



CITY OF HIGHLAND

FINANCE/PERSONNEL SUBCOMMITTEE AGENDA

Special Meeting
May 14, 2024 at 5:00 PM
City Hall Upright Conference Room
27215 Base Line, Highland CA 92346

SUBCOMMITTEE MEMBERS

Larry McCallon, Member
District 5

John P. Timmer, Member
District 4

STAFF

Carlos Zamano, City Manager/Public Works Director/City Engineer
Chuck Dantuono, Director of Administrative Services/City Treasurer
Michelle Gomez, Accountant
Lawrence Mainez, Community Development Director
Leticia Nava-Cruz, Assistant Director of Administrative Services
Lissette Nock, Deputy 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.

Any disclosable public records related to an open session item provided to the majority of the Subcommittee after posting of this agenda are available for public inspection at Highland City Hall, 27215 Base Line, Highland, during normal business hours and available online at www.cityofhighland.org.

FINANCE/PERSONNEL SUBCOMMITTEE
MAY 14, 2024 - 5:00 p.m.

CALL TO ORDER

PUBLIC COMMENT

Submission of Public Comments for ITEMS ON THIS AGENDA ONLY: 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 4:00 p.m. on May 14, 2024, to publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the May 14, 2024 agenda, please identify the agenda item number in the subject line. Members of the public will be permitted to make public comments in person.

BUSINESS ITEMS

1. Minutes - May 6, 2024 Meeting
RECOMMENDATION: Approve the Minutes as submitted.
2. Appropriations Limits 2024/2025
RECOMMENDATION: That the Subcommittee:
 - 1) Review and approve the item be brought forward to the City Council regarding the Appropriations Limit for Fiscal Year 2024/2025; and
 - 2) Review and approve the item be brought forward to the City Council regarding amending the Appropriations Limit for Fiscal Year 2023/2024.
3. Investment Policy Fiscal Year 2024/2025
RECOMMENDATION: That the Subcommittee review and approve the item be brought forward to the City Council regarding the Annual Statement of Investment Policy for Fiscal Year 2024/2025.
4. City Treasurer Authority
RECOMMENDATION: That the Subcommittee review and approve the item be brought forward to the City Council regarding the authority of the City Treasurer, pursuant to Government Code Section 53607.
5. CFD 2007-1 Annual Tax Levy Fiscal Year 2024/2025
RECOMMENDATION: That the Subcommittee review and approve the item be brought forward to the City Council regarding the Annual Special Tax Community Facilities District No. 2007-1 for Fiscal Year 2024/2025.

6. CFD 2001-1 Annual Tax Levy Fiscal Year 2024/2025

RECOMMENDATION: That the Subcommittee review and approve the item be brought forward to the City Council regarding the Annual Special Tax Community Facilities District No. 2001-1 for Fiscal Year 2024/2025.

7. CFD 90-1 Annual Tax Levy Fiscal Year 2024/2025

RECOMMENDATION: That the Subcommittee review and approve the item be brought forward to the City Council regarding the Annual Special Tax Community Facilities District No. 90-1 for Fiscal Year 2024/2025.

8. Co-Sponsorship of Special Events

RECOMMENDATION: That the Subcommittee review the costs of the City Co-Sponsorship Special Events and direct staff accordingly.

ADJOURN

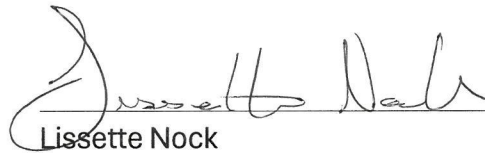
I, Lissette Nock, Deputy City Clerk, of the City of Highland, California, certify that I caused to be posted this Agenda on or before the 9th day of May, 2024, by 5:30 p.m. on our website at www.cityofhighland.org and in the following designated areas:

Highland Branch Library
7863 Central Avenue

Fire Station No. 1
26974 Base Line

City Hall
27215 Base Line

Date: May 9, 2024



Lissette Nock
Deputy City Clerk



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Lissette Nock, Deputy City Clerk

SUBJECT: Minutes - May 6, 2024 Special Meeting

RECOMMENDATION: Approve the minutes as submitted.

CALL TO ORDER

The Finance/Personnel Subcommittee special meeting was called to order at 1:30 p.m. in the Upright Conference Room, 27215 Base Line, Highland, California.

ROLL CALL

Present: McCallon, Timmer
Absent: None

PUBLIC COMMENT

None

BUSINESS ITEMS

1. Minutes - January 8, 2024 Closed Session Meeting
Approved the Minutes as submitted.
2. San Bernardino County Sherriff's Department Schedule A Amendment for Fiscal Year 2024/2025 and Amendment No. 3 to the Reimbursement Agreement Between the City of Highland and East Valley Water District for Law Enforcement Services for Fiscal Year 2024/2025
The Subcommittee:
 - 1) Reviewed and approved the execution of the amended Schedule A (FY 2024/2025) Contract for Law Enforcement Services with the San Bernardino County Sheriff's Department which includes the addition of one deputy position;
 - 2) Reviewed and approved Amendment No. 3 to the Reimbursement Agreement between the City of Highland and East Valley Water District for Law Enforcement Services (FY 2024/2025); and
 - 3) Reviewed and approved budget adjustments related to the additional cost of one deputy position.
3. Fiscal Year 2023/2024 Pavement Management Program Sector A and B Pavement Rehabilitation (Project No. str23003)
The Subcommittee:
 - 1) Approved a proposal from Willdan Engineering to provide engineering design services for the FY 2023/2024 Pavement Management Program Sector A and B Pavement Rehabilitation Project; and
 - 2) Authorized the City Manager to approve contract amendments up to 10% of the contract amount.

ADJOURN

There being no further business, the meeting was adjourned at 2:12 p.m.

Submitted by:

Approved by:

Lisette Nock, Deputy City Clerk

Subcommittee Member



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager *CZ*

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services *LNC*

SUBJECT: Establishing the Appropriations Limit for Fiscal Year 2024-2025 for the City of Highland in accordance with the provisions of Division 9 of Title 1 of the California Government Code and amending the 2023-2024 Appropriations Limit.

RECOMMENDATION:

1. That the Finance/Personnel Subcommittee review and approve the item to be brought forward to the City Council regarding the Appropriations Limit for Fiscal Year 2024-2025 &
2. That the Finance/Personnel Subcommittee review and approve the item to be brought forward to the City Council regarding amending the Appropriations Limit for Fiscal Year 2023-2024.

FISCAL IMPACT: None.

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

BACKGROUND: The Appropriations Limit (Gann Limit) was formulated by using the change in the California per capita income and the change in Highland's population. All appropriation worksheets are on file in the finance department for further review of the calculations.

On June 13, 2023 the Council adopted Resolution 2023-020 approving the 2023-2024 Appropriation Limit, however there was a miscalculation on one of the worksheets and an amendment is needed to correct this.

Attachments:

1. Proposed Resolution No. 2024-____ (2024-2025)
2. Appropriations Subject to Limitation Worksheet #4
3. Population/Per Capita Personal Income Worksheet #5
4. Appropriations Limit Worksheet #6
5. Appropriations Subject to Limitation History
6. Proposed Resolution No. 2024-____ (2023-2024 Amendment)
7. Original 2023-2024 worksheets (#4,5,6, Appropriation Subject to Limitation History)
8. Amended 2023-2024 worksheets (#4,5,6, Appropriation Subject to Limitation History)

Attachment 1

Proposed Resolution No. 2024-____ (2024-2025)

RESOLUTION NO. 2024 -

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HIGHLAND, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS
LIMIT FOR FISCAL YEAR 2024-2025 FOR THE CITY OF
HIGHLAND IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9
OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE**

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979 provides that the total annual appropriations subject to limitations of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for in said Article; and

WHEREAS, Article XIII B of the Constitution of the State of California as modified by Proposition 111 and Senate Bill 88 (Chapter 60/90) approved by the people at the statewide election held June 5, 1990; and

WHEREAS, beginning with the 1990-1991 Appropriations Limit, the annual adjustment factors will be: the growth in the California per capita income OR, the growth in the non-residential assessed valuation due to new construction (since 1986-1987), City population growth or County population growth (since 1986-1987); and

WHEREAS, the State Legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution: and

WHEREAS, Government Code Sections 7902.5 through 7902.7 determines the Appropriations Limit for newly incorporated cities based on the year of incorporation; and

WHEREAS, cities incorporated after the November 4, 1980 election and before January 1, 1988, have their Appropriations Limit determined by LAFCO and approved by the voters; and

WHEREAS, Government Code Section 7910 provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting and that fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public and any judicial action or proceeding to attack, review, set aside, void, or annul the action of the City taken pursuant to this section shall be commenced within 45 days of the effective date of this resolution; and

WHEREAS, Government Code Section 7902 (a) sets forth the method for determining the appropriations limit for each local jurisdiction for the 2024-2025 fiscal year; and

WHEREAS, Government Code Section 7901 (b) allows a city or special district to choose the change in population between January 1 of the next calendar year and January 1 of the current year within its jurisdiction or within the county it resides and do so annually by recorded vote of its governing body; and

WHEREAS, pursuant to Government Code Section 37200, the Appropriations Limit and the total Appropriations Subject to Limitation must be published in the annual budget; and

WHEREAS, the State Controller's Office requires the submission of an informational form along with the filing of the Annual Statement of Financial Transactions no later than 7 months after the start of each fiscal year; and

WHEREAS, Article XIII B Section 1.5 requires that the annual calculation of the Appropriations Limit shall be reviewed as part of the annual financial audit; and

WHEREAS, the City Council of the City of Highland wishes to establish the Appropriations Limit for fiscal year 2024-2025 for the City of Highland.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Highland, California as follows:

Section 1. That it is hereby found and determined that the documentation used in the determination of the Appropriations Limit for the City of Highland for fiscal year 2024-2025 was available to the public in the Finance Department of said City at least fifteen days prior to this date.

Section 2. That the annual adjustment factors chosen for fiscal year 2024-2025 were the California per capita personal income and the City population growth, per Government Code Section 7901.

Section 3. That the Appropriations Limit, Appropriations subject to the Limit, and the Appropriations Limit Margin for the City of Highland as established in accordance with California Government Code Section 7902 are \$46,306,473, \$24,761,882 and (\$21,544,591), respectively.

APPROVED AND ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk

Attachment 2

Appropriations Subject to Limitation Worksheet #4

APPROPRIATIONS SUBJECT TO LIMITATION

**Worksheet #4
City of Highland
Fiscal Year 2024/2025
Budget**

	Amount
A. PROCEEDS OF TAXES	24,761,882
B. MINUS EXCLUSIONS	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	24,761,882
D. CURRENT YEAR LIMIT	46,306,473
E. OVER/(UNDER) LIMIT	(21,544,591)

Attachment 3

Population/Per Capita Personal Income Worksheet #5

Worksheet #5

**City of Highland
Fiscal Year 2024/2025
Budget**

POPULATION	
1/1/2023	55,612
1/1/2024	55,676
% change over prior year	0.1151
Converted to ratio	1.0012

PER CAPITA PERSONAL INCOME	
% change over prior year	3.62
Converted to ratio	1.0362

CALCULATION FACTOR	
2024/2025	1.0373925

Attachment 4

Appropriations Limit Worksheet #6

APPROPRIATIONS LIMIT

Worksheet #6
City of Highland
Fiscal Year 2024/2025
Budget

A. LAST YEAR'S LIMIT	44,637,371
B. ADJUSTMENT FACTORS:	
Population % increase	1.0012
Inflation/Income % change	1.0362
Total Adjustment %	<u>1.0374</u>
C. ANNUAL ADJUSTMENT	1,669,102
D. OTHER ADJUSTMENTS:	
Lost Responsibility (-)	-
Transfer to private (-)	-
Transfer to fees (-)	-
Assumed Responsibility (+)	-
Subtotal	<u>-</u>
E. TOTAL ADJUSTMENTS	1,669,102
F. THIS YEAR'S LIMIT	46,306,473

Attachment 5

Appropriations Subject to Limitation History

APPROPRIATIONS SUBJECT TO LIMITATION - HISTORY

	2024/2025	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017	2015/2016
A. PROCEEDS OF TAXES	24,761,882	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212	14,234,238
B. MINUS EXCLUSIONS	-	-	-	-	-	-	-	-	-	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	24,761,882	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212	14,234,238
D. CURRENT YEAR LIMIT	46,306,473	44,637,371	42,967,991	40,212,353	38,137,363	36,698,870	35,051,978	33,444,356	32,044,792	30,238,778
E. OVER/(UNDER) LIMIT	(21,544,591)	(21,152,031)	(21,342,123)	(19,587,718)	(18,189,989)	(17,789,685)	(17,619,053)	(16,651,043)	(17,502,580)	(16,004,540)
F. % OF APPROPRIATIONS LIMIT	53.47%	52.61%	50.33%	51.29%	52.30%	51.53%	49.73%	50.21%	45.38%	47.07%

Attachment 6

Proposed Resolution No. 2024-____ (2023-2024 Amendment)

RESOLUTION NO. 2024 -

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HIGHLAND, CALIFORNIA, ESTABLISHING THE AMENDED APPROPRIATIONS
LIMIT FOR FISCAL YEAR 2023-2024 FOR THE CITY OF
HIGHLAND IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9
OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE**

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979 provides that the total annual appropriations subject to limitations of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for in said Article; and

WHEREAS, Article XIII B of the Constitution of the State of California as modified by Proposition 111 and Senate Bill 88 (Chapter 60/90) approved by the people at the statewide election held June 5, 1990; and

WHEREAS, beginning with the 1990-1991 Appropriations Limit, the annual adjustment factors will be: the growth in the California per capita income OR, the growth in the non-residential assessed valuation due to new construction (since 1986-1987), City population growth or County population growth (since 1986-1987); and

WHEREAS, the State Legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution: and

WHEREAS, Government Code Sections 7902.5 through 7902.7 determines the Appropriations Limit for newly incorporated cities based on the year of incorporation; and

WHEREAS, cities incorporated after the November 4, 1980 election and before January 1, 1988, have their Appropriations Limit determined by LAFCO and approved by the voters; and

WHEREAS, Government Code Section 7910 provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting and that fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public and any judicial action or proceeding to attack, review, set aside, void, or annul the action of the City taken pursuant to this section shall be commenced within 45 days of the effective date of this resolution; and

WHEREAS, Government Code Section 7902 (a) sets forth the method for determining the appropriations limit for each local jurisdiction for the 2023-2024 fiscal year; and

WHEREAS, Government Code Section 7901 (b) allows a city or special district to choose the change in population between January 1 of the next calendar year and January 1 of the current year within its jurisdiction or within the county it resides and do so annually by recorded vote of its governing body; and

WHEREAS, pursuant to Government Code Section 37200, the Appropriations Limit and the total Appropriations Subject to Limitation must be published in the annual budget; and

WHEREAS, the State Controller's Office requires the submission of an informational form along with the filing of the Annual Statement of Financial Transactions no later than 7 months after the start of each fiscal year; and

WHEREAS, Article XIII B Section 1.5 requires that the annual calculation of the Appropriations Limit shall be reviewed as part of the annual financial audit; and

WHEREAS, the City Council of the City of Highland wishes to establish the Appropriations Limit for fiscal year 2023-2024 for the City of Highland.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Highland, California as follows:

Section 1. That it is hereby found and determined that the documentation used in the determination of the Appropriations Limit for the City of Highland for fiscal year 2023-2024 was available to the public in the Finance Department of said City at least fifteen days prior to this date.

Section 2. That the annual adjustment factors chosen for fiscal year 2023-2024 were the California per capita personal income and the City population growth, per Government Code Section 7901.

Section 3. That the Appropriations Limit, Appropriations subject to the Limit, and the Appropriations Limit Margin for the City of Highland as established in accordance with California Government Code Section 7902 are \$44,637,371, \$23,485,340 and (\$21,152,031), respectively.

APPROVED AND ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk

Attachment 7

Original 2023-2024 worksheets (#4,5,6, Appropriation Subject to Limitation History)

APPROPRIATIONS SUBJECT TO LIMITATION

**Worksheet #4
City of Highland
Fiscal Year 2023/2024
Budget**

	<u>Amount</u>
A. PROCEEDS OF TAXES	23,485,340
B. MINUS EXCLUSIONS	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	23,485,340
D. CURRENT YEAR LIMIT	45,115,652
E. OVER/(UNDER) LIMIT	(21,630,313)

Worksheet #5

**City of Highland
Fiscal Year 2023/2024
Budget**

POPULATION

1/1/2022	56,283
1/1/2023	55,984
% change over prior year	-0.5312
Converted to ratio	0.9947

PER CAPITA PERSONAL INCOME

% change over prior year	4.44
Converted to ratio	1.0444

CALCULATION FACTOR

2023/2024	1.0388517
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APPROPRIATIONS LIMIT

Worksheet #6
City of Highland
Fiscal Year 2023/2024
Budget

A. LAST YEAR'S LIMIT 43,428,386

B. ADJUSTMENT FACTORS:

Population % increase	0.9947
Inflation/Income % change	1.0444
Total Adjustment %	<u>1.0389</u>

C. ANNUAL ADJUSTMENT 1,687,266

D. OTHER ADJUSTMENTS:

Lost Responsibility (-)	-
Transfer to private (-)	-
Transfer to fees (-)	-
Assumed Responsibility (+)	-
Subtotal	<u>-</u>

E. TOTAL ADJUSTMENTS 1,687,266

F. THIS YEAR'S LIMIT 45,115,652

APPROPRIATIONS SUBJECT TO LIMITATION - HISTORY

	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017	2015/2016	2014/2015
A. PROCEEDS OF TAXES	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212	14,234,238	12,889,855
B. MINUS EXCLUSIONS	-	-	-	-	-	-	-	-	-	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212	14,234,238	12,889,855
D. CURRENT YEAR LIMIT	45,115,652	42,967,991	40,212,353	38,137,363	36,698,870	35,051,978	33,444,356	32,044,792	30,238,778	28,934,780
E. OVER/(UNDER) LIMIT	(21,630,313)	(21,342,123)	(19,587,718)	(18,189,989)	(17,789,685)	(17,619,053)	(16,651,043)	(17,502,580)	(16,004,540)	(16,044,925)
F. % OF APPROPRIATIONS LIMIT	52.06%	50.33%	51.29%	52.30%	51.53%	49.73%	50.21%	45.38%	47.07%	44.55%

Attachment 8

Amended 2023-2024 worksheets (#4,5,6, Appropriation Subject to Limitation History)

APPROPRIATIONS SUBJECT TO LIMITATION

**Worksheet #4
City of Highland
Fiscal Year 2023/2024
Budget**

	<u>Amount</u>
A. PROCEEDS OF TAXES	23,485,340
B. MINUS EXCLUSIONS	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	23,485,340
D. CURRENT YEAR LIMIT	44,637,371
E. OVER/(UNDER) LIMIT	(21,152,031)

Worksheet #5

**City of Highland
Fiscal Year 2023/2024
Budget**

POPULATION

1/1/2022	56,283
1/1/2023	55,984
% change over prior year	-0.5312
Converted to ratio	0.9947

PER CAPITA PERSONAL INCOME

% change over prior year	4.44
Converted to ratio	1.0444

CALCULATION FACTOR

2023/2024	1.0388517
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APPROPRIATIONS LIMIT

Worksheet #6
City of Highland
Fiscal Year 2023/2024
Budget

A. LAST YEAR'S LIMIT	42,967,991
B. ADJUSTMENT FACTORS:	
Population % increase	0.9947
Inflation/Income % change	1.0444
Total Adjustment %	<u>1.0389</u>
C. ANNUAL ADJUSTMENT	1,669,379
D. OTHER ADJUSTMENTS:	
Lost Responsibility (-)	-
Transfer to private (-)	-
Transfer to fees (-)	-
Assumed Responsibility (+)	-
Subtotal	<u>-</u>
E. TOTAL ADJUSTMENTS	1,669,379
F. THIS YEAR'S LIMIT	44,637,371

APPROPRIATIONS SUBJECT TO LIMITATION - HISTORY

	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019	2017/2018	2016/2017	2015/2016	2014/2015
A. PROCEEDS OF TAXES	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212	14,234,238	12,889,855
B. MINUS EXCLUSIONS	-	-	-	-	-	-	-	-	-	-
C. APPROPRIATIONS SUBJECT TO LIMITATION	23,485,340	21,625,869	20,624,635	19,947,375	18,909,186	17,432,925	16,793,313	14,542,212	14,234,238	12,889,855
D. CURRENT YEAR LIMIT	44,637,371	42,967,991	40,212,353	38,137,363	36,698,870	35,051,978	33,444,356	32,044,792	30,238,778	28,934,780
E. OVER/(UNDER) LIMIT	(21,152,031)	(21,342,123)	(19,587,718)	(18,189,989)	(17,789,685)	(17,619,053)	(16,651,043)	(17,502,580)	(16,004,540)	(16,044,925)
F. % OF APPROPRIATIONS LIMIT	52.61%	50.33%	51.29%	52.30%	51.53%	49.73%	50.21%	45.38%	47.07%	44.55%



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager *CZ*

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer *CD*

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services *LNC*

SUBJECT: The Annual Statement of Investment Policy for Fiscal Year 2024-2025.

