



FINANCE/PERSONNEL SUBCOMMITTEE AGENDA

SUBCOMMITTEE MEMBERS

LARRY McCALLON, MEMBER
JOHN TIMMER, MEMBER

June 8, 2021
4:30 p.m.
Donahue Council Chambers
Highland City Hall
27215 Base Line
Highland, California

SPECIAL NOTICE REGARDING COVID-19

This meeting is being held in person. Please be advised, facial coverings or masks must be worn in the Council Chambers. If you do not have a facial covering or mask, one will be provided to you. The number of persons permitted in the Council Chambers will be limited to the available seats in order to adhere to social distancing guidelines. Temperature checks will be taken prior to entering the Council Chambers.

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

Submission of Public Comments: To limit the number of persons in the Council Chambers, the public is encouraged to make public comments by email rather than in person. For those wishing to make public comments by email, please submit your comments by email to be read aloud at the meeting. Email comments must be submitted by 3:30 p.m. on June 8, 2021, to publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the June 8, 2021 agenda, please identify the agenda item number in the subject line. All email comments shall be subject to the same rules as would otherwise govern speaker comments at the Council meeting. Members of the public will be permitted to make public comments in person.

CITY OF HIGHLAND MISSION STATEMENT

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

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

THE CITY OF HIGHLAND COMPLIES WITH THE AMERICANS WITH DISABILITIES ACT OF 1990. IF YOU REQUIRE SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CALL THE CITY CLERK'S OFFICE AT (909) 864-8732, EXT. 226 AT LEAST 48 HOURS PRIOR TO THE MEETING.

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 Subcommittee less than 72 hours prior to that meeting are available for public inspection at Highland City Hall, 27215 Base Line, Highland, during normal business hours.

Larry McCallon, Member

John Timmer, Member

FINANCE/PERSONNEL SUBCOMMITTEE

June 8, 2021 – 4:30 p.m.

CALL TO ORDER

PUBLIC COMMENT

ITEMS

1. Review Minutes of May 25, 2021 Meeting

RECOMMENDATION: Approve the Minutes as submitted.

2. CFD 90-1 Annual Tax Levy Fiscal Year 2021-2022

RECOMMENDATION: That the Finance/Personnel Subcommittee review and make a recommendation regarding the CFD 90-1 Annual Tax Levy for Fiscal Year 2021-2022.

3. CFD 2001-1 Annual Tax Levy Fiscal Year 2021-2022

RECOMMENDATION: That the Finance/Personnel Subcommittee review and make a recommendation regarding the CFD 2001-1 Annual Tax Levy for Fiscal Year 2021-2022.

4. CFD 2007-1 Annual Tax Levy Fiscal Year 2021-2022

RECOMMENDATION: That the Finance/Personnel Subcommittee review and make a recommendation regarding the CFD 2007-1 Annual Tax Levy for Fiscal Year 2021-2022.

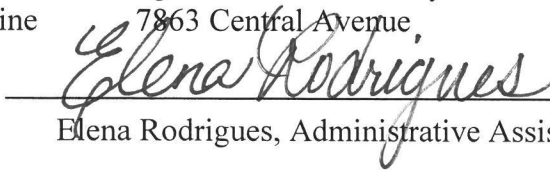
ADJOURN

I, Elena Rodrigues, Administrative Assistant III, of the City of Highland, California, certify that I caused to be posted this Agenda on the 3rd day of June 2021, by 5:30 p.m. on our website at www.cityofhighland.org and in the following designated areas:

City Hall
27215 Base Line

Highland Branch Library
7863 Central Avenue

Highland Fire Station No. 1
26974 Base Line


Elena Rodrigues, Administrative Assistant III

Agenda Item #1

MINUTES
FINANCE/PERSONNEL SUBCOMMITTEE
May 25, 2021

CALL TO ORDER

The regular meeting of the Finance/Personnel Subcommittee of the City of Highland was called to order at 5:30 p.m. in the Donahue Council Chambers, 27215 Base Line, Highland, California.

