



City of Highland

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 Council Special Meeting Agenda

July 14, 2026 at 5:45 PM

City Hall Donahue Council Chambers
27215 Base Line, Highland, CA 92346

View the meeting live online at: www.youtube.com/CityofHighland

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.

The City's YouTube live stream is available for observation only.

www.youtube.com/CityofHighland

Individuals wishing to provide public comment should use one of the participation methods outlined below.

Public Comment Participation

To address the City Council, members of the public may participate in person, remotely, or by submitting written comments. Please review the participation options below for instructions. Individual speakers are limited to three (3) minutes each. All comments submitted to the City Council, whether provided in writing, remotely, or in person, become part of the public record.

In Person

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.

Written Comments

Please submit your comments to publiccomment@highlandca.gov or by mail to the City Clerk's Office, 27215 Base Line, Highland, CA 92346 two (2) hours before the start of the meeting. If you are submitting a public comment pertaining to an item on the agenda, please identify the agenda item number. Emailed comments will be distributed to the City Council and retained as part of the public record; however, submissions will NOT be read out loud during the meeting.

Remote

To participate remotely, use one of the access methods outlined below.

(Before joining, please turn off all background noise. To avoid audio issues, test your computer or device audio and upgrade to the latest version of Zoom.)

Computer or Cell Phone via Zoom App	Dial In
 www.zoom.us/join Meeting ID: 844 4593 9727	Phone: (669) 444-9171; press pound (#) Meeting ID: 844 4593 9727; press pound (#) <i>(If prompted for a Participant ID, press the # key)</i>
1. Use the "raise hand" function to join the queue to speak. 2. Staff will call your name when it's your time to speak. 3. You may state your name at the beginning of your remarks. Speakers will have three (3) minutes to speak.	1. Use the "raise hand" function to join the queue to speak. (Press (*9) on your phone to raise your hand.) 2. Staff will state the last four digits of your phone number when it is your time to speak. (Press (*6) to unmute when it is your turn to speak.) 3. You may state your name at the beginning of your remarks. Speakers will have three (3) minutes to speak.

DISCLAIMER: Participant names and/or phone numbers may be visible to other participants.

In compliance with the Americans with Disabilities Act (ADA), if you need reasonable accommodations to participate in this meeting, including auxiliary aids or services, language interpretation, or other communication assistance, please contact the City Clerk's Office at (909) 864-6861, ext. 226, at least 72 hours prior to the meeting whenever possible. The City will make reasonable efforts to accommodate requests received with less notice.

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.

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

Roll Call

Public Comment

This public comment period is reserved for comments on matters within the subject matter jurisdiction of the City that are only listed on the agenda. Under the State of California Brown Act, the City Council is prohibited from discussing or taking action on any item not listed on the agenda.

City Council Legislative

1. Adoption of Revised Resolutions for Fiscal Year 2026-2027 Special Taxes and Assessments

1. Adopt revised resolutions for the Fiscal Year 2026-2027 special taxes and assessments to comply with the San Bernardino County Auditor-Controller/Treasurer/Tax Collector's updated submission requirements; and
2. Authorize the City Manager, in consultation with the City Attorney, to make any additional clerical or non-substantive revisions to any 2026-2027 special taxes and assessment resolutions if they are rejected as a result of the County of San Bernardino's new Direct Charge processing requirements.

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 July 14, 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 twenty-four (24) hours prior to the meeting per Government Code Section 54954.2.



Staff Report

to the City Council

Agenda
Item
No.1.

Date: July 14, 2026

From: Carlos Zamano, City Manager

Reviewed By: Carlos Zamano, City Manager
Maricela Marroquin, City Attorney

Prepared By: Melissa Morgan, Public Services Manager
Tish Nava-Cruz, Director of Administrative Services/City Treasurer

Subject: Adoption of Revised Resolutions for Fiscal Year 2026-2027 Special Taxes and Assessments

Recommendation:

1. Adopt revised resolutions for the Fiscal Year 2026-2027 special taxes and assessments to comply with the San Bernardino County Auditor-Controller/Treasurer/Tax Collector's updated submission requirements; and
2. Authorize the City Manager, in consultation with the City Attorney, to make any additional clerical or non-substantive revisions to any 2026-2027 special taxes and assessment resolutions if they are rejected as a result of the County of San Bernardino's new Direct Charge processing requirements.