RECOMMENDATION: That the Finance/Personnel Subcommittee review and approve the item to be brought forward to the City Council regarding the Annual Statement of Investment Policy for Fiscal Year 2024-2025.

FISCAL IMPACT: None.

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

BACKGROUND: This item is presented to the Subcommittee annually. There are no proposed changes to the investment policy for the Fiscal Year 2024-2025.

State law no longer requires cities to present their investment policies to their governing board for approval. However, the Finance/Personnel Subcommittee recommends that staff continue to present the investment policy to the City Council annually.

Attachments:

1. Proposed Resolution No. 2024-_____
2. Exhibit A Statement of Investment Policy 2024-2025

Attachment 1
Proposed Resolution No. 2024-_____

RESOLUTION NO. 2024 - ____

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF HIGHLAND, CALIFORNIA,
ADOPTING THE ANNUAL STATEMENT OF
INVESTMENT POLICY FOR FISCAL YEAR 2024/2025**

WHEREAS, the City of Highland City Treasurer is no longer required by Government Code Section 53646(a)(2) to annually render to the City Council a Statement of Investment Policy; and,

WHEREAS, the City desires to continue to annually render to the City Council a Statement of Investment Policy, although it is no longer required by the Government Code; and,

WHEREAS, the City has submitted the Statement of Investment Policy annually to comply with prudent money management; and,

WHEREAS, the City Treasurer shall also render a quarterly report to the City Council showing the type of investment, institution, date of maturity, amount of deposit, current market value for all securities and the source, rate of interest, investments and moneys held by the City, description of funds under the management of contracted parties, statement that the report is in compliance or not with the investment policy, and that there are sufficient funds to meet the next six months' obligations or not,

WHEREAS, the City Council can and does require the Treasurer's Report be submitted on a monthly basis, rather than a quarterly basis,

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Highland, California, adopts the Statement of Investment Policy attached herewith for the fiscal year 2024/2025.

APPROVED AND ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk

Exhibit A
Statement of Investment Policy 2024-2025

**CITY OF HIGHLAND
STATEMENT OF INVESTMENT POLICY
FISCAL YEAR 2024-2025**

I Introduction:

The purpose of this document is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities. Related activities, which comprise good cash management, include accurate cash projections, the expeditious collection of revenue, the control of disbursements, cost-effective banking relations and a short-term borrowing program, which coordinates working capital requirements and investment opportunity. In concert with these requirements are the many facets of an appropriate and secure short-term investment program.

II Scope:

It is intended that this policy cover all funds and investment activities under the direct authority of the City. The criteria outlined in this policy focus mainly on the City's pooled funds but will also apply to those funds under the control of the City Treasurer, unless specifically identified by statute or ordinance. This policy is applicable, but not limited to the funds of the city which consist of the General Fund, Special Revenue Funds, Capital Projects Funds, Internal Service Funds, Trust and Agency Funds, Former Redevelopment Funds, and any new fund(s) created by the City Council, based on their respective participation and in accordance with generally accepted accounting principles (GAAP). The current policy of the City prefers a passive investment strategy whereby investments are bought and held to maturity in order to match cash flow needs.

III Objectives:

- A. Safety: It is the primary objective and responsibility of the City Treasurer to protect, preserve and maintain cash and investments placed in his/her trust on behalf of the citizens of the community, so as to protect the potential loss of principal, interest or a combination of these. Each investment transaction will seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. The City will seek to preserve principal by mitigating the two types of risk, credit risk and market risk.
1. Credit risk, defined as the risk of loss due to failure of the issuer of a security, will be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any single issuer would not unduly harm the City's cash flow.
 2. Market risk, defined as market value fluctuations due to overall changes in the general level of interest rates, will be mitigated by limiting the average maturity of the City's investment portfolio to two years, the maximum maturity of any single security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of securities for the sole purpose of short

term speculation. It is recognized however, that in a diversified investment portfolio, occasional measured losses are inevitable and must be considered within the context of the overall investment return and current economic circumstances.

- B. Liquidity: An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.
- C. Yield: Yield, also known as return on investment, should become a consideration only after the basic requirements of safety and liquidity have been met. Yield is the potential dollar earnings an investment can provide.

IV Standards of Care:

- A. Prudence: The City adheres to the guidance provided by the "prudent investor standard in Government Code Section 53600.3, which obligates a fiduciary to insure that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee will act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."
- B. Public Trust: All participants in the investment process will act as custodians of the public trust. Investment officials will recognize that the investment portfolio is subject to public review and evaluation. The overall program will be designed and managed with a degree of professionalism that is worthy of the public trust. In a well-diversified investment portfolio, it must be recognized that occasional measured losses are inevitable, due to economic, bond market, or individual security credit analysis, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.
- C. Ethics and Conflicts of Interest: Officers and employees involved in the investment process will refrain from personal business activity that conflicts with proper execution of the investment program or impairs their ability to make impartial investment decisions. Employees and investment officials will disclose any material financial interest that could be related to the performance of the City's investment portfolio.

During no such time that the City deposits moneys with a state or federal credit union will a member of the City Council or employee of the administrative office, manager's office, or treasurer's office of the City serve on the board of directors or

any committee appointed by the board of directors, or the credit committee or supervisory committee, of the state or federal credit union, pursuant to Section 53648 of the Government Code.

- D. Delegation of Authority: Government Code Section 36501 states that there must be an office of City Treasurer of the local government. In the incorporation papers of the City, the office of City Treasurer was made appointive versus elective, as per Government Code Section 36511, per Resolution No. 87-414 of the Board of Supervisors of the County of San Bernardino, State of California, on November 23, 1987.

Government Code Section 53607 authorizes the City Council to delegate the duties of investing or reinvesting funds of a city to the City Treasurer. The City Council by Resolution No. 2024-0??, which repeals Resolution No. 2023-019, has appointed the City Treasurer, and has delegated their authority of investment decisions to the City Treasurer as the investor or reinvestor of the City's funds. Resolution No. 2024-0?? delegates these duties for a one-year period effective July 1, 2024.

Daily management responsibility of the investment program has been delegated to the City Treasurer/Director of Administrative Services, who will establish procedures for the operation consistent with this investment policy. In the absence of the City Treasurer/Director of Administrative Services, the Assistant Director of Administrative Services is authorized to initiate investment transactions with approval by the City Manager.

V Safekeeping and Custody:

- A. Banks and Securities Dealers: In selecting financial institutions for the deposit or investment of the City's funds, the City Treasurer will consider the creditworthiness of institutions. The City Treasurer will continue to monitor financial institutions' credit characteristics and financial history throughout the period in which City funds are deposited or invested. These institutions will be qualified to purchase investments as set forth in Government Code Section 53601.5. The current City policy for day-to-day deposit of funds and general banking transactions requires a financial institution to be within the limits of the City.
- B. Brokers/Dealers: Securities purchased from a broker/dealer should be held in a third party custodian/safekeeping account. Said securities should be held in a manner that establishes the City's right of ownership.

All brokers/dealers will be provided with a questionnaire prior to investment of any funds. A statement of compliance with the Investment Policy will also be required. These questionnaires will be reviewed by the Finance Subcommittee.

All securities owned by the City should be held by a third party except the collateral for time deposits in banks and savings and loans and collateral for repurchase

agreements. Collateral for time deposits in savings and loans are held by the Federal Home Loan Bank or an approved Agent of Depository. The collateral for time deposits in banks and for repurchase agreements should be held in the City's name in the bank's Trust Department, or alternatively, in the Federal Reserve Bank.

- C. Internal Controls: A System of internal control will be established. The controls will be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City. Controls deemed most important include: separation of duties, separating transactions authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, specific limitations regarding securities losses and remedial action, minimizing the number of authorized Investment Officials and code of ethics standards. All investment transactions will be confirmed in writing back to the City to be assured proper communication of the transaction has occurred.
- D. Risk Tolerance: The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. Investment Managers are expected to display prudence in the selection of securities, as a way to minimize default risk. No individual investment transaction will be undertaken, which jeopardizes the total capital position of the overall portfolio. The Treasurer will periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

In addition to these general policy considerations, the following specific policies will be strictly observed.

- 1 All transactions will be executed on a delivery versus payment (DVP) basis and follow Government Code Section 53601.
- 2. A competitive bid process, when practical, will be used to place all investment purchases.

- VI Investment Instruments: Security purchases and holdings should be maintained within statutory limits imposed by the Government Code Section 53601 and 53601.1. Current permitted investments and deposits and their limits are as follows:

PERMITTED INVESTMENTS/ DEPOSITS	MAXIMUM PERCENTAGES	MAXIMUM MATURITY
Securities of the U.S. Govt.	Unlimited	5 years*
Securities of the State of California	Unlimited	5 years*
Bonds issued by the City	Unlimited	5 years*
Bonds, notes, other indebtedness of any local agency in California	Unlimited	5 years*
Certificate of Deposits	Unlimited	5 years*
Negotiable Certificates of Deposit	30%	5 years*
Bankers Acceptances (1)	40%	180 days
Commercial Paper (1)	25%	270 days
LAIF	***	n/a
CAMP	-	n/a
Passbook Deposits	-	n/a
Reverse Repurchase Agreements (1)	20%	92 days
Repurchase Agreements (1)	-	1 year**
Mutual Funds/Money Market Funds (1)	20%	n/a
Medium Term Notes (1)	30%	5 years*
Mortgage Securities/Asset Backed (1)	20%	5 years*

* Maximum term unless expressly authorized by Governing Body to extend (see paragraph below) and must be approved no less than three months prior to the purchase of the investment. Will be rated A or its equivalent or better.

** Governing Body approval is required. Further, it is suggested that the final maturity of the underlying investment security be less than or equal to the maturity of the reverse repurchase agreement.

*** Maximum as allowed by Limit set by LAIF Governing Board, not Government Code.

**** Amounts to invest and which funds to invest to be determined by the Finance Subcommittee.

+ Adopted by the CSMFO Cash Management Committee on February 26, 1992.

(1) Further restrictions apply in Government Code Section 53601.

- A. In the case of bond reserve investments, an exception to the five-year limitation may be extended, provided that the segregated investment portfolio of the bond reserve fund with the maturity schedule is prudent given current economic analysis. In addition, certain investments currently not authorized by this investment policy may be superseded by Council authorization in executing bond documents, provided that due diligence is exercised in acquiring background for the investment and/or bank and rated by two Rating Agencies. Liquidity of certain bond funds may need to use money market funds of the trustee bank in order to facilitate timeliness of withdrawal

and/or interim holding periods for bond payments. All instruments will be in accordance with bond documents executed by the City Council and the Government Code.

- B. Of the permitted investments/deposits as outlined in Section VI, the City Council has chosen to permit all the foregoing for FY 2024-2025 except Bankers Acceptances, Passbook deposits, Mortgage securities/Asset backed and medium-term notes.
- C. Prohibited investments consist of inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages or any security that could result in zero interest accrual if held to maturity. Per Government Code Section 53601.6, the City will not invest in any of these instruments.
- D. Market-Average Rate of Return: The investment portfolio will be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow characteristics of the portfolio, and State and Local laws, ordinances or resolutions that restrict investments.
- E. Diversification: The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions.
- F. Collateralization of Public Funds: The City Treasurer will enter into any contract with a depository relating to any deposit. Per Government Code Section 53648, a city may deposit public moneys into banks which are Federal Reserve System members or whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC), or any State or Federal Credit Union whose accounts are insured by the National Credit Union Share Insurance Fund or guaranteed pursuant to Section 14858 of the Financial Code.

For those deposits placed with depositories that are FDIC insured or guaranteed, the maximum amount is \$250,000 under the initial insurance. Other forms of insurance or instruments with securities ratings will be required for any amount up to the maximum amount on deposit at any single time in the depository.

VII Reporting:

- A. Quarterly: The City Treasurer will submit a quarterly investment report to the City Council and City Manager within 30 days following the end of the quarter. This report will include all required elements of the quarterly report as prescribed by Government Code Section 53646(b). The City Council may elect to require this report monthly instead of quarterly per Government Code Section 53646(d).

Required elements of the quarterly report:

- 1) Type of investment.
- 2) Name of Issuer.
- 3) Date of maturity.
- 4) Amount of deposit or cost of the security.
- 5) Current market value of securities as of the date of the report.
- 6) Source of market valuation.

- 7) Investments and moneys held by the City.
- 8) Description of funds, investments, or programs under the management of contracted parties, including lending programs per Government Code Section 53646(b)(1).
- 9) Rate of interest.
- 10) Statement that the report complies or does not in comply with the Statement of Investment Policy.
- 11) Statement that there are sufficient funds to meet the next six months' obligations or provide an explanation as to why not able to meet obligations.
- 12) Effective January 1, 1991, Accrued Interest for each depository as prescribed by the California Government Code Section 53646, if required by the City Council. At this time, the City Council chooses not to require this of the City Treasurer.

Optional elements of the quarterly report:

- 1) Purchase date.
- 2) Rating from appropriate rating agency.

- B. If all investments are placed in the Local Agency Investment Fund, FDIC insured accounts in a bank or savings and loan, CAMP, county investment pool, or any combination of these, the City Treasurer may supply to the City Council and City Manager the most recent statement(s) received from these institutions in lieu of reporting them per Government Code Section 53646(e).
- C. Marking to Market: The market value of the portfolio will be calculated at least quarterly and a statement of the market value of the portfolio will be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of fair value and price volatility, has been performed consistently with recommended practices.

VIII Statement of Investment Policy:

The Statement of Investment Policy, which includes any changes from the previous year, will be reviewed and submitted annually, by Resolution, to the City Council by the City Treasurer. Government Code Section 53646(a)(2) no longer requires a city to annually submit their investment policy to their governing board for approval. However, the City of Highland will continue to do so, voluntarily.

Any State of California legislation action placed into law after adoption of this Investment Policy that further restricts allowable maturities, investment type or percentage allocations, will be incorporated into the City of Highland's next Investment Policy.

Any investment held currently that does not meet the guidelines of the new policy will be exempt. However, at the investment's maturity or liquidation, such funds will be reinvested only as provided by this policy.



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager *CZ*

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer *CD*

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services *LNC*

SUBJECT: Confirming the authority of the City Treasurer, pursuant to Government Code Section 53607.

RECOMMENDATION: That the Finance/Personnel Subcommittee review and approve the item to be brought forward to the City Council regarding confirming the authority of the City Treasurer, pursuant to Government Code Section 53607.

FISCAL IMPACT: None.

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

BACKGROUND: This item is presented to the Subcommittee annually. Government Code Section 53607 states that the City Council may delegate the duties of investing or reinvesting funds of the City, or to sell or exchange securities so purchased for a one-year period. The City Council previously delegated the duties to Chuck Dantuono in Resolution No. 2023-019. The Government Code states that a yearly delegation may occur.

Staff recommends that the delegation of investment duties is granted to Leticia Nava-Cruz for a one-year period beginning July 1, 2024. The delegation change is due to the anticipated retirement of Chuck Dantuono.

If Leticia Nava-Cruz is made the City Treasurer, Per the City of Highland wiring policy, she is required to notify the City Manager & Assistant Director of Administrative Services upon any transfers of funds for any reason. The opening of any new banking account(s) must be approved by Resolution by the City Council.

Attachments:

1. Proposed Resolution No. 2024-_____

Attachment 1
Proposed Resolution No. 2024-_____

RESOLUTION NO. 2024 -

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF HIGHLAND, CALIFORNIA, CONFIRMING THE AUTHORITY
OF THE CITY TREASURER, PURSUANT TO GOVERNMENT CODE SECTION 53607**

WHEREAS, Government Code Section 36501 states that there must be an office of City Treasurer; and,

WHEREAS, Government Code Section 53607 allows the City Council to delegate the duties of investing or reinvesting funds of the City, or to sell or exchange securities so purchased, to the City Treasurer; and,

WHEREAS, the Office of the City Treasurer was made appointive versus elective, as per Government Code Section 36511, in the incorporation papers of the City, per Resolution 87-414 of the Board of Supervisors of the County of San Bernardino, State of California, November 23, 1987; and,

WHEREAS, this Resolution appoints Leticia Nava-Cruz as City Treasurer of the City of Highland and to serve at the pleasure of the City Council; and,

WHEREAS, Government Code Section 53607 now allows the City Council to delegate the duties of investing or reinvesting funds of the City, or to sell or exchange securities so purchased, to the City Treasurer for a one-year period.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Highland, California, appoints the Assistant Director of Administrative Services, Leticia Nava-Cruz as the City Treasurer for fiscal year 2024-2025 and delegates the authority to invest, or reinvest funds of the City, or to sell or exchange securities so purchased, pursuant to: Government Code Section 53607; and pursuant to the City's Investment Policy; and pursuant to the City of Highland's Wiring Policy.

APPROVED AND ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager *CZ*

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer *CD*

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services

SUBJECT: Establishing the Annual Special Tax for Community Facilities District No. 2007-1 for Fiscal Year 2024/2025.

RECOMMENDATION: That the Finance Subcommittee review and approve the item to be brought forward to the City Council regarding the Annual Special Tax for Community Facilities District No. 2007-1 for Fiscal Year 2024/2025.

FISCAL IMPACT: Revenue generated from the 2024/2025 tax roll will provide approximately \$44,933.22 for the expenditures of the district.

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

BACKGROUND: There will only be a levy for the special taxes on services and administration. The maximum increase allowed is 2%. Therefore, the levy for 2024/2025 will be 2% higher than 2023/2024 (\$373.32 to \$380.79) per parcel.

Attached are the spreadsheets for the Finance Subcommittee to review. On these spreadsheets are last year's rates and the proposed rates for 2024/2025.

Attachments:

1. Community Facilities District 2007-1 Proposed Special Tax Rate
2. Proposed Resolution No. 2024-_____
3. Exhibit A- Community Facilities District 2007-1 Charge Detail Report FY 2024/2025

Attachment 1
Community Facilities District 2007-1 Proposed Special Tax Rate

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

Special Tax Rates

Land Use Category ⁽¹⁾	Parcels Levied	2020/2021 Proposed Special Tax Rate	Proposed Percent Change over 2019/2020	2021/2022 Proposed Special Tax Rate	Proposed Percent Change over 2020/2021	2022/2023 Proposed Special Tax Rate	Proposed Percent Change over 2021/2022	2023/2024 Proposed Special Tax Rate	Proposed Percent Change over 2022/2023	2024/2025 Proposed Special Tax Rate	Proposed Percent Change over 2023/2024
1	118	\$351.79	2.00%	\$358.83	2.00%	\$366.00	2.00%	\$373.32	2.00%	\$380.79	2.00%

Maximum & Applied Special Tax Rates ⁽²⁾

Land Use Category ⁽¹⁾	Parcels Levied	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	2022/2023 Maximum Special Tax Rate	2022/2023 Proposed Special Tax Rate	Percent of Maximum	2023/2024 Maximum Special Tax Rate	2023/2024 Proposed Special Tax Rate	Percent of Maximum	2024/2025 Maximum Special Tax Rate	2024/2025 Proposed Special Tax Rate	Percent of Maximum
1	118	\$420.42	\$351.79	83.68%	\$428.83	\$358.83	83.68%	\$437.41	\$366.00	83.67%	\$446.15	\$373.32	83.68%	\$455.08	\$380.79	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 maximum rate starts Fiscal Year 2007/2008 at \$325.00 per unit and increases every Fiscal Year by 2% thereafter

Attachment 2
Proposed Resolution No. 2024-_____

RESOLUTION NO. 2024-

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HIGHLAND, CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 2007-01
FOR THE FISCAL YEAR 2024/2025**

WHEREAS, the City Council of the CITY OF HIGHLAND, CALIFORNIA (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District;" and,

WHEREAS, this Legislative Body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2024/2025) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A."

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIII D of the California State Constitution.

Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of costs and expenses of authorized public services;
- B. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby

authorized to deduct administrative costs incurred in the collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A."

