAFETERIA PLAN	32,222	37,008	38,130	38,130	58,560	60,390
3530	MEDICARE & SOCIAL SECURITY	2,730	3,049	3,045	3,045	4,420	4,640
3560	PERS-RETIREMENT	39,612	40,141	42,270	42,270	76,985	82,515
3590	LIFE INSURANCE	536	674	695	695	1,010	1,055
3600	AUTO ALLOWANCE	301	301	300	300	360	360
3605	ANNUAL CREDIT MONITORING ALLOWANCE	205	205	205	205	305	305
	TOTAL BENEFITS	**75,605**	**81,378**	**84,645**	**84,645**	**141,640**	**149,265**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	41,499	30,465	30,465	2,055	30,235
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	2,434	1,812	2,700	2,700	1,300	1,300
4203	EQUIPMENT/FURNITURE	-	1,123	-	-	500	500
4206	MATERIALS	1,403	232	700	700	1,500	200
4210	POSTAGE	2	5	150	150	-	-
4220	FUEL	120	349	500	500	500	500
4240	VEHICLE MAINTENANCE	91	-	1,500	1,500	1,740	1,740
4249	UNIFORMS	-	-	625	625	-	625
4250	SPECIAL DEPARTMENT SUPPLIES	147	134	200	200	900	900
4255	SOFTWARE SUPPORT	-	-	-	-	15,000	-
4310	DUES & SUBSCRIPTIONS	295	292	700	700	1,635	1,635
4330	TRAINING	840	1,330	1,500	1,500	2,000	2,000
4332	MILEAGE REIMBURSEMENT	-	-	150	150	150	150
	TOTAL OPERATIONS & MATERIALS	**12,033**	**53,243**	**48,150**	**48,150**	**37,815**	**50,520**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	11,144	-	-	-	-	-
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	386,785	371,389	389,410	389,410	442,200	442,200
4542	CONTRACT SERVICES-SMIP	11,361	7,091	3,100	3,100	6,000	3,100
4543	CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	2,000	4,000	2,000
	TOTAL CONTRACTUAL SERVICES	**412,996**	**381,994**	**394,510**	**394,510**	**452,200**	**447,300**
	TOTAL BUILDING & SAFETY	**669,422**	**703,969**	**737,065**	**737,065**	**936,355**	**966,890**



Preliminary

CODE ENFORCEMENT

Introduction:

The Code Enforcement Division is a function of the Community Development Department and is responsible for enforcing the provisions of the City's Municipal Codes and State laws. Code Enforcement staff responds to public complaint issues related to land use violations, public nuisances, abandoned vehicles on private property, substandard housing/property, illegal street vendors, enforcing business license requirements, and assisting with homeless encampments and trespassing. Code Enforcement staff assist in accomplishing community goals, such as protecting property values and the environment. The Code Compliance Officers work closely with the Highland Police Department and Public Works Division to assist in abating blight and improving the quality of life throughout the City. In addition, the Code Enforcement Division is also staff to the Appeals Board which considers code enforcement appeals and adoption of Declarations of Public Nuisances which could be appealed up to the City Council.

Full-Time Equivalents:

Community Development Director	0.050	
Senior Code Compliance Officer	1.000	
Code Compliance Officer	1.000	
Code Compliance Officer	1.000	Total FTE 3.050

Accomplishments:

1. Quality-of-Life Initiative
   In 2017, the City Council adopted the Quality-of-Life Initiative. The purpose of the Quality-of-Life Initiative is to create a measured approach that builds on the current efforts of the City's Code Enforcement Division, the City's Police Department, and Public Works Waste/Recycling Management Division to accomplish the following eight (8) major priorities:
   a) Improve quality of life,
   b) Improve property values,
   c) Decrease numbers of attractive nuisances,
   d) Improve safety,
   e) Increase sense of community,
   f) Improve public image,
   g) Reduce health threats; and
   h) Increase the likelihood of economic development.

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

2. Residential Rental Enhancement – Self Certification Program
   The Residential Rental Enhancement Program created in 1999 has been successful in ensuring decent and safe housing is maintained for Highland residents, and the program has evolved significantly since then. Today all rental property owners are required to conduct and complete a

self-certification form for their own rental property(ies). The new changes are proving to be both efficient and effective and the City is receiving positive feedback from the community

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

4. Convenient Reporting Concerns Process
   The Division has made it convenient for the General Public to file public nuisance complaints by using any one of the following procedures.
   - Calling Code Enforcement Complaint Hotline at Ext. 201.
   - Submitting the complaint to the City's information email at information@cityofhighland.org.
   - Stopping by City Hall during regular business hours and completing a short complaint form or speaking directly with a Division team member for assistance.
   - The most efficient way is logging onto the City's website and navigating to the "Report an Issue" button on the front page (see item 5 below for more information).

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

6. Code Enforcement Concerns Reported to the City
   Each complaint received is categorized as one of 101 complaint/violation types for statistical purposes.
   Total complaints reported per calendar year:
   2021 993 public nuisance cases opened (approximately 83 per month)
   2022 1,185 public nuisance cases opened (approximately 99 per month)
   2023 1,003 public nuisance cases opened (approximately 84 per month)
   2024 1,104 public nuisance cases opened (approximately 92 per month)

Strategic Goals & Objectives:

1. Continue to enhance the customer service aspect of Code Enforcement and explore ways to make current procedures more efficient for staff and the public.
2. Continue public outreach efforts to the business community and residents to ensure the Quality-of-Life Initiative priorities are maintained.
3. Continue to monitor culverts, bridges, river basins, parks/trails, and city right-of-way to ensure homeless encampments do not create significant public health and safety issues.
4. Continue to proactively monitor vacant structures and undeveloped properties to ensure they are regularly maintained by the property owners.

5. There are no Strategic Plan-Work Program objectives related to code enforcement for this budget cycle. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Preliminary

Code Enforcement

Acct #	General Fund-001 Code Enforcement-4600	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	156,055	239,133	313,960	313,960	257,500	270,305
3040	OVERTIME	-	129	-	-	1,000	1,000
3050	COMPENSATORY TIME	5,895	5,677	-	-	-	-
3100	SICK LEAVE	6,714	11,851	-	-	-	-
3110	HOLIDAY	8,488	18,339	-	-	-	-
3120	VACATION	3,317	5,766	-	-	-	-
3125	MANAGEMENT LEAVE	328	239	-	-	-	-
	TOTAL SALARIES & WAGES	**180,797**	**281,135**	**313,960**	**313,960**	**258,500**	**271,305**
	BENEFITS:						
3510	CAFETERIA PLAN	47,398	73,113	75,330	75,330	58,560	60,390
3530	MEDICARE & SOCIAL SECURITY	3,242	5,046	4,550	4,550	3,735	3,920
3560	PERS-RETIREMENT	66,358	81,693	86,035	86,035	85,290	91,120
3590	LIFE INSURANCE	685	1,008	1,035	1,035	850	895
3600	AUTO ALLOWANCE	545	301	300	300	360	360
3605	ANNUAL CREDIT MONITORING ALLOWANCE	265	405	405	405	305	305
	TOTAL BENEFITS	**118,494**	**161,565**	**167,655**	**167,655**	**149,100**	**156,990**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	81,265	60,185	60,185	2,055	30,235
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	1,226	321	800	800	800	800
4206	MATERIALS	-	1,219	-	-	-	-
4210	POSTAGE	2,412	2,386	2,500	2,500	2,500	2,500
4220	FUEL	3,621	5,813	5,000	5,000	5,000	5,000
4240	VEHICLE MAINTENANCE	1,914	3,794	2,000	2,000	2,720	2,720
4245	EQUIPMENT MAINTENANCE	-	-	-	-	-	-
4249	UNIFORMS	1,382	1,308	1,875	1,875	1,350	1,875
4250	SPECIAL DEPARTMENT SUPPLIES	-	28	500	500	250	250
4330	TRAINING	200	438	800	800	800	800
4332	MILEAGE REIMBURSEMENT	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**17,457**	**103,039**	**82,620**	**82,620**	**26,010**	**54,915**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	28,214	37,366	35,000	35,000	30,000	30,000
4534	CONTRACT SERVICES-GIS	11,144	-	-	-	-	-
4538	CONTRACT SERVICES-CODE ENFORCEMENT	98,053	-	-	-	-	-
4545	CONTRACT SERVICES-WEED ABATEMENT	5,150	10,300	7,000	7,000	-	-
4556	CONTRACT SERVICES-DEMOLITION	-	-	-	-	7,000	7,000
4557	CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	5,000	5,000	2,000
	TOTAL CONTRACTUAL SERVICES	**144,140**	**56,550**	**44,000**	**47,000**	**42,000**	**39,000**
	TOTAL CODE ENFORCEMENT	**460,888**	**602,290**	**608,235**	**611,235**	**475,610**	**522,210**

PARKS

Introduction:

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

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

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

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

Full-Time Equivalents:

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

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Construct trash enclosure at Aurantia Park to accommodate recycling	P+	Not Started-This work program item was not rated with a high or urgent priority status, and as such was not included in the budget. If funds become available will revisit
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Parks

Acct #	General Fund-001 Parks-6000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	47,280	64,843	77,435	77,435	81,070	85,115
3040	OVERTIME	2,857	3,121	-	-	-	-
3050	COMPENSATORY TIME	102	167	-	-	-	-
3100	SICK LEAVE	149	1,386	-	-	-	-
3110	HOLIDAY	3,083	4,840	-	-	-	-
3120	VACATION	1,977	2,656	-	-	-	-
3125	MANAGEMENT LEAVE	233	235	-	-	-	-
	TOTAL SALARIES & WAGES	**55,682**	**77,247**	**77,435**	**77,435**	**81,070**	**85,115**
	BENEFITS:						
3510	CAFETERIA PLAN	20,109	20,760	21,390	21,390	22,080	22,770
3530	MEDICARE & SOCIAL SECURITY	1,211	1,356	1,125	1,125	1,175	1,235
3560	PERS-RETIREMENT	20,725	20,734	21,510	21,510	26,495	29,455
3590	LIFE INSURANCE	217	243	255	255	270	280
3605	ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	115	115	115
	TOTAL BENEFITS	**42,377**	**43,208**	**44,395**	**44,395**	**50,135**	**53,855**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	3,775	10,148	30,000	45,000	30,000	30,000
4030	WATER/SEWER	200,461	127,584	225,000	225,000	200,000	200,000
4045	LANDSCAPING SUPPLIES	2,490	-	2,500	2,500	1,000	1,000
4055	JANITORIAL SUPPLIES	5,090	4,499	4,500	4,500	5,000	5,000
4060	TELEPHONE	11,284	9,860	10,000	10,000	-	-
4061	CELL PHONES/SATELLITE PHONES	781	828	1,000	1,000	1,000	1,000
4066	ALARM MONITORING	3,888	4,710	5,520	5,520	3,720	3,720
4070	BUILDING MAINTENANCE	31,861	22,107	39,000	39,000	20,600	21,000
4116	OPERATING TRANSFER OUT-PMD	53,803	57,581	55,890	55,890	58,995	54,545
4198	CITY ADMINISTRATION	501	818	2,000	2,000	2,000	2,000
4199	INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	8,960	10,535	10,735
4200	OFFICE SUPPLIES	602	699	360	360	360	360
4206	MATERIALS	15,794	8,662	14,500	14,500	13,000	14,500
4220	FUEL	4,076	4,700	7,000	7,000	6,000	6,000
4224	OVERHEAD DOOR/GATE MAINTENANCE	553	-	775	775	775	775
4240	VEHICLE MAINTENANCE	1,071	526	1,600	1,600	1,600	1,600
4245	EQUIPMENT MAINTENANCE	-	2,566	66,000	66,000	1,000	1,000
4247	PARKS MAINTENANCE	35	-	-	-	-	-
4248	EQUIPMENT RENTAL/LEASE	-	610	700	700	600	700
4249	UNIFORMS	1,091	1,248	1,100	1,100	1,250	1,250
4330	TRAINING	-	-	400	400	400	400
	TOTAL OPERATIONS & MATERIALS	**343,855**	**263,612**	**476,805**	**491,805**	**357,835**	**355,585**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	40,848	42,695	47,000	47,000	47,305	49,650
4526	CONTRACT SERVICES-YMCA	519,720	498,302	526,250	526,250	513,750	526,250
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	475	475	700	700	700	700
4578	CONTRACT SERVICES-STRIPING	-	-	-	-	18,000	-
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	74,935	74,688	85,670	85,670	86,290	90,575
4587	CONTRACT SERVICES-ELEVATOR MAINTENANCE	8,844	10,339	8,925	8,925	8,925	8,925
4588	CONTRACT SERVICES-HVAC MAINTENANCE	59,689	66,002	75,770	75,770	95,610	108,230
4589	CONTRACT SERVICES-PEST CONTROL	1,176	1,263	2,500	2,500	2,500	2,500
4680	CONTRACT SERVICES-TREE TRIMMING	12,857	13,253	14,300	14,300	13,000	15,015
	TOTAL CONTRACTUAL SERVICES	**718,544**	**707,017**	**761,115**	**761,115**	**786,080**	**801,845**
	CAPITAL OUTLAY:						
6060	VEHICLES	103,640	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**103,640**	**-**	**-**	**-**	**-**	**-**
	TOTAL PARKS	**1,264,098**	**1,091,085**	**1,359,750**	**1,374,750**	**1,275,120**	**1,296,400**

GRAFFITI

Introduction:

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

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

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

Full-Time Equivalents:

Maintenance Superintendent 1.000 Total FTE 1.000

Performance Measures:

Submittal Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Square Feet Abated	65,400	52,200	44,683	45,660	44,500

Graffiti

Acct #	General Fund-001 Graffiti-6010	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	55,558	55,057	83,800	83,800	88,000	92,400
3040	OVERTIME	1,845	1,226	-	-	-	-
3050	COMPENSATORY TIME	1,135	201	-	-	-	-
3100	SICK LEAVE	1,603	7,494	-	-	-	-
3110	HOLIDAY	2,892	4,069	-	-	-	-
3120	VACATION	3,795	7,268	-	-	-	-
	TOTAL SALARIES & WAGES	**66,826**	**75,316**	**83,800**	**83,800**	**88,000**	**92,400**
	BENEFITS:						
3510	CAFETERIA PLAN	17,486	18,053	18,600	18,600	19,200	19,800
3530	MEDICARE & SOCIAL SECURITY	1,215	1,338	1,215	1,215	1,275	1,340
3560	PERS-RETIREMENT	25,215	27,431	30,025	30,025	35,720	37,955
3590	LIFE INSURANCE	212	250	280	280	290	305
3605	ANNUAL CREDIT MONITORING ALLOWANCE	100	100	100	100	100	100
	TOTAL BENEFITS	**44,228**	**47,171**	**50,220**	**50,220**	**56,585**	**59,500**
	OPERATIONS & MATERIALS:						
4061	CELL PHONES/SATELLITE PHONES	378	371	540	540	540	540
4198	CITY ADMINISTRATION	108	297	1,000	1,000	1,000	1,000
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
4200	OFFICE SUPPLIES	31	21	-	-	-	-
4206	MATERIALS	4,326	4,291	4,500	4,500	4,500	5,000
4220	FUEL	4,235	3,134	3,500	3,500	3,000	3,500
4240	VEHICLE MAINTENANCE	504	2,195	2,000	2,000	6,000	2,000
4245	EQUIPMENT MAINTENANCE	189	705	1,800	1,800	2,050	1,800
4249	UNIFORMS	550	423	625	625	625	625
4330	TRAINING	-	-	200	200	200	200
4347	GRAFFITI REWARD PROGRAM	-	-	250	250	250	250
	TOTAL OPERATIONS & MATERIALS	**17,072**	**17,951**	**23,440**	**23,440**	**28,780**	**25,730**
	CONTRACTUAL SERVICES:						
4667	CONTRACT SERVICES-GRAFFITI	-	-	25,000	25,000	25,000	25,000
	TOTAL CONTRACTUAL SERVICES	**-**	**-**	**25,000**	**25,000**	**25,000**	**25,000**
	TOTAL GRAFFITI	**128,127**	**140,438**	**182,460**	**182,460**	**198,365**	**202,630**

COMMUNITY VOLUNTEER SERVICES

Introduction:

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

Full-Time Equivalents:

Volunteer Services Coordinator 0.750 Total FTE 0.750

Strategic Goals & Objectives:

1. Continue to develop and implement a wide range of civic and community events to bring together various groups emphasizing community spirit and pride.

2. Continue to recruit volunteers for various programs throughout the City of Highland in order to achieve a sense of purpose, pride, and accomplishment for volunteers as well as the continued improvements of the City of Highland using the most cost-effective measures.

3. Continue to disseminate information to the media regarding City programs and events.

Performance Measures:

1. Continued to work on the expansion of the Highland Improvement Team (HIT) program.
2. Disseminated information to the community regarding City programs and events.
3. Successfully held the 4th of July Parade.
4. Successfully held the annual Public Safety Appreciation Week events.
5. Successfully held the annual State of the Community Event.
6. Successfully held the annual Volunteer Recognition Dinner.
7. Provided support services for the three Fire Station Open House events.
8. Coordinated hosting Community Blood Drives and Committee meetings.

