



## **AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**

### **MEETING AGENDA**

**Location:** San Bernardino County Government Center  
385 N. Arrowhead Avenue, 5<sup>th</sup> Floor – Citrus Room  
San Bernardino, California

**Date/Time:** Wednesday, June 6, 2018, 4:00 p.m.

1. Call to Order
2. Roll Call
3. Action Item:  
Consider approval of Minutes from June 7, 2017
4. Action Item:  
Accept the SB 165 Annual Report for 2017
5. Action Item:  
Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2018-19
6. Action Item:  
Consider Second Option to Extend Contract with David Taussig & Associates, Inc. for Mello-Roos Special Tax Administration Financial Consulting Service
7. Public Comment
8. Adjournment

This meeting facility is accessible to persons with disabilities. If assistive listening devices or other auxiliary aids or services are needed in order to participate in the public meeting, requests should be made through County of San Bernardino, Special Districts Department at least three (3) business days prior to the meeting. Please contact Gail Joe at (909) 387-5829.



## **JUNE 7, 2017 MINUTES**

### **MEETING OF THE EXECUTIVE COMMITTEE**

**MEETING:** Agua Mansa Industrial Growth Association

**LOCATION:** San Bernardino County Government Center  
385 N. Arrowhead Avenue, 5<sup>th</sup> Floor, Citrus Room  
San Bernardino, California

**DATE/TIME:** June 7, 2017 4:00 p.m.

**MEMBERS PRESENT:** Supervisor Josie Gonzales, County of San Bernardino, 5th District; Mayor Rusty Bailey, City of Riverside; Mayor Deborah Roberston, City of Rialto; Mayor Richard A. DeLaRosa (Alternate), City of Colton

**MEMBERS ABSENT:** None

**OTHERS PRESENT:** Dawn Martin, County Counsel; Jeff Rigney, Director, Special Districts; Gail Joe, Special Districts; Kuda Wekwete, David Taussig & Associates

#### **1. Called to Order:**

Chair Gonzales called the meeting of the Agua Mansa Industrial Growth Association Executive Committee to order at 4:11 p.m. and stated the purpose of the meeting was to take care of the annual business as required with the ongoing administration of Community Facilities District 2002-1.

#### **2. Roll Call**

Committee Members introduced themselves.

#### **3. Approval of Minutes from June 9, 2016**

Mayor Robertson and Mayor DeLaRosa were not present at the meeting of June 9, 2016, however, they have read the minutes and Counsel stated it was acceptable for them to motion to approve the minutes of June 9, 2016, as they had reviewed the minutes. Mayor DeLaRosa made a motion to approve and Mayor Robertson seconded the motion. Hearing no comments or opposition, the minutes were unanimously recommended for approval.



#### **4. Accept the SB 165 Annual Report for 2016**

Kuda Wekwete with David Taussig and Associates presented the annual report. He stated the purpose of the report is to comply with the Local Agency Special Bond Account Ability Act. The report is to identify the amounts collected and expended on behalf of the bonds and provides the status of any construction projects, funded by the bonds.

Supervisor Gonzales asked for the outstanding balance of the bonds as of today and Mr. Wekwete stated the current principal balance was \$8,605,000.

Supervisor Gonzales asked if there were any questions from the members. Hearing none, motion to approve made by Mayor DeLaRosa, seconded by Mayor Robertson; hearing no opposition, the item was unanimously recommended for approval.

#### **5. Consider Resolution Determining and Levying the Special Tax for Fiscal Year 2017-18**

Director Rigney with Special Districts stated this is the item that brings AMIGA together once a year and it is to approve the levy of the special tax for the upcoming 2017-18 year to be placed on property tax bills of properties within the Community Facilities District. Just as a reminder that last year the levy for Riverside County was \$320,443.82, for San Bernardino County the levy was \$317,572.38 for a total of \$638,015.20. There are currently no delinquencies. The total levy for 2017-18 is \$684,912.38. \$343,997.46 will be placed on the 24 parcels within Riverside County and \$340,914.92 will be placed on the 5 parcels within San Bernardino County.

Supervisor Gonzales pointed out that the special tax amounts for the parcels are shown on the page following the minute item and asked if there were any delinquencies at this time. Director Rigney stated there were no delinquencies at this time.

Supervisor Gonzales asked if any members had any questions. Hearing none, motion to approve made by Committee Member Robertson, seconded by Committee Member DeLaRosa. Hearing no opposition, the item was unanimously recommended for approval.



