Penny Lilburn, Mayor
District 3

Jimmy Saldana, Mayor Pro Tem
District 2

Gregory Hogan, Councilmember
District 1

Larry McCallon, Councilmember
District 5

John P. Timmer, Councilmember
District 4

City of Highland

Joint City Council Regular Meeting and Successor Agency to the Highland Redevelopment Agency Special Meeting Agenda

May 12, 2026 at 6:00 PM
City Hall Donahue Council Chambers
27215 Base Line, Highland, CA 92346

Staff

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

Mission Statement

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

In compliance with the Brown Act, any writings or documents provided to a majority of the legislative body regarding any item on this agenda, that are not exempt from disclosure under the California Public Records Act, will be made available for public inspection at City Hall, 27215 Base Line Highland, CA 92346, during normal business hours. Such documents will also be made available on the City's website at www.highlandca.gov.

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.

Levine Act: Pursuant to Government Code Section 84308, any party to a City proceeding must disclose on the record any campaign contributions made to a member of the City Council (or commission) in excess of $500 in the past 12 months. This disclosure requirement includes contributions by the party's agent and aggregated contributions from persons or entities related to the party. Please make the disclosure as soon as possible, but no later than the beginning of the proceeding.

Call to Order

Invocation

Pledge of Allegiance

Roll Call

Report From Closed Session

Special Presentations

Proclamation - National Public Works Week

Public Comment

To address the City Council, please complete a speaker form located at the entrance and give it to the City Clerk prior to the beginning of the meeting. Your name will be called when it is your turn to speak. State Law prohibits the City Council from acting on any item not on the agenda. Individual speakers are limited to 3 minutes each. For those wishing to make public comments by email, please submit your comments by 5:00 p.m. on May 12, 2026, to publiccomment@highlandca.gov. If you are submitting a public comment pertaining to an item on the agenda, please identify the agenda item number. Members of the public may submit comments on public hearing items at any time before the meeting, as well as during the meeting up until the close of the public hearing for the respective item.

City Council Consent Calendar

1. Waive the Reading of All Ordinances

   Waive the reading of all ordinances in their entirety and read by title only.

2. Minutes - April 14, 2026 City Council Regular Meeting

   Approve the Minutes as submitted.

3. Minutes - April 28, 2026 Adjourned Regular Meeting

   Approve the Minutes as submitted.

4. Treasurer's Report for March 2026

   Receive and file the Treasurer's Report for March 2026.

5. Warrant Register No. 789

   Approve Warrant Register No. 789; Warrants in the amount of $5,055,718.86 and Payroll in the amount of $425,063.81.

6. Receive and File Update to Wiring Policy and Procedure

   Receive and file the updated Wiring Policy and Procedure.

7. Street and Drainage Maintenance District 96-1 Annual Report (Fiscal Year 2026/27)

   1. Adopt Resolution 2026-___ giving preliminary approval of the Annual Report; and
   2. Adopt Resolution 2026-___ setting June 9, 2026 as the date of the protest hearing.

8. Consolidated Landscape and Lighting District 96-1 Annual Report (Fiscal Year 2026/27)

   1. Adopt Resolution 2026-___ giving preliminary approval of the Annual Report; and
   2. Adopt Resolution 2026-___ setting June 9, 2026 as the date of the protest hearing.

9. Second Reading of Ordinance No. 484, Amending Chapter 8.58 (Fireworks) Pertaining to Penalties and Enforcement of Fireworks Violations and Amending Chapter 2.56 (Admin Citation Process) Allowing for Third-Party Administration and Collection of Administrative Citation Fees

   Conduct a second reading, read by title only, and waive further reading of Ordinance No. 484, amending Chapter 8.58 (Fireworks) pertaining to penalties and enforcement of fireworks violations and amending Chapter 2.56 (Admin Citation Process) allowing for third-party administration and collection of administrative citation fees.

10. Second Reading of Ordinance No. 482, Adding Chapter 8.60 "E-Bikes" to Title 8 "Health and Safety" of the City's Municipal Code

    Conduct a second reading, read by title only, and waive further reading of Ordinance No. 482, adding Chapter 8.60 (E-Bikes) to Title 8 "Health and Safety" of the City's Municipal Code.

11. Notice of Completion - Bid No. 2025-07, "City of Highland Recycle and Refuse Dumpster Enclosure Project" (Work Program HP-)

    1. Accept Bid No. 2025-07, “City of Highland Recycle and Refuse Dumpster Enclosure Project” (Project No. 2025-07) as complete;
    2. Authorize the Mayor to sign the Notice of Completion; and
    3. Direct the City Clerk to file the Notice of Completion.

12. Amendment to Agreement with Flock Group, Inc. for the Purchase and Installation of Automated License Plate Recognition (ALPR) Cameras (Work Program UP)

    The Public Safety Subcommittee recommends the City Council:

    1. Approve an amendment to the agreement with Flock Group, Inc. (Flock Safety) for the purchase and installation of 34 ALPR Cameras;
    2. Approve a budget adjustment of $122,000 from the Unreserved/Undesignated General Capital Financing (GCF) fund balance (Account #023.2510) to be expended from GCF (Account #023.3890.6040); and
    3. Authorize the City Manager to sign the amendment to the agreement with Flock Safety.

City Council Public Hearing

The order of business for Public Hearings shall be:

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

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

13. Resolution No. 2026-_____ Fixing the Highland Paramedic Special Tax Rate for Fiscal Year 2026-2027

    Adopt Resolution No. 2026-_____ fixing the Highland Paramedic Special Tax rate for Fiscal Year 2026-2027.

14. Public Hearing on Vacancies Compling with Assembly Bill 2561

    Receive and file this report. No action is needed.

City Council Legislative

15. Cooperative Agreement between Yuhaaviatam of San Manuel Nation, City of Highland and Successor Agency to the Highland Redevelopment Agency for San Manuel Village Property

    1. Approve a Cooperative Agreement between Yuhaaviatam of San Manuel Nation, City of Highland and Successor Agency to the Highland Redevelopment Agency to place the San Manuel Village Property into trust for non-gaming purposes; and
    2. Authorize the Mayor to execute the Agreement and other related documents.

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

    Discussion and possible action.

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

    Discussion and possible action.

Announcements

Closed Session

CONFERENCE WITH LEGAL COUNSEL - POTENTIAL LITIGATION
Government Code Section 54956.9(d)(4)
A point has been reached, where, based on existing facts and circumstances, the City needs to decide whether to initiate litigation.

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

Adjourn

Regular Meetings
Effective March 1, 2022, pursuant to Resolution No. 2022-001, the regular City Council meetings will be held once a month on the second Tuesday of each month. The next regular meeting of the City Council is scheduled for June 9, 2026.

Certification
I, Alondra Muñoz, City Clerk, or my designee, hereby certify that the foregoing agenda was posted on our website at www.highlandca.gov and in the following designated areas: Highland Branch Library (7863 Central Avenue), Fire Station No. 1 (26974 Base Line), and City Hall (27215 Base Line) at least seventy-two (72) hours prior to the meeting per Government Code Section 54954.2.

Staff Report
to the City Council

Agenda Item No.1.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Waive the Reading of All Ordinances

Recommendation:
Waive the reading of all ordinances in their entirety and read by title only.

Fiscal Impact:
None

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

Background:
Under California Government Code Section 36934, before adopting an ordinance, the title of the ordinance must be read in full or by title only. Government Code Section 36933 further allows the legislative body to waive the reading of the ordinance in full, provided that the ordinance has been made available to the public and the Council by title and in writing. Copies of all proposed ordinances are included in the City Council agenda packet, made available to the public in advance, and posted on the City's website.

Attachments:
None

Staff Report
to the City Council

Agenda Item No.2.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Minutes - April 14, 2026 City Council Regular Meeting

Recommendation:
Approve the Minutes as submitted.

Fiscal Impact:
None.

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

Background:
The City Council is required to maintain an official record of its proceedings. Minutes serve as the permanent record of actions taken by the City Council and provide transparency to the public regarding the business conducted at each meeting. In accordance with standard practice, the draft minutes from the April 14, 2026 City Council Regular Meeting have been prepared and are submitted for the City Council's review and approval.

Attachments:
1. Minutes - April 14, 2026 City Council Regular Meeting

Call to Order

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

Invocation

The invocation was given by Pastor Scott Stevenson, Immanuel Baptist Church.

Pledge of Allegiance

The Pledge of Allegiance was led by Councilmember Hogan.

Roll Call

Present: Hogan, McCallon, Saldana, Timmer
Absent: Lilburn

Report From Closed Session

None

Special Presentations

Mayor Pro Tem Saldana presented a proclamation proclaiming the month of April as Child Abuse Prevention Month to Ashley Brooksher representing the San Bernardino County Children Network.

Public Comment

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

Abigail Munoz, from Cal State San Bernardino School of Social Work spoke about their senior population advocacy project.

City Council Business

1. Across the Board Adjustment for All Employees

   Director of Administrative Services Nava-Cruz stated the Finance/Personnel Subcommittee recommended the approval of a 5% cost-of-living adjustment (COLA), effective July 1, 2026, for all City employees, including unrepresented staff, management personnel, department directors, assistant directors, and the City Manager. This adjustment was previously deferred due to budget considerations related to state funding. However, updated financial information indicates the city is now in a position to proceed with implementing this adjustment. Additionally, the increase is accounted for in the 2026-2027 budget, therefore, no further modifications are necessary at this time.

   City Attorney Marroquin stated this is an across the board (COLA) applied to all employees. In accordance with Government Code Section 54953, the legislative body is required to report a summary of any recommendations related to salary or compensation for local agency executives, including department heads and the City Manager. Therefore, we will be providing this oral report accordingly. Current monthly salaries for the positions of Assistant Community Development Director, Assistant Director of Administrative Services, Assistant Public Works Director, Building Official, City Clerk, City Manager, Community

Development Director, Director of Administrative Services, Public Services Manager, Public Works Director, City Engineer, and Public Works Manager are detailed on page two of the staff report. This section specifies each position's current salary and the new salary if the proposed 5% COLA is implemented. Additionally, the increase applies solely to salaries and does not extend to any other types of benefits.

Councilmember Timmer stated the City Council discussed this during the regular budget process, and the implementation of the second phase of the increase was deferred due to uncertainties related to state financial issues. These concerns have since been addressed, and City Council is proceeding with the plan that was established over a year ago.

A MOTION was made by Councilmember Timmer, seconded by Councilmember McCallon to approve Resolution No. 2026-012 approving a 5% cost-of-living adjustment (COLA) effective July 1, 2026, for all City employees, including unrepresented employees and management classifications such as department directors, assistant directors, and City Manager. Motion carried, 4-0, with Mayor Lilburn being absent.

RESOLUTION NO. 2026-012
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ESTABLISHING EMPLOYEE SALARIES

City Council Consent Calendar

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

2. Waive the Reading of All Ordinances
   Waived the reading of all Ordinances in their entirety and read by title only.

3. Minutes - March 10, 2026 Joint City Council Regular Meeting & Housing Authority Special Meeting
   Approved the Minutes as submitted.

4. Treasurer's Report for February 2026
   Received and filed the Treasurer's Report for February 2026.

5. Warrant Register No. 788
   Approved Warrant Register No. 788; Warrants in the amount of $3,689,361.23 and Payroll in the amount of $280,684.05.

6. Claim Considerations
   Rejected all claims.

7. Second Reading of Ordinance No. 479 Amending Highland Municipal Code Section 3.08.080 Relating to Monetary Settlement Authority for Tort Liability Claims
   Conducted a second reading and adopted Ordinance No. 479 amending subsections B, C, and D of Section 3.08.080 of the Highland Municipal Code to Revise Monetary Settlement Thresholds for Tort Liability Claims.

ORDINANCE NO. 479
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING SECTION 3.08.080 OF THE HIGHLAND MUNICIPAL CODE RELATING TO MONETARY SETTLEMENT AUTHORITY FOR TORT LIABILITY CLAIMS

8. Second Reading of Ordinance No. 480 Amending Highland Municipal Code Section 2.15.035 to Incorporate SB 827 Financial and Fiscal Training Requirements and Expanded Ethics Training Obligations

Conducted a second reading and adopted Ordinance No. 480 amending Section 2.15.035 of the Highland Municipal Code to:

1. Incorporate fiscal and financial oversight training requirements mandated by SB 827 for covered local agency officials; and
2. Update and expand ethics training requirements to reflect current State law.

ORDINANCE NO. 480
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING SECTION 2.15.035 (MEMBERSHIP - COMMISSIONER RESPONSIBILITIES) OF CHAPTER 2.15 (GENERAL PROVISIONS APPLICABLE TO COMMISSIONS, BOARDS, AND COMMITTEES) OF TITLE 2 (ADMINISTRATION AND PERSONNEL) OF THE MUNICIPAL CODE TO INCLUDE REQUIRED FINANCIAL TRAINING AND EXPANDED ETHICS TRAINING

9. Second Reading of Ordinance No. 481, an Amendment to Title 5, Chapter 5.04, Section 5.04.160 of the City of Highland Municipal Code (Business License)

1. Conducted a second reading and subsequently adopted Ordinance No. 481 amending Section 5.04.160 (License Fee-Payment Due Dates) of the Highland Municipal Code amending the term and collection of the fee for new business licenses; and
2. Making a finding of exemption under the California Environmental Quality Act.

ORDINANCE NO. 481
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING SECTION 5.04.160 (LICENSE FEE - PAYMENT DUE DATES) OF CHAPTER 5.04 (BUSINESS LICENSES GENERALLY) OF TITLE 5 (BUSINESS LICENSES AND REGULATIONS) OF THE HIGHLAND MUNICIPAL CODE AMENDING THE TERM AND COLLECTION OF THE FEE FOR NEW BUSINESS LICENSES AND MAKING A FINDING OF EXEMPTION UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

10. TDA Article 3 Grant Claim Resolution for the Boulder Avenue & Webster Street School Area Sidewalk Gap Closure Project (SWK26001)

1. Adopted Resolution No. 2026-013 authorizing the submittal of periodic claims to the San Bernardino County Transportation Authority (SBCTA) for Transportation Development Act (TDA) Article 3 funds in the amount of $357,700 for the Boulder Ave. & Webster St. School Area Sidewalk Gap Closure Project (SWK26001;
2. Authorized the Public Works Director/City Engineer to execute the claim documents;

3. Adopted Resolution No. 2026-014 approving the Amended Measure I Five-Year Capital Improvement Program (Fiscal Years 2025/2026 through 2029/2030);
4. Approved a budget adjustment for the use of $357,700 in TDA Article 3 funds (Expenditure Acct #005.8320.6550, Revenue Acct# 005.8320.7205); and
5. Approved a budget adjustment to use to $372,300 from the Measure I fund balance (Acct# 017-2100) to be expended from the Traffic Improvements Account (Acct# 017-8350-6550) for the project.

RESOLUTION NO. 2026-013
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AUTHORIZING SUBMITTAL OF A CLAIM TO THE SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY FOR TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUNDS FOR THE BOULDER AVENUE & WEBSTER STREET SCHOOL AREA SIDEWALK GAP CLOSURE PROJECT

RESOLUTION NO. 2026-014
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, APPROVING THE AMENDED MEASURE I FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR FY2025/2026 THROUGH FY2029/2030

11. Bid Award - Bid No. 2026-03, “Tree Trimming and Arborist Services" Agreement

    1. Awarded the on-call contract for Bid No. 2026-03, "Tree Trimming and Arborist Services Agreement" to the lowest responsive bidder, West Coast Arborist, Inc; and
    2. Authorized the City Manager to execute up to four, one-year extensions to the agreement.

12. Contract Change Order and Contingency Authorization - Financial Management Software Upgrade (Work Program HP+)

    1. Approved a contract change order with Tyler Technologies for additional implementation services related to the Financial Management Software upgrade to Enterprise (Munis); and
    2. Authorized a 10% contingency on the revised implementation contract amount to address unforeseen necessary system configuration and integration modifications identified during implementation with change orders to be signed by the City Manager.

13. Notice of Completion - Bid No. 2024-02, "Highland Natural Parkland Trail Project" (Project No. TRA20001)

    1. Accepted Bid No. 2024-02, “Highland Natural Parkland Trail Project” (Project No. TRA20001) as complete;
    2. Authorized the Mayor to sign the Notice of Completion; and
    3. Directed the City Clerk to file the Notice of Completion.

14. Design Award for the Base Line and Greenspot Road Connected Smart Corridors Project (Project No. SIG25002)

    1. Approved the proposal from AGA Engineers, Inc. (AGA) to provide traffic engineering, design, and construction management services for the Base Line and Greenspot Road Connected Smart Corridors Project in the amount of $378,274.58; and
    2. Authorized the City Manager to approve contract amendments up to 10% of the contract amount.

15. Joint Powers Authority (JPA) for the Establishment of a San Bernardino Regional Housing Trust (SBRHT)

    Recommended not to participate in the San Bernardino Council of Government's (SBCOG) proposed SBRHT and JPA.

City Council Public Hearing

16. Ordinance Adding a New Chapter to the Highland Municipal Code Regarding Electronic Bikes, Scooters, and Skateboards (Electric Mobility Devices)

    Mayor Pro Tem Saldana opened the public hearing.

    Public Works Director/City Engineer Duran Jr. stated this item is a proposed ordinance for the use of E-bikes and other electric mobility devices, such as scooters and skateboards. These devices have gained popularity over the years, and recently, have received numerous requests and complaints from residents concerning unsafe behavior exhibited by some users. The purpose of the ordinance is not to prohibit the use of these devices but to establish clear guidelines for their safe operation on public facilities and roadways. Since January 2026, there have been five reported collisions involving these devices, with four of the incidents indicating the device user was at fault. Staff consider implementing regulations to enhance safety within the community, benefiting not only E-bike and device users but all roadway participants, including drivers and pedestrians. The ordinance outlines specific behaviors that are considered unsafe, such as excessive speeding, performing stunts, and failing to yield, all of which are explicitly defined within the document. Enforcement will be carried out by the Police Department, with an emphasis on education as the initial approach. This will be followed by citations and, when appropriate, confiscation of the devices. While enforcement will be at the officer's discretion, the ordinance provides a clear framework for applying these rules consistently. Additionally, this ordinance has been reviewed and recommended for approval by the Public Safety Subcommittee and seeks City Council approval to move forward.

    Councilmember McCallon inquired if E-bikes are prohibited from being used on sidewalks.

    Public Works Director/City Engineer Duran Jr. stated that is correct.

    Councilmember McCallon stated it is observed that parents allow children as young as 12 years old or younger to use E-bikes, often with multiple children at once, engaging in unpredictable and potentially unsafe behaviors.

This ordinance is appropriate, and parents will recognize the importance of taking responsibility for supervising and guiding their children to ensure safety.

Councilmember Timmer inquired whether this ordinance relates to the claim currently listed on the agenda regarding an E-bike incident.

Public Works Director/City Engineer Duran Jr. stated there is no connection to the claim.

Mayor Pro Tem Saldana asked if there were any questions from the public? Seeing none, he closed the public hearing and brought it back to City Council for deliberation.

A MOTION was made by Councilmember McCallon, seconded by Councilmember Hogan to:

1. Introduce and conduct a first reading of an ordinance entitled, An Ordinance of the City Council of the City of Highland, California adding a new Chapter 8.60 "E-Bikes" to Title 8 "Health and Safety" of the City Municipal Code; and
2. Make a finding of Exemption pursuant to the California Environmental Quality Act Section 15061(B)(3). Motion carried, 4-0, with Mayor Lilburn being absent

City Clerk Muñoz introduced Ordinance No. 482.

ORDINANCE NO. 482
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ADDING A NEW CHAPTER 8.60 "E-BIKES" TO TITLE 8 "HEALTH AND SAFETY" OF THE CITY'S MUNICIPAL CODE, AND MAKING A FINDING OF EXEMPTION PURSUANT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT SECTION 15061(B)(3)

Which title was read.

17. City Council Monthly Compensation Adjustment

Mayor Pro Tem Saldana opened the public hearing.

City Manager Zamano stated on January 13, 2026, City Council directed staff to prepare an ordinance to increase the monthly compensation for Councilmembers to $1,600. This adjustment aligns with state regulations and is scheduled to take effect following the Municipal Election in November 2026. The fiscal impact of this adjustment is estimated at $48,240.60 per year. The current budget includes accommodation funds to support this increase in City Council compensation.

Councilmember McCallon asked if City Manager Zamano could provide further details regarding the increases in compensation awarded to Councilmembers in previous years?

City Manager Zamano stated since 2013, the City Council has been compensated at a rate of $795.99 per month. For many years, this amount has been less than half of what the Councilmembers are entitled to under state law. Prior to that, the compensation was lower. Therefore, it is appropriate for the City Council to receive an increase in recognition of their contributions.

Councilmember McCallon stated the City Council has the capacity to increase salaries by 5% annually and has not implemented this practice. In effect, the current proposal reflects the level that would have been reached had 5% annual increases been implemented historically.

City Attorney Marroquin stated this law went into effect in 2023, allowing the increase to occur up to $1,600. This has been in effect for several years and City Council has not acted on it.

Councilmember McCallon inquired whether $1,600 is the maximum permissible amount for this size city?

City Manager Zamano stated that is correct.

Councilmember Timmer voiced his concern stating, given the current economic challenges, a 100% increase in salaries or compensation is difficult to justify. Although the City Council has not implemented such an increase in many years, public perception may view this as inappropriate under the present circumstances. Therefore, is unable to support this.

Mayor Pro Tem Saldana asked if there were any questions from the public? Seeing none, he closed the public hearing and brought it back to City Council for deliberation.

A MOTION was made by Councilmember Hogan, seconded by Councilmember McCallon, to introduce and conduct a first reading of the City Council Ordinance No. 483, amending Section 2.04.010 (Compensation of Councilmembers) of the Highland Municipal Code to increase compensation of Councilmembers. Motion carried, 3-1, with Councilmember Timmer dissenting and Mayor Lilburn being absent.

City Clerk Muñoz introduced Ordinance No. 483

ORDINANCE NO. 483
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING SECTION 2.04.010 OF THE HIGHLAND MUNICIPAL CODE TO INCREASE THE COMPENSATION OF CITY COUNCIL MEMBERS PURSUANT TO AND CONSISTENT WITH SENATE BILL 329

Which title was read.

City Council Legislative

18. America's 250th Anniversary on July 4, 2026

City Manager Zamano gave a brief review of the staff report.

City Council recommended receiving the free official CA 175/America 250 logo from the Governor's Office of California.

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

City Manager Zamano stated the Highland Sheriff's Department for the month of March received 3,430 calls for service, made 359 reports, 132 arrests, issued 72 citations, conducted 221 traffic enforcement stops, responded to 71 traffic collisions, 28 transient calls, and 19 towed vehicles.

The Highland Fire Department for the month of March received 690 calls for service, some of which included: 550 medical aids, 36 traffic collisions, 11 structure fires, 23 other fires, 5 vehicle fires and 17 public service assistances.

The Administrative Services/Finance Department for the month of March issued 46 business licenses, renewed 267 business licenses, issued 109 dog licenses, 84 yard sale permits, and 246 account payable checks.

On Saturday, April 18, from 8:00 a.m. to 12:00 p.m., the Highland Improvement Team (HIT) will host a cleanup event.

On Thursday, April 23, from 8:00 a.m to 12:00 p.m. the city will celebrate Arbor Day at the Daniel D. Yarnell Memorial Park.

On Saturday, May 9, from 8:00 a.m. to 12:00 p.m., the city will host a Compost Giveaway at the City Hall parking lot.

For the month of March, Burrtec completed 216 illegal dumping work orders.

The Community Development Department announced on March 17, the Planning Commission voted 2-3, denying a motion to install a new cell tower by Verizon Wireless at the southeast corner of Base Line and Church Street within East Highlands Ranch. The proposal is a 60' tall faux eucalyptus tree to be built on the south side of the existing Church of God building. Staff is preparing a formal resolution for denial to be considered on April 21.

The 28th Annual Citrus Harvest Festival was a remarkable success, attracting approximately 5,000 local residents. The event featured over 100 vendors, showcased classic cars, hosted the Historic Walking Tour which attracted 40 participants, highlighted performances by the Highland Music Company, and offered numerous enjoyable family activities. Next year's Historic Walking Tour will include the historic bank building scheduled to be restored in 2027 by new owner Brett Waterman, this year's Citrus Harvest Festival Honoree.

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

Councilmember McCallon stated the San Bernardino County Transportation Authority (SBCTA), recently had the opportunity to accept a $2 million grant from Congressman Pete Aguilar for the Highland/Redlands Regional Connector Gap Project. The event was well attended by Redlands Mayor Mario Saucedo, and SBCTA President Rick Denison. Additionally, there was a separate ceremony at Omnitrans where a $3 million grant

provided by Congressman Pete Aguilar, was officially presented, with Mayor Lilburn in attendance.

Mayor Pro Tem Saldana stated he attended a public safety event at Serrano Middle School, sponsored by Yuhaaviatam of San Manuel Nation. He expressed his appreciation for their support. These events are valuable in inspiring our community's youth to consider careers in law enforcement and public safety. Additionally, he thanked staff for their efforts in the completion of the Lillian Lane gate installation; it looks excellent and should help in deterring unwanted activity in that area.

Announcements

None

Closed Session

City Attorney Marroquin read the City Council into closed session regarding the following:

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Government Code Section 54956.9(d)(2)
A point has been reached, where, based on existing facts and circumstances, there is a significant exposure to litigation against the City resulting from a claim submitted by Lucia Cruz related to property damage that occurred to a backyard retaining wall at 28599 Cherokee Rose Drive in the City of Highland on August 1, 2024. The claim that was submitted on March 6, 2025 is available for public inspection at the City Clerk’s office.

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code Section 54956.9(d)(1)
Name of case: In Re: National Prescription Opiate Litigation, U.S. District Court for the Northern District of Ohio, Case No. 1:17-MD-2804

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Government Code Section 54956.9(d)(2)
A point has been reached, where, based on the opinion of the City Council, based on existing facts and circumstances, there is a significant exposure to litigation against the City.

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code Section 54956.9(d)(1)
Name of case: City of Highland v. Pathak, et. al, San Bernardino County Court Case Number CIVSB2521254

At 7:16 p.m. City Council reconvened into open session.

City Attorney Marroquin stated the City Council met in closed session to discuss four separate items.

Conference with Legal Counsel Regarding Anticipated Litigation Government Code Section 54956.9(d)(2). Direction was provided by City Council to staff, but no reportable action was taken.

Conference with Legal Counsel Regarding Existing Litigation Government Code Section 54956.9(d)(1). The City Council met with respect to the national prescription opioid litigation. Direction was provided to staff, but no reportable action was taken.

Conference with Legal Counsel Regarding Anticipated Litigation Government Code Section 54956.9(d)(2). A discussion was made, but no reportable action was taken.

Conference with Legal Counsel Regarding Existing Litigation Government Code Section 54956.9(d)(1). Direction was provided, but no reportable action was taken.

Adjourn

Mayor Pro Tem Saldana adjourned the meeting to Tuesday, April 28, 2026, at 6:00 p.m.

Submitted By:

_____
Alondra Muñoz
City Clerk

Approved By:

_____
Penny Lilburn
Mayor

Staff Report
to the City Council

Agenda Item No.3.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Minutes - April 28, 2026 Adjourned Regular Meeting

Recommendation:
Approve the Minutes as submitted.

Fiscal Impact:
None.

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

Background:
The City Council is required to maintain an official record of its proceedings. Minutes serve as the permanent record of actions taken by the City Council and provide transparency to the public regarding the business conducted at each meeting. In accordance with standard practice, the draft minutes from the April 28, 2026 Adjourned Regular Meeting have been prepared and are submitted for the City Council's review and approval.

Attachments:
1. Minutes - April 28, 2026 Adjourned Regular Meeting

Call to Order

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

Roll Call

Present: Hogan, Lilburn, McCallon, Saldana
Absent: Timmer

Report From Closed Session

None

Public Comment

None

City Council Consent Calendar

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

1. Waive the Reading of All Ordinances
   Waived the reading of all Ordinances in their entirety and read by title only.

2. Claim Considerations
   Rejected all claims.

3. Community Works Design Group LLC, Service Rate Increase (City's Landscape Architect)

   1. Approved Addendum No. 1 to the Professional Services Contract with Community Works Design Group, LLC to reflect a change in the billing rate schedule; and
   2. Authorized the Mayor to sign the Addendum.

City Council Public Hearing

4. Public Hearing and Second Reading of Ordinance No. 483, Amending Section 2.04.010 (Compensation of Councilmembers) of the Highland Municipal Code to Increase Compensation of City Council Members

   Mayor Lilburn opened the public hearing.

   City Manager Zamano stated this item is a compensation increase for Councilmembers. During the April 14, 2026 City Council Regular meeting, staff presented this item to City Council and agreed to a monthly compensation increase up to $1,600 per month in accordance with Government Code Section 36516.

   Mayor Lilburn asked if there were any questions from the public? Seeing none, she closed the public hearing and brought it back to City Council for deliberation.

A MOTION was made by Councilmember McCallon, seconded by Mayor Pro Tem Saldana to conduct a public hearing and second reading and subsequently adopt Ordinance No. 483, amending Section 2.04.010 (Compensation of Councilmembers) of the Highland Municipal Code to increase compensation of City Councilmembers. Motion carried on a roll call vote, 4-0, with Councilmember Timmer being absent.

ORDINANCE NO. 483
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING SECTION 2.04.010 OF THE HIGHLAND MUNICIPAL CODE TO INCREASE THE COMPENSATION OF CITY COUNCIL MEMBERS PURSUANT TO AND CONSISTENT WITH SENATE BILL 329

5. An Ordinance Amending Chapter 8.58 (Fireworks) Pertaining to Penalties and Enforcement of Fireworks Violations and Amending Chapter 2.56 (Admin Citation Process) Allowing for Third-Party Administration and Collection of Administrative Citation Fines

Mayor Lilburn opened the public hearing.

Code Enforcement Officer Owens stated this item is an amendment to the Highland Municipal Code related to fireworks enforcement to provide an option for third-party collection of administrative citations and fines. As the City Council is aware, staff conducted a pilot project which involved staff teams patrolling the city on July 4th. During this initiative, Code Enforcement staff issued approximately 40 administrative citations. One key observation from the pilot program was that the process of collecting fines was lengthy and resource-intensive for staff. To date, less than 50% of the fines have been successfully collected, due to non-compliance with payment plans and lack of response to citations. Once the proposed code amendment is approved to allow the use of third-party services for fine collection, staff will consult with the company currently handling parking citation processing and collections for the city. Should staff reach an agreement to utilize a third-party provider for fireworks-related citations and fine collections, the proposed contract will be presented to the City Council in June for approval.

Mayor Lilburn asked if there were any questions from the public? Seeing none, she closed the public hearing and brought it back to City Council for deliberation.

Councilmember McCallon asked what percentage does the third-party vendor deduct from the collection?

Code Enforcement Officer Owens stated staff does not have that information yet. Staff is still looking at the third-party vendor options. That will be one of the questions asked to them, what is their success rate for collecting fees and how do they collect citations that are unpaid.

Mayor Pro Tem Saldana asked what is staff doing about the 13 citations that have gone un-responded?

Code Enforcement Officer Owens stated the citations were submitted to collections.

City Attorney Marroquin clarified the code amendment allows the City flexibility to use a third-party vendor for collections, but it is not obligated. If for a reason, the City can't come to terms this year with a third-party vendor or it does not work out with one that is selected, it could go back to City staff to continue to collect. It's just to add some flexibility while the City tries to understand the best process moving forward.

City Manager Zamano stated even when citations are forwarded to collections, they go unpaid. The City is doing its best to collect these fines.

Councilmember McCallon asked if the third-party vendor contract will come back to the Finance/Personnel Subcommittee for approval?

City Manager Zamano confirmed staff will bring the item to the Finance/Personnel Subcommittee, then to City Council for approval.

Director of Administrative Services/Finance Director Nava-Cruz stated the City has an existing agreement with the vendor who assists with parking citations, and they charge $1.25 to process each one and a minimum of $200 a month. They provided a similar quote to take care of fireworks administrative citations. We are seeing if we can use that same vendor to help us with the fireworks administrative citations so they can be the ones sending the notices. This will alleviate staff from having to do it. They don't get a percentage of the citation amount like our collection agency. A quote has already been received from them, which staff has not brought to City Council, but it's similar to our parking citation process.

Councilmember Hogan asked is it possible to attach something to it – maybe a lien on the house? That might be too far, but something with a more teeth in it?

Director of Administrative Services/Finance Director Nava Cruz stated the parking citation process currently does attach it to their DMV. When working with administrative sites, that is part of the contract they provide. If the City chooses to utilize those options, which has not yet been determined, they also offer to attach citations to state refunds and similar mechanisms. It ultimately depends on how the contract is structured.

City Attorney Marroquin added this would have to explored because there are some limitations on how administrative citations can be collected, which is different from the violations of a parking citation per the Vehicle Code.

Mayor Lilburn stated that the City Council found it important to pursue the citations and that the City should enforce them with stronger measures; otherwise, there is no purpose in having the violation. She suggested reviewing the matter and exploring available alternatives.

A MOTION was made Councilmember McCallon, seconded by Councilmember Hogan to:

1. Introduce and conduct a first reading of City Council Ordinance No. 484, amending Chapter 8.58 (Fireworks) pertaining to penalties and enforcement of fireworks violations and amending Chapter 2.56 (Administrative Citation Process) allowing for third-party administration and collection of administrative citation fines; and
2. Direct staff to file a CEQA Notice of Exemption with the County Clerk of the Board of Supervisors. Motion carried on a roll call vote, 4-0 with Councilmember Timmer being absent.

City Clerk Muñoz introduced Ordinance No. 484.

ORDINANCE NO. 484
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING CHAPTER 8.58 (FIREWORKS) OF TITLE 8 (HEALTH AND SAFETY) OF THE HIGHLAND MUNICIPAL CODE PERTAINING TO PENALTIES AND ENFORCEMENT OF FIREWORKS VIOLATIONS AND AMENDING CHAPTER 2.56 (ADMINISTRATIVE CITATION PROCESS) ALLOWING FOR THIRD-PARTY ADMINISTRATION AND COLLECTION OF ADMINISTRATIVE CITATION FINES

Which title was read.

City Council Legislative

6. Purchase of a New Ford F250 4X4 Truck for 2nd Battalion Chief

City Manager Zamano gave a brief review of the staff report.

A MOTION was made by Mayor Pro Tem Saldana, seconded by Councilmember McCallon to:

1. Waive formal contract procedures per Municipal Code Section 2.40.100 for which the City's best interests are served;
2. Approve the purchase (using the State Contract 1-22-23-20F | CLIN: 36) and equipping of a new 2026 Ford F250 Supercab pickup 4x4 for the second Battalion Chief;
3. Authorize the City Manager to sign purchase and build-out agreements; and
4. Approve the following budget adjustment: Transfer $150,000 from 029-2512 (Vehicle Replacement Reserves) to be expended from 029-2100-6060 (Vehicles). Motion carried on a roll call vote, 4-0, with Councilmember Timmer being absent.

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

None.

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

Councilmember McCallon stated he and Mayor Lilburn attended the Arbor Day Tree Planting ceremony at the Daniel D. Yarnell Memorial Park.

Mayor Lilburn thanked staff for keeping the Memorial Park clean. In addition, Councilmember McCallon and herself will be attending the 2026 City County Conference in Lake Arrowhead May 14-15.

Announcements

None.

Closed Session

City Attorney Marroquin read the City Council into closed session regarding the following:

CONFERENCE WITH LEGAL COUNSEL - POTENTIAL LITIGATION
Government Code Section 54956.9(d)(4)
A point has been reached, where, based on existing facts and circumstances, the City needs to decide whether to initiate litigation.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Pursuant to Government Code Section 54957(b)
Title: City Manager

City Council reconvened into open session.

City Attorney Marroquin stated the City Council met in closed session on the following items:

Conference with Legal Counsel Potential Litigation Government Code Section 54956.9(d)(4). Direction was reported by staff, but no reportable action was taken.

Public Employee Performance Evaluation Pursuant to Government Code Section 54957(b). No reportable action was taken.

Adjourn

Mayor Lilburn adjourned the meeting in memory of Donald Brubaker and Robert Hooker at 7:00 p.m.

Submitted By:

_____
Alondra Muñoz, CMC
City Clerk

Approved By:

_____
Penny Lilburn
Mayor

Staff Report
to the City Council

Agenda Item No.4.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Treasurer's Report for March 2026

Recommendation:
Receive and file the Treasurer's Report for March 2026.

Fiscal Impact:
Cash and Investments:

General Fund	$14,545,790.18
Special Revenue Funds	$43,248,496.94
Internal Service Funds	$ 6,021,197.41
Capital Projects Funds	$42,353,026.33
Agency Funds	$ 2,304,995.28
Housing Authority Fund	$ 3,952,153.99
SARDA Funds	$ 2,118,142.86

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

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

Attachments:
1. Treasurer's Report
2. Treasurer's Report Graph
3. Cash & Investments Graph
4. General Fund Reserves Graph

Attachment 1

Treasurer’s Report

CITY OF HIGHLAND
Treasurer's Report
as of March 31, 2026

CASH AND BANK ACCOUNTS:

Cash on Hand-Office Petty Cash & Change Fund Accounts	1,350.00
Wells Fargo Checking Account (reconciled book balance)	6,869,692.52

DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: LOCAL GOVERNMENT INVESTMENT POOLS				
California Treasurer's Local Agency Investment Fund (LAIF)	n/a	3.826%		
General Fund			6,754,213.89	
Special Revenue Funds			29,019,686.00	
Internal Service Funds			6,271,503.00	
Capital Projects Funds			28,508,175.00	
Total City LAIF Funds				70,553,577.89
Housing Authority Fund			4,061,623.68	
Total Housing Authority LAIF Funds				4,061,623.68
Total LAIF Funds				74,615,201.57

1) Maximum limits on accounts are $75M City and $75M Housing Authority.
2) Market Value is based on the December 31, 2025 applicable percentage of 1.002181483
3) Market Value is $74,777,973.36 ($74,615,201.57 x 1.002181483).

California Asset Management Program (CAMP)	n/a	3.800%		
General Fund			11,852,054.39	
Special Revenue Funds			6,140,626.00	
Internal Service Funds			6,178,586.00	
Capital Projects Funds			6,773,750.00	
Total CAMP Funds				30,945,016.39
INVESTMENTS: FISCAL AGENT ACCOUNTS				
US Bank Corporate Trust Services (Community Facilities Districts)				
Community Facilities District (CFD) 90-1				
Administrative Expense Fund #128262-011				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	121,806.33	121,806.33
Fire Protection Expense Fund #128262-012				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	326,220.52	326,220.52
Police Protection Expense Fund #128262-013				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	120,657.38	120,657.38
Community Facilities District (CFD) 2001-1				
Special Tax Fund #217795000				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	210,963.05	210,963.05
Interest Account #217795001				
US Bank Money Market Account CUSIP #60934N872	n/a	3.25%	3.38	3.38
Principal Account #217795002				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	71.59	71.59
Administrative Expense Account #217795003				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	19,829.67	19,829.67
Surplus Fund #217795004				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	25,195.73	25,195.73
Community Facilities District (CFD) 2007-1				
Administrative Expense Fund #260722000				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	7,324.67	7,324.67
Fire Expense Fund #260722001				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	15,864.42	15,864.42
Police Expense Fund #260722002				
US Bank Money Market Account CUSIP #60934N872	n/a	3.32%	5,868.38	5,868.38
TOTAL INVESTMENTS US BANK (COMMUNITY FACILITIES DISTRICTS)				853,805.12

DESCRIPTION	MATURITY PERIOD	YIELD	PAR VALUE	ORIGINAL COST
INVESTMENTS: FISCAL AGENT ACCOUNTS (continued)				
US Bank Corporate Trust Services (SARDA)				
2004B Tax Allocation Refunding Bonds				
Special Fund 786709001				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.31%	182,443.05	182,443.05
Interest Fund 786709002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Principal Fund 786709003				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 786709004				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
2015A Tax Allocation Refunding Bonds				
Special Fund 268777000				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.32%	2,481.85	2,481.85
Interest Fund 268777001				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.33%	4.20	4.20
Principal Fund 268777002				
Federated Treasury Obligations CUSIP #60934N872	n/a	0.00%	-	-
Reserve Fund 268777004				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.32%	1,038,662.88	1,038,662.88
Expense Account 268777006				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.32%	15,715.41	15,715.41
2017 Tax Allocation Refunding Bonds				
Debt Service Fund 259928000				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.32%	17,945.18	17,945.18
Interest Fund 259928001				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.32%	323.08	323.08
Principal Fund 259928002				
Federated Treasury Obligations CUSIP #60934N872	n/a	3.32%	1,161.74	1,161.74
Reserve Fund 259928004				
Assured Guaranty Municipal Bond Insurance	n/a	0.00%	-	-
TOTAL INVESTMENTS US BANK (SARDA)				1,258,737.39
TOTAL CASH AND INVESTMENTS				**114,543,802.99**

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

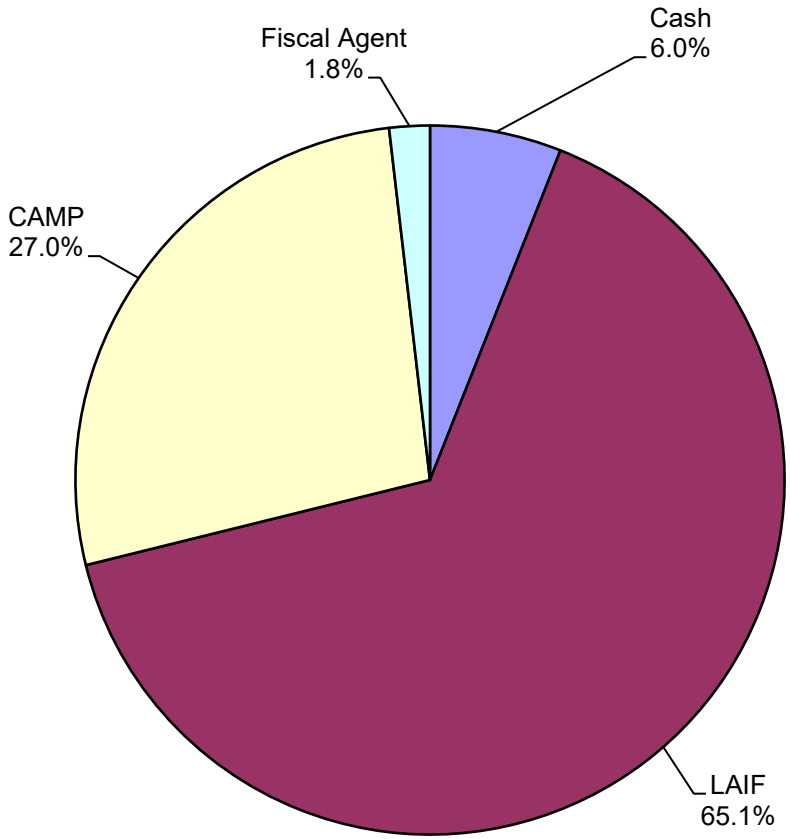
SIGNED:_____
Carlos Zamano
CITY MANAGER

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

Attachment 2

Treasurer’s Report Graph

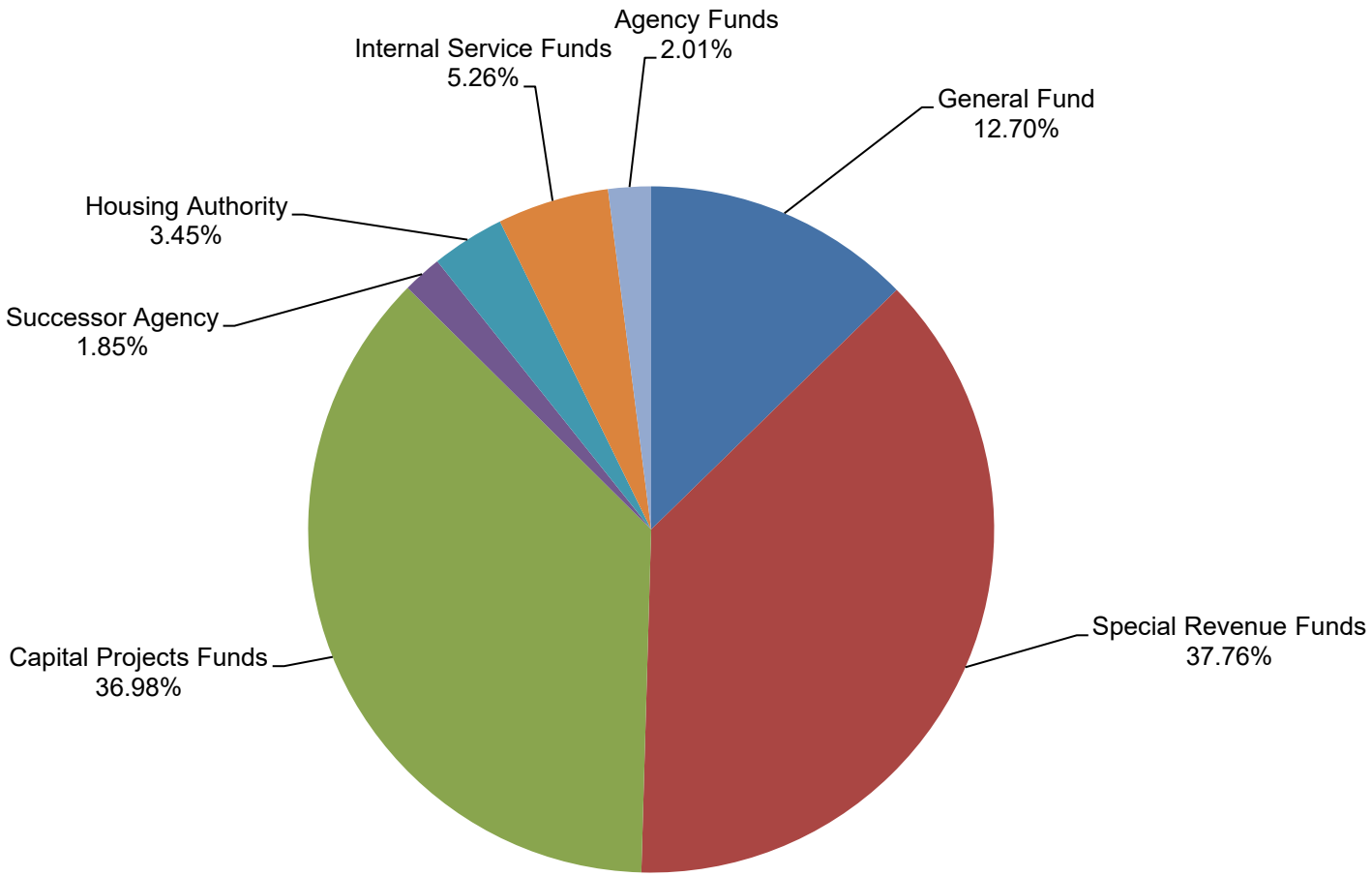
Treasurer's Report



Attachment 3

Cash and Investments Graph

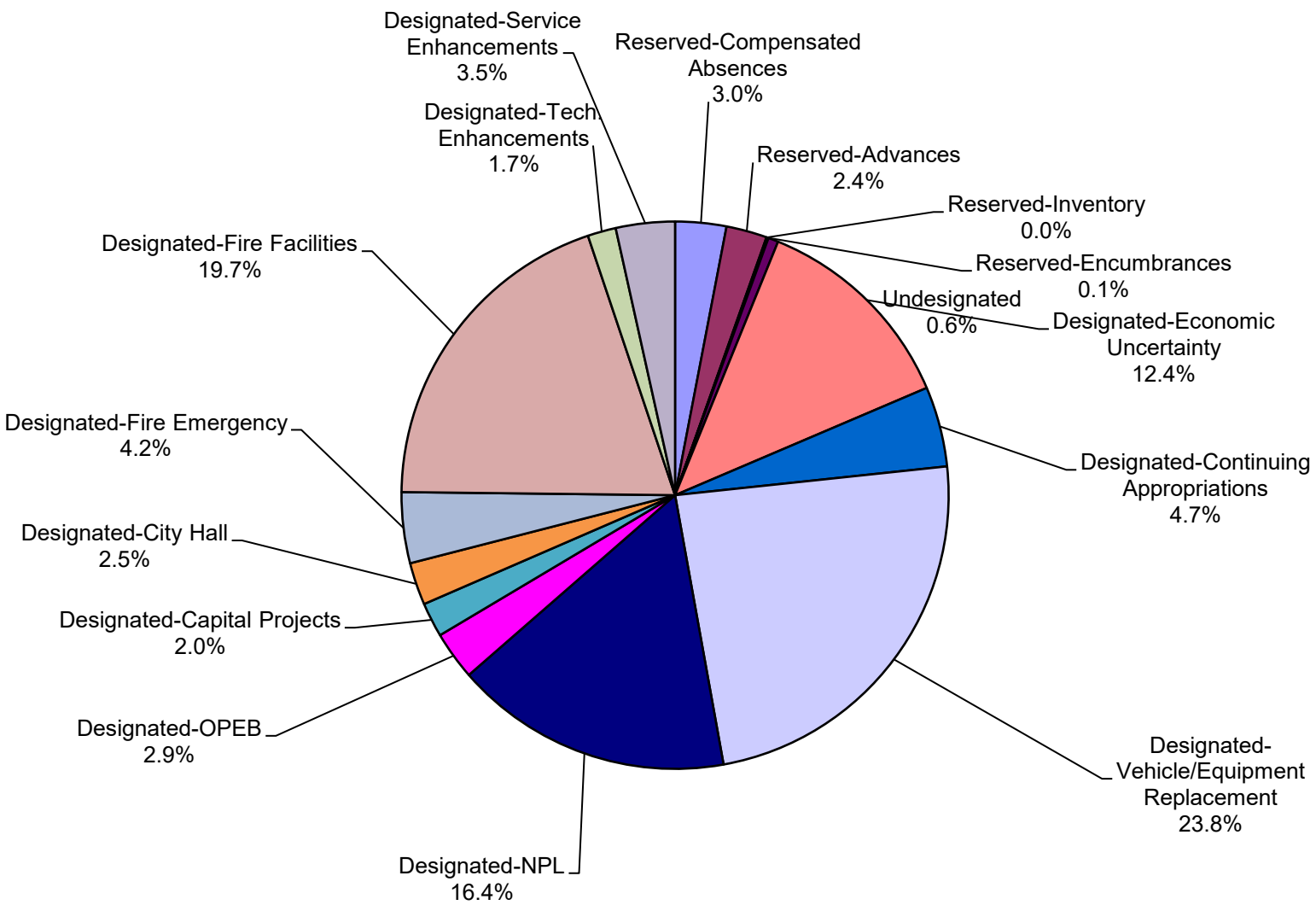
Cash & Investments



Attachment 4

General Fund Reserves Graph

General Fund Reserves



Staff Report
to the City Council

Agenda Item No.5.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Warrant Register No. 789

Recommendation:
Approve Warrant Register No. 789; Warrants in the amount of $5,055,718.86 and Payroll in the amount of $425,063.81.

Fiscal Impact:
The total of Cash and Expenditures is $5,480,782.67.

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

Background:
See printouts attached.