Section 8. The County shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk

Exhibit A
Community Facilities District 2007-1 Charge Detail Report FY 2024/2025

City of Highland
Community Facilities District No. 2007-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM SPECIAL TAX	LEVY AMOUNT
1201-501-02-0000	28448 WILD ROSE LN	RES	\$455.08	\$380.79
1201-501-03-0000	28452 WILD ROSE LN	RES	455.08	380.79
1201-501-04-0000	28456 WILD ROSE LN	RES	455.08	380.79
1201-501-05-0000	28460 WILD ROSE LN	RES	455.08	380.79
1201-501-06-0000	28464 WILD ROSE LN	RES	455.08	380.79
1201-501-07-0000	28470 WILD ROSE LN	RES	455.08	380.79
1201-501-08-0000	28478 WILD ROSE LN	RES	455.08	380.79
1201-501-09-0000	28474 WILD ROSE LN	RES	455.08	380.79
1201-501-10-0000	28416 WILD ROSE LN	RES	455.08	380.79
1201-501-11-0000	28420 WILD ROSE LN	RES	455.08	380.79
1201-501-12-0000	28424 WILD ROSE LN	RES	455.08	380.79
1201-501-13-0000	28428 WILD ROSE LN	RES	455.08	380.79
1201-501-14-0000	28432 WILD ROSE LN	RES	455.08	380.79
1201-501-15-0000	28436 WILD ROSE LN	RES	455.08	380.79
1201-501-16-0000	28444 WILD ROSE LN	RES	455.08	380.79
1201-501-17-0000	28440 WILD ROSE LN	RES	455.08	380.79
1201-501-18-0000	28425 WILD ROSE LN	RES	455.08	380.79
1201-501-19-0000	28421 WILD ROSE LN	RES	455.08	380.79
1201-501-20-0000	28429 WILD ROSE LN	RES	455.08	380.79
1201-501-21-0000	28433 WILD ROSE LN	RES	455.08	380.79
1201-501-22-0000	28437 WILD ROSE LN	RES	455.08	380.79
1201-501-23-0000	28441 WILD ROSE LN	RES	455.08	380.79
1201-501-24-0000	28449 WILD ROSE LN	RES	455.08	380.79
1201-501-25-0000	28445 WILD ROSE LN	RES	455.08	380.79
1201-501-26-0000	28386 WILD ROSE LN	RES	455.08	380.79
1201-501-27-0000	28382 WILD ROSE LN	RES	455.08	380.79
1201-501-28-0000	28390 WILD ROSE LN	RES	455.08	380.79
1201-501-29-0000	28394 WILD ROSE LN	RES	455.08	380.79
1201-501-30-0000	28400 WILD ROSE LN	RES	455.08	380.79
1201-501-31-0000	28402 WILD ROSE LN	RES	455.08	380.79
1201-501-32-0000	28412 WILD ROSE LN	RES	455.08	380.79
1201-501-33-0000	28408 WILD ROSE LN	RES	455.08	380.79
1201-501-34-0000	28391 WILD ROSE LN	RES	455.08	380.79
1201-501-35-0000	28401 WILD ROSE LN	RES	455.08	380.79
1201-501-36-0000	28405 WILD ROSE LN	RES	455.08	380.79
1201-501-37-0000	28417 WILD ROSE LN	RES	455.08	380.79
1201-501-38-0000	28409 WILD ROSE LN	RES	455.08	380.79
1201-501-39-0000	7918 CHAPARRAL DR	RES	455.08	380.79
1201-501-40-0000	7922 CHAPARRAL DR	RES	455.08	380.79
1201-501-41-0000	7914 CHAPARRAL DR	RES	455.08	380.79
1201-501-42-0000	7910 CHAPARRAL DR	RES	455.08	380.79
1201-501-43-0000	7903 CHAPARRAL DR	RES	455.08	380.79
1201-501-44-0000	7907 CHAPARRAL DR	RES	455.08	380.79
1201-501-45-0000	7911 CHAPARRAL DR	RES	455.08	380.79
1201-501-46-0000	7915 CHAPARRAL DR	RES	455.08	380.79
1201-501-47-0000	28378 WILD ROSE LN	RES	455.08	380.79
1201-501-48-0000	7980 SUNFLOWER ST	RES	455.08	380.79
1201-501-49-0000	7984 SUNFLOWER ST	RES	455.08	380.79
1201-501-50-0000	7976 SUNFLOWER ST	RES	455.08	380.79
1201-501-51-0000	7972 SUNFLOWER ST	RES	455.08	380.79
1201-501-52-0000	7968 SUNFLOWER ST	RES	455.08	380.79
1201-501-53-0000	7962 SUNFLOWER ST	RES	455.08	380.79
1201-501-54-0000	7954 SUNFLOWER ST	RES	455.08	380.79
1201-501-55-0000	7958 SUNFLOWER ST	RES	455.08	380.79
1201-501-56-0000	7946 SUNFLOWER ST	RES	455.08	380.79
1201-501-57-0000	7950 SUNFLOWER ST	RES	455.08	380.79
1201-501-58-0000	7942 SUNFLOWER ST	RES	455.08	380.79
1201-501-59-0000	7938 SUNFLOWER ST	RES	455.08	380.79
1201-501-60-0000	7934 SUNFLOWER ST	RES	455.08	380.79

City of Highland
Community Facilities District No. 2007-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM SPECIAL TAX	LEVY AMOUNT
1201-501-61-0000	7930 SUNFLOWER ST	RES	455.08	380.79
1201-501-62-0000	7924 SUNFLOWER ST	RES	455.08	380.79
1201-501-63-0000	7926 SUNFLOWER ST	RES	455.08	380.79
1201-501-64-0000	7953 SUNFLOWER ST	RES	455.08	380.79
1201-501-65-0000		Exempt	0.00	0.00
1201-501-66-0000	WILD ROSE	Exempt	0.00	0.00
1201-502-01-0000	28455 SUNFLOWER ST	RES	455.08	380.79
1201-502-02-0000	28459 SUNFLOWER ST	RES	455.08	380.79
1201-502-03-0000	28451 SUNFLOWER ST	RES	455.08	380.79
1201-502-04-0000	28447 SUNFLOWER ST	RES	455.08	380.79
1201-502-05-0000	28443 SUNFLOWER ST	RES	455.08	380.79
1201-502-06-0000	28439 SUNFLOWER ST	RES	455.08	380.79
1201-502-07-0000	28431 SUNFLOWER ST	RES	455.08	380.79
1201-502-08-0000	28435 SUNFLOWER ST	RES	455.08	380.79
1201-502-09-0000	28427 SUNFLOWER ST	RES	455.08	380.79
1201-502-10-0000	28423 SUNFLOWER ST	RES	455.08	380.79
1201-502-11-0000	28419 SUNFLOWER ST	RES	455.08	380.79
1201-502-12-0000	28415 SUNFLOWER ST	RES	455.08	380.79
1201-502-13-0000	28434 SUNFLOWER ST	RES	455.08	380.79
1201-502-14-0000	28430 SUNFLOWER ST	RES	455.08	380.79
1201-502-15-0000	28426 SUNFLOWER ST	RES	455.08	380.79
1201-502-16-0000	28422 SUNFLOWER ST	RES	455.08	380.79
1201-502-17-0000	28418 SUNFLOWER ST	RES	455.08	380.79
1201-502-18-0000	28487 SUNFLOWER ST	RES	455.08	380.79
1201-502-19-0000	28491 SUNFLOWER ST	RES	455.08	380.79
1201-502-20-0000	28483 SUNFLOWER ST	RES	455.08	380.79
1201-502-21-0000	28479 SUNFLOWER ST	RES	455.08	380.79
1201-502-22-0000	28475 SUNFLOWER ST	RES	455.08	380.79
1201-502-23-0000	28471 SUNFLOWER ST	RES	455.08	380.79
1201-502-24-0000	28463 SUNFLOWER ST	RES	455.08	380.79
1201-502-25-0000	28467 SUNFLOWER ST	RES	455.08	380.79
1201-502-26-0000	28462 SUNFLOWER ST	RES	455.08	380.79
1201-502-27-0000	28468 SUNFLOWER ST	RES	455.08	380.79
1201-502-28-0000	28458 SUNFLOWER ST	RES	455.08	380.79
1201-502-29-0000	28454 SUNFLOWER ST	RES	455.08	380.79
1201-502-30-0000	28450 SUNFLOWER ST	RES	455.08	380.79
1201-502-31-0000	28446 SUNFLOWER ST	RES	455.08	380.79
1201-502-32-0000	28438 SUNFLOWER ST	RES	455.08	380.79
1201-502-33-0000	28442 SUNFLOWER ST	RES	455.08	380.79
1201-502-34-0000	7941 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-35-0000	7937 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-36-0000	7945 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-37-0000	7949 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-38-0000	7953 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-39-0000	7957 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-40-0000	7965 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-41-0000	7961 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-42-0000	7969 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-43-0000	7973 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-44-0000	7977 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-45-0000	7981 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-46-0000	7989 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-47-0000	7985 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-48-0000	7905 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-49-0000	7901 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-50-0000	7909 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-51-0000	7915 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-52-0000	7919 PRAIRIE ROSE WAY	RES	455.08	380.79

City of Highland
Community Facilities District No. 2007-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM SPECIAL TAX	LEVY AMOUNT
1201-502-53-0000	7923 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-54-0000	7931 PRAIRIE ROSE WAY	RES	455.08	380.79
1201-502-55-0000	7927 PRAIRIE ROSE WAY	RES	455.08	380.79

Summary Fields	Value
APN total count:	120
MAXIMUM ASSIGNED SPECIAL TAX total sum:	\$53,699.24
LEVY AMOUNT total sum:	\$44,933.22



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager *CZ*

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer *CD*

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services *LNC*

SUBJECT: Establishing the Annual Special Tax for Community Facilities District No. 2001-1 for Fiscal Year 2024/2025.

RECOMMENDATION: That the Finance Subcommittee review and approve the item to be brought forward to the City Council regarding the Annual Special Tax for Community Facilities District No. 2001-1 for Fiscal Year 2024/2025.

FISCAL IMPACT: Revenue generated from the 2024/2025 tax roll will provide \$373,933.16 for the expenditures of the district.

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

BACKGROUND: At this meeting the proposed 2024/2025 rates are attached for discussion and comparison to the 2023/2024 rates. Attached are the spreadsheets for Finance Subcommittee review. On these spreadsheets are last year's rates, the proposed rates for 2024/2025, the amount of the increase or decrease and the percentage of the increase or decrease.

Attachments:

1. Community Facilities District 2001-1 Proposed Special Tax Rate
2. Proposed Resolution No. 2024-_____
3. Exhibit A- Community Facilities District 2001-1 Charge Detail Report FY 2024/2025

Attachment 1
Community Facilities District 2001-1 Proposed Special Tax Rate

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	2020/2021 Proposed Special Tax Rate	Proposed Percent Change over 2019/2020	2021/2022 Proposed Special Tax Rate	Proposed Percent Change over 2020/2021	2022/2023 Proposed Special Tax Rate	Proposed Percent Change over 2020/2021	2023/2024 Proposed Special Tax Rate	Proposed Percent Change over 2022/2023	2024/2025 Proposed Special Tax Rate	Proposed Percent Change over 2023/2024
1	Under - 2,000 Sq. Ft.	55	\$1,119.82	-0.75%	\$844.73	-24.57%	\$830.50	-1.68%	\$852.14	2.61%	\$846.78	-0.63%
2	2,001 - 2,900 Sq. Ft.	78	\$1,423.88	-0.75%	\$1,074.09	-24.57%	\$1,055.98	-1.69%	\$1,083.50	2.61%	\$1,076.70	-0.63%
3	2,901 - 3,200 Sq. Ft.	93	\$1,472.52	-0.75%	\$1,110.79	-24.57%	\$1,092.06	-1.69%	\$1,120.52	2.61%	\$1,113.48	-0.63%
4	3,201 - 3,900 Sq. Ft.	74	\$1,774.70	-0.75%	\$1,338.73	-24.57%	\$1,316.16	-1.69%	\$1,350.46	2.61%	\$1,341.98	-0.63%
5	Over - 3,900 Sq. Ft.	25	\$2,143.30	-0.75%	\$1,616.78	-24.57%	\$1,589.52	-1.69%	\$1,630.96	2.61%	\$1,620.70	-0.63%
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	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	2022/2023 Maximum Special Tax Rate	2022/2023 Proposed Special Tax Rate	Percent of Maximum	2023/2024 Maximum Special Tax Rate	2023/2024 Proposed Special Tax Rate	Percent of Maximum	2024/2025 Maximum Special Tax Rate	2024/2025 Proposed Special Tax Rate	Percent of Maximum
1	Under - 2,000 Sq. Ft.	55	\$1,197.00	\$1,119.82	93.55%	\$1,197.00	\$844.73	70.57%	\$1,197.00	\$830.50	69.38%	\$1,197.00	\$852.14	71.19%	\$1,197.00	\$846.78	70.74%
2	2,001 - 2,900 Sq. Ft.	78	\$1,522.00	\$1,423.88	93.55%	\$1,522.00	\$1,074.09	70.57%	\$1,522.00	\$1,055.98	69.38%	\$1,522.00	\$1,083.50	71.19%	\$1,522.00	\$1,076.70	70.74%
3	2,901 - 3,200 Sq. Ft.	93	\$1,574.00	\$1,472.52	93.55%	\$1,574.00	\$1,110.79	70.57%	\$1,574.00	\$1,092.06	69.38%	\$1,574.00	\$1,120.52	71.19%	\$1,574.00	\$1,113.48	70.74%
4	3,201 - 3,900 Sq. Ft.	74	\$1,897.00	\$1,774.70	93.55%	\$1,897.00	\$1,338.73	70.57%	\$1,897.00	\$1,316.16	69.38%	\$1,897.00	\$1,350.46	71.19%	\$1,897.00	\$1,341.98	70.74%
5	Over - 3,900 Sq. Ft.	25	\$2,291.00	\$2,143.30	93.55%	\$2,291.00	\$1,616.78	70.57%	\$2,291.00	\$1,589.52	69.38%	\$2,291.00	\$1,630.96	71.19%	\$2,291.00	\$1,620.70	70.74%
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

Attachment 2
Proposed Resolution No. 2024-_____

RESOLUTION NO. 2024-

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HIGHLAND, CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 2001-01
FOR THE FISCAL YEAR 2024/2025**

WHEREAS, the City Council of the CITY OF HIGHLAND, CALIFORNIA (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District;" and,

WHEREAS, this Legislative Body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2024/2025) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A."

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIII D of the California State Constitution.

Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of Principal of and Interest on any outstanding authorized bonded indebtedness;
- B. Necessary replenishment of bond reserve funds or other reserve funds;
- C. Payment of costs and expenses of authorized public facilities and services;
- D. Repayment of advances and loans, if appropriate;
- E. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct administrative costs incurred in the collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A."

Section 8. The County shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk

Exhibit A
Community Facilities District 2001-1 Charge Detail Report FY 2024/2025

City of Highland
Community Facilities District No. 2001-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-211-01-0000	7814 SANTA ANGELA ST	1	\$1,197.00	\$846.78
0297-211-02-0000	7802 SANTA ANGELA ST	4	1,897.00	1,341.98
0297-211-03-0000	7784 SANTA ANGELA ST	1	1,197.00	846.78
0297-211-04-0000	7772 SANTA ANGELA ST	2	1,522.00	1,076.70
0297-211-05-0000	7766 SANTA ANGELA ST	4	1,897.00	1,341.98
0297-211-06-0000	30518 VIA ALICIA	4	1,897.00	1,341.98
0297-211-07-0000	30526 VIA ALICIA	2	1,522.00	1,076.70
0297-211-08-0000	30540 VIA ALICIA	1	1,197.00	846.78
0297-211-09-0000	30554 VIA ALICIA	4	1,897.00	1,341.98
0297-211-10-0000	30562 VIA ALICIA	4	1,897.00	1,341.98
0297-211-11-0000	30576 VIA ALICIA	2	1,522.00	1,076.70
0297-211-12-0000	30577 VIA ALICIA	1	1,197.00	846.78
0297-211-13-0000	30559 VIA ALICIA	2	1,522.00	1,076.70
0297-211-14-0000	30547 VIA ALICIA	4	1,897.00	1,341.98
0297-211-15-0000	7781 SANTA ANGELA ST	1	1,197.00	846.78
0297-211-16-0000	7799 SANTA ANGELA ST	4	1,897.00	1,341.98
0297-211-17-0000	7807 SANTA ANGELA ST	2	1,522.00	1,076.70
0297-211-18-0000	7813 SANTA ANGELA ST	4	1,897.00	1,341.98
0297-211-19-0000	7821 SANTA ANGELA ST	2	1,522.00	1,076.70
0297-211-20-0000	7842 CALLE CARRISA	3	1,574.00	1,113.48
0297-211-21-0000	7834 CALLE CARRISA	2	1,522.00	1,076.70
0297-211-22-0000	7812 CALLE CARRISA	5	2,291.00	1,620.70
0297-211-23-0000	7810 CALLE CARRISA	3	1,574.00	1,113.48
0297-211-24-0000	7804 CALLE CARRISA	5	2,291.00	1,620.70
0297-211-25-0000	7803 CALLE CARRISA	1	1,197.00	846.78
0297-211-26-0000	7805 CALLE CARRISA	4	1,897.00	1,341.98
0297-211-27-0000	7809 CALLE CARRISA	2	1,522.00	1,076.70
0297-211-28-0000	7811 CALLE CARRISA	4	1,897.00	1,341.98
0297-211-29-0000	7833 CALLE CARRISA	2	1,522.00	1,076.70
0297-211-30-0000	30636 LA CRESTA ST	3	1,574.00	1,113.48
0297-211-31-0000	7750 LA MONICA ST	4	1,897.00	1,341.98
0297-211-32-0000	7758 LA MONICA ST	3	1,574.00	1,113.48
0297-211-33-0000	7766 LA MONICA ST	3	1,574.00	1,113.48
0297-211-34-0000	7782 LA MONICA ST	4	1,897.00	1,341.98
0297-211-35-0000	7794 LA MONICA ST	1	1,197.00	846.78
0297-211-36-0000	7783 CALLE CARRISA	1	1,197.00	846.78
0297-211-37-0000	7779 CALLE CARRISA	3	1,574.00	1,113.48
0297-211-38-0000	7767 CALLE CARRISA	4	1,897.00	1,341.98
0297-211-39-0000	7760 CALLE CARRISA	4	1,897.00	1,341.98
0297-211-40-0000	7764 CALLE CARRISA	3	1,574.00	1,113.48
0297-211-41-0000	7776 CALLE CARRISA	1	1,197.00	846.78
0297-211-42-0000	7800 LA MONICA ST	1	1,197.00	846.78
0297-211-43-0000	7808 LA MONICA ST	3	1,574.00	1,113.48
0297-211-44-0000	7820 LA MONICA ST	3	1,574.00	1,113.48
0297-211-45-0000	7832 LA MONICA ST	4	1,897.00	1,341.98
0297-211-46-0000	7848 LA MONICA ST	3	1,574.00	1,113.48

City of Highland
Community Facilities District No. 2001-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-221-01-0000	7835 SANTA ANGELA ST	4	1,897.00	1,341.98
0297-221-02-0000	7866 CALLE CARRISA	5	2,291.00	1,620.70
0297-221-03-0000	7860 CALLE CARRISA	3	1,574.00	1,113.48
0297-221-04-0000	7852 CALLE CARRISA	5	2,291.00	1,620.70
0297-221-05-0000	7841 CALLE CARRISA	1	1,197.00	846.78
0297-221-06-0000	7849 CALLE CARRISA	4	1,897.00	1,341.98
0297-221-07-0000	7857 CALLE CARRISA	2	1,522.00	1,076.70
0297-221-08-0000	7865 CALLE CARRISA	4	1,897.00	1,341.98
0297-221-09-0000	7873 CALLE CARRISA	1	1,197.00	846.78
0297-221-10-0000	7881 CALLE CARRISA	4	1,897.00	1,341.98
0297-221-11-0000	7903 CALLE CARRISA	2	1,522.00	1,076.70
0297-221-12-0000	7906 LA MONICA ST	2	1,522.00	1,076.70
0297-221-13-0000	7902 LA MONICA ST	3	1,574.00	1,113.48
0297-221-14-0000	7907 LA MONICA ST	2	1,522.00	1,076.70
0297-221-15-0000	7916 SAN BENITO ST	4	1,897.00	1,341.98
0297-221-16-0000	7904 SAN BENITO ST	3	1,574.00	1,113.48
0297-221-17-0000	7917 SAN BENITO ST	2	1,522.00	1,076.70
0297-221-18-0000	30483 MISSION ST	2	1,522.00	1,076.70
0297-221-19-0000	30497 MISSION ST	4	1,897.00	1,341.98
0297-221-20-0000	30509 MISSION ST	3	1,574.00	1,113.48
0297-221-21-0000	30519 MISSION ST	3	1,574.00	1,113.48
0297-221-22-0000	30533 MISSION ST	1	1,197.00	846.78
0297-221-23-0000	30543 MISSION ST	1	1,197.00	846.78
0297-221-24-0000	30555 MISSION ST	4	1,897.00	1,341.98
0297-221-25-0000	30563 MISSION ST	3	1,574.00	1,113.48
0297-221-26-0000	30577 MISSION ST	1	1,197.00	846.78
0297-221-27-0000	30603 MISSION ST	2	1,522.00	1,076.70
0297-221-28-0000	30615 MISSION ST	3	1,574.00	1,113.48
0297-221-29-0000	7903 SAN BENITO ST	4	1,897.00	1,341.98
0297-221-30-0000	7897 SAN BENITO ST	1	1,197.00	846.78
0297-221-31-0000	7893 SAN BENITO ST	3	1,574.00	1,113.48
0297-221-32-0000	7883 SAN BENITO ST	1	1,197.00	846.78
0297-221-33-0000	7862 LA MONICA ST	2	1,522.00	1,076.70
0297-221-34-0000	7878 LA MONICA ST	3	1,574.00	1,113.48
0297-221-35-0000	7890 LA MONICA ST	5	2,291.00	1,620.70
0297-221-36-0000	7899 LA MONICA ST	3	1,574.00	1,113.48
0297-221-37-0000	7881 LA MONICA ST	1	1,197.00	846.78
0297-221-38-0000	7867 LA MONICA ST	3	1,574.00	1,113.48
0297-221-39-0000	7851 LA MONICA ST	3	1,574.00	1,113.48
0297-221-40-0000	7843 LA MONICA ST	4	1,897.00	1,341.98
0297-221-41-0000	7835 LA MONICA ST	3	1,574.00	1,113.48
0297-221-42-0000	7819 LA MONICA ST	3	1,574.00	1,113.48
0297-221-43-0000	7878 SAN BENITO ST	4	1,897.00	1,341.98
0297-221-44-0000	7880 SAN BENITO ST	2	1,522.00	1,076.70
0297-221-45-0000	7884 SAN BENITO ST	3	1,574.00	1,113.48
0297-221-46-0000	7890 SAN BENITO ST	4	1,897.00	1,341.98