ROLL CALL

Present: McCallon, Timmer
Absent: None

PUBLIC COMMENT

Received no public comment.

ITEMS

1. Review Minutes of April 27, 2021 Meeting
 - Approved the Minutes as submitted.
2. Appropriations Limits 2021/2022
 - The Finance/Personnel Subcommittee reviewed the item, made a recommendation to approve the Appropriations Limits for Fiscal Year 2021/2022.
3. City Treasurer Authority 2021/2022
 - The Finance/Personnel Subcommittee reviewed the item, made a recommendation to approve the City Treasurer Authority for Fiscal Year 2021/2022.
4. Investment Policy 2021/2022
 - The Finance/Personnel Subcommittee reviewed the item, made a recommendation to approve the Investment Policy for Fiscal Year 2021/2022.

ADJOURN

There being no further business the meeting was adjourned at 5:35 p.m.

Submitted by:

Approved by:



Elena Rodriguez, Administrative Assistant III

Subcommittee Member

Agenda Item #2

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

Maximum & Applied Special Tax Rates



Tax Rate Area	Land Use Category	Number of Parcels	Applied 2017/2018 Special Tax Rate	2017/2018 Percent Change over 2016/2017	Applied 2018/2019 Special Tax Rate	2018/2019 Percent Change over 2017/2018	Applied 2019/2020 Special Tax Rate	2019/2020 Percent Change over 2018/2019	Proposed 2020/2021 Special Tax Rate	2020/2021 Proposed Percent Change over 2019/2020	Proposed 2021/2022 Special Tax Rate	2021/2022 Proposed Percent Change over 2020/2021
1	RES	325	\$640.08	2.00%	\$652.88	2.00%	\$665.94	2.00%	\$679.26	2.00%	\$692.84	2.00%
2	RES	239	\$640.08	2.00%	\$652.88	2.00%	\$665.94	2.00%	\$679.26	2.00%	\$692.84	2.00%
	UND	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	RES	333	\$640.08	2.00%	\$652.88	2.00%	\$665.94	2.00%	\$679.26	2.00%	\$692.84	2.00%
5	RES	95	\$640.08	2.00%	\$652.88	2.00%	\$665.94	2.00%	\$679.26	2.00%	\$692.84	2.00%
6	RES	16	\$640.08	2.00%	\$652.88	2.00%	\$665.94	2.00%	\$679.26	2.00%	\$692.84	2.00%
7	COM	5	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%

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

Agenda Item #3

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

Special Tax Rates

Land Use Category	Residential Floor Area	Parcels Levied	2017/2018 Applied Special Tax Rate	Percent Change over 2016/2017	2018/2019 Applied Special Tax Rate	Percent Change over 2017/2018	2019/2020 Applied Special Tax Rate	Percent Change over 2018/2019	2020/2021 Proposed Special Tax Rate	Proposed Percent Change over 2019/2020	2021/2022 Proposed Special Tax Rate	Proposed Percent Change over 2020/2021
1	Under - 2,000 Sq. Ft.	55	\$1,116.30	-0.69%	\$1,110.08	-0.56%	\$1,128.26	1.64%	\$1,119.82	-0.75%	\$844.73	-24.57%
2	2,001 - 2,900 Sq. Ft.	78	\$1,419.40	-0.68%	\$1,411.48	-0.56%	\$1,434.60	1.64%	\$1,423.88	-0.75%	\$1,074.09	-24.57%
3	2,901 - 3,200 Sq. Ft.	93	\$1,467.88	-0.69%	\$1,459.70	-0.56%	\$1,483.62	1.64%	\$1,472.52	-0.75%	\$1,110.79	-24.57%
4	3,201 - 3,900 Sq. Ft.	74	\$1,769.12	-0.68%	\$1,759.24	-0.56%	\$1,788.06	1.64%	\$1,774.70	-0.75%	\$1,338.73	-24.57%
5	Over - 3,900 Sq. Ft.	25	\$2,136.56	-0.69%	\$2,124.64	-0.56%	\$2,159.44	1.64%	\$2,143.30	-0.75%	\$1,616.78	-24.57%
6	Non-Residential Property*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Undeveloped*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Maximum & Applied Special Tax Rates