**6. Consider Option to Extend Contract with David Taussig & Associates, Inc. for Mello-Roos Special Tax Administration Financial Consulting Service**

Director Rigney stated that the current contract with David Taussig & Associates goes through fiscal year 2018 and contains two one-year options to extend. This was brought before the Committee today, so that if, for any reason, the Committee should decide not to extend the contract at the June 2018 meeting, staff would be required to put out a new Request for Proposal and that would result in a gap of services performed by the consultant. The extension would not go into effect until the current contract expires, but there would be the authority for the extension. Staff has been very satisfied with the work and services provided by David Taussig & Associates and would like to recommend moving forward with the approval of the first option to extend.

Mayor Robertson asked how long Taussig & Associates has been the special tax consultant for AMIGA. Director Rigney stated they have been the special tax consultant for many years. However, the new contract was awarded in 2015, with two, one-year options to extend. Supervisor Gonzales added there was a RFP process before it was awarded. Director Rigney confirmed an RFP process was completed, at the direction of the Committee.

Supervisor Gonzales stated the Mayor of the City of Riverside arrived and wanted to make sure it was added to the record and that he state his name for the record.

Mayor Bailey asked if this was just an extension and not an increase in cost of the services. Director Rigney stated there will be no increase in the annual cost and that the cost will not exceed \$11,000 annually, as bid.

Supervisor Gonzales asked if any members have any additional questions. Hearing none, motion to approve made by Mayor Robertson, seconded by Mayor DeLaRosa. Hearing no opposition, the item was unanimously recommended for approval.

**7. Public Comment**

Mayor Robertson asked that the record note that she has brought a member of the public with her, and while he has no public comment she would like to officially acknowledge her intern E'Jon Jackson who is acting as special assistant to the mayor.

Mayor DeLaRosa also stated that due to the inability of the councilman, who had been appointed as alternate to attend the AMIGA meetings, he was appointed as alternate AMIGA Committee Member by Council at their meeting on June 6, 2017. He asked that since this is a bond issue, would this be something that could be refunded at lower rate in the future.



Director Rigney stated absolutely, in fact the bonds have been refinanced twice with the last time being two years ago. That this is one of the items that staff and Taussig and Associates watch and when there would be significant savings, staff would come back to the Board and recommend refinancing.

Mayor DeLaRosa asked if it would be brought back at a special meeting since AMIGA only meets once per year and if so, would it be appropriate to do so.

Kuda Wekete stated absolutely and it would depend on the time of year, and possibly the amount of savings on whether we would alert the members about when the savings from refunding would be available.

Mayor DeLaRosa stated that it sounds like this has been the practice of the Board since this is his first meeting, he wanted to be brought up to speed on the history of the bonds.

Supervisor Gonzales stated that based on Taussig and Associates counsel, an emergency meeting or a special meeting may be called at any time. The Committee needs to ensure it is in the best interest of its financial obligation and to take advantage of any future opportunities for savings, the same way as done in the past.

However, the AMIGA Enterprise Zone sunset in 2007. Once it sunset, the committee is required to meet once a year to approve the levy, and become informed of any weaknesses or faults, or items that need to be addressed, nothing more than that. As long as the debt payments are being made, it is once a year and we are meeting our obligation under the sunset agreement.

Mayor DeLaRosa asked if it would be appropriate to discuss the needed infrastructure in the unincorporated area of the AMIGA area.

Supervisor Gonzales stated that would be outside of this meeting but she would be happy to discuss it with them outside of this meeting and come up with something entirely independent from AMIGA.

#### **8. Adjournment :**

Being there were no other questions, Supervisor Gonzales adjourned the meeting at 4:33 p.m.

**REPORT/RECOMMENDATION TO THE  
AUGA MANSA INDUSTRIAL GROWTH ASSOCIATION  
EXECUTIVE COMMITTEE  
AND RECORD OF ACTION**

**JUNE 6, 2018**

**ITEM NO. 4**

**FROM:**       **JEFFREY O. RIGNEY**, Director  
                    Special Districts Department

**SUBJECT:**   **ACCEPT REPORT OF COMMUNITY FACILITIES DISTRICT 2002-1 (AGUA  
MANSA INDUSTRIAL CENTER) SB 165 ANNUAL REPORT FOR 2017**

**RECOMMENDATION(S)**

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), accept the SB 165 Annual Report for 2017.