Community Volunteer Services

Acct #	General Fund-001 Community Volunteer Services-6020	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	36,673	36,293	45,975	45,975	54,600	57,300
3050	COMPENSATORY TIME	2,984	3,300	-	-	-	-
3100	SICK LEAVE	942	2,020	-	-	-	-
3110	HOLIDAY	1,285	2,288	-	-	-	-
	TOTAL SALARIES & WAGES	**41,884**	**43,901**	**45,975**	**45,975**	**54,600**	**57,300**
	BENEFITS:						
3510	CAFETERIA PLAN	13,115	13,539	13,950	13,950	14,400	14,850
3530	MEDICARE & SOCIAL SECURITY	778	814	670	670	795	835
3560	PERS-RETIREMENT	17,789	18,279	18,850	18,850	24,305	25,860
3590	LIFE INSURANCE	141	150	155	155	180	190
3605	ANNUAL CREDIT MONITORING ALLOWANCE	75	75	75	75	75	75
	TOTAL BENEFITS	**31,898**	**32,857**	**33,700**	**33,700**	**39,755**	**41,810**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	-	15,188	11,145	11,145	505	7,435
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
4200	OFFICE SUPPLIES	653	464	800	800	500	500
4203	EQUIPMENT/FURNITURE	-	269	-	-	-	-
4206	MATERIALS	546	1,694	1,700	1,700	500	500
4210	POSTAGE	272	214	700	700	500	500
4249	UNIFORMS	73	69	-	-	100	275
4300	ADVERTISING	-	-	1,000	1,000	4,000	1,400
4310	DUES & SUBSCRIPTIONS	150	150	240	240	340	350
4330	TRAINING	435	495	700	700	1,200	1,200
4332	MILEAGE REIMBURSEMENT	-	-	200	200	200	200
4336	COMMUNITY EVENTS	18,244	20,906	26,050	26,040	27,450	27,350
	TOTAL OPERATIONS & MATERIALS	**27,126**	**45,965**	**51,560**	**51,550**	**45,910**	**50,525**
	TOTAL COMMUNITY VOLUNTEER SERVICES	**100,908**	**122,723**	**131,235**	**131,225**	**140,265**	**149,635**

TRAILS

Introduction:

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Strategic Goals and Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Community Trail Signage (Trail Identification and Way Finding Signage)	HP-	Partially Complete-Grant award delayed in 2022 due to additional environmental studies required by the state.
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Trails

Acct #	General Fund-001 Trails-6100	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	5,041	5,343	4,000	4,000	4,000	4,000
4206	MATERIALS	1,523	1,133	5,000	5,000	2,500	2,500
4248	EQUIPMENT RENTAL/LEASE	-	-	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**6,564**	**6,477**	**9,500**	**9,500**	**7,000**	**7,000**
	CONTRACTUAL SERVICES:						
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	3,000	1,110	5,000	5,000	5,000	5,000
	TOTAL CONTRACTUAL SERVICES	**3,000**	**1,110**	**5,000**	**5,000**	**5,000**	**5,000**
	TOTAL TRAILS	**9,564**	**7,587**	**14,500**	**14,500**	**12,000**	**12,000**

Preliminary

TRAFFIC SAFETY

Introduction:

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

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

Traffic Safety

Acct #	Traffic Safety-002 Traffic Safety-8200	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CONTRACTUAL SERVICES:						
4530	CONTRACT SERVICES-CROSSING GUARD	63,287	68,634	70,000	70,000	74,805	85,000
	TOTAL CONTRACTUAL SERVICES	63,287	68,634	70,000	70,000	74,805	85,000
	TOTAL TRAFFIC SAFETY	63,287	68,634	70,000	70,000	74,805	85,000

Preliminary

GAS TAX

Introduction:

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

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

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

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

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

(a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.

(b) The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.

(c) The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways.

(d) The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

In 2017, the State passed SB 1, The Road Repair and Accountability Act of 2017. This increased Gas Tax revenues significantly. For fiscal year 2023/2024, this brought in an additional $1.6 million in Gas Tax revenues. It is estimated that this new tax will generate an additional $1.6 million in each future fiscal year. These funds must be used for local street maintenance and rehabilitation needs.

Full-Time Equivalents:

City Manager	0.050	
Director of Administrative Services	0.050	
City Engineer/Public Works Dir.	0.500	
Assistant Public Works Director	0.350	
Public Works Manager	0.840	
Public Services Manager	0.200	
Accountant	0.300	
Senior Planner	0.050	
Senior Maintenance Worker	0.980	
Maintenance Worker II	0.980	
Maintenance Worker I	0.450	
Engineering Technician II	0.650	Total FTE 5.400

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Paint City Hall Exterior Stucco and Trims	HP-	Completed-1st Quarter 2025
Determine Funding Level and Prioritize Project Locations for 5 - Year City - Wide Pavement Management Program	HP+	Completed-2nd Quarter 2023
Implement second 5-Year City Wide Pavement Management Program	UP-	Complete-Anticipated completion in April 2023
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Replace Community Park pedestrian walkway lighted bollards with LED pole lights	HP	Not Started
Fire Station #3 HVAC System Replacement and Modification	HP+	2nd Quarter 2024
Future Objectives	Priority Ranking	Target Date/Status
Replace Fuel Dispensing System at Police Station	HP	Not Started-This work program item is currently planned for fiscal year 2025/26 and is included in the budget..
City Hall Security Fencing for Vehicle Storage	HP-	3rd Quarter 2025
Public Works GIS System	HP	2nd Quarter 2025
Evaluate and Replacement of City Fleet Service Vehicles	HP	1st Quarter 2026
City Hall Remodel/Refresh of Interior	HP-	4th Quarter 2025

Performance Measures:

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Landscape Maintenance District Zones	70	70	70	70	70
Roadway Maintained (Miles)	152	152	152	152	152
Signs Installed	580	550	82	92	87
Signals Maintained	145	145	145	145	145
Storm Drain Inspections	389	389	390	390	390
Street Swept (Curb Miles)	342	342	342	342	342
Trees Maintained	334	334	639	584	584
Parks Maintained	7	7	7	7	7
Trails Maintained(Miles)	11	11	11	11	11

Preliminary

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	373,830	381,720	517,940	517,940	589,295	618,640
3040	OVERTIME	8,289	7,594	-	-	-	-
3050	COMPENSATORY TIME	1,751	1,493	-	-	-	-
3100	SICK LEAVE	9,431	16,205	-	-	-	-
3110	HOLIDAY	18,392	27,096	-	-	-	-
3120	VACATION	24,947	31,926	-	-	-	-
3125	MANAGEMENT LEAVE	7,759	8,844	-	-	-	-
	TOTAL SALARIES & WAGES	**444,400**	**474,878**	**517,940**	**517,940**	**589,295**	**618,640**
	BENEFITS:						
3510	CAFETERIA PLAN	82,730	85,488	91,140	91,140	103,680	106,920
3530	MEDICARE & SOCIAL SECURITY	7,616	8,024	7,510	7,510	8,545	8,970
3560	PERS-RETIREMENT	128,287	126,488	147,145	147,145	148,460	191,805
3580	DEFERRED COMPENSATION	478	924	500	500	500	500
3590	LIFE INSURANCE	1,391	1,697	1,710	1,710	1,945	2,045
3600	AUTO ALLOWANCE	3,710	2,682	3,720	3,720	6,120	6,120
3605	ANNUAL CREDIT MONITORING ALLOWANCE	430	495	490	490	540	540
3650	VACATION BUYBACK	3,623	5,590	-	-	-	-
3655	SICK LEAVE INCENTIVE	3,146	3,893	-	-	-	-
3660	ADMINISTRATIVE LEAVE BUYBACK	3,160	5,575	-	-	-	-
	TOTAL BENEFITS	**234,571**	**240,857**	**252,215**	**252,215**	**269,790**	**316,900**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	17,287	18,174	18,000	18,000	19,000	19,000
4030	WATER/SEWER	40,425	35,949	52,000	52,000	52,000	52,000
4045	LANDSCAPING SUPPLIES	541	-	550	550	550	550
4055	JANITORIAL SUPPLIES	1,231	335	1,200	1,200	1,000	1,000
4060	TELEPHONE	25,667	21,038	25,920	25,920	8,100	8,100
4061	CELL PHONES/SATELLITE PHONES	1,818	1,818	1,800	1,800	1,800	1,800
4062	AIR CARDS	607	527	960	960	700	700
4066	ALARM MONITORING	2,250	2,270	2,440	2,440	9,920	2,420
4070	BUILDING MAINTENANCE	9,427	1,008	5,500	5,500	8,500	4,200
4080	BUILDING SERVICES DEPARTMENT CHARGE	37,605	43,145	56,055	56,055	72,455	71,050
4198	CITY ADMINISTRATION	22,275	26,646	15,000	15,000	28,000	28,000
4199	INSURANCE DEPARTMENT CHARGE	403,061	389,084	538,865	538,865	633,635	645,815
4200	OFFICE SUPPLIES	1,083	1,100	2,500	2,500	1,500	1,500
4203	EQUIPMENT/FURNITURE	2,017	2,257	33,550	33,550	33,850	3,350
4206	MATERIALS	49,406	56,523	53,000	53,000	57,300	58,300
4210	POSTAGE	-	-	50	50	50	50
4220	FUEL	10,965	17,625	13,000	13,000	18,000	18,000
4224	OVERHEAD DOOR/GATE MAINTENANCE	711	3,025	2,500	2,500	3,200	3,200
4240	VEHICLE MAINTENANCE	7,692	5,246	8,000	8,000	7,500	8,000
4245	EQUIPMENT MAINTENANCE	5,707	9,934	8,500	8,500	8,000	8,500
4248	EQUIPMENT RENTAL/LEASE	-	214	1,000	1,000	1,000	1,000
4249	UNIFORMS	1,372	1,892	1,875	1,875	2,225	1,875
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	-	-	450	-
4255	SOFTWARE SUPPORT	-	-	-	-	1,000	-
4310	DUES & SUBSCRIPTIONS	-	-	-	-	160	-
4330	TRAINING	750	1,050	1,140	1,140	1,140	1,140
4332	MILEAGE REIMBURSEMENT	-	-	100	100	100	100
	TOTAL OPERATIONS & MATERIALS	**641,897**	**638,857**	**843,505**	**843,505**	**971,135**	**939,650**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	-	-	3,000	3,000	53,000	3,000
4553	CONTRACT SERVICES-UNDERGROUND SERVICE ALERT	13,768	16,367	13,845	13,845	14,845	14,845
4570	CONTRACT SERVICES-STREET MAINTENANCE	49,197	118,577	85,000	85,000	155,000	133,000
4576	CONTRACT SERVICES-EMERGENCY WORK	6,694	6,940	10,000	10,000	10,000	10,000
4578	CONTRACT SERVICES-STRIPING	24,362	24,088	32,800	32,800	29,800	32,800

Gas Tax

Acct #	Gas Tax-004 Gas Tax (Public Works)-8310	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4580	CONTRACT SERVICES-TRAFFIC SIGNAL MAINTENANCE	271,562	302,622	250,000	250,000	385,000	385,000
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	20,894	34,512	38,400	38,400	39,960	41,960
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,200	2,200	5,700	5,700	6,000	6,000
4589	CONTRACT SERVICES-PEST CONTROL	960	972	960	960	1,050	1,100
4591	CONTRACT SERVICES-SIDEWALK REPAIR	37,739	44,279	45,000	60,000	75,000	75,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	8,962	19,551	16,000	30,000	41,000	42,000
4680	CONTRACT SERVICES-TREE TRIMMING	66,601	70,468	70,000	70,000	75,000	75,000
	TOTAL CONTRACTUAL SERVICES	**502,939**	**640,575**	**570,705**	**599,705**	**885,655**	**819,705**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	-	77,487	-	-	218,000	-
6060	VEHICLES	-	-	-	-	95,000	-
	TOTAL CAPITAL OUTLAY	**-**	**77,487**	**-**	**-**	**313,000**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	676,619	101,455	-	-	-	-
6545	SIDEWALK REPAIRS	38,084	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	145,023	8,648	1,388,000	-	3,226,000	1,098,000
	TOTAL CAPITAL PROJECTS	**859,727**	**110,103**	**1,388,000**	**-**	**3,226,000**	**1,098,000**
	TOTAL GAS TAX	**2,683,533**	**2,182,757**	**3,572,365**	**2,213,365**	**6,254,875**	**3,792,895**

Preliminary


NOVEMBER 24, 1987
CITY OF HIGHLAND

ARTICLE 3

Introduction:

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

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

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

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

9th St Transit Stops (Eucalyptus Dr to Victoria Drive)

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Article 3

Acct #	Article 3-005 Article 3-8320	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	104,454	753	-	-	-	-
6545	SIDEWALK REPAIRS	89,500	44,567	-	215,000	215,000	-
	TOTAL CAPITAL PROJECTS	193,954	45,320	-	215,000	215,000	-
	TOTAL ARTICLE 3	193,954	45,320	-	215,000	215,000	-

Preliminary

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Introduction:

Each year, the County of San Bernardino is allocated Community Development Block Grant (CDBG) funds by the United States Department of Housing and Urban Development (HUD) to meet infrastructure, construction, housing, economic and community development needs for low- and moderate-income individuals and neighborhoods. Additionally, CDBG-Covid funds were provided during the past four fiscal years in response to the COVID-19 pandemic. CDBG funds are used for projects that promote the development of decent housing and suitable living environments and construction of public infrastructure. In addition, these funds may be used to aid in the prevention or elimination of slums or blight and to meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community. The City partners with the County as a CDBG "Joint Recipient" means that the City is responsible to administer the program to the individual community benefit organizations and infrastructure programs in Highland and the County is responsible to prepare and submit all grant related documents to HUD, provide housing preservation and economic development programs, provide technical support and make available the advancement of funds on large scale, multi-year funded programs.

Full-Time Equivalents:

There are no personnel directly charged to this fund, however certain activities of the Community Development Director and Code Compliance Officer are charged to the City's Enhanced Code Enforcement Program, and CDBG "Construction Program".

Strategic Goals & Objectives:

1. Construct pavement rehabilitation and ancillary work within the CDBG Low-Moderate Income eligible block area boundaries including: pavement improvements and ancillary work on Sparks Street between Victoria Avenue and Cunningham Street, and on 11th Street between Los Feliz Drive and Victora Avenue.
2. Continue to encourage local Community Benefit Organizations (CBO's) to apply for and participate in the CDBG Program.
3. Continue to administer the Public Service and Construction Programs in a highly professional and efficient manner.
4. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org.

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Community Development Block Grant Funding for COVID-19 (CDBG-CV) Programs	HP-	Complete-3 CDBG Covid-19 programs were established-Ready Made Meals for Seniors, Grocery Delivery Subscription and Mortgage Assistance Program. Due to the lack underutilization of the Mortgage Assistance Program the fund were transferred to the senior meal programs. Fund available through April 2023.
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Performance Measures:

During Budget Cycle 2024-2025, several projects were funded:

1. Life Enrichment Programs at the Highland Senior Center.
2. Recreation, Health & Family Fitness Programs at the Highland Branch YMCA
3. Enhanced Code Enforcement and Housing Programs.
4. Literacy Programs at the Highland Branch Library.
5. Scholarships for youth to participate in baseball at Central Little League.
6. Pavement improvements and ancillary work on Union Street between Elmwood Court to Del Rosa Avenue and Elmwood Court between Union Court and north end.
7. Pavement improvements and ancillary work on Cunningham, Flemming, 7th, and Colwyn Streets.

Housing & Community Development

Acct #	Community Development Block Grant-006 Housing & Community Development-8400	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	49,785	-	-	-	-	-
3050	COMPENSATORY TIME	39	-	-	-	-	-
3100	SICK LEAVE	1,580	-	-	-	-	-
3110	HOLIDAY	2,878	-	-	-	-	-
3120	VACATION	2,834	-	-	-	-	-
3125	MANAGEMENT LEAVE	1,598	-	-	-	-	-
	TOTAL SALARIES & WAGES	**58,714**	**-**	**-**	**-**	**-**	**-**
	BENEFITS:						
3510	CAFETERIA PLAN	11,506	-	-	-	-	-
3530	MEDICARE & SOCIAL SECURITY	1,004	-	-	-	-	-
3560	PERS-RETIREMENT	16,804	-	-	-	-	-
3590	LIFE INSURANCE	200	-	-	-	-	-
3600	AUTO ALLOWANCE	1,041	-	-	-	-	-
3605	ANNUAL CREDIT MONITORING ALLOWANCE	65	-	-	-	-	-
	TOTAL BENEFITS	**30,621**	**-**	**-**	**-**	**-**	**-**
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	120,000	120,000	120,000	120,000	120,000
4348	CDBG PROGRAMS	51,470	52,562	65,000	65,000	65,000	65,000
4353	CDBG CV PROGRAMS	51,789	22,370	-	30,000	-	-
	TOTAL OPERATIONS & MATERIALS	**103,259**	**194,932**	**185,000**	**215,000**	**185,000**	**185,000**
	CAPITAL PROJECTS:						
6550	TRAFFIC IMPROVEMENTS	603,778	908	460,000	460,000	230,000	230,000
	TOTAL CAPITAL PROJECTS	**603,778**	**908**	**460,000**	**460,000**	**230,000**	**230,000**
	TOTAL HOUSING & COMMUNITY DEVELOPMENT	**796,372**	**195,840**	**645,000**	**675,000**	**415,000**	**415,000**



Preliminary

DEVELOPER FEES

Introduction:

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

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

Full-Time Equivalents:

Intern	0.500*	
Intern	0.500*	Total FTE 1.000

*Part-time

Preliminary

Developer Fees

Acct #	Developer Fees-008 Developer Fees-8340	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	-	18,996	33,200	33,200	34,800	36,400
3100	SICK LEAVE	-	400	-	-	-	-
	TOTAL SALARIES & WAGES	**-**	**19,396**	**33,200**	**33,200**	**34,800**	**36,400**
	BENEFITS:						
3530	MEDICARE & SOCIAL SECURITY	-	1,499	2,540	2,540	2,665	2,790
3605	ANNUAL CREDIT MONITORING ALLOWANCE	-	200	-	200	200	200
	TOTAL BENEFITS	**-**	**1,699**	**2,540**	**2,740**	**2,865**	**2,990**
	OPERATIONS & MATERIALS:						
4203	EQUIPMENT/FURNITURE	-	199	-	-	250	-
4450	RELEASE/USE OF DEPOSIT/FEE	-	63,237	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**-**	**63,436**	**-**	**-**	**250**	**-**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	4,000	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**4,000**	**-**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	230	-	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	-	-	-	-	17,000	-
	TOTAL CAPITAL PROJECTS	**230**	**-**	**-**	**-**	**17,000**	**-**
	TOTAL DEVELOPER FEES	**4,230**	**84,531**	**35,740**	**35,940**	**54,915**	**39,390**

Preliminary

LANDSCAPE MAINTENANCE DISTRICT

Introduction:

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

The City currently has 83 zones within the district. Some of these zones are maintained by the adjoining commercial property owners thereby receiving zero assessments. The remainder zones are maintained by the City, utilizing a landscape contractor. As new development occurs within the City, additional zones are added. These new zones will be constructed by the developers and maintained by them until the plant material is established, and then the zone is added to the City maintenance system.