Land Use Category	Residential Floor Area	Parcels Levied	2017/2018 Maximum Special Tax Rate	2017/2018 Applied Special Tax Rate	Percent of Maximum	2018/2019 Maximum Special Tax Rate	2018/2019 Applied Special Tax Rate	Percent of Maximum	2019/2020 Maximum Special Tax Rate	2019/2020 Applied Special Tax Rate	Percent of Maximum	2020/2021 Maximum Special Tax Rate	2020/2021 Proposed Special Tax Rate	Percent of Maximum	2021/2022 Maximum Special Tax Rate	2021/2022 Proposed Special Tax Rate	Percent of Maximum
1	Under - 2,000 Sq. Ft.	55	1,197.00	\$1,116.30	93.26%	1,197.00	\$1,110.08	92.74%	\$1,197.00	\$1,128.26	94.26%	\$1,197.00	\$1,119.82	93.55%	\$1,197.00	\$844.73	70.57%
2	2,001 - 2,900 Sq. Ft.	78	1,522.00	\$1,419.40	93.26%	1,522.00	\$1,411.48	92.74%	\$1,522.00	\$1,434.60	94.26%	\$1,522.00	\$1,423.88	93.55%	\$1,522.00	\$1,074.09	70.57%
3	2,901 - 3,200 Sq. Ft.	93	1,574.00	\$1,467.88	93.26%	1,574.00	\$1,459.70	92.74%	\$1,574.00	\$1,483.62	94.26%	\$1,574.00	\$1,472.52	93.55%	\$1,574.00	\$1,110.79	70.57%
4	3,201 - 3,900 Sq. Ft.	74	1,897.00	\$1,769.12	93.26%	1,897.00	\$1,759.24	92.74%	\$1,897.00	\$1,788.06	94.26%	\$1,897.00	\$1,774.70	93.55%	\$1,897.00	\$1,338.73	70.57%
5	Over - 3,900 Sq. Ft.	25	2,291.00	\$2,136.56	93.26%	2,291.00	\$2,124.64	92.74%	\$2,291.00	\$2,159.44	94.26%	\$2,291.00	\$2,143.30	93.55%	\$2,291.00	\$1,616.78	70.57%
6	Non-Residential Property*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Undeveloped*	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*Rate is per Acre

Agenda Item #4

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

Special Tax Rates

Land Use Category ⁽¹⁾	Parcels Levied	2017/2018 Applied Special Tax Rate	Percent Change over 2016/2017	2018/2019 Applied Special Tax Rate	Percent Change over 2017/2018	2019/2020 Applied Special Tax Rate	Percent Change over 2018/2019	2020/2021 Proposed Special Tax Rate	Proposed Percent Change over 2019/2020	2021/2022 Proposed Special Tax Rate	Proposed Percent Change over 2020/2021
1	118	\$331.50	2.00%	\$338.13	2.00%	\$344.89	2.00%	\$351.79	2.00%	\$358.83	2.00%

Maximum & Applied Special Tax Rates ⁽²⁾

Land Use Category ⁽¹⁾	Parcels Levied	2017/2018 Maximum Special Tax Rate	2017/2018 Applied Special Tax Rate	Percent of Maximum	2018/2019 Maximum Special Tax Rate	2018/2019 Applied Special Tax Rate	Percent of Maximum	2019/2020 Maximum Special Tax Rate	2019/2020 Applied Special Tax Rate	Percent of Maximum	2020/2021 Maximum Special Tax Rate	2020/2021 Proposed Special Tax Rate	Percent of Maximum	2021/2022 Maximum Special Tax Rate	2021/2022 Proposed Special Tax Rate	Percent of Maximum
1	118	\$396.17	\$331.50	83.68%	\$404.10	\$338.13	83.68%	\$412.18	\$344.89	83.67%	\$420.42	\$351.79	83.68%	\$428.83	\$358.83	83.68%

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

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