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:

Each year, the City Council adopts resolutions establishing special taxes and assessments that are submitted to the San Bernardino County Auditor-Controller/Treasurer/Tax Collector for placement on the annual property tax roll. These resolutions authorize the County to levy and collect the approved assessments and special taxes on behalf of the City.

On July 8, 2026, the City was notified by the San Bernardino County Auditor-Controller/Treasurer/Tax Collector that several Fiscal Year 2026-2027 resolutions previously approved by the City Council did not meet the County's updated submission requirements. The County recently implemented a new Direct Charge Portal, and as part of that implementation, the documentation and language required for resolutions has changed. Although the City has utilized substantially similar resolution language for many years without issue, the County

advised that the existing resolutions no longer satisfy the current criteria and must be revised before the charges can be placed on the tax roll.

The following resolutions were rejected and require replacement with revised versions:

Resolution No. 2026-019 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, FIXING THE HIGHLAND PARAMEDIC SPECIAL TAX RATE FOR FISCAL YEAR 2026-2027

Resolution No. 2026-036 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ORDERING THE CONTINUED MAINTENANCE OF IMPROVEMENTS IN THE STREET AND DRAINAGE DISTRICT NO. 96-1 AND CONFIRMING THE ENGINEER'S REPORT AND LEVYING THE ASSESSMENT FOR FISCAL YEAR 2026-2027

Resolution No. 2026-037 – A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND, CALIFORNIA, ORDERING THE CONTINUED MAINTENANCE OF IMPROVEMENTS IN THE CONSOLIDATED LANDSCAPE AND LIGHTING DISTRICT NO. 96-1 AND CONFIRMING THE ENGINEER'S REPORT AND LEVYING THE ASSESSMENT FOR FISCAL YEAR 2026-2027

The revised resolutions do not change the amount of any approved special tax or assessment, nor do they modify the City's previously approved Engineer's Reports or tax calculations. The revisions are administrative in nature and are intended solely to incorporate the language and formatting required by the San Bernardino County Auditor-Controller/Treasurer/Tax Collector to allow the charges to be accepted through the County's new Direct Charge Portal and placed on the Fiscal Year 2026-2027 property tax roll.

Approval of the revised resolutions will replace the previously adopted resolutions for these specific items and ensure the County can process and include the City's assessments and special taxes on the upcoming tax roll. Failure to adopt the revised resolutions could prevent the affected assessments and special taxes from being levied and collected during Fiscal Year 2026-2027.

Attachments:

1. Resolution No. 2026-_____ Resolution Fixing the Highland Paramedic Tax Rate for Fiscal Years 2026-2027
2. Resolution No. 2026-_____ Resolution Ordering the Continued Maintenance of Improvements in the Street and Drainage District 96-1 and Confirming the Eng
3. Resolution No. 2026-_____ Resolution Ordering the Continued Maintenance of Improvements in the Landscape and Lighting District 96-1 and Confirming the

Attachment 1

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

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**

The City Council of the City of Highland (the "City Council") does resolve as follows:

WHEREAS, 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

WHEREAS, 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

WHEREAS, upon detachment from County Service Area 38, Improvement Zone L, the City of Highland was transferred the taxing authority for the special tax.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES
HEREBY FIND AND RESOLVE:**

Section 1. The foregoing recitals are true and correct.

Section 2. Pursuant to the provisions of Resolution No. 85-352 and Resolution No. 85-353, the estimated total budget cost of providing paramedic services for Fiscal Year 2026-2027 is \$2,917,735. To meet the estimated budget amount, the special tax for Fiscal Year 2026-2027 shall be set at \$19 per individual dwelling unit and \$38 per individual commercial unit. The County Auditor-Controller is hereby directed to place those special tax rates on the Fiscal Year 2026-2027 County tax roll as set forth in an electronic format acceptable to the Auditor-Controller.

Use Type	Fee
RESIDENTIAL	\$19.00
NON-RESIDENTIAL	\$38.00

Section 3. The special tax for services shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and procedure, sale, and lien priority in cases of delinquency as is provided for ad valorem taxes; provided, unless another procedure has been authorized in the resolution of formation establishing the district and adopted by the legislative body for each lot or parcel of land affected on the next County assessment roll on which taxes will become due.