Full-Time Equivalents:

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

Strategic Goals & Objectives:

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

1. Initiate assessments for underfunded landscape maintenance districts.

2. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	**Priority Ranking**	**Target Date/Status**
Implement Strategies to Balance Landscape Maintenance District Budget	HP-	Partially Complete-Finance subcommittee directed staff to present options to homeowners in the affected areas to get an assessment of their preference to increase contributions to cover costs or to reduce LMD scope and services. After the meeting the Subcommittee determined that a re-ballot measure would not be successful. Staff will re-evaluate the City's options in the future once there in an improvement in economy.
Future Objectives	**Priority Ranking**	**Target Date/Status**
None at this time		

Landscape Maintenance District

Acct #	Landscape Maintenance District-012 Landscape Maintenance District-8500	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	23,065	31,715	38,490	38,490	39,835	41,825
3040	OVERTIME	1,534	1,608	-	-	-	-
3050	COMPENSATORY TIME	51	113	-	-	-	-
3100	SICK LEAVE	134	949	-	-	-	-
3110	HOLIDAY	1,594	2,434	-	-	-	-
3120	VACATION	909	1,411	-	-	-	-
	TOTAL SALARIES & WAGES	**27,287**	**38,229**	**38,490**	**38,490**	**39,835**	**41,825**
	BENEFITS:						
3510	CAFETERIA PLAN	10,492	10,832	11,160	11,160	11,520	11,880
3530	MEDICARE & SOCIAL SECURITY	608	679	560	560	580	605
3560	PERS-RETIREMENT	10,585	10,547	11,000	11,000	13,995	15,015
3590	LIFE INSURANCE	107	120	130	130	130	140
3605	ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
	TOTAL BENEFITS	**21,852**	**22,238**	**22,910**	**22,910**	**26,285**	**27,700**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	8,424	1,731	14,000	14,000	6,000	7,000
4030	WATER/SEWER	209,201	213,067	225,000	225,000	250,000	250,000
4198	CITY ADMINISTRATION	-	60	500	10,000	500	500
4206	MATERIALS	7,686	6,482	7,000	7,000	7,000	7,000
4220	FUEL	2,128	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**227,439**	**221,340**	**246,500**	**256,000**	**263,500**	**264,500**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	3,196	9,721	7,700	7,700	7,000	7,700
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	242,287	270,082	319,125	319,125	303,885	323,125
	TOTAL CONTRACTUAL SERVICES	**245,483**	**279,803**	**326,825**	**326,825**	**310,885**	**330,825**
	TOTAL LANDSCAPE MAINTENANCE DISTRICT	**522,061**	**561,610**	**634,725**	**644,225**	**640,505**	**664,850**

PROPOSED

STREET LIGHT DISTRICT

Introduction:

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

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

Since the amount of assessment collected has been less than the amount of expenditures, funding strategies have been a high priority for the City to balance the Street Light District. In Fiscal year 2018/2019 the City was able to purchase 2,768 of the Edison owned 3,376 street lights and subsequently convert them to LED (Light Emitting Diode) technology which has substantially reduced the ongoing operating and maintenance cost to the City. In Fiscal Year 2021/2022, the City executed an agreement with Edison to replace the existing 669 Edison owned street light fixtures in the City with LED fixtures to achieve energy efficiency benefits. The cost for the replacement of the street light fixtures will be charged by Edison over a 20-year period on the monthly bills. The annual estimated cost savings within the 20-year period of the agreement with Edison is approximately $21,860. After the 20-year term of the agreement, the estimated cost savings is an additional $12,390 which will result in a total annual cost savings of $34,250 to the City based on current Edison tariff rates. Maintenance of City owned fixtures are maintained by a City designated maintenance contractor.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Strategic Goals & Objectives:

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

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
None at this time		
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
None at this time		

Preliminary

Street Light District

Acct #	Street Light District-013 Street Light District-8510	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4011	ELECTRICITY-STREET LIGHTING	320,774	348,841	310,000	310,000	410,000	410,000
4198	CITY ADMINISTRATION	-	-	2,000	2,000	2,000	2,000
4206	MATERIALS	-	31,623	15,000	15,000	15,000	15,000
4310	DUES & SUBSCRIPTIONS	1,260	1,260	1,500	1,500	1,400	1,500
	TOTAL OPERATIONS & MATERIALS	**322,034**	**381,724**	**328,500**	**328,500**	**428,400**	**428,500**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	5,880	7,000	7,700	7,700	7,000	7,700
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	122,268	126,544	105,000	105,000	130,000	135,000
	TOTAL CONTRACTUAL SERVICES	**128,148**	**133,544**	**112,700**	**112,700**	**137,000**	**142,700**
	TOTAL STREET LIGHT DISTRICT	**450,182**	**515,268**	**441,200**	**441,200**	**565,400**	**571,200**

Preliminary


NOVEMBER 24, 1987
CITY OF HIGHLAND

COMMUNITY TRAILS DISTRICT

Introduction:

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

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

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

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Community Trails District

Acct #	Community Trails District-015 Community Trails District-8530	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	550	1,270	4,000	4,000	4,000	4,000
4206	MATERIALS	-	-	7,000	7,000	7,000	7,000
	TOTAL OPERATIONS & MATERIALS	**550**	**1,270**	**11,000**	**11,000**	**11,000**	**11,000**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	600	997	1,100	1,100	1,000	1,100
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	15,000	15,000	20,000	15,000
	TOTAL CONTRACTUAL SERVICES	**600**	**997**	**16,100**	**16,100**	**21,000**	**16,100**
	CAPITAL OUTLAY:						
6050	FURNITURE & FIXTURES	-	-	-	-	2,500	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**2,500**	**-**
	TOTAL COMMUNITY TRAILS DISTRICT	**1,150**	**2,267**	**27,100**	**27,100**	**34,500**	**27,100**

Preliminary

PARKS MAINTENANCE DISTRICT

Introduction:

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

1. Canyon Oaks Park is located west of Tiara Avenue north of the Canyon Oaks Subdivision. The park is approximately one acre in size and equipped with picnic tables, barbecue grills, a child's play structure, and a large turf area. This park is approximately 19 years old and shares a close proximity to the multi-use trails.

2. Cunningham Park is located west of Cunningham Street south of Base Line. The park is approximately 2 acres in size and is equipped with benches, sidewalks, and a large turf area.

3. Oak Creek Park is located at the north end of San Benito Street. It is a passive park consisting of large turf area approximately 3 acres in size, and shares close proximity to trails.

4. Seeley Park is located north of Base Line and west of Victoria Avenue. This park is approximately half an acre in size and includes benches and a children's play structure.

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

Full-Time Equivalents:

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

Parks Maintenance District

Acct #	Parks Maintenance District-016 Parks Maintenance District-8540	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	23,065	31,715	38,490	38,490	39,835	41,825
3040	OVERTIME	1,534	1,607	-	-	-	-
3050	COMPENSATORY TIME	51	113	-	-	-	-
3100	SICK LEAVE	134	949	-	-	-	-
3110	HOLIDAY	1,594	2,434	-	-	-	-
3120	VACATION	909	1,411	-	-	-	-
	TOTAL SALARIES & WAGES	**27,287**	**38,229**	**38,490**	**38,490**	**39,835**	**41,825**
	BENEFITS:						
3510	CAFETERIA PLAN	10,492	10,831	11,160	11,160	11,520	11,880
3530	MEDICARE & SOCIAL SECURITY	608	678	560	560	580	605
3560	PERS-RETIREMENT	10,585	10,547	11,000	11,000	13,995	15,015
3590	LIFE INSURANCE	107	120	130	130	130	140
3605	ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
	TOTAL BENEFITS	**21,851**	**22,237**	**22,910**	**22,910**	**26,285**	**27,700**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	555	548	1,000	1,000	1,000	1,000
4030	WATER/SEWER	45,830	47,120	32,500	45,000	65,000	65,000
4066	ALARM MONITORING	300	300	-	-	-	-
4198	CITY ADMINISTRATION	-	-	500	1,000	500	500
4203	EQUIPMENT/FURNITURE	1,352	-	2,400	2,400	1,500	1,500
4206	MATERIALS	6,392	6,384	7,000	7,000	6,500	7,000
4220	FUEL	2,128	-	2,500	2,500	-	-
4245	EQUIPMENT MAINTENANCE	-	-	550	550	550	550
	TOTAL OPERATIONS & MATERIALS	**56,558**	**54,352**	**46,450**	**59,450**	**75,050**	**75,550**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	600	997	1,100	1,100	1,000	1,100
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	20,217	19,968	24,205	24,205	23,205	24,450
4680	CONTRACT SERVICES-TREE TRIMMING	7,995	8,169	9,075	9,075	8,250	9,075
	TOTAL CONTRACTUAL SERVICES	**28,812**	**29,134**	**34,380**	**34,380**	**32,455**	**34,625**
	TOTAL PARKS MAINTENANCE DISTRICT	**134,508**	**143,952**	**142,230**	**155,230**	**173,625**	**179,700**

Preliminary

MEASURE I

Introduction:

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

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

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

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

SR-210/5th Street Interchange Phase 1
SR-210/5th Street Interchange Phase 2
2025 Arterial Resurfacing Project
FY 23/24 & 24/25 CDBG Pavement Improvement Project
11th St & Sparks St Pavement Rehab
Pacific Street
Sector A & B Pavement Rehab
Sector A, B & C Pavement Maintenance
Sector C Pavement Rehab
26-27 Pavement Rehab
Sector D Pavement Rehab and Maintenance
27-28 Pavement Rehab
Sector E Pavement Rehab and Maintenance
28-29 Pavement Rehab
Church St/Love St Signal & Citywide Signal Head Retroreflectivity

Base Line & Greenspot Corridor Signal Equipment Upgrades
Highland Regional Connector
9th St. Transit Stops (Eucalyptus to Victoria)
City-Wide Sidewalk Repairs

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

Measure I

Acct #	Measure I-017 Measure I-8350	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4127	OPERATING TRANSFER OUT-GRANTS FUND	149,230	-	-	-	-	-
4198	CITY ADMINISTRATION	11,605	5,813	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**160,836**	**5,813**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	121,170	74,856	-	-	-	-
6545	SIDEWALK REPAIRS	23,966	74,947	65,000	65,000	467,000	-
6550	TRAFFIC IMPROVEMENTS	106,846	98,471	2,369,275	540,000	5,822,000	2,043,000
6600	STORM DRAIN PROJECTS	-	-	61,000	61,000	-	-
	TOTAL CAPITAL PROJECTS	**251,981**	**248,274**	**2,495,275**	**666,000**	**6,289,000**	**2,043,000**
	TOTAL MEASURE I	**412,817**	**254,086**	**2,495,275**	**666,000**	**6,289,000**	**2,043,000**

Preliminary



Preliminary

CFD MAINTENANCE

Introduction:

CFD Maintenance fund was created to beautify and maintain trails, access roads, parks, storm water facilities, streetlights, parkways and/or medians installed adjacent to new developments. There are two CFDs included in this fund: CFD 2022-01 Mediterra, Tr. 18893 and CFD 2024-01 Highland Park, Tr. 19915. The Community Facilities District (CFD) provides a source of funds for the installation, servicing, maintenance, repair and operation of the improvements listed above paid for through special assessments.

Strategic Goals & Objectives:

1. Through City Administration, staff with support from an assessment services consultant will maintain a balanced district's annual budget, including increasing assessments up to 6% to account for increased maintenance costs.

2. Submit to Assessor's office annually.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

CFD Maintenance

Acct #	CFD-MAINTENANCE-019 CFD MAINTENANCE-8430	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4011	ELECTRICITY-STREET LIGHTING	-	-	985	985	2,850	2,960
4030	WATER/SEWER	-	-	950	950	950	950
4070	BUILDING MAINTENANCE	-	-	5,090	5,090	-	-
4198	CITY ADMINISTRATION	-	-	1,200	1,200	2,000	2,000
4206	MATERIALS	-	-	3,640	3,640	-	-
4245	EQUIPMENT MAINTENANCE	-	-	720	720	-	-
4310	DUES & SUBSCRIPTIONS	-	-	530	530	530	530
	TOTAL OPERATIONS & MATERIALS	**-**	**-**	**13,115**	**13,115**	**6,330**	**6,440**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	9,898	7,000	35,000	13,000	13,480
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	-	-	60,730	50,730	55,920	59,650
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	-	-	6,440	6,440	-	-
4664	CONTRACT SERVICES-STREET LIGHT MAINTENANCE	-	-	635	635	635	635
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	-	-	-	-	1,300	1,380
	TOTAL CONTRACTUAL SERVICES	**-**	**9,898**	**74,805**	**92,805**	**70,855**	**75,145**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	-	-	34,395	36,460
	TOTAL CAPITAL PROJECTS	**-**	**-**	**-**	**-**	**34,395**	**36,460**
	TOTAL CFD MAINTENANCE	**-**	**9,898**	**87,920**	**105,920**	**111,580**	**118,045**

Preliminary

AIR QUALITY MANAGEMENT DISTRICT (AQMD) – AB 2766

Introduction:

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

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

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

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Air Quality Management District

Acct #	Air Quality Management District-020 AQMD (AB 2766)-8440	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	-	-	5,000	5,000	5,000	5,000
	TOTAL OPERATIONS & MATERIALS	-	-	5,000	5,000	5,000	5,000
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	74,625	62,145	72,000	72,000	78,000	78,000
	TOTAL CONTRACTUAL SERVICES	74,625	62,145	72,000	72,000	78,000	78,000
	CAPITAL PROJECTS:						
6550	TRAFFIC IMPROVEMENTS	-	-	76,000	-	72,000	301,000
	TOTAL CAPITAL PROJECTS	-	-	76,000	-	72,000	301,000
	TOTAL AQMD (AB 2766)	74,625	62,145	153,000	77,000	155,000	384,000

Preliminary

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

Introduction:

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

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

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Citizen's Option for Public Safety

Acct #	Citizen's Option for Public Safety-021 COPS (AB 3229)-8450	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CONTRACTUAL SERVICES:						
4560	CONTRACT SERVICES-SHERIFF	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL CONTRACTUAL SERVICES	165,306	186,305	175,000	175,000	185,000	190,000
	TOTAL COPS (AB 3229)	165,306	186,305	175,000	175,000	185,000	190,000

Preliminary

STREET & STORM DRAIN MAINTENANCE DISTRICT

Introduction:

The City of Highland Street and Storm Drain Maintenance District was created on August 28, 1996 to ensure a flow of funds for the operation, maintenance and servicing of specified improvements within the boundaries of District pursuant to the requirements of the Benefit Act of 1982. There are currently 20 zones within the District and 4 additional zones are anticipated to be added to the District in the next two years.

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

All facilities are routinely inspected, and necessary maintenance performed.

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

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

Full-Time Equivalents:

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

Preliminary

Street & Storm Drain Maintenance District

Acct #	Street/Storm Drain Maintenance District-024 Street/Storm Drain Maintenance District-8470	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	2,600	3,057	3,895	3,895	4,160	4,365
3040	OVERTIME	48	91	-	-	-	-
3050	COMPENSATORY TIME	19	10	-	-	-	-
3100	SICK LEAVE	147	136	-	-	-	-
3110	HOLIDAY	127	212	-	-	-	-
3120	VACATION	277	285	-	-	-	-
3125	MANAGEMENT LEAVE	47	47	-	-	-	-
	TOTAL SALARIES & WAGES	**3,263**	**3,836**	**3,895**	**3,895**	**4,160**	**4,365**
	BENEFITS:						
3510	CAFETERIA PLAN	874	903	930	930	960	990
3530	MEDICARE & SOCIAL SECURITY	62	69	55	55	60	65
3560	PERS-RETIREMENT	1,029	1,046	1,080	1,080	1,170	1,460
3590	LIFE INSURANCE	11	13	15	15	15	15
3605	ANNUAL CREDIT MONITORING ALLOWANCE	5	5	5	5	5	5
	TOTAL BENEFITS	**1,981**	**2,036**	**2,085**	**2,085**	**2,210**	**2,535**
	OPERATIONS & MATERIALS:						
4030	WATER/SEWER	-	366	1,000	1,000	-	-
4198	CITY ADMINISTRATION	-	-	-	-	1,000	1,000
4206	MATERIALS	-	-	1,000	1,000	1,000	1,000
4220	FUEL	276	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**276**	**366**	**2,000**	**2,000**	**2,000**	**2,000**
	CONTRACTUAL SERVICES:						
4534	CONTRACT SERVICES-GIS	-	-	4,000	4,000	-	4,000
4550	CONTRACT SERVICES-ENGINEERING	1,933	3,070	4,400	4,400	4,000	4,400
4570	CONTRACT SERVICES-STREET MAINTENANCE	-	-	7,000	7,000	7,000	7,000
4666	CONTRACT SERVICES-STORM DRAIN MAINTENANCE	7,570	523	13,000	30,000	45,000	45,000
4680	CONTRACT SERVICES-TREE TRIM	-	-	1,000	1,000	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	**9,503**	**3,593**	**29,400**	**46,400**	**57,000**	**61,400**
	TOTAL STREET/STORM DRAIN MAINT. DISTRICT	**15,023**	**9,831**	**37,380**	**54,380**	**65,370**	**70,300**

Preliminary

JUSTICE ASSISTANCE GRANT (JAG)

Introduction:

This fund accounts for the federally funded Justice Assistance Grant (JAG) which was administered by the County of San Bernardino prior to 2024 grant year. The City now administers the JAG for years 2024 and after. The Office of Justice Programs (OJP) is the federal agency in charge of this grant. Each year, Highland puts together a spending plan on how the grant will be expended. This plan must be approved by the City Council. Typically, these grant funds are expended on special project over-time and/or equipment. The special project over-time is expended in concentrated high crime areas involving gang enforcement and narcotics violations, parole and probation sweeps & sex registration sweeps.

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

Justice Assistance Grant

Acct #	Justice Assistance Grant-026 Justice Assistance Grant-8480	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	CONTRACTUAL SERVICES:						
4560	CONTRACT SERVICES-SHERIFF	-	43,359	20,000	20,000	25,000	25,000
	TOTAL CONTRACTUAL SERVICES	-	43,359	20,000	20,000	25,000	25,000
	TOTAL JUSTICE ASSISTANCE GRANT	-	43,359	20,000	20,000	25,000	25,000

Preliminary

MISCELLANEOUS GRANTS

Introduction:

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

Miscellaneous Grants

Acct #	Grants Fund-027 Miscellaneous Grants-8490	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	180,098	-	-	-	-	-
4198	CITY ADMINISTRATION	377	836	-	-	-	-
4255	SOFTWARE SUPPORT	81,160	68,840	-	-	-	-
4349	GRANT PROGRAMS	2,521	21,929	-	17,135	-	-
	TOTAL OPERATIONS & MATERIALS	**264,155**	**91,605**	**-**	**17,135**	**-**	**-**
	CAPITAL OUTLAY:						
6020	LAND IMPROVEMENTS	-	212,006	-	-	-	-
6030	BUILDING	-	260,597	-	-	-	-
6040	EQUIPMENT	-	49,680	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**522,284**	**-**	**-**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	826,425	50,823	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	1,773,862	2,929,346	6,126,000	822,000	8,056,000	-
6813	BRIDGE CONSTRUCTION	212,218	201,694	1,077,000	377,000	458,000	300,000
6816	TRAILS CONSTRUCTION	-	-	5,000	5,000	-	-
	TOTAL CAPITAL PROJECTS	**2,812,504**	**3,181,864**	**7,208,000**	**1,204,000**	**8,514,000**	**300,000**
	TOTAL MISCELLANEOUS GRANTS	**3,076,659**	**3,795,753**	**7,208,000**	**1,221,135**	**8,514,000**	**300,000**

Preliminary

PARAMEDIC DEPARTMENT

Introduction:

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

Strategic Goals & Objectives:

1. Maintain and enhance the fiscal responsibility of the Paramedic budget.

2. Continue to upgrade equipment and training standards to meet the industry standards and local EMS protocols.

3. Continue providing the best possible Paramedic service to the citizens of Highland by keeping personnel and equipment at a constant state of readiness.