Attachments:
1. Warrant Register
2. Voucher List

Attachment 1

Warrant Register

CITY OF HIGHLAND

WARRANT REGISTER #789

May 12, 2026

Warrants:

3/20/2026	Ck#93402-93406		6,640.40
3/31/2026	Ck#93407-93442		99,418.88
4/3/2026	Payroll Wire #1142-1145		82,085.51
4/7/2026	Ck#93443-93476		1,625,973.37
4/14/2026	Ck#93477-93520		294,115.61
4/17/2026	Payroll Wire #1146 & Ck#93521-93525		38,289.42
4/17/2026	Payroll Wire #1147-1150		86,616.96
4/21/2026	Ck#93526-93562		2,571,793.61
4/28/2026	Ck#93563-93601		168,517.63
5/1/2026	Payroll Wire #1151-1154		82,267.47
		Total Warrants	$ 5,055,718.86

Payroll:

4/3/2026	Direct Deposits #16204-16252		138,338.93
4/3/2026	Ck #779		278.07
4/17/2026	Direct Deposits #16253-16301		146,712.27
4/17/2026	Ck #780		278.07
5/1/2026	Direct Deposits #16302-16351		139,178.40
5/1/2026	Ck #781		278.07
		Total Payroll	$ 425,063.81

Total Warrants & Payroll **$ 5,480,782.67**

APPROVED BY:

Larry McCallon
Finance Subcommittee

Carlos Zamano
City Manager

Jimmy Saldana
Finance Subcommittee

Leticia Nava-Cruz
Director of Administrative
Services/City Treasurer

Attachment 2

Voucher Lists

Warrants:				
	3/20/2026	Ck#93402-93406		6,640.40
	3/31/2026	Ck#93407-93442		99,418.88
	4/3/2026	Payroll Wire #1142-1145		82,085.51
	4/7/2026	Ck#93443-93476		1,625,973.37
	4/14/2026	Ck#93477-93520		294,115.61
	4/17/2026	Payroll Wire #1146 & Ck#93521-93525		38,289.42
	4/17/2026	Payroll Wire #1147-1150		86,616.96
	4/21/2026	Ck#93526-93562		2,571,793.61
	4/28/2026	Ck#93563-93601		168,517.63
	5/1/2026	Payroll Wire #1151-1154		82,267.47
			Total Warrants	$ 5,055,718.86

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93402	3/20/2026	006435 AMERITAS LIFE INSURANCE CORP	VISION - AMERITAS (EYEMED): PAYMENT	
			VISION - AMERITAS (EYEMED): Payment 001.1161	88.29
			VISION - AMERITAS (EYEMED): Payment 004.1161	26.90
			VISION - AMERITAS (EYEMED): Payment 010.1161	6.32
			VISION - AMERITAS (EYEMED): Payment 012.1161	6.47
			VISION - AMERITAS (EYEMED): Payment 016.1161	6.44
			VISION - AMERITAS (EYEMED): Payment 024.1161	0.20
			VISION - AMERITAS (EYEMED): Payment 042.1161	1.96
			VISION - AMERITAS (EYEMED): Payment 070.1161	2.66
			VISION - AMERITAS (VSP): Payment 001.1161	104.54
			VISION - AMERITAS (VSP): Payment 004.1161	41.59
			VISION - AMERITAS (VSP): Payment 010.1161	15.32
			VISION - AMERITAS (VSP): Payment 012.1161	1.18
			VISION - AMERITAS (VSP): Payment 016.1161	1.18
			VISION - AMERITAS (VSP): Payment 023.1161	1.06
			VISION - AMERITAS (VSP): Payment 024.1161	0.25
			VISION - AMERITAS (VSP): Payment 041.1161	9.79
			VISION - AMERITAS (VSP): Payment 042.1161	14.68
			VISION - AMERITAS (VSP): Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93402	3/20/2026	006435 AMERITAS LIFE INSURANCE CORP	(Continued)		
			070.1161		3.61
				Total :	**332.44**
93403	3/20/2026	006434 AMERITAS LIFE INSURANCE CORP	DENTAL HMO - AMERITAS: PAYMENT		
			DENTAL HMO - AMERITAS: Payment		
			001.1160		145.83
			DENTAL HMO - AMERITAS: Payment		
			004.1160		47.93
			DENTAL HMO - AMERITAS: Payment		
			010.1160		22.48
			DENTAL HMO - AMERITAS: Payment		
			012.1160		7.79
			DENTAL HMO - AMERITAS: Payment		
			016.1160		7.77
			DENTAL HMO - AMERITAS: Payment		
			024.1160		0.36
			DENTAL HMO - AMERITAS: Payment		
			041.1160		6.74
			DENTAL HMO - AMERITAS: Payment		
			070.1160		6.76
				Total :	**245.66**
93404	3/20/2026	006386 AMERITAS LIFE INSURANCE CORP	DENTAL PPO POST TX-AMERITAS: PAYMENT		
			DENTAL PPO POST TX-AMERITAS: Payment		
			001.1160		46.72
			DENTAL PPO POST TX-AMERITAS: Payment		
			042.1160		46.72
			DENTAL PPO - AMERITAS: Payment		
			001.1160		935.47
			DENTAL PPO - AMERITAS: Payment		
			004.1160		146.83
			DENTAL PPO - AMERITAS: Payment		
			010.1160		35.34
			DENTAL PPO - AMERITAS: Payment		
			012.1160		14.22
			DENTAL PPO - AMERITAS: Payment		
			016.1160		14.22

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93404	3/20/2026	006386 AMERITAS LIFE INSURANCE CORP	(Continued)	
			DENTAL PPO - AMERITAS: Payment	
			023.1160	7.08
			DENTAL PPO - AMERITAS: Payment	
			024.1160	0.95
			DENTAL PPO - AMERITAS: Payment	
			041.1160	27.54
			DENTAL PPO - AMERITAS: Payment	
			042.1160	189.81
			DENTAL PPO - AMERITAS: Payment	
			070.1160	10.74
			Total :	**1,475.64**
93405	3/20/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	COLONIAL LIFE - ACCIDENT: PAYMENT	
			COLONIAL LIFE - ACCIDENT: Payment	
			001.1181	291.87
			COLONIAL LIFE - ACCIDENT: Payment	
			004.1181	37.81
			COLONIAL LIFE - ACCIDENT: Payment	
			010.1181	10.84
			COLONIAL LIFE - ACCIDENT: Payment	
			012.1181	5.14
			COLONIAL LIFE - ACCIDENT: Payment	
			016.1181	5.13
			COLONIAL LIFE - ACCIDENT: Payment	
			023.1181	12.56
			COLONIAL LIFE - ACCIDENT: Payment	
			024.1181	0.42
			COLONIAL LIFE - ACCIDENT: Payment	
			041.1181	15.14
			COLONIAL LIFE - ACCIDENT: Payment	
			070.1181	4.91
			COLONIAL LIFE - CANCER: Payment	
			001.1181	72.28
			COLONIAL LIFE - CANCER: Payment	
			004.1181	58.77
			COLONIAL LIFE - CANCER: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93405	3/20/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	(Continued)	
			010.1181 COLONIAL LIFE - CANCER: Payment	12.36
			024.1181 COLONIAL - SPECIFIED DISEASE: Payment	0.91
			001.1181 COLONIAL - SPECIFIED DISEASE: Payment	86.73
			004.1181 COLONIAL - SPECIFIED DISEASE: Payment	45.50
			010.1181 COLONIAL - SPECIFIED DISEASE: Payment	10.64
			024.1181 COLONIAL - VOL SHORT TERM DIS: Payment	0.59
			001.1181 COLONIAL - VOL SHORT TERM DIS: Payment	259.77
			004.1181 COLONIAL - VOL SHORT TERM DIS: Payment	7.00
			010.1181 COLONIAL - VOL SHORT TERM DIS: Payment	5.37
			023.1181 COLONIAL - VOL SHORT TERM DIS: Payment	16.00
			041.1181 COLONIAL - VOL SHORT TERM DIS: Payment	20.96
			042.1181 COLONIAL - VOL SHORT TERM DIS: Payment	78.00
			070.1181 COLONIAL LIFE - VOL DENTAL: Payment	6.92
			001.1181 COLONIAL LIFE - VOL DENTAL: Payment	24.91
			012.1181 COLONIAL LIFE - VOL DENTAL: Payment	12.46
			016.1181 COLONIAL LIFE - HOSPITAL CONFI: Payment	12.45
			001.1181 COLONIAL LIFE - HOSPITAL CONFI: Payment	186.94
			004.1181 COLONIAL LIFE - HOSPITAL CONFI: Payment	4.89

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93405	3/20/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	(Continued)	
			023.1181	24.57
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			041.1181	14.63
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			070.1181	4.87
			Total :	**1,351.34**
93406	3/20/2026	006387 LINCOLN FINANCIAL GROUP	GROUP AD&D - LINCOLN ER PAID: PAYMENT	
			GROUP AD&D - LINCOLN ER PAID: Payment	
			001.1184	45.68
			GROUP AD&D - LINCOLN ER PAID: Payment	
			004.1184	8.92
			GROUP AD&D - LINCOLN ER PAID: Payment	
			010.1184	2.91
			GROUP AD&D - LINCOLN ER PAID: Payment	
			012.1184	0.80
			GROUP AD&D - LINCOLN ER PAID: Payment	
			016.1184	0.78
			GROUP AD&D - LINCOLN ER PAID: Payment	
			023.1184	0.65
			GROUP AD&D - LINCOLN ER PAID: Payment	
			024.1184	0.06
			GROUP AD&D - LINCOLN ER PAID: Payment	
			041.1184	1.25
			GROUP AD&D - LINCOLN ER PAID: Payment	
			042.1184	6.15
			GROUP AD&D - LINCOLN ER PAID: Payment	
			070.1184	2.14
			GROUP LIFE - LINCOLN ER PAID: Payment	
			001.1184	281.88
			GROUP LIFE - LINCOLN ER PAID: Payment	
			004.1184	55.17
			GROUP LIFE - LINCOLN ER PAID: Payment	
			010.1184	18.00
			GROUP LIFE - LINCOLN ER PAID: Payment	
			012.1184	5.07

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93406	3/20/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			GROUP LIFE - LINCOLN ER PAID: Payment	
			016.1184	5.00
			GROUP LIFE - LINCOLN ER PAID: Payment	
			023.1184	3.79
			GROUP LIFE - LINCOLN ER PAID: Payment	
			024.1184	0.40
			GROUP LIFE - LINCOLN ER PAID: Payment	
			041.1184	7.75
			GROUP LIFE - LINCOLN ER PAID: Payment	
			042.1184	37.90
			GROUP LIFE - LINCOLN ER PAID: Payment	
			070.1184	13.30
			VOL LONG TERM DIS LINCOLN: Payment	
			001.1184	653.23
			VOL LONG TERM DIS LINCOLN: Payment	
			004.1184	200.00
			VOL LONG TERM DIS LINCOLN: Payment	
			010.1184	49.87
			VOL LONG TERM DIS LINCOLN: Payment	
			012.1184	6.54
			VOL LONG TERM DIS LINCOLN: Payment	
			016.1184	6.54
			VOL LONG TERM DIS LINCOLN: Payment	
			023.1184	13.66
			VOL LONG TERM DIS LINCOLN: Payment	
			024.1184	1.31
			VOL LONG TERM DIS LINCOLN: Payment	
			041.1184	13.77
			VOL LONG TERM DIS LINCOLN: Payment	
			042.1184	14.57
			VOL LONG TERM DIS LINCOLN: Payment	
			070.1184	17.29
			VOLUNTARY LIFE LINCOLN: Payment	
			001.1184	355.55
			VOLUNTARY LIFE LINCOLN: Payment	
			004.1184	102.19

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93406	3/20/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			VOLUNTARY LIFE LINCOLN: Payment	
			010.1184	43.32
			VOLUNTARY LIFE LINCOLN: Payment	
			012.1184	0.31
			VOLUNTARY LIFE LINCOLN: Payment	
			016.1184	0.31
			VOLUNTARY LIFE LINCOLN: Payment	
			023.1184	9.77
			VOLUNTARY LIFE LINCOLN: Payment	
			024.1184	0.41
			VOLUNTARY LIFE LINCOLN: Payment	
			041.1184	11.83
			VOLUNTARY LIFE LINCOLN: Payment	
			042.1184	7.49
			VOLUNTARY LIFE LINCOLN: Payment	
			070.1184	19.26
			SHORT TERM DISABILITY: Payment	
			001.1184	801.15
			SHORT TERM DISABILITY: Payment	
			004.1184	154.73
			SHORT TERM DISABILITY: Payment	
			010.1184	49.48
			SHORT TERM DISABILITY: Payment	
			012.1184	14.40
			SHORT TERM DISABILITY: Payment	
			016.1184	14.40
			SHORT TERM DISABILITY: Payment	
			023.1184	10.86
			SHORT TERM DISABILITY: Payment	
			024.1184	1.10
			SHORT TERM DISABILITY: Payment	
			041.1184	18.92
			SHORT TERM DISABILITY: Payment	
			042.1184	108.40
			SHORT TERM DISABILITY: Payment	
			070.1184	37.06

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
93406	3/20/2026	006387	006387 LINCOLN FINANCIAL GROUP	(Continued)	**Total :**	**3,235.32**
5	**Vouchers for bank code :**	wfb			**Bank total :**	**6,640.40**
5	**Vouchers in this report**				**Total vouchers :**	**6,640.40**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93407	3/31/2026	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC 3/1-3/24/26		
			CROSSING GUARD SVC 3/1-3/24/26		
			002.8200.4530		4,155.60
				Total :	**4,155.60**
93408	3/31/2026	006389 AMERIFLEX	FSA:WIRZ 3/25/26		
			FSA:WIRZ 3/25/26		
			001.1182		4.95
				Total :	**4.95**
93409	3/31/2026	006088 BARNETT, MARK	CHF:ENTERTAINER		
			CHF:ENTERTAINER		
			051.1471		500.00
				Total :	**500.00**
93410	3/31/2026	005324 CHARLES ABBOTT ASSOCIATES, INC	FIRE MARSHALL-FEB		
			FIRE MARSHALL-FEB		
			029.2100.4540		8,400.00
				Total :	**8,400.00**
93411	3/31/2026	000744 D&T AUTO REPAIR	VEH#127:VEH MAINT		
			VEH#127:VEH MAINT		
			001.4600.4240		645.64
				Total :	**645.64**
93412	3/31/2026	000213 DAILY JOURNAL CORPORATION	ORD 478 SUMM ADOP:NEWSPAPER PUB		
			ORD 478 SUMM ADOP:NEWSPAPER PUB		
			001.1200.4300		349.80
				Total :	**349.80**
93413	3/31/2026	005614 DOREENS FASHIONS	CHF:BOOTH REFUND		
			CHF:BOOTH REFUND		
			051.1471		50.00
				Total :	**50.00**
93414	3/31/2026	000085 EAST VALLEY WATER DISTRICT	LMD 04-MAR		
			LMD 04-MAR		
			012.8500.4030		66.34

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93414	3/31/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			POLICE STATION-MAR	
			POLICE STATION-MAR	
			001.2000.4030	221.33
			POLICE STATION-MAR	
			POLICE STATION-MAR	
			001.2000.4030	400.41
			CITY HALL-MAR	
			CITY HALL-MAR	
			042.9510.4030	175.19
			LMD 15A-MAR	
			LMD 15A-MAR	
			012.8500.4030	144.86
			BASELINE MEDIAN-MAR	
			BASELINE MEDIAN-MAR	
			004.8310.4030	123.25
			FS#1-MAR	
			FS#1-MAR	
			029.2100.4030	83.63
			FS#1-MAR	
			028.2050.4030	83.62
			FS#2-MAR	
			FS#2-MAR	
			029.2100.4030	139.42
			FS#2-MAR	
			028.2050.4030	139.41
			AURANTIA PK-MAR	
			AURANTIA PK-MAR	
			001.6000.4030	801.49
			LMD 44-MAR	
			LMD 44-MAR	
			012.8500.4030	630.57
			LMD 15-B-MAR	
			LMD 15-B-MAR	
			012.8500.4030	179.50
			FS#2 FS-MAR	
			FS#2 FS-MAR	
			029.2100.4030	12.21

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93414	3/31/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			FS#2 FS-MAR	
			028.2050.4030	12.20
			LMD 73-MAR	
			LMD 73-MAR	
			012.8500.4030	83.74
			POLICE STATION FS-MAR	
			POLICE STATION FS-MAR	
			001.2000.4030	23.57
			POLICE STATION FS-MAR	
			POLICE STATION FS-MAR	
			001.2000.4030	23.57
			CITY HALL FS-MAR	
			CITY HALL FS-MAR	
			042.9510.4030	22.08
			Total :	**3,366.39**
93415	3/31/2026	000085 EAST VALLEY WATER DISTRICT	LMD 29-MAR	
			LMD 29-MAR	
			012.8500.4030	96.58
			LMD 07-MAR	
			LMD 07-MAR	
			012.8500.4030	99.81
			LMD 21-B-MAR	
			LMD 21-B-MAR	
			012.8500.4030	232.87
			FS#3 FS-MAR	
			FS#3 FS-MAR	
			029.2100.4030	11.79
			FS#3 FS-MAR	
			028.2050.4030	11.78
			BASELINE MEDIAN-MAR	
			BASELINE MEDIAN-MAR	
			004.8310.4030	221.36
			LMD 37-MAR	
			LMD 37-MAR	
			012.8500.4030	193.21
			FS#3 DOM-MAR	

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
93415	3/31/2026	000085	EAST VALLEY WATER DISTRICT	(Continued)		
				FS#3 DOM-MAR		
				029.2100.4030		100.88
				FS#3 DOM-MAR		
				028.2050.4030		100.87
				LMD 21-A-MAR		
				LMD 21-A-MAR		
				012.8500.4030		73.03
				FS#3 IRR-MAR		
				FS#3 IRR-MAR		
				029.2100.4030		40.72
				FS#3 IRR-MAR		
				028.2050.4030		40.72
				BOULDER MEDIAN-MAR		
				BOULDER MEDIAN-MAR		
				004.8310.4030		273.12
					Total :	**1,496.74**
93416	3/31/2026	006480	FAMILY APPLIANCE REPAIR	FS#1:WASHER REPAIR		
				FS#1:WASHER REPAIR		
				028.2050.4245		32.50
				FS#1:WASHER REPAIR		
				029.2100.4245		32.50
					Total :	**65.00**
93417	3/31/2026	005567	FIRE APPARATUS SOLUTIONS	ME542:PARTS AND REPAIRS		
				ME542:PARTS AND REPAIRS		
				028.2050.4240		3,296.12
				ME542:PARTS AND REPAIRS		
				029.2100.4240		3,296.12
				ME543:ENGINE REPAIRS		
				ME543:ENGINE REPAIRS		
				028.2050.4240		894.28
				ME543:ENGINE REPAIRS		
				029.2100.4240		894.28
					Total :	**8,380.80**
93418	3/31/2026	006392	FLEMING, BIANEY	MILEAGE REIMB-OCT		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93418	3/31/2026	006392 FLEMING, BIANEY	(Continued)		
			MILEAGE REIMB-OCT		
			001.1700.4332		3.88
			MILEAGE REIMB-MAR		
			MILEAGE REIMB-MAR		
			001.1700.4332		3.63
				Total :	**7.51**
93419	3/31/2026	005018 FLYERS ENERGY, LLC	FUEL-MAR		
			FUEL-MAR		
			001.2000.4220		4,981.06
			FUEL-MAR		
			001.4200.4220		65.60
			FUEL-MAR		
			001.4600.4220		230.22
			FUEL-MAR		
			001.6000.4220		184.56
			FUEL-MAR		
			004.8310.4220		692.17
			FUEL-MAR		
			028.2050.4220		660.74
			FUEL-MAR		
			029.2100.4220		660.74
			FUEL-MAR		
			042.9510.4220		46.16
				Total :	**7,521.25**
93420	3/31/2026	006481 GENERAL CODE	ANNUAL MAINT 3/1/26-10/31/26		
			ANNUAL MAINT 3/1/26-10/31/26		
			001.1200.4625		141.68
				Total :	**141.68**
93421	3/31/2026	005558 GENERAL DOOR	FS#1:DOOR REPAIR		
			FS#1:DOOR REPAIR		
			028.2050.4224		180.00
			FS#1:DOOR REPAIR		
			029.2100.4224		179.99

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93421	3/31/2026	005558 005558 GENERAL DOOR	(Continued)	**Total :**	**359.99**
93422	3/31/2026	006187 GREASE MONKEY #977	VEH#127:MAINT VEH#127:MAINT 001.4600.4240		117.79
				Total :	**117.79**
93423	3/31/2026	005873 INTERSTATE STRIPING INC	CITY WIDE:RED CURB PAINT CITY WIDE:RED CURB PAINT 004.8310.4578		900.00
				Total :	**900.00**
93424	3/31/2026	000127 K & L HARDWARE	FS#1:MISC SUPPLY FS#1:MISC SUPPLY 028.2050.4070		4.85
			FS#1:MISC SUPPLY 029.2100.4070		4.84
			FS#1:MISC SUPPLIES FS#1:MISC SUPPLIES 028.2050.4070		14.53
			FS#1:MISC SUPPLIES 029.2100.4070		14.52
			FS#2:MISC SUPPLIES FS#2:MISC SUPPLIES 028.2050.4070		47.67
			FS#2:MISC SUPPLIES 029.2100.4070		47.66
			FS#1:ALARM COMBO FS#1:ALARM COMBO 028.2050.4070		72.72
			FS#1:ALARM COMBO 029.2100.4070		72.71
			FS#3:MISC SUPPLIES FS#3:MISC SUPPLIES 028.2050.4070		52.43
			FS#3:MISC SUPPLIES 029.2100.4070		52.42
			FS#2:MISC SUPPLIES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93424	3/31/2026	000127 K & L HARDWARE	(Continued)		
			FS#2:MISC SUPPLIES		
			028.2050.4070		48.04
			FS#2:MISC SUPPLIES		
			029.2100.4070		48.04
			FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4070		25.95
			FS#3:MISC SUPPLIES		
			029.2100.4070		25.94
			FS#2:MISC SUPPLIES		
			FS#2:MISC SUPPLIES		
			028.2050.4070		37.24
			FS#2:MISC SUPPLIES		
			029.2100.4070		37.24
			FS#1:ENGINE SUPPLIES		
			FS#1:ENGINE SUPPLIES		
			028.2050.4240		17.55
			FS#1:ENGINE SUPPLIES		
			029.2100.4240		17.55
			CORP YARD:BATTERIES		
			CORP YARD:BATTERIES		
			004.8310.4206		17.22
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		107.74
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		16.98
				Total :	**783.84**
93425	3/31/2026	006424 LEMUS, ANGEL	UNIFORM REIMB:LEMUS		
			UNIFORM REIMB:LEMUS		
			001.2000.4566		102.34
				Total :	**102.34**
93426	3/31/2026	001193 LIFE ASSIST, INC.	FS#1-3:PARAMEDIC SUPPLIES		
			FS#1-3:PARAMEDIC SUPPLIES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93426	3/31/2026	001193 LIFE ASSIST, INC.	(Continued)	
			028.2050.4207	689.60
			FS#1-3:PARAMEDIC SUPPLIES	
			FS#1-3:PARAMEDIC SUPPLIES	
			028.2050.4207	423.24
			Total :	**1,112.84**
93427	3/31/2026	001404 LOWE'S	CITY HALL:BLDG MAINT	
			CITY HALL:BLDG MAINT	
			042.9510.4070	16.84
			HIT SUPPLIES	
			HIT SUPPLIES	
			001.6020.4206	89.19
			CITY HALL:BLDG MAINT	
			CITY HALL:BLDG MAINT	
			042.9510.4070	60.82
			PD:BLDG MAINT	
			PD:BLDG MAINT	
			001.2000.4070	88.23
			TAPE DISPENSER	
			TAPE DISPENSER	
			001.4200.4200	27.59
			EXT CABLES	
			EXT CABLES	
			042.9510.4208	19.41
			CORP YARD:MAINT	
			CORP YARD:MAINT	
			004.8310.4070	37.32
			FS#2:ICE MACHINE MAINT	
			FS#2:ICE MACHINE MAINT	
			028.2050.4070	18.15
			FS#2:ICE MACHINE MAINT	
			029.2100.4070	18.14
			FS#1:SUPPLIES	
			FS#1:SUPPLIES	
			028.2050.4070	46.05
			FS#1:SUPPLIES	
			029.2100.4070	46.05

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93427	3/31/2026	001404 LOWE'S	(Continued)		
			AURANTIA PK:RESTROOM REPAIRS		
			AURANTIA PK:RESTROOM REPAIRS		
			001.6000.4070		55.72
			CITY HALL:CEILING TILES		
			CITY HALL:CEILING TILES		
			042.9510.4070		89.54
			AURANTIA PK:VANDALISM REPAIR		
			AURANTIA PK:VANDALISM REPAIR		
			001.6000.4070		53.38
			COMM PK:SNACK BAR MAINT		
			COMM PK:SNACK BAR MAINT		
			001.6000.4070		200.59
			CORP YARD:PORTA POTTY SUPPLIES		
			CORP YARD:PORTA POTTY SUPPLIES		
			004.8310.4245		42.12
			AURANTIA PK:RESTROOM MAINT		
			AURANTIA PK:RESTROOM MAINT		
			001.6000.4070		147.99
				Total :	**1,057.13**
93428	3/31/2026	000168 MICHELLE GOMEZ, PETTY CASH	PETTY CASH-MAR		
			PD STORAGE KEY		
			042.9510.4200		4.00
			CHF:SUPPLIES		
			051.1471		100.00
			HIT LUNCH		
			001.6020.4336		51.66
			PETTY CASH-MAR		
			001.0020		0.00
				Total :	**155.66**
93429	3/31/2026	004110 MONTGOMERY HARDWARE CO.	PD:DOOR HARDWARE REPAIR		
			PD:DOOR HARDWARE REPAIR		
			001.2000.4070		9,324.88
			PD:KEYS		
			PD:KEYS		
			001.2000.4070		461.78

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93429	3/31/2026	004110 004110 MONTGOMERY HARDWARE CO.	(Continued)	**Total :**	**9,786.66**
93430	3/31/2026	005087 MORENO, DENISE	MILEAGE REIMB-MAR MILEAGE REIMB-MAR 001.6020.4332	 **Total :**	 5.95 **5.95**
93431	3/31/2026	002439 MORGAN, MELISSA	MILEAGE REIMB-MAR MILEAGE REIMB-MAR 001.4200.4332	 **Total :**	 5.95 **5.95**
93432	3/31/2026	001114 PARKHOUSE TIRE, INC.	ME542:TIRE REPAIRS ME542:TIRE REPAIRS 028.2050.4240 ME542:TIRE REPAIRS 029.2100.4240	 **Total :**	 1,030.57 1,030.57 **2,061.14**
93433	3/31/2026	005918 PYRO SPECTACULARS, INC.	26 4TH OF JULY FIREWORKS 26 4TH OF JULY FIREWORKS 001.1450.4554	 **Total :**	 20,000.00 **20,000.00**
93434	3/31/2026	005762 RAMOS, RYAN	MILEAGE REIMB-MAR MILEAGE REIMB-MAR 001.4200.4332	 **Total :**	 88.45 **88.45**
93435	3/31/2026	005304 SAN BERNARDINO VALLEY	WASH PLAN PERMIT COST SHR 25/26 WASH PLAN PERMIT COST SHR 25/26 001.3200.4605	 **Total :**	 6,615.82 **6,615.82**
93436	3/31/2026	000022 SB CO AUDITOR/CONTROLLER	PARKING CITATIONS-FEB PARKING CITATIONS-FEB 001.1700.4516	 **Total :**	 1,011.50 **1,011.50**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93437	3/31/2026	005731 SITEONE LANDSCAPE SUPPLY, LLC	PARKS:IRRIG PARTS		
			OAK CREEK:IRRIG PARTS		
			016.8540.4206		741.00
			CUNNINGHAM:IRRIG PARTS		
			016.8540.4206		740.07
				Total :	**1,481.07**
93438	3/31/2026	005823 THE ECOHERO SHOW LLC	CALREC25:CLASS PRESENTATION		
			CALREC25:CLASS PRESENTATION		
			027.8490.4349		1,000.00
				Total :	**1,000.00**
93439	3/31/2026	000086 TYLER TECHNOLOGIES, INC	EERP MIGRATION 3/2,3/9-3/12/26		
			EERP MIGRATION 3/2,3/9-3/12/26		
			007.8330.6070		6,300.00
				Total :	**6,300.00**
93440	3/31/2026	000233 WAXIE SANITARY SUPPLY	FS#1:JANITORIAL SUPPLIES		
			FS#1:JANITORIAL SUPPLIES		
			028.2050.4055		91.29
			FS#1:JANITORIAL SUPPLIES		
			029.2100.4055		91.28
				Total :	**182.57**
93441	3/31/2026	006001 YUNEX LLC	STL RESPONSE CALL OUTS-FEB		
			STL RESPONSE CALL OUTS-FEB		
			013.8510.4664		402.48
			TS RESPONSE CALL OUTS-FEB		
			TS RESPONSE CALL OUTS-FEB		
			004.8310.4580		980.35
			25383 UNION ST-STL POLE KD		
			25383 UNION ST-STL POLE KD		
			013.8510.4664		620.94
			10113H 5TH ST-STL POLE KD		
			10113H 5TH ST-STL POLE KD		
			013.8510.4664		2,488.44
			TS MAINT-FEB		
			TS MAINT-FEB		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93441	3/31/2026	006001 YUNEX LLC	(Continued)		
			004.8310.4580		3,827.00
			STL MAINT-FEB		
			STL MAINT-FEB		
			013.8510.4664		2,528.50
				Total :	**10,847.71**
93442	3/31/2026	004298 ZOLL MEDICAL CORPORATION	FS#1-3:PARAMEDIC SUPPLIES		
			FS#1-3:PARAMEDIC SUPPLIES		
			028.2050.4207		357.11
				Total :	**357.11**
36	**Vouchers for bank code :**	wfb		**Bank total :**	**99,418.88**
36	**Vouchers in this report**			**Total vouchers :**	**99,418.88**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1142	4/3/2026	006400 MISSION SQUARE PLAN SERVICES	MISSION SQ DEF COMP 457 TRAD: PAYMENT	
			MISSION SQ DEF COMP 457 TRAD: Payment 041.1170	187.48
			MISSION SQ DEF COMP 457 TRAD: Payment 042.1170	447.30
			MISSION SQ DEF COMP 457 TRAD: Payment 070.1170	212.51
			MISSION SQ DEF COMP 457 ROTH: Payment 001.1170	263.74
			MISSION SQ DEF COMP 457 ROTH: Payment 042.1170	46.65
			MISSION SQ DEF COMP 457 TRAD: Payment 001.1170	10,127.63
			MISSION SQ DEF COMP 457 TRAD: Payment 004.1170	1,742.86
			MISSION SQ DEF COMP 457 TRAD: Payment 010.1170	489.58
			MISSION SQ DEF COMP 457 TRAD: Payment 012.1170	28.67
			MISSION SQ DEF COMP 457 TRAD: Payment 016.1170	28.66
			MISSION SQ DEF COMP 457 TRAD: Payment 023.1170	25.00
			MISSION SQ DEF COMP 457 TRAD: Payment 024.1170	12.92
			Total :	**13,613.00**
1143	4/3/2026	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			SOCIAL SECURITY: Payment 001.1140	720.26
			SOCIAL SECURITY: Payment 008.1140	38.68
			SOCIAL SECURITY: Payment 042.1140	40.84
			MEDICARE: Payment 001.1140	3,792.82

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1143	4/3/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			MEDICARE: Payment	
			004.1140	716.22
			MEDICARE: Payment	
			008.1140	9.04
			MEDICARE: Payment	
			010.1140	216.76
			MEDICARE: Payment	
			012.1140	75.52
			MEDICARE: Payment	
			016.1140	75.46
			MEDICARE: Payment	
			023.1140	47.32
			MEDICARE: Payment	
			024.1140	5.52
			MEDICARE: Payment	
			041.1140	93.48
			MEDICARE: Payment	
			042.1140	544.44
			MEDICARE: Payment	
			070.1140	166.32
			FEDERAL TAXES: Payment	
			001.1120	14,977.29
			FEDERAL TAXES: Payment	
			004.1120	2,537.00
			FEDERAL TAXES: Payment	
			010.1120	877.17
			FEDERAL TAXES: Payment	
			012.1120	316.88
			FEDERAL TAXES: Payment	
			016.1120	316.85
			FEDERAL TAXES: Payment	
			023.1120	172.25
			FEDERAL TAXES: Payment	
			024.1120	15.73
			FEDERAL TAXES: Payment	
			041.1120	360.55

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1143	4/3/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			FEDERAL TAXES: Payment	
			042.1120	1,980.40
			FEDERAL TAXES: Payment	
			070.1120	854.66
			Total :	**28,951.46**
1144	4/3/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			EPMC: Payment	
			001.1145	542.38
			EPMC: Payment	
			004.1145	89.20
			EPMC: Payment	
			023.1145	9.96
			EPMC: Payment	
			024.1145	0.78
			EPMC: Payment	
			041.1145	22.60
			EPMC: Payment	
			042.1145	7.86
			EPMC: Payment	
			070.1145	64.49
			PERS: Payment	
			001.1145	19,697.31
			PERS: Payment	
			004.1145	3,746.47
			PERS: Payment	
			010.1145	1,136.69
			PERS: Payment	
			012.1145	320.52
			PERS: Payment	
			016.1145	320.54
			PERS: Payment	
			023.1145	269.36
			PERS: Payment	
			024.1145	26.78
			PERS: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1144	4/3/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			041.1145 PERS SURVIVOR: Payment	557.08
			016.1145 PERS SURVIVOR: Payment	0.72
			023.1145 PERS SURVIVOR: Payment	0.41
			024.1145 PERS SURVIVOR: Payment	0.04
			041.1145 PERS SURVIVOR: Payment	0.34
			042.1145 PERS SURVIVOR: Payment	5.29
			070.1145 PERS: Payment	0.70
			042.1145 PERS: Payment	2,457.72
			070.1145 PERS SURVIVOR: Payment	1,027.27
			001.1145 PERS SURVIVOR: Payment	25.48
			004.1145 PERS SURVIVOR: Payment	5.19
			010.1145 PERS SURVIVOR: Payment	1.08
			012.1145	0.74
			Total :	**30,337.00**
1145	4/3/2026	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			001.1130 STATE TAXES: Payment	6,318.00
			004.1130 STATE TAXES: Payment	1,017.86
			010.1130 STATE TAXES: Payment	418.36
			012.1130	76.64

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1145	4/3/2026	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment 016.1130	76.58
			STATE TAXES: Payment 023.1130	57.78
			STATE TAXES: Payment 024.1130	5.95
			STATE TAXES: Payment 041.1130	151.55
			STATE TAXES: Payment 042.1130	749.57
			STATE TAXES: Payment 070.1130	311.76
			Total :	**9,184.05**

4 Vouchers for bank code : wfb — **Bank total :** **82,085.51**

4 Vouchers in this report — **Total vouchers :** **82,085.51**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93443	4/7/2026	005737 AGA ENGINEERS, INC.	TS MONITORING-OCT		
			TS MONITORING-OCT		
			020.8440.4550		3,200.00
			TS MONITORING-FEB		
			TS MONITORING-FEB		
			020.8440.4550		3,200.00
				Total :	**6,400.00**
93444	4/7/2026	005771 AMAZON CAPITAL SERVICES	CH:LOCKABLE OUTDOOR BULLETIN BOARD		
			CH:LOCKABLE OUTDOOR BULLETIN BOARD		
			042.9510.4200		140.06
			CHF:AWARD RIBBONS		
			CHF:AWARD RIBBONS		
			051.1471		98.00
			CHF:KIDS TABLE SUPLIES		
			CHF:KIDS TABLE SUPPLIES		
			051.1471		341.20
			IT:STAND-UP DESK & OFFICE EQUIPMENT		
			IT:STAND-UP DESK		
			042.9510.4203		172.38
			IT:OFFICE EQUIPMENT		
			042.9510.4208		193.57
				Total :	**945.21**
93445	4/7/2026	006389 AMERIFLEX	FSA:ZAMANO,FLEMING,BARRERA		
			FSA:ZAMANO 3/26-3/27/26		
			001.1182		30.00
			FSA:FLEMING 3/29/26		
			001.1182		55.96
			FSA:BARRERA 3/31/26		
			001.1182		47.18
				Total :	**133.14**
93446	4/7/2026	006363 BEST CONTRACTING SERVICES, INC	PD:ROOF LEAKS REPAIR		
			PD:ROOF LEAKS REPAIR		
			001.2000.4070		3,166.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93446	4/7/2026	006363 006363 BEST CONTRACTING SERVICES, INC	(Continued)	**Total :**	**3,166.00**
93447	4/7/2026	002960 BURRTEC WASTE INDUSTRIES INC	SOLID WASTE PROG 2/21-3/20/26		
			SOLID WASTE PROG 2/21-3/20/26		
			051.1496		145,105.24
				Total :	**145,105.24**
93448	4/7/2026	000143 COMMUNITY WORKS DESIGN GROUP	DRA22002 PLAN CHECK-FEB		
			DRA22002 PLAN CHECK-FEB		
			001.4100.4547		495.80
				Total :	**495.80**
93449	4/7/2026	006373 COMPUTERIZED EMBROIDERY INC.	IDENTIFICATION SHIRTS		
			IDENTIFICATION SHIRTS		
			041.9500.4349		163.13
				Total :	**163.13**
93450	4/7/2026	001035 DEPARTMENT OF JUSTICE	FINGERPRINT APP:BENAVIDES		
			FINGERPRINT APP:BENAVIDES		
			001.1700.4236		32.00
				Total :	**32.00**
93451	4/7/2026	006259 DEPENDABLE BREAK ROOM SOLUTION	CITY HALL:COOLER RENTAL		
			CITY HALL:COOLER RENTAL		
			042.9510.4200		43.09
			COUNCIL:COOLER RENTAL		
			COUNCIL:COOLER RENTAL		
			042.9510.4200		18.32
				Total :	**61.41**
93452	4/7/2026	000085 EAST VALLEY WATER DISTRICT	BOULDER MEDIAN-MAR		
			BOULDER MEDIAN-MAR		
			004.8310.4030		138.82
			BOULDER MEDIAN-MAR		
			BOULDER MEDIAN-MAR		
			004.8310.4030		105.60
			BEATTIE-IRRIGATION-MAR		
			BEATTIE-IRRIGATION-MAR		
			001.6000.4030		408.19

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93452	4/7/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 48B-MAR	
			LMD 48B-MAR	
			012.8500.4030	1,063.00
			LMD 02-E-MAR	
			LMD 02-E-MAR	
			012.8500.4030	692.05
			LMD 48C-MAR	
			LMD 48C-MAR	
			012.8500.4030	499.35
			LMD 31-MAR	
			LMD 31-MAR	
			012.8500.4030	271.74
			LMD 00-BASELINE-MAR	
			LMD 00-BASELINE-MAR	
			012.8500.4030	516.56
			LMD 22-MAR	
			LMD 22-MAR	
			012.8500.4030	200.98
			LMD 03-YARNELL-MAR	
			LMD 03-YARNELL-MAR	
			012.8500.4030	48.26
			LMD 02-A-MAR	
			LMD 02-A-MAR	
			012.8500.4030	63.32
			LMD 03-BASELINE-MAR	
			LMD 03-BASELINE-MAR	
			012.8500.4030	111.64
			LMD 20-BASELINE-MAR	
			LMD 20-BASELINE-MAR	
			012.8500.4030	254.08
			LMD 01-A-MAR	
			LMD 01-A-MAR	
			012.8500.4030	72.38
			LMD 70-MAR	
			LMD 70-MAR	
			012.8500.4030	111.64
			LMD 36-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93452	4/7/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 36-MAR	
			012.8500.4030	156.58
			LMD 35-MAR	
			LMD 35-MAR	
			012.8500.4030	164.09
			LMD 06-MAR	
			LMD 06-MAR	
			012.8500.4030	54.26
			LMD 01-B-MAR	
			LMD 01-B-MAR	
			012.8500.4030	120.70
			LMD 48-MAR	
			LMD 48-MAR	
			012.8500.4030	775.45
			LMD 30-MAR	
			LMD 30-MAR	
			012.8500.4030	303.19
			LMD 68/69-MAR	
			LMD 68/69-MAR	
			012.8500.4030	750.15
			LMD 39-MAR	
			LMD 39-MAR	
			012.8500.4030	520.63
			CANYON OAKS PK-MAR	
			CANYON OAKS PK-MAR	
			016.8540.4030	782.01
			LMD 02-B-MAR	
			LMD 02-B-MAR	
			012.8500.4030	238.46
			LMD 13-MAR	
			LMD 13-MAR	
			012.8500.4030	230.84
			LMD 02-D-MAR	
			LMD 02-D-MAR	
			012.8500.4030	119.10
			LMD 02-C-MAR	
			LMD 02-C-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93452	4/7/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			012.8500.4030	218.29
			LMD 08-MAR	
			LMD 08-MAR	
			012.8500.4030	209.70
			LMD 48C-IRR-MAR	
			LMD 48C-IRR-MAR	
			012.8500.4030	433.47
			LMD 20-STREATER-MAR	
			LMD 20-STREATER-MAR	
			012.8500.4030	96.58
			LMD 70 IRRIGATION-MAR	
			LMD 70 IRRIGATION-MAR	
			012.8500.4030	518.22
			LMD 79-MAR	
			LMD 79-MAR	
			012.8500.4030	128.21
			Total :	**10,377.54**
93453	4/7/2026	002190 ENGINEERING RESOURCES OF SO CA	TRA20001 CE GCF-DEC	
			TRA20001 CE GCF-DEC	
			023.3890.6816	4,624.57
			TRA20001 CE RTP-DEC	
			TRA20001 CE RTP-DEC	
			030.8495.6816	33,913.53
			Total :	**38,538.10**
93454	4/7/2026	000090 FEDEX	OVERNIGHT MAIL	
			OVERNIGHT MAIL	
			001.4100.4210	14.75
			OVERNIGHT MAIL	
			OVERNIGHT MAIL	
			001.4100.4210	60.89
			Total :	**75.64**
93455	4/7/2026	002617 FERGUSON ENTERPRISES LLC	COMM PK:PLUMBING REPAIR	
			COMM PK:PLUMBING REPAIR	
			001.6000.4206	164.04

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93455	4/7/2026	002617 FERGUSON ENTERPRISES LLC	(Continued)		
			COMM PK:PLUMBING REPAIR		
			COMM PK:PLUMBING REPAIR		
			001.6000.4206		252.83
				Total :	**416.87**
93456	4/7/2026	005018 FLYERS ENERGY, LLC	FUEL-MAR		
			FUEL-MAR		
			001.2000.4220		6,273.51
			FUEL-MAR		
			001.4200.4220		95.17
			FUEL-MAR		
			001.4600.4220		349.59
			FUEL-MAR		
			001.6000.4220		241.48
			FUEL-MAR		
			004.8310.4220		905.77
			FUEL-MAR		
			028.2050.4220		1,248.09
			FUEL-MAR		
			029.2100.4220		1,248.09
			FUEL-MAR		
			042.9510.4220		60.36
				Total :	**10,422.06**
93457	4/7/2026	006146 FM THOMAS AIR CONDITIONING	YMCA:HVAC REPAIRS		
			YMCA:HVAC REPAIRS		
			001.6000.4588		3,246.15
				Total :	**3,246.15**
93458	4/7/2026	001122 GALLS, LLC	UNIFORMS:WILSON		
			UNIFORMS:WILSON		
			001.4200.4249		64.60
				Total :	**64.60**
93459	4/7/2026	002845 GRAINGER INC	COMM PK:PLUMBING REPAIR		
			COMM PK:PLUMBING REPAIR		
			001.6000.4206		140.04

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93459	4/7/2026	002845 GRAINGER INC	(Continued)		
			CITY HALL:LIGHTING MAINT		
			CITY HALL:LIGHTING MAINT		
			042.9510.4070		93.85
				Total :	**233.89**
93460	4/7/2026	006343 INTERMEDIA.NET INC.	VOIP-APR		
			VOIP-APR		
			042.9510.4533		2,504.21
				Total :	**2,504.21**
93461	4/7/2026	000127 K & L HARDWARE	CORP YARD:PADLOCK		
			CORP YARD:PADLOCK		
			004.8310.4206		10.76
			CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		60.29
				Total :	**71.05**
93462	4/7/2026	006482 KLUM, HILLARY	CHF:HISTORIC DEMONSTRATOR		
			CHF:HISTORIC DEMONSTRATOR		
			051.1471		200.00
				Total :	**200.00**
93463	4/7/2026	000207 KONICA MINOLTA	COPIER & PRINTER AGRMNT-MAR		
			COPIER & PRINTER AGRMNT-MAR		
			042.9510.4205		4,026.76
				Total :	**4,026.76**
93464	4/7/2026	001787 MOTOROLA SOLUTIONS INC.	FS#1-3:SMBMI RADIO COMMUNICATIONS		
			FS#1-3:SMBMI RADIO COMMUNICATIONS		
			027.8490.6040		1,233.20
			FS#1-3:SMBMI RADIO COMMUNICATIONS		
			FS#1-3:SMBMI RADIO COMMUNICATIONS		
			027.8490.6040		4,372.21
			FS#1-3:SMBMI RADIO COMMUNICATIONS		
			FS#1-3:SMBMI RADIO COMMUNICATIONS		
			027.8490.6040		69,264.20

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93464	4/7/2026	001787 001787 MOTOROLA SOLUTIONS INC.	(Continued)	**Total :**	**74,869.61**
93465	4/7/2026	002511 RECORDER-CLERK CO OF SB	DOCUMENT RECORDING-MAR		
			DOCUMENT RECORDING-MAR		
			001.1200.4506		17.00
			DOCUMENT RECORDING-MAR		
			DOCUMENT RECORDING-MAR		
			001.1200.4506		40.00
				Total :	**57.00**
93466	4/7/2026	000030 SAN BERNARDINO COUNTY SHERIFFS	JAG 24 10/25-12/25		
			JAG 23 10/25-12/25		
			026.8480.4560		14,762.48
			POLICE SVC-APR		
			POLICE SVC-APR		
			001.2000.4560		1,252,028.00
			JAG 24 10/25-12/25		
			JAG 24 10/25-12/25		
			026.8480.4560		-14,762.48
				Total :	**1,252,028.00**
93467	4/7/2026	004623 SAN BERNARDINO COUNTY, FIRE PROTECTI(	ILLEGAL DUMPING DISPOSAL		
			ILLEGAL DUMPING DISPOSAL		
			001.4200.4596		501.65
				Total :	**501.65**
93468	4/7/2026	003713 SATCOM GLOBAL LTD.	SATELLITE PHONE-MAR		
			SATELLITE PHONE-MAR		
			028.2050.4061		28.61
			SATELLITE PHONE-MAR		
			029.2100.4061		28.60
			SATELLITE PHONE-MAR		
			001.2000.4061		57.21
			SATELLITE PHONE-MAR		
			042.9510.4061		57.21
				Total :	**171.63**
93469	4/7/2026	000487 SMART & FINAL	PSA SUPPLIES		
			PSA SUPPLIES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93469	4/7/2026	000487 SMART & FINAL	(Continued)	
			001.6020.4336	26.99
			HIT SUPPLIES	
			HIT SUPPLIES	
			001.6020.4336	193.27
			PSA SUPPLIES	
			PSA SUPPLIES	
			001.6020.4336	211.09
			CHF SUPPLIES	
			CHF SUPPLIES	
			001.4200.4200	50.97
			Total :	**482.32**
93470	4/7/2026	000204 SOCALGAS	FS#2-MAR	
			FS#2-MAR	
			028.2050.4020	41.99
			FS#2-MAR	
			029.2100.4020	41.98
			CITY HALL-MAR	
			CITY HALL-MAR	
			042.9510.4020	120.14
			POLICE-MAR	
			POLICE-MAR	
			001.2000.4020	1,867.94
			FS#3-MAR	
			FS#3-MAR	
			028.2050.4020	54.99
			FS#3-MAR	
			029.2100.4020	54.99
			FS#1-MAR	
			FS#1-MAR	
			028.2050.4020	39.05
			FS#1-MAR	
			029.2100.4020	39.04
			Total :	**2,260.12**
93471	4/7/2026	000203 SOUTHERN CALIFORNIA EDISON	CUNNINGHAM PK-MAR	
			CUNNINGHAM PK-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93471	4/7/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			016.8540.4010	-20.84
			AURANTIA PK-MAR	
			AURANTIA PK-MAR	
			001.6000.4010	49.13
			POLICE STATION-MAR	
			POLICE STATION-MAR	
			001.2000.4010	8,230.82
			CANYON OAK-MAR	
			CANYON OAK-MAR	
			016.8540.4010	26.17
			EVC STATIONS-MAR	
			EVC STATIONS-MAR	
			042.9510.4012	6,306.29
			ST LIGHT ACQUISITION-SALES PH 1-MAR	
			ST LIGHT ACQUISITION-SALES PH 1-MAR	
			013.8510.4011	16,620.52
			CITY HALL-MAR	
			CITY HALL-MAR	
			042.9510.4010	1,106.38
			CITY HALL-MAR	
			CITY HALL-MAR	
			042.9510.4010	1,260.68
			SIGNALS:VARIOUS-MAR	
			SIGNALS:VARIOUS-MAR	
			004.8310.4580	3,942.99
			CORP YARD-MAR	
			CORP YARD-MAR	
			004.8310.4010	880.48
			LS3-MAR	
			LS3-MAR	
			013.8510.4011	29.78
			COMM PK-MAR	
			COMM PK-MAR	
			001.6000.4010	2,285.60
			OAK CREEK PK-MAR	
			OAK CREEK PK-MAR	
			016.8540.4010	38.79

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93471	4/7/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LS3: VARIOUS-MAR	
			LS3: VARIOUS-MAR	
			013.8510.4011	13.57
			LS3:VARIOUS-MAR	
			LS3:VARIOUS-MAR	
			013.8510.4011	732.83
			LS1:VARIOUS-MAR	
			LS1:VARIOUS-MAR	
			013.8510.4011	9,888.10
			LS3-1/2 5T ST-MAR	
			LS3-MAR	
			013.8510.4011	13.57
			BASELINE MEDIAN-MAR	
			BASELINE MEDIAN-MAR	
			004.8310.4010	486.59
			LIBRARY/ELC-MAR	
			LIBRARY/ELC-MAR	
			001.6000.4010	6,886.14
			LS2: VARIOUS-MAR	
			LS2: VARIOUS-MAR	
			013.8510.4011	1,256.54
			SIGNALS:VARIOUS-MAR	
			SIGNALS:VARIOUS-MAR	
			004.8310.4580	485.88
			LS3-27477 1/2 BASELINE ST-MAR	
			LS3-27477 1/2 BASELINE ST-MAR	
			013.8510.4011	17.33
			Total :	**60,537.34**
93472	4/7/2026	000203 SOUTHERN CALIFORNIA EDISON	FS#1-3-MAR	
			FS#3-MAR	
			028.2050.4010	702.18
			FS#3-MAR	
			029.2100.4010	702.17
			FS#1-MAR	
			028.2050.4010	411.18
			FS#1-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93472	4/7/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			029.2100.4010		411.17
			FS#2-MAR		
			028.2050.4010		356.52
			FS#2-MAR		
			029.2100.4010		356.51
				Total :	**2,939.73**
93473	4/7/2026	006405 SUPERIOR MEDICAL	ILLEGAL DUMPED SHARPS		
			ILLEGAL DUMPED SHARPS		
			001.4200.4596		60.00
				Total :	**60.00**
93474	4/7/2026	003689 TPX COMMUNICATIONS	POLICE DEPT-APR		
			POLICE DEPT-APR		
			001.2000.4060		253.67
				Total :	**253.67**
93475	4/7/2026	005839 TRUSTED TECH TEAM	MICROSOFT 365-APR		
			MICROSOFT 365-APR		
			042.9510.4533		2,333.50
				Total :	**2,333.50**
93476	4/7/2026	000086 TYLER TECHNOLOGIES, INC	EERP MIGRATION 3/16/26,3/18/26		
			EERP MIGRATION 3/16/26,3/18/26		
			007.8330.6070		2,800.00
				Total :	**2,800.00**

34 Vouchers for bank code : wfb **Bank total :** **1,625,973.37**

34 Vouchers in this report **Total vouchers :** **1,625,973.37**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93477	4/14/2026	004193 AECOM USA INC.	BRG7001 DES RDA07-JAN		
			BRG7001 DES RDA07-JAN		
			010.3830.6813		9,822.23
			BRG07001 DES HBP-JAN		
			BRG07001 DES HBP-JAN		
			030.8495.6813		75,811.88
				Total :	**85,634.11**
93478	4/14/2026	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC:3/15-3/28/26		
			CROSSING GUARD SVC:3/15-3/28/26		
			002.8200.4530		2,062.91
				Total :	**2,062.91**
93479	4/14/2026	006389 AMERIFLEX	FSA:MORGAN & LUDOLPH		
			FSA:MORGAN 4/5/26,4/8/26		
			001.1182		104.99
			FSA:LUDOLPH 4/6/26		
			001.1182		299.00
				Total :	**403.99**
93480	4/14/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	PS:APPREC EVENT FOOD PURCHASE		
			PS:APPREC EVENT FOOD PURCHASE		
			001.6020.4336		162.10
			CHF:FB VENDOR FLYER		
			CHF:FB VENDOR FLYER		
			051.1471		88.94
			PS:APPREC EVENT FOOD PURCHASE		
			PS:APPREC EVENT FOOD PURCHASE		
			001.6020.4336		67.30
			IIMC RENEWAL:NOCK		
			IIMC RENEWAL:NOCK		
			001.1200.4310		135.00
			CHF:AWARD PLAQUES		
			CHF:AWARD PLAQUES		
			051.1471		121.35
			PS:APPREC EVENT FOOD PURCHASE		
			PS:APPREC EVENT FOOD PURCHASE		