Section 4. The County Auditor-Controller shall, at the close of the tax collection period, promptly render the District a detailed report showing the amounts of the special tax, penalties, interest and fees collected and from which properties they have been collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract entered into between Zone L and Auditor, pursuant to Section 29304 of the Government Code.

Section 5. The City Clerk shall certify adoption of the resolution.

APPROVED AND ADOPTED this 14th day of July 2026.

Penny Lilburn
Mayor

ATTEST:

Alondra Muñoz, MMC
City Clerk

State of California)
County of San Bernardino)
City of Highland)

I, Alondra Muñoz, City Clerk of the City of Highland, do hereby certify that the foregoing resolution is the actual resolution adopted by the City Council of the City of Highland and was passed at a regular meeting of the City Council on the 14th day of July 2026 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Alondra Muñoz, MMC
City Clerk

Attachment 2

Resolution No. 2026-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND,
CALIFORNIA, ORDERING THE CONTINUED MAINTENANCE OF
IMPROVEMENTS IN THE STREET AND DRAINAGE DISTRICT NO 96-1 AND
CONFIRMING THE ENGINEER’S REPORT AND LEVYING THE ASSESSMENT
FOR FISCAL YEAR 2026-2027

RESOLUTION NO. 2026-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND,
CALIFORNIA, ORDERING THE CONTINUED MAINTENANCE OF
IMPROVEMENTS IN THE STREET AND DRAINAGE DISTRICT NO 96-1 AND
CONFIRMING THE ENGINEER'S REPORT AND LEVYING THE
ASSESSMENT FOR FISCAL YEAR 2026-2027**

The City Council of the City of Highland the "City Council") does resolve as follows:

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, the City Council of the City of Highland did on the 12th day of May, 2026, adopt its Resolution of Intention No. 2026-016 to order the herein described work in connection with the assessment procedures in the District, which Resolution of Intention No. 2026-016 was duly and legally published in the time, form and manner as required by law, shown by the affidavit or Publication of said Resolution of Intention on file in the office of the City Clerk; and

WHEREAS, said City Council having duly received the considered evidence, oral and documentary, concerning the jurisdiction facts in this proceeding and concerning the necessity for the contemplated work and the benefits to be derived there from and said City Council having now acquired jurisdiction to order the proposed maintenance work.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES
HEREBY FIND AND RESOLVE:**

Section 1. The foregoing recitals are true and correct.

Section 2. It is hereby resolved by the City Council of the City of Highland that the public interest and convenience requires the continuation of assessment procedures for the district, and said City Council hereby order that the work as set forth and describe in said Resolution of Intention No. 2026-016 be done and made.

Section 3. Pursuant to the provisions of Resolution No. 2026-016, there is to be levied an aggregate assessment of \$100,520 for the District, on the parcels which comprise the District for Fiscal Year 2026-2027 as set forth in an electronic format acceptable to the Auditor-Controller of the County by Harris & Associates. The County Auditor-Controller is hereby directed to place the foregoing

assessments on the Fiscal Year 2026-2027 County tax roll. Each parcel's assessment amount is determined based on the Fiscal Year 2026-2027 assessment total which are as follows:

	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	

Section 4. Be it further resolved that the report filed by the Engineer is hereby finally approved.

Section 5. Be it finally resolved that the assessment for Fiscal Year 2026-27 and method of assessment in the Engineer's Report are hereby approved and said assessments are hereby levied.

Section 6. The special assessment for services shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and procedure, sale, and lien priority in cases of delinquency as is provided for ad valorem taxes; provided, unless another procedure has been authorized in the resolution of formation establishing the district and adopted by the legislative body for each lot or parcel of land affected on the next County assessment roll on which taxes will become due.

Section 7. The County Auditor-Controller shall, at the close of the tax collection period, promptly render the District a detailed report showing the amounts of the assessment, penalties, interest and fees collected and from which properties they have been collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract entered into between the Street and Drainage District No. 96-1 and Auditor, pursuant to Section 29304 of the Government Code.

Section 8. The City Clerk shall certify adoption of the resolution.

APPROVED AND ADOPTED this 14th day of July 2026.