4. Continue to explore grant funding options when available to replace worn or outdated equipment.

Performance Measures:

1. In 2012, the City Council approved replacement of the lost Amador engine with a third engine, staffed with three shifts of three personnel per day (one of which is a paramedic), effective January 1, 2013. This increase in service brings the City's Fire Department complement of paramedic units to three shifts of three, one at each of our three fire stations. Additionally, AMR Ambulance continues to provide paramedic-staffed ambulance transport services throughout the City.

2. The Paramedic program has concluded each year of operation under its approved budget however, this has only been possible because of significant transfers of funds from the Fire Department budget. The Paramedic special tax is estimated to generate approximately 15% & 14.5%, respectively of the funding required to sustain the program in FY 2025-2026 & FY 2026-2027.

3. Added a dispatcher position to be shared with the City of Yucaipa. Highland's share is allocated evenly to the Fire Department & Paramedic Department.

4. Entered into a new 5-year agreement effective July 1, 2025 – June 30, 2030 with CAL FIRE. The prior contract was also a 5-year agreement that expired on June 30, 2025.

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

Paramedic Department

Acct #	Paramedic Department-028 Paramedic Department-2050	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	18,492	21,740	22,000	22,000	23,100	24,255
4020	GAS	2,427	1,502	2,750	2,750	2,500	2,750
4030	WATER/SEWER	6,858	6,886	8,000	8,000	7,500	8,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	32	109	150	150	150	150
4055	JANITORIAL SUPPLIES	2,783	4,005	2,750	2,750	3,200	3,360
4061	CELL PHONES/SATELLITE PHONES	1,972	2,001	2,100	2,100	1,200	1,200
4062	AIR CARDS	3,774	3,649	3,360	3,360	2,400	2,400
4065	INTERNET/CABLE/SATELLITE	6,184	6,132	6,240	6,240	5,400	5,400
4066	ALARM MONITORING	300	668	510	510	510	510
4070	BUILDING MAINTENANCE	3,496	36,369	19,000	19,000	22,000	6,000
4198	CITY ADMINISTRATION	1,473	1,161	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	2,225	2,556	1,800	1,800	2,100	2,100
4203	EQUIPMENT/FURNITURE	4,873	5,395	1,000	1,000	1,500	1,500
4206	MATERIALS	990	2,743	1,500	1,500	1,500	1,500
4207	PARAMEDIC SUPPLIES	24,773	28,079	17,000	17,000	28,500	29,000
4209	RADIO ACCESS	6,381	8,259	7,920	7,920	6,600	6,600
4210	POSTAGE	55	-	100	100	100	100
4211	PARAMEDIC EQUIPMENT MAINTENANCE	4,912	-	7,500	7,500	7,500	7,500
4220	FUEL	23,322	25,492	21,475	21,475	27,300	28,665
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	876	3,394	3,940	3,940	5,940	5,940
4223	ICEMA PERMITS & INSPECTION	3,200	3,200	3,200	3,200	3,200	3,200
4224	OVERHEAD DOOR/GATE MAINTENANCE	4,266	696	4,000	4,000	4,000	4,000
4240	VEHICLE MAINTENANCE	94,797	42,547	59,000	59,000	90,000	90,000
4243	SCBA FLOW TESTING/HYDRO TESTING	3,472	3,796	2,800	2,800	2,800	2,800
4244	FIRE EXTING/FIRE SPRINKLER TESTING	-	-	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,304	5,113	2,300	2,300	3,750	3,750
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	50	50	50	50
4351	EMERGENCY INCIDENTS	-	-	-	-	500	500
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	**233,235**	**225,490**	**213,120**	**213,120**	**265,975**	**253,905**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	3,200	5,515	3,750	3,750	5,500	6,000
4567	CONTRACT SERVICES-PARAMEDIC DEPARTMENT	979,887	1,398,813	2,353,355	1,265,885	2,271,565	2,639,230
4574	CONTRACT SERVICES-MEDICAL DIRECTOR	14,500	14,500	10,000	10,000	14,500	14,500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	7,075	2,167	2,000	2,000	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	447	950	1,000	1,000	1,000	1,000
4680	CONTRACT SERVICES-TREE TRIMMING	589	872	1,100	1,100	1,000	1,100
	TOTAL CONTRACTUAL SERVICES	**1,005,698**	**1,422,816**	**2,371,205**	**1,283,735**	**2,295,565**	**2,663,830**
	TOTAL PARAMEDIC DEPARTMENT	**1,238,933**	**1,648,306**	**2,584,325**	**1,496,855**	**2,561,540**	**2,917,735**

FIRE DEPARTMENT

Introduction:

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

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

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

Strategic Goals & Objectives:

1. Maintain and enhance the fiscal responsibility of the Fire Department budget.
2. Continue to upgrade equipment and training standards to meet the industry standards.
3. Continue providing the best possible fire protection to the citizens of Highland, within available revenues by keeping the personnel and equipment at a constant state of readiness.
4. Purchase new fire engines and equipment.
5. Continue to explore grant funding options when available to replace worn or outdated equipment.
6. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Purchase of Fire Training Structure	HP-	Completed-4th Quarter 2024
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Purchase of Backup Power Supply Industrial Generators for Fire Station #1 and Fire Station #2	HP-	Partially Complete-Coordinating with Southern California Edison for specs.
Future Objectives	Priority Ranking	Target Date/Status
Apparatus Bay Lighting for Fire Station #1	HP	1st Quarter 2025

Performance Measures:

1. Entered into a new 5-year agreement effective July 1, 2025 - June 30, 2030 with CAL FIRE. The prior contract was also a 5-year agreement that expired on June 30, 2025.
2. Through the FY 2021/2022 State Homeland Security Grant Program, purchased 800mhz radios.
3. Purchased and installed the Fire Training structure and Station #3.
4. Continued to annually amend and update the Wildland Fire Protection Agreement (WPA)

Fire Department

Acct #	Fire Department-029 Fire Department-2100	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	18,491	21,740	22,000	22,000	23,100	24,255
4020	GAS	2,427	1,502	2,750	2,750	2,500	2,750
4030	WATER/SEWER	7,113	7,081	8,000	8,000	7,500	8,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	25	25	25	25
4045	LANDSCAPING SUPPLIES	32	109	150	150	150	150
4055	JANITORIAL SUPPLIES	2,783	4,004	2,750	2,750	3,200	3,360
4061	CELL PHONES/SATELLITE PHONES	256	256	300	300	1,200	1,200
4062	AIR CARDS	-	-	-	-	2,400	2,400
4065	INTERNET/CABLE	6,183	6,132	6,240	6,240	5,400	5,400
4066	ALARM MONITORING	300	668	510	510	510	510
4070	BUILDING MAINTENANCE	3,496	36,369	19,000	20,000	22,000	6,000
4128	OPERATING TRANSFER OUT-PARAMEDIC DEPT.	871,942	1,282,943	2,209,325	-	2,191,540	2,542,735
4198	CITY ADMINISTRATION	1,473	1,161	1,650	1,650	1,650	1,650
4200	OFFICE SUPPLIES	2,225	2,556	2,100	2,100	2,100	2,100
4203	EQUIPMENT/FURNITURE	5,465	4,996	7,500	7,500	4,750	3,000
4204	PERSONAL PROTECTIVE EQUIPMENT	3,481	12,096	18,000	20,000	18,000	18,000
4206	MATERIALS	990	2,742	1,500	2,500	1,500	1,500
4209	RADIO ACCESS	6,381	8,259	7,920	7,920	6,600	6,600
4210	POSTAGE	99	-	100	100	100	100
4219	FIRE DEPARTMENT EQUIPMENT/SUPPLIES	-	-	3,500	3,500	33,500	3,500
4220	FUEL	23,322	25,666	21,475	25,000	27,300	28,665
4222	GENERATOR MAINTENANCE/PERMITS/INSPECTION	876	3,394	3,940	3,940	5,940	5,940
4224	OVERHEAD DOOR/GATE MAINTENANCE	4,266	696	4,000	4,200	4,000	4,000
4235	PHYSICALS/TESTING	-	-	3,000	3,000	-	-
4236	LIVESCAN SERVICE FEE	-	-	500	500	-	-
4240	VEHICLE MAINTENANCE	94,797	42,547	59,000	69,000	90,000	90,000
4242	ANNUAL LADDER TESTING	4,905	2,601	2,000	4,000	3,500	3,500
4243	SCBA FLOW TESTING/HYDRO TESTING	3,472	3,796	2,800	2,800	2,800	2,800
4244	FIRE EXTING/FIRE SPRINKLER TESTING	-	-	1,000	1,000	1,000	1,000
4245	EQUIPMENT MAINTENANCE	1,304	5,113	6,940	7,000	3,750	3,750
4249	UNIFORMS	-	-	150	150	-	-
4250	SPECIAL DEPARTMENT SUPPLIES	-	-	50	50	50	50
4351	EMERGENCY INCIDENTS	-	955	500	500	500	500
4360	INSURANCE PREMIUMS	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL OPERATIONS & MATERIALS	**1,076,078**	**1,487,379**	**2,428,675**	**239,135**	**2,476,565**	**2,783,440**
	CONTRACTUAL SERVICES:						
4540	CONTRACT SERVICES-BUILDING INSPECTIONS	64,076	64,531	64,000	76,000	120,000	120,000
4545	CONTRACT SERVICES-WEED ABATEMENT	25,046	25,046	42,000	42,000	40,000	42,000
4568	CONTRACT SERVICES-FIRE SERVICES	43,532	51,484	60,185	60,185	52,000	52,000
4569	CONTRACT SERVICES-FIRE DEPARTMENT	2,701,191	3,211,149	4,487,590	2,000,000	4,607,615	5,170,915
4572	CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	-	-	1,000	1,000	-	-
4573	CONTRACT SERVICES-FIRE EXPLORERS	-	-	500	500	-	-
4576	CONTRACT SERVICES-EMERGENCY WORK	-	619	500	600	500	500
4588	CONTRACT SERVICES-HVAC MAINTENANCE	7,075	2,167	2,000	2,000	2,000	2,000
4589	CONTRACT SERVICES-PEST CONTROL	447	950	1,000	1,000	1,000	1,000
4680	CONTRACT SERVICES-TREE TRIMMING	589	872	1,100	1,100	1,000	1,100
	TOTAL CONTRACTUAL SERVICES	**2,841,956**	**3,356,817**	**4,659,875**	**2,184,385**	**4,824,115**	**5,389,515**
	CAPITAL OUTLAY:						
6040	EQUIPMENT	54,800	34,987	-	-	34,990	-
6060	VEHICLES	38,875	403,322	-	30,350	-	-
	TOTAL CAPITAL OUTLAY	**93,675**	**438,309**	**-**	**30,350**	**34,990**	**-**
	TOTAL FIRE DEPARTMENT	**4,011,709**	**5,282,506**	**7,088,550**	**2,453,870**	**7,335,670**	**8,172,955**

MAJOR GRANTS

Introduction:

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

State Homeland Security Grants for Fire (HSGP)
Economic Development Agency (EDA)
Regional Trails Program (RTP)
Federal Highway Bridge Program (HBP)
Projects of National and Regional Significance (PNRS)
Highway Safety Improvement Program (HSIP)
American Rescue Plan (ARPA)
Safe Routes to Schools (SRTS)

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

Major Grants

Acct #	Major Grants Fund-030 Major Grants-8495	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4127	OPERATING TRANSFER OUT-GRANTS FUND	180,098	-	-	-	-	-
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	-	108,812	-	-	-	-
4198	CITY ADMINISTRATION	-	3,403	-	-	-	-
4203	EQUIPMENT/FURNITURE	13,136	28,410	-	14,875	-	-
4349	GRANT PROGRAMS	247,485	28,364	5,000	1,240,950	-	-
	TOTAL OPERATIONS & MATERIALS	**440,719**	**168,989**	**5,000**	**1,255,825**	**-**	**-**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	68	-	1,000	1,000	-	-
4560	CONTRACT SERVICES-SHERIFF	1,051,908	439,515	487,500	3,161,350	-	-
4567	CONTRACT SERVICES-PARAMEDIC	895,833	337,500	337,500	465,900	-	-
4569	CONTRACT SERVICES-FIRE	895,833	337,500	337,500	950,815	-	-
	TOTAL CONTRACTUAL SERVICES	**2,843,643**	**1,114,515**	**1,163,500**	**4,579,065**	**-**	**-**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	-	-	17,000	17,000	-	-
6550	TRAFFIC IMPROVEMENTS	1,662,972	2,628,661	3,259,000	2,259,000	975,000	1,293,000
6600	STORM DRAIN PROJECTS	-	66,676	-	-	-	-
6813	BRIDGE CONSTRUCTION	222,868	255,443	2,591,000	291,000	6,774,000	25,014,000
6816	TRAILS CONSTRUCTION	34,997	31,685	1,056,000	1,056,000	1,360,000	-
	TOTAL CAPITAL PROJECTS	**1,920,838**	**2,982,465**	**6,923,000**	**3,623,000**	**9,109,000**	**26,307,000**
	TOTAL MAJOR GRANTS	**5,205,199**	**4,265,969**	**8,091,500**	**9,457,890**	**9,109,000**	**26,307,000**

Draft

DEVELOPMENT IMPACT FEES (DIF)

Introduction:

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

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

Highland/Redlands Regional Connector (ATP Cycle 2)
Orange Street Bridge @ Plunge Creek Overflow
SR-210/5th Street Interchange Phase 2
Sycamore Storm Drain and Trail
Bledsoe Creek Outlet Repair (s/o Highland Ave.)
Elder Gulch Storm Drain
City Hall Office Remodel

Full-Time Equivalents:

There are no personnel directly charged to this fund.

preliminary

Development Impact Fees

Acct #	Development Impact Fees-007 Development Impact Fees-8330	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4070	BUILDING MAINTENANCE	-	-	-	-	58,000	29,500
4075	PUBLIC FACILITIES IMPROVEMENTS	-	-	-	-	25,000	-
4198	CITY ADMINISTRATION	-	510	-	-	-	-
4203	EQUIPMENT/FURNITURE	-	-	-	-	31,765	20,000
4450	RELEASE/USE OF DEPOSIT/FEE	-	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**-**	**510**	**-**	**-**	**114,765**	**49,500**
	CAPITAL OUTLAY:						
6030	BUILDING	74,163	207,075	-	-	50,000	450,000
6040	EQUIPMENT	-	47,756	-	-	175,000	75,000
6060	VEHICLES	-	-	2,170	65,190	-	-
	TOTAL CAPITAL OUTLAY	**74,163**	**254,831**	**2,170**	**65,190**	**225,000**	**525,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	55	-	-	70	-	-
6550	TRAFFIC IMPROVEMENTS	610,783	520	-	-	-	-
6600	STORM DRAIN PROJECTS	7,773	25,266	564,000	564,000	780,000	-
6803	FACILITIES CONSTRUCTION	-	-	-	-	155,000	-
6813	BRIDGE CONSTRUCTION	1,700,873	208,172	279,000	279,000	545,000	272,000
6816	TRAILS CONSTRUCTION	-	-	3,000	3,000	-	-
	TOTAL CAPITAL PROJECTS	**2,319,483**	**233,957**	**846,000**	**846,070**	**1,480,000**	**272,000**
	TOTAL DEVELOPMENT IMPACT FEES	**2,393,646**	**489,298**	**848,170**	**911,260**	**1,819,765**	**846,500**

Preliminary

CAPITAL IMPROVEMENTS

Introduction:

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

Full-Time Equivalents:

Public Works Director/City Engineer	0.500
Asst. Public Works Director	0.300
Engineering Technician II	0.350
Associate Engineer	0.050 Total FTE 1.200

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

SR-210/5th Street Interchange Phase 1
Base Line Bridge over City Creek
Base Line/SR-210 Improvements
Greenspot Road Parkway & Median Improvements
3rd St (Palm to 5th)/5th St (Victoria to SR-210)/Palm Ave and Central Ave (3rd to 5th)
Sycamore Storm Drain and Trail
5th Street Storm Drain (Connection to City Creek)

preliminary

Facilities Construction

Acct #	Capital Improvements-010 Facilities Construction-3830	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	138,267	123,021	188,020	188,020	198,525	208,430
3040	OVERTIME	5,039	3,553	-	-	-	-
3050	COMPENSATORY TIME	555	266	-	-	-	-
3100	SICK LEAVE	292	741	-	-	-	-
3110	HOLIDAY	5,436	8,182	-	-	-	-
3120	VACATION	5,561	7,586	-	-	-	-
3125	MANAGEMENT LEAVE	1,950	1,787	-	-	-	-
	TOTAL SALARIES & WAGES	**157,101**	**145,138**	**188,020**	**188,020**	**198,525**	**208,430**
	BENEFITS:						
3510	CAFETERIA PLAN	18,789	18,745	22,320	22,320	23,040	23,760
3530	MEDICARE & SOCIAL SECURITY	2,489	2,354	2,725	2,725	2,880	3,025
3560	PERS-RETIREMENT	37,532	34,511	47,445	47,445	36,255	54,625
3590	LIFE INSURANCE	406	515	620	620	655	690
3600	AUTO ALLOWANCE	2,987	2,014	3,000	3,000	5,040	5,040
3605	ANNUAL CREDIT MONITORING ALLOWANCE	85	120	120	120	120	120
3650	VACATION BUYBACK	3,145	3,644	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	2,137	3,012	-	-	-	-
3660	ADMIN LEAVE BUYBACK	2,650	5,060	-	-	-	-
	TOTAL BENEFITS	**70,220**	**69,975**	**76,230**	**76,230**	**67,990**	**87,260**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	19,660	24,262	31,285	31,285	40,440	39,655
4130	OPERATING TRANSFER OUT-MAJOR GRANTS	90,049	-	-	-	-	-
4198	CITY ADMINISTRATION	56	3,145	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
	TOTAL OPERATIONS & MATERIALS	**116,518**	**33,922**	**40,310**	**40,310**	**51,055**	**50,470**
	CAPITAL PROJECTS						
6550	TRAFFIC IMPROVEMENTS	427,725	803,088	653,660	1,145,000	358,000	-
6600	STORM DRAIN PROJECTS	46,120	13,329	-	7,000	1,600,000	-
6811	RIGHT OF WAY ACQUISITION	-	-	-	20,000	-	-
6813	BRIDGE CONSTRUCTION	230,189	23,449	-	-	532,000	80,000
	TOTAL CAPITAL PROJECTS	**704,034**	**839,866**	**653,660**	**1,172,000**	**2,490,000**	**80,000**
	TOTAL FACILITIES CONSTRUCTION	**1,047,872**	**1,088,901**	**958,220**	**1,476,560**	**2,807,570**	**426,160**