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93480	4/14/2026	000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	
			001.6020.4336	163.75
			PS:APPREC EVENT FOOD PURCHASE	
			PS:APPREC EVENT FOOD PURCHASE	
			001.6020.4336	130.98
			PS:APPREC EVENT FOOD PURCHASE	
			PS:APPREC EVENT FOOD PURCHASE	
			001.6020.4336	44.38
			CHF:WHT SBLMTD DASH PLAQUES	
			CHF:WHT SBLMTD DASH PLAQUES	
			051.1471	664.28
			CHIEF'S LUNCHEON:LILBURN/HOGAN/ZAMANO	
			CHIEF'S LUNCHEON:LILBURN/HOGAN	
			001.1000.4320	149.50
			CHIEF'S LUNCHEON:ZAMANO	
			001.1450.4320	74.75
			CHF:BALLON COLUMN	
			CHF:BALLON COLUMN	
			051.1471	1,207.12
			ZOOM MEETING-MAR	
			ZOOM MEETING-MAR	
			042.9510.4533	110.00
			CESSWI RENEWAL:MORGAN	
			CESSWI RENEWAL:MORGAN	
			001.4200.4330	165.60
			CHF:BOOST FLYER ADVERTISING	
			CHF:BOOST FLYER ADVERTISING	
			051.1471	557.97
			C/E:6 MONTH CAR WASH	
			C/E:6 MONTH CAR WASH	
			001.4600.4240	12.99
			CHF:ZURICH AMERICAN INS COMPANY	
			CHF:ZURICH AMERICAN INS COMPANY	
			051.1471	1,581.00
			ICC CERTIFICATES:WIRZ	
			ICC CERTIFICATES:WIRZ	
			001.4500.4310	115.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93480	4/14/2026	000774 000774 ARROWHEAD CREDIT UNION-DEPT 91	(Continued)	**Total :**	**5,552.01**
93481	4/14/2026	004984 CA DEPT OF FISH AND WILDLIFE	STR17002 CCF(2017)PE-EPIMS #66582 STR17002 CCF(2017)PE-EPIMS #66582 027.8490.6550		6,867.25
				Total :	**6,867.25**
93482	4/14/2026	006099 CHARTER COMMUNICATIONS	CITY HALL:TELE/INT-APR CITY HALL:TELE/INT-APR 042.9510.4065		1,299.00
				Total :	**1,299.00**
93483	4/14/2026	006099 CHARTER COMMUNICATIONS	PD:TELE/INT-APR PD:TELE/INT-APR 001.2000.4065		930.69
				Total :	**930.69**
93484	4/14/2026	006099 CHARTER COMMUNICATIONS	FS#3:TELE/INT-APR FS#3:TELE/INT-APR 028.2050.4065 FS#3:TELE/INT-APR 029.2100.4065		352.33 352.33
				Total :	**704.66**
93485	4/14/2026	006099 CHARTER COMMUNICATIONS	CORP YARD:TELE/INT-APR CORP YARD:TELE/INT-APR 004.8310.4060		500.00
				Total :	**500.00**
93486	4/14/2026	006099 CHARTER COMMUNICATIONS	FS#1:TELE/INT-APR FS#1:TELE/INT-APR 028.2050.4065 FS#1:TELE/INT-APR 029.2100.4065		230.97 230.97
				Total :	**461.94**
93487	4/14/2026	006099 CHARTER COMMUNICATIONS	FS#2:TELE/INT-APR FS#2:TELE/INT-APR 028.2050.4065		174.60

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93487	4/14/2026	006099 CHARTER COMMUNICATIONS	(Continued)		
			FS#2:TELE/INT-APR		
			029.2100.4065		174.59
				Total :	**349.19**
93488	4/14/2026	006418 CORODATA SHREDDING,INC.	SHREDDING SVC-MAR		
			SHREDDING SVC-MAR		
			001.1200.4626		66.25
				Total :	**66.25**
93489	4/14/2026	000744 D&T AUTO REPAIR	VEH#123:REPAIRS		
			VEH#123:REPAIRS		
			001.4200.4240		551.62
				Total :	**551.62**
93490	4/14/2026	000213 DAILY JOURNAL CORPORATION	ORD#481:NEWSPAPER PUB		
			ORD#481:NEWSPAPER PUB		
			001.1200.4300		431.08
			CUP25008:NEWSPAPER PUB		
			CUP25008:NEWSPAPER PUB		
			001.1200.4300		359.96
				Total :	**791.04**
93491	4/14/2026	006259 DEPENDABLE BREAK ROOM SOLUTION	CITY HALL:MONTHLY COFFEE		
			CITY HALL:MONTHLY COFFEE		
			042.9510.4200		49.50
				Total :	**49.50**
93492	4/14/2026	005869 DOPP PROPERTY SERVICES	26811 5TH ST:SECURE PROP		
			26811 5TH ST:SECURE PROP		
			001.4600.4557		315.00
				Total :	**315.00**
93493	4/14/2026	002190 ENGINEERING RESOURCES OF SO CA	SDR19001 DES DIF FLOOD-JAN		
			SDR19001 DES DIF FLOOD-JAN		
			007.8330.6600		7,360.00
			TRA20001 CE GCF-MAR		
			TRA20001 CE GCF-MAR		
			023.3890.6816		1,712.42

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93493	4/14/2026	002190 ENGINEERING RESOURCES OF SO CA	(Continued)		
			TRA20001 CE RTP-MAR		
			TRA20001 CE RTP-MAR		
			030.8495.6816		12,557.75
				Total :	**21,630.17**
93494	4/14/2026	006392 FLEMING, BIANEY	MILEAGE REIMB-MAR		
			MILEAGE REIMB-MAR		
			001.1700.4332		8.41
				Total :	**8.41**
93495	4/14/2026	001618 INNOVATIVE FEDERAL STRATEGIES	PROFESSIONAL SVC-MAR		
			PROFESSIONAL SVC-MAR		
			023.3890.4554		4,250.00
				Total :	**4,250.00**
93496	4/14/2026	006219 IPERMIT LLC	REFUND BP#20260429		
			REFUND BP#20260429		
			001.1450.7600		105.00
				Total :	**105.00**
93497	4/14/2026	005087 MORENO, DENISE	MILEAGE REIMB-MAR		
			MILEAGE REIMB-MAR		
			001.6020.4332		0.87
				Total :	**0.87**
93498	4/14/2026	002509 NICHOLS CONSULTING	SB90 CLAIMS 25/26		
			SB90 CLAIMS 25/26		
			001.1700.4513		3,500.00
				Total :	**3,500.00**
93499	4/14/2026	000169 PITNEY BOWES GLOBAL FINANCIAL	SCALE & LABELER:PROP TAX ANNUAL		
			SCALE & LABELER:PROP TAX ANNUAL		
			042.9510.4248		53.33
				Total :	**53.33**
93500	4/14/2026	005326 RP LANDSCAPE & IRRIGATION	FACILITIES/PARKS LANDSCAPE MAINT-MAR		
			POLICE STATION LANDSCAPE MAINT-MAR		
			001.2000.4585		579.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93500	4/14/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			CITY HALL LANDSCAPING MAINT-MAR	
			042.9510.4585	579.00
			LIBRARY LANDSCAPING MAINT-MAR	
			001.6000.4585	694.80
			YMCA LANDSCAPING MAINT-MAR	
			001.6000.4585	694.80
			CORP YARD LANDSCAPING MAINT-MAR	
			004.8310.4585	463.20
			AURANTIA PK LANDSCAPING MAINT-MAR	
			001.6000.4585	1,080.41
			COMMUNITY PK LANDSCAPING MAINT-MAR	
			001.6000.4585	4,274.18
			CANYON OAK PK LANDSCAPING MAINT-MAR	
			016.8540.4585	412.25
			CUNNINGHAM PK LANDSCAPING MAINT-MAR	
			016.8540.4585	524.57
			SEELEY PK LANDSCAPING MAINT-MAR	
			016.8540.4585	346.24
			OAK CREEK PK LANDSCAPING MAINT-MAR	
			016.8540.4585	643.84
			MEMORIAL PK LANDSCAPING MAINT-MAR	
			001.6000.4585	463.20
			BOULDER MEDIAN LANDSCAPING MAINT-MAR	
			004.8310.4585	2,867.21
			LMD LANDSCAPING MAINT-MAR	
			LMD 00 BASELINE LANDSCAPING MAINT-MAR	
			012.8500.4585	330.60
			LMD 00 YARNELL LANDSCAPING MAINT-MAR	
			012.8500.4585	202.11
			LMD 01 LANDSCAPING MAINT-MAR	
			012.8500.4585	172.90
			LMD 01B LANDSCAPING MAINT-MAR	
			012.8500.4585	172.90
			LMD 02 LANDSCAPING MAINT-MAR	
			012.8500.4585	797.90
			LMD 03A-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93500	4/14/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			012.8500.4585 LMD 21-MAR	155.37
			012.8500.4585 LMD 22-MAR	169.66
			012.8500.4585 LMD 24-MAR	202.10
			012.8500.4585 LMD 25-MAR	75.93
			012.8500.4585 LMD 29-MAR	213.78
			012.8500.4585 LMD 30-MAR	213.78
			012.8500.4585 LMD 31-MAR	867.98
			012.8500.4585 LMD 34-MAR	575.93
			012.8500.4585 LMD 35-MAR	330.60
			012.8500.4585 LMD 36-MAR	239.49
			012.8500.4585 LMD 37-MAR	353.97
			012.8500.4585 LMD 39-MAR	435.74
			012.8500.4585 LMD 43-MAR	558.40
			012.8500.4585 LMD 44-MAR	202.10
			012.8500.4585 LMD 47-MAR	2,996.49
			012.8500.4585 LMD 48-MAR	232.47
			012.8500.4585 LMD 54-MAR	2,445.09
			012.8500.4585 LMD 55-MAR	625.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93500	4/14/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)	
			012.8500.4585 LMD 59-MAR	552.56
			012.8500.4585 LMD 61-MAR	68.92
			012.8500.4585 LMD 63-MAR	389.01
			012.8500.4585 LMD 03B-MAR	143.69
			012.8500.4585 LMD 04-MAR	155.37
			012.8500.4585 LMD 05-MAR	46.73
			012.8500.4585 LMD 07-MAR	97.34
			012.8500.4585 LMD 08-MAR	85.27
			012.8500.4585 LMD 09-MAR	192.76
			012.8500.4585 LMD 10-MAR	1,174.07
			012.8500.4585 LMD 11-MAR	2,288.54
			012.8500.4585 LMD 13-MAR	547.89
			012.8500.4585 LMD 15-MAR	143.69
			012.8500.4585 LMD 16-MAR	529.20
			012.8500.4585 LMD 17-MAR	56.07
			012.8500.4585 LMD 20 BASELINE-MAR	711.44
			012.8500.4585 LMD 20 STREATER-MAR	220.79
			012.8500.4585 LMD 70-MAR	171.72

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93500	4/14/2026	005326 RP LANDSCAPE & IRRIGATION	(Continued)		
			012.8500.4585		669.39
			LMD 76-MAR		
			012.8500.4585		202.10
			LMD 68-MAR		
			012.8500.4585		599.29
			LMD 69-MAR		
			012.8500.4585		137.84
			LMD 73-MAR		
			012.8500.4585		313.08
			LMD 79-MAR		
			012.8500.4585		294.12
				Total :	**35,983.87**
93501	4/14/2026	001070 SAFETY-KLEEN SYSTEMS, INC.	PD:PARTS WASHING SVC		
			PD:PARTS WASHING SVC		
			001.2000.4245		343.24
				Total :	**343.24**
93502	4/14/2026	004623 SAN BERNARDINO COUNTY, FIRE PROTECTI(	ILLEGAL DUMPING DISPOSAL		
			ILLEGAL DUMPING DISPOSAL		
			001.4200.4596		204.20
				Total :	**204.20**
93503	4/14/2026	006483 SAVI CONSTRUCTION INC.	SB1#4:CONCRETE SIDEWALK REPAIRS		
			SB1#4:CONCRETE SIDEWALK REPAIRS		
			004.8310.4591		45,416.00
				Total :	**45,416.00**
93504	4/14/2026	000482 SB CO FLOOD CONTROL DISTRICT	BRG07001 RW RDA07-FCCON-2026-00022		
			BRG07001 RW RDA07-FCCON-2026-00022		
			010.3830.6813		828.71
			BRG07001 RW HBP-FCCON-2026-00022		
			030.8495.6813		6,396.29
				Total :	**7,225.00**
93505	4/14/2026	000482 SB CO FLOOD CONTROL DISTRICT	STR07004A CE RDA07-FCCON-2024-00018		
			STR07004A CE RDA07-FCCON-2024-00018		
			010.3830.6600		2,500.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93505	4/14/2026	000482 000482 SB CO FLOOD CONTROL DISTRICT	(Continued)	**Total :**	**2,500.00**
93506	4/14/2026	000482 SB CO FLOOD CONTROL DISTRICT	STR07004A CE RDA07-FCCON-2024-00018		
			STR07004A CE RDA07-FCCON-2024-00018		
			010.3830.6600		1,109.50
				Total :	**1,109.50**
93507	4/14/2026	000845 SB CO LAND USE SERVICES DEPT	FIRE HAZARD ABATEMENT CITATION		
			FIRE HAZARD ABATEMENT CITATION		
			029.2100.4545		901.50
				Total :	**901.50**
93508	4/14/2026	005731 SITEONE LANDSCAPE SUPPLY, LLC	LMD10:IRRIG REPAIR		
			LMD10:IRRIG REPAIR		
			012.8500.4206		196.45
			ROW:WEED CONTROL		
			ROW:WEED CONTROL		
			004.8310.4206		922.33
			ROW:WEED CONTROL		
			ROW:WEED CONTROL		
			004.8310.4206		92.21
			ROW:WEED CONTROL		
			ROW:WEED CONTROL		
			004.8310.4206		1,484.76
			NSF FEE		
			NSF FEE		
			001.1700.4400		25.00
				Total :	**2,720.75**
93509	4/14/2026	000203 SOUTHERN CALIFORNIA EDISON	LS3: VARIOUS-MAR		
			LS3: VARIOUS-MAR		
			013.8510.4011		1,894.01
				Total :	**1,894.01**
93510	4/14/2026	000203 SOUTHERN CALIFORNIA EDISON	LMD-VARIOUS-MAR		
			LMD 10-MAR		
			012.8500.4010		17.72
			LMD 22-MAR		
			012.8500.4010		15.63

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93510	4/14/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LMD 03-MAR	
			012.8500.4010	15.16
			LMD 16-MAR	
			012.8500.4010	15.35
			LMD 20-MAR	
			012.8500.4010	15.63
			LMD 02-MAR	
			012.8500.4010	15.63
			LMD 35-MAR	
			012.8500.4010	15.63
			LMD 01-MAR	
			012.8500.4010	15.63
			LMD 31-MAR	
			012.8500.4010	15.63
			LMD 21-MAR	
			012.8500.4010	15.63
			LMD 00-MAR	
			012.8500.4010	15.63
			LMD 15-MAR	
			012.8500.4010	31.26
			LMD 02-MAR	
			012.8500.4010	31.26
			LMD 04-MAR	
			012.8500.4010	15.63
			LMD 07-MAR	
			012.8500.4010	14.90
			LMD 06-MAR	
			012.8500.4010	14.51
			LMD 05-MAR	
			012.8500.4010	15.16
			LMD 11-MAR	
			012.8500.4010	15.63
			LMD 02-MAR	
			012.8500.4010	15.63
			LMD 34-MAR	
			012.8500.4010	15.63

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93510	4/14/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)	
			LMD 55-MAR	
			012.8500.4010	15.63
			LMD 36-MAR	
			012.8500.4010	31.26
			LMD 44-MAR	
			012.8500.4010	15.63
			LMD 17-MAR	
			012.8500.4010	161.49
			LMD 47-MAR	
			012.8500.4010	16.02
			LMD 29-MAR	
			012.8500.4010	15.63
			LMD 08-MAR	
			012.8500.4010	15.63
			LMD 09-MAR	
			012.8500.4010	15.63
			LMD 68/69-MAR	
			012.8500.4010	16.10
			LMD 20-MAR	
			012.8500.4010	15.63
			LMD 76-MAR	
			012.8500.4010	15.63
			LMD 10-MAR	
			012.8500.4010	32.56
			LMD 30-MAR	
			012.8500.4010	16.02
			LMD 37-MAR	
			012.8500.4010	15.63
			LMD 73-MAR	
			012.8500.4010	14.88
			LMD 48B-MAR	
			012.8500.4010	15.63
			LMD 48C-MAR	
			012.8500.4010	15.63
			LMD 70-MAR	
			012.8500.4010	15.63

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93510	4/14/2026	000203 SOUTHERN CALIFORNIA EDISON	(Continued)		
			LMD 13-MAR		
			012.8500.4010		15.16
				Total :	**818.30**
93511	4/14/2026	005698 SOUTHERN CALIFORNIA NEWS GROUP	CHF:EVENT ADVERTISING		
			CHF:EVENT ADVERTISING		
			051.1471		1,160.00
				Total :	**1,160.00**
93512	4/14/2026	001086 STK ARCHITECTURE, INC.	FAC25001 DES DIF-MAR		
			FAC25001 DES DIF-MAR		
			007.8330.6803		15,556.00
				Total :	**15,556.00**
93513	4/14/2026	004920 TKE ENGINEERING	HOUSING AUTHORITY DEC 25-JAN 26		
			HOUSING AUTHORITY DEC 25-JAN 26		
			070.7000.4611		291.00
			HOUSING AUTHORITY-FEB		
			HOUSING AUTHORITY-FEB		
			070.7000.4611		2,813.00
				Total :	**3,104.00**
93514	4/14/2026	000465 TOM DODSON & ASSOCIATES	STR17002 PE CCF(2017)-MAR		
			STR17002 PE CCF(2017)-MAR		
			027.8490.6550		22,581.81
				Total :	**22,581.81**
93515	4/14/2026	004341 TORRES, CYNTHIA	SF GRANT PRG:28942 MERRIS ST		
			SF GRANT PRG:28942 MERRIS ST		
			070.7000.4349		1,236.54
				Total :	**1,236.54**
93516	4/14/2026	000086 TYLER TECHNOLOGIES, INC	EERP MIGRATION 3/22,3/24-3/25/26		
			EERP MIGRATION 3/22,3/24-3/25/26		
			007.8330.6070		3,500.00
				Total :	**3,500.00**
93517	4/14/2026	000233 WAXIE SANITARY SUPPLY	100% RECYCLED GP PRO ULTRA NAPKIN & SUPP		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93517	4/14/2026	000233 WAXIE SANITARY SUPPLY	(Continued)		
			100% RECYCLED GP PRO ULTRA NAPKINS		
			042.9510.4200		155.12
			SUPPLIES		
			042.9510.4200		397.64
				Total :	**552.76**
93518	4/14/2026	004543 WEX BANK	POOL CAR FUEL-MAR		
			POOL CAR FUEL-MAR		
			042.9510.4220		160.72
			POOL CAR FUEL-MAR		
			028.2050.4220		372.74
			POOL CAR FUEL-MAR		
			029.2100.4220		372.73
				Total :	**906.19**
93519	4/14/2026	006267 WOODCREST REAL ESTATE VENTURES	DRA21004 MONUMENT DEPOSIT		
			DRA21004 MONUMENT DEPOSIT		
			051.1420		5,800.00
				Total :	**5,800.00**
93520	4/14/2026	001677 YMCA OF THE EAST VALLEY	AFTER SCHOOL PRG-MAR		
			AFTER SCHOOL PRG-MAR		
			001.6000.4526		4,515.00
				Total :	**4,515.00**

44 Vouchers for bank code : wfb **Bank total :** **294,115.61**

44 Vouchers in this report **Total vouchers :** **294,115.61**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1146	4/17/2026	006436 PERS-MEDICAL	ANTHEM SELECT HMO: PAYMENT	
			BLUE SHIELD: Payment	
			001.1150	1,599.96
			BLUE SHIELD: Payment	
			004.1150	170.52
			BLUE SHIELD: Payment	
			042.1150	1,364.10
			KAISER: Payment	
			001.1150	10,029.72
			KAISER: Payment	
			004.1150	1,705.54
			KAISER: Payment	
			010.1150	96.96
			KAISER: Payment	
			012.1150	290.73
			KAISER: Payment	
			016.1150	290.69
			KAISER: Payment	
			023.1150	290.67
			KAISER: Payment	
			024.1150	19.39
			KAISER: Payment	
			041.1150	426.37
			KAISER: Payment	
			042.1150	436.08
			KAISER: Payment	
			070.1150	174.45
			PERS GOLD: Payment	
			001.1150	1,920.08
			PERS GOLD: Payment	
			004.1150	1,248.04
			PERS GOLD: Payment	
			010.1150	672.02
			UNITED HEALTHCARE: Payment	
			001.1150	3,038.96
			UNITED HEALTHCARE: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1146	4/17/2026	006436 PERS-MEDICAL	(Continued)	
			004.1150	261.25
			UNITED HEALTHCARE: Payment	
			012.1150	217.69
			UNITED HEALTHCARE: Payment	
			016.1150	217.68
			ANTHEM SELECT HMO: Payment	
			001.1150	2,839.92
			ANTHEM SELECT HMO: Payment	
			004.1150	125.14
			ANTHEM SELECT HMO: Payment	
			041.1150	375.43
			ANTHEM SELECT HMO: Payment	
			070.1150	125.17
			UNITED HEALTHCARE: Payment	
			023.1150	43.52
			UNITED HEALTHCARE: Payment	
			070.1150	226.40
			UNITED HEALTHCARE SIG. HARMONY: Payment	
			001.1150	765.52
			BLUE SHIELD POST TX-DP: Payment	
			042.1150	852.56
			RETIRED PREMIUM: MAY	
			041.9500.3515	1,800.00
			ADMIN FEE - MAY	
			001.1450.3511	28.65
			Total :	**31,653.21**
93521	4/17/2026	006386 AMERITAS LIFE INSURANCE CORP	DENTAL PPO POST TX-AMERITAS: PAYMENT	
			DENTAL PPO POST TX-AMERITAS: Payment	
			001.1160	46.72
			DENTAL PPO POST TX-AMERITAS: Payment	
			042.1160	46.72
			DENTAL PPO - AMERITAS: Payment	
			001.1160	935.48
			DENTAL PPO - AMERITAS: Payment	
			004.1160	146.84

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93521	4/17/2026	006386 AMERITAS LIFE INSURANCE CORP	(Continued)	
			DENTAL PPO - AMERITAS: Payment	
			010.1160	35.32
			DENTAL PPO - AMERITAS: Payment	
			012.1160	14.22
			DENTAL PPO - AMERITAS: Payment	
			016.1160	14.22
			DENTAL PPO - AMERITAS: Payment	
			023.1160	7.08
			DENTAL PPO - AMERITAS: Payment	
			024.1160	0.94
			DENTAL PPO - AMERITAS: Payment	
			041.1160	27.55
			DENTAL PPO - AMERITAS: Payment	
			042.1160	189.81
			DENTAL PPO - AMERITAS: Payment	
			070.1160	10.74
			Total :	**1,475.64**
93522	4/17/2026	006434 AMERITAS LIFE INSURANCE CORP	DENTAL HMO - AMERITAS: PAYMENT	
			DENTAL HMO - AMERITAS: Payment	
			001.1160	145.83
			DENTAL HMO - AMERITAS: Payment	
			004.1160	47.95
			DENTAL HMO - AMERITAS: Payment	
			010.1160	22.46
			DENTAL HMO - AMERITAS: Payment	
			012.1160	7.78
			DENTAL HMO - AMERITAS: Payment	
			016.1160	7.78
			DENTAL HMO - AMERITAS: Payment	
			024.1160	0.36
			DENTAL HMO - AMERITAS: Payment	
			041.1160	6.75
			DENTAL HMO - AMERITAS: Payment	
			070.1160	6.75
			Total :	**245.66**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93523	4/17/2026	006435 AMERITAS LIFE INSURANCE CORP	VISION - AMERITAS (EYEMED): PAYMENT	
			VISION - AMERITAS (VSP): Payment	
			042.1161	14.68
			VISION - AMERITAS (VSP): Payment	
			070.1161	3.57
			VISION - AMERITAS (EYEMED): Payment	
			001.1161	88.28
			VISION - AMERITAS (EYEMED): Payment	
			004.1161	26.90
			VISION - AMERITAS (EYEMED): Payment	
			010.1161	6.32
			VISION - AMERITAS (EYEMED): Payment	
			012.1161	6.48
			VISION - AMERITAS (EYEMED): Payment	
			016.1161	6.44
			VISION - AMERITAS (EYEMED): Payment	
			024.1161	0.20
			VISION - AMERITAS (EYEMED): Payment	
			042.1161	1.96
			VISION - AMERITAS (EYEMED): Payment	
			070.1161	2.66
			VISION - AMERITAS (VSP): Payment	
			001.1161	104.54
			VISION - AMERITAS (VSP): Payment	
			004.1161	41.61
			VISION - AMERITAS (VSP): Payment	
			010.1161	15.32
			VISION - AMERITAS (VSP): Payment	
			012.1161	1.18
			VISION - AMERITAS (VSP): Payment	
			016.1161	1.18
			VISION - AMERITAS (VSP): Payment	
			023.1161	1.07
			VISION - AMERITAS (VSP): Payment	
			024.1161	0.24
			VISION - AMERITAS (VSP): Payment	
			041.1161	9.81

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93523	4/17/2026	006435 006435 AMERITAS LIFE INSURANCE CORP	(Continued)	**Total :**	**332.44**
93524	4/17/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	COLONIAL LIFE - ACCIDENT: PAYMENT		
			COLONIAL LIFE - ACCIDENT: Payment 001.1181		291.83
			COLONIAL LIFE - ACCIDENT: Payment 004.1181		37.82
			COLONIAL LIFE - ACCIDENT: Payment 010.1181		10.84
			COLONIAL LIFE - ACCIDENT: Payment 012.1181		5.14
			COLONIAL LIFE - ACCIDENT: Payment 016.1181		5.12
			COLONIAL LIFE - ACCIDENT: Payment 023.1181		12.56
			COLONIAL LIFE - ACCIDENT: Payment 024.1181		0.42
			COLONIAL LIFE - ACCIDENT: Payment 041.1181		15.11
			COLONIAL LIFE - ACCIDENT: Payment 070.1181		4.98
			COLONIAL LIFE - CANCER: Payment 001.1181		72.25
			COLONIAL LIFE - CANCER: Payment 004.1181		58.74
			COLONIAL LIFE - CANCER: Payment 010.1181		12.32
			COLONIAL LIFE - CANCER: Payment 024.1181		0.91
			COLONIAL - SPECIFIED DISEASE: Payment 001.1181		86.73
			COLONIAL - SPECIFIED DISEASE: Payment 004.1181		45.49
			COLONIAL - SPECIFIED DISEASE: Payment 010.1181		10.64
			COLONIAL - SPECIFIED DISEASE: Payment 024.1181		0.60

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93524	4/17/2026	006388 COLONIAL LIFE & ACCIDENTAL INS	(Continued)	
			COLONIAL - VOL SHORT TERM DIS: Payment	
			001.1181	259.75
			COLONIAL - VOL SHORT TERM DIS: Payment	
			004.1181	7.00
			COLONIAL - VOL SHORT TERM DIS: Payment	
			010.1181	5.37
			COLONIAL - VOL SHORT TERM DIS: Payment	
			023.1181	16.02
			COLONIAL - VOL SHORT TERM DIS: Payment	
			041.1181	20.96
			COLONIAL - VOL SHORT TERM DIS: Payment	
			042.1181	78.00
			COLONIAL - VOL SHORT TERM DIS: Payment	
			070.1181	6.92
			COLONIAL LIFE - VOL DENTAL: Payment	
			001.1181	24.91
			COLONIAL LIFE - VOL DENTAL: Payment	
			012.1181	12.47
			COLONIAL LIFE - VOL DENTAL: Payment	
			016.1181	12.44
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			001.1181	186.96
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			004.1181	4.88
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			023.1181	24.58
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			041.1181	14.64
			COLONIAL LIFE - HOSPITAL CONFI: Payment	
			070.1181	4.84
			Total :	**1,351.24**
93525	4/17/2026	006387 LINCOLN FINANCIAL GROUP	GROUP AD&D - LINCOLN ER PAID: PAYMENT	
			GROUP AD&D - LINCOLN ER PAID: Payment	
			001.1184	45.62
			GROUP AD&D - LINCOLN ER PAID: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93525	4/17/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			004.1184 GROUP AD&D - LINCOLN ER PAID: Payment	8.90
			010.1184 GROUP AD&D - LINCOLN ER PAID: Payment	2.86
			012.1184 GROUP AD&D - LINCOLN ER PAID: Payment	0.80
			016.1184 GROUP AD&D - LINCOLN ER PAID: Payment	0.76
			023.1184 GROUP AD&D - LINCOLN ER PAID: Payment	0.64
			024.1184 GROUP AD&D - LINCOLN ER PAID: Payment	0.06
			041.1184 GROUP AD&D - LINCOLN ER PAID: Payment	1.23
			042.1184 GROUP AD&D - LINCOLN ER PAID: Payment	6.30
			070.1184 GROUP LIFE - LINCOLN ER PAID: Payment	2.19
			001.1184 GROUP LIFE - LINCOLN ER PAID: Payment	281.62
			004.1184 GROUP LIFE - LINCOLN ER PAID: Payment	54.96
			010.1184 GROUP LIFE - LINCOLN ER PAID: Payment	17.72
			012.1184 GROUP LIFE - LINCOLN ER PAID: Payment	5.03
			016.1184 GROUP LIFE - LINCOLN ER PAID: Payment	5.00
			023.1184 GROUP LIFE - LINCOLN ER PAID: Payment	3.84
			024.1184 GROUP LIFE - LINCOLN ER PAID: Payment	0.39
			041.1184 GROUP LIFE - LINCOLN ER PAID: Payment	7.74
			042.1184 GROUP LIFE - LINCOLN ER PAID: Payment	38.71

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93525	4/17/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			070.1184 VOL LONG TERM DIS LINCOLN: Payment	13.31
			001.1184 VOL LONG TERM DIS LINCOLN: Payment	651.78
			004.1184 VOL LONG TERM DIS LINCOLN: Payment	198.54
			010.1184 VOL LONG TERM DIS LINCOLN: Payment	48.54
			012.1184 VOL LONG TERM DIS LINCOLN: Payment	6.54
			016.1184 VOL LONG TERM DIS LINCOLN: Payment	6.50
			023.1184 VOL LONG TERM DIS LINCOLN: Payment	13.66
			024.1184 VOL LONG TERM DIS LINCOLN: Payment	1.31
			041.1184 VOL LONG TERM DIS LINCOLN: Payment	13.80
			042.1184 VOL LONG TERM DIS LINCOLN: Payment	14.63
			070.1184 VOLUNTARY LIFE LINCOLN: Payment	17.20
			001.1184 VOLUNTARY LIFE LINCOLN: Payment	355.56
			004.1184 VOLUNTARY LIFE LINCOLN: Payment	102.18
			010.1184 VOLUNTARY LIFE LINCOLN: Payment	43.32
			012.1184 VOLUNTARY LIFE LINCOLN: Payment	0.32
			016.1184 VOLUNTARY LIFE LINCOLN: Payment	0.32
			023.1184 VOLUNTARY LIFE LINCOLN: Payment	9.77
			024.1184 VOLUNTARY LIFE LINCOLN: Payment	0.40

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93525	4/17/2026	006387 LINCOLN FINANCIAL GROUP	(Continued)	
			041.1184 VOLUNTARY LIFE LINCOLN: Payment	11.81
			042.1184 VOLUNTARY LIFE LINCOLN: Payment	7.47
			070.1184 SHORT TERM DISABILITY: Payment	19.29
			001.1184 SHORT TERM DISABILITY: Payment	800.44
			004.1184 SHORT TERM DISABILITY: Payment	154.02
			010.1184 SHORT TERM DISABILITY: Payment	48.88
			012.1184 SHORT TERM DISABILITY: Payment	14.40
			016.1184 SHORT TERM DISABILITY: Payment	14.40
			023.1184 SHORT TERM DISABILITY: Payment	10.86
			024.1184 SHORT TERM DISABILITY: Payment	1.10
			041.1184 SHORT TERM DISABILITY: Payment	18.92
			042.1184 SHORT TERM DISABILITY: Payment	110.53
			070.1184	37.06
			Total :	**3,231.23**

6 Vouchers for bank code : wfb **Bank total :** **38,289.42**

6 Vouchers in this report **Total vouchers :** **38,289.42**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
1147	4/17/2026	006400 MISSION SQUARE PLAN SERVICES	MISSION SQ DEF COMP 457 TRAD: PAYMENT		
			MISSION SQ DEF COMP 457 TRAD: Payment 041.1170		187.49
			MISSION SQ DEF COMP 457 TRAD: Payment 042.1170		447.31
			MISSION SQ DEF COMP 457 TRAD: Payment 070.1170		212.48
			MISSION SQ DEF COMP 457 ROTH: Payment 001.1170		263.74
			MISSION SQ DEF COMP 457 ROTH: Payment 042.1170		46.65
			MISSION SQ DEF COMP 457 TRAD: Payment 001.1170		10,102.62
			MISSION SQ DEF COMP 457 TRAD: Payment 004.1170		1,742.86
			MISSION SQ DEF COMP 457 TRAD: Payment 010.1170		489.58
			MISSION SQ DEF COMP 457 TRAD: Payment 012.1170		28.67
			MISSION SQ DEF COMP 457 TRAD: Payment 016.1170		28.68
			MISSION SQ DEF COMP 457 TRAD: Payment 023.1170		25.00
			MISSION SQ DEF COMP 457 TRAD: Payment 024.1170		12.92
				Total :	**13,588.00**
1148	4/17/2026	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT		
			FEDERAL TAXES: Payment 001.1120		16,423.15
			FEDERAL TAXES: Payment 004.1120		2,601.74
			FEDERAL TAXES: Payment 010.1120		881.97
			FEDERAL TAXES: Payment 012.1120		340.28

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1148	4/17/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			FEDERAL TAXES: Payment	
			016.1120	340.25
			FEDERAL TAXES: Payment	
			023.1120	179.35
			FEDERAL TAXES: Payment	
			024.1120	15.20
			FEDERAL TAXES: Payment	
			041.1120	360.56
			FEDERAL TAXES: Payment	
			042.1120	2,667.66
			FEDERAL TAXES: Payment	
			070.1120	1,248.32
			SOCIAL SECURITY: Payment	
			001.1140	720.26
			SOCIAL SECURITY: Payment	
			008.1140	58.02
			SOCIAL SECURITY: Payment	
			042.1140	78.98
			MEDICARE: Payment	
			001.1140	3,996.64
			MEDICARE: Payment	
			004.1140	719.40
			MEDICARE: Payment	
			008.1140	13.58
			MEDICARE: Payment	
			010.1140	217.96
			MEDICARE: Payment	
			012.1140	78.62
			MEDICARE: Payment	
			016.1140	78.56
			MEDICARE: Payment	
			023.1140	48.26
			MEDICARE: Payment	
			024.1140	5.34
			MEDICARE: Payment	
			041.1140	92.86

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1148	4/17/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			MEDICARE: Payment	
			042.1140	639.46
			MEDICARE: Payment	
			070.1140	216.98
			Total :	**32,023.40**
1149	4/17/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			EPMC: Payment	
			001.1145	542.34
			EPMC: Payment	
			004.1145	89.22
			EPMC: Payment	
			023.1145	9.98
			EPMC: Payment	
			024.1145	0.79
			EPMC: Payment	
			041.1145	22.61
			EPMC: Payment	
			042.1145	7.84
			EPMC: Payment	
			070.1145	64.49
			PERS: Payment	
			001.1145	19,724.55
			PERS: Payment	
			004.1145	3,758.77
			PERS: Payment	
			010.1145	1,143.37
			PERS: Payment	
			012.1145	320.57
			PERS: Payment	
			016.1145	320.47
			PERS: Payment	
			023.1145	269.41
			PERS: Payment	
			024.1145	26.79
			PERS: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1149	4/17/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			041.1145	557.06
			PERS: Payment	
			042.1145	2,641.58
			PERS: Payment	
			070.1145	1,027.28
			PERS SURVIVOR: Payment	
			001.1145	25.52
			PERS SURVIVOR: Payment	
			004.1145	5.16
			PERS SURVIVOR: Payment	
			010.1145	1.11
			PERS SURVIVOR: Payment	
			012.1145	0.74
			PERS SURVIVOR: Payment	
			016.1145	0.75
			PERS SURVIVOR: Payment	
			023.1145	0.37
			PERS SURVIVOR: Payment	
			024.1145	0.04
			PERS SURVIVOR: Payment	
			041.1145	0.33
			PERS SURVIVOR: Payment	
			042.1145	5.28
			PERS SURVIVOR: Payment	
			070.1145	0.69
			Total :	**30,567.11**
1150	4/17/2026	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment	
			001.1130	7,042.63
			STATE TAXES: Payment	
			004.1130	1,054.41
			STATE TAXES: Payment	
			010.1130	421.00
			STATE TAXES: Payment	
			012.1130	86.55

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1150	4/17/2026	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment 016.1130	86.48
			STATE TAXES: Payment 023.1130	61.10
			STATE TAXES: Payment 024.1130	5.87
			STATE TAXES: Payment 041.1130	151.54
			STATE TAXES: Payment 042.1130	1,037.73
			STATE TAXES: Payment 070.1130	491.14
			Total :	**10,438.45**

4 Vouchers for bank code : wfb **Bank total :** **86,616.96**

4 Vouchers in this report **Total vouchers :** **86,616.96**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93526	4/21/2026	004206 #1 SON PLUMBING INC	YMCA:BACKFLOW TESTING	
			YMCA:BACKFLOW TESTING	
			001.6000.4030	465.99
			YMCA:BACKFLOW TESTING	
			YMCA:BACKFLOW TESTING	
			001.6000.4030	398.98
			CITY HALL:BACKFLOW TESTING	
			CITY HALL:BACKFLOW TESTING	
			042.9510.4030	438.67
			FS#1:BACKFLOW TESTING	
			FS#1:BACKFLOW TESTING	
			028.2050.4030	40.00
			FS#1:BACKFLOW TESTING	
			029.2100.4030	40.00
			Total :	**1,383.64**
93527	4/21/2026	005771 AMAZON CAPITAL SERVICES	APC BACK UP BATTERY/EXT CORD/HEADSET	
			BACK UP BATTERY/EXT CORD/HEADSET	
			042.9510.4203	29.08
			APC BACK UP BATTERY/EXT CORD/HEADSET	
			BACK UP BATTERY/EXT CORD/HEADSET	
			042.9510.4203	357.43
			OFFICE SUPPLIES	
			OFFICE SUPPLIES	
			001.1450.4200	14.77
			IT:PC POWER SUPPLY AND USB ADAPTER	
			IT:PC POWER SUPPLY/USB ADAPTER	
			042.9510.4208	165.78
			Total :	**567.06**
93528	4/21/2026	006389 AMERIFLEX	FSA:ZAMANO 04/14/26	
			FSA:ZAMANO 04/14/26	
			001.1182	15.00
			Total :	**15.00**
93529	4/21/2026	001072 AUTO ZONE, INC.	VEH#116:VEH MAINT	
			VEH#116:VEH MAINT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93529	4/21/2026	001072 AUTO ZONE, INC.	(Continued)		
			001.6010.4240		186.14
				Total :	**186.14**
93530	4/21/2026	000043 BALLARD PLUMBING HEATING & AIR	FS#3:HVAC QTRLY SVC		
			FS#3:HVAC QTRLY SVC		
			028.2050.4588		137.50
			FS#3:HVAC QTRLY SVC		
			029.2100.4588		137.50
			CORP YARD:QTRLY HVAC SVC		
			CORP YARD:QTRLY HVAC SVC		
			004.8310.4588		550.00
			FS#2:QTRY HVAC SVC		
			FS#2:QTRY HVAC SVC		
			028.2050.4588		137.50
			FS#2:QTRY HVAC SVC		
			029.2100.4588		137.50
			FS#1:QTRLY HVAC SVC		
			FS#1:QTRLY HVAC SVC		
			028.2050.4588		137.50
			FS#1:QTRLY HVAC SVC		
			029.2100.4588		137.50
			CITY HALL:QTRLY HVAC SVC		
			CITY HALL:QTRLY HVAC SVC		
			042.9510.4070		725.00
			FS#2:PLUMBING REPAIR		
			FS#2:PLUMBING REPAIR		
			028.2050.4070		78.00
			FS#2:PLUMBING REPAIR		
			029.2100.4070		78.00
				Total :	**2,256.00**
93531	4/21/2026	003445 BOOT BARN, INC.	UNIFORM CLOTHING:PECK		
			UNIFORM CLOTHING:PECK		
			004.8310.4249		223.63
			UNIFORM CLOTHING:KLEIN		
			UNIFORM CLOTHING:KLEIN		
			004.8310.4249		278.15

Bank code : wfb

Voucher	Date	Vendor		Description/Account		Amount
93531	4/21/2026	003445	003445 BOOT BARN, INC.	(Continued)	Total :	501.78
93532	4/21/2026	002960	BURRTEC WASTE INDUSTRIES INC	SOLID WASTE PROG 3/21/26-4/13/26		
				SOLID WASTE PROG 3/21/26-4/13/26		
				051.1496		2,103,739.97
					Total :	2,103,739.97
93533	4/21/2026	002921	C&M WEED ABATEMENT	CITY LOTS:WEED ABATEMENT		
				CITY LOTS:WEED ABATEMENT		
				001.4600.4545		5,150.00
					Total :	5,150.00
93534	4/21/2026	006056	CAL FIRE	WILDLAND PROTECT AGREEMENT 25/26		
				WILDLAND PROTECT AGREEMENT 25/26		
				029.2100.4568		87,378.65
					Total :	87,378.65
93535	4/21/2026	006484	CAMARILLO, KATHERINE	BP#20221876 REFUND		
				BP#20221876 REFUND		
				001.1450.7600		1,410.00
				BP#20221876 REFUND		
				029.2100.7610		445.00
					Total :	1,855.00
93536	4/21/2026	001035	DEPARTMENT OF JUSTICE	FINGERPRINT APP:LOPEZ		
				FINGERPRINT APP:LOPEZ		
				001.1700.4236		32.00
					Total :	32.00
93537	4/21/2026	003360	DIRECTV	PD:SATTELITE CABLE-APR		
				PD:SATELLITE CABLE-APR		
				001.2000.4065		120.00
					Total :	120.00
93538	4/21/2026	004868	DISASTER MASTERS FIRE PROT	FIRE SPRINKLER SYSTEM REPAIR VARIOUS LOC		
				LIBRARY:FIRE SPRINKLER SYSTEM REPAIR		
				001.6000.4070		1,550.00
				YMCA:FIRE SPRINKLER SYSTEM REPAIR		
				001.6000.4070		600.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93538	4/21/2026	004868 DISASTER MASTERS FIRE PROT	(Continued)	
			CORP YARD:FIRE SPRINKLER SYS REPAIR	
			004.8310.4070	700.00
			CITY HALL:FIRE SPRINKLER SYS REPAIR	
			042.9510.4070	500.00
			PD:FIRE SPRINKLER SYSTEM REPAIR	
			001.2000.4070	200.00
			REFILLS FIRE EXT FOR STAFF TRAINING	
			REFILLS FIRE EXT FOR STAFF TRAINING	
			041.9500.4349	273.14
			Total :	**3,823.14**
93539	4/21/2026	000085 EAST VALLEY WATER DISTRICT	ATHLETIC CTR-MAR	
			ATHLETIC CTR-MAR	
			001.6000.4030	454.33
			COMMUNITY PK-MAR	
			COMMUNITY PK-MAR	
			001.6000.4030	8,428.57
			LMD 10-MAR	
			LMD 10-MAR	
			012.8500.4030	1,720.90
			OAK CREEK PK-MAR	
			OAK CREEK PK-MAR	
			016.8540.4030	2,390.31
			LMD 10-MAR	
			LMD 10-MAR	
			012.8500.4030	1,119.35
			LMD 34-MAR	
			LMD 34-MAR	
			012.8500.4030	186.42
			COMMUNITY PK FS-MAR	
			COMMUNITY PK FS-MAR	
			001.6000.4030	23.57
			COMM CTR FS-MAR	
			COMM CTR FS-MAR	
			001.6000.4030	23.57
			STR & STRM DRN #21-MAR	
			STR & STRM DRN #21-MAR	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93539	4/21/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			024.8470.4030 CORP YARD IRR-MAR CORP YARD IRR-MAR	45.24
			004.8310.4030 COMM CTR:IRRIGATION-MAR COMM CTR:IRRIGATION-MAR	1,674.19
			001.6000.4030 LIBRARY/ELE IRR-MAR LIBRARY/ELE IRR-MAR	733.99
			001.6000.4030 YMCA COMMUNITY PK-MAR YMCA COMMUNITY PK-MAR	605.19
			001.6000.4030 CORP YARD-MAR CORP YARD-MAR	278.83
			004.8310.4030 LIBRARY/ELC IRR-MAR LIBRARY/ELC IRR-MAR	169.58
			001.6000.4030 ATHLETIC CTR FS-MAR ATHLETIC CTR FS-MAR	399.58
			001.6000.4030 CUNNINGHAM PK IRR-MAR CUNNINGHAM PK IRR-MAR	22.08
			016.8540.4030 LMD 30-MAR LMD 30-MAR	1,366.36
			012.8500.4030 LIBRARY/ELC FS-MAR LIBRARY/ELC FS-MAR	390.59
			001.6000.4030 CORP YARD FS-MAR CORP YARD FS-MAR	25.05
			004.8310.4030	29.71
			Total :	**20,087.41**
93540	4/21/2026	000090 FEDEX	OVERNIGHT MAIL	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93540	4/21/2026	000090 FEDEX	(Continued)	
			OVERNIGHT MAIL	
			001.4100.4210	311.52
			OVERNIGHT MAIL-WAKELAND	
			070.7000.4210	153.88
			MISC DOCUMENT RECEIVED	
			MISC DOCUMENT RECEIVED	
			001.1450.4210	92.57
			OVERNIGHT MAIL	
			OVERNIGHT MAIL	
			001.4100.4210	14.75
			Total :	**572.72**
93541	4/21/2026	002617 FERGUSON ENTERPRISES LLC	PD:BLDG MAINT	
			PD:BLDG MAINT	
			001.2000.4070	169.62
			LMD00:IRRIG REPAIR	
			LMD00:IRRIG REPAIR	
			012.8500.4206	147.63
			COMM PK:PLUMB REPAIR	
			COMM PK:PLUMB REPAIR	
			001.6000.4206	159.10
			Total :	**476.35**
93542	4/21/2026	006412 GENTRY GENERAL ENGINEERING,INC	SWK19001 PPE#4 CON RET MSRI-APR	
			SWK19001 PPE#4 CON RET MSRI-APR	
			017.1350	17,823.62
			SWK19001 PPE#4 CON RET ART3-APR	
			SWK19001 PPE#4 CON RET ART3-APR	
			005.1350	17,823.62
			Total :	**35,647.24**
93543	4/21/2026	002845 GRAINGER INC	CORP YARD:SHARPS DISPOSAL CONTAINER	
			CORP YARD:SHARPS DISPOSAL CONTAINER	
			004.8310.4206	13.08
			CORP YARD:GATE REMOTE	
			CORP YARD:GATE REMOTE	
			004.8310.4206	121.83

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93543	4/21/2026	002845 002845 GRAINGER INC	(Continued)	Total :	134.91
93544	4/21/2026	000108 HIGH TECH SECURITY	BURG SYST & MONIT-MAY		
			CORP YARD BURG SYST & MONIT-MAY		
			004.8310.4066		55.00
			CITY HALL BURG SYST & MONIT-MAY		
			042.9510.4066		100.00
			COMM PK BURG SYST & MONIT-MAY		
			001.6000.4066		55.00
			FIRE SYST & MONIT-MAY		
			CORP YARD FIRE SYST & MONIT-MAY		
			004.8310.4066		85.00
			LIB/YMCA FIRE SYST & MONIT-MAY		
			001.6000.4066		135.00
			CITY HALL FIRE SYST & MONIT-MAY		
			042.9510.4066		50.00
			FS#3 FIRE SYST & MONIT-MAY		
			028.2050.4066		42.50
			FS#3 FIRE SYST & MONIT-MAY		
			029.2100.4066		42.50
			PD FIRE SYST & MONIT-MAY		
			001.2000.4066		85.00
			CCTV SYST & MONIT-MAY		
			AURANTIA & COMM PK SYST & MONIT-MAY		
			001.6000.4066		75.00
			CANYON OAK PK CCTV SYST & MONIT-MAY		
			016.8540.4066		25.00
			CORP YARD CCTV SYST & MONIT-MAY		
			004.8310.4066		25.00
			CITY HALL CCTV SYST & MONIT-MAY		
			042.9510.4066		25.00
				Total :	800.00
93545	4/21/2026	000105 HIGHLAND CHAMBER OF COMMERCE	HCOC EVENING UNDER STARS		
			HCOC EVENING UNDER STARS		
			001.1000.4336		560.00
				Total :	560.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93546	4/21/2026	002221 HUMANE SOCIETY OF	VOUCHER 26-0001		
			VOUCHER 26-0001		
			001.2200.4344		50.00
				Total :	**50.00**
93547	4/21/2026	000127 K & L HARDWARE	CORP YARD:MISC SUPPLIES		
			CORP YARD:MISC SUPPLIES		
			004.8310.4206		23.13
			CORP YARD:WEED SPRAY MAINT		
			CORP YARD:WEED SPRAY MAINT		
			004.8310.4245		10.72
			CORP YARD:BATTERIES		
			CORP YARD:BATTERIES		
			004.8310.4206		63.54
			CORP YARD:BAGS		
			CORP YARD:BAGS		
			004.8310.4206		73.23
			CORP YARD:TOILET SEAT PARTS		
			CORP YARD:TOILET SEAT PARTS		
			004.8310.4206		35.55
				Total :	**206.17**
93548	4/21/2026	003814 KONE INC.	ELEVATOR ANNUAL TESTING		
			ELEVATOR ANNUAL TESTING		
			001.6000.4587		4,495.00
				Total :	**4,495.00**
93549	4/21/2026	000207 KONICA MINOLTA	IT MONTHLY CONTRACT-APR		
			IT MONTHLY CONTRACT-APR		
			042.9510.4627		5,982.21
				Total :	**5,982.21**
93550	4/21/2026	002511 RECORDER-CLERK CO OF SB	DOCUMENT RECORDING-APR		
			DOCUMENT RECORDING-APR		
			001.1200.4506		60.00
				Total :	**60.00**
93551	4/21/2026	001414 RICHARDS, WATSON & GERSHON	GENERAL-FEB		
			GENERAL-FEB		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93551	4/21/2026	001414 RICHARDS, WATSON & GERSHON	(Continued)		
			001.1450.4520		28,424.15
			CUP22014-FEB		
			CUP22014-FEB		
			001.3200.4520		329.60
			WAKELAND-FEB		
			WAKELAND-FEB		
			070.7000.4520		7,683.80
			CODE ENFORCEMENT GEN-FEB		
			CODE ENFORCEMENT GEN-FEB		
			001.4600.4520		1,289.45
			CODE ENFORCEMENT CASE#9085-FEB		
			CODE ENFORCEMENT CASE#9085-FEB		
			001.4600.4520		2,511.45
			ADV.PEOPLES COLLECTIVE FOR ENVIRO-FEB		
			ADV.PEOPLES COLLECTIVE FOR ENVIRO-FEB		
			001.1450.4520		28.80
			CODE ENFORCEMENT CASE#9971-FEB		
			CODE ENFORCEMENT CASE#9971-FEB		
			001.4600.4520		57.60
			CODE ENFORCEMENT CASE#9971-FEB		
			CODE ENFORCEMENT CASE#9971-FEB		
			001.4600.4520		1,937.06
				Total :	**42,261.91**
93552	4/21/2026	006468 RUSH TRUCK CENTER	2026 FORD F550 XL DIESEL TRUCK		
			2026 FORD F550 XL		
			004.8310.6060		186,921.20
				Total :	**186,921.20**
93553	4/21/2026	001848 SB CO ASSESSORS OFFICE	PARCEL MAP REVISIONS-APR		
			PARCEL MAP REVISIONS-APR		
			001.4100.4310		6.00
				Total :	**6.00**
93554	4/21/2026	005731 SITEONE LANDSCAPE SUPPLY, LLC	FS#3:IRRIG REPAIR		
			FS#3:IRRIG REPAIR		
			028.2050.4070		128.57