Penny Lilburn
Mayor

ATTEST:

Alondra Muñoz, MMC
City Clerk

State of California)
County of San Bernardino)
City of Highland)

I, Alondra Muñoz, City Clerk of the City of Highland, do hereby certify that the foregoing resolution is the actual resolution adopted by the City Council of the City of Highland and was passed at a regular meeting of the City Council on the 14th day of July 2026 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Alondra Muñoz, MMC
City Clerk

Attachment 3

Resolution No. 2026-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND,
CALIFORNIA, ORDERING THE CONTINUED MAINTENANCE OF
IMPROVEMENTS IN THE CONSOLIDATED LANDSCAPE AND LIGHTING
DISTRICT NO. 96-1 AND CONFIRMING THE ENGINEER’S REPORT AND
LEVYING THE ASSESSMENT FOR FISCAL YEAR 2026-2027

RESOLUTION NO. 2026-__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HIGHLAND,
CALIFORNIA, ORDERING THE CONTINUED MAINTENANCE OF
IMPROVEMENTS IN THE CONSOLIDATED LANDSCAPE AND LIGHTING
DISTRICT NO. 96-1 AND CONFIRMING THE ENGINEER'S REPORT AND
LEVYING THE ASSESSMENT FOR FISCAL YEAR 2026-2027**

The City Council of the City of Highland the "City Council") does resolve as follows:

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, the City Council approved a Resolution of Intent on May 12, 2026, Resolution No. 2026-018, to order the herein described work in connection with the assessment procedures in Consolidated Landscape and Lighting District No. 96-1, which Resolution of Intention No. 2026-018 was duly and legally published in the time, form and manner as required by law. As shown by the Affidavit of Publication, said Resolution of Intention is on file in the office of the City Clerk; and

WHEREAS, said City Council having duly received the considered evidence, oral and documentary, concerning the jurisdiction facts in this proceeding and concerning the necessity for the contemplated work and the benefits to be derived there from and said City Council having now acquired jurisdiction to order the proposed maintenance work.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HIGHLAND DOES
HEREBY FIND AND RESOLVE:**

Section 1. The foregoing recitals are true and correct.

Section 2. It is hereby resolved by the City Council of the City of Highland that the public interest and convenience requires the continuation of assessment procedures for the district, and said City Council hereby order that the work as set forth and describe in said Resolution of Intention No. 2026-018 be done and made.

Section 3. Pursuant to the provisions of Resolution No. 2026-018, there is to be levied an aggregate assessment of \$1,048,732 for LLD 96-1, on the parcels which comprise the LLD 96-1 for Fiscal Year 2026-2027 as set forth in an electronic format acceptable to the Auditor-Controller of the County by Harris &

Associates. The County Auditor-Controller is hereby directed to place the foregoing assessments on the Fiscal Year 2026-2027 County tax roll. Each parcel's assessment amount is determined based on the Fiscal Year 2026-2027 Zone assessment total which are as follows:

	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	

Section 4. Be it further resolved that the report filed by the Engineer is hereby finally approved.

Section 5. Be it finally resolved that the assessment for Fiscal Year 2026-27 and method of assessment in the Engineer's Report are hereby approved and said assessments are hereby levied.

Section 6. The special assessment for services shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and procedure, sale, and lien priority in cases of delinquency as is provided for ad valorem taxes; provided, unless another procedure has been authorized in the resolution of formation establishing the district and adopted by the legislative body for each lot or parcel of land affected on the next County assessment roll on which taxes will become due.

Section 7. The County Auditor-Controller shall, at the close of the tax collection period, promptly render the LLD 96-1 a detailed report showing the amounts of the assessment, penalties, interest and fees collected and from which properties they have been collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract entered into between the LLD 96-1 and Auditor, pursuant to Section 29304 of the Government Code.

Section 8. The City Clerk shall certify adoption of the resolution.

APPROVED AND ADOPTED this 14th day of July 2026.

Penny Lilburn
Mayor

ATTEST:

Alondra Muñoz, MMC
City Clerk

State of California)
County of San Bernardino)
City of Highland)

I, Alondra Muñoz, City Clerk of the City of Highland, do hereby certify that the foregoing resolution is the actual resolution adopted by the City Council of the City of Highland and was passed at a regular meeting of the City Council on the 14th day of July 2026 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Alondra Muñoz, MMC
City Clerk