City of Highland
Community Facilities District No. 2001-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-221-47-0000	7894 SAN BENITO ST	3	1,574.00	1,113.48
0297-231-01-0000	7875 SANTA PAULA ST	2	1,522.00	1,076.70
0297-231-02-0000	7871 SANTA PAULA ST	1	1,197.00	846.78
0297-231-03-0000	7863 SANTA PAULA ST	4	1,897.00	1,341.98
0297-231-04-0000	7851 SANTA PAULA ST	1	1,197.00	846.78
0297-231-05-0000	7852 SANTA PAULA ST	2	1,522.00	1,076.70
0297-231-06-0000	7864 SANTA PAULA ST	3	1,574.00	1,113.48
0297-231-07-0000	7878 SANTA PAULA ST	5	2,291.00	1,620.70
0297-231-08-0000	7859 CAMINO CIELO	2	1,522.00	1,076.70
0297-231-09-0000	7847 CAMINO CIELO	1	1,197.00	846.78
0297-231-10-0000	7826 CAMINO CIELO	1	1,197.00	846.78
0297-231-11-0000	7838 CAMINO CIELO	4	1,897.00	1,341.98
0297-231-12-0000	7846 CAMINO CIELO	2	1,522.00	1,076.70
0297-231-13-0000	7854 CAMINO CIELO	1	1,197.00	846.78
0297-231-14-0000	7860 CAMINO CIELO	2	1,522.00	1,076.70
0297-231-15-0000	7872 CAMINO CIELO	5	2,291.00	1,620.70
0297-231-16-0000	7888 CAMINO CIELO	3	1,574.00	1,113.48
0297-231-17-0000	7871 LA NITA ST	2	1,522.00	1,076.70
0297-231-18-0000	7869 LA NITA ST	3	1,574.00	1,113.48
0297-231-19-0000	7857 LA NITA ST	5	2,291.00	1,620.70
0297-231-20-0000	7845 LA NITA ST	3	1,574.00	1,113.48
0297-231-21-0000	7839 LA NITA ST	3	1,574.00	1,113.48
0297-231-22-0000	7827 LA NITA ST	2	1,522.00	1,076.70
0297-231-23-0000	7819 LA NITA ST	3	1,574.00	1,113.48
0297-231-24-0000	7825 SANTA PAULA ST	1	1,197.00	846.78
0297-231-25-0000	7823 SANTA PAULA ST	2	1,522.00	1,076.70
0297-231-26-0000	7811 SANTA PAULA ST	4	1,897.00	1,341.98
0297-231-27-0000	7805 SANTA PAULA ST	1	1,197.00	846.78
0297-231-28-0000	7802 LA NITA ST	3	1,574.00	1,113.48
0297-231-29-0000	7812 LA NITA ST	4	1,897.00	1,341.98
0297-231-30-0000	7824 LA NITA ST	1	1,197.00	846.78
0297-231-31-0000	7836 LA NITA ST	2	1,522.00	1,076.70
0297-231-32-0000	7842 LA NITA ST	1	1,197.00	846.78
0297-231-33-0000	7850 LA NITA ST	5	2,291.00	1,620.70
0297-231-34-0000	7862 LA NITA ST	2	1,522.00	1,076.70
0297-231-35-0000	7866 LA NITA ST	3	1,574.00	1,113.48
0297-231-36-0000	7844 LA CRESTA ST	3	1,574.00	1,113.48
0297-231-37-0000	7856 LA CRESTA ST	2	1,522.00	1,076.70
0297-231-38-0000	7868 LA CRESTA ST	3	1,574.00	1,113.48
0297-231-39-0000	7867 LA CRESTA ST	3	1,574.00	1,113.48
0297-231-40-0000	7859 LA CRESTA ST	3	1,574.00	1,113.48
0297-231-41-0000	7855 LA CRESTA ST	1	1,197.00	846.78
0297-231-42-0000	7847 LA CRESTA ST	3	1,574.00	1,113.48
0297-241-01-0000	30627 MISSION ST	4	1,897.00	1,341.98
0297-241-02-0000	30639 MISSION ST	5	2,291.00	1,620.70
0297-241-03-0000	30651 MISSION ST	2	1,522.00	1,076.70

City of Highland
Community Facilities District No. 2001-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-241-04-0000	30663 MISSION ST	3	1,574.00	1,113.48
0297-241-05-0000	30675 MISSION ST	5	2,291.00	1,620.70
0297-241-06-0000	30687 MISSION ST	2	1,522.00	1,076.70
0297-241-07-0000	30699 MISSION ST	5	2,291.00	1,620.70
0297-241-08-0000	30711 MISSION ST	3	1,574.00	1,113.48
0297-241-09-0000	30723 MISSION ST	2	1,522.00	1,076.70
0297-241-10-0000	30735 MISSION ST	1	1,197.00	846.78
0297-241-11-0000	7913 CAMINO CIELO	1	1,197.00	846.78
0297-241-12-0000	7901 CAMINO CIELO	2	1,522.00	1,076.70
0297-241-13-0000	7896 CAMINO CIELO	2	1,522.00	1,076.70
0297-241-14-0000	7902 CAMINO CIELO	4	1,897.00	1,341.98
0297-241-15-0000	7914 CAMINO CIELO	3	1,574.00	1,113.48
0297-241-16-0000	7915 LA NITA ST	3	1,574.00	1,113.48
0297-241-17-0000	7903 LA NITA ST	5	2,291.00	1,620.70
0297-241-18-0000	7895 LA NITA ST	2	1,522.00	1,076.70
0297-241-19-0000	7883 LA NITA ST	5	2,291.00	1,620.70
0297-241-20-0000	7874 LA NITA ST	2	1,522.00	1,076.70
0297-241-21-0000	7886 LA NITA ST	5	2,291.00	1,620.70
0297-241-22-0000	7894 LA NITA ST	3	1,574.00	1,113.48
0297-241-23-0000	7898 LA NITA ST	5	2,291.00	1,620.70
0297-241-24-0000	7906 LA NITA ST	4	1,897.00	1,341.98
0297-241-25-0000	7918 LA NITA ST	3	1,574.00	1,113.48
0297-251-01-0000	30747 MISSION ST	2	1,522.00	1,076.70
0297-251-02-0000	30759 MISSION ST	4	1,897.00	1,341.98
0297-251-03-0000	30761 MISSION ST	1	1,197.00	846.78
0297-251-04-0000	30773 MISSION ST	2	1,522.00	1,076.70
0297-251-05-0000	30785 MISSION ST	4	1,897.00	1,341.98
0297-251-06-0000	30797 MISSION ST	2	1,522.00	1,076.70
0297-251-07-0000	30809 MISSION ST	1	1,197.00	846.78
0297-251-08-0000	30823 MISSION ST	2	1,522.00	1,076.70
0297-251-09-0000	7927 SANTA PAULA ST	1	1,197.00	846.78
0297-251-10-0000	7917 SANTA PAULA ST	2	1,522.00	1,076.70
0297-251-11-0000	7909 SANTA PAULA ST	4	1,897.00	1,341.98
0297-251-12-0000	7891 SANTA PAULA ST	2	1,522.00	1,076.70
0297-251-13-0000	7889 SANTA PAULA ST	1	1,197.00	846.78
0297-251-14-0000	7881 SANTA PAULA ST	4	1,897.00	1,341.98
0297-251-15-0000	7884 SANTA PAULA ST	5	2,291.00	1,620.70
0297-251-16-0000	7892 SANTA PAULA ST	2	1,522.00	1,076.70
0297-251-17-0000	7904 SANTA PAULA ST	3	1,574.00	1,113.48
0297-251-18-0000	7912 SANTA PAULA ST	3	1,574.00	1,113.48
0297-251-19-0000	7920 SANTA PAULA ST	2	1,522.00	1,076.70
0297-251-20-0000	7925 VIA OBRA CT	1	1,197.00	846.78
0297-251-21-0000	7911 VIA OBRA CT	2	1,522.00	1,076.70
0297-251-22-0000	7905 VIA OBRA CT	4	1,897.00	1,341.98
0297-251-23-0000	7900 VIA OBRA CT	2	1,522.00	1,076.70
0297-251-24-0000	7908 VIA OBRA CT	5	2,291.00	1,620.70

City of Highland
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APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
0297-251-25-0000	7916 VIA OBRA CT	2	1,522.00	1,076.70
0297-251-26-0000	7928 VIA OBRA CT	1	1,197.00	846.78
0297-251-27-0000	7893 CAMINO CIELO	4	1,897.00	1,341.98
0297-251-28-0000	7873 CAMINO CIELO	1	1,197.00	846.78
0297-251-29-0000	7865 CAMINO CIELO	4	1,897.00	1,341.98
0297-251-30-0000	7876 LA CRESTA ST	4	1,897.00	1,341.98
0297-251-31-0000	7888 LA CRESTA ST	4	1,897.00	1,341.98
0297-251-32-0000	7892 LA CRESTA ST	2	1,522.00	1,076.70
0297-251-33-0000	7900 LA CRESTA ST	3	1,574.00	1,113.48
0297-251-34-0000	7906 LA CRESTA ST	1	1,197.00	846.78
0297-251-35-0000	7914 LA CRESTA ST	4	1,897.00	1,341.98
0297-251-36-0000	7922 LA CRESTA ST	1	1,197.00	846.78
0297-251-37-0000	30839 MISSION ST	4	1,897.00	1,341.98
0297-251-38-0000	30853 MISSION ST	2	1,522.00	1,076.70
0297-251-39-0000	30875 MISSION ST	4	1,897.00	1,341.98
0297-251-40-0000	30883 MISSION ST	2	1,522.00	1,076.70
0297-251-41-0000	7931 LA CRESTA ST	3	1,574.00	1,113.48
0297-251-42-0000	7927 LA CRESTA ST	1	1,197.00	846.78
0297-251-43-0000	7919 LA CRESTA ST	3	1,574.00	1,113.48
0297-251-44-0000	7907 LA CRESTA ST	3	1,574.00	1,113.48
0297-251-45-0000	7897 LA CRESTA ST	1	1,197.00	846.78
0297-251-46-0000	7891 LA CRESTA ST	3	1,574.00	1,113.48
0297-251-47-0000	7885 LA CRESTA ST	3	1,574.00	1,113.48
0297-251-48-0000	7879 LA CRESTA ST	4	1,897.00	1,341.98
0297-251-49-0000	7873 LA CRESTA ST	1	1,197.00	846.78
0297-261-01-0000	7879 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-02-0000	7865 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-03-0000	7857 SAN BENITO ST	4	1,897.00	1,341.98
0297-261-04-0000	7851 SAN BENITO ST	1	1,197.00	846.78
0297-261-05-0000	7841 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-06-0000	7839 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-07-0000	7823 SAN BENITO ST	4	1,897.00	1,341.98
0297-261-08-0000	7811 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-09-0000	7807 SAN BENITO ST	4	1,897.00	1,341.98
0297-261-10-0000	7795 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-11-0000	7787 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-12-0000	7775 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-13-0000	30727 LA CRESTA ST	4	1,897.00	1,341.98
0297-261-14-0000	7807 LA MONICA ST	2	1,522.00	1,076.70
0297-261-15-0000	7801 LA MONICA ST	3	1,574.00	1,113.48
0297-261-16-0000	7793 LA MONICA ST	4	1,897.00	1,341.98
0297-261-17-0000	7785 LA MONICA ST	2	1,522.00	1,076.70
0297-261-18-0000	7777 LA MONICA ST	3	1,574.00	1,113.48
0297-261-19-0000	7761 LA MONICA ST	3	1,574.00	1,113.48
0297-261-20-0000	30655 LA CRESTA ST	1	1,197.00	846.78
0297-261-21-0000	30667 LA CRESTA ST	3	1,574.00	1,113.48

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0297-261-22-0000	30685 LA CRESTA ST	4	1,897.00	1,341.98
0297-261-23-0000	7788 SAN BENITO ST	1	1,197.00	846.78
0297-261-24-0000	7794 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-25-0000	7810 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-26-0000	7826 SAN BENITO ST	1	1,197.00	846.78
0297-261-27-0000	7832 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-28-0000	7838 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-29-0000	7850 SAN BENITO ST	4	1,897.00	1,341.98
0297-261-30-0000	7854 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-31-0000	7860 SAN BENITO ST	3	1,574.00	1,113.48
0297-261-32-0000	7872 SAN BENITO ST	2	1,522.00	1,076.70
0297-271-01-0000	7774 LA CRESTA ST	4	1,897.00	1,341.98
0297-271-02-0000	7786 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-03-0000	7790 LA CRESTA ST	2	1,522.00	1,076.70
0297-271-04-0000	7806 LA CRESTA ST	4	1,897.00	1,341.98
0297-271-05-0000	7814 LA CRESTA ST	4	1,897.00	1,341.98
0297-271-06-0000	7818 LA CRESTA ST	2	1,522.00	1,076.70
0297-271-07-0000	7832 LA CRESTA ST	2	1,522.00	1,076.70
0297-271-08-0000	7840 LA CRESTA ST	4	1,897.00	1,341.98
0297-271-09-0000	7841 LA CRESTA ST	1	1,197.00	846.78
0297-271-10-0000	7833 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-11-0000	7829 LA CRESTA ST	1	1,197.00	846.78
0297-271-12-0000	7821 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-13-0000	7817 LA CRESTA ST	1	1,197.00	846.78
0297-271-14-0000	7805 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-15-0000	7797 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-16-0000	7789 LA CRESTA ST	1	1,197.00	846.78
0297-271-17-0000	7779 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-18-0000	7773 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-19-0000	7765 LA CRESTA ST	4	1,897.00	1,341.98
0297-271-20-0000	30736 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-21-0000	30720 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-22-0000	30708 LA CRESTA ST	1	1,197.00	846.78
0297-271-23-0000	30694 LA CRESTA ST	1	1,197.00	846.78
0297-271-24-0000	30680 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-25-0000	30672 LA CRESTA ST	1	1,197.00	846.78
0297-271-26-0000	30654 LA CRESTA ST	3	1,574.00	1,113.48
0297-271-27-0000	30648 LA CRESTA ST	4	1,897.00	1,341.98
1210-441-01-0000	7874 CALLE DEL RIO	2	1,522.00	1,076.70
1210-441-02-0000	7866 CALLE DEL RIO	2	1,522.00	1,076.70
1210-441-03-0000	7858 CALLE DEL RIO	2	1,522.00	1,076.70
1210-441-04-0000	7850 CALLE DEL RIO	4	1,897.00	1,341.98
1210-441-05-0000	7842 CALLE DEL RIO	2	1,522.00	1,076.70
1210-441-06-0000	7834 CALLE DEL RIO	4	1,897.00	1,341.98
1210-441-07-0000	7812 CALLE DEL RIO	4	1,897.00	1,341.98
1210-441-08-0000	7804 CALLE DEL RIO	2	1,522.00	1,076.70

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1210-441-09-0000	7811 CALLE DEL RIO	3	1,574.00	1,113.48
1210-441-10-0000	7833 CALLE DEL RIO	2	1,522.00	1,076.70
1210-441-11-0000	7841 CALLE DEL RIO	5	2,291.00	1,620.70
1210-441-12-0000	7849 CALLE DEL RIO	2	1,522.00	1,076.70
1210-441-13-0000	7857 CALLE DEL RIO	3	1,574.00	1,113.48
1210-441-14-0000	7865 CALLE DEL RIO	5	2,291.00	1,620.70
1210-441-15-0000	7873 CALLE DEL RIO	3	1,574.00	1,113.48
1210-441-16-0000	7890 SANTA ANGELA ST	3	1,574.00	1,113.48
1210-441-17-0000	7882 SANTA ANGELA ST	2	1,522.00	1,076.70
1210-441-18-0000	7874 SANTA ANGELA ST	5	2,291.00	1,620.70
1210-441-19-0000	7862 SANTA ANGELA ST	3	1,574.00	1,113.48
1210-441-20-0000	7850 SANTA ANGELA ST	5	2,291.00	1,620.70
1210-441-21-0000	7832 SANTA ANGELA ST	2	1,522.00	1,076.70
1210-441-22-0000	7843 SANTA ANGELA ST	1	1,197.00	846.78
1210-441-23-0000	7859 SANTA ANGELA ST	2	1,522.00	1,076.70
1210-441-24-0000	7867 SANTA ANGELA ST	4	1,897.00	1,341.98
1210-441-25-0000	7875 SANTA ANGELA ST	2	1,522.00	1,076.70
1210-441-26-0000	7885 SANTA ANGELA ST	1	1,197.00	846.78
1210-441-27-0000	7895 SANTA ANGELA ST	4	1,897.00	1,341.98
1210-441-28-0000	7896 CALLE CARRISA	5	2,291.00	1,620.70
1210-441-29-0000	7884 CALLE CARRISA	3	1,574.00	1,113.48
1210-441-30-0000	7876 CALLE CARRISA	2	1,522.00	1,076.70
1210-451-01-0000	7914 CALLE DEL RIO	2	1,522.00	1,076.70
1210-451-02-0000	7908 CALLE DEL RIO	4	1,897.00	1,341.98
1210-451-03-0000	7900 CALLE DEL RIO	2	1,522.00	1,076.70
1210-451-04-0000	7898 CALLE DEL RIO	2	1,522.00	1,076.70
1210-451-05-0000	7896 CALLE DEL RIO	2	1,522.00	1,076.70
1210-451-06-0000	7894 CALLE DEL RIO	4	1,897.00	1,341.98
1210-451-07-0000	7892 CALLE DEL RIO	2	1,522.00	1,076.70
1210-451-08-0000	7884 CALLE DEL RIO	4	1,897.00	1,341.98
1210-451-09-0000	7881 CALLE DEL RIO	2	1,522.00	1,076.70
1210-451-10-0000	7893 CALLE DEL RIO	4	1,897.00	1,341.98
1210-451-11-0000	7895 CALLE DEL RIO	4	1,897.00	1,341.98
1210-451-12-0000	7900 SANTA ANGELA ST	3	1,574.00	1,113.48
1210-451-13-0000	7898 SANTA ANGELA ST	5	2,291.00	1,620.70
1210-451-14-0000	7901 SANTA ANGELA ST	2	1,522.00	1,076.70
1210-451-15-0000	7902 CALLE CARISSA	4	1,897.00	1,341.98
1210-451-16-0000	30345 MISSION ST	2	1,522.00	1,076.70
1210-451-17-0000	30357 MISSION ST	5	2,291.00	1,620.70
1210-451-18-0000	30369 MISSION ST	3	1,574.00	1,113.48
1210-451-19-0000	30379 MISSION ST	3	1,574.00	1,113.48
1210-451-20-0000	30391 MISSION ST	2	1,522.00	1,076.70
1210-451-21-0000	30403 MISSION ST	4	1,897.00	1,341.98
1210-451-22-0000	30415 MISSION ST	3	1,574.00	1,113.48
1210-451-23-0000	30427 MISSION ST	4	1,897.00	1,341.98
1210-451-24-0000	30439 MISSION ST	2	1,522.00	1,076.70

City of Highland
Community Facilities District No. 2001-1
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	LAND USE CATEGORY	MAXIMUM ASSIGNED SPECIAL TAX	LEVY AMOUNT
1210-451-25-0000	30449 MISSION ST	4	1,897.00	1,341.98
1210-451-26-0000	30463 MISSION ST	3	1,574.00	1,113.48
1210-451-27-0000	30471 MISSION ST	4	1,897.00	1,341.98

Summary Fields	Value
APN total count:	325
MAXIMUM ASSIGNED SPECIAL TAX total sum:	\$528,586.00
LEVY AMOUNT total sum:	\$373,933.16



Business Item No. 7

STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager *CZ*

REVIEWED BY: Chuck Dantuono, Director of Administrative Services/City Treasurer *CD*

PREPARED BY: Leticia Nava-Cruz, Assistant Director of Administrative Services *LNC*

SUBJECT: Establishing the Annual Special Tax for Community Facilities District No. 90-1 for Fiscal Year 2024/2025.