COMMUNITY FACILITIES DISTRICTS (CFD)

Introduction:

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

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

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

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

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Community Facilities Districts

Acct #	Community Facilities Districts-014 Community Facilities Districts-8520	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	9,745	10,903	10,550	10,550	10,300	10,550
4200	OFFICE SUPPLIES	249	-	250	250	200	200
4210	POSTAGE	-	-	50	50	50	50
	TOTAL OPERATIONS & MATERIALS	9,995	10,903	10,850	10,850	10,550	10,800
	CONTRACTUAL SERVICES:						
4554	CONTRACT SERVICES-CONSULTANT	175	175	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	175	175	-	-	-	-
	TOTAL COMMUNITY FACILITIES DISTRICTS	10,170	11,078	10,850	10,850	10,550	10,800

Preliminary

GENERAL CAPITAL FINANCING

Introduction:

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

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

With the loss of the RDA, this fund is used for infrastructure projects as well. This fund is also used to fund one-time capital projects such as vehicles and equipment. On-going expenditures are accounted for in the general fund. The General Capital Financing fund will assist in funding the following projects in fiscal years 2023/2024 & 2024/2025:

Base Line Bridge over City Creek
Orange Street Bridge at Plunge Creek Overflow
SR-210/5th Street Interchange Phase 1
SR-210/5th Street Interchange Phase 2
SR-210/Victoria Avenue Interchange
2025 Arterial Resurfacing Project
Sector A & B Pavement Rehab, Pavement Maintenance
Sector C Pavement Rehab
Sector D Pavement Rehab and Maintenance
Sector E Pavement Rehab and Maintenance
5th Street Storm Drain
Sycamore Storm Drain and Trail
Bledsoe Creek Storm Drain
Elder Gulch Storm Drain
Victoria Avenue Improvement Project

Full-Time Equivalents:

Accountant	0.050	
Associate Engineer	0.150	
Volunteer Services Coordinator	0.250	Total FTE 0.450

Capital Construction

Acct #	General Capital Financing-023 Capital Construction-3890	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	24,723	31,754	41,985	41,985	41,895	43,965
3040	OVERTIME	197	564	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	1,089	1,504	-	-	-	-
3100	SICK LEAVE	476	1,031	-	-	-	-
3110	HOLIDAY	1,072	2,341	-	-	-	-
3120	VACATION	127	1,308	-	-	-	-
	TOTAL SALARIES & WAGES	**27,685**	**38,501**	**42,985**	**42,985**	**42,895**	**44,965**
	BENEFITS:						
3510	CAFETERIA PLAN	6,613	7,941	8,370	8,370	8,640	8,910
3530	MEDICARE & SOCIAL SECURITY	491	667	610	610	610	640
3560	PERS-RETIREMENT	7,611	10,178	10,780	10,780	13,370	14,270
3590	LIFE INSURANCE	73	95	140	140	140	145
3605	ANNUAL CREDIT MONITORING ALLOWANCE	45	45	45	45	45	45
	TOTAL BENEFITS	**14,833**	**18,926**	**19,945**	**19,945**	**22,805**	**24,010**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	5,130	8,985	11,730	11,730	15,165	14,870
4104	OPER TRANSF OUT-GAS TAX	145,023	145,025	145,025	145,025	145,025	145,025
4198	CITY ADMINISTRATION	3,168	6,735	-	-	-	-
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
	TOTAL OPERATIONS & MATERIALS	**160,074**	**167,260**	**165,780**	**165,780**	**170,805**	**170,710**
	CONTRACTUAL SERVICES:						
4533	CONTRACT SERVICES-SOFTWARE SUBSCRIPTION	9,350	9,724	9,350	9,350	-	-
4550	CONTRACT SERVICES-ENGINEERING	35,734	42,803	50,000	50,000	50,000	50,000
4554	CONTRACT SERVICES-CONSULTANT	41,292	48,990	39,000	39,000	48,000	48,000
4558	CONTRACT SERVICES-APPRAISAL	-	-	1,000	1,000	500	500
4582	CONTRACT SERVICES-STUDIES	13,869	10,235	50,000	50,000	47,500	25,000
4592	CONTRACT SERVICES-TRAILS MAINTENANCE	894	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	**101,139**	**111,753**	**149,350**	**149,350**	**146,000**	**123,500**
	CAPITAL OUTLAY:						
6020	LAND IMPROVEMENTS	139,700	-	-	-	-	-
6040	EQUIPMENT	-	17,381	35,000	35,000	45,000	45,000
6060	VEHICLES	-	-	-	-	-	200,000
	TOTAL CAPITAL OUTLAY	**139,700**	**17,381**	**35,000**	**35,000**	**45,000**	**245,000**
	CAPITAL PROJECTS:						
6530	STREET/SIDEWALK CONSTRUCTION	35,444	30,277	-	-	-	-
6545	SIDEWALK REPAIRS	23,678	12,986	-	-	-	-
6550	TRAFFIC IMPROVEMENTS	2,685	(8,590)	341,000	341,000	2,259,000	140,000
6600	STORM DRAIN PROJECTS	-	-	20,000	20,000	865,000	-
6813	BRIDGE CONSTRUCTION	-	-	-	-	50,000	50,000
6816	TRAILS CONSTRUCTION	25,343	1,571	229,178	229,180	209,000	-
	TOTAL CAPITAL PROJECTS	**87,149**	**36,244**	**590,178**	**590,180**	**3,383,000**	**190,000**
	TOTAL CAPITAL CONSTRUCTION	**530,579**	**390,064**	**1,003,238**	**1,003,240**	**3,810,505**	**798,185**

INSURANCE

Introduction:

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

Full-Time Equivalents:

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

Strategic Goals & Objectives:

Ongoing objectives consist of:

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

Performance Measures:

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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Claims Processed:					
General Liability	19	7	11	16	16
Worker's Compensation	1	1	1	1	1
Claims Closed:					
General Liability	19	7	11	16	16
Worker's Compensation	1	1	1	1	1

General Liability

Acct #	Insurance Fund-041 General Liability-9500	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	56,545	57,299	73,045	73,045	78,155	82,055
3040	OVERTIME	-	640	1,000	1,000	1,000	1,000
3100	SICK LEAVE	-	17,002	-	-	-	-
3110	HOLIDAY	3,133	7,342	-	-	-	-
3120	VACATION	4,001	15,669	-	-	-	-
3125	MANAGEMENT LEAVE	632	6,909	-	-	-	-
	TOTAL SALARIES & WAGES	**64,312**	**104,861**	**74,045**	**74,045**	**79,155**	**83,055**
	BENEFITS:						
3510	CAFETERIA PLAN	6,120	5,985	6,510	6,510	6,720	6,930
3515	PERS-HEALTH INSURANCE-RETIRED	26,000	22,200	33,600	33,600	26,400	26,400
3530	MEDICARE & SOCIAL SECURITY	1,115	1,673	1,060	1,060	1,135	1,190
3560	PERS-RETIREMENT	17,682	17,398	21,880	21,880	19,115	20,765
3580	DEFERRED COMPENSATION	1,433	2,771	1,500	1,500	1,500	1,500
3590	LIFE INSURANCE	173	161	240	240	260	270
3600	AUTO ALLOWANCE	2,169	2,006	2,160	2,160	2,520	2,520
3605	ANNUAL CREDIT MONITORING ALLOWANCE	35	35	35	35	35	35
3650	VACATION BUYBACK	1,544	2,803	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	1,529	604	-	-	-	-
3660	ADMIN LEAVE BUYBACK	1,694	477	-	-	-	-
	TOTAL BENEFITS	**59,493**	**56,112**	**66,985**	**66,985**	**57,685**	**59,610**
	OPERATIONS & MATERIALS:						
4200	OFFICE SUPPLIES	32	-	50	50	50	50
4203	EQUIPMENT/FURNITURE	10,719	-	500	500	500	500
4210	POSTAGE	-	33	200	200	200	200
4320	TRAVEL & CONFERENCE	1,554	1,157	3,000	3,000	1,000	1,000
4330	TRAINING	-	45	700	700	700	700
4349	GRANT PROGRAMS	-	2,002	22,500	22,500	26,500	26,500
4351	EMERGENCY INCIDENTS	-	-	-	-	200,000	200,000
4355	CLAIMS PAYABLE INCREASE	-	2,000	5,000	5,000	5,000	5,000
4360	INSURANCE PREMIUMS	460,171	494,858	518,450	615,765	629,000	648,500
4370	INSURANCE CLAIMS	6,109	370	35,000	35,000	35,000	35,000
4390	INSURANCE LEGAL	-	9,488	60,000	60,000	60,000	60,000
	TOTAL OPERATIONS & MATERIALS	**478,585**	**509,953**	**645,400**	**742,715**	**957,950**	**977,450**
	CONTRACTUAL SERVICES:						
4550	CONTRACT SERVICES-ENGINEERING	-	-	-	-	40,000	-
4591	CONTRACT SERVICES-SIDEWALK REPAIR	-	17,400	20,000	-	-	-
	TOTAL CONTRACTUAL SERVICES	**-**	**17,400**	**20,000**	**-**	**40,000**	**-**
	CAPITAL PROJECTS:						
6545	SIDEWALK REPAIRS	-	-	500,000	-	500,000	-
	TOTAL CAPITAL PROJECTS	**-**	**-**	**500,000**	**-**	**500,000**	**-**
	TOTAL GENERAL LIABILITY	**602,390**	**688,326**	**1,306,430**	**883,745**	**1,634,790**	**1,120,115**

GENERAL SERVICES

Introduction:

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

Full-Time Equivalents:

Public Works Manager	0.100
Assistant Director of Administrative Services	0.150
Information Technology Technician	1.000
Maintenance Worker I	0.250
Temp Accounting Assistant I	1.000
Temp Accounting Assistant I	1.000 Total FTE 3.500

Strategic Goals & Objectives:

1. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Explore the need to purchase and implement an updated version of Financial Management Software from existing vendor or competitor	HP+	Completed-4th Quarter 2024
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
Purchase and Implement Financial Management Software	HP	In Progress-Started training and will begin implemation 7/1/25
Future Objectives	Priority Ranking	Target Date/Status
Infrastructure Improvements for Information Technology	HP+	2nd Quarter 2025

Building Services

Acct #	General Services-042 Building Services-9510	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	112,530	96,997	151,585	151,585	243,015	255,110
3040	OVERTIME	822	1,059	1,000	1,000	1,000	1,000
3050	COMPENSATORY TIME	474	406	-	-	-	-
3100	SICK LEAVE	1,168	3,497	-	-	-	-
3110	HOLIDAY	7,934	4,515	-	-	-	-
3120	VACATION	8,450	5,781	-	-	-	-
3125	MANAGEMENT LEAVE	8,573	469	-	-	-	-
	TOTAL SALARIES & WAGES	**139,951**	**112,725**	**152,585**	**152,585**	**244,015**	**256,110**
	BENEFITS:						
3510	CAFETERIA PLAN	23,134	18,053	18,600	18,600	67,200	69,300
3530	MEDICARE & SOCIAL SECURITY	2,448	1,916	2,200	2,200	3,525	3,700
3560	PERS-RETIREMENT	35,421	35,639	39,620	39,620	79,905	87,820
3590	LIFE INSURANCE	235	199	285	285	800	840
3600	AUTO ALLOWANCE	-	-	-	-	720	720
3605	ANNUAL CREDIT MONITORING ALLOWANCE	195	195	200	200	350	350
3650	VACATION BUYBACK	514	692	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	394	454	-	-	-	-
3660	ADMINISTRATIVE LEAVE BUYBACK	470	580	-	-	-	-
3665	COMPENSATORY TIME BUYBACK	238	-	-	-	-	-
	TOTAL BENEFITS	**63,049**	**57,726**	**60,905**	**60,905**	**152,500**	**162,730**
	OPERATIONS & MATERIALS:						
4010	ELECTRICITY	31,646	38,644	44,000	44,000	45,000	47,000
4012	ELECTRICITY-EVC STATIONS	15,216	54,972	16,000	120,000	55,000	55,000
4020	GAS	5,355	1,933	6,000	6,000	4,000	4,000
4030	WATER/SEWER	2,504	2,622	5,000	5,000	4,500	5,000
4040	PEST CONTROL SUPPLIES/MATERIALS	-	-	250	250	250	250
4045	LANDSCAPING SUPPLIES	216	-	250	250	250	250
4055	JANITORIAL SUPPLIES	2,959	3,682	3,200	3,200	3,000	3,200
4060	TELEPHONE	40,120	26,849	28,800	28,800	28,800	28,800
4061	CELL PHONES/SATELLITE PHONES	9,470	10,088	12,600	12,600	12,600	12,600
4062	AIR CARDS	3,800	2,809	4,320	4,320	4,320	4,320
4065	INTERNET/CABLE/SATELLITE	19,852	20,613	19,800	19,800	21,600	21,600
4066	ALARM MONITORING	3,119	2,740	3,420	3,420	3,950	3,420
4070	BUILDING MAINTENANCE	12,725	8,612	5,000	5,000	5,000	5,000
4075	PUBLIC FACILITIES IMPROVEMENT	-	-	5,000	5,000	5,000	5,000
4198	CITY ADMINISTRATION	1,278	2,220	2,100	2,100	6,000	6,000
4200	OFFICE SUPPLIES	19,914	8,888	26,340	26,340	15,020	16,220
4203	EQUIPMENT/FURNITURE	374	22,787	19,350	19,350	20,200	19,050
4205	PHOTOCOPIER	20,212	20,378	20,400	20,400	24,000	24,000
4208	NETWORK/COMPUTER MATERIALS & SUPPLIES	10,218	2,171	6,250	6,250	6,250	6,250
4220	FUEL	4,196	1,208	3,000	3,000	2,000	2,000
4240	VEHICLE MAINTENANCE	904	2,007	1,500	1,500	2,480	2,480
4245	EQUIPMENT MAINTENANCE	-	-	500	500	500	500
4248	EQUIPMENT RENTAL/LEASE	2,320	2,320	2,900	2,900	2,900	2,900
4251	ADA COMPLIANCE	-	-	2,000	2,000	2,000	2,000
4255	SOFTWARE SUPPORT	-	165,067	147,350	147,350	209,025	193,775
4260	DISASTER SUPPLIES	648	367	2,000	2,000	2,500	2,500
4310	DUES & SUBSCRIPTIONS	2,237	169	500	500	500	500
	TOTAL OPERATIONS & MATERIALS	**209,283**	**401,144**	**387,830**	**491,830**	**486,645**	**473,615**
	CONTRACTUAL SERVICES:						
4504	CONTRACT SERVICES-JANITORIAL SERVICES	22,476	23,492	24,500	24,500	26,480	27,805
4533	CONTRACT SERVICES-SOFTWARE SUB	18,081	82,144	129,885	129,885	99,870	87,285
4585	CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	7,600	7,600	7,000	7,350
4588	CONTRACT SERVICES-HVAC MAINTENANCE	2,780	725	4,500	4,500	4,500	4,500
4589	CONTRACT SERVICES-PEST CONTROL	810	864	720	720	1,065	1,065

Building Services

Acct #	General Services-042 Building Services-9510	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
4623	CONTRACT SERVICES-WEBSITE	4,568	4,796	5,040	5,040	10,100	5,100
4627	CONTRACT SERVICES-NETWORK	24,696	65,185	61,800	61,800	114,000	102,000
4631	CONTRACT SERVICES-PRINTER CONTRACT	1,407	7,740	-	-	9,600	9,600
4680	CONTRACT SERVICES-TREE TRIMMING	1,927	1,997	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	**82,745**	**192,943**	**236,045**	**236,045**	**274,615**	**246,705**
	CAPITAL OUTLAY:						
6070	SOFTWARE	-	-	-	-	259,065	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**259,065**	**-**
	TOTAL BUILDING SERVICES	**495,028**	**764,538**	**837,365**	**941,365**	**1,416,840**	**1,139,160**

Preliminary



Preliminary

HOUSING AUTHORITY

Introduction:

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

Full-Time Equivalents:

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

Strategic Goals & Objectives:

1. Assist Wakeland Housing & Development Corporation in securing financing for the development of 90 (inclusive of one manager's unit) affordable, age-restricted, multi-family unit development at 7433 Central Avenue.

2. Evaluate the potential to dispose of the undeveloped 13 single-family detached lot subdivision owned by the Authority near Hibiscus Street and Lillian Lane (contiguous to the City's Community Park) to generate funds for new affordable housing projects/programs.

3. The following chart provides a summary of the Strategic Plan-Work Program objectives. A complete copy of the 2025/2026 Work Program is available on our website www.cityofhighland.org

Preliminary

Strategic Plan - Work Program		
Accomplished Objectives	Priority Ranking	Target Date/Status
Jeffrey Court Refinance (term extension & unit upgrades)	HP+	3rd Quarter 2024
Wakeland Affordable Housing Agreement and Ground Lease (Central Ave)	HP+	2nd Quarter 2023
Active/Ongoing Objectives	Priority Ranking	Target Date/Status
None at this time		
Future Objectives	Priority Ranking	Target Date/Status
Secure Wakeland Financing (Affordable Senior Housing on Central Avenue)	HP	2nd Quarter 2025

Performance Measures:

During the 2023-2025 FYs, the Housing Authority:

1. Continued monitoring affordable housing programs with covenants such as the existing Jeffrey Court Senior Apartments, the First-Time Homebuyer Program, Habitat for Humanity, Gardner Development Tract 16404, and the Neighborhood Pride Program.

2. Assisted Housing Ventures I with the refinancing of their primary loan at the Jeffrey Court Senior Apartments, located at 7367 Central Avenue. The refinancing made it possible to perform needed repairs and upgrades throughout the property and concurrently extended the affordability period of the project by an additional 27 years.

3. In accordance with the Disposition and Development/Affordable Housing Agreement approved on May 9, 2023, the Authority continued to coordinate with Wakeland Housing & Development Corporation (a non-profit affordable housing developer) to obtain financing to develop a 90-unit (inclusive of one manager's unit) affordable senior housing project to be located at 7433 Central Avenue (estimated cost of construction is over $37 million). The Authority has committed approximately $4.5 million to the project. On February 25, 2025, Wakeland and the Authority were successful in receiving some gap funding from San Bernardino County in the amount of $5,850,000 [$3,829,042 in Permanent Local Housing Allocation Funds (State HCD Funds), and $2,020,958 in HOME Investment Partnerships Program Funds (HUD Funds)].