(Presenter: Jeffrey O. Rigney, Director, Special Districts Department, County of San Bernardino, 909 387-5967)

**FINANCIAL IMPACT**

There is no financial impact related to this item.

**BACKGROUND INFORMATION**

On February 13, 2003, the AMIGA Executive Committee adopted Resolution No. 2003-4 establishing the Community Facilities District (CFD) and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Mello-Roos Community Facilities Act of 1982 authorizing the levy of a special tax on property located within the District.

The filing of the SB 165 Annual Report is required annually by the Local Agency Special Tax and Bond Accountability Act.

**REVIEW BY OTHERS**

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Martin, Deputy Counsel, 909 387-5455) on May 16, 2018.

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Moved: \_\_\_\_\_ Second: \_\_\_\_\_ Aye: \_\_\_\_\_ Nay: \_\_\_\_\_

Approved Date: \_\_\_\_\_

Secretary of the Governing Board \_\_\_\_\_



**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION  
COMMUNITY FACILITIES DISTRICT NO. 2002-1  
(AGUA MANSA INDUSTRIAL CENTER)  
SPECIAL TAX BONDS, SERIES 2014**

**ANNUAL REPORT**

The purpose of this report is to comply with the provisions of the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act provides that any local special tax measure that is subject to voter approval on or after January 1, 2001, that would provide for the imposition of a special tax by a local agency shall require the chief fiscal officer of the levying local agency to file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- The amount of funds collected and expended; and
- The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Article 1.5, Section 53410.

The Agua Mansa Industrial Growth Association Community Facilities District No. 2002-1 Special Tax Bonds, Series 2003 (the "2003 Bonds") were issued in July 2003. The 2003 Bonds were issued to refinance the Agua Mansa Industrial Growth Association Community Facilities District No. 1989-1 Special Tax Bonds, Series 1992 (the "1992 Bonds"). In connection with the issuance of the 2003 Bonds \$1,423,734.90 was transferred from the Acquisition and Construction Fund for the 1992 Bonds to the Construction Account of the Project Fund for the 2003 Bonds to complete the following:

- Fire station and related equipment;
- Storm drain/rock slope protection project; and
- Resolution of issues relating to an easement for a portion of an existing sewer line.

As of May 1, 2015, \$1,479,686.17 has been expended for facilities and engineering services related to the storm drain/rock slope protection project, for costs relating to the easement for a portion of an existing sewer line, and to the Rubidoux Community Services District for costs relating to a fire station and related equipment. On February 8, 2005, \$1,000,000 was paid to Rubidoux Community Services District to satisfy the fire station and fire apparatus requirements of the Community Facilities District Joint Financing Agreement. All of the facilities to be funded by Agua Mansa Industrial Growth Association Community Facilities District No. 2002-1 bond proceeds have been completed.

A summary sheet regarding the deposit of 2003 Bond proceeds, 1992 Bond moneys and other funds and subsequent disbursements made during the period of July 24, 2003 to February 25, 2014 is attached as a part of this report. Note, the special tax bonds issued in July 2003 were refunded in February 2014. A summary showing all subsequent disbursements made during the period of February 25, 2014 to April 30, 2018 is also attached as a part of this report. Due to funds being transferred from one account to another before disbursement, the aggregate amounts shown are in excess of actual funds expended.

Furthermore, a summary of the usage of FY 2017-18 collected special taxes is attached as part of this report. As of May 1, 2018, \$173,055 of the \$631,110 obligated repayment of the existing bonds were made, and the remainder of the \$458,055 obligated repayment will be made on September 1, 2018. The remaining \$37,545 FY 2017-18 administrative expenses is expected to be reimbursed to parties who contracted with the District for providing administrative services. With stratification of the minimum required amount of reserve, an excess of \$1,124 in the Reserve Fund account; An estimated surplus of \$10,326 in the Administrative Expense Fund account will both be transferred to the Special Tax Fund account for the coverage of the existing bonds payments. Moreover, the surplus in the Special Tax Fund account after the fulfillment of FY 17-18's debt obligation will be used as credit for th incoming fiscal years' assessments. The anticipated amount of the collection of FY 17-18's special taxes is \$684,912.38.