RECOMMENDATION: That the Finance Subcommittee review and approve the item to be brought forward to the City Council regarding the Annual Special Tax for Community Facilities District No. 90-1 for Fiscal Year 2024/2025.

FISCAL IMPACT: Revenue generated from the 2024/2025 tax roll will provide \$740,396.75 for the expenditures of the district.

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

BACKGROUND: The bonds for CFD 90-1 were paid off in September 2015. There will only be a levy for the special taxes on services and administration. The maximum increase allowed is 2%. Therefore, the levy for 2024/2025 will be 2% higher than 2023/2024 (\$720.83 to \$735.25) per parcel.

Attached are the spreadsheets for review by the Finance Subcommittee. On these spreadsheets are last year's rates and the proposed rates for 2024/2025.

Attachments:

1. Community Facilities District 90-1 Proposed Special Tax Rate
2. Proposed Resolution No. 2024-_____
3. Exhibit A- Community Facilities District 90-1 Charge Detail Report FY 2024/2025

Attachment 1
Community Facilities District 90-1 Proposed Special Tax Rate

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	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	Proposed 2022/2023 Special Tax Rate	2022/2023 Proposed Percent Change over 2021/2022	Proposed 2023/2024 Special Tax Rate	2023/2024 Proposed Percent Change over 2022/2023	Proposed 2024/2025 Special Tax Rate	2024/2025 Proposed Percent Change over 2023/2024
1	RES	325	\$679.26	2.00%	\$692.84	2.00%	\$706.70	2.00%	\$720.83	2.00%	\$735.25	2.00%
2	RES	238	\$679.26	2.00%	\$692.84	2.00%	\$706.70	2.00%	\$720.83	2.00%	\$735.25	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	\$679.26	2.00%	\$692.84	2.00%	\$706.70	2.00%	\$720.83	2.00%	\$735.25	2.00%
5	RES	95	\$679.26	2.00%	\$692.84	2.00%	\$706.70	2.00%	\$720.83	2.00%	\$735.25	2.00%
6	RES	16	\$679.26	2.00%	\$692.84	2.00%	\$706.70	2.00%	\$720.83	2.00%	\$735.25	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 parcels are not levied for the Services Tax. The parcels being levied for Services Tax are levied at the Maximum.

Attachment 2
Proposed Resolution No. 2024-_____

RESOLUTION NO. 2024-

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HIGHLAND, CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 90-1
FOR THE FISCAL YEAR 2024/2025**

WHEREAS, the City Council of the CITY OF HIGHLAND, CALIFORNIA (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as "District;" and,

WHEREAS, this Legislative Body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2024/2025) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A."

Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this Legislative Body, and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIII D of the California State Constitution.

Section 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of costs and expenses of authorized public services;
- B. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby

authorized to deduct administrative costs incurred in the collecting any said special tax.

Section 6. All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A."

Section 8. The County shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this 11th day of June 2024.

Penny Lilburn, Mayor

ATTEST:

Alondra Muñoz, City Clerk

Exhibit A
Community Facilities District 90-1 Charge Detail Report FY 2024/2025

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-211-01-0000	7814 SANTA ANGELA ST	1	1	\$735.25
0297-211-02-0000	7802 SANTA ANGELA ST	1	1	735.25
0297-211-03-0000	7784 SANTA ANGELA ST	1	1	735.25
0297-211-04-0000	7772 SANTA ANGELA ST	1	1	735.25
0297-211-05-0000	7766 SANTA ANGELA ST	1	1	735.25
0297-211-06-0000	30518 VIA ALICIA	1	1	735.25
0297-211-07-0000	30526 VIA ALICIA	1	1	735.25
0297-211-08-0000	30540 VIA ALICIA	1	1	735.25
0297-211-09-0000	30554 VIA ALICIA	1	1	735.25
0297-211-10-0000	30562 VIA ALICIA	1	1	735.25
0297-211-11-0000	30576 VIA ALICIA	1	1	735.25
0297-211-12-0000	30577 VIA ALICIA	1	1	735.25
0297-211-13-0000	30559 VIA ALICIA	1	1	735.25
0297-211-14-0000	30547 VIA ALICIA	1	1	735.25
0297-211-15-0000	7781 SANTA ANGELA ST	1	1	735.25
0297-211-16-0000	7799 SANTA ANGELA ST	1	1	735.25
0297-211-17-0000	7807 SANTA ANGELA ST	1	1	735.25
0297-211-18-0000	7813 SANTA ANGELA ST	1	1	735.25
0297-211-19-0000	7821 SANTA ANGELA ST	1	1	735.25
0297-211-20-0000	7842 CALLE CARRISA	1	1	735.25
0297-211-21-0000	7834 CALLE CARRISA	1	1	735.25
0297-211-22-0000	7812 CALLE CARRISA	1	1	735.25
0297-211-23-0000	7810 CALLE CARRISA	1	1	735.25
0297-211-24-0000	7804 CALLE CARRISA	1	1	735.25
0297-211-25-0000	7803 CALLE CARRISA	1	1	735.25
0297-211-26-0000	7805 CALLE CARRISA	1	1	735.25
0297-211-27-0000	7809 CALLE CARRISA	1	1	735.25
0297-211-28-0000	7811 CALLE CARRISA	1	1	735.25
0297-211-29-0000	7833 CALLE CARRISA	1	1	735.25
0297-211-30-0000	30636 LA CRESTA ST	1	1	735.25
0297-211-31-0000	7750 LA MONICA ST	1	1	735.25
0297-211-32-0000	7758 LA MONICA ST	1	1	735.25
0297-211-33-0000	7766 LA MONICA ST	1	1	735.25
0297-211-34-0000	7782 LA MONICA ST	1	1	735.25
0297-211-35-0000	7794 LA MONICA ST	1	1	735.25
0297-211-36-0000	7783 CALLE CARRISA	1	1	735.25
0297-211-37-0000	7779 CALLE CARRISA	1	1	735.25
0297-211-38-0000	7767 CALLE CARRISA	1	1	735.25
0297-211-39-0000	7760 CALLE CARRISA	1	1	735.25
0297-211-40-0000	7764 CALLE CARRISA	1	1	735.25
0297-211-41-0000	7776 CALLE CARRISA	1	1	735.25
0297-211-42-0000	7800 LA MONICA ST	1	1	735.25
0297-211-43-0000	7808 LA MONICA ST	1	1	735.25
0297-211-44-0000	7820 LA MONICA ST	1	1	735.25
0297-211-45-0000	7832 LA MONICA ST	1	1	735.25
0297-211-46-0000	7848 LA MONICA ST	1	1	735.25
0297-221-01-0000	7835 SANTA ANGELA ST	1	1	735.25
0297-221-02-0000	7866 CALLE CARRISA	1	1	735.25
0297-221-03-0000	7860 CALLE CARRISA	1	1	735.25
0297-221-04-0000	7852 CALLE CARRISA	1	1	735.25
0297-221-05-0000	7841 CALLE CARRISA	1	1	735.25
0297-221-06-0000	7849 CALLE CARRISA	1	1	735.25
0297-221-07-0000	7857 CALLE CARRISA	1	1	735.25
0297-221-08-0000	7865 CALLE CARRISA	1	1	735.25

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-221-09-0000	7873 CALLE CARRISA	1	1	735.25
0297-221-10-0000	7881 CALLE CARRISA	1	1	735.25
0297-221-11-0000	7903 CALLE CARRISA	1	1	735.25
0297-221-12-0000	7906 LA MONICA ST	1	1	735.25
0297-221-13-0000	7902 LA MONICA ST	1	1	735.25
0297-221-14-0000	7907 LA MONICA ST	1	1	735.25
0297-221-15-0000	7916 SAN BENITO ST	1	1	735.25
0297-221-16-0000	7904 SAN BENITO ST	1	1	735.25
0297-221-17-0000	7917 SAN BENITO ST	1	1	735.25
0297-221-18-0000	30483 MISSION ST	1	1	735.25
0297-221-19-0000	30497 MISSION ST	1	1	735.25
0297-221-20-0000	30509 MISSION ST	1	1	735.25
0297-221-21-0000	30519 MISSION ST	1	1	735.25
0297-221-22-0000	30533 MISSION ST	1	1	735.25
0297-221-23-0000	30543 MISSION ST	1	1	735.25
0297-221-24-0000	30555 MISSION ST	1	1	735.25
0297-221-25-0000	30563 MISSION ST	1	1	735.25
0297-221-26-0000	30577 MISSION ST	1	1	735.25
0297-221-27-0000	30603 MISSION ST	1	1	735.25
0297-221-28-0000	30615 MISSION ST	1	1	735.25
0297-221-29-0000	7903 SAN BENITO ST	1	1	735.25
0297-221-30-0000	7897 SAN BENITO ST	1	1	735.25
0297-221-31-0000	7893 SAN BENITO ST	1	1	735.25
0297-221-32-0000	7883 SAN BENITO ST	1	1	735.25
0297-221-33-0000	7862 LA MONICA ST	1	1	735.25
0297-221-34-0000	7878 LA MONICA ST	1	1	735.25
0297-221-35-0000	7890 LA MONICA ST	1	1	735.25
0297-221-36-0000	7899 LA MONICA ST	1	1	735.25
0297-221-37-0000	7881 LA MONICA ST	1	1	735.25
0297-221-38-0000	7867 LA MONICA ST	1	1	735.25
0297-221-39-0000	7851 LA MONICA ST	1	1	735.25
0297-221-40-0000	7843 LA MONICA ST	1	1	735.25
0297-221-41-0000	7835 LA MONICA ST	1	1	735.25
0297-221-42-0000	7819 LA MONICA ST	1	1	735.25
0297-221-43-0000	7878 SAN BENITO ST	1	1	735.25
0297-221-44-0000	7880 SAN BENITO ST	1	1	735.25
0297-221-45-0000	7884 SAN BENITO ST	1	1	735.25
0297-221-46-0000	7890 SAN BENITO ST	1	1	735.25
0297-221-47-0000	7894 SAN BENITO ST	1	1	735.25
0297-231-01-0000	7875 SANTA PAULA ST	1	1	735.25
0297-231-02-0000	7871 SANTA PAULA ST	1	1	735.25
0297-231-03-0000	7863 SANTA PAULA ST	1	1	735.25
0297-231-04-0000	7851 SANTA PAULA ST	1	1	735.25
0297-231-05-0000	7852 SANTA PAULA ST	1	1	735.25
0297-231-06-0000	7864 SANTA PAULA ST	1	1	735.25
0297-231-07-0000	7878 SANTA PAULA ST	1	1	735.25
0297-231-08-0000	7859 CAMINO CIELO	1	1	735.25
0297-231-09-0000	7847 CAMINO CIELO	1	1	735.25
0297-231-10-0000	7826 CAMINO CIELO	1	1	735.25
0297-231-11-0000	7838 CAMINO CIELO	1	1	735.25
0297-231-12-0000	7846 CAMINO CIELO	1	1	735.25
0297-231-13-0000	7854 CAMINO CIELO	1	1	735.25
0297-231-14-0000	7860 CAMINO CIELO	1	1	735.25
0297-231-15-0000	7872 CAMINO CIELO	1	1	735.25

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-231-16-0000	7888 CAMINO CIELO	1	1	735.25
0297-231-17-0000	7871 LA NITA ST	1	1	735.25
0297-231-18-0000	7869 LA NITA ST	1	1	735.25
0297-231-19-0000	7857 LA NITA ST	1	1	735.25
0297-231-20-0000	7845 LA NITA ST	1	1	735.25
0297-231-21-0000	7839 LA NITA ST	1	1	735.25
0297-231-22-0000	7827 LA NITA ST	1	1	735.25
0297-231-23-0000	7819 LA NITA ST	1	1	735.25
0297-231-24-0000	7825 SANTA PAULA ST	1	1	735.25
0297-231-25-0000	7823 SANTA PAULA ST	1	1	735.25
0297-231-26-0000	7811 SANTA PAULA ST	1	1	735.25
0297-231-27-0000	7805 SANTA PAULA ST	1	1	735.25
0297-231-28-0000	7802 LA NITA ST	1	1	735.25
0297-231-29-0000	7812 LA NITA ST	1	1	735.25
0297-231-30-0000	7824 LA NITA ST	1	1	735.25
0297-231-31-0000	7836 LA NITA ST	1	1	735.25
0297-231-32-0000	7842 LA NITA ST	1	1	735.25
0297-231-33-0000	7850 LA NITA ST	1	1	735.25
0297-231-34-0000	7862 LA NITA ST	1	1	735.25
0297-231-35-0000	7866 LA NITA ST	1	1	735.25
0297-231-36-0000	7844 LA CRESTA ST	1	1	735.25
0297-231-37-0000	7856 LA CRESTA ST	1	1	735.25
0297-231-38-0000	7868 LA CRESTA ST	1	1	735.25
0297-231-39-0000	7867 LA CRESTA ST	1	1	735.25
0297-231-40-0000	7859 LA CRESTA ST	1	1	735.25
0297-231-41-0000	7855 LA CRESTA ST	1	1	735.25
0297-231-42-0000	7847 LA CRESTA ST	1	1	735.25
0297-241-01-0000	30627 MISSION ST	1	1	735.25
0297-241-02-0000	30639 MISSION ST	1	1	735.25
0297-241-03-0000	30651 MISSION ST	1	1	735.25
0297-241-04-0000	30663 MISSION ST	1	1	735.25
0297-241-05-0000	30675 MISSION ST	1	1	735.25
0297-241-06-0000	30687 MISSION ST	1	1	735.25
0297-241-07-0000	30699 MISSION ST	1	1	735.25
0297-241-08-0000	30711 MISSION ST	1	1	735.25
0297-241-09-0000	30723 MISSION ST	1	1	735.25
0297-241-10-0000	30735 MISSION ST	1	1	735.25
0297-241-11-0000	7913 CAMINO CIELO	1	1	735.25
0297-241-12-0000	7901 CAMINO CIELO	1	1	735.25
0297-241-13-0000	7896 CAMINO CIELO	1	1	735.25
0297-241-14-0000	7902 CAMINO CIELO	1	1	735.25
0297-241-15-0000	7914 CAMINO CIELO	1	1	735.25
0297-241-16-0000	7915 LA NITA ST	1	1	735.25
0297-241-17-0000	7903 LA NITA ST	1	1	735.25
0297-241-18-0000	7895 LA NITA ST	1	1	735.25
0297-241-19-0000	7883 LA NITA ST	1	1	735.25
0297-241-20-0000	7874 LA NITA ST	1	1	735.25
0297-241-21-0000	7886 LA NITA ST	1	1	735.25
0297-241-22-0000	7894 LA NITA ST	1	1	735.25
0297-241-23-0000	7898 LA NITA ST	1	1	735.25
0297-241-24-0000	7906 LA NITA ST	1	1	735.25
0297-241-25-0000	7918 LA NITA ST	1	1	735.25
0297-251-01-0000	30747 MISSION ST	1	1	735.25
0297-251-02-0000	30759 MISSION ST	1	1	735.25

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-251-03-0000	30761 MISSION ST	1	1	735.25
0297-251-04-0000	30773 MISSION ST	1	1	735.25
0297-251-05-0000	30785 MISSION ST	1	1	735.25
0297-251-06-0000	30797 MISSION ST	1	1	735.25
0297-251-07-0000	30809 MISSION ST	1	1	735.25
0297-251-08-0000	30823 MISSION ST	1	1	735.25
0297-251-09-0000	7927 SANTA PAULA ST	1	1	735.25
0297-251-10-0000	7917 SANTA PAULA ST	1	1	735.25
0297-251-11-0000	7909 SANTA PAULA ST	1	1	735.25
0297-251-12-0000	7891 SANTA PAULA ST	1	1	735.25
0297-251-13-0000	7889 SANTA PAULA ST	1	1	735.25
0297-251-14-0000	7881 SANTA PAULA ST	1	1	735.25
0297-251-15-0000	7884 SANTA PAULA ST	1	1	735.25
0297-251-16-0000	7892 SANTA PAULA ST	1	1	735.25
0297-251-17-0000	7904 SANTA PAULA ST	1	1	735.25
0297-251-18-0000	7912 SANTA PAULA ST	1	1	735.25
0297-251-19-0000	7920 SANTA PAULA ST	1	1	735.25
0297-251-20-0000	7925 VIA OBRA CT	1	1	735.25
0297-251-21-0000	7911 VIA OBRA CT	1	1	735.25
0297-251-22-0000	7905 VIA OBRA CT	1	1	735.25
0297-251-23-0000	7900 VIA OBRA CT	1	1	735.25
0297-251-24-0000	7908 VIA OBRA CT	1	1	735.25
0297-251-25-0000	7916 VIA OBRA CT	1	1	735.25
0297-251-26-0000	7928 VIA OBRA CT	1	1	735.25
0297-251-27-0000	7893 CAMINO CIELO	1	1	735.25
0297-251-28-0000	7873 CAMINO CIELO	1	1	735.25
0297-251-29-0000	7865 CAMINO CIELO	1	1	735.25
0297-251-30-0000	7876 LA CRESTA ST	1	1	735.25
0297-251-31-0000	7888 LA CRESTA ST	1	1	735.25
0297-251-32-0000	7892 LA CRESTA ST	1	1	735.25
0297-251-33-0000	7900 LA CRESTA ST	1	1	735.25
0297-251-34-0000	7906 LA CRESTA ST	1	1	735.25
0297-251-35-0000	7914 LA CRESTA ST	1	1	735.25
0297-251-36-0000	7922 LA CRESTA ST	1	1	735.25
0297-251-37-0000	30839 MISSION ST	1	1	735.25
0297-251-38-0000	30853 MISSION ST	1	1	735.25
0297-251-39-0000	30875 MISSION ST	1	1	735.25
0297-251-40-0000	30883 MISSION ST	1	1	735.25
0297-251-41-0000	7931 LA CRESTA ST	1	1	735.25
0297-251-42-0000	7927 LA CRESTA ST	1	1	735.25
0297-251-43-0000	7919 LA CRESTA ST	1	1	735.25
0297-251-44-0000	7907 LA CRESTA ST	1	1	735.25
0297-251-45-0000	7897 LA CRESTA ST	1	1	735.25
0297-251-46-0000	7891 LA CRESTA ST	1	1	735.25
0297-251-47-0000	7885 LA CRESTA ST	1	1	735.25
0297-251-48-0000	7879 LA CRESTA ST	1	1	735.25
0297-251-49-0000	7873 LA CRESTA ST	1	1	735.25
0297-261-01-0000	7879 SAN BENITO ST	1	1	735.25
0297-261-02-0000	7865 SAN BENITO ST	1	1	735.25
0297-261-03-0000	7857 SAN BENITO ST	1	1	735.25
0297-261-04-0000	7851 SAN BENITO ST	1	1	735.25
0297-261-05-0000	7841 SAN BENITO ST	1	1	735.25
0297-261-06-0000	7839 SAN BENITO ST	1	1	735.25
0297-261-07-0000	7823 SAN BENITO ST	1	1	735.25

City of Highland
Community Facilities District No. 90-1 (Greenspot Corridor)
Charge Detail Report (Sorted by APN)
Fiscal Year 2024/2025

APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
0297-261-08-0000	7811 SAN BENITO ST	1	1	735.25
0297-261-09-0000	7807 SAN BENITO ST	1	1	735.25
0297-261-10-0000	7795 SAN BENITO ST	1	1	735.25
0297-261-11-0000	7787 SAN BENITO ST	1	1	735.25
0297-261-12-0000	7775 SAN BENITO ST	1	1	735.25
0297-261-13-0000	30727 LA CRESTA ST	1	1	735.25
0297-261-14-0000	7807 LA MONICA ST	1	1	735.25
0297-261-15-0000	7801 LA MONICA ST	1	1	735.25
0297-261-16-0000	7793 LA MONICA ST	1	1	735.25
0297-261-17-0000	7785 LA MONICA ST	1	1	735.25
0297-261-18-0000	7777 LA MONICA ST	1	1	735.25
0297-261-19-0000	7761 LA MONICA ST	1	1	735.25
0297-261-20-0000	30655 LA CRESTA ST	1	1	735.25
0297-261-21-0000	30667 LA CRESTA ST	1	1	735.25
0297-261-22-0000	30685 LA CRESTA ST	1	1	735.25
0297-261-23-0000	7788 SAN BENITO ST	1	1	735.25
0297-261-24-0000	7794 SAN BENITO ST	1	1	735.25
0297-261-25-0000	7810 SAN BENITO ST	1	1	735.25
0297-261-26-0000	7826 SAN BENITO ST	1	1	735.25
0297-261-27-0000	7832 SAN BENITO ST	1	1	735.25
0297-261-28-0000	7838 SAN BENITO ST	1	1	735.25
0297-261-29-0000	7850 SAN BENITO ST	1	1	735.25
0297-261-30-0000	7854 SAN BENITO ST	1	1	735.25
0297-261-31-0000	7860 SAN BENITO ST	1	1	735.25
0297-261-32-0000	7872 SAN BENITO ST	1	1	735.25
0297-271-01-0000	7774 LA CRESTA ST	1	1	735.25
0297-271-02-0000	7786 LA CRESTA ST	1	1	735.25
0297-271-03-0000	7790 LA CRESTA ST	1	1	735.25
0297-271-04-0000	7806 LA CRESTA ST	1	1	735.25
0297-271-05-0000	7814 LA CRESTA ST	1	1	735.25
0297-271-06-0000	7818 LA CRESTA ST	1	1	735.25
0297-271-07-0000	7832 LA CRESTA ST	1	1	735.25
0297-271-08-0000	7840 LA CRESTA ST	1	1	735.25
0297-271-09-0000	7841 LA CRESTA ST	1	1	735.25
0297-271-10-0000	7833 LA CRESTA ST	1	1	735.25
0297-271-11-0000	7829 LA CRESTA ST	1	1	735.25
0297-271-12-0000	7821 LA CRESTA ST	1	1	735.25
0297-271-13-0000	7817 LA CRESTA ST	1	1	735.25
0297-271-14-0000	7805 LA CRESTA ST	1	1	735.25
0297-271-15-0000	7797 LA CRESTA ST	1	1	735.25
0297-271-16-0000	7789 LA CRESTA ST	1	1	735.25
0297-271-17-0000	7779 LA CRESTA ST	1	1	735.25
0297-271-18-0000	7773 LA CRESTA ST	1	1	735.25
0297-271-19-0000	7765 LA CRESTA ST	1	1	735.25
0297-271-20-0000	30736 LA CRESTA ST	1	1	735.25
0297-271-21-0000	30720 LA CRESTA ST	1	1	735.25
0297-271-22-0000	30708 LA CRESTA ST	1	1	735.25
0297-271-23-0000	30694 LA CRESTA ST	1	1	735.25
0297-271-24-0000	30680 LA CRESTA ST	1	1	735.25
0297-271-25-0000	30672 LA CRESTA ST	1	1	735.25
0297-271-26-0000	30654 LA CRESTA ST	1	1	735.25
0297-271-27-0000	30648 LA CRESTA ST	1	1	735.25
1200-491-07-0000	7261 BOULDER AVE	7	7	0.00
1200-491-08-0000	7191 BOULDER AVE	7	7	0.00

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1200-491-10-0000	7195 BOULDER AVE	7		0.00
1200-491-11-0000	7199 BOULDER AVE	7		0.00
1200-501-04-0000	7211 BOULDER AVE	7	7	0.00
1210-121-07-0000	7507 CRAM RD	3	2	735.25
1210-121-08-0000	7515 CRAM RD	3	2	735.25
1210-121-09-0000	7523 CRAM RD	3	2	735.25
1210-121-10-0000	7531 CRAM RD	3	3	735.25
1210-121-11-0000	7549 CRAM RD	3	3	735.25
1210-121-12-0000	7561 CRAM RD	3	3	735.25
1210-121-13-0000	7573 CRAM RD	3	4	735.25
1210-121-14-0000	7585 CRAM	3	2	735.25
1210-121-15-0000	7506 WEAVER	3	1	735.25
1210-121-16-0000	7524 WEAVER	3	2	735.25
1210-121-17-0000	7530 WEAVER	3	1	735.25
1210-121-18-0000	7552 WEAVER	3	2	735.25
1210-121-19-0000	7568 WEAVER	3	1	735.25
1210-121-20-0000	7580 WEAVER ST	3	2	735.25
1210-121-21-0000	7571 LOCHINVAR CT	3	3	735.25
1210-121-22-0000	7565 LOCHINVAR CT	3	1	735.25
1210-121-23-0000	7559 LOCHINVAR CT	3	2	735.25
1210-121-24-0000	7547 LOCHINVAR CT	3	1	735.25
1210-121-25-0000	7533 LOCHINVAR CT	3	3	735.25
1210-121-26-0000	7525 LOCHINVAR CT	3	3	735.25
1210-121-27-0000	7513 LOCHINVAR CT	3	3	735.25
1210-121-28-0000	7508 LOCHINVAR CT	3	3	735.25
1210-121-29-0000	7512 LOCHINVAR CT	3	3	735.25
1210-121-30-0000	7526 LOCHINVAR CT	3	2	735.25
1210-121-31-0000	7534 LOCHINVAR CT	3	3	735.25
1210-121-32-0000	7548 LOCHINVAR CT	3	2	735.25
1210-121-33-0000	7560 LOCHINVAR CT	3	3	735.25
1210-121-34-0000	7572 LOCHINVAR CT	3	2	735.25
1210-121-35-0000	7586 LOCHINVAR CT	3	3	735.25
1210-131-01-0000	7692 CHANTICLEER	3	2	735.25
1210-131-02-0000	7674 CHANTICLEER	3	1	735.25
1210-131-03-0000	7660 CHANTICLEER	3	1	735.25
1210-131-04-0000	7646 CHANTICLEER	3	2	735.25
1210-131-05-0000	7632 CHANTICLEER	3	1	735.25
1210-131-06-0000	7624 CHANTICLEER	3	1	735.25
1210-131-07-0000	7608 CHANTICLEER	3	1	735.25
1210-131-08-0000	7590 CHANTICLEER	3	2	735.25
1210-131-09-0000	29324 LOCHINVAR	3	1	735.25
1210-131-10-0000	29338 LOCHINVAR	3	2	735.25
1210-131-11-0000	29350 LOCHINVAR	3	1	735.25
1210-131-12-0000	29362 LOCHINVAR	3	1	735.25
1210-131-13-0000	29378 LOCHINVAR RD	3	1	735.25
1210-131-14-0000	29394 LOCHINVAR	3	1	735.25
1210-131-15-0000	7597 CRAM	3	1	735.25
1210-131-16-0000	29491 LOCHINVAR RD	3	1	735.25
1210-131-17-0000	29475 LOCHINVAR	3	1	735.25
1210-131-18-0000	29467 LOCHINVAR	3	2	735.25
1210-131-19-0000	29459 LOCHINVAR	3	3	735.25
1210-131-20-0000	29445 LOCHINVAR	3	2	735.25
1210-131-21-0000	29433 LOCHINVAR	3	1	735.25
1210-131-22-0000	29431 LOCHINVAR	3	2	735.25

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1210-131-23-0000	29391 LOCHINVAR	3	1	735.25
1210-131-24-0000	29375 LOCHINVAR	3	1	735.25
1210-131-25-0000	29367 LOCHINVAR	3	1	735.25
1210-131-26-0000	29349 LOCHINVAR	3	2	735.25
1210-131-27-0000	29335 LOCHINVAR	3	1	735.25
1210-131-28-0000	29323 LOCHINVAR	3	1	735.25
1210-131-29-0000	7635 CHANTICLEER	3	1	735.25
1210-131-30-0000	7657 CHANTICLEER	3	1	735.25
1210-131-31-0000	7671 CHANTICLEER	3	1	735.25
1210-131-32-0000	7693 CHANTICLEER	3	2	735.25
1210-131-33-0000	7724 HIGHLAND GROVE	3	1	735.25
1210-131-34-0000	7710 HIGHLAND GROVE	3	1	735.25
1210-131-35-0000	7690 HIGHLAND GROVE	3	1	735.25
1210-131-36-0000	7664 HIGHLAND GROVE	3	2	735.25
1210-131-37-0000	7648 HIGHLAND GROVE	3	1	735.25
1210-131-38-0000	7640 HIGHLAND GROVE	3	2	735.25
1210-131-39-0000	7643 HIGHLAND GROVE	3	2	735.25
1210-131-40-0000	7665 HIGHLAND GROVE	3	2	735.25
1210-131-41-0000	7691 HIGHLAND GROVE	3	1	735.25
1210-131-42-0000	7715 HIGHLAND GROVE	3	1	735.25
1210-131-43-0000	29422 HIGHLAND GROVE LN	3	1	735.25
1210-131-44-0000	7696 DOUBLE A	3	1	735.25
1210-131-45-0000	7684 DOUBLE A	3	2	735.25
1210-131-46-0000	7668 DOUBLE A	3	1	735.25
1210-131-47-0000	7656 DOUBLE A	3	2	735.25
1210-131-48-0000	7650 DOUBLE A	3	1	735.25
1210-131-49-0000	7644 DOUBLE A	3	2	735.25
1210-131-50-0000	7640 DOUBLE A	3	2	735.25
1210-131-51-0000	7665 DOUBLE A	3	1	735.25
1210-131-52-0000	7683 DOUBLE A	3	1	735.25
1210-131-53-0000	29440 HIGHLAND GROVE LN	3	1	735.25
1210-131-54-0000	29456 HIGHLAND GROVE	3	1	735.25
1210-131-55-0000	29474 HIGHLAND GROVE LN	3	2	735.25
1210-131-56-0000	7696 WEAVER ST	3	1	735.25
1210-131-57-0000	7674 WEAVER	3	2	735.25
1210-131-58-0000	7662 WEAVER	3	2	735.25
1210-131-59-0000	7648 WEAVER	3	1	735.25
1210-131-60-0000	7594 LOCHINVAR CT	3	2	735.25
1210-131-61-0000	29490 LOCHINVAR	3	1	735.25
1210-131-62-0000	29474 LOCHINVAR RD	3	3	735.25
1210-131-63-0000	29460 LOCHINVAR RD	3	2	735.25
1210-141-15-0000	29510 WATER ST	5	4	735.25
1210-141-16-0000	29522 WATER ST	5	3	735.25
1210-141-17-0000	29534 WATER ST	5	2	735.25
1210-141-18-0000	29546 WATER ST	5	4	735.25
1210-141-19-0000	29558 WATER ST	5	2	735.25
1210-141-20-0000	29570 WATER ST	5	3	735.25
1210-141-21-0000	29582 WATER ST	5	2	735.25
1210-141-22-0000	29581 CANYON SPRINGS RD	5	2	735.25
1210-141-23-0000	29569 CANYON SPRINGS RD	5	3	735.25
1210-141-24-0000	29557 CANYON SPRINGS RD	5	2	735.25
1210-141-25-0000	29545 CANYON SPRINGS RD	5	4	735.25
1210-141-26-0000	29533 CANYON SPRINGS RD	5	2	735.25
1210-141-27-0000	29521 CANYON SPRINGS RD	5	3	735.25

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1210-141-28-0000	29509 CANYON SPRINGS RD	5	4	735.25
1210-141-29-0000	7460 GLEN OAKS RD	5	2	735.25
1210-141-30-0000	7448 GLEN OAKS RD	5	3	735.25
1210-141-31-0000	7436 GLEN OAKS RD	5	4	735.25
1210-141-32-0000	7424 GLEN OAKS RD	5	2	735.25
1210-141-33-0000	7412 GLEN OAKS RD	5	3	735.25
1210-141-34-0000	7388 GLEN OAKS RD	5	2	735.25
1210-141-35-0000	7376 GLEN OAKS RD	5	3	735.25
1210-141-36-0000	7364 GLEN OAKS RD	5	3	735.25
1210-141-37-0000	29532 CHANDLER RD	5	2	735.25
1210-141-38-0000	29544 CHANDLER RD	5	3	735.25
1210-141-39-0000	29556 CHANDLER RD	5	1	735.25
1210-141-40-0000	29568 CHANDLER RD	5	2	735.25
1210-141-41-0000	29580 CHANDLER RD	5	3	735.25
1210-141-42-0000	29592 CHANDLER RD	5	1	735.25
1210-141-43-0000	29585 CHANDLER RD	5	2	735.25
1210-141-44-0000	29573 CHANDLER RD	5	3	735.25
1210-141-45-0000	29561 CHANDLER RD	5	1	735.25
1210-141-46-0000	29549 CHANDLER RD	5	2	735.25
1210-141-47-0000	7387 GLEN OAKS RD	5	3	735.25
1210-141-48-0000	7399 GLEN OAKS RD	5	4	735.25
1210-141-49-0000	7411 GLEN OAKS RD	5	2	735.25
1210-141-50-0000	7423 GLEN OAKS RD	5	4	735.25
1210-141-51-0000	7435 GLEN OAKS RD	5	3	735.25
1210-141-52-0000	7447 GLEN OAKS RD	5	2	735.25
1210-141-53-0000	7459 GLEN OAKS RD	5	4	735.25
1210-141-54-0000	7462 BEAR CREEK CT	5	2	735.25
1210-141-55-0000	7450 BEAR CREEK CT	5	3	735.25
1210-141-56-0000	7438 BEAR CREEK CT	5	2	735.25
1210-141-57-0000	7426 BEAR CREEK CT	5	4	735.25
1210-141-58-0000	7413 BEAR CREEK CT	5	2	735.25
1210-141-59-0000	7425 BEAR CREEK CT	5	4	735.25
1210-141-60-0000	7437 BEAR CREEK CT	5	2	735.25
1210-141-61-0000	7449 BEAR CREEK CT	5	4	735.25
1210-141-62-0000	7461 BEAR CREEK CT	5	3	735.25
1210-151-25-0000	7460 WEST WIND CT	5	3	735.25
1210-151-26-0000	7448 WEST WIND CT	5	2	735.25
1210-151-27-0000	7436 WEST WIND CT	5	1	735.25
1210-151-28-0000	7425 WEST WIND CT	5	3	735.25
1210-151-29-0000	7437 WEST WIND CT	5	2	735.25
1210-151-30-0000	29626 CANYON SPRINGS RD	5	3	735.25
1210-151-31-0000	29638 CANYON SPRINGS RD	5	2	735.25
1210-151-32-0000	7442 SMOKEWOOD RD	5	3	735.25
1210-151-33-0000	7430 SMOKEWOOD RD	5	1	735.25
1210-151-34-0000	7418 SMOKEWOOD RD	5	3	735.25
1210-151-35-0000	29633 CHANDLER RD	5	2	735.25
1210-151-36-0000	29621 CHANDLER RD	5	3	735.25
1210-151-37-0000	29609 CHANDLER RD	5	3	735.25
1210-151-38-0000	29597 CHANDLER RD	5	1	735.25
1210-151-39-0000	29604 CHANDLER RD	5	3	735.25
1210-151-40-0000	29616 CHANDLER RD	5	2	735.25
1210-151-41-0000	29628 CHANDLER RD	5	1	735.25
1210-151-42-0000	29640 CHANDLER RD	5	3	735.25
1210-151-43-0000	29652 CHANDLER RD	5	2	735.25

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1210-151-44-0000	29664 CHANDLER RD	5	3	735.25
1210-151-45-0000	29676 CHANDLER RD	5	3	735.25
1210-151-46-0000	7425 SMOKEWOOD RD	5	2	735.25
1210-151-47-0000	7437 SMOKEWOOD RD	5	1	735.25
1210-151-48-0000	7449 SMOKEWOOD RD	5	3	735.25
1210-151-49-0000	7461 SMOKEWOOD RD	5	1	735.25
1210-151-50-0000	7473 SMOKEWOOD RD	5	2	735.25
1210-151-51-0000	7485 SMOKEWOOD RD	5	3	735.25
1210-151-52-0000	29641 CANYON SPRINGS RD	5	3	735.25
1210-151-53-0000	29629 CANYON SPRINGS RD	5	1	735.25
1210-151-54-0000	29617 CANYON SPRINGS RD	5	2	735.25
1210-151-55-0000	29605 CANYON SPRINGS RD	5	3	735.25
1210-151-56-0000	29593 CANYON SPRINGS RD	5	3	735.25
1210-151-57-0000	29600 WATER ST	5	3	735.25
1210-151-58-0000	29612 WATER ST	5	2	735.25
1210-151-59-0000	29624 WATER ST	5	3	735.25
1210-151-60-0000	29636 WATER ST	5	1	735.25
1210-151-61-0000	29648 WATER ST	5	3	735.25
1210-151-62-0000	29660 WATER ST	5	3	735.25
1210-151-63-0000	29672 WATER ST	5	1	735.25
1210-151-64-0000	7500 APLIN ST	5	1	735.25
1210-151-65-0000	7488 APLIN ST	5	3	735.25
1210-151-66-0000	7476 APLIN ST	5	2	735.25
1210-151-67-0000	7464 APLIN ST	5	1	735.25
1210-151-68-0000	7452 APLIN ST	5	2	735.25
1210-151-69-0000	7440 APLIN ST	5	1	735.25
1210-151-70-0000	7428 APLIN ST	5	3	735.25
1210-151-71-0000	7416 APLIN ST	5	1	735.25
1210-161-18-0000	29598 LOCHINVAR RD	6	6	735.25
1210-161-19-0000	29606 LOCHINVAR RD	6	6	735.25
1210-161-20-0000	29614 LOCHINVAR RD	6	6	735.25
1210-161-25-0000	29645 LOCHINVAR RD	6	6	735.25
1210-161-26-0000	29635 LOCHINVAR RD	6	6	735.25
1210-161-27-0000	29625 LOCHINVAR RD	6	6	735.25
1210-161-30-0000	29625 WATER ST	6	6	735.25
1210-161-31-0000	29637 WATER ST	6	5	735.25
1210-161-32-0000	29649 WATER ST	6	5	735.25
1210-161-33-0000	29661 WATER ST	6	6	735.25
1210-161-37-0000	29613 WATER ST	6	6	735.25
1210-161-38-0000	29622 LOCHINVAR RD	6	6	735.25
1210-161-39-0000	29630 LOCHINVAR RD	6	5	735.25
1210-161-40-0000	29665 LOCHINVAR ST	6	5	735.25
1210-161-41-0000	29655 LOCHINVAR RD	6	6	735.25
1210-161-42-0000	29673 WATER ST	6	6	735.25
1210-171-01-0000	29512 LOCHINVAR RD	3	3	735.25
1210-171-02-0000	29528 LOCHINVAR RD	3	2	735.25
1210-171-03-0000	29536 LOCHINVAR RD	3	2	735.25
1210-171-04-0000	29550 LOCHINVAR RD	3	3	735.25
1210-171-05-0000	29564 LOCHINVAR RD	3	2	735.25
1210-171-06-0000	29576 LOCHINVAR RD	3	3	735.25
1210-171-07-0000	29582 LOCHINVAR RD	3	2	735.25
1210-171-08-0000	29590 LOCHINVAR RD	3	3	735.25
1210-171-09-0000	29618 CARRO AMANO LN	3	3	735.25
1210-171-10-0000	29630 CARRO AMANO LN	3	2	735.25