4. Continued to implement the City's Certified 6th Cycle Housing Element and each of its Goals, Objectives and Policies related to continuing and expanding affordable housing in the City. A significant update of the Municipal Code is anticipated in early 2025 that will codify many of the Housing Element Objectives.

Housing Authority

Acct #	Housing Authority-070 Housing Authority-7000	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	SALARIES & WAGES:						
3010	SALARIES	102,077	105,103	126,485	126,485	134,275	141,005
3040	OVERTIME	-	268	-	-	-	-
3100	SICK LEAVE	-	6,569	-	-	-	-
3110	HOLIDAY	4,713	8,660	-	-	-	-
3120	VACATION	7,474	10,006	-	-	-	-
3125	MANAGEMENT LEAVE	1,443	3,996	-	-	-	-
	TOTAL SALARIES & WAGES	**115,707**	**134,601**	**126,485**	**126,485**	**134,275**	**141,005**
	BENEFITS:						
3510	CAFETERIA PLAN	13,388	13,428	13,950	13,950	14,400	14,850
3530	MEDICARE & SOCIAL SECURITY	1,934	2,252	1,835	1,835	1,950	2,045
3560	PERS-RETIREMENT	33,551	34,149	36,965	36,965	39,850	42,320
3580	DEFERRED COMPENSATION	477	924	500	500	500	500
3590	LIFE INSURANCE	385	393	420	420	445	465
3600	AUTO ALLOWANCE	1,363	1,270	1,320	1,320	3,960	3,960
3605	ANNUAL CREDIT MONITORING ALLOWANCE	175	75	75	75	75	75
3650	VACATION BUYBACK	1,761	4,158	-	-	-	-
3655	SICK LEAVE INCENTIVE PROGRAM	2,647	2,354	-	-	-	-
3660	ADMIN LEAVE BUYBACK	720	2,636	-	-	-	-
	TOTAL BENEFITS	**56,401**	**61,639**	**55,065**	**55,065**	**61,180**	**64,215**
	OPERATIONS & MATERIALS:						
4080	BUILDING SERVICES DEPARTMENT CHARGE	12,820	15,153	19,555	19,555	25,275	24,785
4199	INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	9,025	10,615	10,815
4210	POSTAGE	231	-	-	-	-	-
	TOTAL OPERATIONS & MATERIALS	**19,804**	**21,669**	**28,580**	**28,580**	**35,890**	**35,600**
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	27,082	3,036	20,000	20,000	15,000	10,000
4556	CONTRACT SERVICES-DEMOLITION	50,181	-	-	-	-	-
4611	CONTRACT SERVICES-LMI HOUSING	27,413	5,965	30,000	30,000	25,000	15,000
	TOTAL CONTRACTUAL SERVICES	**104,676**	**9,001**	**50,000**	**50,000**	**40,000**	**25,000**
	TOTAL HOUSING AUTHORITY	**296,588**	**226,910**	**260,130**	**260,130**	**271,345**	**265,820**


NOVEMBER 24, 1987
CITY OF HIGHLAND

SUCCESSOR AGENCY to the RDA-RPTTF

Introduction:

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

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

Full-Time Equivalents:

There are no personnel directly charged to this fund.

Preliminary

Successor Agency to the RDA RPTTF

Acct #	SARDA RPTTF-082 SARDA RPTTF-8020	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4189	OPERATING TRANSFER OUT-SARDA DEBT SERVICE	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL OPERATIONS & MATERIALS	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620
	TOTAL SARDA RPTTF	3,647,732	3,612,279	3,678,105	3,678,105	3,625,010	3,584,620

Preliminary

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

Introduction:

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

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

Full-Time Equivalents:

Assistant Public Works Director	0.300
City Engineer/Public Works Director	0.500
Engineering Technician II	0.350
Associate Engineer	0.050 Total FTE 1.200

Preliminary

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

Acct #	SARDA Debt Service & Admin-089 SARDA Debt Service & Admin-8090	2022-2023 Actual (Audited)	2023-2024 Actual (Audited)	2024-2025 Adjusted Budget	2024-2025 Year End Estimate	2025-2026 Adopted Budget	2026-2027 Adopted Budget
	OPERATIONS & MATERIALS:						
4198	CITY ADMINISTRATION	5,256	5,694	5,050	5,050	3,450	3,550
	TOTAL OPERATIONS & MATERIALS	5,256	5,694	5,050	5,050	3,450	3,550
	CONTRACTUAL SERVICES:						
4520	CONTRACT SERVICES-ATTORNEY	-	-	240	240	250	260
4554	CONTRACT SERVICES-CONSULTANT	11,446	11,852	17,075	17,075	12,425	10,740
	TOTAL CONTRACTUAL SERVICES	11,446	11,852	17,315	17,315	12,675	11,000
	DEBT SERVICE:						
5100	PRINCIPAL	2,091,434	2,181,874	2,281,280	2,281,280	2,345,895	2,422,830
5200	INTEREST	1,568,072	1,475,349	1,374,460	1,374,460	1,262,990	1,147,240
	TOTAL DEBT SERVICE	3,659,506	3,657,223	3,655,740	3,655,740	3,608,885	3,570,070
	TOTAL SARDA DEBT SERVICE & ADMIN	3,676,208	3,674,769	3,678,105	3,678,105	3,625,010	3,584,620

Preliminary

CITY OF HIGHLAND
2025-2027 BIENNIAL BUDGET

CAPITAL IMPROVEMENT PROGRAM (CIP)

INTRODUCTION

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

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

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



Preliminary

2025/2026 Capital Outlay

Acct #	Description	004-8310 Gas Tax	007-8330 DIF	015-8530 Comm Trails	023-3890 GCF	029-2100 Fire	042-9510 Gen Svcs
6040	Bucket Truck Replacemenet	218,000	-	-	-	-	-
6030	Flatbed Truck/Maint Supervisor	95,000	-	2,500	-	-	-
6050	Community Trails Signage	-	-	-	-	-	-
6040	Backup Generators FS#1&2	-	-	-	-	34,990	-
6030	City Hall Remodel	-	50,000	-	-	-	-
6040	Police Dept Gas Dispenser Replacement	-	60,000	-	-	-	-
6040	Police Dept Supervisor Vehicle	-	35,000	-	-	-	-
6040	HVAC Controls Update	-	80,000	-	-	-	-
6040	Flock Cameras-15 in total	-	-	-	45,000	-	-
6070	Eden Upgrade	-	-	-	-	-	259,065
	TOTAL CAPITAL OUTLAY 2025/2026	**313,000**	**225,000**	**2,500**	**45,000**	**34,990**	**259,065**
			Total City Capital Outlay				**879,555**

2026/2027 Capital Outlay

Acct #	Description	004-8310 Gas Tax	007-8330 DIF	015-8530 Comm Trails	023-3890 GCF	029-2100 Fire	042-9510 Gen Svcs
6030	City Hall Remodel	-	450,000		-		-
6040	Community Park Field Relamp	-	75,000				-
6040	Flock Cameras-15 in total	-	-		45,000		-
6060	City Fleet Vehicles	-	-		200,000		-
	TOTAL CAPITAL OUTLAY 2025/2026	**-**	**525,000**	**-**	**245,000**	**-**	**-**
			Total City Capital Outlay				**770,000**

*No Capital Outlay for HA or SA.

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

Preliminary

2025/2026 Capital Projects

Acct #	Description	002-8200 Traffic Safety	004-8310 Gas Tax	005-8320 Article III	006-8440 HCD	007-8330 Development Impact Fees	008-8340 Developer in-lieu Fees	010-3830 Capital Improvements	017-8350 Measure I	020-8440 AQMD	023-3890 Capital Construction	027-8490 Misc. Grants	030-8495 Major Grants	041-9510 Insurance	Total City
6813	Base Line Bridge over City Creek							532,000					3,338,000		3,870,000
6813	Orange Street Bridge at Plunge Creek Overflow					81,000							436,000		517,000
6813	SR-210/5th Street Interchange Phase I										25,000	158,000	1,220,000		1,403,000
6813	SR-210/5th Street Interchange Phase II					464,000					25,000		1,780,000		2,269,000
6813	SR-210/Victoria Avenue Interchange											300,000			300,000
6550	2025 Arterial Resurfacing Project		1,000,000						1,809,000		1,100,000	93,000			4,002,000
6550	11th St & Sparks St Pavement Rehab (25/26 CDBG)				230,000				65,000						295,000
6550	Pacific Street Pavement Rehab (Joint Project with City of San Bernardino								401,000			8,000			409,000
6550	Sector A & B Pavement Rehab		1,233,000						1,168,000		593,000	33,000			3,027,000
6550	Sector A, B and C Pavement Rehab								1,500,000						1,500,000
6550	Sector C Pavement Rehab		793,000						787,000		326,000				1,906,000
6600	5th Street Storm Drain (Connection to City Creek)							1,565,000			140,000				1,705,000
6600	Sycamore Storm Drain and Trail							35,000			25,000				60,000
6600	Elder Gulch Storm Drain					780,000					700,000				1,480,000
6550	Signal Coordination (City-Wide)									72,000					72,000
6550	Church St/Love St Signal & Citywide Signal Head Retroreflectivity								12,000				100,000		112,000
6550	Base Line & Greenspot Coordor Signal Equipment Upgrades								80,000						80,000
6550	Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (9th St to 3rd St										225,000	7,922,000	875,000		9,022,000
6550	3rd St (Palm Ave to 5th St), 5th St (Victoria to SR-210), Palm Ave (3rd to 5th), Central Ave (3rd to 5th							75,000							75,000
6550	Sign Replacement (City-Wide) Phase 1		200,000								15,000				215,000
6550	Base Line & SR210 Improvements (Striping, Public Art and Landscaping)						17,000	283,000							300,000
6545	9th St Transit Stops (Eucalyptus Dr to Victoria Drive)			215,000					452,000						667,000
6545	City-Wide Sidewalk Repairs								15,000					540,000	555,000
6816	Natural Parkland Trail										209,000		1,360,000		1,569,000
6803	City Hall Remodel					50,000									50,000
	TOTAL CAPITAL PROJECTS	**-**	**3,226,000**	**215,000**		**1,375,000**	**17,000**	**2,490,000**	**6,289,000**	**72,000**	**3,383,000**	**8,514,000**	**9,109,000**	**540,000**	**35,460,000**

2026/2027 Capital Projects

Acct #	Description	002-8200 Traffic Safety	004-8310 Gas Tax	005-8320 Article III	006-8440 HCD	007-8330 Development Impact Fees	008-8340 Developer in-lieu Fees	010-3830 Capital Improvements	017-8350 Measure I	020-8440 AQMD	023-3890 Capital Construction	027-8490 Misc. Grants	030-8495 Major Grants	041-9510 Insurance	Total City
6813	Base Line Bridge over City Creek							80,000					23,104,000		23,184,000
6813	Orange Street Bridge at Plunge Creek Overflow					272,000							1,910,000		2,182,000
6813	SR-210/5th Street Interchange Phase I										25,000				25,000
6813	SR-210/5th Street Interchange Phase II										25,000				25,000
6813	SR-210/Victoria Avenue Interchange											300,000			300,000
6550	26-27 Pavment Rehab (26/27 CDBG)				230,000				65,000						295,000
6550	Sector D Pavement Rehab and Maintenance		898,000						800,000		50,000				1,748,000
6550	Sector E Pavement Rehab and Maintenance										50,000				50,000
6550	Signal Coordination (City-Wide)									76,000					76,000
6550	Church St/Love St Signal & Citywide Signal Head Retroreflectivity								144,000				1,293,000		1,437,000
6550	Base Line & Greenspot Coordor Signal Equipment Upgrades								1,034,000	225,000					1,259,000
6550	Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (9th St to 3rd St										25,000				25,000
6030	City Hall Remodel					450,000									450,000
6550	Sign Replacement (City-Wide) Phase 2		200,000								15,000				215,000
	TOTAL CAPITAL PROJECTS	**-**	**1,098,000**	**-**		**722,000**	**-**	**80,000**	**2,043,000**	**301,000**	**190,000**	**300,000**	**26,307,000**	**-**	**31,271,000**

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

CITY OF HIGHLAND
2025-2027 BIENNIAL BUDGET

CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS

BRIDGE PROJECTS

1. Base Line Bridge over City Creek – Replace existing 46'-long 4-lane bridge and low water crossing with a new 600'-long 4-lane bridge on Base Line over City Creek.

2. Orange Street Bridge at Plunge Creek Overflow – Replace existing 83'-long 2-lane Bridge with a new 200'-long 4-lane Bridge on Orange Street at Plunge Creek overflow and construct raised bridge approaches.

INTERCHANGE PROJECTS

1. SR-210/5th Street Interchange- Prepare a Project Study Report/Project Development Support (PSR/PDS) for ultimate improvement of the SR-210/5th Street interchange including roadway and ramp widening to accommodate additional travel lanes and turn lanes.

2. SR-210/Victoria Avenue Interchange – Prepare preliminary engineering and environmental studies for the future design and construction of a new interchange on SR-210 at Victoria Avenue.

PAVEMENT MANAGEMENT PROJECTS

1. 2025 Arterial Resurfacing Project – Construct pavement rehabilitation of various streets including 5th Street (Lankershim Avenue to 650' west of Lankershim Avenue, and Tippecanoe Avenue to Marilyn Avenue), Greenspot Road (Boulder Avenue to Plunge Creek Bridge, and 1,000' east of Santa Ana River Bridge to city limits), Orange Street (Greenspot Road to city limits), Sterling Ave (Base Line to Pacific St). The project will implement various striping improvements including median modifications to restrict southbound left-turn movement from Blossom Way onto eastbound Greenspot Road.

2. FY 23/24 & 24/25 CDBG Pavement Improvement Project – Construct pavement rehabilitation of Union Street (Elmwood Court to Del Rosa Avenue), Elmwood Court (Union Court to north end), Cunningham St (Cypress St to 5th St), San Franciso St, Flemming St, 7th St, Hibiscus St, and Colwyn Ave.

3. 11th St & Sparks St (FY 25/26 CDBG) – Construct pavement rehabilitation of 11th St (Victoria Ave to Los Feliz Dr) and Sparks St (Victoria Ave to Cunningham St).

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

5. Sectors A, B, C, D & E Pavement Maintenance and Rehabilitation – Construct pavement maintenance and rehabilitation on streets per City's Pavement Management Program.

6. Unprogrammed CDBG Project FYs 26-28 – Construct pavement rehabilitation of various streets (locations TBD and approved by City Council).

CITY OF HIGHLAND
2025-2027 BIENNIAL BUDGET

CAPITAL IMPROVEMENT PROGRAM (CIP)
BRIEF DESCRIPTION OF CAPITAL PROJECTS

DRAINAGE PROJECTS

1. 5th Street Storm Drain - Extend the 5th Street/Greenspot Road Storm Drain to the east bank of City Creek south of the 5th Street Bridge over City Creek.

2. Sycamore Storm Drain – Replace existing drainage ditch with new underground storm drain along the north side of Sycamore Drive east of Streater Drive. Construct trail improvements over the new storm drain.

3. Bledsoe Creek Outlet Repair – Improve storm drain outlet located on the south edge of the East Highlands Ranch HOA orange grove located at the southeast corner of Highland Avenue and Rockspring Lane.

4. Elder Gulch Storm Drain – Construct drainage improvements from an existing enclosed reinforced concrete box drainage channel (located at Old Greenspot Road and Tyler Street) north along Park View Lane to the end of the cul-de-sac.

5. Elder Creek/Plunge Creek (Lead Agency: San Bernardino County Flood Control District) – Replace the existing enclosed reinforced concrete box and drainage channel with a new improved open drainage channel with a 100-year storm capacity from south of Old Greenspot Road to the confluence with Plunge Creek.

TRAFFIC SIGNAL PROJECTS

1. Signal Coordination (City-Wide) – Monitor daily operation of city-wide traffic signal coordination system and perform periodic signal coordination timing analysis.

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

3. Traffic signal modification at 5th Street and Del Rosa Drive – Complete installation of a new traffic signal at ultimate width of intersection on 5th Street at Del Rosa Drive for the Sterling Natural Resource Center being constructed by East Valley Water District.

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

5. Citywide Traffic Safety Improvements: Church St/Love St Signal & Citywide Signal Head Retroreflectivity – These improvements include the installation of a new traffic signal at Glenheather Dr/Love St & Church St near Arroyo Verde Elementary School and the installation of yellow reflective backplates at every signal in the City for improved visibility.

6. Base Line & Greenspot Road Corridor Signal Equipment Upgrades – Upgrade the aging of the traffic management system and traffic signal communication equipment including controller units along Base Line, 5th Street/Greenspot Road, Palm Avenue, 9th Street, Boulder Avenue, and Victoria Avenue corridors for improved operations

STREET IMPROVEMENT PROJECTS

1. Highland/Redlands Regional Connector - Construct bikeway and walkway to provide connectivity from Citrus Valley High School in Redlands to Arroyo Verde Elementary School in Highland. The project includes roadway improvements on Orange Street/Boulder Avenue within an environmentally sensitive area. Specific improvements include curbs and gutters, handicap ramps, median curbs, sidewalks, pavement widening, pavement rehabilitation, slurry seal, pavement markings and striping, on-street bike lanes, off-street bikeway/pedestrian paths, bicycle/pedestrian bridge, bike/pedestrian path lighting, bollards, bike racks, bike signals, in-roadway bicycle detection, pedestrian heads, enhanced crosswalks, warning beacons, roadway and bikeway signage, and speed feedback signs. (Funding participation from Redlands).

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

3. 3rd Street/ 5th Street/Palm Avenue/Central Avenue – Construct street and drainage improvements on 3rd Street (Palm Avenue to 5th Street), 5th Street (Victoria Avenue to SR-210), Palm Avenue (3rd Street to 5th Street) and Central Avenue (3rd Street to 5th Street). Construct pavement widening, pavement rehabilitation, curbs, gutters, sidewalks, street lights, storm drains, and traffic signal modifications. Realign the 3rd Street/Palm Avenue intersection and extend 3rd Street northeasterly to connect to the 5th Street/Church Avenue intersection.

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

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

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

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

8. Base Line & SR210 Improvements (Striping, Public Art, and Landscaping) – Improve striping and landscaping on Base Line adjacent to the SR210 interchange. Install missing public art on interchange.

9. 5th Street Corridor Improvements (Joint Project with COSB, San Manuel & IVDA) – Widen and improve the 5th Street corridor with new curbs, gutters, sidewalks, street lights, storm drains, traffic signal modifications, and pavement rehabilitation for improved regional mobility.

SIDEWALK PROJECTS

1. 9th Street – Widen approximately ¼ mile of roadway on the south side of 9th Street (Eucalyptus Drive to Victoria Avenue) by constructing new pavement, curb/gutter, sidewalk, and driveway approaches. Also construct two concrete landings on the north side of 9th Street east of Eucalyptus Drive to accommodate two new transit stops to be installed by Omnitrans after project completion.