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93554	4/21/2026	005731 SITEONE LANDSCAPE SUPPLY, LLC	(Continued)		
			FS#3:IRRIG REPAIR		
			029.2100.4070		128.57
			LMD00:IRRIG REPAIR		
			LMD00:IRRIG REPAIR		
			012.8500.4206		17.18
			LMD48:IRRIG REPAIR		
			LMD48:IRRIG REPAIR		
			012.8500.4206		274.88
			MEMORIAL PK:IRRIG REPAIR		
			MEMORIAL PK:IRRIG REPAIR		
			001.6000.4206		34.55
				Total :	**583.75**
93555	4/21/2026	000203 SOUTHERN CALIFORNIA EDISON	LS3 8017 1/2 DEL ROSA DR-APR		
			LS3 8017 1/2 DEL ROSA DR-APR		
			013.8510.4011		55.33
				Total :	**55.33**
93556	4/21/2026	004920 TKE ENGINEERING	HOUSING AUTHORITY-MAR		
			HOUSING AUTHORITY-MAR		
			070.7000.4611		582.00
				Total :	**582.00**
93557	4/21/2026	000086 TYLER TECHNOLOGIES, INC	EERP MIGRATION 3/31/26,4/1-4/2/26		
			EERP MIGRATION 3/31/26,4/1-4/2/26		
			007.8330.6070		3,500.00
				Total :	**3,500.00**
93558	4/21/2026	000222 UNDERGROUND SERVICE ALERT	REGULATORY FEE-MAR		
			REGULATORY FEE-MAR		
			004.8310.4553		289.26
			MONTHLY DIG FEE-MAR		
			MONTHLY DIG FEE-MAR		
			004.8310.4553		1,945.00
				Total :	**2,234.26**
93559	4/21/2026	000228 URBAN FUTURES INC	CFD2001-1 CONT DIS FY 2025		
			CFD2001-1 CONT DIS FY 2025		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93559	4/21/2026	000228 URBAN FUTURES INC	(Continued)		
			014.8520.4554 2015A/2017 CONT DIS FY 2025		250.00
			2015A/2017 CONT DIS FY 2025 089.8090.4554		5,000.00
				Total :	**5,250.00**
93560	4/21/2026	000979 VERIZON WIRELESS	CELL PHONES/AIR CARDS-MAR		
			AIR CARDS-MAR 001.1450.4062		30.02
			CELL PHONES-MAR 001.2000.4061		230.10
			AIR CARDS-MAR 001.2000.4062		1,094.34
			CELL PHONES-MAR 001.6000.4061		76.70
			CELL PHONES-MAR 001.6010.4061		38.35
			CELL PHONES-MAR 004.8310.4061		191.75
			AIR CARDS-MAR 004.8310.4062		20.02
			CELL PHONES-MAR 028.2050.4061		115.05
			AIR CARDS-MAR 028.2050.4062		404.18
			CELL PHONES-MAR 042.9510.4061		984.50
			AIR CARDS-MAR 042.9510.4062		372.14
			COH BACKUP INTERNET-MAR 042.9510.4065		30.02
				Total :	**3,587.17**
93561	4/21/2026	003535 WEST COAST ARBORISTS, INC.	CITY WIDE TREE MAINT-MAR		
			CITY WIDE TREE MAINT-MAR 004.8310.4680 LMD44:TREE MAINT		2,598.85

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93561	4/21/2026	003535 WEST COAST ARBORISTS, INC.	(Continued)		
			LMD44:TREE MAINT		
			012.8500.4585		7,539.00
				Total :	**10,137.85**
93562	4/21/2026	000237 WILLDAN ASSOCIATES	BLDG & SAFETY PLAN CHECK-MAR		
			BLDG & SAFETY PLAN CHECK-MAR		
			001.4500.4540		9,668.75
			BLDG & SAFETY INSP-MAR		
			BLDG & SAFETY INSP-MAR		
			001.4500.4540		30,925.00
				Total :	**40,593.75**

37 Vouchers for bank code : wfb **Bank total :** **2,571,793.61**

37 Vouchers in this report **Total vouchers :** **2,571,793.61**

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93563	4/28/2026	004206 #1 SON PLUMBING INC	LMD55:BACKFLOW REPAIRS		
			LMD55:BACKFLOW REPAIRS		
			012.8500.4030		80.00
			COMM PK:RESTROOM REPAIRS		
			COMM PK:RESTROOM REPAIRS		
			001.6000.4070		685.84
			FS#2:BACKFLOW TESTING		
			FS#2:BACKFLOW TESTING		
			028.2050.4030		306.46
			FS#2:BACKFLOW TESTING		
			029.2100.4030		306.46
				Total :	**1,378.76**
93564	4/28/2026	000014 ALL CITY MANAGEMENT SERVICES	CROSSING GUARD SVC:3/29-4/11/26		
			CROSSING GUARD SVC:3/29-4/11/26		
			002.8200.4530		2,062.91
				Total :	**2,062.91**
93565	4/28/2026	006389 AMERIFLEX	FSA:WIRZ,ZAMANO,MORGAN		
			FSA:WIRZ 4/16/26		
			001.1182		20.00
			FSA:ZAMANO 4/17/26		
			001.1182		1,499.60
			FSA:MORGAN 4/21/26		
			001.1182		10.00
				Total :	**1,529.60**
93566	4/28/2026	003836 CALIFORNIA BUILDING	BSAR 01/26-03/26		
			BSAR 01/26-03/26		
			001.4500.4543		3,835.00
			BSAR 01/26-03/26		
			051.1480		-383.50
				Total :	**3,451.50**
93567	4/28/2026	004234 CEMEX	CORP YARD:SAND FOR SANDBAGS		
			CORP YARD:SAND FOR SANDBAGS		
			004.8310.4206		1,005.02

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93567	4/28/2026	004234 004234 CEMEX	(Continued)	**Total :**	**1,005.02**
93568	4/28/2026	002912 CHAMPION ELECTRIC, INC.	COUNCIL CHAMBERS:ELECTRICAL MAINT		
			COUNCIL CHAMBERS:ELECTRICAL MAINT		
			042.9510.4070		579.00
				Total :	**579.00**
93569	4/28/2026	000194 CITY OF SAN BERNARDINO	TS MAINT OCT-DEC FY25/26 Q2		
			TS MAINT OCT-DEC FY25/26 Q2		
			004.8310.4580		1,156.35
			TS MAINT APR-JUN FY23/24 Q4		
			TS MAINT APR-JUN FY23/24 Q4		
			004.8310.4580		4,124.09
				Total :	**5,280.44**
93570	4/28/2026	005580 CIVICPLUS, LLC.	ADA COMPLIANCE WEBSITE 25/26		
			ADA COMPLIANCE WEBSITE 25/26		
			042.9510.4623		3,500.00
				Total :	**3,500.00**
93571	4/28/2026	005553 CLARK PEST CONTROL OF STOCKTON	FS#1:PEST CONTROL		
			FS#1:PEST CONTROL		
			028.2050.4589		29.50
			FS#1:PEST CONTROL		
			029.2100.4589		29.50
			FS#2:PEST CONTROL		
			FS#2:PEST CONTROL		
			028.2050.4589		29.50
			FS#2:PEST CONTROL		
			029.2100.4589		29.50
			FS#3:PEST CONTROL		
			FS#3:PEST CONTROL		
			028.2050.4589		29.50
			FS#3:PEST CONTROL		
			029.2100.4589		29.50
			YMCA:PEST CONTROL		
			YMCA:PEST CONTROL		
			001.6000.4589		119.00
			CITY HALL:PEST CONTROL		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93571	4/28/2026	005553 CLARK PEST CONTROL OF STOCKTON	(Continued)		
			CITY HALL:PEST CONTROL		
			042.9510.4589		78.00
			PD:PEST CONTROL		
			PD:PEST CONTROL		
			001.2000.4589		121.00
			CORP YARD:PEST CONTROL		
			CORP YARD:PEST CONTROL		
			004.8310.4589		92.00
				Total :	**587.00**
93572	4/28/2026	000213 DAILY JOURNAL CORPORATION	BID NO.2026-04:NEWSPAPER PUB		
			BID NO.2026-04:NEWSPAPER PUB		
			001.1200.4300		583.48
			ORD 479 ADOP:NEWSPAPER PUB		
			ORD 479 ADOP:NEWSPAPER PUB		
			001.1200.4300		545.38
				Total :	**1,128.86**
93573	4/28/2026	005394 DATA TICKET, INC.	PARKING CITATIONS:MAR		
			PARKING CITATIONS:MAR		
			001.1700.4510		233.30
				Total :	**233.30**
93574	4/28/2026	000056 DEPARTMENT OF CONSERVATION	SMIP 01/2026-03/2026		
			SMIP 01/2026-03/2026		
			001.4500.4542		22,479.80
			SMIP 01/2026-03/2026		
			051.1479		-1,123.99
				Total :	**21,355.81**
93575	4/28/2026	004879 DIV OF THE STATE ARCHITECT	AB1379 01/2026-03/2026		
			AB1379 01/2026-03/2026		
			051.1493		310.40
				Total :	**310.40**
93576	4/28/2026	000085 EAST VALLEY WATER DISTRICT	LMD 17B-APR		
			LMD 17B-APR		
			012.8500.4030		397.27

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
93576	4/28/2026	000085 EAST VALLEY WATER DISTRICT	(Continued)	
			LMD 11-APR	
			LMD 11-APR	
			012.8500.4030	381.84
			LMD 17D-APR	
			LMD 17D-APR	
			012.8500.4030	248.79
			LMD 25-APR	
			LMD 25-APR	
			012.8500.4030	407.60
			LMD 17-C-APR	
			LMD 17-C-APR	
			012.8500.4030	141.84
			LMD 76-APR	
			LMD 76-APR	
			012.8500.4030	132.92
			LMD 17-A-APR	
			LMD 17-A-APR	
			012.8500.4030	39.20
			LMD 43-APR	
			LMD 43-APR	
			012.8500.4030	202.02
			LMD 55-APR	
			LMD 55-APR	
			012.8500.4030	759.82
			LMD 47-APR	
			LMD 47-APR	
			012.8500.4030	208.67
			SEELEY PK-APR	
			SEELEY PK-APR	
			016.8540.4030	318.36
			LMD 16-APR	
			LMD 16-APR	
			012.8500.4030	66.02
			Total :	**3,304.35**
93577	4/28/2026	000266 FAIRVIEW FORD SALES INC	VEH#116:REPAIRS/MAINT	
			VEH#116:REPAIRS/MAINT	

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93577	4/28/2026	000266 FAIRVIEW FORD SALES INC	(Continued)		
			001.6010.4240		1,749.84
				Total :	**1,749.84**
93578	4/28/2026	005567 FIRE APPARATUS SOLUTIONS	ME543:REPAIRS		
			ME543:REPAIRS		
			028.2050.4240		4,209.57
			ME543:REPAIRS		
			029.2100.4240		4,209.56
			ME542A:REPAIRS		
			ME542A:REPAIRS		
			028.2050.4240		4,502.57
			ME542A:REPAIRS		
			029.2100.4240		4,502.56
			ME543:CHECK ENGINE LIGHT REPAIRS		
			ME543:CHECK ENGINE LIGHT REPAIRS		
			028.2050.4240		6,067.05
			ME543:CHECK ENGINE LIGHT REPAIRS		
			029.2100.4240		6,067.04
			ME543:REPAIRS		
			ME543:REPAIRS		
			028.2050.4240		909.64
			ME543:REPAIRS		
			029.2100.4240		909.63
				Total :	**31,377.62**
93579	4/28/2026	005018 FLYERS ENERGY, LLC	FUEL-APR		
			FUEL-APR		
			001.2000.4220		6,711.87
			FUEL-APR		
			001.4200.4220		123.09
			FUEL-APR		
			001.4600.4220		214.35
			FUEL-APR		
			001.6000.4220		216.50
			FUEL-APR		
			004.8310.4220		811.97
			FUEL-APR		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93579	4/28/2026	005018 FLYERS ENERGY, LLC	(Continued)		
			028.2050.4220		989.41
			FUEL-APR		
			029.2100.4220		989.41
			FUEL-APR		
			042.9510.4220		54.13
				Total :	**10,110.73**
93580	4/28/2026	006146 FM THOMAS AIR CONDITIONING	LIBRARY:HVAC REPAIR		
			LIBRARY:HVAC REPAIR		
			001.6000.4588		2,950.00
				Total :	**2,950.00**
93581	4/28/2026	002845 GRAINGER INC	LIBRARY:HVAC REPAIR		
			LIBRARY:HVAC REPAIR		
			001.6000.4070		151.45
			LIBRARY:HVAC REPAIR		
			LIBRARY:HVAC REPAIR		
			001.6000.4070		10.70
			CORP YARD:GATE PARTS		
			CORP YARD:GATE PARTS		
			004.8310.4206		267.93
			COMM PK:RESTROOM REPAIR		
			COMM PK:RESTROOM REPAIR		
			001.6000.4206		234.49
			CORP YARD:GATE PARTS		
			CORP YARD:GATE PARTS		
			004.8310.4206		32.76
				Total :	**697.33**
93582	4/28/2026	001320 HIGHLAND SENIOR CENTER	CDBG REIMB-MAR		
			CDBG REIMB-MAR		
			006.8400.4348		2,200.00
				Total :	**2,200.00**
93583	4/28/2026	001345 INLAND COUNTIES EMERGENCY	FS#1-3:ANNUAL MEDICAL CONTROLS		
			FS#1-3:ANNUAL MEDICAL CONTROLS		
			028.2050.4223		4,000.00

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93583	4/28/2026	001345 001345 INLAND COUNTIES EMERGENCY	(Continued)	**Total :**	**4,000.00**
93584	4/28/2026	000127 K & L HARDWARE	FS#3:MISC SUPPLIES		
			FS#3:MISC SUPPLIES		
			028.2050.4240		47.05
			FS#3:MISC SUPPLIES		
			029.2100.4040		47.05
			CORP YARD:MISC		
			CORP YARD:MISC		
			004.8310.4206		19.37
				Total :	**113.47**
93585	4/28/2026	001018 KNOX COMPANY	RSDNTL KNOX BOX:LILLIAN LN/HIBISCUS		
			RSDNTL KNOX BOX:LILLIAN LN/HIBISCUS		
			004.8310.4206		439.62
				Total :	**439.62**
93586	4/28/2026	006486 LAKSHMANAN, NARAYANAN	BL#10625 LATE FEE REFUND		
			BL#10625 LATE FEE REFUND		
			001.1450.7450		70.00
				Total :	**70.00**
93587	4/28/2026	001404 LOWE'S	FS#3:SMOKE ALARM DETECTORS		
			FS#3:SMOKE ALARM DETECTORS		
			028.2050.4070		41.50
			FS#3:SMOKE ALARM DETECTORS		
			029.2100.4070		41.49
			CORP YARD:BLDG MAINT SUPPLIES		
			CORP YARD:BLDG MAINT SUPPLIES		
			004.8310.4206		116.12
			COMM PK:SNACK BAR MAINT		
			COMM PK:SNACK BAR MAINT		
			001.6000.4070		4.39
			CITY HALL:ELECTRIC WALL PLATES		
			CITY HALL:ELECTRIC WALL PLATES		
			042.9510.4070		9.59
			CITY HALL:CLOCK BATTERIES		
			CITY HALL:CLOCK BATTERIES		
			042.9510.4070		24.52

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93587	4/28/2026	001404 001404 LOWE'S	(Continued)	**Total :**	**237.61**
93588	4/28/2026	000168 MICHELLE GOMEZ, PETTY CASH	PETTY CASH-APR		
			CHF:FESTIVAL BOOTH & CONTEST SUPPLIES		
			051.1471		53.59
			HIT SUPPLIES		
			001.6020.4336		21.97
			PETTY CASH-APR		
			001.0020		0.00
				Total :	**75.56**
93589	4/28/2026	004767 MOBILE AIR	ME543:A/C REPAIRS		
			ME543:A/C REPAIRS		
			028.2050.4240		1,217.99
			ME543:A/C REPAIRS		
			029.2100.4240		1,217.99
				Total :	**2,435.98**
93590	4/28/2026	002439 MORGAN, MELISSA	MILEAGE REIMB-APR		
			MILEAGE REIMB-APR		
			001.4200.4332		27.99
				Total :	**27.99**
93591	4/28/2026	001787 MOTOROLA SOLUTIONS INC.	FS#1:HSGP 23 GRANT PORTABLE RADIO APX 80		
			FS#1:HSGP 23 GRANT PORTABLE RADIO APX		
			030.8495.4203		7,369.85
			FS#1:RADIOS		
			028.2050.4203		1,915.40
			FS#1:RADIOS		
			029.2100.4203		1,915.39
			FS#1:HSGP 23 GRANT PORTABLE RADIO APX 80		
			FS#1-3:RADIOS		
			028.2050.4203		379.43
			FS#1-3:RADIOS		
			029.2100.4203		379.43
				Total :	**11,959.50**
93592	4/28/2026	001114 PARKHOUSE TIRE, INC.	ME541:FRONT TIRES		
			ME541:FRONT TIRES		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93592	4/28/2026	001114 PARKHOUSE TIRE, INC.	(Continued)		
			028.2050.4240		1,264.41
			ME541:FRONT TIRES		
			029.2100.4240		1,264.41
			ME542:MAINT		
			ME542:MAINT		
			028.2050.4240		103.48
			ME542:MAINT		
			029.2100.4240		103.48
				Total :	**2,735.78**
93593	4/28/2026	006473 PATTON SALES CORP	FS#3:TRAINING DOOR PROP MATERIALS		
			FS#3:TRAINING DOOR PROP MATERIALS		
			028.2050.4206		242.87
			FS#3:TRAINING DOOR PROP MATERIALS		
			029.2100.4206		242.87
				Total :	**485.74**
93594	4/28/2026	004330 QUALITY POWER	364430		
			ME541:REBUILD PARTS		
			028.2050.4240		47.50
			ME541:REBUILD PARTS		
			029.2100.4240		47.50
				Total :	**95.00**
93595	4/28/2026	000022 SB CO AUDITOR/CONTROLLER	PARKING CITATIONS-MAR		
			PARKING CITATIONS-MAR		
			001.1700.4516		999.50
				Total :	**999.50**
93596	4/28/2026	004662 SKYLINE SAFETY AND SUPPLY	CORP YARD:PPE SUPPLIES		
			CORP YARD:PPE SUPPLIES		
			004.8310.4206		219.92
			COMM PK/AURANTIA PK:PPE SUPPLIES		
			COMM PK/AURANTIA PK:PPE SUPPLIES		
			001.6000.4206		219.92
				Total :	**439.84**
93597	4/28/2026	000970 SOUTH COAST AQMD	ANNUAL OPERATING FEES:FUEL STATION/GENER		

Bank code : wfb

Voucher	Date	Vendor	Description/Account		Amount
93597	4/28/2026	000970 SOUTH COAST AQMD	(Continued)		
			ANNUAL OPERATING FEES:FUEL		
			001.2000.4222		732.82
			PD:AQMD 25/26		
			PD:AQMD 25/26		
			001.2000.4222		170.94
				Total :	**903.76**
93598	4/28/2026	006487 STRAKA, DALILAH	BL#15750 REFUND		
			BL#15750 REFUND		
			001.1450.7450		119.00
			BL#15750 REFUND		
			051.1493		4.00
				Total :	**123.00**
93599	4/28/2026	001677 YMCA OF THE EAST VALLEY	MONTHLY REIMB-MAR 26		
			MONTHLY REIMB-MAR 26		
			001.6000.4526		28,651.00
				Total :	**28,651.00**
93600	4/28/2026	006001 YUNEX LLC	TS RESPONSE CALL OUTS-MAR		
			TS RESPONSE CALL OUTS-MAR		
			004.8310.4580		4,549.80
			TS MAINT-MAR		
			TS MAINT-MAR		
			004.8310.4580		3,827.00
			STL MAINT-MAR		
			STL MAINT-MAR		
			013.8510.4664		2,528.50
			3RD ST-ST PULL BOXES RPLCMNT		
			3RD ST-ST PULL BOXES RPLCMNT		
			013.8510.4206		8,669.40
				Total :	**19,574.70**
93601	4/28/2026	004298 ZOLL MEDICAL CORPORATION	FS#3:PARAMEDIC SUPPLIES		
			FS#3:PARAMEDIC SUPPLIES		
			028.2050.4207		357.11
				Total :	**357.11**

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
39	Vouchers for bank code :	wfb	Bank total :	168,517.63
39	Vouchers in this report		Total vouchers :	168,517.63

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1151	5/1/2026	006400 MISSION SQUARE PLAN SERVICES	MISSION SQ DEF COMP 457 TRAD: PAYMENT	
			MISSION SQ DEF COMP 457 TRAD: Payment	
			001.1170	10,102.60
			MISSION SQ DEF COMP 457 TRAD: Payment	
			004.1170	1,742.87
			MISSION SQ DEF COMP 457 TRAD: Payment	
			010.1170	489.58
			MISSION SQ DEF COMP 457 TRAD: Payment	
			012.1170	28.66
			MISSION SQ DEF COMP 457 TRAD: Payment	
			016.1170	28.66
			MISSION SQ DEF COMP 457 TRAD: Payment	
			023.1170	25.01
			MISSION SQ DEF COMP 457 TRAD: Payment	
			024.1170	12.91
			MISSION SQ DEF COMP 457 TRAD: Payment	
			041.1170	187.48
			MISSION SQ DEF COMP 457 TRAD: Payment	
			042.1170	422.33
			MISSION SQ DEF COMP 457 TRAD: Payment	
			070.1170	212.51
			MISSION SQ DEF COMP 457 ROTH: Payment	
			001.1170	263.74
			MISSION SQ DEF COMP 457 ROTH: Payment	
			042.1170	71.84
			Total :	**13,588.19**
1152	5/1/2026	000119 INTERNAL REVENUE SERVICE	FEDERAL TAXES: PAYMENT	
			SOCIAL SECURITY: Payment	
			001.1140	720.26
			SOCIAL SECURITY: Payment	
			008.1140	88.12
			SOCIAL SECURITY: Payment	
			042.1140	78.44
			MEDICARE: Payment	
			001.1140	3,801.30

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1152	5/1/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			MEDICARE: Payment	
			004.1140	717.64
			MEDICARE: Payment	
			008.1140	20.62
			MEDICARE: Payment	
			010.1140	217.96
			MEDICARE: Payment	
			012.1140	68.08
			MEDICARE: Payment	
			016.1140	68.04
			MEDICARE: Payment	
			023.1140	47.60
			MEDICARE: Payment	
			024.1140	5.46
			MEDICARE: Payment	
			041.1140	93.28
			MEDICARE: Payment	
			042.1140	563.14
			MEDICARE: Payment	
			070.1140	166.24
			FEDERAL TAXES: Payment	
			001.1120	15,028.95
			FEDERAL TAXES: Payment	
			004.1120	2,577.44
			FEDERAL TAXES: Payment	
			010.1120	881.99
			FEDERAL TAXES: Payment	
			012.1120	262.31
			FEDERAL TAXES: Payment	
			016.1120	262.28
			FEDERAL TAXES: Payment	
			023.1120	174.48
			FEDERAL TAXES: Payment	
			024.1120	16.12
			FEDERAL TAXES: Payment	
			041.1120	360.56

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1152	5/1/2026	000119 INTERNAL REVENUE SERVICE	(Continued)	
			FEDERAL TAXES: Payment	
			042.1120	1,966.75
			FEDERAL TAXES: Payment	
			070.1120	854.66
			Total :	**29,041.72**
1153	5/1/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	EPMC: PAYMENT	
			EPMC: Payment	
			001.1145	542.38
			EPMC: Payment	
			004.1145	89.21
			EPMC: Payment	
			023.1145	9.97
			EPMC: Payment	
			024.1145	0.79
			EPMC: Payment	
			041.1145	22.60
			EPMC: Payment	
			042.1145	7.84
			EPMC: Payment	
			070.1145	64.48
			PERS: Payment	
			001.1145	19,724.56
			PERS: Payment	
			004.1145	3,758.81
			PERS: Payment	
			010.1145	1,143.37
			PERS: Payment	
			012.1145	320.56
			PERS: Payment	
			016.1145	320.51
			PERS: Payment	
			023.1145	269.38
			PERS: Payment	
			024.1145	26.80
			PERS: Payment	

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1153	5/1/2026	000004 PUBLIC EMPLOYEE RETIREMENT SYS	(Continued)	
			041.1145	557.08
			PERS: Payment	
			042.1145	2,516.21
			PERS: Payment	
			070.1145	1,027.24
			PERS SURVIVOR: Payment	
			001.1145	25.48
			PERS SURVIVOR: Payment	
			004.1145	5.18
			PERS SURVIVOR: Payment	
			010.1145	1.09
			PERS SURVIVOR: Payment	
			012.1145	0.74
			PERS SURVIVOR: Payment	
			016.1145	0.73
			PERS SURVIVOR: Payment	
			023.1145	0.41
			PERS SURVIVOR: Payment	
			024.1145	0.04
			PERS SURVIVOR: Payment	
			041.1145	0.33
			PERS SURVIVOR: Payment	
			042.1145	5.30
			PERS SURVIVOR: Payment	
			070.1145	0.69
			Total :	**30,441.78**
1154	5/1/2026	000001 CALIF STATE EMPLOYMENT	STATE TAXES: PAYMENT	
			STATE TAXES: Payment	
			001.1130	6,375.06
			STATE TAXES: Payment	
			004.1130	1,042.33
			STATE TAXES: Payment	
			010.1130	421.02
			STATE TAXES: Payment	
			012.1130	61.29

Bank code : wfb

Voucher	Date	Vendor	Description/Account	Amount
1154	5/1/2026	000001 CALIF STATE EMPLOYMENT	(Continued)	
			STATE TAXES: Payment	
			016.1130	61.26
			STATE TAXES: Payment	
			023.1130	58.82
			STATE TAXES: Payment	
			024.1130	6.23
			STATE TAXES: Payment	
			041.1130	151.54
			STATE TAXES: Payment	
			042.1130	706.47
			STATE TAXES: Payment	
			070.1130	311.76
			Total :	**9,195.78**

4 Vouchers for bank code : wfb **Bank total :** **82,267.47**

4 Vouchers in this report **Total vouchers :** **82,267.47**

Staff Report
to the City Council

Agenda Item No.6.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Carlos Zamano, City Manager
Prepared By:	Michelle Gomez, Assistant Director of Administrative Services Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Receive and File Update to Wiring Policy and Procedure

Recommendation:
Receive and file the updated Wiring Policy and Procedure.

Fiscal Impact:
None.

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

Background:
The City maintains a Wiring Policy and Procedure to establish internal controls and ensure proper authorization and processing of electronic funds transfers. Periodic updates are necessary to reflect current organizational structure and maintain continuity of operations.

These changes are administrative in nature and do not modify the underlying controls or procedures of the policy.

Attachments:
1. City of Highland Wiring Policy & Procedure

Attachment 1

City of Highland Wiring Policy & Procedure

	CITY OF HIGHLAND	**City Manager's Office**	
		Effective Date	**05/12/2026**
		Approval Date	**05/12/2026**
	Wiring Policy & Procedure	Supersedes	**5/30/2017**

Wire Transfer Policy

The purpose of this document is to establish procedures for all wire transfer–related activities. This policy is intended to cover all funds and investment activities under the direct authority of the City. While the criteria outlined herein primarily focus on the City's pooled funds, they also apply to funds under the control of the City Treasurer.

This policy applies to, but is not limited to, the following City funds: General Fund, Special Revenue Funds, Capital Project Funds, Internal Service Funds, Trust and Agency Funds, Housing Authority Funds, Successor Agency Funds, and any additional funds established by the City Council, in accordance with generally accepted accounting principles.

Wire Transfer Authorization and Verification

Wire transfers may be initiated by any of the following positions:

- Director of Administrative Services/City Treasurer
- Assistant Director of Administrative Services
- Accountant

However, all wire transfers must be verified by the City Manager.

In emergency situations as determined by the City Council or City Manager, the responsibilities of these positions may be interchanged as necessary to ensure timely processing of wire transfers.

Following each wire request, the initiating staff member must provide written notification to the City Manager. Email notification of the wire request will suffice. This notification will enable verification when contacted by the sending and/or receiving financial institution.

The notification must include:

- Date of wire request
- Posting date of the wire (if different from request date)
- Amount of wire transfer
- Name of the sending financial institution
- Name of the receiving financial institution
- Description/purpose of the wire transfer
- Identification of the fund(s)

Security and PIN Management

Upon termination of any of the three (3) authorized wire transfer positions listed above, new Personal Identification Numbers (PINs) for each applicable account must be established.

- The Director of Administrative Services/City Treasurer is responsible for establishing new PINs.
- If the Director of Administrative Services/City Treasurer position is vacant or the individual in that role separates from service, the Assistant Director of Administrative Services will be responsible for obtaining and establishing new PINs.

Currently, PINs are required only for the City's LAIF accounts.

Authorized Wire Destinations

Funds transferred from LAIF and CAMP accounts may only be wired to accounts that have been approved by City Council resolution.

Staff Report
to the City Council

Agenda Item No.7.

Date: May 12, 2026

From: Carlos Zamano, City Manager

Reviewed By: Octavio Duran, Public Works Director/City Engineer

Prepared By: Melissa Morgan, Public Services Manager

Subject: Street and Drainage Maintenance District 96-1 Annual Report (Fiscal Year 2026/27)

(SB 1439 Campaign Contributions and Conflicts of Interest - Government Code Section 84308 is applicable)

Recommendation:

1. Adopt Resolution 2026-___ giving preliminary approval of the Annual Report; and
2. Adopt Resolution 2026-___ setting June 9, 2026 as the date of the protest hearing.

Fiscal Impact:
Assessment rates for all zones are proposed to be increased the allowable five percent (5%) for Fiscal Year 2026/27.

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

Background:
The City's Street Maintenance District 96-1 was established in July 1996 pursuant to the Benefit Assessment Act of 1982. It was expanded in 1999 to include street and drainage maintenance and renamed as Street and Drainage Maintenance District 96-1. The District will consist of twenty-two zones in fiscal year 2026/27. The District provides for the continued maintenance and future rehabilitation of street and drainage facilities within the benefit zones for the constructed improvements. Maintenance may include, but is not limited to, all of the following: the upkeep, repair, removal or replacement of all or any part of the specified improvements. This shall also include materials, vehicles, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

On February 10, 2026, the City Council adopted Resolution No. 2026-005, which directed the Engineer of Work to make and file with the City Clerk the 2026/27 Report that is attached hereto as Attachment 1. The proposed Resolution, attached hereto as Attachment 2, gives preliminary approval of the Engineer's Report. The proposed Resolution, attached hereto as Attachment 3, sets the Protest Hearing for the regularly scheduled City Council meeting on

June 9, 2026.

Attachments:

1. Street and Maintenance District No. 96-1 2026/27 Engineer's Report
2. Resolution No. 2026-___ giving preliminary approval of the Annual Report.
3. Resolution No. 2026-___ setting Protest Hearing for June 9, 2026.

ATTACHMENT 1

CITY OF HIGHLAND

ENGINEER'S REPORT
FISCAL YEAR 2026-27
STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1
SAN BERNARDINO COUNTY, CALIFORNIA

April 15, 2026

PREPARED BY

Harris & Associates

www.WeAreHarris.com

Chris Thomas
Project Manager
Chris.Thomas@WeAreHarris.com
P: 909.229.9469

City of Highland

Street and Drainage Maintenance District No. 96-1

CITY COUNCIL

Penny Lilburn, Mayor

Jimmy Saldana, Mayor Pro Tem

Larry McCallon, Council Member

Gregory Hogan, Council Member

John P. Timmer, Council Member

CITY STAFF

Carlos Zamano, City Manager

Leticia Nava-Cruz, Director of Administrative Services

Melissa Morgan, Public Services Manager

HARRIS & ASSOCIATES

Tamorah Bryant, P.E., Assessment Engineer

Chris Thomas, Project Manager

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ENGINEER'S CERTIFICATION

AGENCY: **THE CITY OF HIGHLAND**

PROJECT: **STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1**

TO: **THE CITY COUNCIL OF THE**
CITY OF HIGHLAND
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2026-27

WHEREAS, the City Council of the City of Highland (the "City"), State of California, under the Benefit Assessment District Act of 1982 (the "1982 Act") established "Street and Drainage Maintenance District No. 96-1, (hereafter referred to as "the District"); and

WHEREAS, Harris & Associates has been directed to prepare and file an Annual Report. The purpose of the proposed assessment covered in this Annual Report is to levy assessments for the existing District for Fiscal Year 2026-27; and

NOW THEREFORE, the following assessment is proposed to be authorized in order to pay the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received.

SUMMARY OF ASSESSMENT

	Fiscal Year 2026-27 As Preliminary Approved	Fiscal Year 2026-27 As Confirmed by Council
Maintenance and Servicing	$73,231	
Incidental Costs	$15,698	
Estimated Total Costs and Expenses	$88,929	
Total Assessments to be levied	$100,520	
Estimated Total Fund Balance 7/1/26	$977,449	
Estimated Total Fund Balance 6/30/26	$989,040	

(Amounts may be off slightly for rounding)

In making the assessments contained herein pursuant to the Assessment Law:

1. I identified all parcels which will have a special benefit conferred upon them from the improvements described in Part II to this Annual Report (the "Specially Benefited Parcels"). For

particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Appendix A of this Report.

2. I have assessed the costs and expenses of the improvements upon the Specially Benefited Parcels. In making such assessment:

   a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements was determined in relationship to the entirety of the maintenance costs of the improvements;

   b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements; and

   c. Assessment rates for Zone 2 through 22 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of annexation to the District. All other assessment rates and conditions have not changed from the previous year.

   d. Any general benefits from the improvements have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Annual Report and, to the best of my knowledge, information and belief, the Report, Assessment Diagram, and the Assessments herein have been prepared and computed in accordance with the order of the City Council of the City of Highland and the assessment law.

DATED: April 15, 2026

Harris & Associates

Tamorah Bryant, P.E., Assessment Engineer
R.C.E. No. C67205
Engineer of Work
State of California

PART I – OVERVIEW

Background of District

The City of Highland Street and Drainage Maintenance District No. 96-1 was formed in 1996 to provide a dedicated source of funding for the maintenance of various street and drainage facilities within development projects in the City. New developments within the City have been required to annex into the District as a condition of approval. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed or parcels were annexed to the District. There are a total of 22 zones of benefit within the District.

Reason for Proposed Assessment

Approval of the proposed assessment covered by this Engineer's Report will generate the revenue necessary to:

A. Provide for the continued maintenance and future rehabilitation of street and drainage facilities within the zones of benefit for the improvements described in Section 3.1. Maintenance may include but is not limited to, all of the following: the upkeep, repair, removal or replacement of all or any part of the specified improvements. This shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

B. Zones 2 through 22 include a 5% annual cost of living inflator pursuant to the ballot approved by the property owner. Each year the assessments may be increased a maximum of 5% if approved by City Council.

PART II – PLANS AND SPECIFICATIONS

The District provides for the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance and servicing including repair, removal or replacement of all or part of the streets, drainage facilities, roads and highways. Servicing means the furnishing of utilities such as water or electric current or energy or gas for the upkeep of the drainage facilities and road surface.

The plans and specifications for the improvements are on file in the Office of the City Engineer of the City of Highland.

Descriptions of the Boundaries of the District

The facilities, which have been constructed within the Street and Drainage Maintenance District No. 96-1 boundaries, and those which shall be subsequently constructed, will be operated, maintained and serviced as generally described as follows:

Zone 1- Street Improvements - consist of the maintenance and servicing of streets, roads and highways, including but not limited to pavement repair and rehabilitation, restriping, slurry sealing, street sweeping, personnel, electrical energy, utilities such as water, materials, contractual services and other items necessary for the satisfactory operation of the services described as follows:

> Surface repair and replacement as needed within the emergency access road between Base Line and Tract 15663; vandalism abatement and gate repair and replacement.

Zone 2 Storm Drainage Improvements - consists of the maintenance of an open earth channel and a 54" RCP storm drain system which provides flood control protection for Tract 14326, and all storm drain pipes and catch basins within the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 3 Storm Drainage Improvements - consists of the maintenance of an open earth channel, 24" storm drain and catch basins located within the zone along Boulder Avenue south of Base Line constructed by Walgreen's Pharmacy, which provide flood control protection for the parcels. All of these facilities protect the parcels within the zone from flood damage.

Zone 4 Street Improvements - consist of the maintenance and servicing of streets, roads and highways, including but not limited to pavement repair and rehabilitation, restriping, slurry sealing, street sweeping,

personnel, electrical energy, utilities such as water, materials, contractual services and other items necessary for the satisfactory operation of the services described as follows:

> Surface repair and replacement as needed within the alley between Carriage Hill Drive and Coachman Lane.

Zone 5 Storm Drainage Improvements - consists of the maintenance of a Portland concrete channel storm drain swale constructed by Tract No. 15375, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 6 Storm Drainage Improvements - consists of the maintenance of a 72" storm drain along Sycamore and catch basins on Streater, which provide flood control protection for Tract 15969 and 15969-1. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 7 Street Improvements - consist of the maintenance and servicing of streets, roads and highways, including but not limited to pavement repair and rehabilitation, restriping, slurry sealing, street sweeping, personnel, electrical energy, utilities such as water, materials, contractual services and other items necessary for the satisfactory operation of the services described as follows:

> Surface repair and replacement as needed within the connector road between Boulder Avenue and Stoney Creek Drive.

Zone 8 Storm Drainage Improvements - consists of the maintenance of a 27" storm drain along Marshall Court from Bruce Street to Base Line, including catch basins, manholes and other appurtenant facilities, which provide flood control protection for Tract 16404. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 9 Storm Drainage Improvements - consists of the maintenance of a 36" storm drain along Highland Avenue, east of City Creek, including catch basins, manholes and other appurtenant facilities constructed by Tract No. 14757, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 10 Storm Drainage Improvements - consists of the maintenance of a 24" storm drain, including catch basins, manholes and other appurtenant facilities, constructed by Tract No. 16607, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 11 Storm Drainage Improvements - consists of the maintenance of a 18", 24" 42" and 48" storm drain, including catch basins, manholes, Portland concrete channels and other appurtenant facilities, constructed by Tract No. 15960, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 12 Storm Drainage Improvements - consists of the maintenance of a 24", 36", 42", 48" and 60" storm drain, including catch basins, manholes, Portland concrete channels and other appurtenant facilities, constructed by Tract No. 16914, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 13 Storm Drainage Improvements - consists of the maintenance of a 18" storm drain, including catch basins, constructed by Tract No. 17590, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 14 Storm Drainage Improvements - consists of the maintenance of a 18", 24", 36", 48", and 54" storm drain, including catch basins, manholes, Portland concrete channels and other appurtenant facilities, constructed by Tract No. 17263, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 15 Storm Drainage Improvements - consists of the maintenance of a 24" storm drain, including catch basins, manholes, and other appurtenant facilities, constructed by Tract No. 18199, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 16 Storm Drainage Improvements - consists of the maintenance of a 18", 30" and 36" storm drain, including catch basins, constructed for San Manuel Village, which provides flood control protection for the project. All of these facilities protect the improvement within parcels 1200-081-01-0000 and 1200-081-03-0000 from flood damage.

Zone 17 Storm Drainage Improvements - consists of the maintenance of a the storm drain network within Tract 18677, including pipes, catch basins, manholes, and other appurtenant facilities, constructed by Tract No. 18677, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 18 Storm Drainage Improvements - consists of the maintenance of a the storm drain network within Tract 17682, including pipes, catch basins, manholes, and other appurtenant facilities, constructed by Tract No. 17682, which provides flood control protection for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 19 Storm Drainage Improvements - consists of the maintenance of the storm drain network within Tracts 18935 and 16745, including pipes, catch basins, manholes, water quality compliance facilities and other appurtenant facilities, constructed by Tract Nos. 18935 and 16745, which provides flood control protection and water quality compliance for the tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Zone 20 Storm Drainage Improvements - consists of the maintenance of a storm drain system constructed on Parcel map 19824, consisting of approximately 500LF of 24" storm drain pipe. The system protects the improvement within parcel 1201-361-28-0000 from flood damage.

Zone 21 Storm Drainage Improvements - consists of the maintenance of storm drain improvements, water quality improvements and landscaping adjacent to Parcel map 20455, parcels 2, 3 and 4 and Tract map 18013. The drain system protects the improvement within parcels in this area from flood damage. A water quality infiltration basin, partially landscaped and fenced, is required per NPDES and benefits all parcels. All parcels in both maps drain the required runoff to the basin.

Zone 22 Storm Drainage Improvements - consists of the maintenance of public storm drain system for Tract Map 20142 excluding private drainage infrastructure and Lot A improvements part of that tract. The public system protects the improvement within the Tract from flood damage.

PART III – COST ESTIMATE

The estimated costs of administration, maintenance, operations, and servicing the improvements as described in the Plans and Specifications are summarized below. Each year, as part of the assessment district levy calculation process, the costs and expenses are reviewed and the annual costs are projected for the following Fiscal Year. The following operation, maintenance and servicing costs for Fiscal Year 2026-27 are proposed to be included in the Street and Drainage Maintenance District No. 96-1.

District Budget

Budgets for Fiscal Year 2026-27 are shown on the following pages.

Operation and Maintenance Budget	Total All Zones	Zone 1 Street Maint.	Zone 2 Storm Drain Maint.	Zone 3 Storm Drain Maint.	Zone 4 Street Maint.	Zone 5 Storm Drain Maint.	Zone 6 Storm Drain Maint.	Zone 7 Street Maint.	Zone 8 Storm Drain Maint.	Zone 9 Storm Drain Maint.
DIRECT COSTS										
Maintenance & Servicing										
Water/Sewer	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract Svc-Maint Drain	$ 72,631	$ 2,147	$ 27,541	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147
Capital Rehabilitation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 73,231**	**$ 2,147**	**$ 27,541**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**
INCIDENTAL COSTS										
City Administration	$ 5,700	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259
Salaries & Benefits	$ 6,724	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306
Assessment Engineering	$ 2,500	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125
Advertising	$ 480	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24
County Administration Fee	$ 295	$ 18	$ 98	$ 1	$ 16	$ 14	$ 12	$ 0	$ 26	$ 14
Subtotal	**$ 15,698**	**$ 732**	**$ 811**	**$ 714**	**$ 730**	**$ 728**	**$ 725**	**$ 714**	**$ 740**	**$ 728**
Total Expenses	**$ 88,929**	**$ 2,879**	**$ 28,352**	**$ 2,861**	**$ 2,877**	**$ 2,875**	**$ 2,873**	**$ 2,861**	**$ 2,887**	**$ 2,875**
COLLECTIONS AND CREDITS APPLIED TO LEVY										
Reserve Fund Collection /(Transfer)	$ 11,591	$ (1,392)	$ (19,993)	$ (2,105)	$ (1,140)	$ (1,209)	$ (1,979)	$ (329)	$ (1,354)	$ (1,945)
Balance to Levy	$ 100,520	$ 1,487	$ 8,359	$ 756	$ 1,736	$ 1,665	$ 893	$ 2,532	$ 1,533	$ 930
FUND BALANCE SUMMARY										
Estimated Fund Balance (7/1/26)	$ 977,449	$ 51,216	$ 149,997	$ 24,993	$ 41,323	$ 41,338	$ 28,230	$ 46,358	$ 36,806	$ 27,146
Less Rehabilitation Reserve	$ (725,410)	$ (42,571)	$ (123,623)	$ (16,901)	$ (32,936)	$ (32,061)	$ (19,239)	$ (37,385)	$ (27,843)	$ (18,353)
Contibutions/(Transfers)	$ (11,591)	$ (1,392)	$ (19,993)	$ (2,105)	$ (1,140)	$ (1,209)	$ (1,979)	$ (329)	$ (1,354)	$ (1,945)
Estimated Operating Fund Balance (6/30/27)	$ 263,629	$ 7,254	$ 6,380	$ 5,988	$ 7,246	$ 8,068	$ 7,012	$ 8,644	$ 7,610	$ 6,847
Reserve for Rehabilitation (7/1/26)	$ 725,410	$ 42,571	$ 123,623	$ 16,901	$ 32,936	$ 32,061	$ 19,239	$ 37,385	$ 27,843	$ 18,353
Planned Expenditures for Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Rehab. Fund Balance (6/30/27)	$ 725,410	$ 42,571	$ 123,623	$ 16,901	$ 32,936	$ 32,061	$ 19,239	$ 37,385	$ 27,843	$ 18,353
Total Estimated Reserve Fund Balance (6/30/27)	**$ 989,040**	**$ 49,824**	**$ 130,003**	**$ 22,888**	**$ 40,182**	**$ 40,128**	**$ 26,251**	**$ 46,028**	**$ 35,452**	**$ 25,201**

(Amounts may be off slightly for rounding)

Operation and Maintenance Budget	Zone 10 Storm Drain Maint.	Zone 11 Storm Drain Maint.	Zone 12 Storm Drain Maint.	Zone 13 Storm Drain Maint.	Zone 14 Storm Drain Maint.	Zone 15 Storm Drain Maint.	Zone 16 Storm Drain Maint.	Zone 17 Storm Drain Maint.	Zone 18 Storm Drain Maint.	Zone 19 Storm Drain Maint.
DIRECT COSTS										
Maintenance & Servicing										
Water/Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract Svc-Maint Drain	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147	$ 2,147
Capital Rehabilitation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**	**$ 2,147**
INCIDENTAL COSTS										
City Administration	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259	$ 259
Salaries & Benefits	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306	$ 306
Assessment Engineering	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125
Advertising	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24
County Administration Fee	$ 11	$ 5	$ 18	$ 11	$ 8	$ 7	$ 1	$ 1	$ 35	$ -
Subtotal	**$ 725**	**$ 719**	**$ 732**	**$ 725**	**$ 721**	**$ 721**	**$ 714**	**$ 714**	**$ 749**	**$ 714**
Total Expenses	**$ 2,872**	**$ 2,866**	**$ 2,879**	**$ 2,872**	**$ 2,868**	**$ 2,868**	**$ 2,861**	**$ 2,861**	**$ 2,896**	**$ 2,861**
COLLECTIONS AND CREDITS APPLIED TO LEVY										
Reserve Fund Collection /(Transfer)	$ (2,002)	$ (1,199)	$ (1,351)	$ (2,666)	$ 975	$ (784)	$ (1,733)	$ 4,269	$ 84	$ 2,579
Balance to Levy	$ 870	$ 1,667	$ 1,528	$ 206	$ 3,843	$ 2,084	$ 1,128	$ 7,131	$ 2,981	$ 5,440
FUND BALANCE SUMMARY										
Estimated Fund Balance (7/1/26)	$ 26,187	$ 38,735	$ 35,596	$ 17,753	$ 59,828	$ 40,927	$ 24,611	$ 89,651	$ 32,806	$ 38,156
Less Rehabilitation Reserve	$ (17,242)	$ (29,703)	$ (26,684)	$ (8,930)	$ (50,599)	$ (32,152)	$ (15,827)	$ (77,526)	$ (23,511)	$ (28,417)
Contibutions/(Transfers)	$ (2,002)	$ (1,199)	$ (1,351)	$ (2,666)	$ 975	$ (784)	$ (1,733)	$ 4,269	$ 84	$ 2,579
Estimated Operating Fund Balance (6/30/27)	$ 6,943	$ 7,834	$ 7,561	$ 6,157	$ 10,204	$ 7,991	$ 7,051	$ 16,394	$ 9,380	$ 12,318
Reserve for Rehabilitation (7/1/26)	$ 17,242	$ 29,703	$ 26,684	$ 8,930	$ 50,599	$ 32,152	$ 15,827	$ 77,526	$ 23,511	$ 28,417
Planned Expenditures for Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Rehab. Fund Balance (6/30/27)	$ 17,242	$ 29,703	$ 26,684	$ 8,930	$ 50,599	$ 32,152	$ 15,827	$ 77,526	$ 23,511	$ 28,417
Total Estimated Reserve Fund Balance (6/30/27)	**$ 24,185**	**$ 37,537**	**$ 34,246**	**$ 15,087**	**$ 60,803**	**$ 40,143**	**$ 22,878**	**$ 93,920**	**$ 32,890**	**$ 40,735**

(Amounts may be off slightly for rounding)

Operation and Maintenance Budget	Zone 20 Storm Drain Maint.	Zone 21 Storm Drain Maint.	Zone 22 Storm Drain Maint.
DIRECT COSTS			
Maintenance & Servicing			
Water/Sewer	$ -	$ 600	$ -
Contract Svc-Maint Drain	$ 2,147	$ 2,147	$ 2,147
Capital Rehabilitation	$ -	$ -	$ -
Subtotal	**$ 2,147**	**$ 2,747**	**$ 2,147**
INCIDENTAL COSTS			
City Administration	$ 259	$ 259	$ 259
Salaries & Benefits	$ 306	$ 306	$ 306
Assessment Engineering	$ 125	$ -	$ -
Advertising	$ 24	$ -	$ -
County Administration Fee	$ -	$ -	$ -
Subtotal	**$ 714**	**$ 565**	**$ 565**
Total Expenses	**$ 2,861**	**$ 3,312**	**$ 2,712**
COLLECTIONS AND CREDITS APPLIED TO LEVY			
Reserve Fund Collection /(Transfer)	$ 482	$ 26,683	$ 17,700
Balance to Levy	$ 3,343	$ 29,994	$ 20,412
FUND BALANCE SUMMARY			
Estimated Fund Balance (7/1/26)	$ 23,195	$ 58,306	$ 44,291
Less Rehabilitation Reserve	$ (13,503)	$ (29,994)	$ (20,412)
Contibutions/(Transfers)	$ 482	$ 26,683	$ 17,700
Estimated Operating Fund Balance (6/30/27)	$ 10,174	$ 54,994	$ 41,579
Reserve for Rehabilitation (7/1/26)	$ 13,503	$ 29,994	$ 20,412
Planned Expenditures for Fiscal Year 2026-27	$ -	$ -	$ -
Estimated Rehab. Fund Balance (6/30/27)	$ 13,503	$ 29,994	$ 20,412
Total Estimated Reserve Fund Balance (6/30/27)	**$ 23,677**	**$ 84,989**	**$ 61,991**

(Amounts may be off slightly for rounding)

Assessment per Parcel

The maximum allowable assessment per equivalent dwelling unit (EDU) listed in the District budget is based on the estimated maintenance and services costs for Fiscal Year 2026-27. Each year, prior to the assessments being placed on the tax roll, the City will review the budget and determine the amount needed to maintain the improvements for the upcoming Fiscal Year. The actual assessment per EDU will be based on the total amount of funds needed to maintain the improvements in a satisfactory condition. The actual annual assessment amount may be lower than the maximum allowable assessment.

Zone 1 Street Maintenance

For Fiscal Year 2026-27, there are 61 parcels in Zone 1. Sixty residential parcels will be assessed $21.08 per parcel pursuant to the provisions of Part IV of this report. The remainder parcel, Assessor Parcel Number 1201-051-17, will be assessed $222.50.

Zone 2 Storm Drain Maintenance

Zone 2 is referenced by Tract 14326 - Storm Drain Plans. 325 residential parcels will be assessed $25.72 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 3 Storm Drain Maintenance

Zone 3 consists of 2 parcels 1201-131-05 (Walgreen's) and 1201-131-04 (KFC, Taco Bell). The two non-residential parcels will be assessed $378.23 per parcel pursuant to the provision of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 4 Street Maintenance

For Fiscal Year 2026-27, there are 53 residential parcels in Zone 4. 16 parcels will be assessed $9.31 per parcel, 32 parcels will be assessed $37.24 per parcel and 5 parcels will be assessed $79.13 per parcel pursuant to the provisions of Part IV of this report and each parcel may be increased by a maximum of 5% per year.

Zone 5 Storm Drain Maintenance

Zone 5 is referenced by Tract 15375 - Storm Drain Plans. The 46 residential parcels will be assessed $36.20 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 6 Storm Drain Maintenance

Zone 6 is referenced by Tract 15969 and Tract 15969-1 - Storm Drain Plans. The 39 residential parcels will be assessed $22.90 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 7 Street Maintenance

For Fiscal Year 2026-27, there are 2 parcels in Zone 7, with 834.5 of frontage feet. The commercial parcels will be assessed $3.03 per frontage foot of each parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 8 Storm Drain Maintenance

Zone 8 is referenced by Tract 16404 – Storm Drain Plans. The 87 residential parcels will be assessed $17.62 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 9 Storm Drain Maintenance

Zone 9 is referenced by Tract 14757 – Storm Drain Plans. The 47 residential parcels will be assessed $19.78 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 10 Storm Drain Maintenance

Zone 10 is referenced by Tract 16607 – Storm Drain Plans. The 38 residential parcels will be assessed $22.90 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 11 Storm Drain Maintenance

Zone 11 is referenced by Tract 15960 – Storm Drain Plans. The 16 residential parcels will be assessed $104.19 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 12 Storm Drain Maintenance

Zone 12 is referenced by Tract 16914 – Storm Drain Plans. The 60 residential parcels will be assessed $25.47 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 13 Storm Drain Maintenance

Zone 13 is referenced by Tract 17590 – Storm Drain Plans. The 9 residential parcels will be assessed $22.90 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 14 Storm Drain Maintenance

Zone 14 is referenced by Tract 17263 – Storm Drain Plans. The 25 residential parcels will be assessed $153.73 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 15 Storm Drain Maintenance

Zone 15 is referenced by Tract 18199 – Storm Drain Plans. The 24 residential parcels will be assessed $86.82 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 16 Storm Drain Maintenance

Zone 16 consists of 1 parcel, APN 1200-081-05, 12.118 acres. The parcel will be assessed $93.11 per acre pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 17 Storm Drain Maintenance

Zone 17 is referenced by Tract 18677 – The 35 residential parcels will be assessed $203.74 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 18 Storm Drain Maintenance

Zone 18 is referenced by Tract 17682 – The 118 residential parcels will be assessed $25.26 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 19 Storm Drain Maintenance

Zone 19 is referenced by Tracts 18935 and 16745 – The 80 residential parcels will be assessed $68.00 per parcel pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 20 Storm Drain Maintenance

Zone 20 consists of 1 parcel, APN 1201-361-28. The parcel will be assessed $3,343.22 pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 21 Storm Drain Maintenance

Zone 21 referenced by Tract 18013 and Parcel Map 20455, consisting of 18 parcels, APNs 1191-351-59 through 73, and 75-78. Each residential parcel will be assessed $1,666.35 pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

Zone 22 Storm Drain Maintenance

Zone 22 referenced by Tract 20142, formerly consisted of 1 parcel, APN 1201-371-51, that has subdivided into 54 parcels, APNs 1210-321-26 through 58, APNs 1210-331-33 through 44, APNs 1210-331-45, and APNs 1210-391-13 through 21. Each residential parcel will be assessed $378.00 pursuant to the provisions of Part IV of this report and may be increased by a maximum of 5% per year.