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1210-171-11-0000	29642 CARRO AMANO LN	3	3	735.25
1210-171-12-0000	29654 CARRO AMANO LN	3	2	735.25
1210-171-13-0000	7608 APLIN RD	3	3	735.25
1210-171-14-0000	7616 APLIN RD	3	2	735.25
1210-171-15-0000	7624 APLIN RD	3	3	735.25
1210-171-16-0000	7632 APLIN ST RD	3	2	735.25
1210-171-17-0000	29615 LOCHINVAR RD	3	2	735.25
1210-171-18-0000	29605 LOCHINVAR RD	3	2	735.25
1210-171-19-0000	29591 LOCHINVAR RD	3	3	735.25
1210-171-20-0000	29585 LOCHINVAR RD	3	2	735.25
1210-171-21-0000	29573 LOCHINVAR RD	3	3	735.25
1210-171-22-0000	29557 LOCHINVAR RD	3	3	735.25
1210-171-23-0000	29541 LOCHINVAR RD	3	2	735.25
1210-171-24-0000	29525 LOCHINVAR RD	3	3	735.25
1210-171-25-0000	29517 LOCHINVAR RD	3	2	735.25
1210-171-26-0000	29509 LOCHINVAR RD	3	3	735.25
1210-171-27-0000	29510 BRIGHT SPOT RD	3	2	735.25
1210-171-28-0000	29524 BRIGHT SPOT RD	3	3	735.25
1210-171-29-0000	29532 BRIGHT SPOT RD	3	3	735.25
1210-171-30-0000	29544 BRIGHT SPOT RD	3	2	735.25
1210-171-31-0000	29556 BRIGHT SPOT RD	3	3	735.25
1210-171-32-0000	29570 BRIGHT SPOT RD	3	3	735.25
1210-171-33-0000	29582 BRIGHT SPOT RD	3	3	735.25
1210-171-34-0000	29594 BRIGHT SPOT RD	3	3	735.25
1210-171-35-0000	29608 BRIGHT SPOT RD	3	3	735.25
1210-171-36-0000	29616 BRIGHT SPOT RD	3	2	735.25
1210-171-37-0000	29624 BRIGHT SPOT RD	3	3	735.25
1210-171-38-0000	29632 BRIGHT SPOT RD	3	2	735.25
1210-171-39-0000	29687 CARRO AMANO LN	3	2	735.25
1210-171-40-0000	29673 CARRO AMANO LN	3	3	735.25
1210-171-41-0000	29655 CARRO AMANO LN	3	2	735.25
1210-171-42-0000	29625 BRIGHT SPOT RD	3	3	735.25
1210-171-44-0000	29617 BRIGHT SPOT RD	3	4	735.25
1210-171-45-0000	29609 BRIGHT SPOT RD	3	3	735.25
1210-171-47-0000	29595 BRIGHT SPOT RD	3	3	735.25
1210-171-48-0000	29581 BRIGHT SPOT RD	3	4	735.25
1210-171-49-0000	29573 BRIGHT SPOT RD	3	3	735.25
1210-171-50-0000	29557 BRIGHT SPOT RD	3	3	735.25
1210-171-51-0000	29545 BRIGHT SPOT RD	3	4	735.25
1210-171-52-0000	29531 BRIGHT SPOT RD	3	3	735.25
1210-171-53-0000	29523 BRIGHT SPOT RD	3	4	735.25
1210-171-54-0000	29511 BRIGHT SPOT RD	3	3	735.25
1210-241-05-0000	7784 CHANTICLEER	3	1	735.25
1210-241-06-0000	7776 CHANTICLEER	3	1	735.25
1210-241-07-0000	7768 CHANTICLEER RD	3	2	735.25
1210-241-08-0000	7760 CHANTICLEER	3	1	735.25
1210-241-09-0000	7752 CHANTICLEER RD	3	2	735.25
1210-241-10-0000	7753 CHANTICLEER RD	3	1	735.25
1210-241-11-0000	7761 CHANTICLEER RD	3	1	735.25
1210-241-12-0000	7767 CHANTICLEER	3	1	735.25
1210-241-13-0000	7769 CHANTICLEER	3	1	735.25
1210-241-14-0000	7773 CHANTICLEER	3	2	735.25
1210-241-15-0000	7775 CHANTICLEER RD	3	1	735.25
1210-241-16-0000	7783 CHANTICLEER RD	3	2	735.25

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APN	SITUS ADDRESS	SPECIAL TAX RATE AREA	LAND USE CATEGORY	MAXIMUM SPECIAL TAX AND LEVY AMOUNT
1210-241-17-0000	29489 HIGHLAND GROVE	3	1	735.25
1210-241-18-0000	29471 HIGHLAND GROVE	3	1	735.25
1210-241-19-0000	29453 HIGHLAND GROVE	3	2	735.25
1210-241-20-0000	29447 HIGHLAND GROVE	3	1	735.25
1210-241-21-0000	29431 HIGHLAND GROVE	3	2	735.25
1210-241-22-0000	29425 HIGHLAND GROVE	3	1	735.25
1210-241-23-0000	29407 HIGHLAND GROVE LN	3	2	735.25
1210-241-24-0000	29385 HIGHLAND GROVE	3	1	735.25
1210-241-25-0000	29363 HIGHLAND GROVE	3	1	735.25
1210-241-26-0000	29331 HIGHLAND GROVE	3	1	735.25
1210-241-27-0000	7744 CHANTICLEER	3	1	735.25
1210-241-28-0000	7736 CHANTICLEER	3	2	735.25
1210-241-29-0000	7728 CHANTICLEER	3	1	735.25
1210-241-30-0000	7720 CHANTICLEER RD	3	1	735.25
1210-241-31-0000	7712 CHANTICLEER	3	1	735.25
1210-241-32-0000	7704 CHANTICLEER	3	1	735.25
1210-241-33-0000	7711 CHANTICLEER	3	1	735.25
1210-241-34-0000	7725 CHANTICLEER	3	1	735.25
1210-241-35-0000	29334 HIGHLAND GROVE LN	3	1	735.25
1210-241-36-0000	7736 HIGHLAND GROVE CT	3	1	735.25
1210-241-37-0000	29386 HIGHLAND GROVE LN	3	1	735.25
1210-241-38-0000	29408 HIGHLAND GROVE LN	3	2	735.25
1210-241-39-0000	7782 ARANCI WAY	3	3	735.25
1210-241-40-0000	7774 ARANCI WAY	3	3	735.25
1210-241-41-0000	7766 ARANCI WAY	3	3	735.25
1210-241-42-0000	7758 ARANCI WAY	3	3	735.25
1210-241-43-0000	7750 ARANCI WAY	3	3	735.25
1210-241-44-0000	7746 ARANCI WAY	3	2	735.25
1210-241-45-0000	7747 ARANCI WAY	3	3	735.25
1210-241-46-0000	7751 ARANCI WAY	3	3	735.25
1210-241-47-0000	7757 ARANCI WAY	3	3	735.25
1210-241-48-0000	7769 ARANCI WAY	3	3	735.25
1210-241-49-0000	7773 ARANCI WAY	3	3	735.25
1210-241-50-0000	7781 ARANCI WAY	3	3	735.25
1210-241-51-0000	7772 GOLD BUCKLE CT	3	3	735.25
1210-241-52-0000	7764 GOLD BUCKLE CT	3	3	735.25
1210-241-53-0000	7756 GOLD BUCKLE CT	3	2	735.25
1210-241-54-0000	7752 GOLD BUCKLE CT	3	3	735.25
1210-241-55-0000	7746 GOLD BUCKLE CT	3	2	735.25
1210-241-56-0000	7742 GOLD BUCKLE CT	3	3	735.25
1210-241-57-0000	7743 GOLD BUCKLE CT	3	3	735.25
1210-241-58-0000	7749 GOLD BUCKLE CT	3	3	735.25
1210-241-59-0000	7755 GOLD BUCKLE CT	3	3	735.25
1210-241-60-0000	7763 GOLD BUCKLE CT	3	2	735.25
1210-241-61-0000	7769 GOLD BUCKLE CT	3	3	735.25
1210-241-62-0000	7775 GOLD BUCKLE CT	3	3	735.25
1210-251-01-0000	7880 GOLD BUCKLE	3	1	735.25
1210-251-02-0000	7864 GOLD BUCKLE	3	2	735.25
1210-251-03-0000	7856 GOLD BUCKLE	3	2	735.25
1210-251-04-0000	7842 GOLD BUCKLE	3	1	735.25
1210-251-05-0000	7838 GOLD BUCKLE	3	1	735.25
1210-251-06-0000	7826 GOLD BUCKLE RD	3	2	735.25
1210-251-07-0000	7812 GOLD BUCKLE RD	3	1	735.25
1210-251-08-0000	29316 GOLD BUCKLE	3	1	735.25

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1210-251-09-0000	29324 GOLD BUCKLE	3	1	735.25
1210-251-10-0000	29330 GOLD BUCKLE	3	1	735.25
1210-251-11-0000	29338 GOLD BUCKLE RD	3	2	735.25
1210-251-12-0000	29346 GOLD BUCKLE RD	3	1	735.25
1210-251-13-0000	7795 CHANTICLEER	3	1	735.25
1210-251-14-0000	29370 GOLD BUCKLE	3	1	735.25
1210-251-15-0000	29392 GOLD BUCKLE	3	1	735.25
1210-251-16-0000	29426 GOLD BUCKLE	3	1	735.25
1210-251-17-0000	29387 GOLD BUCKLE	3	1	735.25
1210-251-18-0000	29371 GOLD BUCKLE RD	3	2	735.25
1210-251-19-0000	29365 GOLD BUCKLE	3	1	735.25
1210-251-20-0000	29353 GOLD BUCKLE	3	1	735.25
1210-251-21-0000	29341 GOLD BUCKLE RD	3	2	735.25
1210-251-22-0000	29335 GOLD BUCKLE	3	1	735.25
1210-251-23-0000	7831 GOLD BUCKLE	3	1	735.25
1210-251-24-0000	7845 GOLD BUCKLE	3	1	735.25
1210-251-25-0000	7857 GOLD BUCKLE	3	1	735.25
1210-251-26-0000	29336 POLO	3	1	735.25
1210-251-27-0000	29344 POLO	3	1	735.25
1210-251-28-0000	29352 POLO	3	1	735.25
1210-251-29-0000	29366 POLO	3	2	735.25
1210-251-30-0000	29378 POLO	3	1	735.25
1210-251-31-0000	29384 POLO	3	1	735.25
1210-251-32-0000	7850 ARANCI	3	1	735.25
1210-251-33-0000	7844 ARANCI	3	1	735.25
1210-251-34-0000	7836 ARANCI WAY	3	1	735.25
1210-251-35-0000	29489 GOLD BUCKLE RD	3	1	735.25
1210-251-36-0000	29471 GOLD BUCKLE	3	1	735.25
1210-251-37-0000	29457 GOLD BUCKLE	3	1	735.25
1210-251-38-0000	29445 GOLD BUCKLE	3	2	735.25
1210-251-39-0000	29431 GOLD BUCKLE RD	3	1	735.25
1210-251-40-0000	29432 POLO ST	3	1	735.25
1210-251-41-0000	29440 POLO	3	1	735.25
1210-251-42-0000	29458 POLO	3	1	735.25
1210-251-43-0000	29472 POLO	3	2	735.25
1210-251-44-0000	29486 POLO	3	1	735.25
1210-251-45-0000	29483 POLO	3	2	735.25
1210-251-46-0000	29475 POLO	3	1	735.25
1210-251-47-0000	29461 POLO	3	2	735.25
1210-251-48-0000	29457 POLO ST	3	1	735.25
1210-251-49-0000	29443 POLO	3	1	735.25
1210-251-50-0000	29435 POLO	3	1	735.25
1210-251-51-0000	29421 POLO	3	2	735.25
1210-251-52-0000	29407 POLO	3	1	735.25
1210-251-53-0000	29385 POLO	3	2	735.25
1210-251-54-0000	29367 POLO	3	1	735.25
1210-251-55-0000	29351 POLO	3	2	735.25
1210-251-56-0000	29343 POLO	3	1	735.25
1210-251-57-0000	29335 POLO	3	1	735.25
1210-251-58-0000	29327 POLO	3	1	735.25
1210-251-59-0000	29319 POLO	3	1	735.25
1210-251-60-0000	29311 POLO	3	1	735.25
1210-251-61-0000	29430 GOLD BUCKLE RD	3	2	735.25
1210-251-62-0000	7789 ARANCI WAY	3	3	735.25

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1210-251-63-0000	7793 ARANCI WAY	3	2	735.25
1210-251-64-0000	7796 GOLD BUCKLE CT	3	2	735.25
1210-251-65-0000	7788 GOLD BUCKLE CT	3	3	735.25
1210-251-66-0000	7780 GOLD BUCKLE CT	3	3	735.25
1210-251-67-0000	7781 GOLD BUCKLE CT	3	3	735.25
1210-251-68-0000	7787 GOLD BUCKLE CT	3	2	735.25
1210-251-69-0000	7793 GOLD BUCKLE CT	3	2	735.25
1210-261-01-0000	7796 SILVER BUCKLE RD	3	3	735.25
1210-261-02-0000	7784 SILVER BUCKLE RD	3	3	735.25
1210-261-03-0000	7772 SILVER BUCKLE RD	3	3	735.25
1210-261-04-0000	7764 SILVER BUCKLE RD	3	2	735.25
1210-261-05-0000	7758 SILVER BUCKLE RD	3	3	735.25
1210-261-06-0000	7750 SILVER BUCKLE RD	3	2	735.25
1210-261-07-0000	7744 SILVER BUCKLE RD	3	3	735.25
1210-261-08-0000	29520 BELT LN	3	2	735.25
1210-261-09-0000	29532 BELT LN	3	3	735.25
1210-261-10-0000	29544 BELT	3	2	735.25
1210-261-11-0000	29558 BELT LN	3	2	735.25
1210-261-12-0000	29564 BELT LN	3	2	735.25
1210-261-13-0000	29576 BELT LN	3	3	735.25
1210-261-14-0000	29582 BELT LN	3	3	735.25
1210-261-15-0000	7743 UNICORN WAY	3	2	735.25
1210-261-16-0000	7755 UNICORN WAY	3	2	735.25
1210-261-17-0000	7767 UNICORN WAY	3	2	735.25
1210-261-18-0000	7771 UNICORN WAY	3	3	735.25
1210-261-19-0000	7779 UNICORN WAY	3	3	735.25
1210-261-20-0000	7785 UNICORN WAY	3	3	735.25
1210-261-21-0000	7791 UNICORN WAY	3	3	735.25
1210-261-22-0000	7797 UNICORN WAY	3	3	735.25
1210-261-23-0000	29579 GOLD BUCKLE RD	3	2	735.25
1210-261-24-0000	29571 GOLD BUCKLE RD	3	3	735.25
1210-261-25-0000	29567 GOLD BUCKLE RD	3	3	735.25
1210-261-26-0000	29553 GOLD BUCKLE RD	3	2	735.25
1210-261-27-0000	29545 GOLD BUCKLE RD	3	3	735.25
1210-261-28-0000	29542 SILVER BUCKLE CT	3	3	735.25
1210-261-29-0000	29554 SILVER BUCKLE CT	3	2	735.25
1210-261-30-0000	29566 SILVER BUCKLE CT	3	3	735.25
1210-261-31-0000	29570 SILVER BUCKLE CT	3	3	735.25
1210-261-32-0000	29584 SILVER BUCKLE CT	3	2	735.25
1210-261-33-0000	29595 SILVER BUCKLE CT	3	3	735.25
1210-261-34-0000	29583 SILVER BUCKLE CT	3	2	735.25
1210-261-35-0000	29571 SILVER BUCKLE CT	3	3	735.25
1210-261-36-0000	29559 SILVER BUCKLE CT	3	3	735.25
1210-261-37-0000	29543 SILVER BUCKLE CT	3	3	735.25
1210-261-38-0000	29537 SILVER BUCKLE CT	3	3	735.25
1210-261-39-0000	29525 SILVER BUCKLE CT	3	3	735.25
1210-261-40-0000	7862 SILVER BUCKLE RD	3	3	735.25
1210-261-42-0000	7836 SILVER BUCKLE RD	3	3	735.25
1210-261-43-0000	7820 SILVER BUCKLE RD	3	2	735.25
1210-261-44-0000	7785 SILVER BUCKLE RD	3	3	735.25
1210-261-45-0000	7773 SILVER BUCKLE RD	3	3	735.25
1210-261-46-0000	7761 SILVER BUCKLE RD	3	2	735.25
1210-261-47-0000	29541 BELT LN	3	2	735.25
1210-261-48-0000	29557 BELT LN	3	3	735.25

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1210-261-49-0000	29563 BELT LN	3	3	735.25
1210-261-50-0000	7768 UNICORN WAY	3	3	735.25
1210-261-51-0000	7776 UNICORN WAY	3	2	735.25
1210-261-52-0000	7784 UNICORN WAY	3	2	735.25
1210-261-53-0000	29566 GOLD BUCKLE RD	3	2	735.25
1210-261-54-0000	29552 GOLD BUCKLE RD	3	3	735.25
1210-261-55-0000	29540 GOLD BUCKLE RD	3	1	735.25
1210-261-56-0000	29512 SANTA ANA CANYON RD	3	3	735.25
1210-261-57-0000	29520 SANTA ANA CANYON RD	3	3	735.25
1210-261-58-0000	29534 SANTA ANA CANYON RD	3	3	735.25
1210-261-59-0000	29542 SANTA ANA CANYON RD	3	4	735.25
1210-261-60-0000	29550 SANTA ANA CANYON RD	3	2	735.25
1210-261-61-0000	29564 SANTA ANA CANYON RD	3	3	735.25
1210-261-62-0000	29578 SANTA ANA CANYON RD	3	3	735.25
1210-261-63-0000	29590 SANTA ANA CANYON RD	3	3	735.25
1210-321-01-0000	7696 ALTA VISTA	2	5	735.25
1210-321-02-0000	7686 ALTA VISTA	2	4	735.25
1210-321-03-0000	7676 ALTA VISTA	2	3	735.25
1210-321-04-0000	30006 FRONTERA DEL SUR	2	3	735.25
1210-321-05-0000	30018 FRONTERA DEL SUR	2	4	735.25
1210-321-06-0000	30032 FRONTERA DEL SUR	2	3	735.25
1210-321-07-0000	7630 ALTA VISTA	2	3	735.25
1210-321-08-0000	7609 ALTA VISTA	2	4	735.25
1210-321-09-0000	7619 ALTA VISTA	2	5	735.25
1210-321-10-0000	7627 ALTA VISTA	2	4	735.25
1210-321-11-0000	7641 ALTA VISTA	2	3	735.25
1210-321-12-0000	30048 FRONTERA DEL SUR	2	3	735.25
1210-321-13-0000	30062 FRONTERA DEL SUR	2	5	735.25
1210-321-14-0000	30074 FRONTERA DEL SUR	2	3	735.25
1210-321-15-0000	30082 CENTRO VISTA	2	3	735.25
1210-321-16-0000	30094 CENTRO VISTA	2	5	735.25
1210-321-17-0000	30099 CENTRO VISTA	2	2	735.25
1210-321-18-0000	7693 CENTRO VISTA	2	3	735.25
1210-321-19-0000	30065 FRONTERA DEL SUR	2	5	735.25
1210-321-20-0000	30051 FRONTERA DEL SUR	2	2	735.25
1210-321-21-0000	30039 FRONTERA DEL SUR	2	2	735.25
1210-321-22-0000	30053 CABO DEL OESTE	2	3	735.25
1210-321-23-0000	30045 CABO DEL OESTE	2	5	735.25
1210-321-24-0000	30023 CABO DEL OESTE	2	4	735.25
1210-321-25-0000	30007 CABO DEL OESTE	2	5	735.25
1210-331-01-0000	7796 ALTA VISTA	2	3	735.25
1210-331-02-0000	7776 ALTA VISTA	2	5	735.25
1210-331-03-0000	7766 ALTA VISTA	2	3	735.25
1210-331-04-0000	7756 ALTA VISTA	2	2	735.25
1210-331-05-0000	7746 ALTA VISTA	2	4	735.25
1210-331-06-0000	7736 ALTA VISTA	2	3	735.25
1210-331-07-0000	7716 ALTA VISTA	2	5	735.25
1210-331-08-0000	7706 ALTA VISTA	2	3	735.25
1210-331-09-0000	7709 CENTRO VISTA	2	5	735.25
1210-331-10-0000	7719 CENTRO VISTA	2	3	735.25
1210-331-11-0000	7739 CENTRO VISTA	2	4	735.25
1210-331-12-0000	7749 CENTRO VISTA	2	5	735.25
1210-331-13-0000	7759 CENTRO VISTA	2	3	735.25
1210-331-14-0000	7769 CENTRO VISTA	2	5	735.25