**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION  
COMMUNITY FACILITIES DISTRICT NO. 2002-1  
(AGUA MANSA INDUSTRIAL CENTER)  
ORIGINAL AMIGA 2003 BONDS  
SB 165 FUND SUMMARY**

<b>FUND/ACCOUNT</b>	<b>2003 BOND PROCEEDS (07/24/2003)</b>	<b>TRANSFER PROCEEDS FROM 1992 BONDS OR OTHER FUNDS (07/24/2003)</b>	<b>FUNDS RECEIVED (07/24/2003- 04/30/2014)</b>	<b>FUNDS TRANSFERRED TO OTHER ACCOUNTS OR EXPENDED (07/24/2003- 04/30/2014)</b>	<b>BALANCE AS OF 04/30/2014</b>
<b><u>ADMINISTRATIVE EXPENSE FUND</u></b>	\$0.00	\$0.00	\$709,049.43	(\$709,049.43)	\$0.00
<b><u>BOND FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST ACCOUNT	\$83,004.10	\$0.00	\$6,983,933.43	(\$7,066,937.53)	\$0.00
PRINCIPAL ACCOUNT	\$0.00	\$0.00	\$10,131,300.00	(\$10,131,300.00)	\$0.00
<b><u>BOND RESERVE FUND</u></b>	\$1,270,500.00	\$0.00	\$171,006.21	(\$1,441,506.21)	\$0.00
<b><u>LETTER OF CREDIT FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>PROJECT FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COST OF ISSUANCE ACCOUNT	\$338,905.69	\$57,912.00	\$280.23	(\$397,097.92)	\$0.00
CONSTRUCTION ACCOUNT	\$0.00	\$1,423,734.90	\$55,951.27	(\$1,479,686.17)	\$0.00
CONTRIBUTION ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>REBATE FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>REDEMPTION FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION ACCOUNT	\$0.00	\$0.00	\$10,066,456.25	(\$10,066,456.25)	\$0.00
SINKING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>SPECIAL TAX FUND</u></b>	\$0.00	\$0.00	\$8,170,181.05	(\$8,170,181.05)	\$0.00
PREPAYMENT ACCOUNT	\$0.00	\$0.00	\$2,812,425.11	(\$2,812,425.11)	\$0.00
<b><u>ESCROW FUND</u></b>	\$10,701,678.99	\$5,238,308.56	\$14,437.45	(\$15,954,425.00)	\$0.00
<b>GRAND TOTAL</b>	<b>\$12,394,088.78</b>	<b>\$6,719,955.46</b>	<b>\$39,115,020.48</b>	<b>(\$58,229,064.67)</b>	<b>\$0.00</b>

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION  
COMMUNITY FACILITIES DISTRICT NO. 2002-1  
(AGUA MANSA INDUSTRIAL CENTER)  
AMIGA 2014 REFUNDING BONDS  
SB 165 FUND SUMMARY**

<b>FUND/ACCOUNT</b>	<b>FUND BALANCES TRANSFERRED TO SERIES 2014 (02/25/2014)</b>	<b>FUNDS RECEIVED (02/25/2014- 04/30/2018)</b>	<b>FUNDS TRANSFERRED TO OTHER ACCOUNTS OR EXPENDED (02/25/2014- 04/30/2018)</b>	<b>BALANCE AS OF 04/30/2018</b>
<b><u>ADMINISTRATIVE EXPENSE FUND</u></b>	\$65,014.52	\$100,098.77	(\$117,242.14)	\$47,871.15
<b><u>BOND FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST ACCOUNT	\$0.00	\$1,470,048.53	(\$1,470,047.58)	\$0.95
PRINCIPAL ACCOUNT	\$0.00	\$830,001.45	(\$830,000.00)	\$1.45
<b><u>BOND RESERVE FUND</u></b>	\$843,615.00	\$3,211.37	(\$2,087.23)	\$844,739.14
<b><u>COST OF ISSUANCE FUND</u></b>	\$162,160.67	\$2.71	(\$162,163.38)	\$0.00
<b><u>REBATE FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>REDEMPTION FUND</u></b>	\$0.00	\$0.00	\$0.00	\$0.00
REDEMPTION ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
SINKING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>SPECIAL TAX FUND</u></b>	\$0.00	\$2,764,250.09	(\$2,389,727.84)	\$374,522.25
PREPAYMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	<b>\$1,070,790.19</b>	<b>\$5,167,612.92</b>	<b>(\$4,971,268.17)</b>	<b>\$1,267,134.94</b>

**AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION  
COMMUNITY FACILITIES DISTRICT NO. 2002-1  
(AGUA MANSA INDUSTRIAL CENTER)  
AMIGA 2014 REFUNDING BONDS  
FY 2017-18 FUND STATUS**

	Administrative Expense Fund	Reserve Fund	Special Tax Fund	Principal Fund	Bond & Interest Fund	Cost of Issuance Account
Beginning Balance - April 30, 2018	\$ 47,871	\$ 844,739	\$ 374,522	\$ -	\$ (0.00)	\$ -
Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Taxes						
Prior Year(s)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Year 2017-18	\$ -	\$ -	\$ 135,199.80	\$ -	\$ -	\$ -
<b>USES OF FUNDS - PROJECTED</b>						
Account Transfers						
Misc. Transfers	\$ -	\$ (1,124)	\$ (456,931)	\$ 285,000	\$ 173,055	\$ -
Administrative Expense Transfers						
Fiscal Year 2018-19 Prefunding	\$ 12,500	\$ -	\$ (12,500)	\$ -	\$ -	\$ -
Fiscal Year 2017-18 Budget	\$ (10,326)	\$ -	\$ 10,326	\$ -	\$ -	\$ -
Debt Service						
Interest - September 01, 2018	\$ -	\$ -	\$ -	\$ -	\$ (173,055)	\$ -
Principal - September 01, 2018	\$ -	\$ -	\$ -	\$ (285,000)	\$ -	\$ -
Administrative Expenses						
Remaining Fiscal Year 2017-18 Expenses	\$ (37,545)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance - September 01, 2018	\$ 12,500	\$ 843,615	\$ 50,617	\$ -	\$ 0	\$ -
Reserve Fund Requirement	\$ -	\$ (843,615)	\$ -	\$ -	\$ -	\$ -
Funds Not Eligible for Levy Surplus	\$ (12,500)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Projected Surplus/(Deficit) September 01, 2018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,617</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>

**REPORT/RECOMMENDATION TO THE  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION  
EXECUTIVE COMMITTEE  
AND RECORD OF ACTION**

**June 6, 2018**

**ITEM NO. 5**

**FROM:**       **JEFFREY O. RIGNEY**, Director  
                    Special Districts Department, County of San Bernardino

**SUBJECT:**   **ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN  
COMMUNITY FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL  
CENTER) FOR FISCAL YEAR 2018-2019**

**RECOMMENDATION(S)**

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Center), adopt Resolution determining and levying the special taxes in Community Facilities District No. 2002-1 for fiscal year 2018-2019 and directing the Auditor-Controller of the County of Riverside and the Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino to place the special taxes on the 2018-2019 Tax Roll.

(Presenter: Jeffrey O. Rigney, Director, Special Districts Department, County of San Bernardino, 909 387-5967)

**FINANCIAL IMPACT**

If approved, the special tax for the 2018-2019 fiscal year will be placed on the property tax bills of properties within the Community Facilities District (CFD). The special tax will pay the debt service on the bonds issued and administrative costs.

**BACKGROUND INFORMATION**

On February 13, 2003, the AMIGA Executive Committee adopted Resolution No. 2003-4 establishing the CFD and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Mello-Roos Community Facilities Act of 1982 (Government Code section 53311 et seq.) authorizing the levy of a special tax on property located within the CFD. February 24, 2014 Special Tax Refunding Bonds in the amount of \$9,170,000 were issued with a maturity date of September 2033.

Approval of this Resolution is necessary to determine and levy the special taxes for fiscal year 2018-2019 and to direct the placement of the 2018-2019 special taxes on the property tax bills.

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Moved:	Second:	Aye: Nay:
Approved Date:		

Secretary of the Governing Board \_\_\_\_\_  
Jeffrey O. Rigney

**ADOPT RESOLUTION DETERMINING AND LEVYING THE SPECIAL TAX IN COMMUNITY  
FACILITIES DISTRICT NO. 2002-1 (AGUA MANSA INDUSTRIAL CENTER) FOR FISCAL  
YEAR 2018-2019  
JUNE 6,2018  
PAGE 2 of 2**

The total levy for 2018-2019 is \$ \$675,440.52. A total of \$ \$339,240.22 in special taxes will be placed on 24 parcels within the County of Riverside and a total of \$ \$336,200.30 in special taxes will be placed on 10 parcels located within the County of San Bernardino.