The following table provides a summary of assessments within each Zone.

Zone	Number of Parcels	Applied Rate per Parcel	Total Assessment
1 - Street Maintenance	60	$21.08	$1,264.80
	1	$222.50	$222.50
		Total Zone 1	**$1,487.30**
2 - Storm Drainage	325	$25.72	$8,359.00
		Total Zone 2	**$8,359.00**
3 - Storm Drainage	2	$378.23	$756.46
		Total Zone 3	**$756.46**
4 - Street Maintenance	16	$9.31	$148.96
	32	$37.24	$1,191.68
	5	$79.13	$395.68
		Total Zone 4	**$1,736.32**
5 - Storm Drainage	46	$36.20	$1,665.20
		Total Zone 5	**$1,665.20**
6 - Storm Drainage	39	$22.90	$893.10
		Total Zone 6	**$893.10**
7 - Street Maintenance	1	$1,080.06	$1,080.06
($3.03 per frontage ft)	1	$1,451.66	$1,451.66
		Total Zone 7	**$2,531.72**
8 - Storm Drainage	87	$17.62	$1,532.94
		Total Zone 8	**$1,532.94**
9 - Storm Drainage	47	$19.78	$929.66
		Total Zone 9	**$929.66**
10 - Storm Drainage	38	$22.90	$870.20
		Total Zone 10	**$870.20**
11 - Storm Drainage	16	$104.19	$1,667.04
		Total Zone 11	**$1,667.04**
12 - Storm Drainage	60	$25.47	$1,528.20
		Total Zone 12	**$1,528.20**
13 - Storm Drainage	9	$22.90	$206.10
		Total Zone 13	**$206.10**
14 - Storm Drainage	25	$153.73	$3,843.25
		Total Zone 14	**$3,843.25**
15 - Storm Drainage	24	$86.82	$2,083.68
		Total Zone 15	**$2,083.68**
16 - Storm Drainage	1	$93.11	$1,128.31
($93.11 per acre)		**Total Zone 16**	**$1,128.31**
17 - Storm Drainage	35	$203.74	$7,130.90
		Total Zone 17	**$7,130.90**
18 - Storm Drainage	118	$25.26	$2,980.68
		Total Zone 18	**$2,980.68**
19 - Storm Drainage	80	$68.00	$5,440.00
		Total Zone 19	**$5,440.00**
20 - Storm Drainage	1	$3,343.22	$3,343.22
		Total Zone 20	**$3,343.22**
21 - Storm Drainage	18	$1,666.35	$29,994.30
		Total Zone 21	**$29,994.30**
22 - Storm Drainage	54	$378.00	$20,412.00
		Total Zone 22	**$20,412.00**

PART IV – METHOD OF ASSESSMENT

General

Pursuant to the 1982 Act and Article XIIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. Chapter 6.4, Division 2, Title 5, of the Government Code, the Benefit Assessment Act of 1982, permits the establishment of assessment districts by Cities for the purpose of providing certain public improvements that include street and flood control facility maintenance.

Section 54711 of the Benefit Assessment Act of 1982 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This Section states:

a. No benefit assessment shall be levied pursuant to this chapter unless it meets all of the following requirements:

    1. The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service. Except as provided in subdivision (d) or (e) of Section 54715, in the case of a benefit assessment for flood control services, the benefit must be determined on the basis of the proportionate storm water runoff from each parcel. In the case of an assessment for the maintenance of streets, roads, or highways, the benefit shall be in proportion to the estimated traffic volume to be generated by each parcel assessed, or by any other reasonable basis as determined by the legislative body.

    2. The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service.

    3. The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.

b. This section does not limit or prohibit the levy or collection of any other fee, charge, or tax for the provision of services, except that a maintenance district formed pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall impose an assessment pursuant to this chapter only as an alternative to imposing a property tax for the provision of street lighting services.

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California]).

The 1982 Act also permits the designation of zones of benefit within any individual assessment district.

Article XIIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition 218, approved by the voters in November 1996, requires the City to separate general benefit from special benefit, whereas only special benefit is assessed.

The costs for the operation, maintenance and servicing of the improvements maintained for each zone are apportioned in accordance with the methodology which was established by the City Council upon formation of the District.

Special Benefit

The maintenance and operation of drainage, flood control, and streets within the District are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- allowing individual parcels to be developed and used to their fullest extent by ensuring adequate drainage and vehicular access which is essential to the use, of those properties, and
- improving the livability, appearance, and desirability for properties within the boundaries of the District, and
- ensuring that improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District.

The above mentioned items contribute to a specific enhancement of the properties within the District. Since these improvements were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

General Benefit

Although the improvements may include public streets and drainage facilities that connect to similar facilities outside the District boundaries, the construction, maintenance and operation of these improvements are only necessary for the development of properties within the District. As such, these improvements were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the ongoing maintenance, servicing and operation of the District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District.

Method of Assessment Spread

Method of Assessment – Zone 1

The Street and Drainage Maintenance District was formed to provide a funding source for the maintenance and servicing of streets, roads and highways within the boundaries of Zone 1. The services for Zone 1 Street Maintenance consist of the maintenance of a public easement emergency access road which provides secondary access to those parcels of land within Tract 15663 of the City of Highland.

Zone 1 parcels benefiting from the street maintenance have been determined to be predominantly of the same land use type, specifically, single family detached home sites. Therefore, each home within the tract receives the same benefit from the maintenance of the emergency access street and shall be treated equally in determining the method of spreading assessments.

The assessment costs for the operation, maintenance and servicing of the improvements are apportioned in accordance with the methodology which was established by the City Council upon formation of the District. It was determined at that time that the most equitable method for spreading the estimated benefit received by each parcel in Zone 1 should be based on the Equivalent Dwelling Unit (EDU) method. One parcel within the boundaries of Zone 1 is designated under a commercial land use. Emergency access to the residential parcels is being maintained in the form of a road easement on this developed commercial parcel. This commercial parcel will have use of the road easement for its own business purposes and will also receive emergency vehicle access benefit for which it will be assessed. While the residential parcels will be assessed on the basis of one EDU per parcel, the commercial parcel will be assessed four (4) EDU per acre. The formula is as follows:

Assessable budget ÷ total EDUs = rate per EDU

$1,487.30 ÷ 70.555 EDUs = $21.08 per EDU

Zone 1 Street Maintenance Assessment Calculation							
Landuse	Parcels	Dwelling Units	Acres	EDU Factor	Total EDUs	Rate/EDU	Total Asmt
Residential	60	60		1.00/DU	60.000	$21.08	$1,264.80
Commercial	1		2.638	4.00/Acre	10.555	$21.08	$222.50
	61				70.555		$1,487.30

Method of Assessment - Zone 2

Property in Zone 2, which benefits from storm drain and channel maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 2 Storm Drain Maintenance consists of the cleaning of a storm drain channel and maintenance of a 54" RCP storm drain system surrounding Tract 14326 and the storm drain system including catch basins within Tract 14326 which protects the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 3

Property in Zone 3, which benefits from storm drain and channel maintenance, has been determined to be of the same commercial land use type. Since parcels within the zone receive the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 3 Storm Drain Maintenance consists of the cleaning of a storm drain channel and maintenance of the storm drain system within the zone along Boulder Avenue south of Base Line, including catch basins within the zone which protect the parcels in the zone from flood damage.

Method of Assessment - Zone 4

The services for Zone 4 Street Maintenance consist of the maintenance of the alley connecting Carriage Hill Drive and Coachman Lane which provides primary and secondary access to those parcels of land within Tracts 7996 and 8718 of the City of Highland.

Zone 4 parcels benefiting from the street maintenance have been determined to be of the same land use type, specifically, single family detached home sites. Certain parcels within the zone receive greater benefits from the maintenance of the improvements than other parcels within the same zone by taking primary or secondary access to their property via the alley. Parcels fronting the medians in Carriage Hill Drive pay 4 times more than those lots not fronting the Carriage Hill Drive medians, and parcels taking

primary access to their property via the alley pay 8.5 times more than those lots not fronting on the improvements.

The assessment costs for the operation, maintenance and servicing of the improvements are apportioned in accordance with the above methodology. The formula is as follows:

Assessable budget ÷ total EDUs = rate per EDU

$1,736.32 ÷ 186.50 EDUs = $9.31 per EDU

Zone 4 Street Maintenance Assessment Calculation

Landuse	Parcels	Dwelling Units	EDU Factor	Total EDUs	Rate/EDU	Total Asmt
Fronting Improvements	5	5	8.50/DU	42.50	$9.31	$395.68
Fronting Carriage Hill Drive	32	32	4.00/DU	128.00	$9.31	$1,191.68
No Frontage	16	16	1.00/DU	16.00	$9.31	$148.96
	53			186.50		$1,736.32

Method of Assessment - Zone 5

Property in Zone 5, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 5 Storm Drain Maintenance consists of the maintenance of the storm drain system surrounding Tract 15375 and the storm drain system including catch basins within Tract 15375 which protect the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 6

Property in Zone 6, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 6 Storm Drain Maintenance consists of the maintenance of a 72" storm drain along Sycamore and catch basins on Streater which serve Tract 15969 and Tract 15969-1 and protect the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 7

The services for Zone 7 Street Maintenance consist of the maintenance of the connector road between Boulder Avenue and Stoney Creek Drive which provides emergency vehicle access to Zone 7.

Property in Zone 7, which benefits from maintenance of the connector road has been determined to be of commercial land use. Future parcels which annex to Zone 7 will be assessed for their proportionate share of the maintenance costs on a front footage basis since they will benefit equally from the maintenance of the connector road.

Method of Assessment - Zone 8

Property in Zone 8, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 8 Storm Drain Maintenance consists of the maintenance of a 27" storm drain along Marshall Court from Bruce Street to Base Line, including catch basins, manholes and other appurtenant facilities, which provide flood control protection for Tract 16404 and protect the single family residential parcels in the tract from flood damage.

Method of Assessment - Zone 9

Property in Zone 9, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 9 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 14757, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 10

Property in Zone 10, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 10 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 16607, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 11

Property in Zone 11, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 11 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 15960, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 12

Property in Zone 12, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 12 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 16914, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 13

Property in Zone 13, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 13 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 17590, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 14

Property in Zone 14, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 14 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 17263, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 15

Property in Zone 15, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 15 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 18199, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 16

Property in Zone 16, which benefits from storm drain maintenance, has been determined to be of the same commercial land use type. Since parcels within the zone receive the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, each parcel shall be treated equally in determining the method of spreading assessments based upon parcel acreage.

Zone 16 Storm Drainage maintenance consists of the cleaning of a storm drain channel and maintenance of the storm drain system within the zone on Boulder Avenue south of Base Line, including catch basins within the zone which protect the parcels in the zone from flood damage.

Method of Assessment - Zone 17

Property in Zone 17, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 17 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 18677, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 18

Property in Zone 18, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 18 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 17682, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 19

Property in Zone 19, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 19 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract Nos. 18935 and 16745, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage.

Method of Assessment - Zone 20

Property in Zone 20, which benefits from storm drain maintenance, has been determined to be of the same commercial land use type. Since parcels within the zone receive the same flood protection benefit from the maintenance of the storm drain channel and storm drain system, the current parcel or future parcels shall be treated equally in determining the method of spreading assessments.

Zone 20 Storm Drainage maintenance consists of standard maintenance of the storm drain system on Parcel map 19824 (located on the southwest corner of Greenspot Road and Boulder Avenue). The facilities protect parcels in the zone from flood damage.

Method of Assessment - Zone 21

Property in Zone 21, which benefits from storm drain maintenance, water quality improvements on Lot "A" and adjacent landscaping to the Tract, has been determined to be of the same single family detached home site land use type. Since each home within the development receives the same benefits from improvements, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 21 Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 18013 and PM 20455 parcels 2, 3, and 4, which provides flood control protection for the tract, and all storm drain pipes, catch basins, water quality infiltration basin and landscaping serves the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage and provide required NPDES drainage runoff filtration.

Method of Assessment - Zone 22

Property in Zone 22, which benefits from storm drain maintenance, has been determined to be of the same single family detached home site land use type. Since each home within the tract receives the same flood protection benefit from the maintenance of the storm drain system, each parcel shall be treated equally in determining the method of spreading assessments.

Zone 22 public Storm Drainage maintenance consists of the maintenance of a storm drain system constructed by Tract No. 20142, which provides flood control protection for the tract, and all storm drain pipes and catch basins that serve the Tract. All of these facilities protect the single family residential parcels within the tract from flood damage. Private drainage infrastructure and Lot "A" improvements are not maintained or funded by this assessment.

APPENDIX A – ASSESSMENT DIAGRAM

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor of the County of San Bernardino, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

APPENDIX B – ASSESSMENT ROLL

The assessment roll is a listing of the proposed assessment for Fiscal Year 2026-27 apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of San Bernardino. The assessment roll for Fiscal Year 2026-27 is submitted separately and is incorporated by reference and is on file in the City Clerk's office.

ATTACHMENT 2

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND COUNTY OF SAN BERNARDINO, CALIFORNIA GIVING PRELIMINARY APPROVAL OF REPORT FOR STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1 FISCAL YEAR 2026-27

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA HEREBY RESOLVES AS FOLLOWS:

WHEREAS, on the 10th day of January 2026, said City Council did adopt its Resolution No. 2026-005 directing the Engineer of Work to make and file with the City Clerk of said City a report in writing as required by the Benefit Assessment Act of 1982; and

WHEREAS, said Engineer of Work has made and filed with the Highland City Clerk a report in writing as called for in Resolution 2026-005 and in compliance with the Benefit Assessment Act of 1982, which report has been presented to this Council for consideration; and

WHEREAS, said Council has duly considered said report and each and every part thereof, and finds that each and every part of said report is sufficient, and that no part of said report requires modification in any respect;

NOW THEREFORE, it is ordered as follows:

1. That the Engineer's Estimate of the itemized costs and expenses of said work and of the incidental expenses in connection therewith, contained in said report be, and each of them are hereby, preliminarily approved and confirmed.

2. That the land so identified within said Assessment District as the same existed at the time of passage of this Resolution, is hereby preliminarily approved and confirmed.

3. That the proposed assessment upon the subdivision of land in said Assessment District is in proportion to the estimated benefit to be received by said subdivisions, respectively, from said work and of the incidental expenses thereof, as contained in said report is hereby preliminarily approved and confirmed.

4. That said report shall stand as the Engineer's Report for the purposes of all subsequent proceedings, and pursuant to the Assessment District.

APPROVED AND ADOPTED this 12th day of May 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

ATTACHMENT 3

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2026-27 IN STREET AND DRAINAGE MAINTENANCE DISTRICT NO. 96-1, AN ASSESSMENT DISTRICT, AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

The City Council of the City of Highland, pursuant to the provisions of the Benefit Assessment Act of 1982 codified in Government Code Section 54703 et seq. of the State of California, does resolve as follows:

Description of Work

SECTION 1. That the public interest and convenience requires and it is in the intention of the City Council of the City of Highland, California, to order the following work be done, to wit:

1. Maintenance and servicing of streets and drainage structures as authorized by Section 54703 of the Government Code.

2. Any and all work and materials appurtenant thereto or which are necessary or convenient for the maintenance and servicing thereof.

Location of Work

SECTION 2. (1) The Zone 1 described work is to be located within an access easement located between Nye Street and Base Line shown as Emergency Access on the final map of Tract 15663, which is on file in the City Clerk's office. (2) The Zone 2 described work is to be located within roadway, right-of-way or drainage easement within and outside the incorporated boundaries of the City of Highland, along Greenspot Road, Calle Del Rio Street, Mission Street, more particularly described on drainage improvements plans for Tract 14326, 14326-1 and 14326-2, which are on file in the City Engineer's office. (3) The Zone 3 described work is to be located within roadway, right-of-way or drainage easements along Boulder Avenue as shown on drainage improvement plans for the Walgreens Pharmacy located at the southeast corner of Base Line and Boulder Avenue. (4) The Zone 4 described work is to be located within the alley that connects Carriage Hill Drive to Coachman Lane. (5) The Zone 5 described work is to be located within roadway, right-of-way on drainage easements along Santa Ana Canyon Rd., Marianne Way, and Alta Vista Drive. (6) The Zone 6 described work is to be located within roadway, right-of-way or drainage easements

along Streater Drive and Sycamore Drive as shown on the drainage improvement plans for Tract 15969 and 15969-1, which are on file in the City Engineer's office. (7) The Zone 7 described work is to be located within the connector road located between Boulder Avenue and Stoney Creek Drive as shown as "Access Easement A" on Parcel Map 15687 which is on file in the City Clerk's office. (8) The Zone 8 described work is to be located within roadway, right-of-way or drainage easements along Marshall Court. (9) The Zone 9 described work is to be located within roadway, right-of-way or drainage easements as shown on the drainage improvement plans for Tract 14757, which are on file in the City Engineer's office. (10) The Zone 10 described work is to be located within roadway, right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 16607, which are on file in the City Engineer's office. (11) The Zone 11 described work is to be located within roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 15960, which are on file in the City Engineer's office. (12) The Zone 12 described work is to be located within roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 16914. (13) Zone 13 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 17590. (14) Zone 14 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 17263. (15) Zone 15 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 18199, which are on file in the City Engineer's office. (16) Zone 16 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for the commercial development known as San Manual Village, which are on file in the City Engineer's office. (17) Zone 17 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 18677, which are on file in the City Engineer's office. (18) Zone 18 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract 17682, which are on file in the City Engineer's office. (19) Zone 19 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tracts 16745 and 18935, which are on file in the City Engineer's office. (20) Zone 20 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Parcel map 19824, which are on file in the City Engineer's office. 21) Zone 21 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Parcel map 20455 and Tract map 18013, which are on file in the City Engineer's office. 22) Zone 22 described work is to be located within the roadway right-of-way, or drainage easements as shown on the drainage improvement plans for Tract map 20142, which are on file in the City Engineer's office.

Description of Assessment District

SECTION 3. That the contemplated work, in the opinion of said City Council, is of more local than ordinary public benefit, and the said City Council hereby makes the expense of said work chargeable upon a district, which said district is described as follows: (1) Zone 1: All that certain territory of Subdivision Tract 15663 within the City of Highland, and a commercial parcel of land described as the "remainder parcel of Tract 15663," recorded in Map Book 260 and Page 79 thru 83, San Bernardino County, (2) Zone 2: all that certain territory of Tentative Tract 14326, 14326-1, and 14326-2, and recorded in Parcel Map Book 160 and Page 26 thru 28 San Bernardino County as Parcel Map No. 13639, (3) Zone 3: all that certain territory described as Parcel 1, Certificate of Compliance No. 99-011, and recorded as Document No. 19990399965, San Bernardino County, (4) Zone 4: all that certain territory of Subdivision Tract 7996 and recorded in Map Book 110, Page 97 thru 98, and Tract 8718 and recorded in Map Book 119 Page 45 thru 47, San Bernardino County, (5) Zone 5: all that certain territory of Subdivision Tract 15375, and recorded in Map Book 282 and Page 73 thru 75, San Bernardino County, (6) Zone 6: all that certain territory of Subdivision Tract 15969 and 15969-1, and recorded in Map Book 281 and Page 95 thru 97, and Map Book 281 and Page 92 thru 94 respectively, (7) Zone 7: Parcels 3,4, and 5 of Parcel Map 15687 and recorded in Parcel Map Book 193, Page 38 thru 39, San Bernardino County, (8) Zone 8: all that certain territory of Subdivision Tract 16404 and recorded in Map Book 297, and Page 4 thru 7 respectively, (9) Zone 9: all that certain territory of Tract 14757 in Map Book 303, Page 5 thru 9; (10) Zone 10: all that certain territory of Tract 16607 in Map Book 307, Pages 25 & 26; (11) Zone 11: all that certain territory of Tentative Subdivision Tract 15960; (12) Zone 12: all that certain territory of Tentative Subdivision Tract 16914. (13) Zone 13: all that certain territory of Tentative Subdivision Tract 17590; (14) Zone 14: all that certain territory of Tentative Subdivision Tract 17263; (15) Zone 15: all that certain territory of Tentative Subdivision Tract 18199; (16) Zone 16: all that certain territory of Assessor's Parcel Number's 1200-081-01-0000 and 1200-081-03-0000; (17) Zone 17: all that certain territory of Tentative Subdivision Tract 18677; (18) Zone 18: all that certain territory of Tract 17682; (19) Zone 19: all that certain territory of Tracts 16745 and 18935. (20) Zone 20: all that certain territory of Parcel map 19824. (21) Zone 22: all that certain territory of Parcel map 20455 and Tract map 18013. (22) Zone 22: all that certain territory of Tract map 20142.

Report of the Engineer

SECTION 4. The City Council of said City by Resolution No. 2026-___ has accepted the report of the Engineer of Work, which report indicates the amount of the proposed assessment, the property to be assessed, detailed description of improvements, and the method of assessment. The report titled "Engineer's Report for City of Highland, Street and Drainage District No. 96-1" is on file in the Office of the City Clerk of said City and was prepared for the 2025-26 Fiscal Year in accordance with The Benefit Assessment

Act of 1982. Reference to said report is hereby made for all particulars for the amount and extent of the assessments and for the extent of the work.

Collection of Assessments

SECTION 5. The assessment shall be collected at the time and in the same manner as County taxes are collected. The Engineer of Work shall file a report annually with the City Council of said City and said Council will annually conduct public hearings upon said report as required by law, at which time assessments for the next fiscal year will be determined.

Time and Place of Hearing

SECTION 6. Notice is hereby given that on the 9th day of June 2026, at 6:00 p.m., or as soon thereafter as may be heard, the City Council of the City of Highland will hold a public hearing and any and all persons having any objection to the work or extent of the assessment district, may appear and show cause why said work should not be done or carried out in accordance with this Resolution of Intention. The City Council will consider all oral and written protests.

You may submit your comments by email in advance to the City Clerk at publiccomment@highlandca.gov and include "Street and Drainage Maintenance District No. 96-1" in the title. Any written comments received in this manner will be included as part of the public record on this matter.

Benefit Act of 1982

SECTION 7. All of the work herein proposed shall be done and carried through in pursuance of the act of the legislature of the State of California designated as the Benefit Act of 1982, being Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California.

Exclusion of Public Property

SECTION 8. All lots or parcels belonging to public agencies shall be omitted from assessments to be made hereafter to cover the costs and expenses of the Work.

Publication of Notice

SECTION 9. Published notice shall be made pursuant to Section 6063 of the Government Code. The publication of notice of hearing shall be completed at least 10 days prior to the date of hearings.

Certification

SECTION 10. The City Clerk shall certify to the adoption of this Resolution.

APPROVED AND ADOPTED this 12th day of May 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Staff Report
to the City Council

Agenda Item No.8.

Date: May 12, 2026

From: Carlos Zamano, City Manager

Reviewed By: Octavio Duran, Public Works Director/City Engineer

Prepared By: Melissa Morgan, Public Services Manager

Subject: Consolidated Landscape and Lighting District 96-1 Annual Report (Fiscal Year 2026/27)

Recommendation:

1. Adopt Resolution 2026-___ giving preliminary approval of the Annual Report; and
2. Adopt Resolution 2026-___ setting June 9, 2026 as the date of the protest hearing.

Fiscal Impact:
Total proposed amounts for 2026/27 assessment are as follows:

Zone A Lighting	$347,432.00
Zone B Landscape	$559,983.00
Zone C Trails	$17,553.00
Zone D Parks	$123,764.00
Total	$1,048,732.00

For comparison purposes, the 2023/24, 2024/25, 2025/26 and the proposed 2026/27 assessment amounts for subzones of Zones B, C and D are provided in Attachment 1.

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

Background:
The City's Consolidated Landscape and Lighting District 96-1 consists of four zones. They are Zone A (Lighting), Zone B (Landscape), Zone C (Trail) and Zone D (Park). Each zone is further divided into several sub-zones. The revenues and expenditures of each sub-zone are tracked separately so that a separate budget can be prepared, and a separate assessment amount can be projected for each sub-zone.

On February 10, 2026, the City Council adopted Resolution No. 2026-004, which directed the "Engineer of Work" to make and file with the City Clerk the Fiscal Year 2026/27 Annual Report

that is attached hereto as Attachment 2. The proposed Resolution, attached hereto as Attachment 3, gives preliminary approval of the Engineer's Report. The proposed Resolution, attached hereto as Attachment 4, sets the Protest Hearing for the regularly scheduled City Council meeting on June 9, 2026.

Zone A Lighting

The amount of the assessment levy has remained at the 1993–94 level, with no increases for twenty-eight consecutive years. It should be noted that in fiscal year 2026–27, a projected negative fund balance of $121,047 is anticipated. This deficit will be covered by a transfer from the General Fund at the end of the fiscal year. The shortfall is attributed to rising Southern California Edison energy rates, along with an unusual increase in costs related to the knockdown of light poles.

The 2026–27 annual assessment will remain unchanged for another year, as follows:

Zone	Land Use	Assessment
A-1	Residential	$23.75
A-2	Residential Rural	$20.51
A-3	Non-Residential	$28.86
A-4	Agricultural	$7.71
A-5	Rural	$7.07

Zone B Landscape

Zone B (Landscape) will include eighty-seven (87) sub-zones in fiscal year 2026/27. Forty-seven (47) sub-zones are currently maintained by the City. Landscaping of forty (40) sub-zones is being maintained by the property owners.

For fiscal year 2026/27, sixteen (16) sub-zones will remain at their current assessment level, thirty-one (31) sub-zones are proposed to be increased by five percent (5%), and forty (40) sub-zones will have zero assessment. The proposed 5% increase in assessments does not require separate approval of the property owners because the increase is within the percentage of the annual adjustment previously approved in the original ballot. It should be noted that in fiscal year 2026–27, a projected negative fund balance of $307,735 is anticipated. This deficit will be covered by a transfer from the General Fund at the end of the fiscal year. In addition, fifteen (15) sub-zones do not allow for an increase in assessment rate without re-balloting. Under the direction of the Finance subcommittee, Staff is currently exploring options to reduce costs and/or increase the assessments for those fifteen (15) sub-zones that have a negative fund balance.

Zone C Trail

Zone C (Trail) has nine (9) sub-zones. For fiscal year 2026/27, all nine (9) existing annexations are proposed to be increased. The proposed 5% increase in assessments does not require separate approval of the property owners because the increase is within the percentage of the annual adjustment previously approved in the original ballot.

Zone D Park

For fiscal year 2026/27, all four (4) existing annexations are proposed to be increased. The

proposed 5% increase in the assessment does not require separate approval of the property owners because the increase is within the percentage of the annual adjustment previously approved in the original ballot. The City will be responsible for 40% of all 4 sub-zones on behalf of the general public, and residents will be responsible for 60% to account for the special benefit they receive. The City's share for Park Maintenance in Zone D is estimated to be $80,049.

Attachments:

1. Zone Assessment Levy Amount Tables
2. Landscape and Lighting District No. 96-1 2026/27 Engineer's Report
3. Resolution No. 2026-___ giving preliminary approval of the Annual Report
4. Resolution No. 2026-___ setting Protest Hearing for June 9, 2026

Attachment 1

For comparison purposes, the 2023/24, 2024/25, 2025/26 and the proposed 2026/27 assessment amounts for subzones of Zones B, C and D are as follows:

Zone B Landscape Maintenance Zones

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-0	12484	Centex	$31.42 – 45.28	$31.42 – 45.28	$31.42 – 45.28	$31.42 – 45.28
B-1	10102 10102-5	Pulsar	$31.24 – 34.36	$31.24 – 34.36	$31.24 – 34.36	$31.24 – 34.36
B-2	13936 -1-2-3	JM Dev./ Forecast Homes	$30.14 – 33.15	$30.14 – 33.15	$30.14 – 33.15	$30.14 – 33.15
B-3	12474 12474-1	Centex	$7.85 – 8.64	$7.85 – 8.64	$7.85 – 8.64	$7.85 – 8.64
B-4	11181	Sexton	$108.94 – 119.83	$108.94 – 119.83	$108.94 – 119.83	$108.94 – 119.83
B-5	13956	Raleco	$30.90 – 33.99	$30.90 – 33.99	$30.90 – 33.99	$30.90 – 33.99
B-6	14190	Kaufman & Broad	$54.74 – 60.21	$54.74 – 60.21	$54.74 – 60.21	$54.74 – 60.21
B-7	13237	Low	$38.30 – 42.13	$38.30 – 42.13	$38.30 – 42.13	$38.30 – 42.13
B-8	13315	Highland Pointe	$63.61 – 297.05	$63.61 – 297.05	$63.61 – 297.05	$63.61 – 297.05
B-9	PM 12821	Canyon North	$888.75 – 2,103.75	$888.75 – 2,103.75	$888.75 – 2,103.75	$888.75 – 2,103.75
B-10	14326	SunCal	$46.15 – 50.77	$46.15 – 50.77	$46.15 – 50.77	$46.15 – 50.77
B-11	14398 -1, -2, -3	Kaufman & Broad	$24.78 – 27.26	$24.78 – 27.26	$24.78 – 27.26	$24.78 – 27.26
B-12	PM 14063	Smith's (Food 4 Less)	Zero	Zero	Zero	Zero
B-13	14095, -1	Braemar	$42.30 – 46.53	$42.30 – 46.53	$42.30 – 46.53	$42.30 – 46.53

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-14	Various	East Highlands Ranch	Zero	Zero	Zero	Zero
B-15	10726	Centex	$31.82 – 35.00	$31.82 – 35.00	$31.82 – 35.00	$31.82 – 35.00
B-16	15583 15609	Gardner	$17.87 – 19.65	$17.87 – 19.65	$17.87 – 19.65	$17.87 – 19.65
B-17	7996 8718	Carriage Hills	$48.96 – 195.84	$48.96 – 195.84	$48.96 – 195.84	$48.96 – 195.84
B-18	PM 14475	Arco	Zero	Zero	Zero	Zero
B-19	PM 14615	Beaver	Zero	Zero	Zero	Zero
B-20	15618	Stratham	$150.34 – 165.37	$157.86 – 173.64	$165.75 – 182.33	$165.75 – 182.33
B-21	15788	Gardner	$84.41 – 92.86	$88.63 – 97.50	$93.07 – 102.37	$93.07 – 102.37
B-22	14362	Centex/ SunCal	$30.07 – 33.08	$31.57 – 34.73	$33.15 – 36.47	$33.15 – 36.47
B-23	PM 15119	Landmark	Zero	Zero	Zero	Zero
B-24	15788	Gardner	$5,863	$6,147	$6,466	$6,787
B-25	N/A	San Manuel	$9,765	$10,251	$10,754	$11,306
B-26	PM 15438	Walgreen's	$5,779	$6,068	$6,371	$6,689
B-27	N/A	McDonald's	Zero	Zero	Zero	Zero
B-28	N/A	Orco Products	Zero	Zero	Zero	Zero
B-29	N/A	Wendy's/ Gardner	$5,502	$5,767	$6,064	$6,361

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-30	15375	Centex	$185.40 – 203.94	$194.67 – 214.14	$204.41 – 224.85	$214.63 – 236.09
B-31	15969 & 15969-1	Harwood Homes	$260.38 – 286.42	$273.40 – 300.74	$287.07 – 315.78	$301.43 – 331.57
B-32	N/A	Universal Storage	Zero	Zero	Zero	Zero
B-33	N/A	Check Cashing	Zero	Zero	Zero	Zero
B-34	16404	Gardner	$96.79 – 106.47	$101.63 – 111.80	$106.71 – 117.39	$112.05 – 123.25
B-35	14757	Highland Orchards	$70.04 – 77.04	$73.54 – 80.89	$77.22 – 84.94	$81.08 – 89.19
B-36	16543	Mountain Shadows	$1,734.60	$1,821.33	$1,912.40	$2,008.02
B-37	16607	Highland Meadows	$201.86 – 222.05	$211.96 – 233.15	$222.55 – 244.81	$233.68 – 257.05
B-38	PM 9112	Pro-Cast Properties	Zero	Zero	Zero	Zero
B-39	15960	Highland Orchards	$387.82 – 426.60	$407.21 – 447.94	$427.57 – 470.33	$448.95 – 493.85
B-40	PM 16788	Valencia Lea Mobile Home	Zero	Zero	Zero	Zero
B-41	16914	Toll Bros.	Zero	Zero	Zero	Zero
B-42	N/A	Abdon Lucero	Zero	Zero	Zero	Zero
B-43	17590	Gardner	$598.01 – 657.81	$627.91 – 690.71	$659.31 – 725.24	$692.28 – 761.50
B-44	17263	Williams Homes	$853.02 – 938.32	$895.67 – 985.24	$940.46 – 1,034.50	$987.48 – 1,086.23
B-45	PM 17957	CVS/Bakers	Zero	Zero	Zero	Zero

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-46	PM 18012	Citicom	Zero	Zero	Zero	Zero
B-47	18199	Gardner	$247.98 – 272.78	$260.38 – 286.42	$273.40 – 300.74	$287.07 – 315.78
B-48	Various	Greenspot Median/Parkways	$87,043	$91,362	$95,570	$100,727
B-49	N/A	Farmer Bros	Zero	Zero	Zero	Zero
B-50	N/A	Fifth Street Medians	Zero	Zero	Zero	Zero
B-51	N/A	Jack-in-the-Box	Zero	Zero	Zero	Zero
B-52	N/A	Jack-in-the-Box Median	Zero	Zero	Zero	Zero
B-53	PM 19025	Valero Gas Station	Zero	Zero	Zero	Zero
B-54	N/A	Baseline Parkways	$14,937	$16,468	$17,291	$18,156
B-55	18677	Williams Homes	$696.51 – 766.17	$767.91 – 844.70	$806.30 – 886.94	$846.62 – 931.28
B-56	18677	Williams Homes	$82.21	$90.64	$95.17	$99.93
B-57	N/A	Dairy Queen Parkway	Zero	Zero	Zero	Zero
B-58	N/A	Dairy Queen Median	Zero	Zero	Zero	Zero
B-59	N/A	DFI Olive, Inc.	$1,194.53 – 1,313.98	$1,316.97 – 1,448.67	$1,382.81 – 1,521.09	$1,451.95 – 1,597.15
B-60	PM 19376	Family Dollar, Inc.	Zero	Zero	Zero	Zero
B-61	Various	Base Line Town Center Medians	$9,391	$10,353	$13,234	$13,896

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-62	N/A	Jae Kim	Zero	Zero	Zero	Zero
B-63	N/A	Brightwater Medians	$9,485	$10,457	$10,980	$11,529
B-64	N/A	Brightwater Parkway	Zero	Zero	Zero	Zero
B-65	N/A	EVWD Parkway	Zero	Zero	Zero	Zero
B-66	N/A	EVWD Median	Zero	Zero	Zero	Zero
B-67	N/A	Potomac Plaza	Zero	Zero	Zero	Zero
B-68	N/A	Richmond American Parkway	$398.85	$439.72	$461.71	$484.80
B-69	N/A	Richmond American Medians	$59.05	$65.10	$68.36	$71.78
B-70	16745 & 18935	Diversified Pacific	$421.98	$465.23	$488.49	$512.92
B-71	N/A	Am/PM Arco	Zero	Zero	Zero	Zero
B-72	PM 19742	Smart &Final	Zero	Zero	Zero	Zero
B-73	N/A	Real Journey Academies (median)	$4,254	$4,690	$4,925	$5,171
B-74	N/A	Real Journey Academies (parkway)	Zero	Zero	Zero	Zero
B-75	N/A	Panda Express	Zero	Zero	Zero	Zero
B-76	N/A	East Baseline Medians	$926	$1,021	$1,072	$1,126
B-77	N/A	Jack in the Box	Zero	Zero	Zero	Zero

Zone B	Tract/ Parcel Map	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
B-78	N/A	Transition Properties (parkway)	Zero	Zero	Zero	Zero
B-79	N/A	Transition Properties (median)	$12,364	$13,631	$14,313	$15,028
B-80	N/A	Pepitos (median)	Zero	Zero	Zero	Zero
B-81	N/A	Pepitos (parkway)	Zero	Zero	Zero	Zero
B-82	N/A	Smith's Food/Food-4-Less (median)	$7,560	$8,335	$8,752	$9,189
B-83	N/A	7-11 (parkway)	Zero	Zero	Zero	Zero
B-84	N/A	San Carlo Apartment Homes	Zero	Zero	Zero	Zero
B-85	20384	Patriot Warehouse (parkway)	Zero	Zero	Zero	Zero
B-86	20384	Patriot Warehouse (median)	Zero	Zero	Zero	Zero
B-87	N/A	Tractor Supply (parkway)	Zero	Zero	Zero	Zero

Zone C Trail Zones

Zone C	Tract	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
C-1	14629 14629-1	Centex	$23.34	$24.50	$25.72	$27.00
C-2	15689 15583	Gardner	$18.06	$18.96	$19.90	$20.89

Zone C	Tract	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
C-3	15374	Centex	$32.34	$33.95	$35.64	$37.42
C-4	15969 15969-01	Harwood Homes	$23.34	$24.50	$25.72	$27.00
C-5	14757	Highland Orchards	$23.34	$24.50	$25.72	$27.00
C-6	15960	Highland Orchards	$57.46	$60.33	$63.34	$66.50
C-7	16914	Toll Bros.	$32.34	$33.95	$35.64	$37.42
C-8	17263	Hidden Creek	$86.20	$90.51	$95.03	$99.78
C-9	16745 & 18935	Diversified Pacific	$20.10	$21.10	$22.15	$23.25

Zone D Park Zones

Zone D	Tract	Developer	2023/24	2024/25	2025/26	Proposed 2026/27
D-0	14629/ 14757	Centex	$89.47	$93.94	$98.63	$103.56
D-1	16404	Gardner	$377.13	$395.98	$415.77	$436.55
D-2	16914	Toll Bros.	$610.58	$641.10	$673.15	$706.80
D-3	18199	Gardner	$853.03	$895.68	$940.46	$987.48

Attachment 2

CITY OF HIGHLAND

ENGINEER'S REPORT
CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1
FISCAL YEAR 2026-27
SAN BERNARDINO COUNTY, CALIFORNIA

April 15, 2026

PREPARED BY

Harris & Associates

www.WeAreHarris.com

Chris Thomas
Project Manager
Chris.Thomas@WeAreHarris.com
P: 909.229.9469

City of Highland

Consolidated Landscape and Lighting District No. 96-1

CITY COUNCIL

Penny Lilburn, Mayor

Jimmy Saldana, Mayor Pro Tem

Larry McCallon, Council Member

Gregory Hogan, Council Member

John P. Timmer, Council Member

CITY STAFF

Carlos Zamano, City Manager

Leticia Nava-Cruz, Director of Administrative Services

Melissa Morgan, Public Services Manager

HARRIS & ASSOCIATES

Tamorah Bryant, P.E., Assessment Engineer

Chris Thomas, Project Manager

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ENGINEER'S CERTIFICATION

AGENCY: **THE CITY OF HIGHLAND**

PROJECT: **CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1**

TO: **THE CITY COUNCIL OF THE**
CITY OF HIGHLAND
STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2026-27

WHEREAS, the City Council of the City of Highland (the "City"), State of California, under the Landscaping and Lighting Act of 1972 (the "1972 Act" or "Assessment Law") established Landscape and Lighting District known and designated as "Consolidated Landscape and Lighting District No. 96-1", (hereafter referred to as "LLD 96-1" or the "District"); and

WHEREAS, Harris & Associates has been directed to prepare and file an Engineer's Report. The purpose of the proposed assessment covered in this Engineer's Report is for the levy of the assessments shown for Fiscal Year 2026-27, and includes the reason for the proposed assessment, identifies the parcels upon which the assessment is proposed for imposition, and presents a basis upon which the assessment is to be calculated.

NOW THEREFORE, the following assessment is proposed to be authorized in order to pay the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received. The following table summarizes the proposed assessment for Fiscal Year 2026-27.

SUMMARY OF ASSESSMENT

	Fiscal Year 2026-27 As Preliminary Approved	Fiscal Year 2026-27 As Confirmed by Council
Zone A - Street Lighting	$347,432	
Zone B - Landscape Maintenance	$559,983	
Zone C - Trail Maintenance	$17,553	
Zone D - Park Maintenance	$123,764	
Estimated Total Levy FY 2026-27	**$1,048,732**	

In making the assessments contained herein pursuant to the Assessment Law:

1. I identified all parcels which will have a special benefit conferred upon them from the improvements described in Part II to this Engineer's Report (the "Specially Benefited Parcels"). For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Appendix A of this Engineer's Report.

2. I have assessed the costs and expenses of the improvements upon the Specially Benefited Parcels. In making such assessment:

    a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements was determined in relationship to the entirety of the maintenance costs of the improvements;

    b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements; and

    c. Assessment rates for Zone B-20, B-21, B-22, B-24, B-25, B-26, B-29, B-30, B-31, B-34, B-35, B-36, B-37, B-39, B-43, B-44, B-47, B-48, B-54, B-55, B-56, B-59, B-61, B-63, B-68, B-69, B-70, B-73, B-76, B-79 and B-82 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of annexation to the District. All other Zone B assessment rates and conditions have not changed from the previous year.

d. Assessment rates for Zone C-1 through C-9 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of formation of the Community Trail Zone or annexation to the zone.

e. Assessment rates for Zone D-0 through D-3 were increased by 5% for Fiscal Year 2026-27, pursuant to the ballots approved by the property owners at the time of formation of the Park Maintenance Zone or annexation to the zone.

f. Any general benefits from the improvements have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the City Council of the City of Highland and the Assessment Law.

DATED: April 15, 2026

Harris & Associates

Tamorah Bryant, P.E., Assessment Engineer
R.C.E. No. C67205
Engineer of Work
State of California

PART I – OVERVIEW

Background of District

The City of Highland Landscape and Lighting District No. 96-1 was formed in 1996 to provide a dedicated source of funding for the operation and servicing of street lights and the maintenance of landscaping, trails and parks within development projects in the City. New developments within the City have been required to annex to the District as a condition of approval based upon the specific improvements within the project area and the special benefits received by parcels from the improvements. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed.

Reason for Proposed Assessment

Approval of the proposed assessment covered by this Engineer's Report will generate the revenue necessary to:

A. Provide for the continued operation, servicing and maintenance of street lighting, landscaping, trails and park facilities within the zones of benefit for the improvements described in Part II. Maintenance may include but is not limited to, all of the following: the upkeep, repair, removal or replacement of all or any part of the specified improvements. Servicing means the furnishing of electric current or energy, gas or other illuminating agent for the public lighting facilities. This shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

B. The District does not include an overall annual cost of living inflator; however specific benefit zones (B-20 through B-83, C-1 through C-9, D-0 through D-3) do allow an annual increase in assessments as approved by the property owners at the time of annexation to the District. Any future increase in assessment in benefit zones which do not have an annual cost of living inflator will require the approval of a majority of the property owners in accordance with the requirements of Article XIIID of the Constitution of the State of California ("Article XIIID") and the Proposition 218 Omnibus Implementation Act.

C. Certain zones are presently established, or will be established, for future maintenance work to be accomplished by the City of Highland should the property owner(s) not perform landscape maintenance to the satisfaction of the City of Highland. The City will levy a $0.00 assessment in those zones where the property owner(s) continues to maintain the improvements at a level acceptable to the City.

PART II – PLANS AND SPECIFICATIONS

Descriptions of the Boundaries of the District

The District provides for the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District including street lighting, landscaping, parks and trails.

The District is located in the City of Highland. The boundaries of the District are generally coterminous with the City Boundaries. In addition, there are four (4) Benefit Zones, Zone A – Lighting which has 5 sub-zones, Zone B – Landscaping which has 87 sub-zones, Zone C – Trails which has 9 sub-zones and Zone D – Parks which has 4 sub-zones.

Descriptions of Improvements and Services

The facilities to be maintained and serviced are more generally described as follows:

Zone A- Lighting

The improvements consist of the installation, operation, maintenance and servicing of street lighting, traffic signals, safety lighting, and appurtenant facilities described as follows:

> *Street, traffic signals and safety lighting improvements are generally described as consisting of poles, fixtures, bulbs, conduits and equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide lighting in public rights-of-way and public easements within the proposed boundaries of said Assessment District.*

Installation as used herein means the addition or upgrading of street lights and safety lighting.

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of public lighting facilities, and appurtenant facilities, including repair, removal or replacement of all or part of any of the lighting or appurtenant facilities.

Servicing means the furnishing of electric current or energy, gas or other illuminating agent for the public lighting facilities.

Maps showing the location of public lighting facilities to be operated and maintained by the District are on file in the office of the City Engineer.

A. Background Information

Street lights at intersections having traffic signals are referred to in this report as "safety lighting". The terms "street lights" and "safety lighting" do not include "traffic signals".

The luminaries (lighting fixtures) in the City of Highland are the Common Mast Type. The illuminating unit is exclusively high pressure sodium vapor. The light output or "lumens" for the luminaries varies depending upon the land use and classification of roadway.

In residential areas the lights are primarily either 70 or 100 watt high pressure sodium vapor. These lights are the mast-arm type of light, either mounted on ornamental standards or wooden poles.

The commercial areas are primarily along Base Line, 9th Street, Palm Avenue and Victoria Avenue. These streets have primarily 100 watt high pressure sodium vapor luminaries with some 70 and 150 watt high pressure sodium vapor luminaries.

Each type of luminary has a different wattage, and therefore a different average annual maintenance and operation cost. In Fiscal Year 2019-20 the City completed the acquisition of the street light inventory from Southern California Edison and converted the streetlights to LED. Street light count and distribution to the zones is assumed to remain the same as FY 2019-20 with equivalent wattages as shown on the summary provided in Exhibit 1, pages 20 and 21. We performed a review of annual costs compared to budgets since the lighting acquisition and conversion to LED bulbs. The result confirmed a reduction in energy costs for FY 2022-23 and FY 2023-24 and the budgeted lighting costs were reduced to reflect that change. For FY 2026-27, the City budgeted for expected increases in Southern California Edison ("SCE") lighting rates, therefore, the budgeted lighting costs for the Fiscal Year 2026-27 budget have been increased to reflect that change. The General Fund will adjust as needed to cover the assessment shortfall.

B. Performance of Maintenance Operations

Upon acquisition of the street lights from SCE, the City hired Yunex Traffic (formerly Siemens Mobility, Inc.) to take over the maintenance of all the street lights within the District including signalized intersections and the maintenance of the safety lighting, or as the case may be, by the City of San Bernardino, the County of San Bernardino, or Caltrans where signalized intersections are owned and/or operated jointly by those entities.

The responsibility for maintenance may shift between agencies due to changes in ownership of streets and other variables as established by agreement. As such, during the 1993-94 Fiscal Year, the City began to maintain the lighting located on State Route 30 (now 210 Freeway), which has been relinquished by the State to the City after the project was completed. Affected streets include Boulder Avenue between Highland Avenue and 5th Street, 5th Street between Boulder

Avenue and the 210 Freeway and the south half of Highland Avenue from the 210 Freeway to Boulder Avenue within the City of Highland.

Zone B - Landscaping

The improvements are the operation, maintenance and servicing of landscaping and appurtenant facilities described as follows:

> *Landscaping includes plantings, shrubbery, trees, turf, irrigation systems, entry monuments, hardscapes, walls and fencing, and appurtenant structures, including ornamental structures in public rights-of-way, public easements, and on City owned properties including parks, recreational facilities and other public open space within the Special Benefit Zones of the Assessment District.*

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of landscape improvements and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping or appurtenant facilities.

Maintenance also means providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste.

Servicing means the furnishing of water and electricity for the irrigation of landscaping and the maintenance and operation of appurtenant facilities.

The plans and specifications for the improvements are on file in the office of the City Planner.

Zone C - Trail Facilities

The improvements are the operation, maintenance and servicing of trail improvements and appurtenant facilities described as follows:

> *Community trail improvements, fencing improvements, and appurtenant improvements including but not limited to lighting, gates, walks, hardware, landscape barriers, soil replacement, and other improvements as initially installed, or as proposed to be installed as approved by the City.*

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of improvements and appurtenant facilities, including repair, removal or replacement, and painting of all or part of any of the improvements or appurtenant facilities.

Maintenance is further defined as trash removal, debris removal, insect abatement, weed abatement, removal or mitigation of health and safety hazards, and upkeep of the general cleanliness of the trail improvements.

Servicing means the furnishing of electricity, power, and water for the irrigation of landscaping, and the maintenance and operation of appurtenant facilities.

The plans and specifications for the improvements are on file in the office of the City Planner.

Zone D - Park Facilities

The improvements are the operation, maintenance and servicing of landscaping, park or recreational improvements and appurtenant facilities within the Canyon Oaks Park, the park located adjacent to Tract 16404, the park adjacent to Tract 16914 and the park adjacent to Tract 18199, including but not limited to:

> *Park and recreational improvements include lights, playground equipment, and play courts. Landscaping includes plantings, shrubbery, trees, turf, irrigation systems, entry monuments, hardscapes, walls and fencing, and appurtenant structures, including ornamental structures within the park.*

Maintenance as used herein means the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of park and recreational improvements, landscape improvements, and appurtenant facilities including repair, removal or replacement of all or part of any of the landscaping, park and recreational improvements or appurtenant facilities.

Maintenance also means providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste.

Servicing means the furnishing of electricity, water and other utilities for the irrigation, lighting, and maintenance and operation of park improvements, landscaping improvements, and appurtenant facilities.

The plans and specifications for the improvements are on file in the office of the City Planner.

PART III – COST ESTIMATE

The proposed budgets for the District includes an estimate of the costs of utilities, operations, services, administration and maintenance associated with the improvements within each of the zones, including all labor, personnel, equipment, materials and administrative expenses. The summary also shows the estimated fund balance, and the projected contribution/(transfer) that will be required based upon the estimated expenditures and assessment revenue.

District Budget

Tables showing the Fiscal Year 2026-27 budget estimates for each zone follow.