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

MISCELLANEOUS PROJECTS

1. Natural Parkland Trail – Repair and renovate the damaged trails located at the Natural Parkland Trail on the north side of Base Line east of Aplin Street and west of the city limits.

2. City Hall Office Remodel – Minor renovations and reconfiguration of City Hall to enhance functionality and update outdated furnishing and workspaces. This includes new paint, flooring, bathroom/break room upgrades, and workspace improvements.

(IN $1,000's)

	PROJECT	24/25	25/26	26/27	27/28	28/29	City Project Number and Fund Sources and Amounts	
BRIDGES								
1	**Base Line Bridge over City Creek**						brg07001	
	Environmental	-	150	-	-	-	*HBP*	*62,347*
	Design	160	570	-	-	-	*RDA-07*	*790*
	Right-of-Way	-	3,070	-	-	-	GCF	80
	Construction Engineering	-	-	2,921	2,921	1,600	*Unfunded*	*7,627*
	Construction	-	-	23,176	23,176	12,700		
	Public Outreach	-	-	-	-	-		
	Project Management	80	80	80	80	80		
	PROJECT TOTAL	$ 240	$ 3,870	$ 26,177	$ 26,177	$ 14,380	*$ 70,844*	*$ 70,844*
2	**Orange Street Bridge at Plunge Creek Overflow**						brg12001	
	Environmental	-	492	-	-	-	*DIF-Reg*	*769*
	Design	48	-	1,272	780	-	*HBP*	*31,938*
	Right-of-Way	-	-	885	2,354	-	*Unfunded*	*3,469*
	Construction Engineering	-	-	-	-	3,945	*GCF*	*30*
	Construction	-	-	-	-	26,300		
	Public Outreach	-	-	-	-	-		
	Project Management	30	25	25	25	25		
	PROJECT TOTAL	$ 78	$ 517	$ 2,182	$ 3,159	$ 30,270	*$ 36,206*	*$ 36,206*
BRIDGES		**$ 318**	**$ 4,387**	**$ 28,359**	**$ 29,336**	**$ 44,650**	**$ 107,050**	**$ 107,050**
INTERCHANGES								
1	**SR-210/5th Street Interchange Phase 1 (On & Off Ramps)**						ich17004 Ph 1	
	Environmental	-	653	-	-	-	*Caltrans*	*1,250*
	Design	-	725	-	-	-	*IVDA-Agmt*	*2,649*
	Right-of-Way	-	-	-	-	-	*MSR I -Mjr St (DIF-Loan)*	*4,070*
	Construction Engineering	-	-	-	1,091	-	*Public Share-SBCTA*	*532*
	Construction	-	-	-	7,252	-	*earmarks*	*1,220*
	Public Outreach	-	-	-	-	-	*GCF*	150
	Project Management	50	25	25	25	25		-
	PROJECT TOTAL	$ 50	$ 1,403	$ 25	$ 8,368	$ 25	*$ 9,871*	*$ 9,871*
2	**SR-210/5th Street Interchange Phase 2 (5th Street Widening between ramps)**						ich17004 Ph 2	
	Environmental	-	900	-	-	-	*earmarks*	*1,780*
	Design	-	1,344	-	-	-	*DIF (5th St)*	*697*
	Right-of-Way	-	-	-	-	-	*Public Share-SBCTA*	*5,058*
	Construction Engineering	-	-	-	-	1,504	*COR*	*121*
	Construction	-	-	-	-	9,656	*COSB*	*450*
	Public Outreach	-	-	-	-	-	*RDA-07*	*376*
	Project Management	-	25	25	25	25	*GCF*	*100*
							MSR I -Mjr St (DIF-Loan)	*4,922*
	PROJECT TOTAL	$ -	$ 2,269	$ 25	$ 25	$ 11,185	*$ 13,504*	*$ 13,504*
3	**SR-210/Victoria Avenue Interchange (PAED Phase Only - Local Share)**						ich17006	
	Environmental	208	275	275	-	-		
	Design	-	-	-	-	-	*SMBMI-IGG*	*$ 858*
	Right-of-Way	-	-	-	-	-	*GCF*	*$ 10*
	Construction Engineering	-	-	-	-	-		
	Construction	-	-	-	-	-		
	Public Outreach	-	-	-	-	-		
	Project Management	60	25	25	-	-		
	PROJECT TOTAL	$ 268	$ 300	$ 300	$ -	$ -	*$ 868*	*$ 868*
	INTERCHANGES	**$ 318**	**$ 3,972**	**$ 350**	**$ 8,393**	**$ 11,210**	**$ 24,243**	**$ 24,243**

(IN $1,000's)

	PROJECT	24/25	25/26	26/27	27/28	28/29	City Project Number and Fund Sources and Amounts	
PAVEMENT MANAGEMENT PROGRAM								
1	**2025 Arterial Resurfacing Project**						ola23002	
	Environmental	-	-	-	-	-	*MSR I*	*1,864*
	Design	30	-	-	-	-	*MOE*	*145*
	Right-of-Way	-	-	-	-	-	*RAC*	*93*
	Construction Engineering	20	80	-	-	-	*EVWD*	*-*
	Construction	345	3,922	-	-	-	*GCF*	*1,300*
	Public Outreach	-	-	-	-	-	*SB 1-RMRA*	*1,000*
	Project Management	5	-	-	-	-		
	PROJECT TOTAL	$ 400	$ 4,002	$ -	$ -	$ -	*$ 4,402*	*$ 4,402*
2	**FY 23/24 & 24/25 CDBG Pavement Improvement Project**						ola23001/ ola24001	
	Environmental	-	-	-	-	-	*CDBG*	*581*
	Design	60	-	-	-	-	*MSR I*	*193*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	78	-	-	-	-		
	Construction	636	-	-	-	-		
	Public Outreach	-	-	-	-	-		
	Project Management	-	-	-	-	-		
	PROJECT TOTAL	$ 774	$ -	$ -	$ -	$ -	*$ 774*	*$ 774*
3	**11th St & Sparks St Pavement Rehab (25/26 CDBG)**						ola25001	
	Environmental	-	-	-	-	-	*CDBG*	*230*
	Design	-	20	-	-	-	*MSR I*	*65*
	Right-of-Way	-	-	-	-	-	*RAC*	*-*
	Construction Engineering	-	45	-	-	-	*EVWD*	*-*
	Construction	-	230	-	-	-		
	Public Outreach	-	-	-	-	-		
	Project Management	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 295	$ -	$ -	$ -	*$ 295*	*$ 295*
4	**Pacific Street** (Joint Project with SB County - City's Share)						str22001	
	Environmental	-	-	-	-	-	*SBCo*	*-*
	Design	-	-	-	-	-	*MSR I*	*401*
	Right-of-Way	-	-	-	-	-	*RAC*	*8*
	Construction Engineering	-	-	-	-	-		
	Construction	-	409	-	-	-		
	Public Outreach	-	-	-	-	-		
	Project Management	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 409	$ -	$ -	$ -	*$ 409*	*$ 409*
5	**Sector A & B** Pavement Rehab						str23003	
	Environmental	-	-	-	-	-	*GCF Pmp*	*653*
	Design	60	-	-	-	-	*MSR I*	*1,175*
	Right-of-Way	-	-	-	-	-	*SB 1-RMRA*	*1,088*
	Construction Engineering	-	93	-	-	-	*RAC*	*33*
	Construction	-	2,934	-	-	-	*MOE*	*145*
	Public Outreach	-	-	-	-	-		
	Project Management	7	-	-	-	-		
	PROJECT TOTAL	$ 67	$ 3,027	$ -	$ -	$ -	*$ 3,094*	*$ 3,094*
6	**Sector A, B, & C Pavement Maintenance**						str25002	
	Environmental	-	-	-	-	-	*GCF Pmp*	*-*
	Design	-	-	-	-	-		
	Right-of-Way	-	-	-	-	-	*MSR I*	*1,500*
	Construction Engineering	-	100	-	-	-	*SB 1-RMRA*	*-*
	Construction	-	1,400	-	-	-		
	Public Outreach	-	-	-	-	-		
	Project Management	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 1,500	$ -	$ -	$ -	*$ 1,500*	*$ 1,500*
7	**Sector C Pavement Rehab**						str25001	
	Environmental	-	-	-	-	-	*GCF Pmp*	*326*
	Design	-	50	-	-	-		
	Right-of-Way	-	-	-	-	-	*MSR I*	*787*
	Construction Engineering	-	100	-	-	-	*SB 1-RMRA*	*793*
	Construction	-	1,756	-	-	-		
	Public Outreach	-	-	-	-	-		
	Project Management	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 1,906	$ -	$ -	$ -	*$ 1,906*	*$ 1,906*
8	**26-27 Pavement Rehab (26/27 CDBG)**						ola26001	
	Environmental	-	-	-	-	-	*CDBG*	*230*

City of Highland
Capital Improvement Program (CIP) FY 2024/2025-2028/2029

(IN $1,000's)									
PROJECT		24/25	25/26	26/27	27/28	28/29	City Project Number and Fund Sources and Amounts	
	Design	-	-	20	-	-	*MSR I*	*65*
	Right-of-Way	-	-	-	-	-	*RAC*	*-*
	Construction Engineering	-	-	45	-	-	*EVWD*	*-*
	Construction	-	-	230	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ 295	$ -	$ -	*$ 295*	*$ 295*
9	**Sector D Pavement Rehab and Maintenance**						**str26001**	
	Environmental	-	-	-	-	-	*GCF Pmp*	*50*
	Design	-	-	50	-	-	*MOE*	*145*
	Right-of-Way	-	-	-	-	-	*MSR I*	*800*
	Construction Engineering	-	-	100	-	-	*SB 1-RMRA*	*753*
	Construction	-	-	1,598	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ 1,748	$ -	$ -	*$ 1,748*	*$ 1,748*
10	**27-28 Pavement Rehab (26/27 CDBG)**						**ola27001**	
	Environmental	-	-	-	-	-	*CDBG*	*230*
	Design	-	-	-	20	-	*MSR I*	*65*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	-	-	45	-		
	Construction	-	-	-	230	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ -	$ 295	$ -	*$ 295*	*$ 295*
11	**Sector E Pavement Rehab and Maintenance**						**str27001**	
	Environmental	-	-	-	-	-	*GCF Pmp*	*50*
	Design	-	-	50	-	-	*MOE*	*-*
	Right-of-Way	-	-	-	-	-	*MSR I*	*800*
	Construction Engineering	-	-	-	100	-	*SB 1-RMRA*	*793*
	Construction	-	-	-	1,493	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	*$ -*	*$ -*	*$ 50*	*$ 1,593*	*$ -*	*$ -*	*$ 1,643*
12	**28-29 Pavement Rehab (27/28 CDBG)**						**ola28001**	
	Environmental	-	-	-	-	-	*CDBG*	*230*
	Design	-	-	-	-	20	*MSR I*	*65*
	Right-of-Way	-	-	-	-	-	*MOE*	*145*
	Construction Engineering	-	-	-	-	45		
	Construction	-	-	-	-	375		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ -	$ -	$ 440	*$ 440*	*$ 440*
PAVEMENT MANAGEMENT PROGRAM		**$ 1,241**	**$ 11,139**	**$ 2,143**	**$ 3,481**	**$ 440**	**$ 16,801**	**$ 18,444**

City of Highland
Capital Improvement Program (CIP) FY 2024/2025-2028/2029

(IN $1,000's)

	PROJECT	24/25	25/26	26/27	27/28	28/29	City Project Number and Fund Sources and Amounts	
STORM DRAINS								
1	**5th Street Storm Drain (Connection to City Creek)**						**str07004a**	
	Environmental	20	50	-	-	-	*RDA-07*	*1,565*
	Design	15	10	-	-	-	*GCF*	*200*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	200	-	-	-		
	Construction	-	1,430	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 60	$ 1,705	$ -	$ -	$ -	*$ 1,765*	*$ 1,765*
2	**Sycamore Storm Drain and Trail**						**sdr06002**	
	Environmental	20	40	-	-	-	GCF	63
	Design	10	5	-	-	-	*RDA-07*	42
	Right-of-Way	-	-	-	-	-	*Unfunded*	*900*
	Construction Engineering	-	-	-	-	100	*DIF-Park*	*400*
	Construction	-	-	-	-	1,200		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 45	$ 60	$ -	$ -	$ 1,300	*$ 1,405*	*$ 1,405*
3	**Bledsoe Creek Outlet Repair (s/o Highland ave)**						**sdr17001**	
	Environmental	4	-	-	-	-	*DIF-Loc*	*16*
	Design	-	-	-	-	-	*GCF*	*-*
	Right-of-Way	-	-	-	-	-	*Unfunded*	*1,950*
	Construction Engineering	-	-	-	-	200		
	Construction	-	-	-	-	1,750		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 16	$ -	$ -	$ -	$ 1,950	*$ 1,966*	*$ 1,966*
4	**Elder Gulch Storm Drain**						**sdr19001**	
	Environmental	-	70	-	-	-	*DIF-Flood*	*795*
	Design	15	110	-	-	-	*GCF*	*700*
	Right-of-Way	-	-	-	-	-		*-*
	Construction Engineering	-	150	-	-	-		
	Construction	-	1,150	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 15	$ 1,480	$ -	$ -	$ -	*$ 1,495*	*$ 1,495*
5	**Elder Creek/Plunge Creek Confluence (Lead Agency: County of San Bernardino)**						**SBCO Project**	
	Environmental	-	-	-	-	-	*SBCFCD - $15M**	
	Design	-	-	-	-	-	**no City funds*	
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	-	-	-	-		
	Construction	-	-	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	STORM DRAINS	**$ 136**	**$ 3,245**	**$ -**	**$ -**	**$ 3,250**	**$ 6,631**	**$ 6,631**

City of Highland
Capital Improvement Program (CIP) FY 2024/2025-2028/2029

(IN $1,000's)

	PROJECT	24/25	25/26	26/27	27/28	28/29	City Project Number and Fund Sources and Amounts	
SIGNALS								
1	**Signal Coordination (AGA)**						Signal Monitoring	
	Environmental	-	-	-	-	-	*AB2766*	*376*
	Design	-	-	-	-	-		
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	-	-	-	-		
	Construction	72	72	76	76	80		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 72	$ 72	$ 76	$ 76	$ 80	*$ 376*	*$ 376*
2	**Citywide Signal Pedestrian Head Installation (HSIP Cycle 10)**						**sig21001**	
	Environmental	-	-	-	-	-	*HSIP*	*130*
	Design	-	-	-	-	-		
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	20	-	-	-	-		
	Construction	110	-	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 130	$ -	$ -	$ -	$ -	*$ 130*	*$ 130*
3	**Base Line/Starbucks Traffic Signal**						**sig23001**	
	Environmental	-	-	-	-	-	*RDA-07*	*250*
	Design	-	-	-	-	-	*Developer*	*715*
	Right-of-Way	-	-	-	-	-	*Unfunded*	335
	Construction Engineering	-	-	-	-	-		
	Construction	-	-	-	-	1,300		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ -	$ -	$ 1,300	*$ 1,300*	*$ 1,300*
4	**Church St/Love St Signal & Citywide Signal Head Retroreflectivity**						**sig25001**	
	Environmental	-	-	-	-	-	*HBP*	*1,393*
	Design	-	112	-	-	-	*MSR I*	*156*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	-	154	-	-		
	Construction	-	-	1,283	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 112	$ 1,437	$ -	$ -	*$ 1,549*	*$ 1,549*
5	**Base Line & Greenspot Corridor Signal Equipment Upgrades**						**sig25002**	
	Environmental	-	-	-	-	-	*Measure I - TMS*	*1,004*
	Design	-	80	-	-	-	*MSR I*	*110*
	Right-of-Way	-	-	-	-	-	*AB2766*	*225*
	Construction Engineering	-	-	100	-	-		
	Construction	-	-	1,159	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 80	$ 1,259	$ -	$ -	*$ 1,339*	*$ 1,339*
	SIGNALS	**$ 202**	**$ 264**	**$ 2,772**	**$ 76**	**$ 1,380**	**$ 4,694**	**$ 4,694**

City of Highland
Capital Improvement Program (CIP) FY 2024/2025-2028/2029

(IN $1,000's)

	PROJECT	24/25	25/26	26/27	27/28	28/29	City Project Number and Fund Sources and Amounts	
STREETS								
1	**Highland/Redlands Regional Connector (SBCTA Lead - Highland and Redlands Joint Project)**						**str15002**	
	Environmental	-	500	-	-	-	*Measure I*	-
	Design	-	-	-	-	-		-
	Right-of-Way	-	8,600	-	-	-		-
	Construction Engineering	-	-	-	-	-	*Unfunded*	*15,100*
	Construction	-	6,000	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 15,100	$ -	$ -	$ -	*$ 15,100*	*$ 15,100*
2	**Victoria Avenue Storm Drains, Street Imps and Pavmt Rehab (9th St to 3rd St)**						**str17002**	
	Environmental	40	-	-	-	-	*Earmarks*	*875*
	Design	220	40	-	-	-	*SMBMI-IGG*	*132*
	Right-of-Way	-	875	-	-	-	*CCF*	*6,900*
	Construction Engineering	-	382	-	-	-	*COSB*	*1,150*
	Construction	-	7,700	-	-	-	*GCF*	*310*
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 320	$ 9,022	$ 25	$ -	$ -	*$ 9,367*	*$ 9,367*
3	**3rd St (Palm to 5th)/5th St (Victoria to SR-210)/Palm Ave and Central Ave (3rd to 5th)**						**str18001**	
	Environmental	-	-	-	-	-	*MOE*	-
	Design	-	-	-	-	-	*RDA-07*	*99*
	Right-of-Way	-	-	-	-	-	*SB1-LPP*	*41*
	Construction Engineering	75	-	-	-	-	*EDA*	-
	Construction	65	75	-	-	-	*IVDA*	*54*
	Contingency	58	-	-	-	-	*SMBMI*	*54*
	PROJECT TOTAL	$ 202	$ 75	$ -	$ -	$ -	*$ 277*	*$ 277*
4	**Highland Regional Connector**						**str22002**	
	Environmental	-	-	-	-	-	*MSR I*	*286*
	Design	10	-	-	-	-	*Carbon Reduc.*	*702*
	Right-of-Way	-	-	-	-	-	*EVWD*	-
	Construction Engineering	89	-	-	-	-	*SBCo*	-
	Construction	874	-	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 988	$ -	$ -	$ -	$ -	*$ 988*	*$ 988*
5	**Sign Replacement Phase 1 (City-wide)**						**str23004**	
	Environmental	-	-	-	-	-	*SB 1-RMRA*	*200*
	Design	-	5	-	-	-	*GCF Pmp*	*15*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	10	-	-	-		
	Construction	-	200	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 215	$ -	$ -	$ -	*$ 215*	*$ 215*
6	**Sign Replacement Phase 2 (City-wide)**						**str24002**	
	Environmental	-	-	-	-	-	*SB 1-RMRA*	*200*
	Design	-	-	5	-	-	*GCF Pmp*	*15*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	-	10	-	-		
	Construction	-	-	200	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ -	$ 215	$ -	$ -	*$ 215*	*$ 215*
7	**Greenspot Road Parkway & Median Improvements**						**str23002**	
	Environmental	-	-	-	-	-	*RDA-07*	*1,096*
	Design	75	-	-	-	-		
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	65	-	-	-	-		
	Construction	951	-	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ 1,096	$ -	$ -	$ -	$ -	*$ 1,096*	*$ 1,096*
8	**Base Line & SR210 Improvements (Striping, Public Art, and Landscaping)**						**str25001**	
	Environmental	-	-	-	-	-	*RDA-07*	*283*
	Design	-	50	-	-	-	*Developer*	*17*
	Right-of-Way	-	-	-	-	-		
	Construction Engineering	-	50	-	-	-		
	Construction	-	200	-	-	-		
	Public Outreach	-	-	-	-	-		
	PROJECT TOTAL	$ -	$ 300	$ -	$ -	$ -	*$ 300*	*$ 300*
9	**5th Street Corridor Improvements (Joint Project with COSB, San Manuel & IVDA)**						**strxxxxx**	
	Environmental	-	-	-	-	1,397		-
	Design	-	-	-	-	1,397	*Unfunded*	*22,064*
	Right-of-Way	-	-	-	-	1,118		-