**REVIEW BY OTHERS**

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Martin, Deputy Counsel, 909 387-5455) on May 16, 2018.

**RESOLUTION NO. 2018-\_\_**  
**RESOLUTION OF THE EXECUTIVE COMMITTEE**  
**OF THE AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**  
**DETERMINING AND LEVYING THE SPECIAL TAX**  
**IN COMMUNITY FACILITIES DISTRICT NO. 2002-1**  
**(AGUA MANSA INDUSTRIAL CENTER)**  
**FOR FISCAL YEAR 2018-2019**

WHEREAS, the Executive Committee (the “Executive Committee”) of the Agua Mansa Industrial Growth Association (“AMIGA”) is the legislative body of Community Facilities District No. 2002-1 (Agua Mansa Industrial Center) (the “District”), which District was established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”); and

WHEREAS, on February 13, 2003, the Executive Committee adopted Resolution No. 2003-4 establishing the District and on June 18, 2003, enacted Ordinance No. 2003-1 in accordance with Section 53340 of the Act authorizing the levy of a special tax on the property located within the District; and

WHEREAS, AMIGA has heretofore received a schedule setting forth the Special Tax levy for Fiscal Year 2018-2019 (the “Schedule”), prepared at the request of AMIGA by the firm of David Taussig & Associates, Inc. (the “Special Tax Consultant”);

NOW, THEREFORE, BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION, AS FOLLOWS:

Section 1. The preceding recitals are true and correct.

Section 2. AMIGA hereby determines to levy the Special Taxes to be levied in Fiscal Year 2018-2019 (net of revenues from other sources as provided herein) in the District and to each parcel therein, as provided in the schedule of Special Taxes attached hereto as Exhibit A; provided, however, that if the Special Tax Consultant shall determine that as of August 1, 2018, that the categorization of property differs from Exhibit A hereto, the Special Tax Consultant shall prepare an amended schedule of Special Taxes and the Secretary of AMIGA is authorized to approve the taxes levied in accordance with such amended schedule for purposes of the levy of the Special Taxes for Fiscal Year 2018-2019.

Section 3. The rate of Special Tax utilized in the preparation of the Schedule does not exceed the amount previously authorized by Ordinance No. 2003-1, and is not in excess of that approved by the qualified electors of the District.



Section 4. The proceeds of the Special Tax shall be used to pay, in whole or in part, the costs of the following for the subject fiscal year as provided in the Bond Indenture dated as of February 1, 2014, by and between AMIGA on behalf of the District and U.S. Bank National Association, as Fiscal Agent:

- A. The administrative costs and other incidental expenses of the District;
- B. The interest scheduled for collection on the outstanding bonded indebtedness;
- C. The principal scheduled for collection on the outstanding bonded indebtedness; and
- D. Amounts, if any, needed to replenish the Bond Reserve Fund to the level of the Reserve Requirement.

Section 5. The Auditor-Controller of the County of Riverside and the Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino are each hereby directed to prepare an amended real property tax statement for each parcel in such County in the District for the 2018-2019 fiscal year listing the Special Tax due opposite each lot or parcel of land affected, in a line item designated public improvements, CFD Special Tax, or any other suitable designation, in accordance with this resolution.

Section 6. All Special Taxes collected will be paid to the Fiscal Agent for deposit in the Special Tax Fund upon receipt by AMIGA from each County Auditor-Controller pursuant to the terms of the Bond Indenture.

Section 7. Each County Auditor-Controller shall, at the close of the tax collection period, promptly provide to the District a detailed report showing the amounts of the Special Tax installments, penalties, interest, and fees collected, and from which properties collected. Any expenses to be paid to each Auditor-Controller for carrying out the foregoing responsibilities shall be in accordance with a contract, if any, entered into between the District and the Auditor-Controller, pursuant to Section 29304 of the Government Code of the State of California or as otherwise provided by law.



Section 8. This resolution shall take effect immediately upon its passage and adoption.

APPROVED AND ADOPTED This 6th day of June, 2018.