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1210-331-15-0000	7779 CENTRO VISTA	2	4	735.25
1210-331-16-0000	7799 CENTRO VISTA	2	2	735.25
1210-331-17-0000	7798 CENTRO VISTA	2	3	735.25
1210-331-18-0000	7778 CENTRO VISTA	2	5	735.25
1210-331-19-0000	7768 CENTRO VISTA	2	3	735.25
1210-331-20-0000	7758 CENTRO VISTA	2	4	735.25
1210-331-21-0000	7748 CENTRO VISTA	2	5	735.25
1210-331-22-0000	7738 CENTRO VISTA	2	2	735.25
1210-331-23-0000	7718 CENTRO VISTA	2	4	735.25
1210-331-24-0000	7708 CENTRO VISTA	2	5	735.25
1210-331-25-0000	7707 ALTA VISTA	2	5	735.25
1210-331-26-0000	7717 ALTA VISTA	2	4	735.25
1210-331-27-0000	7737 ALTA VISTA	2	5	735.25
1210-331-28-0000	7747 ALTA VISTA	2	4	735.25
1210-331-29-0000	7757 ALTA VISTA	2	5	735.25
1210-331-30-0000	7767 ALTA VISTA	2	3	735.25
1210-331-31-0000	7777 ALTA VISTA	2	4	735.25
1210-331-32-0000	7797 ALTA VISTA	2	3	735.25
1210-341-01-0000	30124 CENTRO VISTAA	2	3	735.25
1210-341-02-0000	30134 CENTRO VISTA	2	5	735.25
1210-341-03-0000	30137 CENTRO VISTAA	2	2	735.25
1210-341-04-0000	30292 CENTRO VISTA	2	3	735.25
1210-341-05-0000	30280 CENTRO VISTA	2	4	735.25
1210-341-06-0000	30268 CENTRO VISTA	2	3	735.25
1210-341-07-0000	30260 CENTRO VISTA	2	5	735.25
1210-341-08-0000	30248 CENTRO VISTA	2	4	735.25
1210-341-09-0000	30236 CENTRO VISTA	2	3	735.25
1210-341-10-0000	30224 CENTRO VISTA	2	5	735.25
1210-341-11-0000	30212 CENTRO VISTA	2	2	735.25
1210-341-12-0000	30196 CENTRO VISTA	2	5	735.25
1210-341-13-0000	30190 CENTRO VISTA	2	3	735.25
1210-341-14-0000	30178 CENTRO VISTA	2	4	735.25
1210-341-15-0000	30168 CENTRO VISTA	2	4	735.25
1210-341-16-0000	30156 CENTRO VISTA	2	2	735.25
1210-341-17-0000	30146 CENTRO VISTA	2	3	735.25
1210-341-18-0000	30149 CENTRO VISTA	2	5	735.25
1210-341-19-0000	30161 CENTRO VISTA	2	3	735.25
1210-341-20-0000	30171 CENTRO VISTA	2	4	735.25
1210-341-21-0000	30183 CENTRO VISTA	2	3	735.25
1210-341-22-0000	30195 CENTRO VISTA	2	5	735.25
1210-341-23-0000	30207 CENTRO VISTA	2	4	735.25
1210-341-24-0000	30219 CENTRO VISTA	2	5	735.25
1210-341-25-0000	30229 CENTRO VISTA	2	3	735.25
1210-341-26-0000	30241 CENTRO VISTA	2	4	735.25
1210-341-27-0000	30253 CENTRO VISTA	2	5	735.25
1210-341-28-0000	30265 CENTRO VISTA	2	4	735.25
1210-341-29-0000	30277 CENTRO VISTA	2	5	735.25
1210-341-30-0000	30289 CENTRO VISTA	2	4	735.25
1210-341-31-0000	7586 VISTA ALEGRE	2	3	735.25
1210-341-32-0000	7616 VISTA ALEGRE	2	2	735.25
1210-341-33-0000	7626 VISTA ALEGRE	2	5	735.25
1210-341-34-0000	7625 PASEO LARGO	2	2	735.25
1210-341-35-0000	7615 PASEO LARGO	2	5	735.25
1210-341-36-0000	7624 PASEO LARGO	2	3	735.25

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1210-341-37-0000	30295 FRONTERA DEL NORTE	2	6	735.25
1210-341-38-0000	30283 FRONTERA DEL NORTE	2	4	735.25
1210-341-39-0000	30271 FRONTERA DEL NORTE	2	6	735.25
1210-341-40-0000	30255 FRONTERA DEL NORTE	2	6	735.25
1210-341-41-0000	30243 FRONTERA DEL NORTE	2	6	735.25
1210-341-42-0000	30233 FRONTERA DEL NORTE	2	6	735.25
1210-341-43-0000	30221 FRONTERA DEL NORTE	2	6	735.25
1210-341-44-0000	30211 FRONTERA DEL NORTE	2	6	735.25
1210-341-45-0000	30201 FRONTERA DEL NORTE	2	6	735.25
1210-341-46-0000	30185 FRONTERA DEL NORTE	2	4	735.25
1210-341-47-0000	30173 FRONTERA DEL NORTE	2	6	735.25
1210-341-48-0000	30159 FRONTERA DEL NORTE	2	6	735.25
1210-341-49-0000	30143 FRONTERA DEL NORTE	2	5	735.25
1210-341-50-0000	7563 ALTA VISTA	2	6	735.25
1210-341-51-0000	7571 ALTA VISTA	2	5	735.25
1210-341-52-0000	7579 ALTA VISTA	2	3	735.25
1210-341-53-0000	7566 ALTA VISTA	2	6	735.25
1210-341-54-0000	7552 ALTA VISTA	2	6	735.25
1210-341-55-0000	7544 ALTA VISTA	2	6	735.25
1210-341-56-0000	30166 FRONTERA DEL NORTE	2	6	735.25
1210-341-57-0000	30180 FRONTERA DEL NORTE	2	6	735.25
1210-341-58-0000	30192 FRONTERA DEL NORTE	2	6	735.25
1210-341-59-0000	30198 FRONTERA DEL NORTE	2	4	735.25
1210-341-60-0000	30214 FRONTERA DEL NORTE	2	6	735.25
1210-341-61-0000	30226 FRONTERA DEL NORTE	2	6	735.25
1210-341-62-0000	30234 FRONTERA DEL NORTE	2	6	735.25
1210-341-63-0000	30246 FRONTERA DEL NORTE	2	6	735.25
1210-351-01-0000	30098 CENTRO VISTA	2	4	735.25
1210-351-02-0000	30114 CENTRO VISTA	2	2	735.25
1210-351-03-0000	30127 CENTRO VISTA	2	2	735.25
1210-351-04-0000	30117 CENTRO VISTA	2	3	735.25
1210-351-05-0000	30105 CENTRO VISTA	2	4	735.25
1210-351-06-0000	30101 CENTRO VISTA	2	5	735.25
1210-351-07-0000	30114 FRONTERA DEL SUR	2	4	735.25
1210-351-08-0000	30128 FRONTERA DEL SUR	2	5	735.25
1210-351-09-0000	7670 PASEO BREVE	2	3	735.25
1210-351-10-0000	7660 PASEO BREVE	2	4	735.25
1210-351-11-0000	7650 PASEO BREVE	2	5	735.25
1210-351-12-0000	7640 PASEO BREVE	2	2	735.25
1210-351-13-0000	7651 PASEO BREVE	2	3	735.25
1210-351-14-0000	7661 PASEO BREVE	2	5	735.25
1210-351-15-0000	7671 PASEO BREVE	2	2	735.25
1210-351-16-0000	30171 FRONTERA DEL SUR	2	5	735.25
1210-351-17-0000	30157 FRONTERA DEL SUR	2	2	735.25
1210-351-18-0000	30145 FRONTERA DEL SUR	2	5	735.25
1210-351-19-0000	30133 FRONTERA DEL SUR	2	4	735.25
1210-351-20-0000	30121 FRONTERA DEL SUR	2	3	735.25
1210-351-21-0000	30109 FRONTERA DEL SUR	2	5	735.25
1210-351-22-0000	30183 FRONTERA DEL SUR	2	4	735.25
1210-351-23-0000	30197 FRONTERA DEL SUR	2	3	735.25
1210-351-24-0000	30207 FRONTERA DEL SUR	2	5	735.25
1210-351-25-0000	30219 FRONTERA DEL SUR	2	2	735.25
1210-351-26-0000	30231 FRONTERA DEL SUR	2	4	735.25
1210-351-27-0000	30245 FRONTERA DEL SUR	2	5	735.25

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1210-351-28-0000	30257 FRONTERA DEL SUR	2	4	735.25
1210-351-29-0000	30269 FRONTERA DEL SUR	2	3	735.25
1210-351-30-0000	30277 FRONTERA DEL SUR	2	5	735.25
1210-351-31-0000	30293 FRONTERA DEL SUR	2	3	735.25
1210-351-32-0000	7636 VISTA ALEGRE	2	4	735.25
1210-351-33-0000	7646 VISTA ALEGRE	2	5	735.25
1210-351-34-0000	7656 VISTA ALEGRE	2	3	735.25
1210-351-35-0000	7666 VISTA ALEGRE	2	4	735.25
1210-351-36-0000	7676 VISTA ALEGRE	2	2	735.25
1210-351-37-0000	7675 PASEO LARGO	2	3	735.25
1210-351-38-0000	7665 PASEO LARGO	2	5	735.25
1210-351-39-0000	7655 PASEO LARGO	2	4	735.25
1210-351-40-0000	7645 PASEO LARGO	2	3	735.25
1210-351-41-0000	7635 PASEO LARGO	2	5	735.25
1210-351-42-0000	7634 PASEO LARGO	2	4	735.25
1210-351-43-0000	7644 PASEO LARGO	2	5	735.25
1210-351-44-0000	7654 PASEO LARGO	2	3	735.25
1210-351-45-0000	7664 PASEO LARGO	2	4	735.25
1210-351-46-0000	7674 PASEO LARGO	2	2	735.25
1210-351-47-0000	7673 PASEO MEDIO	2	2	735.25
1210-351-48-0000	7663 PASEO MEDIO	2	4	735.25
1210-351-49-0000	7653 PASEO MEDIO	2	5	735.25
1210-351-50-0000	7643 PASEO MEDIO	2	3	735.25
1210-351-51-0000	7633 PASEO MEDIO	2	5	735.25
1210-351-52-0000	7632 PASEO MEDIO	2	2	735.25
1210-351-53-0000	7642 PASEO MEDIO	2	3	735.25
1210-351-54-0000	7652 PASEO MEDIO	2	4	735.25
1210-351-55-0000	7662 PASEO MEDIO	2	5	735.25
1210-351-56-0000	7672 PASEO MEDIO	2	3	735.25
1210-361-01-0000	30305 FRONTERA DEL SUR	2	4	735.25
1210-361-02-0000	30317 FRONTERA DEL SUR	2	5	735.25
1210-361-03-0000	7677 VISTA ALEGRE	2	3	735.25
1210-361-04-0000	7667 VISTA ALEGRE	2	5	735.25
1210-361-05-0000	7657 VISTA ALEGRE	2	4	735.25
1210-361-06-0000	7647 VISTA ALEGRE	2	5	735.25
1210-361-07-0000	7637 VISTA ALEGRE	2	3	735.25
1210-361-08-0000	7627 VISTA ALEGRE	2	4	735.25
1210-361-09-0000	7617 VISTA ALEGRE	2	5	735.25
1210-361-10-0000	7587 VISTA ALEGRE	2	4	735.25
1210-361-11-0000	7577 VISTA ALEGRE	2	5	735.25
1210-361-12-0000	7567 VISTA ALEGRE	2	3	735.25
1210-361-13-0000	7557 VISTA ALEGRE	2	5	735.25
1210-361-14-0000	7547 VISTA ALEGRE	2	6	735.25
1210-361-15-0000	30329 FRONTERA DEL SUR	2	3	735.25
1210-361-16-0000	7678 VISTA RIO	2	3	735.25
1210-361-17-0000	7668 VISTA RIO	2	4	735.25
1210-361-18-0000	7658 VISTA RIO	2	3	735.25
1210-361-19-0000	7648 VISTA RIO	2	5	735.25
1210-361-20-0000	7638 VISTA RIO	2	4	735.25
1210-361-21-0000	7628 VISTA RIO	2	3	735.25
1210-361-22-0000	7618 VISTA RIO	2	5	735.25
1210-361-23-0000	7588 VISTA RIO	2	4	735.25
1210-361-24-0000	7578 VISTA RIO	2	3	735.25
1210-361-25-0000	7568 VISTA RIO	2	5	735.25

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1210-361-26-0000	7558 VISTA RIO	2	6	735.25
1210-361-27-0000	7548 VISTA RIO	2	4	735.25
1210-361-28-0000	7537 VISTA ALEGRE	2	4	735.25
1210-361-29-0000	7539 VISTA RIO	2	6	735.25
1210-361-30-0000	7549 VISTA RIO	2	6	735.25
1210-361-31-0000	7559 VISTA RIO	2	6	735.25
1210-361-32-0000	7569 VISTA RIO	2	3	735.25
1210-361-33-0000	7579 VISTA RIO	2	4	735.25
1210-361-34-0000	7589 VISTA RIO	2	5	735.25
1210-361-35-0000	7619 VISTA RIO	2	2	735.25
1210-361-36-0000	7629 VISTA RIO	2	3	735.25
1210-361-37-0000	7639 VISTA RIO	2	4	735.25
1210-361-38-0000	7649 VISTA RIO	2	3	735.25
1210-361-39-0000	7659 VISTA RIO	2	5	735.25
1210-361-40-0000	7669 VISTA RIO	2	4	735.25
1210-361-41-0000	7679 VISTA RIO	2	2	735.25
1210-361-42-0000	7681 VISTA RIO	2	5	735.25
1210-391-01-0000	7585 ALTA VISTA	2	4	735.25
1210-391-02-0000	7597 ALTA VISTA	2	3	735.25
1210-391-03-0000	30058 CABO DEL OESTE	2	2	735.25
1210-391-04-0000	30050 CABO DEL OESTE	2	4	735.25
1210-391-05-0000	30036 CABO DEL OESTE	2	3	735.25
1210-391-06-0000	30028 CABO DEL OESTE	2	5	735.25
1210-391-07-0000	30016 CABO DEL OESTE	2	3	735.25
1210-391-08-0000	CABO DEL OESTE	2	8	0.00
1210-391-09-0000	7590 ALTA VISTA	2	3	735.25
1210-391-10-0000	7584 ALTA VISTA	2	5	735.25
1210-391-11-0000	7580 ALTA VISTA	2	2	735.25
1210-391-12-0000	7572 ALTA VISTA	2	5	735.25
1210-401-01-0000	30256 FRONTERA DEL NORTE	2	6	735.25
1210-401-02-0000	30266 FRONTERA DEL NORTE	2	6	735.25
1210-401-03-0000	30278 FRONTERA DEL NORTE	2	6	735.25
1210-401-04-0000	30290 FRONTERA DEL NORTE	2	6	735.25
1210-401-05-0000	30302 FRONTERA DEL NORTE	2	6	735.25
1210-401-06-0000	30312 FRONTERA DEL NORTE	2	6	735.25
1210-401-07-0000	30328 FRONTERA DEL NORTE	2	6	735.25
1210-401-08-0000	30334 FRONTERA DEL NORTE	2	6	735.25
1210-401-09-0000	30346 FRONTERA DEL NORTE	2	6	735.25
1210-441-01-0000	7874 CALLE DEL RIO	1	1	735.25
1210-441-02-0000	7866 CALLE DEL RIO	1	1	735.25
1210-441-03-0000	7858 CALLE DEL RIO	1	1	735.25
1210-441-04-0000	7850 CALLE DEL RIO	1	1	735.25
1210-441-05-0000	7842 CALLE DEL RIO	1	1	735.25
1210-441-06-0000	7834 CALLE DEL RIO	1	1	735.25
1210-441-07-0000	7812 CALLE DEL RIO	1	1	735.25
1210-441-08-0000	7804 CALLE DEL RIO	1	1	735.25
1210-441-09-0000	7811 CALLE DEL RIO	1	1	735.25
1210-441-10-0000	7833 CALLE DEL RIO	1	1	735.25
1210-441-11-0000	7841 CALLE DEL RIO	1	1	735.25
1210-441-12-0000	7849 CALLE DEL RIO	1	1	735.25
1210-441-13-0000	7857 CALLE DEL RIO	1	1	735.25
1210-441-14-0000	7865 CALLE DEL RIO	1	1	735.25
1210-441-15-0000	7873 CALLE DEL RIO	1	1	735.25
1210-441-16-0000	7890 SANTA ANGELA ST	1	1	735.25

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1210-441-17-0000	7882 SANTA ANGELA ST	1	1	735.25
1210-441-18-0000	7874 SANTA ANGELA ST	1	1	735.25
1210-441-19-0000	7862 SANTA ANGELA ST	1	1	735.25
1210-441-20-0000	7850 SANTA ANGELA ST	1	1	735.25
1210-441-21-0000	7832 SANTA ANGELA ST	1	1	735.25
1210-441-22-0000	7843 SANTA ANGELA ST	1	1	735.25
1210-441-23-0000	7859 SANTA ANGELA ST	1	1	735.25
1210-441-24-0000	7867 SANTA ANGELA ST	1	1	735.25
1210-441-25-0000	7875 SANTA ANGELA ST	1	1	735.25
1210-441-26-0000	7885 SANTA ANGELA ST	1	1	735.25
1210-441-27-0000	7895 SANTA ANGELA ST	1	1	735.25
1210-441-28-0000	7896 CALLE CARRISA	1	1	735.25
1210-441-29-0000	7884 CALLE CARRISA	1	1	735.25
1210-441-30-0000	7876 CALLE CARRISA	1	1	735.25
1210-451-01-0000	7914 CALLE DEL RIO	1	1	735.25
1210-451-02-0000	7908 CALLE DEL RIO	1	4	735.25
1210-451-03-0000	7900 CALLE DEL RIO	1	1	735.25
1210-451-04-0000	7898 CALLE DEL RIO	1	1	735.25
1210-451-05-0000	7896 CALLE DEL RIO	1	1	735.25
1210-451-06-0000	7894 CALLE DEL RIO	1	1	735.25
1210-451-07-0000	7892 CALLE DEL RIO	1	1	735.25
1210-451-08-0000	7884 CALLE DEL RIO	1	1	735.25
1210-451-09-0000	7881 CALLE DEL RIO	1	1	735.25
1210-451-10-0000	7893 CALLE DEL RIO	1	1	735.25
1210-451-11-0000	7895 CALLE DEL RIO	1	1	735.25
1210-451-12-0000	7900 SANTA ANGELA ST	1	1	735.25
1210-451-13-0000	7898 SANTA ANGELA ST	1	1	735.25
1210-451-14-0000	7901 SANTA ANGELA ST	1	1	735.25
1210-451-15-0000	7902 CALLE CARRISA	1	1	735.25
1210-451-16-0000	30345 MISSION ST	1	1	735.25
1210-451-17-0000	30357 MISSION ST	1	1	735.25
1210-451-18-0000	30369 MISSION ST	1	1	735.25
1210-451-19-0000	30379 MISSION ST	1	1	735.25
1210-451-20-0000	30391 MISSION ST	1	1	735.25
1210-451-21-0000	30403 MISSION ST	1	1	735.25
1210-451-22-0000	30415 MISSION ST	1	1	735.25
1210-451-23-0000	30427 MISSION ST	1	1	735.25
1210-451-24-0000	30439 MISSION ST	1	1	735.25
1210-451-25-0000	30449 MISSION ST	1	1	735.25
1210-451-26-0000	30463 MISSION ST	1	1	735.25
1210-451-27-0000	30471 MISSION ST	1	1	735.25

Summary Fields	Value
APN total count:	1,013
LEVY AMOUNT total sum:	\$740,396.75



STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: May 14, 2024

FROM: Carlos Zamano, City Manager

PREPARED BY: Melissa Morgan, Public Services Manager

SUBJECT: Evaluation of Costs of Co-Sponsorship of Special Events

RECOMMENDATION: That the Subcommittee discuss the Costs of the City Co-sponsored Events and direct staff accordingly.

FISCAL IMPACT: The specific City Co-sponsored Events that are the subject of this staff report costs are included in the two-year budget approved by the City Council.

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

BACKGROUND:

On December 12, 2023, the City Council at its regularly scheduled meeting directed staff to prepare an item to be placed on the agenda for council discussion regarding the fiscal impacts of any Co-sponsored Community Event where city costs have been waived.

The following tables outline the costs for each City co-sponsored event that fees were waived:

Immanuel Baptist Church 4 th of July Event		
City Department	2022 Costs	2023 Costs
Police Department	\$7,761.65	\$11,790.71
Fire Marshall	\$140.00	\$140.00
Public Works	\$3,264.00	\$3,264.00
Total	\$11,165.65	\$15,194.71

Highland Area Chamber of Commerce Discover Highland Community Run		
City Department	2022 Costs	2023 Costs
Police Department	\$2,269.03	\$4,528.51
Public Works	\$4,548.00	\$4,548.00
Total	\$6,817.03	\$9,076.51

Redlands Bicycle Classic		
City Department	2022 Costs	2023 Costs
Police Department	\$13,351.39	\$16,332.90
Fire Marshall	\$140.00	\$140.00
Public Works	\$3,264.00	\$1,760.68
Total	\$16,755.39	\$18,233.58

In the course of City Staff's research, it was discovered that the YMCA Fun Run did apply for a special event every year and was approved at a staff level by the Planning Department. While there was no specific request made to the City Council for a waiver of fees the YMCA was not billed the costs provided in the approval of the event. The following table outlines the estimated costs:

YMCA Fun Run		
City Department	2022 Costs	2023 Costs
Police Department	\$2,799.75	\$5,705.32
Public Works	\$6,093.00	\$3,714.00
Total	\$8,892.75	\$9,419.32