Zone A – Street Lights
Budget Estimate

Exhibit 1
ZONE A

STREET LIGHTING DISTRICT NO. 1
CITY OF HIGHLAND
ESTIMATED BUDGET FY 2026-27

		Totals	Urban				Rural
			Zone A-1 Residential	Zone A-2 Residential Rural	Zone A-3 Non Residential	Zone A-4 Agriculture	Zone A-5 Rural
DIRECT COSTS							
STREET LIGHTING MAINTENANCE:							
Urban Zone:							
Zone A-1 - Residential		$ 332,994	$ 332,994	$ -	$ -	$ -	$ -
Zone A-2 - Residential Rural		$ 316	$ -	$ 316	$ -	$ -	$ -
Zone A-3 - Non-Residential		$ 20,776	$ -	$ -	$ 20,776	$ -	$ -
Zone A-4 - Agriculture		$ 316	$ -	$ -	$ -	$ 316	$ -
Rural Zone:							
Zone A-5 - Rural		$ 544	$ -	$ -	$ -	$ -	$ 544
Sub Total		$ 354,945	$ 332,994	$ 316	$ 20,776	$ 316	$ 544
STREET LIGHTING INSTALLATION		$ -	$ -	$ -	$ -	$ -	$ -
SAFETY LIGHTING MAINTENANCE		$ 6,245	$ 5,639	$ 14	$ 377	$ 35	$ 180
Sub Total - Street Light Maintenance Costs		$ 361,190	$ 338,633	$ 330	$ 21,153	$ 351	$ 724
SERVICING:							
Dues & Subscriptions	0.35%	$ 1,260	$ 1,181	$ 1	$ 74	$ 1	$ 3
Contract Services-Eng. [1]	1.99%	$ 7,200	$ 6,750	$ 7	$ 422	$ 7	$ 14
Contract Services-Stl Maint [1]	19.93%	$ 72,000	$ 67,503	$ 66	$ 4,217	$ 70	$ 144
Sub Total - Servicing Costs		$ 80,460	$ 75,435	$ 73	$ 4,712	$ 78	$ 161
INCIDENTAL EXPENSES:							
City Administration	0.28%	$ 1,000	$ 938	$ 1	$ 59	$ 1	$ 2
Consultant Services	2.44%	$ 8,799	$ 8,249	$ 8	$ 515	$ 9	$ 18
San Bernardino County Admin		$ 4,241	$ 3,962	$ 10	$ 150	$ 11	$ 108
Sub Total - Incidental		$ 14,040	$ 13,149	$ 19	$ 724	$ 21	$ 128
Total - Operations & Maintenance		$ 455,689	$ 427,217	$ 421	$ 26,588	$ 450	$ 1,013
Delinquency (Net of Noticing Costs)	3.2%	$ 11,898	$ 11,154	$ 11	$ 694	$ 12	$ 27
TOTAL ANNUAL EXPENSES		$ 467,587	$ 438,371	$ 432	$ 27,282	$ 462	$ 1,040
COLLECTIONS/(CREDITS) APPLIED TO LEVY							
Reserve Fund Collection/(Transfer From)		$ 892	$ -	$ 244	$ (1,510)	$ 185	$ 1,972
General Fund Repayment/(Loan)		$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution		$ (121,047)	$ (121,047)	$ -	$ -	$ -	$ -
Balance to Levy		$ 347,432	$ 317,324	$ 677	$ 25,772	$ 648	$ 3,012
FUND BALANCE SUMMARY							
Estimated Fund Balance (7/1/26)		$ -	$ -	$ -	$ -	$ -	$ -
Contibutions/(Transfers)		$ 892	$ -	$ 244	$ (1,510)	$ 185	$ 1,972
Plus General Fund Loan		$ -	$ -	$ -	$ -	$ -	$ -
Contribution from City/Others		$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)		$ 892	$ -	$ 244	$ (1,510)	$ 185	$ 1,972
ZONE PARCEL SUMMARY							
BU's Per Zone		14,797	13,361	33	893	84	426
No. of Assessable Parcels By Zone		14,136	13,206	32	499	38	361
Rate Per BU as Levied (Maximum)			$23.75	$20.51	$28.86	$7.71	$7.07
Rate per BU needed to fully fund			$32.81	$13.10	$30.55	$5.50	$2.44
Total Max and Levied Assessments Fiscal Year 2026-27		$347,432	$317,324	$677	$25,772	$648	$3,012

[1] Yunex Traffic (formerly Siemens Mobility, Inc.) contract for maintenance of all the street lights within the District including signalized intersections and the maintenance of the safety lighting.

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 1 of 6)

		Total	Zone B-0 Oringinal District No. 1 Base Line	Zone B-0 Oringinal District No. 1 Yarnell Ave.	Zone B-1 Annex. No. 1	Zone B-2 Annex. No. 2	Zone B-3 Annex. No. 3	Zone B-4 Annex. No. 4	Zone B-5 Annex. No. 5	Zone B-6 Annex. No. 6	Zone B-7 Annex. No. 7	Zone B-8 Annex No. 8 Highland Avenue	Zone B-8 Annex No. 8 Slope Maint.	Zone B-9 Annex. No. 9	Zone B-10 Annex. No. 10	Zone B-11 Annex. No. 11	Zone B-12 Annex. No. 12
DIRECT COSTS																	
MAINTENANCE AND SERVICING:																	
No. of Months			12	12	12	12	12	12	12	12	12	12	12	12	12	12	
Contract Services-Eng.		$ 3,840	$ 53	$ 29	$ 82	$ 82	$ 82	$ 82	$ 82	$ 82	$ 82	$ 41	$ 41	$ 82	$ 82	$ 82	$ -
Contract Svc-Landscaping		$ 307,086	$ 4,782	$ 2,575	$ 4,150	$ 9,575	$ 3,729	$ 561	$ 1,168	$ -	$ 1,023	$ 1,161	$ 1,152	$ 14,089	$ 28,619	$ 6,575	
Material		$ 8,854	$ -	$ -	$ -	$ 606	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 136	$ 196	$ 827	$ -
Water		$ 288,075	$ 4,190	$ 2,256	$ 3,474	$ 24,200	$ 2,569	$ 1,185	$ -	$ 905	$ 1,628	$ 1,829	$ 1,814	$ -	$ 29,073	$ 8,198	$ -
Electricity		$ 3,689	$ 55	$ 30	$ 84	$ 337	$ 79	$ 87	$ 81	$ 74	$ 76	$ 43	$ 42	$ 85	$ 331	$ 85	$ -
	Sub Total	$ 611,544	$ 9,080	$ 4,889	$ 7,790	$ 34,799	$ 6,458	$ 1,915	$ 1,331	$ 1,060	$ 2,809	$ 3,074	$ 3,049	$ 14,392	$ 58,301	$ 15,766	$ -
INCIDENTAL EXPENSES																	
Salaries & Benefit		$ 108,370	$ 1,499	$ 807	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 2,306	$ 1,157	$ 1,148	$ 2,306	$ 2,306	$ 2,306	
Consultant Services		$ 2,444	$ 36	$ 20	$ 31	$ 139	$ 26	$ 8	$ 5	$ 4	$ 11	$ 12	$ 12	$ 58	$ 233	$ 63	$ -
San Bernardino Cnty Admin		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising		$ 319	$ 5	$ 3	$ 4	$ 18	$ 3	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 8	$ 30	$ 8	$ -
Notice Mailing		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sub Total	$ 111,133	$ 1,540	$ 829	$ 2,341	$ 2,463	$ 2,335	$ 2,314	$ 2,312	$ 2,311	$ 2,318	$ 1,171	$ 1,162	$ 2,371	$ 2,569	$ 2,377	$ -
Delinquency	2%	$ 14,454	$ 215	$ 116	$ 184	$ 822	$ 153	$ 45	$ 31	$ 25	$ 66	$ 73	$ 72	$ 340	$ 1,378	$ 373	$ -
Contingency	5%	$ 36,134	$ 537	$ 289	$ 460	$ 2,056	$ 382	$ 113	$ 79	$ 63	$ 166	$ 182	$ -	$ 850	$ 3,445	$ 932	$ -
	Sub Total	$ 50,587	$ 751	$ 404	$ 644	$ 2,879	$ 534	$ 158	$ 110	$ 88	$ 232	$ 254	$ 72	$ 1,191	$ 4,823	$ 1,304	$ -
TOTAL ANNUAL EXPENSES		$ 773,085	$ 11,371	$ 6,123	$ 10,776	$ 40,141	$ 9,328	$ 4,388	$ 3,753	$ 3,458	$ 5,360	$ 4,499	$ 4,283	$ 17,954	$ 65,693	$ 19,448	$ -
CAPITAL EXPENSES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY																	
Fund Balance Transfer		$ 92,633	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,038)	$ (1,586)	$ -	$ (734)	$ (1,331)	$ -	$ -	$ -	$ -
General Fund Repayment/(Loan)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution		$ (305,735)	$ (8,532)	$ (4,170)	$ (9,023)	$ (29,887)	$ (8,011)	$ (3,255)	$ -	$ -	$ (4,203)	$ -	$ -	$ (12,497)	$ (50,482)	$ (15,257)	$ -
	Sub Total	$ (213,101)	$ (8,532)	$ (4,170)	$ (9,023)	$ (29,887)	$ (8,011)	$ (3,255)	$ (2,038)	$ (1,586)	$ (4,203)	$ (734)	$ (1,331)	$ (12,497)	$ (50,482)	$ (15,257)	$ -
Balance to Levy		$ 559,983	$ 2,839	$ 1,953	$ 1,753	$ 10,253	$ 1,316	$ 1,133	$ 1,715	$ 1,872	$ 1,157	$ 3,766	$ 2,952	$ 5,456	$ 15,211	$ 4,190	$ -
FUND BALANCE SUMMARY																	
Estimated Fund Balance (7/1/26)		$ -	$ (25,056)	$ (13,491)	$ (73,428)	$ (217,916)	$ (75,602)	$ (21,339)	$ 14,611	$ 2,059	$ (23,064)	$ 30,904	$ 30,693	$ (76,239)	$ (421,980)	$ (65,608)	$ -
Contibutions/(Transfers)		$ (213,101)	$ (8,532)	$ (4,170)	$ (9,023)	$ (29,887)	$ (8,011)	$ (3,255)	$ (2,038)	$ (1,586)	$ (4,203)	$ (734)	$ (1,331)	$ (12,497)	$ (50,482)	$ (15,257)	$ -
Plus General Fund Loan		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve		$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)		$ (188,101)	$ (33,588)	$ (17,661)	$ (82,451)	$ (247,803)	$ (83,613)	$ (24,594)	$ 12,573	$ 472	$ (27,267)	$ 30,170	$ 54,362	$ (88,736)	$ (472,462)	$ (80,866)	$ -
ZONE PARCEL SUMMARY																	
No. Parcels - No Surcharge		2,750	140	126	44	272	160	6	50	32	28	46	13	4	279	157	N/A
Rate Per BU - No Surcharge			$19.51	$11.91	$31.24	$30.14	$7.85	$108.94	$30.90	$54.74	$38.30	$63.61	N/A	$3.75	$46.15	$24.78	$0.00
No. Parcels - Surcharge (see page 26)			5	19	11	62	7	4	5	2	2	12	N/A	Per Lin. Ft.	46	11	N/A
Rate Per BU - Surcharge (see page 26)			$21.46	$23.82	$34.36	$33.15	$8.64	$119.83	$33.99	$60.21	$42.13	$69.97	N/A	1,455 l.f.	$50.77	$27.26	$0.00
Other Rates or Charges													$ 227.08				
Escalated Ballot Maximum Assessment Rate			$19.51	$11.91	$31.24	$30.14	$7.85	$108.94	$30.90	$54.74	$38.30	$63.61	$ 227.08	$3.75	$46.15	$24.78	N/A

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 2 of 6)

	Zone B-13	Zone B-14	Zone B-15	Zone B-16	Zone B-17	Zone B-18	Zone B-19	Zone B-20		Zone B-21	Zone B-22	Zone B-23	Zone B-24	Zone B-25	Zone B-26
								Annex. No. 20							
	Annex. No. 13	Annex. No. 14	Annex. No. 15	Annex. No. 16	Annex. No. 17	Annex. No. 18	Annex. No. 19	Base Line	Streater Drive	Annex. No. 21	Annex. No. 22	Annex. No. 23	Annex. No. 24	Annex. No. 25	Annex. No. 26
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months	12		12	12	12			12	12	12	12		12	12	12
Contract Services-Eng.	$ 82	$ -	$ 82	$ 82	$ 82	$ -	$ -	$ 53	$ 29	$ 82	$ 82	$ -	$ 82	$ 82	$ 82
Contract Svc-Landscaping	$ 1,724		$ 34,310	$ 673	$ 8,537			$ 3,062	$ 1,649	$ 3,010	$ 2,425		$ 911	$ 2,565	$ -
Material	$ 254	$ -	$ 750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	$ 3,699	$ -	$ 9,073	$ 979	$ 11,914	$ -	$ -	$ 4,758	$ 2,562	$ 6,347	$ 3,666	$ -	$ -	$ 3,813	$ -
Electricity	$ 75	$ -	$ 170	$ 81	$ 162	$ -	$ -	$ 110	$ 59	$ 85	$ 85	$ -	$ -	$ -	$ -
Sub Total	$ 5,834	$ -	$ 44,384	$ 1,815	$ 20,695	$ -	$ -	$ 7,983	$ 4,299	$ 9,524	$ 6,258	$ -	$ 993	$ 6,460	$ 82
INCIDENTAL EXPENSES															
Salaries & Benefit	$ 2,306		$ 2,306	$ 2,306	$ 2,306			$ 1,499	$ 807	$ 2,306	$ 2,306		$ 2,306	$ 2,306	$ 2,306
Consultant Services	$ 23	$ -	$ 177	$ 7	$ 83	$ -	$ -	$ 32	$ 17	$ 38	$ 25	$ -	$ 4	$ 26	$ 0
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ 3	$ -	$ 23	$ 1	$ 11	$ -	$ -	$ 4	$ 2	$ 5	$ 3	$ -	$ 1	$ 3	$ 0
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ 2,332	$ -	$ 2,506	$ 2,314	$ 2,399	$ -	$ -	$ 1,535	$ 826	$ 2,349	$ 2,334	$ -	$ 2,310	$ 2,335	$ 2,306
Delinquency 2%	$ 138	$ -	$ 1,049	$ 43	$ 489	$ -	$ -	$ 189	$ 102	$ 225	$ 148	$ -	$ 23	$ 153	$ 2
Contingency 5%	$ 345	$ -	$ 2,623	$ 107	$ 1,223	$ -	$ -	$ 472	$ 254	$ 563	$ 370	$ -	$ 59	$ 382	$ 5
Sub Total	$ 483	$ -	$ 3,672	$ 150	$ 1,712	$ -	$ -	$ 660	$ 356	$ 788	$ 518	$ -	$ 82	$ 534	$ 7
TOTAL ANNUAL EXPENSES	**$ 8,649**	**$ -**	**$ 50,562**	**$ 4,279**	**$ 24,806**	**$ -**	**$ -**	**$ 10,178**	**$ 5,481**	**$ 12,661**	**$ 9,110**	**$ -**	**$ 3,385**	**$ 9,330**	**$ 2,395**
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (242)	$ (1,182)	$ (4,140)	$ (776)	$ -	$ 3,402	$ 1,977	$ 4,294
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ (4,588)	$ -	$ (48,048)	$ (2,739)	$ (17,511)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ (4,588)	$ -	$ (48,048)	$ (2,739)	$ (17,511)	$ -	$ -	$ (242)	$ (1,182)	$ (4,140)	$ (776)	$ -	$ 3,402	$ 1,977	$ 4,294
Balance to Levy	**$ 4,061**	**$ -**	**$ 2,514**	**$ 1,540**	**$ 7,295**	**$ -**	**$ -**	**$ 9,936**	**$ 4,298**	**$ 8,521**	**$ 8,334**	**$ -**	**$ 6,787**	**$ 11,306**	**$ 6,689**
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ (22,674)	$ -	$ (166,003)	$ (2,766)	$ (92,840)	$ -	$ -	$ 54,394	$ 29,289	$ 1,174	$ 33,350	$ -	$ 79,374	$ 111,085	$ 67,445
Contributions/(Transfers)	$ (4,588)	$ -	$ (48,048)	$ (2,739)	$ (17,511)	$ -	$ -	$ (242)	$ (1,182)	$ (4,140)	$ (776)	$ -	$ 3,402	$ 1,977	$ 4,294
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ (27,263)	$ -	$ (214,052)	$ (5,505)	$ (110,351)	$ -	$ -	$ 54,151	$ 28,107	$ (2,966)	$ 32,573	$ -	$ 82,776	$ 113,061	$ 71,739
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	85	N/A	68	84	21	N/A	N/A	71	78	85	235	N/A	1	1	2
Rate Per BU - No Surcharge	$42.30	$0.00	$31.82	$17.87	$48.96	$0.00	$0.00	$121.17	$52.87	$97.72	$34.81	$0.00	$20.26	$6.75	$7.79
No. Parcels - Surcharge (see page 26)	10.00	N/A	10.00	2.00	32.00	N/A	N/A	10.00	3.00	2.00	4.00	N/A	Per Lin. Ft.	Per Lin. Ft.	Per Lin. Ft.
Rate Per BU - Surcharge (see page 26)	$46.53	$0.00	$35.00	$19.65	$195.84	$0.00	$0.00	$133.28	$58.16	$107.49	$38.29	$0.00	335 l.f.	1675 l.f.	858 l.f.
Other Rates or Charges															
Escalated Ballot Maximum Assessment Rate	$42.30	N/A	$31.82	$17.87	$48.96	N/A	N/A	$ 294.527	$ 52.875	$ 159.159	$ 59.521	N/A	$ 36.403	$ 11.518	$ 10.970

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 3 of 6)

	Zone B-27	Zone B-28	Zone B-29	Zone B-30	Zone B-31	Zone B-32	Zone B-33	Zone B-34	Zone B-35	Zone B-36	Zone B-37	Zone B-38	Zone B-39	Zone B-40	Zone B-41
	Annex. No. 27	Annex. No. 28	Annex No.29	Annex No.30	Annex No.31	Annex No.32	Annex No.33	Annex No.34	Annex No.35	Annex No.36	Annex No.37	Annex No.38	Annex No.39	Annex No.40	Annex No.41
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months			12	12	12			12	12	12	12				
Contract Services-Eng.	$ -	$ -	$ 82	$ 82	$ 82	$ -	$ -	$ 82	$ 82	$ 82	$ 82	$ -	$ 82	$ -	$ -
Contract Svc-Landscaping	$ -	$ -	$ 2,565	$ 10,416	$ 7,557	$ -	$ -	$ 3,967	$ 2,874	$ 4,248	$ 6,808	$ -	$ 6,701	$ -	$ -
Material	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	$ -	$ -	$ 2,489	$ 15,106	$ 6,446	$ -	$ -	$ 2,068	$ 2,604	$ 3,700	$ 4,378	$ -	$ 9,277	$ -	$ -
Electricity	$ -	$ -	$ 85	$ 91	$ 85	$ -	$ -	$ 85	$ 84	$ 169	$ 85	$ -	$ -	$ -	$ -
Sub Total	$ -	$ -	$ 5,221	$ 25,694	$ 14,170	$ -	$ -	$ 6,202	$ 5,644	$ 8,198	$ 11,353	$ -	$ 16,060	$ -	$ -
INCIDENTAL EXPENSES															
Salaries & Benefit			$ 2,306	$ 2,306	$ 2,306			$ 2,306	$ 2,306	$ 2,306	$ 2,306		$ 2,306		
Consultant Services	$ -	$ -	$ 21	$ 103	$ 57	$ -	$ -	$ 25	$ 23	$ 33	$ 45	$ -	$ 64	$ -	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ -	$ 3	$ 13	$ 7	$ -	$ -	$ 3	$ 3	$ 4	$ 6	$ -	$ 8	$ -	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ -	$ 2,329	$ 2,422	$ 2,370	$ -	$ -	$ 2,334	$ 2,331	$ 2,343	$ 2,357	$ -	$ 2,378	$ -	$ -
Delinquency 2%	$ -	$ -	$ 123	$ 607	$ 335	$ -	$ -	$ 147	$ 133	$ 194	$ 268	$ -	$ 380	$ -	$ -
Contingency 5%	$ -	$ -	$ 308	$ 1,518	$ 837	$ -	$ -	$ 366	$ 333	$ 484	$ 671	$ -	$ 949	$ -	$ -
Sub Total	$ -	$ -	$ 432	$ 2,125	$ 1,172	$ -	$ -	$ 513	$ 467	$ 678	$ 939	$ -	$ 1,328	$ -	$ -
TOTAL ANNUAL EXPENSES	**$ -**	**$ -**	**$ 7,982**	**$ 30,241**	**$ 17,712**	**$ -**	**$ -**	**$ 9,048**	**$ 8,442**	**$ 11,219**	**$ 14,649**	**$ -**	**$ 19,767**	**$ -**	**$ -**
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ -	$ (1,622)	$ -	$ -	$ -	$ -	$ 778	$ -	$ 2,837	$ -	$ -	$ -	$ -	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ (20,089)	$ (5,655)	$ -	$ -	$ -	$ (4,615)	$ -	$ (5,489)	$ -	$ (12,449)	$ -	$ -
	$ -	$ -	$ (1,622)	$ (20,089)	$ (5,655)	$ -	$ -	$ 778	$ (4,615)	$ 2,837	$ (5,489)	$ -	$ (12,449)	$ -	$ -
Balance to Levy	**$ -**	**$ -**	**$ 6,361**	**$ 10,152**	**$ 12,057**	**$ -**	**$ -**	**$ 9,827**	**$ 3,827**	**$ 14,056**	**$ 9,160**	**$ -**	**$ 7,318**	**$ -**	**$ -**
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ -	$ -	$ 5,287	$ (172,677)	$ (3,737)	$ -	$ -	$ 21,855	$ (22,590)	$ 80,452	$ (19,178)	$ -	$ (118,990)	$ -	$ -
Contibutions/(Transfers)	$ -	$ -	$ (1,622)	$ (20,089)	$ (5,655)	$ -	$ -	$ 778	$ (4,615)	$ 2,837	$ (5,489)	$ -	$ (12,449)	$ -	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ -	$ 3,665	$ (192,766)	$ (9,392)	$ -	$ -	$ 22,634	$ (27,205)	$ 83,289	$ (24,667)	$ -	$ (131,438)	$ -	$ -
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	N/A	N/A	2	33	29	N/A	N/A	80	45	7	26	N/A	13	N/A	N/A
Rate Per BU - No Surcharge	$0.00	$0.00	$6.22	$214.63	$301.43	$0.00	$0.00	$112.05	$81.08	$2,008.02	$233.68	$0.00	$448.95	$0.00	$0.00
No. Parcels - Surcharge (see page 26)	N/A	N/A	Per Lin. Ft.	13	10	N/A	N/A	7	2	0	12	N/A	3	N/A	N/A
Rate Per BU - Surcharge (see page 26)	$0.00	$0.00	1,022.59 l.f.	$236.09	$331.57	$0.00	$0.00	$123.25	$89.19	N/A	$257.05	$0.00	$493.85	$0.00	$0.00
Other Rates or Charges															
Escalated Ballot Maximum Assessment Rate	$ 12.094	N/A	$ 9.950	$ 316.367	$ 424.162	$ 10.45	$ 10.45	$ 112.054	$ 103.466	$ 2,966.758	$ 257.635	$ 9.48	$ 663.324	$ 9.48	$ 746.05

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 4 of 6)

	Zone B-42	Zone B-43	Zone B-44	Zone B-45	Zone B-46	Zone B-47	Zone B-48	Zone B-49	Zone B-50	Zone B-51	Zone B-52	Zone B-53	Zone B-54	Zone B-55	Zone B-56
	Annex No.42	Annex No.43	Annex No.44	Annex No.45	Annex No.46	Annex No.47	Annex No.48	Annex No.49	Annex No.50	Annex No.51	Annex No.52	Annex No.53	Annex No. 54	Annex No. 55	Annex No. 56
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months		12	12			12	12						12	12	12
Contract Services-Eng.	$ -	$ 82	$ 82	$ -	$ -	$ 82	$ 82	$ -	$ -	$ -	$ -	$ -	$ 82	$ 82	$ 82
Contract Svc-Landscaping	$ -	$ 3,033	$ 35,958	$ -	$ -	$ 2,790	$ 33,214	$ -	$ -	$ -	$ -	$ -	$ 7,500	$ 6,979	$ -
Material	$ -	$ -	$ -	$ -	$ -	$ 1,112	$ 3,570	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	$ -	$ 3,057	$ 16,435	$ -	$ -	$ 2,698	$ 41,959	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,088	$ -
Electricity	$ -	$ -	$ 88	$ -	$ -	$ 90	$ 167	$ -	$ -	$ -	$ -	$ -	$ -	$ 54	$ -
Sub Total	$ -	$ 6,172	$ 52,562	$ -	$ -	$ 6,772	$ 78,991	$ -	$ -	$ -	$ -	$ -	$ 7,582	$ 18,202	$ 82
INCIDENTAL EXPENSES															
Salaries & Benefit		$ 2,306	$ 2,306			$ 2,306	$ 2,306						$ 2,306	$ 2,306	$ 2,306
Consultant Services	$ -	$ 25	$ 210	$ -	$ -	$ 27	$ 316	$ -	$ -	$ -	$ -	$ -	$ 30	$ 73	$ 0
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ 3	$ 27	$ -	$ -	$ 4	$ 41	$ -	$ -	$ -	$ -	$ -	$ 4	$ 9	$ 0
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ 2,334	$ 2,543	$ -	$ -	$ 2,336	$ 2,663	$ -	$ -	$ -	$ -	$ -	$ 2,340	$ 2,388	$ 2,306
Delinquency 2%	$ -	$ 146	$ 1,242	$ -	$ -	$ 160	$ 1,867	$ -	$ -	$ -	$ -	$ -	$ 179	$ 430	$ 2
Contingency 5%	$ -	$ 365	$ 3,106	$ -	$ -	$ 400	$ 4,667	$ -	$ -	$ -	$ -	$ -	$ 448	$ 1,076	$ 5
Sub Total	$ -	$ 511	$ 4,348	$ -	$ -	$ 560	$ 6,534	$ -	$ -	$ -	$ -	$ -	$ 627	$ 1,506	$ 7
TOTAL ANNUAL EXPENSES	$ -	$ 9,016	$ 59,454	$ -	$ -	$ 9,668	$ 88,188	$ -	$ -	$ -	$ -	$ -	$ 10,549	$ 22,096	$ 2,395
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ (2,439)	$ -	$ -	$ -	$ (2,721)	$ 12,539	$ -	$ -	$ -	$ -	$ -	$ 7,607	$ 9,059	$ 1,103
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ (33,285)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ (2,439)	$ (33,285)	$ -	$ -	$ (2,721)	$ 12,539	$ -	$ -	$ -	$ -	$ -	$ 7,607	$ 9,059	$ 1,103
Balance to Levy	$ -	$ 6,577	$ 26,168	$ -	$ -	$ 6,947	$ 100,727	$ -	$ -	$ -	$ -	$ -	$ 18,156	$ 31,156	$ 3,498
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ -	$ 3,032	$ (264,513)	$ -	$ -	$ 4,130	$ 238,403	$ -	$ -	$ -	$ -	$ -	$ 95,929	$ 143,886	$ 52,936
Contibutions/(Transfers)	$ -	$ (2,439)	$ (33,285)	$ -	$ -	$ (2,721)	$ 12,539	$ -	$ -	$ -	$ -	$ -	$ 7,607	$ 9,059	$ 1,103
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ 593	$ (297,799)	$ -	$ -	$ 1,409	$ 250,942	$ -	$ -	$ -	$ -	$ -	$ 103,536	$ 152,945	$ 54,039
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	N/A	4	10	N/A	N/A	22	0	N/A	N/A	N/A	N/A	N/A	9	17	$ 35
Rate Per BU - No Surcharge	$0.00	$692.28	$987.48	$0.00	$0.00	$287.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$ 1.91274	$846.62	$99.93
No. Parcels - Surcharge (see page 26)	N/A	5	15	N/A	N/A	2	N/A	N/A	N/A	N/A	N/A	N/A	Per Lin. Ft.	18	N/A
Rate Per BU - Surcharge (see page 26)	$0.00	$761.50	$1,086.23	$0.00	$0.00	$315.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	9,492.01 l.f.	$931.28	$0.00
Other Rates or Charges							See								
Escalated Ballot Maximum Assessment Rate	$ 9.02	$ 801.404	$ 1,036.865	$ 8.18	$ 7.80	$ 301.445	Page 35	$ 7.80	$ 4,157.86	$ 5,197.32	$ 3,742.07	$ 8.32	$ 1.91274	$ 980.066	$ 104.936

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 5 of 6)

	Zone B-57	Zone B-58	Zone B-59	Zone B-60	Zone B-61	Zone B-62	Zone B-63	Zone B-64	Zone B-65	Zone B-66	Zone B-67	Zone B-68	Zone B-69	Zone B-70	Zone B-71
	Annex No. 57	Annex No. 58	Annex No. 59	Annex No.60	Annex No. 61	Annex No. 62	Annex No. 63	Annex No. 64	Annex No. 65	Annex No. 66	Annex No. 67	Annex No. 68	Annex No. 69	Annex No. 70	Annex No. 71
DIRECT COSTS															
MAINTENANCE AND SERVICING:															
No. of Months			12		12		12					12	12	12	
Contract Services-Eng.	$ -	$ -	$ 82	$ -	$ 82	$ -	$ 82	$ -	$ -	$ -	$ -	$ 82	$ 82	$ 82	$ -
Contract Svc-Landscaping	$ -	$ -	$ 827	$ -	$ 4,668	$ -	$ 1,724	$ -	$ -	$ -	$ -	$ 7,191	$ 2,297	$ 8,033	$ -
Material	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,402	$ -	$ -
Water	$ -	$ -	$ -	$ -	$ 206	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,123	$ 11,123	$ 11,183	$ -
Electricity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41	$ 41	$ 79	$ -
Sub Total	$ -	$ -	$ 909	$ -	$ 4,956	$ -	$ 1,806	$ -	$ -	$ -	$ -	$ 18,438	$ 14,945	$ 19,376	$ -
INCIDENTAL EXPENSES															
Salaries & Benefit			$ 2,306		$ 2,306		$ 2,306					$ 2,306	$ 2,306	$ 2,306	
Consultant Services	$ -	$ -	$ 4	$ -	$ 20	$ -	$ 7	$ -	$ -	$ -	$ -	$ 74	$ 60	$ 77	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ -	$ 0	$ -	$ 3	$ -	$ 1	$ -	$ -	$ -	$ -	$ 10	$ 8	$ 10	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ -	$ 2,310	$ -	$ 2,328	$ -	$ 2,314	$ -	$ -	$ -	$ -	$ 2,389	$ 2,373	$ 2,393	$ -
Delinquency 2%	$ -	$ -	$ 21	$ -	$ 117	$ -	$ 43	$ -	$ -	$ -	$ -	$ 436	$ 353	$ 458	$ -
Contingency 5%	$ -	$ -	$ 54	$ -	$ 293	$ -	$ 107	$ -	$ -	$ -	$ -	$ 1,089	$ 883	$ 1,145	$ -
Sub Total	$ -	$ -	$ 75	$ -	$ 410	$ -	$ 149	$ -	$ -	$ -	$ -	$ 1,525	$ 1,236	$ 1,603	$ -
TOTAL ANNUAL EXPENSES	$ -	$ -	$ 3,294	$ -	$ 7,694	$ -	$ 4,269	$ -	$ -	$ -	$ -	$ 22,352	$ 18,555	$ 23,372	$ -
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY															
Fund Balance Transfer	$ -	$ -	$ 1,207	$ -	$ 6,202	$ -	$ 7,260	$ -	$ -	$ -	$ -	$ 34,854	$ (10,085)	$ 17,661	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ 1,207	$ -	$ 6,202	$ -	$ 7,260	$ -	$ -	$ -	$ -	$ 34,854	$ (10,085)	$ 17,661	$ -
Balance to Levy	$ -	$ -	$ 4,501	$ -	$ 13,896	$ -	$ 11,529	$ -	$ -	$ -	$ -	$ 57,206	$ 8,470	$ 41,034	$ -
FUND BALANCE SUMMARY															
Estimated Fund Balance (7/1/26)	$ -	$ -	$ 24,779	$ -	$ 20,459	$ -	$ 77,628	$ -	$ -	$ -	$ -	$ 360,773	$ 21,298	$ 185,065	$ -
Contibutions/(Transfers)	$ -	$ -	$ 1,207	$ -	$ 6,202	$ -	$ 7,260	$ -	$ -	$ -	$ -	$ 34,854	$ (10,085)	$ 17,661	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ -	$ 25,987	$ -	$ 26,661	$ -	$ 84,888	$ -	$ -	$ -	$ -	$ 395,627	$ 11,213	$ 202,727	$ -
ZONE PARCEL SUMMARY															
No. Parcels - No Surcharge	N/A	N/A	2	N/A	6	N/A	1	N/A	N/A	N/A	N/A	118	118	80	N/A
Rate Per BU - No Surcharge	$0.00	$0.00	$1,451.95	$0.00	N/A	$0.00	$11,529.39	$0.00	$0.00	$0.00	$0.00	$484.80	$71.78	$512.92	$0.00
No. Parcels - Surcharge (see page 26)	Per Lin. Ft.	N/A	1	N/A	Per Lin. Ft.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rate Per BU - Surcharge (see page 26)	$0.00	$0.00	$1,597.15	$0.00	N/A	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Rates or Charges					See										
Escalated Ballot Maximum Assessment Rate	$ 7.42	$ 3,563.88	$ 1,451.959	$ 5,118.19	Page 36	$7.63	$ 11,529.391	$12,682.34	$23,831.01	$11,529.40	$27,886.68	$484.806	$71.776	$512.920	$ 5,142

Zone B – Landscape Maintenance (Including Annexations)

Budget Estimates (Page 6 of 6)

	Zone B-72	Zone B-73	Zone B-74	Zone B-75	Zone B-76	Zone B-77	Zone B-78	Zone B-79	Zone B-80	Zone B-81	Zone B-82	Zone B-83	Zone B-84	Zone B-85	Zone B-86	Zone B-87
	Annex No. 72	Annex No. 73	Annex No. 74	Annex No. 75	Annex No. 76	Annex No. 77	Annex No. 78	Annex No. 79	Annex No. 80	Annex No. 81	Annex No. 82	Annex No. 83	Annex No. 84	Annex No. 85	Annex No. 86	Annex No. 87
DIRECT COSTS																
MAINTENANCE AND SERVICING:																
No. of Months		12			12			12			12					
Contract Services-Eng.	$ -	$ 82	$ -	$ -	$ 82	$ -	$ -	$ 82	$ -	$ -	$ 82	$ -	$ -	$ -	$ -	$ -
Contract Svc-Landscaping	$ -	$ 3,757	$ -	$ -	$ 2,425	$ -	$ -	$ 3,529	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Material	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	$ -	$ 1,206	$ -	$ -	$ 1,834	$ -	$ -	$ 1,962	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electricity	$ -	$ 82	$ -	$ -	$ 44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ 5,126	$ -	$ -	$ 4,385	$ -	$ -	$ 5,573	$ -	$ -	$ 82	$ -	$ -	$ -	$ -	$ -
INCIDENTAL EXPENSES																
Salaries & Benefit	$ -	$ 2,306	$ -	$ -	$ 2,306	$ -	$ -	$ 2,306	$ -	$ -	$ 2,306	$ -	$ -	$ -	$ -	$ -
Consultant Services	$ -	$ 20	$ -	$ -	$ 18	$ -	$ -	$ 22	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -
San Bernardino Cnty Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ 3	$ -	$ -	$ 2	$ -	$ -	$ 3	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -
Notice Mailing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ 2,329	$ -	$ -	$ 2,326	$ -	$ -	$ 2,331	$ -	$ -	$ 2,306	$ -	$ -	$ -	$ -	$ -
Delinquency 2%	$ -	$ 121	$ -	$ -	$ 104	$ -	$ -	$ 132	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ -
Contingency 5%	$ -	$ 303	$ -	$ -	$ 259	$ -	$ -	$ 329	$ -	$ -	$ 5	$ -	$ -	$ -	$ -	$ -
Sub Total	$ -	$ 424	$ -	$ -	$ 363	$ -	$ -	$ 461	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ -
TOTAL ANNUAL EXPENSES	**$ -**	**$ 7,879**	**$ -**	**$ -**	**$ 7,073**	**$ -**	**$ -**	**$ 8,365**	**$ -**	**$ -**	**$ 2,395**	$ -	$ -	$ -	$ -	$ -
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COLLECTIONS/(CREDITS) APPLIED TO LEVY																
Fund Balance Transfer	$ -	$ (2,708)	$ -	$ -	$ -	$ -	$ -	$ 6,663	$ -	$ -	$ 6,795	$ -	$ -	$ -	$ -	$ -
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ -	$ (5,948)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ (2,708)	$ -	$ -	$ (5,948)	$ -	$ -	$ 6,663	$ -	$ -	$ 6,795	$ -	$ -	$ -	$ -	$ -
Balance to Levy	**$ -**	**$ 5,171**	**$ -**	**$ -**	**$ 1,126**	**$ -**	**$ -**	**$ 15,028**	**$ -**	**$ -**	**$ 9,189**	$ -	$ -	$ -	$ -	$ -
FUND BALANCE SUMMARY																
Estimated Fund Balance (7/1/26)	$ -	$ 6,226	$ -	$ -	$ (20,083)	$ -	$ -	$ 85,432	$ -	$ -	$ 37,827	$ -	$ -	$ -	$ -	$ -
Contibutions/(Transfers)	$ -	$ (2,708)	$ -	$ -	$ (5,948)	$ -	$ -	$ 6,663	$ -	$ -	$ 6,795	$ -	$ -	$ -	$ -	$ -
Plus General Fund Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Improvement Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	$ -	$ 3,518	$ -	$ -	$ (26,031)	$ -	$ -	$ 92,095	$ -	$ -	$ 44,622	$ -	$ -	$ -	$ -	$ -
ZONE PARCEL SUMMARY																
No. Parcels - No Surcharge	N/A	1	N/A	N/A	2	N/A	N/A	1	N/A	N/A	1	N/A	1	2	2	1
Rate Per BU - No Surcharge	$0.00	$5,171.09	$0.00	$0.00	$562.83	$0.00	$0.00	$15,028.21	$0.00	$0.00	$9,189.22	$0.00	$0.00	$0.00	$0.00	$0.00
No. Parcels - Surcharge (see page 26)	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	N/A
Rate Per BU - Surcharge (see page 26)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Rates or Charges(2)	$22,880.00		$22,880.00	$22,880.00		$22,880.00	$22,880.00					$22,880.00	$26,880.00	$26,880.00	$0.00	$26,800.00
Escalated Ballot Maximum Assessment Rate	N/A	$5,171.094	$9,005.44	$10,539.18	$562.840	$9,033.58	$27,255.54	$16,568.607	$5,459.55	$ 5,628.40	$10,131.123	$ 11,474	$ 15,630	$ 25,060	$ 8,900	$ 7,595

Note 2: Other Rates or Charges: If City takes over maintenance of a zone the $22,880 covers cost to install a separate water/electric meter.

Zone C – Trail Maintenance including Annexations
Budget Estimates

	Zone C-1 Original District	Zone C-2 Annex. No. 1	Zone C-3 Annex. No. 2	Zone C-4 Annex. No. 3	Zone C-5 Annex. No. 4	Zone C-6 Annex. No. 5	Zone C-7 Annex. No. 6	Zone C-8 Annex. No. 7	Zone C-9 Annex. No. 8	Total All Zones
DIRECT COSTS										
MAINTENANCE AND SERVICING:										
Contract Maintenance	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 1,800
Weed Abatement	$ 500	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 2,100
Trail/Access Surface	$ 500	$ 225	$ 100	$ 100	$ 200	$ 100	$ 200	$ 400	$ 400	$ 2,225
Gates	$ -	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300
Fence Repair & Replacement	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
Rehabilitation and Upgrade Reserve	$ 500	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -	$ 1,000
Sub Total	**$ 2,200**	**$ 925**	**$ 500**	**$ 500**	**$ 600**	**$ 500**	**$ 1,100**	**$ 800**	**$ 800**	**$ 7,925**
INCIDENTAL EXPENSES:										
City Administration	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 2,250
Consultant Services	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 694
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
San Bernardino County Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mailing Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	**$ 327**	**$ 327**	**$ 327**	**$ 327**	**$ 327**	**$ 327**	**$ 327**	**$ 327**	**$ 327**	**$ 2,944**
TOTAL ANNUAL EXPENSES	**$2,527**	**$1,252**	**$827**	**$827**	**$927**	**$827**	**$1,427**	**$1,127**	**$1,127**	**$10,869**
CAPITAL EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
COLLECTIONS/(CREDITS) APPLIED TO LEVY										
Reserve Fund Collection/(Transfer)	**$ 1,334**	**$ 732**	**$ 894**	**$ 226**	**$ 342**	**$ 237**	**$ 818**	**$ 1,367**	**$ 733**	**$ 6,683**
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Balance to Levy	**$ 3,861**	**$ 1,985**	**$ 1,721**	**$ 1,053**	**$ 1,269**	**$ 1,064**	**$ 2,245**	**$ 2,495**	**$ 1,860**	**$ 17,553**
FUND BALANCE SUMMARY										
Estimated Fund Balance (7/1/26)	**$18,491**	**$9,981**	**$9,422**	**$5,976**	**$6,183**	**$5,426**	**$11,262**	**$13,349**	**$9,036**	**$89,126**
Contibutions/(Transfers)	**$ 1,334**	**$ 732**	**$ 894**	**$ 226**	**$ 342**	**$ 237**	**$ 818**	**$ 1,367**	**$ 733**	**$ 6,683**
Contribution from City/Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	**$ 19,825**	**$ 10,714**	**$ 10,317**	**$ 6,202**	**$ 6,524**	**$ 5,663**	**$ 12,080**	**$ 14,716**	**$ 9,769**	**$ 95,809**
ZONE PARCEL SUMMARY										
No. of Assessable Parcels	**143**	**95**	**46**	**39**	**47**	**16**	**60**	**25**	**80**	**551**
No. of Benefit Units (BU's)	**143**	**95**	**46**	**39**	**47**	**16**	**60**	**25**	**80**	**551**
Levied Rate Per BU - Specific Benefit (Maximum)	**$27.00**	**$20.89**	**$37.42**	**$27.00**	**$27.00**	**$66.50**	**$37.42**	**$99.78**	**$23.25**	

Zone D – Park Maintenance including Annexations
Budget Estimates

	Original District Zone D-0	Annex No. 1 Zone D-1	Annex No. 2 Zone D-2	Annex No. 3 Zone D-3	Total All Zones
DIRECT COSTS					
MAINTENANCE AND SERVICING:					
Salaries & Benefits	$ 20,041	$ 20,738	$ 20,738	$ 20,738	$ 82,255
Contract Services-Tree Trim.	$ 5,490	$ 7,503	$ -	$ 1,330	$ 14,323
Contract Services-Land. Maint.	$ 5,654	$ 7,194	$ 8,830	$ 4,748	$ 26,426
Alarm Monitoring	$ 600	$ -	$ -	$ -	$ 600
Water	$ 12,198	$ 23,127	$ 27,651	$ 3,885	$ 66,860
Electricity	$ 393	$ 496	$ 9	$ 124	$ 1,022
Materials	$ 4,422	$ 1,466	$ 812	$ -	$ 6,701
Sub Total	**$ 48,799**	**$ 60,524**	**$ 58,040**	**$ 30,825**	**$ 198,187**
INCIDENTAL EXPENSES:					
City Administration	$ 187	$ 187	$ 187	$ 187	$ 748
Consultant Services	$ 297	$ 297	$ 297	$ 297	$ 1,187
San Bernardino County Administration	$ -	$ -	$ -	$ -	$ -
Mailing Costs	$ -	$ -	$ -	$ -	$ -
Advertising	$ -	$ -	$ -	$ -	$ -
Sub Total	**$ 484**	**$ 484**	**$ 484**	**$ 484**	**$ 1,935**
TOTAL ANNUAL EXPENSES	**$ 49,283**	**$ 61,008**	**$ 58,523**	**$ 31,309**	**$ 200,122**
CAPITAL EXPENSES	**$0**	**$0**	**$0**	**$0**	**$0**
COLLECTIONS/(CREDITS) APPLIED TO LEVY					
Reserve Fund Collection/(Transfer)	$ (9,893)	$ 1,375	$ 7,294	$ 4,914	$ 3,690
General Fund Repayment/(Loan)	$ -	$ -	$ -	$ -	$ -
Mutual Benefit paid by City General Fund	$ (19,713)	$ (24,403)	$ (23,409)	$ (12,523)	$ (80,049)
Balance to Levy	**$ 19,676**	**$ 37,980**	**$ 42,408**	**$ 23,700**	**$ 123,764**
FUND BALANCE SUMMARY					
Estimated Fund Balance (7/1/26)	$ 69,406	$ 74,102	$ 67,344	$ 94,088	$ 304,941
Contibutions/(Transfers)	$ (9,893)	$ 1,375	$ 7,294	$ 4,914	$ 3,690
Contribution from City/Others	$ -	$ -	$ -	$ -	$ -
EST. ENDING FUND BALANCE (6/30/27)	**$ 59,513**	**$ 75,478**	**$ 74,638**	**$ 99,003**	**$ 308,632**
FACILITIES REPLACEMENT RESERVE					
Estimated Fund Balance (7/1/26)	$0	$0	$0	$0	$0
District Revenue Contribution	$0	$0	$0	$0	$0
Contribution from City/Other	$0	$0	$0	$0	$0
TOTAL FACILITIES REPLACEMENT RESERVE	**$0**	**$0**	**$0**	**$0**	**$0**
Total Annual Expenses	**$49,283**	**$61,008**	**$58,523**	**$31,309**	**$200,122**
Allocated Budget - Mutual Benefit Zone 40.0%	**$19,713**	**$24,403**	**$23,409**	**$12,523**	**$80,049**
Allocated Budget - Specific Benefit Zone 60.0%	**$29,570**	**$36,605**	**$35,114**	**$18,785**	**$120,073**
ZONE PARCEL SUMMARY					
No. of Assessable Parcels	190	87	60	24	
No. of Benefit Units (BU's)	190	87	60	24	
Levied Rate Per BU - Specific Benefit (Maximum)	$103.56	$436.55	$706.80	$987.48	

PART IV - METHOD OF ASSESSMENT

General

Pursuant to the 1972 Act and Article XIIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping improvements.

Section 22573 of the Landscape and Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements."*
>
> *"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California])."*

The 1972 Act also permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22547).

Article XIIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition 218, approved by the voters in November 1996, requires the City to separate general benefit from special benefit, whereas only special benefit is assessed.

Method of Assessment Spread

Zone A Street Lighting

Since the assessment will be levied on the owners of property as shown on the county tax roll, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread just by parcel, not considering land use or parcel size, this would not be equitable, because, as an example, a single family residential parcel would be paying the same as a 50 unit apartment parcel or a large commercial establishment in a similar zone.

Therefore, the benefit each property receives will be assessed as increments of units of benefit called Benefit Units (BUs) as adopted by the City Council at the time of formation.

One (1) BU will be assigned to each developable parcel having street frontage less than or equal to 199 feet. If the lot frontage exceeds 199 feet, one additional BU will be assessed for each additional 100 feet of lot frontage or fraction thereof. For example, 1 BU is assigned to a lot with a frontage equal to 199 feet or less, 2 BUs are assigned to a lot with frontage greater than 199 feet, but less than or equal to 299 feet, and so on. Hence, BUs will increase by one (1) unit of benefit for each additional 100 foot increment, or fraction thereof of lot street frontage.

If a residential lot has frontage on two or more streets, only the shortest frontage dimension will be used to determine units of benefit. The unit of benefit for irregularly shaped lots will include only the frontage of the portion of the lot with minimum depth for development. Commercial and other non-residential uses will have all street frontage dimensions included to determine their units of benefit.

Properties that are not capable of being developed because of small size are assigned zero (0) units of benefit.

Lots without street frontage have been omitted from the methodology with the exception of condominiums, and planned unit developments. Each of these lots receives one (1) BU per dwelling unit. Lots with apartments constructed upon them have been assigned BU's based upon their street frontage.

To determine the units of benefit for each lot in the District, the records of the City and the San Bernardino County Assessor were referenced by the consultants in their calculations. All properties were originally reviewed during the formation of the District using both the Assessor's maps and the Assessor's tax roll in addition to the City's zoning maps to determine the zoning, and use of the properties.

Parcels of land listed as tax exempt by the County Assessor's records as Government owned land and Public Utility owned land will be exempted from the assessment because the current lighting zones were established prior to the passage of Proposition 218.

The method of apportionment will be in accordance with the special benefit received. Annual budgets have been prepared for each benefit zone within the District as shown on Part II of this report. The benefit

accruing to the properties is a direct benefit to all lots within the City which have the capability of being developed, whether or not they currently have improvements upon them.

A field inventory of street lights conducted by the City at formation indicated that two main areas of lighting existed, which have been referred to as "urban" and "rural" areas.

The urban area comprises areas within the City of Highland having levels of street lighting which are found in most urbanized areas. The urban area does not strictly refer to a type of land use as there may be agricultural or other uses within this classification.

The rural area is shown on the assessment diagram and includes areas in the easterly and southerly portions of the City of Highland which have a minimal level of lighting. Much of the rural area is presently either undeveloped or in agricultural land use. As development expands into the rural area and street lighting is provided, the properties will be removed from this assessment classification and included into the urban assessment area.

Assessments proposed for individual lots within Zone A will be for the special benefit received and will be determined based upon five assessment zones within the two assessment areas as defined below:

Urban Area

Zone A-1 Residential - This will include all residential lots within the urban area whether they are developed or undeveloped.

Zone A-2 Residential Rural - This designation defines all lots within the urban area having this City of Highland land use designation at the formation of the district. These lots generally have a lower level of street lighting and are therefore assessed as a separate zone.

Zone A-3 Non-Residential - This will include all commercial, manufacturing, administrative professional and other non-residential lots within the urban area whether they are developed or undeveloped.

Zone A-4 Agricultural - This will include all agriculturally land use zoned lots within the urban area.

Rural Area

Zone A-5 Rural - This will include all lots outside the urban area regardless of their land use zoning.

The following table provides a summary of typical assessments within Zone A. Detailed lighting information is provided in Exhibit 1 on the following pages.

	Total	Zone A-1	Zone A-2	Zone A-3	Zone A-4	Zone A-5
Benefit Units	14,797	13,361	33	893	84	426
Number of Parcels	14,136	13,206	32	499	38	361
Rate per Benefit Unit		$23.75	$20.51	$28.86	$7.71	$7.07

EXHIBIT 1

STREET LIGHTING DISTRICT NO. 1
CITY OF HIGHLAND
Fiscal Year 2026-27

	Summary of Existing Luminaire Maintained - (Estimated Zones)						Summary of Estimated Operating Budget Net of Other Costs					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	1673	1047	99	364	0	3,183	$164,040	$113,873	$9,877	$34,934	$0	$322,724
Zone A-2 - Residential Rural	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Zone A-3 - Non-Residential	81	118	0	0	0	199	$7,942	$12,834	$0	$0	$0	$20,776
Zone A-4 - Agriculture	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Rural Zone:												
Zone A-5 - Rural	0	5	0	0	0	5	$0	$544	$0	$0	$0	$544
Sub Total	1756	1174	99	364	0	3,393	$172,179	$127,685	$9,877	$34,934	$0	$344,675

	Estimated City Added Street Lights						Summary of Budget - w/ Op. Costs for "Additional" Luminairs					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	2	2	0	0	0	4	$196	$218	$0	$0	$0	$414
Zone A-2 - Residential Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-3 - Non-Residential	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-4 - Agriculture	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Rural Zone:												
Zone A-5 - Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Sub Total	2	2	0	0	0	4	$196	$218	$0	$0	$0	$414

Note: City provided estimate.

	Developer Added Street Lights Based on City Estimate						Summary of Budget - w/ Op. Costs for "Additional" Luminairs					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	91	4	5	0	0	100	$8,923	$435	$499	$0	$0	$9,857
Zone A-2 - Residential Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-3 - Non-Residential	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Zone A-4 - Agriculture	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Rural Zone:												
Zone A-5 - Rural	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Sub Total	91	4	5	0	0	100	$8,923	$435	$499	$0	$0	$9,857

EXHIBIT 1 (Continued)

STREET LIGHTING DISTRICT NO. 1
CITY OF HIGHLAND
Fiscal Year 2026-27

	SUMMARY - STREET LIGHTS						BUDGET SUMMARY - STREET LIGHTS					
Urban Zone:	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
Zone A-1 - Residential	1766	1053	104	364	0	3,287	$173,159	$114,525	$10,376	$34,934	$0	$332,994
Zone A-2 - Residential Rural	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Zone A-3 - Non-Residential	81	118	0	0	0	199	$7,942	$12,834	$0	$0	$0	$20,776
Zone A-4 - Agriculture	1	2	0	0	0	3	$98	$218	$0	$0	$0	$316
Rural Zone:												
Zone A-5 - Rural	0	5	0	0	0	5	$0	$544	$0	$0	$0	$544
Sub Total	1849	1180	104	364	0	3497	$181,297	$128,338	$10,376	$34,934	$0	$354,945

	SAFETY LIGHTING											
	5800 L	9500 L	16000 L	22000 L	27500 L	Total	5800 L	9500 L	16000 L	22000 L	27500 L	Total
City Owned	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Shared with Other Entities x 3/4	0	0	0	0	0	0	$0	$0	$0	$0	$0	$0
Shared with Other Entities x 1/2	0	0	0	0	32	32	$0	$0	$0	$0	$5,629	$5,629
Shared with Other Entities x 1/4	0	0	0	0	7	7	$0	$0	$0	$0	$616	$616
Sub Total	0	0	0	0	39	39	$0	$0	$0	$0	$6,245	$6,245

Note: Assumptions for Safety Lighting Provided by City.

	TOTAL STREET AND SAFETY LIGHTING											
Total Luminaire	1849	1180	104	364	39	3536						
Fiscal Year Budgeted Rate*	$ 98.05	$ 108.76	$ 99.77	$ 95.97	$ 351.81							
Total Annual Budget	Total luminaire above are from prior year						$181,298	$128,338	$10,376	$34,934	$6,245	$361,190

Zone B Landscape Maintenance

The primary benefits of maintaining landscaping are as set forth below:

a. Improved aesthetic appeal of nearby parcels
b. Improved erosion resistance and dust control
c. Improved safety of playground facilities within neighborhoods
d. Beautifies and makes safer flood control facilities that would otherwise be unsightly and potentially dangerous

The servicing, operation and maintenance of landscape improvements required as a condition of tract map approval provides a special benefit to those parcels and/or lots within the tract or subdivision, and the costs should be spread to parcels/lots within those specific tracts/subdivisions only.