City of Highland
Capital Improvement Program (CIP) FY 2024/2025-2028/2029

(IN $1,000's)									
PROJECT		24/25	25/26	26/27	27/28	28/29	*City Project Number and Fund Sources and Amounts*		
	Construction Engineering	-	-	-	-	1,304			-
	Construction	-	-	-	-	15,675			
	Public Outreach	-	-	-	-	1,113			
	PROJECT TOTAL	$ -	$ -	$ -	$ -	$ 22,064	*$ 22,064*	*$*	*22,064*
	STREETS	**$ 2,606**	**$ 24,712**	**$ 240**	**$ -**	**$ 22,064**	**$ 49,621**	**$**	**49,621**
SIDEWALKS									
1	**9th St Transit Stops, Sidewalk and Bikeway Improvements (Eucalyptus Dr to Victoria Ave)**						**swk19001**		
	Environmental	-	-	-	-	-	*MSR I*		*577*
	Design	-	-	-	-	-	*Art 3*		*430*
	Right-of-Way	90	-	-	-	-			
	Construction Engineering	70	25	-	-	-			
	Construction	170	642	-	-	-			
	Public Outreach	-	-	-	-	-			
	PROJECT TOTAL	$ 340	$ 667	$ -	$ -	$ -	*$ 1,007*	*$*	*1,007*
2	**City-Wide Sidewalk Repairs**						**swk23001**		
	Environmental	-	-	-	-	-	*Insurance*		*540*
	Design	-	40	-	-	-	*MSR I*		*15*
	Right-of-Way	-	-	-	-	-			
	Construction Engineering	-	75	-	-	-			
	Construction	-	425	-	-	-			
	Public Outreach	-	-	-	-	-			
	PROJECT TOTAL	$ -	$ 555	$ -	$ -	$ -	*$ 555*	*$*	*555*
	SIDEWALKS	**$ 340**	**$ 1,222**	**$ -**	**$ -**	**$ -**	**$ 1,562**	**$**	**1,562**
FACILITIES									
1	**Natural Parkland Trail**						**tra20001**		
	Environmental	-	-	-	-	-	*GCF*		*234*
	Design	-	-	-	-	-	*RTP*		*1,560*
	Right-of-Way	-	-	-	-	-			-
	Construction Engineering	19	190	-	-	-			
	Construction	200	1,379	-	-	-			
	Public Outreach	-	-	-	-	-			
	PROJECT TOTAL	$ 225	$ 1,569	$ -	$ -	$ -	*$ 1,794*	*$*	*1,794*
2	**City Hall Office Remodel**						**fac25001**		
	Environmental	-	-	-	-	-	*DIF-Facilities*		*500*
	Design	-	50	-	-	-			-
	Right-of-Way	-	-	-	-	-			-
	Construction Engineering	-	-	-	-	-			
	Construction	-	-	450	-	-			
	Public Outreach	-	-	-	-	-			
	PROJECT TOTAL	$ -	$ 50	$ 450	$ -	$ -	*$ 500*	*$*	*500*
	FACILITIES	**$ 225**	**$ 1,619**	**$ 450**	**$ -**	**$ -**	**$ 2,294**	**$**	**2,294**
OPERATIONS and MAINTENANCE									
1	**Public Works O&M**						No Proj. No.		
	Environmental	-	-	-	-	-	*Gas Tax*		*9,002*
	Design	-	-	-	-	-	*SB 1-RMRA*		*3,000*
	Right-of-Way	-	-	-	-	-			
	Construction Engineering	-	-	-	-	-			
	Construction	-	-	-	-	-			
	Public Outreach	-	-	-	-	-			
	PROJECT TOTAL	$ 2,068	$ 2,354	$ 2,436	$ 2,525	$ 2,619	*$ 12,002*	*$*	*12,002*
	OPERATIONS and MAINTENANCE	**$ 2,068**	**$ 2,354**	**$ 2,436**	**$ 2,525**	**$ 2,619**	***$ 12,002***	**$**	**12,002**
	TOTAL 5-YEAR CIP EXPENDITURES	**$ 7,454**	**$ 52,914**	**$ 36,750**	**$ 43,811**	**$ 85,613**	***$ 226,541***	**$**	**226,541**

(IN $1,000's)						
PROJECT	24/25	25/26	26/27	27/28	28/29	*City Project Number and Fund Sources and Amounts*

SUMMARY OF EXPENDITURES (in $1,000's)

BRIDGES	$ 107,050
INTERCHANGES	24,243
PAVEMENT MANAGEMENT PROGRAM	18,444
STORM DRAINS	6,631
SIGNALS	4,694
STREETS	49,621
SIDEWALKS	1,562
FACILITIES	2,294
OPERATIONS and MAINTENANCE	12,002
TOTAL OF 5-YEAR CAPITAL IMPROVEMENT PROGRAM EXPENDITURES	**$ 226,541**

SUMMARY OF EXPENDITURES (in $1,000's)

City Funds		*Unfunded*	Grant	*Other Agency*	*City*
AB2766	AB2766 (South Coast Air Quality Management District AB2766 Subvention Program)				$ 601
CDBG	CDBG (Community Development Block Grant)			1,501	
DIF-Facilities	DIF-Facilities				500
DIF-Flood	DIF-Flood (Development Impact Fees - Flood Control)				795
DIF-Loc	DIF-Loc (Development Impact Fees - Local Circulation)				16
DIF-Park	DIF-Park (Development Impact Fees - Parks & Recreation Facilities)				400
DIF-Reg	DIF-Reg (Development Impact Fees - Regional Circulation)				769
DIF (5th St)	DIF-Reg (Development Impact Fees - Regional Circulation 5th St)				697
Gas Tax	Gas Tax				9,002
GCF	GCF (General Capital Financing)				3,181
GCF Pmp	Pavement Impact Fee				1,109
Insurance	Insurance Fund				540
IVDA-Agmt	IVDA-Agmt (Inland Valley Development agency Agreement)				2,674
MOE	MOE (Maintenance of Effort)				580
MSR I	MSR I (Measure I)				8,923
Measure I - TMS	Valley Measure I Traffic Management System				1,004
RDA-07	RDA-07 (Redevelopment Agency 2007 Bonds)				4,501
SB 1-RMRA	SB1-RMRA (Senate Bill 1-Road Repair and Accountability Act of 2017)				7,827
	County Funds	*Unfunded*	Grant	*Other Agency*	*City*
Art 3	Art 3 (Transportation Development Authority Article 3)		430		
MSR I -Mjr St (DIF-Loan)	MSR I-Mjr-St (Measure I Major Street)			8,992	
SBCFCD	SBCFCD (San Bernardino County Flood Control District/San Bernardino County)			-	
	State Funds	*Unfunded*	Grant	*Other Agency*	*City*
Caltrans	Caltrans (California Department of Transportation)		1,250		
RAC	RAC (CalRecycle Rubberized Pavement Program)		134		
SB1-LPP	SB 1-LPP (Senate Bill 1-Local Partnership Program)		41		
SMBMI-IGG	SMBMI-IGG (San Manuel Band of Mission Indians Indian Gaming Grant)		990		
	Federal Funds	*Unfunded*	Grant	*Other Agency*	*City*
Carbon Reduc.	Carbon Reduction-Grant		702		
Earmarks	Earmarks (Federal Earmark Repurposing)		3,875		
HBP	HBP (Highway Bridge Program)		95,678		
HSIP	HSIP (Highway Safety Improvement Program)		130		
RTP	RTP (Recreational Trails Program)		1,560		

City of Highland
Capital Improvement Program (CIP) FY 2024/2025-2028/2029

(IN $1,000's)									
PROJECT		24/25	25/26	26/27	27/28	28/29	*City Project Number and Fund Sources and Amounts*		
	Other Agency Funds				***Unfunded***	**Grant**	***Other Agency***	***City***	
CCF	SMBMI-CFF (San Manuel Band of Mission Indian Community Credit Fund)						6,900		
COR	COR (City of Redlands Match Fund)						121		
COSB	COSB (City of San Bernardino Match Fund)						1,600		
Developer	Various Developers						732		
IVDA	IVDA (Inland Valley Development Agency Match Fund)						54		
SMBMI	SMBMI (San Manuel Band of Mission Indian Match Fund)						54		
Unfunded	Unfunded				51,445				
	SOURCE FUNDING TOTALS				**$ 51,445**	**$ 104,790**	**$ 25,544**	**$ 43,119**	
	Funding Source Percentages				22.87%	46.59%	11.36%	19.17%	
TOTAL 5-YEAR CIP EXPENDITURES								**$ 224,898**	

Preliminary



Preliminary

CITY OF HIGHLAND
2023-2025 BIENNIAL BUDGET

Appropriations (Gann) Limit

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

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

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

Listed below are three (3) years of history of our limit and the amount of growth we have before reaching the limit.

Adopted Appropriations Limit FY 2019-2020	36,698,870	FY 2020-2021	38,137,363	FY 2021-2022	40,212,353	FY 2022-2023	42,967,991
Adjustment Factor	1.0391972		1.0544083		1.0391972		1.0388517
Assumed Responsibilities	-		-		-		-
Adopted Appropriations Limit FY 2020-2021	38,137,363	FY 2021-2022	40,212,353	FY 2022-2023	42,967,991	FY 2023-2024*	45,115,652
	FY 2020-2021		**FY 2021-2022**		**FY 2022-2023**		**FY 2023-2024**
Appropriations Limit	38,137,363		40,212,353		42,967,991		45,115,652
Appropriations Subject to the Limit	19,947,375		20,624,635		21,625,869		23,485,340
Appropriations Limit Margin	(18,189,989)		(19,587,718)		(21,342,123)		(21,630,313)
% of App. Subject/App. Limit	52.30%		51.29%		50.33%		52.06%



Preliminary

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

ABBREVIATIONS and ACRONYMS

AB - Assembly Bill

ACFR - Annual Comprehensive Financial Report

ADA - Americans with Disabilities Act

Admin- Administrative

AQMD - Air Quality Management District

Asst. - Assistance or Assistant

ATP - Active Transportation Funds

Art 3 - Article 3

Brg - Bridge

BSAR - Building Standards Administration Revolving

CAL-ID - California Identification Program

CALeVIP - California Electric Vehicle Infrastructure Program

CAMP - California Asset Management Program

CCF - Community Credit Fund

CDBG - Community Development Block Grant

CDF - California Department of Forestry

CFD - Community Facilities District

CIP - Capital Improvement Program

CIRA – California Intergovernmental Risk Authority

Comm. - Community

COPS - Citizen's Option for Public Safety

COR - City of Redlands

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

ABBREVIATIONS and ACRONYMS

COSB - County of San Bernardino/City of San Bernardino

CRV - California Redemption Value

CSA - County Service Area

CSMFO - California Society of Municipal Finance Officers

CTD - Community Trails District

CVC - California Vehicle Code

Dept. - Department

Dev. - Developer or Development

DIF - Development Impact Fees Also known as AB 1600

Dir. - Director

Dist. - District

DOF - California State Department of Finance

D/S - Debt Service

EDA - Economic Development Administration

EDI - Economic Development Initiative

ELC - Environmental Learning Center

Eng. - Engineering

EPA - Environmental Protection Agency

EVWD - East Valley Water District

FEMA - Federal Emergency Management Agency

FHWA - Federal Highway Administration

FPPC - Fair Political Practices Commission

ABBREVIATIONS and ACRONYMS

FTE - Full Time Equivalent

GAAFR - Governmental Accounting Auditing and Financial Reporting

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GCF - General Capital Financing Fund

Gen. - General

GFOA - Government Finance Officers Association

GIS - Geographic Information System

Gov't - Government

GPA - General Plan Amendment

HA - Housing Authority

HBP - Highway Bridge Program

HCD - Housing and Community Development

HHW - Household Hazardous Waste

HIT - Highland Improvement Team

HSIP - Highway Safety Improvement Program

HUD - Housing and Urban Development

Ich - Interchange

IGG - Indian Gaming Grant

Ins. - Insurance

Int. - Interest

IRS - Internal Revenue Service

Preliminary

ABBREVIATIONS and ACRONYMS

IVDA - Inland Valley Development Agency

JAG - Justice Assistance Grant

JPA - Joint Powers Agreement

LAFCO - Local Agency Formation Commission

LAIF - Local Agency Investment Fund

LED - Light Emitting Diodes

LOCC - League of California Cities

Low/Mod - Low & Moderate

LMD - Landscape Maintenance District

LMIH - Low and Moderate Income Housing

LPP - Local Partnership Program

LRSP - Local Roadway Safety Plan

MSR I - Measure I

MSRC - Mobile Source Reduction Committee

Misc. - Miscellaneous

MOE – Maintenance of Effort

MWD - Municipal Water District

NPDES - National Pollutant Discharge Elimination System

O&M - Operations and Materials

OB - Oversight Board

Ola - Overlay

PARSAC - Public Agency Risk Sharing Authority of California

ABBREVIATIONS and ACRONYMS

PERS - Public Employees Retirement System

PMD - Parks Maintenance District

PNRS - Projects of National and Regional Significance

POP - Problem Oriented Policing

Prog. - Program

Prop. - Proposition

RAC - Rubberized Asphalt Concrete

RDA - Redevelopment Agency

Reg. - Regular

RMRA – Road Maintenance and Rehabilitation Account

ROPS - Recognized Obligation Payment Schedule

RPTTF - Revenue Property Tax Transfer Fund

RTP – Recreation Trails Program

SA - Successor Agency

SANBAG - San Bernardino Association of Governments

SARDA - Successor Agency to the Redevelopment Agency

SB - Senate Bill

S.B. - San Bernardino

SBCFCD - Bernardino County Flood Control District

S.B. Co - San Bernardino County

SBCTA - San Bernardino County Transportation Authority

SCE - Southern California Edison

Preliminary

ABBREVIATIONS and ACRONYMS

Sdr - Storm Drain

Sig - Signal

SLD - Street Light District

SLPP - State and Local Partnership Program

SLTPP - State and Local Transportation Partnership Program

SMBMI - San Manuel Band of Mission Indians

SMIP - Strong Motion Instrumentation Program

SMARA - State Mining and Reclamation Act

SR - State Route

SR2S - Safe Routes to Schools (State Grant)

SRTS - Safe Routes to Schools (Federal Grant)

S/SDMD - Street & Storm Drain Maintenance District

Str - Street

Svcs. - Services

Swk - Sidewalk

TDA - Transportation Development Act

TOT - Transient Occupancy Tax

USA - Underground Service Alert

VFI - Valley Freeway Interchange

VLF - Vehicle License Fee

Vol. - Volunteer

WDA - Waste Delivery Agreement

Preliminary

CITY OF HIGHLAND/HOUSING AUTHORITY/SUCCESSOR AGENCY
2025-2027 BIENNIAL BUDGET

GLOSSARY

The following list of terms is commonly used financial terms:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

LIABILITY - A claim on the assets of an entity.

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

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

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

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

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

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

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

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET FOR FISCAL YEARS 2025-2027

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

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

WHEREAS, the biennial budget will fund the Work Program for the City of Highland.

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

SECTION 1. That the biennial budget for fiscal years 2025-2027, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the City of Highland, with total estimated revenues of $58,292,450 and $75,296,240, estimated fund balance reserves of $74,681,023 and $71,656,548, and total estimated expenditures of $80,047,645 and $78,320,715 for fiscal years 2025-2026 and 2026-2027 respectively.

PASSED, APPROVED AND ADOPTED this 10th day of June 2025.

_____
Penny Lilburn, Mayor

ATTEST:

_____
Alondra Muñoz, City Clerk

RESOLUTION NO. HA2025

A RESOLUTION OF THE HIGHLAND HOUSING AUTHORITY OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET FOR FISCAL YEARS 2025-2027

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

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

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

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

SECTION 1. That the biennial budget for fiscal years 2025-2027, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the Housing Authority, with total estimated revenues of $240,465 and $246,605, estimated fund balance reserves of $4,523,647 and $4,504,432, and total estimated expenditures of $271,345 and $265,820 for fiscal years 2025-2026 and 2026-2027 respectively.

PASSED, APPROVED AND ADOPTED this 10th day of June 2025.

_____
Penny Lilburn, Chairman

ATTEST:

_____
Alondra Muñoz, Secretary

RESOLUTION NO. SARDA 2025-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY TO THE HIGHLAND REDEVELOPMENT AGENCY OF THE CITY OF HIGHLAND, CALIFORNIA, ADOPTING A BIENNIAL BUDGET FOR FISCAL YEARS 2023-2025

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

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

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

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

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

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

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

SECTION 1. That the biennial budget for fiscal years 2025-2027, a condensed copy of which is attached as Exhibit A and made a part hereof, and is hereby adopted for the Successor Agency, with total estimated revenues of $7,250,020 and $7,169,240, estimated fund balance reserves of $3,496,685 and $3,496.685, and total estimated expenditures of $7,250,020 and $7,169,240 for fiscal years 2025-2026 and 2026-2027 respectively.

PASSED, APPROVED AND ADOPTED this 10th day of June 2025.

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Penny Lilburn, Chair

ATTEST:

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Alondra Muñoz, Secretary