Since the assessment will be levied on the owners of properties as shown on the tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread just by parcel, not considering land use or parcel size, or proximity to the improvements this would not be equitable, because, as an example, a single family residential parcel would be paying the same as a 50 unit apartment parcel or a large commercial establishment in a similar zone.

Residential Zone

Each residential parcel within a benefit zone will be assigned one (1) benefit unit. Residential lots adjacent to the landscaping areas to be maintained by the district will be assigned an additional one-tenth (0.1) benefit unit since they receive a greater special benefit from the improvements.

Zone B-0	Maintenance of the permanent landscape areas along Base Line and the left side of Yarnell Street, fronting Tracts 12484 and 12484-1.
Zone B-1	Maintenance of the permanent landscape areas of Church Street and Highland Avenue fronting Tracts 10102 and 10102-5.
Zone B-2	Maintenance of the permanent landscape areas along Greenspot Road, Weaver Street, Water Street and Santa Ana Canyon Road fronting Tracts 13936-1, 13936-2, 13936-3 and 13936-4.
Zone B-3	Maintenance of the permanent landscape areas along Base Line and Cherokee Rose Drive fronting Tracts 12474, and 12474-1.
Zone B-4	Maintenance of the permanent landscape areas along Palm Avenue fronting Tract 11181.

Zone B-5	Maintenance of the permanent landscape areas along Elder Gulch Road (vacated) fronting Tract 13956.
Zone B-6	Maintenance of the landscape easement within the landscaped drainage detention facility in Tract 14190.
Zone B-7	Maintenance of the permanent landscape areas along Base Line fronting Tract 13237.
Zone B-8	Maintenance of the permanent landscape areas along Highland Avenue frontage and the easterly hydro seeded slope of Tract 13315.
Zone B-9	Maintenance of the permanent landscape areas along Boulder Avenue Parkway frontage and median of Parcel Map 12821 (Highland Village Plaza).
Zone B-10	Maintenance of the permanent landscape areas along Greenspot Road, fronting Tracts 14326, 14326-1, and 14326-2.
Zone B-11	Maintenance of the permanent landscape area along a portion of Stoney Creek Drive, within Tracts 14398, 14398-1, 14398-2, 14398-3, and Base Line and Boulder Avenue fronting parcel one (1) of Parcel Map 12849.
Zone B-12	Maintenance of the permanent landscape areas along Highland Avenue and Victoria Avenue fronting Parcel Map 14063 (Smith's).
Zone B-13	Maintenance of the permanent landscape areas along Weaver Street fronting Tract 14095.
Zone B-14	Maintenance of the East Highland Ranch permanent landscape areas within the public right of way and public easements along Base Line Road, Cloverhill Drive, Church Street, Love Street, 5th Street, Greenspot Road, Highland Avenue, Water Street, and Club View Drive fronting those master planned parcels to be approved within the East Highlands Ranch development as of March 1992.
Zone B-15	Maintenance of the permanent landscape areas along River Oaks and Church Street fronting Tract 10726, and Assessor's Parcel 0291-051-34.
Zone B-16	Maintenance of the permanent landscape areas along Ninth Street and Eucalyptus Drive fronting Tracts 15583 and 15609.
Zone B-17	Maintenance of the permanent landscape areas along Carriage Hill Drive and Surrey Lane fronting Tracts 7996 and 8718.
Zone B-18	Maintenance of the permanent landscape areas along Base Line and Seine Ave fronting Parcel Map 14475.

Zone B-19	Maintenance of the permanent landscape areas along Boulder Avenue; Parkway frontage and median of Beaver Medical Clinic fronting Parcel Map 14615.
Zone B-20	Maintenance of the permanent landscape areas along Base Line and Streater Drive fronting Tract 15618.
Zone B-21	Maintenance of the permanent landscape areas along Church Avenue and Powell Drive fronting Tract 15788 and Tract 15929.
Zone B-22	Maintenance of the permanent landscape areas along Santa Ana Canyon fronting Tract 14362.
Zone B-23	Maintenance of the permanent landscape areas fronting the Senior Housing Project on Central Avenue.
Zone B-24	Maintenance of the permanent landscape areas and the median on Base Line fronting the El Ranch Shell (27627 Base Line).
Zone B-25	Maintenance of the permanent landscape areas fronting the Cultural and Retail Center on Highland Avenue and Boulder Avenue.
Zone B-26	Maintenance of the permanent landscape areas and the median on Boulder Avenue fronting Walgreen's and KFC/Taco Bell.
Zone B-27	Maintenance of the permanent landscape areas fronting McDonald's at Base Line and Seine Avenue.
Zone B-28	Maintenance of the permanent landscape areas fronting Orco Blended Products.
Zone B-29	Maintenance of the permanent landscape areas along Base Line and Stoney Creek fronting Parcel 2 of Parcel Map 14885-1 (Wendy's) and a portion of the median on Boulder Avenue, south of Base Line.
Zone B-30	Maintenance of the permanent landscape areas along Santa Ana Canyon Road, Marianne Lane and Lot A adjacent to Tract Map 15375.
Zone B-31	Maintenance of the permanent landscape areas along Streater Avenue and Sycamore Drive adjacent to Tract Map 15969 and 15969-1.
Zone B-32	Maintenance of the permanent landscape areas along 5th Street fronting 28099 5th Street.

Zone B-33	Maintenance of the permanent landscape areas along Base Line and Sterling Avenue adjacent to Lots 44 and 45 of Tract 3582.
Zone B-34	Maintenance of the permanent landscape areas along Base Line adjacent to Lots 1, 12, 13, 14, 15, 26 and 27 of Tract 16404.
Zone B-35	Maintenance of the permanent landscape areas along Highland Avenue adjacent to Lots 13 and 14 of Tract 14757.
Zone B-36	Maintenance of the permanent landscape areas along Boulder Avenue adjacent to lots 2 through 7 of Tract 16543.
Zone B-37	Maintenance of the permanent landscape areas along Norwood Street and Church Avenue adjacent to lots 1, 19, 20 and 30 through 38 of Tract 16607.
Zone B-38	Maintenance of the permanent landscape areas along 3rd Street adjacent to Parcel 1 of Parcel Map 9112.
Zone B-39	Maintenance of the permanent landscape parkway areas along Base Line adjacent to lots 13, 14, and 15 of Tract 15960.
Zone B-40	Maintenance of the permanent landscape areas along Atlantic Avenue adjacent to Parcel 1 of Parcel Map 16788.
Zone B-41	Maintenance of the permanent landscape areas along Cochrane Street adjacent to lots 27, 28, and 51 through 59 of Tract 16914.
Zone B-42	Maintenance of the permanent landscape areas along Base Line adjacent to 27195 Base Line.
Zone B-43	Maintenance of the permanent landscape areas along Base Line adjacent to lots 1, 2, 3 and 4 of Tract 17590 and along the east side of lot 9 of Tract 17590.
Zone B-44	Maintenance of the permanent landscape areas along Church Street and Lot "A" adjacent to lots 1 through 4 and lots 15 through 25 of Tract 17263.
Zone B-45	Maintenance of the permanent landscape areas along Base Line, Palm Avenue and Foster Avenue adjacent to parcels 1 and 2 of Parcel Map 17597.
Zone B-46	Maintenance of the permanent landscape areas along Base Line and Boulder Avenue adjacent to parcels 1 and 2 of Parcel Map 18012.

Zone B-47	Maintenance of the permanent landscape areas along Base Line adjacent to lots 1 and 24 of Tract 18199.
Zone B-48	Maintenance of the permanent landscape areas along Greenspot Road from Highway 30 to Boulder Avenue.
Zone B-49	Maintenance of the permanent landscape areas along Palm Avenue, Meines Street and 27250 5th Street.
Zone B-50	Maintenance of the permanent landscape median areas along 5th Street west of Palm Avenue.
Zone B-51	Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line (APN 0278-121-39-0000).
Zone B-52	Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line (APN 0278-121-39-0000).
Zone B-53	Maintenance of the permanent median parkway landscape areas along Base Line, Boulder Avenue, Seine Avenue, and Pluto Street near 27767 Base Line, CUP-01-001.
Zone B-68	Maintenance of the perimeter parkway along Greenspot Road, Boulder Avenue, and Orange Street adjacent to Tract 17682.
Zone B-69	Maintenance of the median landscaping in the medians on Greenspot Road and Boulder Avenue adjacent to Tract 17682.
Zone B-70	Maintenance of the landscaping in certain parkway and landscape easement areas, oval medians and the water quality basins within and adjacent to Tracts 18935 and 16745.

Certain parcels within the various zones receive greater benefits from landscape improvements than other parcels within the same zone by either backing up to, facing or adjoining the improvements. In general, those parcels are assessed a 10% surcharge for the added benefit. Additional surcharges include the following:

Zone B-0	Lots abutting Yarnell Avenue pay 2 times more than those not abutting Yarnell Avenue for landscape improvements on Yarnell Avenue.
Zone B-8	Lots abutting east-facing slope pay 100% of maintenance cost of slope.
Zone B-17	Lots facing medians in Carriage Hills Drive pay 4 times more than those lots not facing median in Carriage Hill Drive.

Non-Residential Zones

The assessment methodology has been developed based upon the special benefits received by each parcel and is established at the time of annexation into the district. Currently, there are forty-six special benefit zones within the district which include non-residential parcels.

The methodologies, as approved at the time of annexation for Zones B-9, B-11, B-12, B-19, B-24, B-25, B-26, B-27, B-28, B-32, B-33, B-38, B-40, B-42, B-45, B-46, B-48, B-49, B-50, B-51, B-52, B-53, B-54, B-55, B-56, B-57, B-58, B-59, B-60, B-61, B-62, B-67, B-70, B-71, B-72, B-73, B-74, B-75, B-76, B-77, B-78, B-79, B-80, B-81, B-82, B-83. B-84, B-85, B-86 and B-87 are shown below for each zone:

Zone B-9 At the time of annexation, a finding was made that the special benefit to the lots within this zone was directly related to their pro-rata share of the development's frontage on Boulder Avenue. Therefore, the assessment shall be apportioned on the basis of front footage.

Zone B-11 At the time of annexation, it was determined that parkway landscaping along the west side of Stoney Creek Drive would be assessed against Tract 14398, and that parkway landscaping along Base Line and Boulder Avenue, and the landscaped median in Boulder Avenue, would be assessed against Parcel 1 of Parcel Map 12849.

Zone B-12 At the time of annexation, a finding was made that lots adjacent to the landscaped areas to be maintained by the district received ninety percent (90%) of the special benefit and that non-adjacent parcels received the remaining ten percent of the special benefit. Therefore, the assessment shall be apportioned on the basis of acreage, with ninety percent (90%) of the total assessment apportioned to those parcels adjacent to the landscaped areas and the remaining ten percent (10%) to the non-adjacent parcels.

Zone B-19 Consists of the parking frontage and median landscape improvements within the right-of-way of Boulder Avenue. The assessments for the improvements are to be levied against Parcel 1 of Map 14615 as a condition of approval for development of the parcel.

Zone B-24 Consists of frontage landscape improvements and median landscape improvements within the right-of-way of Base Line Avenue. The assessments for the improvements are to be levied against the parcel located on the south side of Base Line Avenue west of State Freeway 30 as a condition of approval for development of the parcel.

Zone B-25 Consists of frontage landscape improvements and median landscape improvements within the right-of-way and/or easements of Highland Avenue and Boulder Avenue. The assessments for the improvements are to be levied against the parcel located at the southeast corner of Boulder Avenue and Highland Avenue as a condition of approval for development of the parcel.

Zone B-26 Consists of frontage landscape improvements and median landscape improvements within the right-of-way and/or easements of Boulder Avenue and Base Line. The assessments for the improvements are to be levied against the parcel located at the southeast corner of Boulder Avenue and Base Line as a condition of approval for development of the parcel.

Zone B-27 Consists of frontage landscape improvements within the right-of-way and/or easements of Seine Avenue and Base Line. The assessments for the improvements are to be levied against the parcel located at the northeast corner of Seine Avenue and Base Line as a condition of approval for development of the parcel.

Zone B-28 Consists of frontage landscape improvements within the right-of-way and/or easements of Palm Avenue and Third Street. The assessments for the improvements are to be levied against the parcels located at the southeast corner of Palm Avenue and Third Street as a condition of approval for development of the parcels.

Zone B-32 Consists of frontage landscape improvements within the right-of-way and/or easements of 5th Street. The assessments for the improvements are to be levied against the parcel located at 28099 5th Street as a condition of approval for development of the parcel.

Zone B-33 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line and Sterling Avenue. The assessments for the improvements are to be levied against Lots 44 and 45 of Tract 3582 as a condition of approval for development of the parcels.

Zone B-38 Consists of frontage landscape improvements within the right-of-way and/or easements of 3RD Street. The assessments for the improvements are to be levied against Parcel 1 of Parcel Map 9112 as a condition of approval for development of the parcel.

Zone B-40 Consists of frontage landscape improvements within the right-of-way and/or easements of Atlantic Avenue. The assessments for the improvements are to be levied against Parcel 1 of Parcel Map 16788 as a condition of approval for development of the parcel.

Zone B-42 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line. The assessments for the improvements are to be levied against the following Assessor's Parcel Number: 1191-501-83-0000 located at 27194 Base Line as a condition of approval for development of the parcels.

Zone B-45 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line, Palm Avenue and Foster Avenue. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1200-381-40-0000 and 1200-381-41-0000 as a condition of approval for development of the parcels.

Zone B-46 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line and Boulder Avenue. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1200-461-79-0000 and 1200-461-80-0000 as a condition of approval for development of the parcels.

Zone B-48 The improvements to be maintained by Zone B-48 consist of parkway and median landscape improvements within the right-of-way and/or easements of Greenspot Road from Highway 30 to Boulder Avenue. The assessments for the improvements are allocated to each development area based on the development area's frontage on the improvements. Within each development area, the assessments are to be levied against the parcels in the development area based on the net acreage of the individual Assessor's Parcel Numbers. Improvements for future development areas within Zone B-48 will be included as the individual projects are developed.

Zone B-49 Maintenance of the permanent landscape areas along Palm Avenue, Meines Street and 27250 5th Street. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1192-621-01-0000 as a condition of approval for development of the parcels.

Zone B-50 Maintenance of the permanent landscape median areas along 5th Street west of Palm Avenue. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1192-621-01-0000 as a condition of approval for development of the parcels.

Zone B-51 Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 0278-121-39-0000 as a condition of approval for development of the parcel.

Zone B-52 Maintenance of the permanent median parkway landscape areas along Base Line and Sterling Avenue at 25699 Base Line. The assessments for the improvements are to be levied against Assessor's Parcel Numbers 0278-121-39-0000 as a condition of approval for development of the parcels.

Zone B-53 Maintenance of the permanent median parkway landscape areas along Base Line, Boulder Avenue, Seine Avenue, and Pluto Street near 27767 Base Line (CUP-01-001).

The assessments for the improvements are to be levied against Assessor's Parcel Numbers 1201-091-61-0000 as a condition of approval for development of the parcels.

Zone B-54 The improvements maintained within this zone includes the maintenance and servicing of landscaping and appurtenant facilities that are located in the parkway areas along Base Line within the rights-of-way and dedicated public easements in front of the parcels to be assessed which are within the boundaries of Benefit Zone 54.

Zone B-55 Maintenance of the parkway landscaping along Cypress Street, Palm Street and 9th Avenue, and including Lot "A" located within Tract Map 18677.

Zone B-56 Maintenance for the trimming and replacement of parkway trees along Bella Terra Avenue and Bella Terra Court within Tract Map 18677.

Zone B-57 Consists of frontage landscape improvements within the right-of-way and/or easements of Base Line and Central Ave. The assessment for the improvements is to be levied against Assessor Parcel Number 1193-341-06-0000 located at 26897 Base Line as a condition of approval for development of the parcel.

Zone B-58 Maintenance of the permanent median parkway landscape areas along Base Line and Central Avenue at 26897 Base Line. The assessment for the improvements is to be levied against Assessor Parcel Number 1193-341-06-0000 as a condition of approval for development of the parcel.

Zone B-59 Maintenance of the parkway landscaping at the northwest corner of Base Line and Olive Street adjacent to 7270, 7278 and 7286 Olive Street.

Zone B-60 Consists of frontage landscape improvements within the right-of-way and/or easement of Base Line. The assessment for the improvements is to be levied against Parcel 1 of Parcel Map 19376 (Assessor Parcel Number 1200-381-42-0000) located at 27356 Base Line as a condition of approval for development of the parcel.

Zone B-61 Maintenance of the permanent median parkway landscape area along Base Line between 27310 Base Line and 27356 Base Line and adjacent to 27427 Base Line. The assessments for the improvements are to be levied against Assessor Parcel Numbers 1200-381-40-0000, 1200-381-41-0000, 1200-381-42-0000, 1200-421-33-0000, 1201-011-07-0000, and 1200-381-47-0000 as a condition of approval for development.

Zone B-62 Consists of frontage landscape improvements within the right-of-way and/or easements of Greenspot Road, Church Street and Old Greenspot Road. The assessment for the improvements is to be levied against Assessor's Parcel Number 1210-201-01-0000 located at 28895 Greenspot Road as a condition of approval for development of the parcel.

Zone B-63 Maintenance of the permanent median parkway landscape areas along Base Line at 28807 Base Line. The assessment for the improvements is to be levied against Assessor Parcel Number 1201-251-12-0000 as a condition of approval for development of the parcel.

Zone B-64 Maintenance of the parkway landscaping along Base Line at 28807 Base Line. The assessment for the improvements is to be levied against Assessor Parcel Number 1201-251-12-0000 as a condition of approval for development of the parcel.

Zone B-64 Maintenance of the parkway landscaping along Greenspot Road at 31111 Greenspot. The assessment for the improvements is to be levied against Assessor Parcel Number 0297-051-17-0000 as a condition of approval for development of the parcel.

Zone B-66 Maintenance of the permanent median parkway landscape areas along Greenspot Road at 31111 Greenspot. The assessment for the improvements is to be levied against Assessor Parcel Number 0297-051-17-0000 as a condition of approval for development of the parcel.

Zone B-67 Maintenance of the parkway landscaping fronting the northeast corner of Base Line and Church Street, Parcel Map 19652.

Zone B-71 Maintenance of the parkway landscaping located at 26492 Highland Avenue.

Zone B-72 Maintenance of the parkway and frontage landscaping along Buckeye Street, Base Line and Church Avenue, Parcel Map 19742.

Zone B–73 Maintenance of the permanent median landscaping in the median on Highland Avenue adjacent to Assessor's Parcel Numbers 1191-241-36-0000 as a condition of approval for development of the parcel.

Zones B-74 Maintenance of the parkway and frontage landscaping along Highland Avenue adjacent to Assessor's Parcel Number 1191-241-36-0000.

Zone B-75 Maintenance of the parkway and frontage landscaping along Base Line, State Route 210 and Messina Street adjacent to Assessor's Parcel Number 1200-461-81-0000.

Zone B–76 Maintenance of the permanent median landscaping and hardscape for the Base Line medians located between State Route 210 and Boulder Avenue adjacent to Assessor's Parcel Numbers 1200-461-81-0000 and 1200-461-82-0000 as a condition of approval for development of the parcels. The assessments are allocated to parcels based on their percentage of frontage to the improvements. Currently a general fund contribution is required to fully fund the maintenance, but once adjacent parcels develop and annex

into the zone as a condition of their development, the improvements will be fully funded.

Zone B-77 Maintenance of the parkway and frontage landscaping along Base Line, Seine Avenue and Messina Street adjacent to Assessor's Parcel Number 1200-461-82-0000.

Zone B-78 Maintenance of the parkway and frontage landscaping along Fifth Street and Church Avenue adjacent to Parcel 1 of Parcel Map 19797.

Zone B–79 Maintenance of the permanent median landscaping in the median along Fifth Street adjacent to parcel 1 of Parcel Map 19797 as a condition of approval for development of the parcel.

Zone B-80 Maintenance of the parkway and frontage landscaping along Base Line adjacent to Assessor's Parcel Number 1192-331-36-0000.

Zone B-81 Maintenance of the median landscaping of the median adjacent to 26539 Base Line, Assessor's Parcel Number 1192-331-36-0000.

Zone B-82 Maintenance of the median landscaping of the median adjacent to 26529 Highland Avenue, Assessor's Parcel Number 1191-241-34-0000.

Zone B-83 Maintenance of the parkway and frontage landscaping along Boulder Avenue and Greenspot Road adjacent to Assessor's Parcel Number 1201-361-28-0000.

Zone B-84 Maintenance of the parkway and frontage landscaping along Webster Street and Greenspot Road adjacent to Assessor's Parcel Number 1201-361-26-0000.

Zone B-85 Maintenance of the parkway and frontage landscaping along Grape Street, 6th Street and Victoria Avenue adjacent to Assessor's Parcel Number 1192-281-15-0000 and 1192-281-16-0000.

Zone B-86 Maintenance of the median landscaping of the medians along Victoria Avenue adjacent to Assessor's Parcel Number 1192-281-15-0000 and 1192-281-16-0000.

Zone B-87 Maintenance of the parkway and frontage landscaping along Base Line adjacent to Assessor's Parcel Number 1200-381-47-0000.

Certain zones are presently established, or will be established, for future maintenance work to be accomplished by the City of Highland should the property owner(s) not perform landscape maintenance to the satisfaction of the City of Highland. Zones B-12, B-14, B-18, B-19, B-23, B-27, B-28, B-32, B-33, B-38, B-40, B-41, B-42, B-45 B-46, B-49, B-50, B-51, B-52, B-53,B-57, B-58, B-60, B-62, B-64, B-65, B-66, B-67, B-71, B-72, B-74, B-75, B-77, B-78, B-80, B-81, B-83, B-84. B-85, B-86, and B-87 are subject to these provisions.

Zones B-20 through B-87 includes an annual 5% inflation adjustment as balloted and approved by the property owners upon annexation. Each year the maximum rate is escalated 5% (Escalated Ballot Maximum Assessment Rate), however every year the rate is reviewed and approved by the City Council. The applied rate can be less than the maximum, but cannot exceed the Escalated Ballot Maximum Assessment Rate.

The following tables provides a summary of typical assessments within Zone B.

ZONE B LANDSCAPE MAINTENANCE Summary of Typical Assessments				
	Applied			
Zone	Rate per Benefit Unit Standard Lots	Rate per Benefit Unit Surcharged Lots	Slope Maintenance	Annexations with Differing Assessment Methods
B-0 (Base Line)	$ 19.51	$ 21.46		
B-0 (Yarnell Ave)	$ 11.91	$ 23.82		
B-1	$ 31.24	$ 34.36		
B-2	$ 30.14	$ 33.15		
B-3	$ 7.85	$ 8.64		
B-4	$ 108.94	$ 119.83		
B-5	$ 30.90	$ 33.99		
B-6	$ 54.74	$ 60.21		
B-7	$ 38.30	$ 42.13		
B-8	$ 63.61	$ 69.97	$ 227.08	
B-9	N/A	N/A		$3.75 per Linear Foot *
B-10	$ 46.15	$ 50.77		
B-11	$ 24.78	$ 27.26		
B-12	$ -	$ -		
B-13	$ 42.30	$ 46.53		
B-14	$ -	$ -		
B-15	$ 31.82	$ 35.00		
B-16	$ 17.87	$ 19.65		
B-17	$ 48.96	$ 195.84		
B-18	$ -	$ -		
B-19	$ -	$ -		
B-20 (Base Line)	$ 121.17	$ 133.28		
B-20 (Streater Dr)	$ 52.87	$ 58.16		
B-21	$ 97.72	$ 107.49		
B-22	$ 34.81	$ 38.29		
B-23	$ -	$ -		
B-24	N/A	N/A		$20.26 per Linear Foot *
B-25	N/A	N/A		$6.75 per Linear Foot *
B-26	$7.79	N/A		$10.97 / LF maximum
B-27	$ -	$ -		
B-28	$ -	$ -		
B-29	N/A	N/A		$9.95 LF maximum, $6.22
B-30	$ 214.63	$ 236.09		
B-31	$ 301.43	$ 331.57		
B-32	$ -	$ -		
B-33	$ -	$ -		
B-34	$ 112.05	$ 123.25		
B-35	$ 81.08	$ 89.19		
B-36	$ 2,008.02	N/A		
B-37	$ 233.68	$ 257.05		
B-38	$ -	$ -		
B-39	$ 448.95	$ 493.85		
B-40	$ -	$ -		

ZONE B
LANDSCAPE MAINTENANCE
Summary of Typical Assessments (Continued)

	Applied			
Zone	Rate per Benefit Unit Standard Lots	Rate per Benefit Unit Surcharged Lots	Slope Maintenance	Annexations with Differing Assessment Methods
B-41	$ -	$ -		
B-42	N/A	N/A		$9.02/ LF maximum, $0.00/LF
B-43	$ 692.28	$ 761.50		
B-44	$ 987.48	$ 1,086.23		
B-45	$ -	$ -		$8.18/ LF maximum, $0.00/LF
B-46	$ -	$ -		$7.80/ LF maximum, $0.00/LF
B-47	$ 287.07	$ 315.78		
B-48	N/A	N/A		Varies by development area, see following pages
B-49	$ -	$ -		
B-50	$ -	$ -		
B-51	$ -	$ -		
B-52	$ -	$ -		
B-53	$ -	$ -		
B-54	$ 1.91274	N/A		$1.91274 LF maximum
B-55	$ 846.62	$ 931.28		
B-56	$ 99.93	$ -		
B-57	$ -	$ -		$7.42 LF maximum, $0.00/LF
B-58	$ -	$ -		$3,563.88 per lot/$0
B-59	$ 1,451.95	$ 1,597.15		
B-60	$ -	$ -		$5,118.19 Annual/ $0
B-61	N/A	N/A		Varies per lot, see following pages
B-62	$ -	$ -		$7.63 LF maximum, $0.00/LF
B-63	$ 11,529.39	$ -		
B-64	$ -	$ -		
B-65	$ -	$ -		
B-66	$ -	$ -		
B-67	$ -	$ -		
B-68	$ 484.80	$ -		
B-69	$ 71.78	$ -		
B-70	$ 512.92	$ -		
B-71	$ -	$ -		
B-72	$ -	$ -		
B-73	$ 5,171.09	$ -		
B-74	$ -	$ -		
B-75	$ -	$ -		
B-76	$ 562.83			
B-77	$ -	$ -		
B-78	$ -	$ -		
B-79	$ 15,028.21			
B-80	$ -	$ -		
B-81	$ -	$ -		
B-82	$ 9,189.22	$ -		
B-83	$ -	$ -		

ZONE B LANDSCAPE MAINTENANCE Summary of Typical Assessments (Continued)				
	Applied			
Zone	Rate per Benefit Unit Standard Lots	Rate per Benefit Unit Surcharged Lots	Slope Maintenance	Annexations with Differing Assessment Methods
B-84	$ -	$ -		
B-85	$ -	$ -		
B-86	$ -	$ -		
B-87	$ -	$ -		

Parcels in Zone B-48:

DEVELOPMENT AREA 1 (Parcel Map 19011)

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-331-07-0000	Parcel 1	$1,157.31	$1,157.31
1201-331-08-0000	Parcel 2	$26,424.58	$26,424.58
1201-341-19-0000	Parcel 3	$1,711.82	$1,711.82
1201-341-20-0000	Parcel 4	$3,399.50	$3,399.50
1201-341-21-0000	Parcel 5	$4,315.69	$4,315.69
		$37,008.90	$37,008.90

DEVELOPMENT AREA 2 (Parcel Map 18886)

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-341-26-0000	Parcel 1	$2,825.51	$2,825.51
1201-341-23-0000	Parcel 2	$2,450.46	$2,450.46
1201-341-61-0000	Parcel 3	$3,275.59	$3,275.59
1201-341-62-0000	Parcel 3	$4,200.76	$4,200.76
1201-341-25-0000	Parcel 4	$7,926.43	$7,926.43
		$20,678.75	$20,678.75

DEVELOPMENT AREA 3

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-341-29-0000		$2,389.39	$2,389.39
1201-341-30-0000		$54.80	$54.80
1201-341-33-0000		$11,214.52	$11,214.52
1201-341-34-0000		$817.08	$817.08
1201-341-35-0000		$66.19	$66.19
1201-341-38-0000		$436.75	$436.75
1201-341-39-0000		$412.34	$412.34
1201-341-54-0000		$665.71	$665.71
1201-341-55-0000		$400.40	$400.40
1201-341-56-0000		$45.57	$45.57
1201-341-57-0000		$367.85	$367.85
1201-341-71-0000		$759.57	$759.57
1201-341-73-0000		$8,846.83	$8,846.83
1201-341-74-0000		$1,827.85	$1,827.85
1201-351-29-0000		$6,765.61	$6,765.61
1201-361-26-0000		$5,881.25	$5,881.25
1201-361-28-0000		$749.26	$749.26
1201-361-31-0000		$808.94	$808.94
1201-361-32-0000		$529.53	$529.53
		$43,039.46	$43,039.46

The Future Development Area for Zone B-48 includes the following Assessor's Parcel Numbers:

FUTURE DEVELOPMENT AREA

Assessor's Parcel Number	Assessor's Parcel Number
1201-331-01-0000	1201-361-23-0000
1201-341-01-0000	1201-361-27-0000
1201-341-08-0000	1201-361-06-0000
1201-341-09-0000	1201-361-07-0000
1201-341-66-0000	1201-361-08-0000
1201-341-67-0000	1201-361-09-0000
1201-341-68-0000	1201-361-11-0000
1201-341-71-0000	1201-361-12-0000
1201-341-72-0000	

The summary of Zone B-61 assessments are as follows:

PARCELS IN B-61

DEVELOPMENT AREA 1

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1200-381-40-0000	Parcel 1	$1,995.70	$1,995.70
1200-381-41-0000	Parcel 2	$1,204.30	$1,204.30
1200-381-42-0000	Parcel 3	$1,290.32	$1,290.32
1200-421-33-0000	Parcel 4	$2,335.41	$2,335.41
		$6,825.74	$6,825.74

DEVELOPMENT AREA 2

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1201-011-07-0000	Parcel 1	$4,588.60	$4,588.60

DEVELOPMENT AREA 3

Assessor's Parcel Number	Description	Maximum Annual Assessment	FY 2026-27 Assessment
1200-381-47-0000	Parcel 1	$2,481.57	$2,481.57
	Total Levy for Zone B-61		**$13,895.90**

Zone C Trail Maintenance

The City Council has determined that a uniform and consistent level of maintenance of the community trail system is vital and necessary for the protection of the economic and humanistic values of the community. Zone C-1, the original community trail zone, is located within Tracts 14629 and 14629-1. In addition, the City Council has approved the following annexations to Zone C: Zone C-2 (Tracts 15583, 15689, 16509 and 17590), Zone C-3 (Tract 15375), Zone C-4 (Tract 15969 and 15969-1), Zone C-5 (Tract

14757), Zone C-6 (Tract 15960), Zone C-7 (Tract 16914), Zone C-8 (Tract 17263) and Zone C-9 (Tracts 18935 and 16745).

Community Trail District No. 1 has been developed for the benefit and enjoyment of all the properties located within the aforementioned tracts. It has been a City Council policy that future developments within the City that have community trails as part of their development plan be annexed into the District.

As stated when the District was formed, Special Benefit is determined based on the following facts:

a. The purpose of community trails is to provide an aesthetic impression on the area.
b. The maintained community trail benefits all properties in the development.
c. The benefit to the lots not adjacent to the community trail areas benefit by the uniform maintenance. All lots not abutting the community trail areas benefit equally.
d. The community trail is located in the backyards of the units adjacent to the community trail, however these properties were not given any surcharge in assessment since the community trail will not be directly accessible from the adjacent lots.

Therefore, one zone of benefit has been established for the original District, as well as for each benefit zone that has been annexed to the District. Hence, each developed lot in the development is apportioned equally.

Zone C-1 The boundary of Community Trail District No. 1 is coincident with the boundaries of Tracts 14629 and 14629-1, located centrally between Boulder Avenue, Base Line, Church Street and Highland Avenue. The development contains a total of 143 residential lots. The annual budget for the Original District is divided equally by the total number of residential lots within the Original District in order to calculate the assessment amount per Benefit Unit.

Zone C-2 Annexation No. 1, Tract No. 15583, Tract No. 15689, Tract No. 15609 and Tract No. 17590. The tracts are located between Base Line and Ninth Street approximately 595 feet east of Lankershim Avenue. The zone includes all properties in the aforementioned Tracts, and was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the thirty (30) foot wide easement that were granted to the City of Highland per approval. The development contains a total of 95 residential lots. The annual budget for Annexation No. 1 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-3 Annexation No. 2, Tract No. 15375 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 46 residential lots. The annual budget for Annexation No. 2 is divided equally by the total

number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-4 Annexation No. 3 Tract No. 15969 and 15969-1 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 39 residential lots. The annual budget for Annexation No. 3 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-5 Annexation No. 4 Tract No. 14757 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 47 residential lots. The annual budget for Annexation No. 4 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-6 Annexation No. 5 Tract No. 15960 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland. The development contains a total of 16 residential lots. The annual budget for Annexation No. 5 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-7 Annexation No. 6 Tract No. 16914 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements along the easement granted to the City of Highland along Cochran Street and through the park. The development contains a total of 60 residential lots. The annual budget for Annexation No. 6 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-8 Annexation No. 7 Tract No. 17263 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements in Lot A of Tract 17263. The development contains a total of 25 residential lots. The annual budget for Annexation No. 7 is divided equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zone C-9 Annexation No. 8 Tracts 18935 and 16745 was approved by the City Council to provide for the ongoing maintenance and servicing of the community trail improvements within the right-of-way along Aplin Street of Tract 18935 and 16745. The development contains a total of 80 residential lots. The annual budget for Annexation No. 8 is divided

equally by the total number of residential lots within the annexation in order to calculate the assessment amount per Benefit Unit.

Zones C-1 through C-9 include a 5% inflation adjustment to the assessment rates, subject to final approval by the City Council.

The following table provides a summary of typical assessments within Zone C.

ZONE C

COMMUNITY TRAIL MAINTENANCE

SUMMARY OF TYPICAL ASSESSMENTS

Zone	Land Use	Assigned Benefit Units	Rate per Benefit Unit	Annual Assessment
C-1	Single Family Residential	1	$27.00	$27.00
C-2	Single Family Residential	1	$20.89	$20.89
C-3	Single Family Residential	1	$37.42	$37.42
C-4	Single Family Residential	1	$27.00	$27.00
C-5	Single Family Residential	1	$27.00	$27.00
C-6	Single Family Residential	1	$66.50	$66.50
C-7	Single Family Residential	1	$37.42	$37.42
C-8	Single Family Residential	1	$99.78	$99.78
C-9	Single Family Residential	1	$23.25	$23.25

Zone D Park Maintenance

At the time of formation, two zones of special benefit were established; Mutual Special Benefit, and Specific Benefit. The "Mutual Special Benefit" zone has been defined as the special benefit that accrues to each lot within the entire City related to Park Maintenance District No. 1. Mutual Special Benefit has been defined as 40% of the total benefit. At this time, the portion of costs applicable to Mutual Special Benefit will be paid by the City. The City may, however, at a future date, annex the remainder of the entire City into the Park Maintenance District No. 1 for purposes of assessing each lot situated therein based on the Mutual Special Benefit received. Tract No. 14757 is located adjacent to the existing Specific Benefit Zone D-0 and is proposed to be annexed to Zone D-0. Zone D-1 (Tract No. 16404) proposed to be annexed includes the dedication of a new City park to be maintained by the "Mutual Specific Benefit" zone as well as by the parcels in Zone D-1 using the percentages established at the time the District was formed.

Specific Benefit has been defined as the special benefit that accrues to each lot within Zones D-0 and D-1, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided. There is a specific benefit received by properties within the "specific benefit" zone which includes:

a. Large outdoor areas and green spaces in close proximity to zone parcels which provide open-space and recreation opportunities.
b. Improved aesthetic appeal of nearby parcels.
c. Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings amenities and useable park and recreational facilities.

The servicing, operation and maintenance of park and landscape improvements directly benefits those parcels and/or lots within the tract or subdivision. Lot size is not related to benefit received. Therefore, the benefits assigned to each lot will be equal, regardless of size, or land use zone designation.

Properties that are listed as tax exempt by the Assessor's Office will not be assessed. In addition, lots that have an assessed valuation of less than $500 will not be assessed.

Mutual Specific Benefit" Zone - The "Mutual Special Benefit" zone has been defined as the special benefit that accrues to each lot within the entire City related to the maintenance of Park Maintenance District No. 1 (Canyon Oaks Park, the City park dedication in Tract 16404 and the new City park dedication adjacent to Tract 16914). Mutual Special Benefit has been defined as 40% of the total special benefit. At this time, the portion of costs applicable to Mutual Special Benefit will be paid by the City. The City may, however, at a future date, annex the remainder of the entire city into the Park Maintenance District No. 1 for purposes of assessing each lot situated therein based on the Mutual Special Benefit received.

Zone D-0 Zone D-0 is responsible for the Specific Benefit portion of the maintenance of Canyon Oaks Park, defined as the special benefit that accrues to each lot within Tract 14629 and

Tract 14757, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zone D-1 — Zone D-1 is responsible for the Specific Benefit portion of the maintenance of the City park dedication in Tract 16404, defined as the special benefit that accrues to each lot within Tract 16404, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zone D-2 — Zone D-2 is responsible for the Specific Benefit portion of the maintenance of the new City park dedication adjacent to Tract No. 16914, defined as the special benefit that accrues to each lot within Tract 16914, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zone D-3 — Zone D-3 is responsible for the Specific Benefit portion of the maintenance of the new City park dedication adjacent to Tract No. 18199, defined as the special benefit that accrues to each lot within Tract 18199, and is apportioned based on 60% of the total benefit, assessed at the time the property is subdivided

Zones D-0 through D-3 include a 5% inflation adjustment to the assessment rates, subject to final approval by the City Council.

The following table provides a summary of typical assessments within Zone D.

ZONE D

PARK MAINTENANCE

SUMMARY OF TYPICAL ASSESSMENTS

Zone	Land Use	Assigned Benefit Units	Rate per Benefit Unit	Annual Assessment
D-0	Single Family Residential	1	$103.56	$103.56
D-1	Single Family Residential	1	$436.55	$436.55
D-2	Single Family Residential	1	$706.80	$706.80
D-3	Single Family Residential	1	$987.48	$987.48

Assessment district incidental costs will be spread within each zone, pro-rata, based on the assessments levied.

APPENDIX A – ASSESSMENT DIAGRAM

An assessment diagram was prepared and filed in the Office of the City Clerk. The diagram consists of nine (9) index sheets and two (2) bound books of San Bernardino County Assessor's Maps. The index sheets show the areas which include properties to be assessed and refer to the San Bernardino County Assessor's maps for a more detailed description of the properties.

In addition, a diagram of the District Boundaries showing the exterior boundaries of the District has been submitted to the City Clerk, and is incorporated herein by reference. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of San Bernardino for the year in which this Report was prepared, and are incorporated herein by reference and made part of this Report.

APPENDIX B – ASSESSMENT ROLL

The proposed assessment and the amount of assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office are submitted separately as Appendix B of the Engineer's Report for the City of Highland, Consolidated Landscape and Lighting District No. 96-1.

The description of each lot or parcel is part of the records of the Assessor of the County of San Bernardino and these records are, by reference, made part of this Report.

Attachment 3

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND COUNTY OF SAN BERNARDINO, CALIFORNIA GIVING PRELIMINARY APPROVAL OF ENGINEER'S REPORT FOR CONSOLIDATED LANDSCAPING & LIGHTING DISTRICT NO. 96-1 FISCAL YEAR 2026-27

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA HEREBY RESOLVES AS FOLLOWS:

WHEREAS, on the 10th day of February, 2026 said City Council did adopt its Resolution No. 2026-04 directing the Engineer of Work to make and file with the City Clerk of said City a report in writing as required by the Landscaping and Lighting Act of 1972 for Fiscal Year 2026-27; and

WHEREAS, said Engineer of Work has made and filed with the City Clerk a report in writing as called for in Resolution 2026-004 and in compliance with the Landscape and Lighting Act of 1972, which report has been presented to this Council for consideration; and

WHEREAS, said Council has duly considered said report and each and every part thereof, and finds that each and every part of said report is sufficient, and that no part of said report requires modification in any respect;

NOW THEREFORE, it is ordered as follows:

1. That the Engineer's Estimate of the itemized costs and expenses of said work and of the incidental expenses in connection therewith, contained in said report be, and each of them are hereby, preliminarily approved and confirmed.

2. That the diagrams showing the assessment District referred to and described in said report the boundaries of the subdivision of land within said Assessment District as the same existed at the time of passage of this Resolution, is hereby preliminarily approved and confirmed.

3. That the proposed assessment upon the subdivision of land in said Assessment District is in proportion to the estimated benefit to be received by said subdivisions, respectively, from said work and of the incidental

expenses thereof, as contained in said report is hereby preliminarily approved and confirmed.

4. That said report shall stand as the Engineer's Report for the purposes of all subsequent proceedings, and pursuant to the Assessment District.

APPROVED AND ADOPTED this 12th day of May, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Attachment 4

RESOLUTION NO. 2026-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL 2026-27 IN CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1, AN ASSESSMENT DISTRICT, AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

The City Council of the City of Highland, pursuant to the provisions of The Landscaping and Lighting Act of 1972, being Division 15 of the Streets and Highways Code of the State of California, does resolve as follows:

Description of Work

SECTION 1. That the public interest and convenience requires and it is in the intention of the City Council of the City of Highland, California, to order the following work be done, to wit:

1. Maintenance, operation and servicing of landscaping and lighting as authorized by Section 22525 of the Streets and Highways Code.

2. Any and all work and materials appurtenant thereto or which are necessary or convenient for the maintenance and servicing thereof.

Location of Work

SECTION 2. The foregoing described work is to be located within roadway right-of-way and public utility easements, landscape easements, trail easements, park lands, etc., within the incorporated boundaries of the City of Highland, more particularly described on a map which is on file in the City Clerk's office entitled "Assessment Diagram Consolidated Landscape and Lighting District No. 96-1."

Description of Assessment District

SECTION 3. That the contemplated work, in the opinion of said City Council, is of more local than ordinary public benefit, and the said City Council hereby makes the expense of said work chargeable upon a district, which said district is described as follows: All that certain territory of the City of Highland included within the exterior boundary line shown upon that certain "Assessment Diagram, Consolidated Landscape and Lighting District no. 96-1," heretofore approved by the City Council of said City indicating by said boundary line the extent of the territory included within the proposed assessment district and which map is on file in the Office of the City Clerk of said City.

Reference is hereby made to said map for further, full and more particular description of said assessment district, and the said map on file shall govern for all details as to the extent of said assessment district.

Report of the Engineer

SECTION 4. The Highland City Council by Resolution No. 2026-___ has accepted the report of the Engineer of Work, which report indicates the amount of the proposed assessment, the district boundary, detailed description of improvements, and the method of assessment. The report titled "Engineer's Report Consolidated Landscape and Lighting District No. 96-1" is on file in the Office of the City Clerk of said City and was prepared for the 2026-27 Fiscal Year in accordance with the Landscaping and Lighting Act of 1972. Reference to said report is hereby made for all particulars for the amount and extent of the assessments and for the extent of the work.

Collection of Assessments

SECTION 5. The assessment shall be collected at the time and in the same manner as County taxes are collected. The Engineer of Work shall file a report annually with the Highland City Council and the City Council will annually conduct public hearings upon said report as required by law, at which time assessments for the next fiscal year will be determined.

Time and Place of Hearing

SECTION 6. Notice is hereby given that on the 9th day of June 2026, at 6:00 p.m., or as soon thereafter as may be heard, the City Council of the City of Highland will hold a public hearing and any and all persons having any objection to the work or extent of the assessment district, may appear and show cause why said work should not be done or carried out in accordance with this Resolution of Intention. The City Council will consider all oral and written protests.

You may submit your comments by email in advance to the City Clerk at publiccomment@cityofhighland.org and include "Consolidated Landscape and Lighting District No. 96-1" in the title. Any written comments received in this manner will be included as part of the public record on this matter.

Landscaping and Lighting Act of 1972

SECTION 7. All of the work herein proposed shall be done and carried through in pursuance of act of the legislature of the State of California designated the Landscaping and Lighting Act of 1972, being Division 15 of the Streets and Highways Code of the State of California.

Assessment of Railroad, Gas, Water, or Electric Utility or Electric Line Right-of-Way

SECTION 8. That by reference to Section 22595 of the Streets and Highways Code all railroad, gas, water or electric utility or electric line right-of-way included within said Consolidated Landscape and Lighting District No. 96-1 which will receive benefit will be assessed for said benefit.

Exclusion of Public Property

SECTION 9. All lots or parcels belonging to public agencies shall be omitted from assessments to be made hereafter to cover the costs and expenses of the Work.

Publication of Notice

SECTION 10. Published notice shall be made pursuant to Section 6061 of the Government Code. The publication of notice of hearing shall be completed at least 10 days prior to the date of hearings.

Certification

SECTION 11. The City Clerk shall certify to the adoption of this Resolution.

APPROVED AND ADOPTED this 12th day of May, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

Staff Report
to the City Council

Agenda Item No.9.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Lawrence Mainez, Community Development Director
Prepared By:	Barrie Owens, Senior Code Enforcement Officer
Subject:	Second Reading of Ordinance No. 484, Amending Chapter 8.58 (Fireworks) Pertaining to Penalties and Enforcement of Fireworks Violations and Amending Chapter 2.56 (Admin Citation Process) Allowing for Third-Party Administration and Collection of Administrative Citation Fees

Recommendation:
Conduct a second reading, read by title only, and waive further reading of Ordinance No. 484, amending Chapter 8.58 (Fireworks) pertaining to penalties and enforcement of fireworks violations and amending Chapter 2.56 (Admin Citation Process) allowing for third-party administration and collection of administrative citation fees.

Fiscal Impact:
The proposed municipal code amendment will allow the city an option to use a third-party service for the administration and collection of administrative citation fines. Therefore, it is unknown what the fiscal impact/cost will be at this time. Should staff opt to utilize the third-party service for firework citations, that service will be evaluated, inclusive of the fiscal impact on the city's General Fund prior to City Council taking action on the service contract in the future.

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 April 28, 2026, the City Council held a public hearing for the subject Municipal Code Amendment and no modifications were made, therefore staff recommends the City Council recognize the subject Ordinance and adopt as submitted.

Attachments:
1. Ordinance No 484, Fireworks Penalties & Third-Party Collections

ATTACHMENT 1
Ordinance No. 484 – Fireworks Penalties & Third-Party Collections

ORDINANCE NO. 484

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, AMENDING CHAPTER 8.58 (FIREWORKS) OF TITLE 8 (HEALTH AND SAFETY) OF THE HIGHLAND MUNICIPAL CODE PERTAINING TO PENALTIES AND ENFORCEMENT OF FIREWORKS VIOLATIONS AND AMENDING CHAPTER 2.56 (ADMINISTRATIVE CITATION PROCESS) ALLOWING FOR THIRD-PARTY ADMINISTRATION AND COLLECTION OF ADMINISTRATIVE CITATION FINES

WHEREAS, the City of Highland pursuant to its police power, may adopt regulations to protect the health, safety, and welfare of the public under California Constitution, Article XI, Section 7 and California Government Code Section 37100.

WHEREAS, the City of Highland has adopted regulations governing the possession, use, and enforcement of fireworks within the City, including provisions establishing both administrative citation procedures and criminal enforcement mechanisms; and

WHEREAS, the City Council previously amended the Highland Municipal Code to strengthen enforcement of fireworks violations, including increasing administrative citation fines in order to deter unlawful activity; and

WHEREAS, despite these regulations, the unlawful use and discharge of fireworks continues to occur within the City, particularly during and around the Fourth of July and other events, posing risks to life, property, and public safety; and

WHEREAS, the City Council has determined that certain provisions of the Highland Municipal Code related to penalties and enforcement may benefit from clarification to more clearly distinguish between enforcement mechanisms and to ensure consistent and effective application of the law; and

WHEREAS, the City Council finds that authorizing the use of third-party services for administrative fines will improve the City's ability to enforce its regulations and recover lawfully imposed penalties; and

WHEREAS, the City Council finds that clarifying and refining these provisions will promote fairness, improve enforceability, and further the City's interest in protecting the public health, safety, and welfare;

NOW, THEREFORE, the City Council of the City of Highland does hereby ordain as follows:

Section 1. Code Amendment. Section 8.58.050 (Seizure and disposal) of Chapter 8.58 (Fireworks) of Title 8 (Health and Safety) of the Highland Municipal Code is hereby renamed as "Enforcement, seizure and disposal" and amended to read as follows, with additions shown in underlined text:

"**§ 8.58.050 Enforcement, seizure and disposal.**

"A. It shall be the duty of the fire chief and his or her authorized representatives and the police chief and his or her authorized representatives, or any of the city employees identified in HMC § 2.56.030 to enforce the provisions of this chapter.

Section 2. Code Amendment. Section 8.58.060 (Penalties) of Chapter 8.58 (Fireworks) of Title 8 (Health and Safety) of the Highland Municipal Code is hereby amended to read as follows, with additions shown in underlined text and deletions shown in strikethrough text:

"**§ 8.58.060 Penalties.**

A. Any person who violates any provision of this chapter may be subject to prosecution as ~~either an infraction or~~ a misdemeanor as set forth in Chapter 1.24 HMC.

B. Any person who violates any provision of this chapter may be issued an administrative citation pursuant to Chapter 2.56 HMC.

1. A violation of any provision of this chapter is subject to an administrative citation in the amount of $2,000 for each violation. ~~pursuant to the procedures set forth in Chapter 2.56 HMC.~~ Such administrative remedy may be exercised in place of, or in addition to, any administrative, criminal, civil, or equitable remedy allowed by law.

~~**C.** If a person who violates any provision of this chapter is charged with a misdemeanor, upon conviction that person shall be punished by a fine of not more than $1,000, or by imprisonment in the county jail for a period not exceeding one year, or by both such fine and imprisonment.~~

~~**D**~~**C.** A person is guilty of a separate offense for each and every day or portion thereof during which he or she commits, continues or permits a violation of this chapter.

~~**E**~~**D.** Nothing in this chapter shall be interpreted to limit any of the penalties provided for under the California Health and Safety Code or Penal Code with regard to the sale, use, possession, delivery and/or transportation of dangerous fireworks."

Section 3. Code Amendment. Section 2.56.100 (Administrative citations) of Chapter 2.56 (Administrative Citation Process) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read as follows, with additions shown in underlined text:

"**§ 2.56.100 Administrative citations.**

A. Any person violating any provision or failing to comply with any requirement of the municipal code or any other code adopted by the municipal code may be issued an administrative citation by an enforcement officer, as provided in this chapter. The issuance of an administrative citation shall not preclude prosecution of another offense in accordance with Chapter 1.24 HMC.

B. A continuing violation or failure to comply with any requirement of the municipal code or of any other code adopted by the municipal code constitutes a separate and distinct violation each and every day that said violation or failure exists.

C. A citation fine or penalty shall be assessed by means of an administrative citation issued by the enforcement officer and shall be payable directly to the city or, at the city's election, to a third-party agency or other authorized entity, who shall collect the fine or penalty on the City's behalf.

D. Fines or penalties assessed by means of an administrative citation shall be collected in accordance with the procedures specified in this chapter.

Section 4. Code Amendment. Section 2.56.110 (Administrative citation fines and penalties assessed) of Chapter 2.56 (Administrative Citation Process) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read as follows, with additions shown in underlined text and deletions shown in strikethrough text:

"**§ 2.56.110 Administrative citation fines and penalties assessed.**

A. Unless a particular fine or penalty is otherwise specified within the relevant section or chapter of the municipal code or in subsection **B** of this section, fines and penalties shall be assessed as infractions as follows:

1. A fine of $100.00 for a first violation;

2. A fine of $200.00 for a second violation of the same ordinance or permit within one year from the date of the first violation; and

3. A fine of $500.00 for each additional violation of the same ordinance or permit within one year from the date of the first violation.

B. Violations of any provision or failing to comply with any requirement of the California Building Code, the California Fire Code, the California Electrical Code, the California Plumbing Code, the California Mechanical Code, the California Residential Code, the California Green Building Standards Code, the California Energy Code, the California Existing Building Code, the California Historical Code, the Property Maintenance Code, and the Uniform Sign Code are exceptions to subsection **A** of this section, and fines and penalties for these violations or failures are to be assessed as misdemeanors as follows:

1. A fine of $500.00 for the first violation;

2. A fine of $750.00 for a second violation of the same section of the same code within one year from the date of the first violation; and

3. A fine of $1,000 for each additional violation of the same section of the same code within one year from the date of the first violation.

C. All fines and penalties assessed shall be payable to the city within 25 days from the date of service of the administrative citation.

D. Any person who fails to pay to the city any fine or penalty imposed pursuant to the provisions of this chapter on or before the date that the fine is due shall also be liable for the penalty of double the citation amount.

E. The city may collect any past due administrative citation fine or penalty or late payment charge by use of any available legal means. The city may recover its collection costs.

F. The city may, in its discretion, utilize a third-party agency or other authorized entity to collect any unpaid administrative fines, penalties, fees, and costs imposed pursuant to the code,

~~**F**~~**G.** Any administrative citation fine or penalty paid pursuant to subsection **A** or **B** of this section shall be refunded in accordance with HMC § 2.56.130(F)(4) if it is determined upon appeal that the person charged in the administrative citation was not responsible for the violation or that there was no violation as charged in the administrative citation.

~~**G**~~**H.** The fine or penalty amount described in subsection **A** and **B** of this section as infraction or misdemeanor amounts shall have no bearing on the city attorney or district attorney's determination in Chapter **1.24** HMC to prosecute the matter as an infraction or a misdemeanor."

Section 5. Code Amendment. Section 2.56.170 (Administrative citation fines and penalties assessed) of Chapter 2.56 (Administrative Citation Process) of Title 2 (Administration and Personnel) of the Highland Municipal Code is hereby amended to read as follows, with additions shown in underlined text:

"**§ 2.56.170 Notices.**

A. Any and all notices or decisions required to be given by the provisions of this chapter shall be served on the property owner by registered or certified mail, return receipt requested as set forth in HMC § 2.56.040. The notices or decisions shall be addressed to the property owner, including the address provided on forms required by the provisions of this chapter. Personal service may be substituted for mailed notices. Actual notice shall be deemed adequate notice regardless of the method of service. Failure to receive any notice shall not affect the validity of any proceedings conducted hereunder.

B. If a third-party agency or other authorized entity is used to administer the administrative citations, the initial notice of the administrative citation required to be given by the provisions of this chapter shall be served on the property owner by registered or certified mail, return receipt requested as set forth in HMC § 2.56.040 and any subsequent notices, including notices of delinquent payment may be sent by first class mail."

Section 6. CEQA.

The Ordinance is not subject to the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that there is no possibility that the adoption of the Ordinance will have a significant effect on the environment.

Section 7. Severability.

If any one or more of the terms, provisions or sections of this Ordinance shall to any extent be judged invalid, unenforceable and/or voidable for any reason whatsoever by a court of competent jurisdiction, then each and all of the remaining terms, provisions and sections of this Ordinance shall not be affected thereby and shall be valid and enforceable.

Section 8. Publication.

The City Clerk is directed to publish this Ordinance as required by law prior to the expiration of fifteen (15) days after its passage.

PASSED, APPROVED AND ADOPTED this 12th day of May, 2026.

_____
Penny Lilburn
Mayor

ATTEST:

_____
Alondra Muñoz
City Clerk

APPROVED AS TO FORM:

_____
Maricela Marroquin
City Attorney

Staff Report
to the City Council

Agenda Item No.10.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Chastity Scott , Engineering Technician I
Subject:	Second Reading of Ordinance No. 482, Adding Chapter 8.60 “E-Bikes” to Title 8 “Health and Safety” of the City’s Municipal Code

Recommendation:
Conduct a second reading, read by title only, and waive further reading of Ordinance No. 482, adding Chapter 8.60 (E-Bikes) to Title 8 “Health and Safety” of the City’s Municipal Code.

Fiscal Impact:
The Ordinance may result in minor, offsetting enforcement and administrative costs related to education, enforcement, and potential impoundment. These costs are not anticipated to significantly impact the General Fund and may be partially offset by fines and penalties.

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 April 14, 2026, the City Council held a public hearing for the subject Municipal Code amendment and no modifications were made. Therefore, staff recommends the City Council conduct a second reading of the Ordinance and adopt as submitted.

Attachments:
1. Ordinance No. 484

ORDINANCE NO. 484

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA ADDING A NEW CHAPTER 8.60 "E-BIKES" TO TITLE 8 "HEALTH AND SAFETY" OF THE CITY'S MUNICIPAL CODE, AND MAKING A FINDING OF EXEMPTION PURSUANT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT SECTION 15061(B)(3)

THE CITY COUNCIL OF THE CITY OF HIGHLAND ORDAINS AS FOLLOWS:

WHEREAS, the City of Highland ("City") is committed to ensuring the public health, safety and welfare of its residents and visitors; and

WHEREAS, the City recognizes the importance of fostering sustainable transportation options while maintaining public safety and accessibility for all users of public spaces; and

WHEREAS, electric mobility devices (electric bicycles, scooters, and similar devices) have become increasingly popular modes of transportation and recreation within the City; and

WHEREAS, the use of electric mobility devices in public spaces presents both benefits and challenges, including safety concerns for riders, pedestrians, and motorists; and

WHEREAS, the City has observed a significant increase in traffic incidents involving electric mobility device users and motor vehicles with their increasing popularity, often due to the ability of such devices to reach higher speeds and the unsafe riding practices exhibited by drivers of such electric mobility devices; and

WHEREAS, the public has expressed concerns regarding the unsafe operation of electric mobility devices, including reckless riding behaviors that pose risks to riders, pedestrians, drivers, and others in public spaces; and

WHEREAS, the City aims to promote the safe use of electric mobility devices by implementing regulations that align with state law and best practices in transportation safety; and

WHEREAS, the City recognizes that providing clear guidelines for the operation of electric mobility devices in public spaces will improve the quality of life for all residents and visitors.

NOW, THEREFORE, the City Council of the City of Highland does hereby ordain as follows:

Section 1. **Code Addition.** A new Chapter 8.60 (Electric Bikes and Electric Mobility Devices) is hereby added to Title 8 (Health and Safety) of the City of Highland Municipal Code to read as follows:

"**Chapter 8.60 Electric Bikes and ElectricMobility Devices**

Sections:

8.60.010 Definitions.
8.60.020 Operation.
8.60.030 Enforcement.
8.60.040 Exceptions.

8.60.010 Definitions.

For the purposes of this chapter, unless otherwise specifically provided, the words and phrases used in this chapter are defined as follows:

"Bicycle" has the same meaning as defined in California Vehicle Code Section 231, as it may be amended from time to time.

"City" means the City of Highland.

"Electric Mobility Device" means any electric bicycle or e-bike, pocket bike, electric scooter, electrically motorized board, or other device that is designed to convey one or more people and is capable of being powered by human propulsion or electric motor propulsion.

"Electric Bicycle" or "E-Bike" has the same meaning as defined in California Vehicle Code Section 312.5, as it may be amended from time to time, and which, as of the date of the adoption of this section, provides that an "electric bicycle" is a bicycle equipped with fully operable pedals and an electric motor that does not exceed 750 watts, and are categorized under Class 1, Class 2, and Class 3.

"Electrically Motorized Board" has the same meaning as defined in California Vehicle Code Section 313.5, as it may be amended from time to time.

"Electric Personal Assistive Mobility Device" has the same meaning as defined in California Vehicle Code Section 313, as it may be amended from time to time.

"Minor" means any person under the age of eighteen.

“Motorized Scooter” has the same meaning as defined in California Vehicle Code Section 407.5, as it may be amended from time to time.

"Operator" means a person who operates and/or controls an electric mobility device.

"Pedestrian" has the same meaning as defined in California Vehicle Code Section 467, as it may be amended from time to time.

“Pocket Bike” has the same meaning as in California Vehicle Code Section 473, as it may be amended from time to time.

"Public area" means any outdoor area, public alley, parkway, public transportation path, roadway, right-of-way, sidewalk, park, trail, paseo, pathway or street that is owned, granted by easement, operated or controlled by the City.

"Unsafe manner" is defined as an act in violation of the City Municipal Code, California Vehicle Code, or any other applicable state or federal law. For purposes of this section, operation of an electric mobility devicein an "unsafe manner" also includes operating in such a way that constitutes a danger to the operator, passenger, other motorist, other rider, pedestrian, or property.

"Vehicle" has the same meaning as in California Vehicle Code Section 670, as it may be amended from time to time.

8.60.020. Operation.

A. No person shall operate or ride an electric mobility device: (i) upon any public sidewalk; (ii) in any public drainage facility, culvert, ditch, or channel; (iii) outside of any roadway or other paved public area; (iv) in or upon any public park, athletic field, athletic/sports court, or gymnasium in the city; or (v) over any equestrian trail, or hiking or recreational trail.

B. No person shall ride a bicycle, e-bike, moped, motorized scooter, or any other electric mobility device, in an unsafe manner in any public area. Examples of riding in an unsafe manner include, but are not limited to, the following actions:

1. Not yielding to vehicles or pedestrians when required.
2. Operating an electric mobility device in a manner it was not designed for, including carrying passengers when not designed for carrying passengers.
3. Failing to obey posted traffic or other signs.
4. Engaging in racing, speed, or stunt contests.
5. Carrying any package, bundle, item or article which prohibits the operator from having full control and forward visibility at all times.
6. Operating a bicycle or electric mobility device at a speed greater than is reasonable and prudent under the existing conditions taking into account the weather, pedestrian and vehicular traffic, and the surface and width of the sidewalk or roadway.

7. Performing any acrobatics, tricks, wheelies, or stunts when pedestrians or moving vehicles are present.

C. Operators shall allow the inspection of electric mobility devices upon lawful contact with police officers or code enforcement officers to determine if the rider is legally allowed to operate such electric mobility device.

8.60.030. Enforcement.

A. Any person, including a minor, who violates the provisions of this Chapter shall be subject to penalties, fines, and enforcement procedures set forth in Chapters 1.24 and 2.56 of this Municipal Code.

B. In the case of a minor committing a violation under this chapter, the parent or guardian may be held responsible for the violation and any associated penalties or fines. If the minor's activities result in damage to public property, the city may, pursuant to California Civil Code section 1714.1, pursue a civil complaint against the minor's parent(s) or guardian(s) having custody and control of the minor for every tort resulting in property damage.

C. Impoundment.

1. In addition to all other available penalties, police officers and code enforcement officers shall have the authority to take immediate possession of and transport the electric mobility device for safekeeping if an individual is found in violation of any provisions of this chapter, and the individual was operating the electric mobility device in a manner that constitutes an immediate danger to the health and safety of the operator or to members of the public, thus constituting an exigent circumstance.
2. Upon impoundment of any electric mobility device under this chapter, the individual shall be issued a receipt. Said receipt shall state the days, business hours, location, and process by which the owner may claim the impounded device within 30 days. The citation receipt shall also explain that unclaimed devices impounded for longer than 30 days will be disposed subject to an opportunity for a pre-disposal hearing or sold at an auction in accordance with laws governing the disposal of abandoned property.
3. The impounded device shall be released to the individual, or the individual's parent or legal guardian if the individual is a minor, upon proof that the individual owns the electric mobility device.
4. The City Council may adopt a resolution to provide additional impoundment procedures to implement this subsection.

8.60.40. Exemptions.

A. The restrictions in this Chapter do not apply to persons with mobility disabilities utilizing a wheelchair, electric personal assistive mobility device, or other power-driven mobility device in accordance with the Americans with Disabilities Act (42 U.S.C. Section 12101 et seq.) and Section 36.311 of Title 28 of the Code of Federal Regulations.

B. First responders, as defined under California Government Code Section 8562, are exempt from this Chapter while in the performance of their duties.

Section 2. **CEQA.** The Ordinance is not subject to the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that there is no possibility that the regulations on the operation of electric mobility devices in public places, as provided in this Ordinance, will not have a significant effect on the environment.

Section 3. **Severability.** If any sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional or otherwise invalid, such a decision shall not affect the validity of the remaining provisions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each sentence, clause or phrase thereof irrespective of the fact that any one or more sentences, clauses or phrases be declared unconstitutional or otherwise invalid.

Section 4. **Publication.** The City Clerk is directed to publish this Ordinance as required by law prior to the expiration of fifteen (15) days after its passage.

Section 5. **Execution.** The Mayor is hereby directed to attest to the adoption of this Ordinance by signing where indicated below.

PASSED, APPROVED, AND ADOPTED this ___ day of _____, 2026.

_____

Penny Lilburn
Mayor

ATTEST:

_____

Alondra Muñoz
City Clerk

APPROVED AS TO FORM:

_____

Maricela Marroquin
City Attorney

Staff Report
to the City Council

Agenda Item No.11.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Octavio Duran, Public Works Director/City Engineer
Prepared By:	Jim Richardson, Public Works Manager
Subject:	Notice of Completion - Bid No. 2025-07, "City of Highland Recycle and Refuse Dumpster Enclosure Project" (Work Program HP-)

Recommendation:

1. Accept Bid No. 2025-07, “City of Highland Recycle and Refuse Dumpster Enclosure Project” (Project No. 2025-07) as complete;
2. Authorize the Mayor to sign the Notice of Completion; and
3. Direct the City Clerk to file the Notice of Completion.

Fiscal Impact:
The original construction contract with Gentry General Engineering, Inc. was $117,154. The final contract amount is $128,067, with a net increase of $10,913 (9.3%) due to change orders and quantity adjustments. This project was funded by Development Impact Fees.

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

Background:
The Project was included in the City's current Work Program and was given a "High Priority" status by the City Council.

The project consisted of the following work:

- Construct a new masonry enclosure with a metal roof structure to house recycling and trash dumpsters to serve Aurantia Park.
- Construct a metal roof structure and gates on the existing trash enclosure located at Highland City Hall to secure existing dumpsters and shield them from weather.

Construction of the project has been completed in accordance with the approved plans and

City Council Work Program

specifications and is ready for City Council acceptance.

Attachments:

1. Bid No. 2025-07 - Notice of Completion

RECORDING REQUESTED BY &
WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF HIGHLAND
27215 BASE LINE
HIGHLAND, CA 92346

APN 1210-371-41-0000 & 1192-421-03-0000

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is owner or agent of the owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the owner is City of Highland.
3. The full address of the owner is 27215 Base Line, Highland, CA 92346.
4. All work of improvement on the property hereinafter described was substantially completed on or before April 27, 2026.
5. The work of improvement completed is described as follows: Bid No. 2025-07, "City of Highland Recycle and Refuse Dumpster Enclosure Project."
6. The name of the original contractor for such work of improvement is Gentry General Engineering.
7. The property on which said work of improvement is located at 29624 Greenspot Road, and 27215 Base Line, in the City of Highland.

DATE:_____ _____

Penny Lilburn
Mayor, City of Highland

I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the Mayor of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

_____ _____

Date and Place

Penny Lilburn
Mayor, City of Highland

Staff Report
to the City Council

Agenda Item No.12.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Phill Dupper, Lieutenant San Bernardino County Sheriff's Department
Prepared By:	Octavio Duran, Public Works Director/City Engineer
Subject:	Amendment to Agreement with Flock Group, Inc. for the Purchase and Installation of Automated License Plate Recognition (ALPR) Cameras (Work Program UP)

Recommendation:
The Public Safety Subcommittee recommends the City Council:

1. Approve an amendment to the agreement with Flock Group, Inc. (Flock Safety) for the purchase and installation of 34 ALPR Cameras;
2. Approve a budget adjustment of $122,000 from the Unreserved/Undesignated General Capital Financing (GCF) fund balance (Account #023.2510) to be expended from GCF (Account #023.3890.6040); and
3. Authorize the City Manager to sign the amendment to the agreement with Flock Safety.

Fiscal Impact:
The installation of ALPR cameras was included in the City Council's adopted Work Program and 25/27 Adopted Budget, however, a budget adjustment will be necessary to cover the full cost of the agreement. The cost of 34 cameras is $122,000 annually but the net increase in budget is expected to be $72,000 annually when taking into account existing expenditures of $50,000 annually for the existing system.

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 August 15, 2025, the City Council approved an agreement with Flock Safety (Flock) for the purchase and installation of the first phase of 15 ALPR cameras at strategic locations throughout the City. The installation of ALPR cameras is included in the City Council's adopted Work Program and the effort aims to enhance public safety, modernize investigative tools, and reduce reliance on outdated camera technology.

City Council Work Program

Since deployment, these cameras have delivered immediate benefits, including reliable ALPR functionality, expanded vehicle identification capabilities, and access to a modern, cloud-based investigative platform. The system has already contributed to numerous successful investigations, strengthening public safety throughout Highland. In parallel with the initial Flock deployment, the City has continued to operate its legacy license plate camera system, which consists of 44 cameras. However, the existing system does not provide comprehensive citywide coverage and presents multiple operational challenges. The legacy system relies on outdated technology, provides only basic license plate reading capabilities, is no longer fully supported by the vendor, experiences frequent camera outages, and requires costly maintenance. Despite annual average expenditures of approximately $50,000, the system delivers limited operational value and leaves significant gaps in coverage.

Based on the success of the initial Flock deployment, staff evaluated the number of cameras, locations, and associated costs necessary to fully replace the legacy system and achieve comprehensive citywide coverage. City staff worked closely with the Highland Police Department and are recommending expansion of the Flock system through the addition of 34 cameras, bringing the total number of deployed cameras to 49. This expansion would provide full citywide coverage, including major transportation corridors, neighborhood access points, and critical intersections that capture key entry and exit routes. The expanded system would fully replace the legacy cameras and ensure consistent, modern ALPR coverage throughout the City. The annual cost for the additional 34 cameras is $122,000.

The Flock platform provides improved capabilities including:

- Real-time automated license plate recognition.
- Vehicle “fingerprinting,” including make, model, color, and distinguishing characteristics.
- A searchable, cloud-based database for investigations.
- Integration with law enforcement hotlists and real-time alerts.
- Secure data storage with auditing and accountability controls.
- Vendor-maintained hardware, eliminating City repair and replacement costs.

These features significantly enhance investigative efficiency and public safety outcomes. Flock technology supports police operations by assisting in the recovery of stolen vehicles, identifying suspect vehicles associated with criminal activity, locating missing or at-risk individuals, and confirming or eliminating investigative leads using time-stamped, location-based data. The system reduces manual workload, allowing officers to focus more on community engagement, proactive policing, and emergency response. Additionally, the visible presence of ALPR technology serves as a deterrent to criminal activity. When individuals engaged in criminal behavior are aware that vehicle movements may be documented, the likelihood of repeat offenses and organized criminal activity in residential and commercial areas is diminished.

The Public Safety Subcommittee reviewed the item on May 4, 2026 and recommended staff bring this item forward for City Council consideration. All cameras are anticipated to be installed and fully operational this summer.

Attachments:

1. Proposed Flock System Amendment

AMENDMENT

This amendment ("**Amendment**") supersedes and amends the previously executed agreement between the Parties, dated 10/21/2025, relating to the provision of services by Flock Group Inc. ("**Flock")** to CA - City of Highland ("**Customer**") and any schedules or exhibits attached thereto or incorporated therein by reference (the "**Agreement**"). The remainder of the Agreement shall remain in full force and effect. In the event of a conflict between this Amendment and the Agreement the terms of this Amendment will prevail. Any capitalized terms used in this Amendment will have the same meaning as in the Agreement, unless expressly defined otherwise. This Amendment is effective upon execution by both Parties (the "**Effective Date**").

The Agreement is amended as follows: Any applicable Flock Hardware/Software, Professional Services and/or One Time Purchases listed on the table(s) below are added into the Agreement in its entirety. Any recurring fees added to the Agreement through this Amendment will be prorated as of the Effective Date of this Amendment. Any prorated amounts provided are for recurring fees only and subject to change based on Effective Date. After the current Term, Customer shall pay the fees as set forth in the applicable product tables pursuant to payment terms indicated on the Order Form or prior Agreement.

Hardware and Software Products

Annual recurring amounts over subscription term

Item	Cost	Quantity	Total
Flock Safety Platform			**$122,000.00**
Flock Safety LPR Products			
Flock Safety LPR, fka Falcon	Included	24	Included
Solar Long-Range LPR, fka Solar Falcon LR	Included	10	Included

Professional Services and One Time Purchases

Item	Cost	Quantity	Total
One Time Fees			
Flock Safety Professional Services			
Professional Services - Standard Implementation Fee	$0.00	9	$0.00
Professional Services - Existing Infrastructure Implementation Fee	$0.00	15	$0.00
Professional Services - Existing Infrastructure Implementation Fee	-$75.00	10	-$750.00
		Annual Recurring Subtotal:	$122,000.00

By executing this Amendment, Customer represents and warrants that it has read and agrees to all of the terms and conditions contained in the previously executed Agreement.

FLOCK GROUP, INC.	**Customer: CA - City of Highland**
By: _____	By: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____
	PO Number: _____

Staff Report
to the City Council

Agenda Item No.13.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney Carlos Zamano, City Manager
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Resolution No. 2026-_____ Fixing the Highland Paramedic Special Tax Rate for Fiscal Year 2026-2027

Recommendation:
Adopt Resolution No. 2026-_____ fixing the Highland Paramedic Special Tax rate for Fiscal Year 2026-2027.

Fiscal Impact:
The special tax is estimated to generate approximately $370,000 for Fiscal Year 2026-2027.

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:
When the City of Highland detached from County Service Area 38, Improvement Zone L, the existing taxing authority was transferred to Highland for a special tax to provide paramedic services to the community. The attached Resolution sets the special tax rate for next fiscal year at $19.00 per individual dwelling unit and $38.00 per individual commercial unit. This is the maximum rate that can be charged under the voter-approved taxing authority.

The tax rate has not changed since the tax was implemented by the County of San Bernardino in 1985 and this tax will generate approximately 12.7% of the estimated costs of $2,917,735 to provide paramedic services for Fiscal Year 2026-2027. The shortfall in funding paramedic services is made up from the general property taxes the City receives for fire services.

The California Department of Forestry & Fire Protection (Cal-Fire) along with the City's consultant, Harris and Associates, will prepare the parcel list with the dwelling and commercial unit information for the tax rolls.

In recent years, several Councilmembers have continued to express concerns that the current Paramedic Tax is insufficient to meet ongoing needs. However, no Councilmember has requested that an item be agendized to place a measure before voters to consider increasing the tax. It is also important to note that, as a special tax, any proposed increase would require

voter approval in accordance with applicable legal requirements.

Attachments:

1. Resolution No. 2026-_____

Attachment 1

Resolution No. 2026-____

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, FIXING THE HIGHLAND PARAMEDIC SPECIAL TAX RATE FOR FISCAL YEAR 2026-2027

SECTION 1. The City Council of the City of Highland, California, hereby finds and determines:

(a) That on November 5, 1985, the electors of County Service Area 38, Improvement Zone L ("Zone L"), duly authorized a special tax levy for financing paramedic services; and

(b) That the amount of such tax established and approved by the electors shall not exceed $19.00 per individual dwelling unit and $38.00 per individual commercial unit, per year; and

(c) That on July 1, 1999, the City of Highland (the "City") detached from County Service Area 38, Improvement Zone L, and now provides paramedic services within the detached area; and

(d) That upon detachment from County Service Area 38, Improvement Zone L, the City of Highland was transferred the taxing authority for the special tax; and

(e) That the estimated total budget cost of providing paramedic services for Fiscal Year 2026-2027 is $2,917,735.

SECTION 2. The City Council of the City of Highland therefore, hereby resolves and orders:

(a) That to meet the estimated budget amount, the special tax for Fiscal Year 2026-2027 shall be set at $19.00 per individual dwelling unit and $38.00 per individual commercial unit; and

(b) That this resolution shall be effective on July 1, 2026.

PASSED, APPROVED AND ADOPTED this 12th day of May 2026.

_____

Penny Lilburn
Mayor

ATTEST:

_____

Alondra Muñoz
City Clerk

Staff Report
to the City Council

Agenda Item No.14.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney Carlos Zamano, City Manager
Prepared By:	Tish Nava-Cruz, Director of Administrative Services/City Treasurer
Subject:	Public Hearing on Vacancies Compling with Assembly Bill 2561

Recommendation:
Receive and file this report. No action is needed.

Fiscal Impact:
None.

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

Background:
In response to Assembly Bill 2561 (AB 2561), signed into law by Governor Newsom on September 22, 2024, the City of Highland presents this report in compliance with new transparency requirements related to staffing vacancies. AB 2561 states that public agencies hold at least one public hearing each fiscal year before the adoption of their budgets to report on vacancy levels, evaluate hiring and retention efforts, and allow for participation by recognized bargaining groups. This report includes data for the 2025 calendar year, along with the most current staffing status as of April 30, 2026.

AB 2561 amended the Meyers-Milias-Brown Act by adding Government Code Section 3502.3, which requires local public agencies to enhance transparency and accountability in public sector staffing. The purpose of AB 2561 is to address growing concerns over staffing shortages in public agencies, which can lead to increased workloads, employee burnout, lower morale, and reduced service delivery to citizens. To mitigate these impacts, the law requires agencies to:

- Report annually on vacancies, recruitment activity, and retention strategies;
- Identify any policies or practices that may hinder hiring or retention;
- Provide recognized bargaining groups an opportunity to present during the public hearing; and

- If any bargaining group vacancy rate reaches or exceeds 20% of authorized positions, provide additional data upon request, including applicant volume, hiring timelines, and efforts to improve compensation, benefits, and working conditions.

The City of Highland does not have any bargaining units, therefore there has been no participation from one.

Workforce Overview
As of April 30, 2026, the City of Highland has 49.5 full-time equivalent (FTE) budgeted positions. Of the 49.5 FTE's, 0 are represented by bargaining groups. Therefore, the 20% vacancy threshold that would trigger enhanced reporting under AB 2561 does not pertain to the City of Highland. The City's overall vacancy rate is currently 0%. Vacancy rates are calculated as follows: Vacancy Rate (%) = (Number of Vacant Positions in employee group/Total Number of Authorized Positions) x 100. The following table summarizes the City's vacancy rate by department as of April 30, 2026.

Department	FTE Budgeted	Vacancies	Vacancy Rate
Administrative Services	13.5	0	0
City Council	5	0	0
City Manager	3	0	0
Community Development	12	0	0
Public Works	16	0	0
City Overall	49.5	0	0

Recruitment Activity
Vacancies within the City arise from a range of factors, including retirements, internal promotions, and resignations. From April 30, 2025 through April 30, 2026, the City promoted 3 employees and hired 7 regular employees and 5 temporary employees.

Employee Separations
From April 30, 2025 through April 30, 2026, 2 temporary employees and 3 regular employees separated from the City of Highland. The reasons for departure were as follows:

- 1 temporary employee left for other municipal positions offering higher pay or promotional opportunities.
- 1 regular employee transitioned to the private sector for similar reasons.
- 2 regular employees retired.
- 1 temporary employee was released.

These separation figures reflect broader workforce mobility trends and highlight the ongoing need to support alternative work schedules, offer competitive compensation and benefits, and create pathways for internal advancement.

Employee Retention
Employee retention remains a central focus of the City's workforce strategy. In 2025, the City implemented several initiatives designed to improve employee satisfaction, promote longevity, and enhance professional growth. These efforts include:

- A 5% across the board salary adjustment;
- $1,600 Cafeteria plan to help pay for health, dental and vision benefits;
- Continued access to a comprehensive benefits package and flexible scheduling options for many positions; and
- Internal promotional opportunities.

Organizational Self-Assessment
As part of its workforce planning and in alignment with AB 2561, the City continues to assess internal practices and workforce conditions to identify and address recruitment and retention challenges. Current areas of focus include:

- Exploring new advertising methods and platforms, particularly for hard-to-fill positions.
- Reviewing recruitment best practices and improving the onboarding experience.

This ongoing self-assessment helps the City become an employer of choice, supports organizational resilience, and ensures the effective delivery of public services.

The City of Highland is committed to maintaining a skilled and resilient workforce while complying with the requirements of Assembly Bill 2561. This report and public hearing fulfills the requirements of AB 2561 and confirms we are well below the 20% vacancy threshold. The City will continue to monitor staffing trends and address recruitment challenges should they arise.

Attachments:
1. AB2561 2026 Powerpoint

Attachment 1

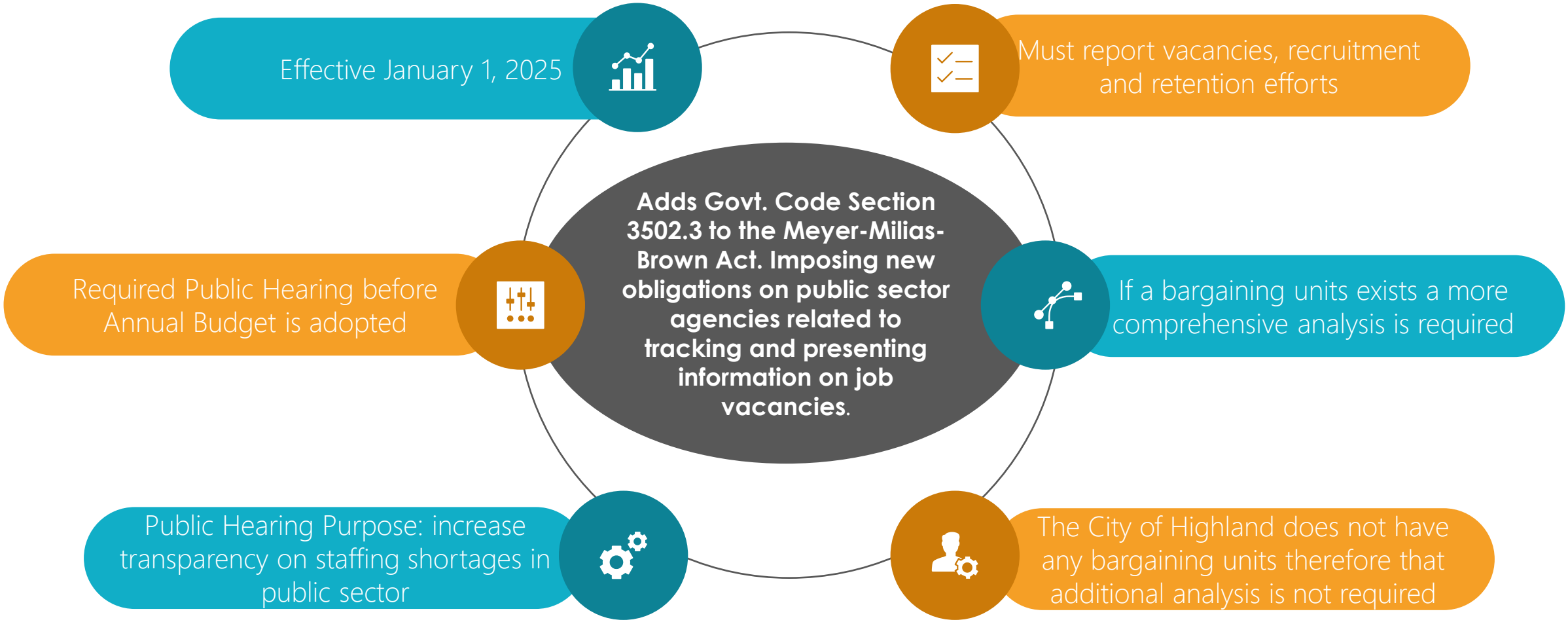
AB2561 Powerpoint Presentation

City of Highland

AB 2561

2026 Annual Reporting

What is AB2561?



Workforce Overview

Total Employees (FTE)

49.5

Total Vacancies

0

Overall Vacancy Rate

0%

Outreach

- Post on Government Jobs website
- Post on Indeed
- Post on various Association Job Boards

Vacancy By Department

Department	FTE Budgeted	Vacancies	Vacancy Rate
Administrative Services	13.5	0	0
City Council	5	0	0
City Manager	3	0	0
Community Development	12	0	0
Public Works	16	0	0
City Overall	49.5	0	0

Recruitment Activity

Vacancies within the City arise from a range of factors, including retirements, internal promotions, and resignations. From April 30, 2025 through April 30, 2026, the City promoted 3 employees, hired 7 regular employees and 5 temporary employees.

Employee Separations

From April 30, 2025 through April 30, 2026, 2 temporary employees and 3 regular employees separated from the City of Highland. The reasons for departure were as follows:

1 temporary employee left for other municipal positions offering higher pay or promotional opportunities
1 regular employee transitioned to the private sector for similar reasons
2 regular employees retired
1 temporary employee was released

Retention Efforts

Employee retention remains a central focus of the City's workforce strategy. In 2025, the City implemented several initiatives designed to improve employee satisfaction, promote longevity, and enhance professional growth.

- 5% across the board salary adjustment in FY 25/26 and proposed 5% for 26/27.
- $1,600 Cafeteria plan to help pay for health, dental and vision benefits
- Employer paid Life Insurance
- Flexible scheduling options for many positions
- Internal promotional opportunities
- Employee Recognition and Appreciation events

Conclusion

The City of Highland is committed to maintaining a skilled and resilient workforce and to complying with the requirements of Assembly Bill 2561. This report and public hearing fulfill the requirements of AB 2561 and confirm that we are well below the 20% vacancy threshold. The City will continue to monitor staffing trends and address recruitment challenges should they arise.

Thank You

Staff Report
to the City Council

Agenda Item No.15.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Maricela Marroquin, City Attorney
Prepared By:	Carlos Zamano, City Manager
Subject:	Cooperative Agreement between Yuhaaviatam of San Manuel Nation, City of Highland and Successor Agency to the Highland Redevelopment Agency for San Manuel Village Property

Recommendation:

1. Approve a Cooperative Agreement between Yuhaaviatam of San Manuel Nation, City of Highland and Successor Agency to the Highland Redevelopment Agency to place the San Manuel Village Property into trust for non-gaming purposes; and
2. Authorize the Mayor to execute the Agreement and other related documents.

Fiscal Impact:
Receive payment in the amount of $675,000 annually for a period of five (5) years in lieu of revenue generated in property, sales, and business license taxes. The payment period may be extended by mutual agreement of the Parties. There are no restrictions on how the City may use the funds paid by Yuhaaviatam of San Manuel Nation.

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

Background:
The San Manuel Village is located at the southeast corner of Boulder Avenue and Highland Avenue in the City of Highland. It is approximately twelve (12) acres of commercially developed land, including a three-story office building, retail and restaurant building, and a four-story hotel ("the Property").

Yuhaaviatam of San Manuel Nation (Nation) seeks to secure the Property into federal trust to establish long-term operational stability and jurisdictional consistency. Aligning the Property with the on-Reservation Tribal Government operations will make it an attractive location for future administration and essential functions. The Property will continue to be a non-gaming site.

The following are a few of the Agreement's key terms:

1. The Transient Occupancy Tax agreement shall be terminated.
2. Record release of Redevelopment Project Area documents that are on title for the Property as the Project is located in the Project Area.
3. Record release of covenants and terminate Water Quality Management Plan (WQMP) Agreement. The Nation has agreed in good faith to continue with WQMP best management practices. They will also be responsible for replacement of private drainage facilities located on the Property if necessary.
4. The City will provide a letter of support to the Yuhaaviatam of San Manuel Nation in pursuit of an application to place the Property into trust.

The City Attorney, in conjunction with the Nation's Attorneys, prepared the subject Cooperative Agreement for consideration by the City Council and Successor Agency to the Highland Redevelopment Area. The Nation's Tribal Council is reviewing the Cooperative Agreement for approval on May 6, 2026.

Attachments:

1. Draft Cooperative Agreement

COOPERATIVE AGREEMENT
BETWEEN YUHAAVIATAM OF SAN MANUEL NATION
AND THE CITY OF HIGHLAND AND SUCCESSOR AGENCY TO THE HIGHLAND REDEVELOPMENT AGENCY

This COOPERATIVE AGREEMENT ("***Agreement***") is made and entered into as of _____ ___, 2026 ("***Effective Date***"), by and between the YUHAAVIATAM OF SAN MANUEL NATION, a federally recognized Indian tribe ("***Nation***"), the CITY OF HIGHLAND, a California municipal corporation ("***City***"), and the SUCCESSOR AGENCY TO THE HIGHLAND REDEVELOPMENT AGENCY, a public entity ("***Successor Agency***"). Nation, City, and Successor Agency may be individually referred to as a "***Party***" or collectively as the "***Parties***."

RECITALS

A. The Nation is the Yuhaaviatam clan of Maara'yam Serrano people, who are indigenous to the areas of the Mojave Desert, portions of the San Gabriel Mountains, and the San Bernardino Mountains and Valleys, including land encompassing the City of Highland.

B. The Nation, through a wholly owned limited partnership, is the owner of certain real property bound by Highland Avenue, Boulder Avenue and SR-330 in the City of Highland, commonly referred to as "the Village," which consists of approximately twelve (12) acres of commercially developed land, including a three-story office building, retail and restaurant buildings, and a four-story hotel ("***Hotel***"), with associated parking and landscaping (together "***Property***").

C. The Hotel is owned and operated by an economic enterprise of the Nation, and pursuant to that certain AGREEMENT FOR SPECIFIED PAYMENTS IN LIEU OF TRANSIENT OCCUPANCY TAXES, dated February 13, 2018, and amended September 13, 2022 ("***Hotel Agreement***"), the Hotel generates Two Hundred Twenty-Five Thousand Dollars ($225,000) in revenue for the City of Highland, each year. Additionally, the Property generates approximately Four Hundred Four Thousand Six Hundred Dollars ($404,600) in property, sales, and business license taxes each year. In total, the Property generates Six Hundred Twenty-Nine Thousand Six Hundred Dollars ($629,600) annually in revenue for the City, which is expected to increase year over year.

D. The Nation now wishes to secure the Property under the Nation's sovereign jurisdiction and is pursuing with the United States Department of the Interior, Bureau of Indian Affairs, a fee-to-trust application, requesting that the United States accept the Property into trust for non-gaming purposes, pursuant to 25 C.F.R. Part 151 ("***Application***").

E. The Nation has no plans to change the Property's existing use, but the Nation values its relationship with the City of Highland and wants to ensure that all necessary arrangements are made to secure revenue for the City and its residents after the Property is in sovereign trust ("***Trust Acquisition***").

DRAFT

F. The City strongly supports the Nation's pursuit of the Application and desires to enter into this Agreement to assist the Nation in its efforts to secure the Property under its sovereign jurisdiction.

NOW, THEREFORE, for and in consideration of the foregoing recitals, the Parties hereby agree as follows:

1. **RECITALS**. The Parties adopt the Recitals set forth above and incorporate them into this Agreement as if restated in full.

2. **TERM.** This Agreement shall commence upon the Effective Date and shall remain in full force and effect unless and until terminated by mutual written agreement of the Parties.

3. **PRIOR NOTICES AND AGREEMENTS**.

a. Hotel Agreement. Upon Trust Acquisition, the Hotel Agreement shall be of no further force and effect, and the provisions of this Agreement shall supersede any prior obligations of the Parties contained therein.

b. Redevelopment Documents. The Parties understand that the Property is located within the former Highland Redevelopment Project Area ("***Redevelopment Project***"), and as required by California Health & Safety Code Section 33000 et seq., notice of the Redevelopment Project, and certain actions related thereto, were given pursuant to a series of recordings on the Property. The City and Successor Agency agree to record a release in a form substantially similar to Exhibit A, attached hereto and incorporated herein, upon the Nation's request.

c. Water Quality Management Plan. The Parties acknowledge that, as a condition of the Village's entitlements, there is a certain WATER QUALITY MANAGEMENT PLAN AND STORMWATER BMP TRANSFER, ACCESS AND MAINTENANCE AGREEMENT, dated January 6, 2010, recorded in the Official Records of San Bernardino County as Document No. 2010-0076021 ("***WQMP Agreement***"). The City agrees to execute a termination and release in a form substantially similar to Exhibit B, attached hereto and incorporated herein, upon the Nation's request. In the event the termination and release is recorded, the Nation shall in good faith operate consistently with the Water Quality and Storm Water Runoff Plan ("***Plan***") on file with the City, to the extent reasonably practicable; provided, however, such efforts shall not imply that any law, statute, or policy is applicable to, or enforceable against, the Nation or its officials, employees, or agents. As referenced in the WQMP Agreement, the Nation shall be responsible for the replacement of private drainage facilities located on the Property that are identified as a Best Management Practice ("***BMP***") in the Plan and are not otherwise owned, maintained, or controlled by another government entity.

4. **PAYMENT TO THE CITY.** The Nation shall pay the City Six Hundred Seventy-Five Thousand Dollars ($675,000), annually, for a period of five (5) years ("***Payment Period***"), commencing on the first day of July following the Trust Acquisition and continuing each July 1st thereafter. The Payment Period may be extended by mutual agreement of the Parties; provided that either Party may request an extension,

and such request must be submitted at least ninety (90) days prior to the expiration of the Payment Period. Upon such request, the Parties shall engage in good faith discussions regarding a potential extension, and no extension shall be effective unless set forth in a written amendment executed by both Parties. The Nation places no conditions of any kind on the City's use of the funds paid hereunder, and the City may use the funds for any lawful purpose at the sole discretion of the City Council of the City of Highland.

5. **SUPPORT FOR APPLICATION.** Upon the Effective Date, the City shall provide correspondence in support of the Application, in a form substantially similar to Exhibit C, attached hereto and incorporated herein, to the United States Department of Interior, Bureau of Indian Affairs. The City shall, as requested, provide all other support necessary to secure the Property under the Nation's sovereign jurisdiction.

6. **COOPERATION**. The Parties shall meet and confer in good faith to resolve any disputes under this Agreement.

7. **NOTICES.** Unless otherwise set forth herein, any notices or other communications required or permitted hereunder shall be in writing and shall be delivered or sent, as the case may be, by electronic mail and any of the following methods: overnight commercial carrier or delivery service; or registered or certified mail (with postage prepaid and return receipt requested) or regular first-class mail with postage prepaid. Any such notice or other communication shall be deemed received and effective upon the earlier of (i) if delivered by overnight commercial carrier or delivery service, one day following the receipt of such communication by such carrier or service from the sender, as shown on the sender's delivery invoice from such carrier or services, as the case may be; or (ii) if mailed, within seventy-two (72) hours after delivery to the U.S. Post Office, or when actually received, if sooner. Any reference herein to the date of receipt, delivery or giving, as the case may be, of any notice or other communication shall refer to the date of such communication becomes effective under the terms of this paragraph:

To City:
City of Highland
27215 Base Line
Highland, California 92346
Attn: City Manager
Phone: (909) 864-6861 ext. 254
Email: czamano@highlandca.gov

To Successor Agency:
Successor Agency to the Highland Redevelopment Agency
27215 Base Line
Highland, California 92346
Attn: Executive Director
Phone: (909) 864-6861 ext. 254
Email: czamano@highlandca.gov

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To Nation:
Yuhaaviatam of San Manuel Nation
Attn: Intergovernmental Affairs
26569 Community Center Drive
Highland, California 92346
Phone: (909) 864-8933
Email: eric.ustation@sanmanuel-nsn.gov

AND

Yuhaaviatam of San Manuel Nation
ContractsAdministration@sanmanuel-nsn.gov and Legal@sanmanuel-nsn.gov

8. **RELATIONSHIP.** In the performance of this Agreement, each Party hereto shall be, as to the other, an independent contractor, and neither Party shall have the right or authority, express or implied, to bind or otherwise legally obligate the other.

9. **NO THIRD-PARTY BENEFICIARY**. This Agreement is not intended to, and shall not be construed to, create any right on the part of a third party to bring an action to enforce any of its terms.

10. **SEVERABILITY.** In the event that any provision of this Agreement is construed to be illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining provisions hereof, but such illegal or invalid provision shall be fully severable and this Agreement shall be enforced as if such illegal or invalid provision had never been included herein, unless to do so would frustrate the intent and purpose of this Agreement.

11. **TRIBAL SOVEREIGNTY**. Nothing in this Agreement shall be construed as the relinquishment of the Nation's sovereignty in any respect, including but not limited to the waiver of its immunity to suit in any court, or to the exercise or assertion of authority by any jurisdiction or entity vis-à-vis the Nation.

12. **COUNTERPARTS**. This Agreement may be executed in any number of separate counterparts, each of which shall be deemed an original and shall together constitute one and the same instrument.

(Signatures on following page.)

DRAFT

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year first written above.

YUHAAVIATAM OF SAN MANUEL NATION, a federally recognized Indian tribe

By: _____
Name:
Its:

CITY OF HIGHLAND, a California general law city and municipal corporation

By: _____
Name:
Its:

SUCCESSOR AGENCY TO THE HIGHLAND REDEVELOPMENT AGENCY, a public entity

By: _____
Name:
Its:

DRAFT

Exhibit "A"
Release of Redevelopment Documents

(Attached)

DRAFT

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

Yuhaaviatam of San Manuel Nation
Attn: Legal Department
26569 Community Center Drive
Highland, California 92346

SPACE ABOVE FOR RECORDERS USE ONLY

APN: 1200-081-05-0-000 Exempt Cal. Gov. Code § 6103

NOTICE OF RELEASE OF STATEMENTS REGARDING REDEVELOPMENT PROJECT AREA

This Notice of Release of Statements Regarding Redevelopment Project Area ("***Notice of Release***"), dated as of the ___ day of _____ 2026, is hereby executed by the City of Highland, a municipal corporation, and the Successor Agency to the Highland Redevelopment Agency, a political entity ("***Successor Agency***").

A. The Successor Agency is the successor entity to the Highland Redevelopment Agency ("***Former Agency***"), which was a duly constituted redevelopment agency under California Health & Safety Code Section 33000 et seq. ("***Community Redevelopment Law***") that was dissolved pursuant to AB x1 26 and *California Redevelopment Association, et al. v. Ana Matosantos, et al*., 53 Cal. 4th 231 (2011) as of February 1, 2012.

B. The City of Highland, adopted and approved a Redevelopment Plan for the Highland Redevelopment Project Area ("***Redevelopment Project***"), which encompassed nearly all land in the City of Highland, including the property commonly identified as Assessor's Parcel Number 1200-081-05-0-000 ("***Property***") and more particularly described in Exhibit A ("***Legal Description***").

C. As required by Community Redevelopment Law, the City and Former Agency gave notice of the Redevelopment Project, and certain actions related thereto, in a series of recordings on the Property ("***Redevelopment Recordings***"), including:

(i) The Statement of Commencement of Redevelopment Activities recorded on July 18, 1991, as **Document No. 91-271702**;

(ii) The Revised Statement of Institution of Proceedings recorded on December 19, 2007, as **Document No. 2007-0704476** (also identified as "Statement of Redevelopment Plan"); and

(iii) The Statement of Proceedings recorded on December 30, 2008, as **Document No. 2008-0571947** (also identified as "Statement of Redevelopment Plan").

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D. Because the Former Agency is now dissolved and the Successor Agency may not incur new obligations to advance the Redevelopment Project, the Successor Agency and the City **hereby release** all documents identified in Recital C as they are of no further force and effect.

IN WITNESS THEREOF, the City of Highland and Successor Agency have caused this Notice of Release to be executed on the date first above written.

City of Highland

By: _____
Name:
Its:

"**Successor Agency"**
Successor Agency to the Highland Redevelopment Agency

By: _____
Name:
Its:

DRAFT

Exhibit A

Legal Description

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1 OF PARCEL MAP NO. 19145, IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER PLAT RECORDED IN BOOK 235, PAGES 14 THROUGH 16, INCLUSIVE, OF PARCEL MAPS, RECORDS OF SAID COUNTY.

APN: 1200-081-05-0-000

DRAFT

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

) ss.

County of San Bernardino)

On _____, 20__, before me, _____, personally appeared, _____ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

DRAFT

Exhibit "B"
Release of Covenants and Termination of Water Quality Management Plan and Stormwater BMP Transfer, Access and Maintenance Agreement

(Attached)

DRAFT

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

Yuhaaviatam of San Manuel Nation
Attn: Legal Department
26569 Community Center Drive
Highland, California 92346

SPACE ABOVE FOR RECORDERS USE ONLY

APN: 1200-081-05-0-000 Exempt Cal. Gov. Code § 6103

RELEASE OF COVENANTS AND TERMINATION OF WATER QUALITY MANAGEMENT PLAN AND STORMWATER BMP TRANSFER, ACCESS AND MAINTENANCE AGREEMENT

This Termination of Water Quality Management Plan and Stormwater BMP Transfer, Access and Maintenance Agreement ("***Release of Covenants and Termination of Agreement***"), dated as of the ___ day of _____ 2026, is hereby executed by and between the City of Highland, a California municipal corporation ("***City***") and Victoria Development Company, a California limited partnership ("***Owner***"). The Owner and the City are sometimes individually referred to herein as a "***Party***" and collectively as "***Parties***."

RECITALS

A. On January 6, 2010, Parties entered into that certain Water Quality Management Plan and Stormwater BMP Transfer, Access and Maintenance Agreement ("***WQMP Agreement***"), which set forth the rights, duties, and obligations of each of them with respect to the Water Quality Management Plan on file with the City, hereafter referred to as "***WQMP***," to minimize pollutants and other adverse impacts of urban runoff.

B. The WQMP Agreement was recorded on February 26, 2010, in the Official Records of San Bernardino County, as **Document No. 2010-0076021**.

C. Parties now desire, and have agreed, to terminate the WQMP Agreement, and to release any and all covenants set forth therein running with the land, which is more particularly described in Exhibit A ("***Legal Description***").

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the Parties agree as follows:

1. Recitals. Parties hereby declare that the above-stated recitals are true and correct.

2. Release of Covenants. All covenants, rights, obligations, and interests set forth in the WQMP Agreement shall be released, and the WQMP Agreement shall be terminated and of no further force and effect.

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3. Counterparts. This Release of Covenants and Termination of Agreement may be executed in any number of separate counterparts, each of which shall be deemed an original and shall together constitute one and the same instrument.

IN WITNESS WHEREOF, Parties have executed this Release of Covenants and Termination of Agreement on the day and year first above written.

VICTORIA DEVELOPMENT COMPANY, a California limited liability partnership

By: _____
Name:
Its:

CITY OF HIGHLAND, a California municipal corporation

By: _____
Name:
Its:

DRAFT

Exhibit A

Legal Description

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1 OF PARCEL MAP NO. 19145, IN THE CITY OF HIGHLAND, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER PLAT RECORDED IN BOOK 235, PAGES 14 THROUGH 16, INCLUSIVE, OF PARCEL MAPS, RECORDS OF SAID COUNTY.

APN: 1200-081-05-0-000

DRAFT

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

) ss.

County of San Bernardino)

On _____, 20__, before me, _____, personally appeared, _____ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

DRAFT

Exhibit "C"
Letter of Support

(Attached)

DRAFT

[DATE]

Re: Support for Yuhaaviatam of San Manuel Nations' Fee-to-Trust Application

Dear Chairwoman Lynn Valbuena:

[On behalf of the City of Highland], I write to express support for the efforts of the Yuhaaviatam of San Manuel Nation ("San Manuel" or "Nation") to place certain land the Nation owns within the city into federal trust for non-gaming purposes.

The people of San Manuel descend from the Yuhaaviatam clan of Maara'yam Serrano Indians, who are indigenous to a wide swath of territory, over 7 million acres, throughout San Bernardino, Riverside, Los Angeles, and Kern counties. Over the years, San Manuel has acquired properties within its ancestral territory that hold significant cultural, historical, and economic importance to the Nation. Among those properties is an 12-acre parcel in the City of Highland, which is commercially developed and incudes a three-story office building, retail and restaurant buildings, and a four-story hotel. This land (on Assessor Parcel Number 120008105) is the subject of the fee-to-trust application.

Securing this property into federal trust status will help diversify and enhance the Nation's sovereign economy, by enabling the tribal government to ensure long-term operational stability and jurisdictional consistency. Trust status creates a foundation for durable, government-to-government and commercial agreements with local jurisdictions and tenant businesses.

[The City of Highland] appreciates San Manuel's contribution as a key economic driver in our region, providing thousands of jobs, supporting our law enforcement and fire protection agencies, and granting millions of dollars each year to non-profit organizations through their philanthropic giving.

For all these reasons, I/we/org am happy to fully support the Nation's efforts to place this property into federal trust status.

Sincerely,

Name

Organization

Title

DRAFT

Staff Report
to the City Council

Agenda Item No.16.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	City Manager Report and Comments (Work Program, Regional/Legislative/ Development Issues, Subcommittees, etc.)

Recommendation:
Discussion and possible action.

Fiscal Impact:
None.

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

Background:

Attachments:
None

Staff Report
to the City Council

Agenda Item No.17.

Date:	May 12, 2026
From:	Carlos Zamano, City Manager
Reviewed By:	Alondra Muñoz, City Clerk
Prepared By:	Lissette Nock, Deputy City Clerk
Subject:	Councilmember Comments (Agency/Committee/AB 1234 Reports, District Updates, etc.)

Recommendation:
Discussion and possible action.

Fiscal Impact:
None.

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

Background:

Attachments:
None