AYES:

NOES:

ABSENT:

ABSTAIN:

JOSIE GONZALES, Chair

ATTEST:

JEFFREY O. RIGNEY  
Secretary

APPROVED AS TO FORM:

DAWN M. MARTIN, County Counsel  
San Bernardino County, California

By: \_\_\_\_\_  
Deputy County Counsel

**EXHIBIT A**  
**Agua Mansa Industrial Growth Association**  
**Community Facilities District No. 2002-1**  
**FY 2018-2019 Special Tax Roll**

Assessor's Parcel Number	Tract	Lot	Taxable Acreage	Tax Class	Maximum Special Tax	FY 2018-19 Special Tax Levy
<b>County of Riverside</b>						
175-180-012-5	24088-1	POR. 5	7.59	1	\$42,903.61	\$26,888.94
175-180-013-6	24088-1	6	8.73	1	\$49,347.63	\$30,927.60
175-180-014-7	24088-1	POR. 9	0.51	1	\$2,882.85	\$1,806.76
175-180-016-9	24088-1	POR. 5	2.23	1	\$12,605.41	\$7,900.18
175-180-018-1	24088	POR. 4	0.00	1	\$0.00	\$0.00
175-190-019-3	24088-1	2	7.73	1	\$43,694.98	\$27,384.92
175-190-021-4	24088-1	POR. 7	9.23	1	\$52,173.96	\$32,698.94
175-190-022-5	24088-1	POR. 8	2.16	1	\$12,209.72	\$7,652.18
175-190-023-6	24088-1	POR. 9	15.74	1	\$88,972.71	\$55,761.78
175-190-024-7	24088-1	10	0.00	1	\$0.00	\$0.00
175-190-025-8	24088-1	POR. 7	0.77	1	\$4,352.54	\$2,727.86
175-190-028-1	24088-1	PAR. 1	4.53	1	\$25,606.50	\$16,048.34
175-190-029-2	24088	POR. 3	0.00	1	\$0.00	\$0.00
175-210-034-7	12104	9	0.00	1	\$0.00	\$0.00
175-210-035-8	24088-2	4	2.84	1	\$16,053.53	\$10,061.20
175-210-037-0	24088-2	6	2.61	1	\$14,753.42	\$9,246.38
175-210-039-2	24088-2	5	5.87	1	\$33,181.06	\$20,795.52
175-210-046-8	24088-2	7,8	3.62	1	\$20,462.70	\$12,824.56
175-210-056-7	24088-2	8,9	2.70	1	\$15,262.16	\$9,565.24
175-210-057-8	24088-2	10	2.95	1	\$16,675.32	\$10,450.90
175-210-058-9	24088-2	11	3.72	1	\$21,027.96	\$13,178.82
175-210-059-0	24088	2,3,4	0.00	1	\$0.00	\$0.00
175-210-061-1	24088-2	1,2,3	7.41	1	\$41,875.16	\$26,244.38
175-220-021-6	24088	1	4.82	1	\$27,245.77	\$17,075.72
<b>Subtotal:</b>			<b>95.76</b>		<b>\$541,286.99</b>	<b>\$339,240.22</b>
<b>County of San Bernardino</b>						
0260-113-06-9	12104	6	0.00	1	\$0.00	\$0.00
0260-113-07-0	12104	7	0.00	1	\$0.00	\$0.00
0260-113-08-1	12104	8	0.00	1	\$0.00	\$0.00
0260-113-10-2	12104	4 and 5	22.09	1	\$124,867.04	\$78,257.80
0260-113-11-3	24088	5	0.00	1	\$0.00	\$0.00
0260-113-12-4	24088	6	0.00	1	\$0.00	\$0.00
0260-113-13-5	24088	7	0.78	1	\$4,409.07	\$2,763.28
0260-113-14-6	12104	2,3	18.58	1	\$105,026.24	\$65,822.98
0260-113-15-7	21631	1	32.80	1	\$185,406.92	\$116,199.90
0260-113-16-8	21631	1	20.65	1	\$116,727.22	\$73,156.34
<b>Subtotal:</b>			<b>94.90</b>		<b>\$536,436.49</b>	<b>\$336,200.30</b>
<b>GRAND TOTAL:</b>			<b>190.66</b>		<b>\$1,077,723.48</b>	<b>\$675,440.52</b>
<b>Percent of Maximum Tax:</b>					<b>100.00%</b>	<b>62.67%</b>

**Exhibit A**

<b>AMIGA CFD No. 2002-1 - Debt Service Schedule</b>				
<b>Year Ending</b>				<b>Total</b>
<b>Sept 1</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Debt Service</b>
2014	\$105,000	4.150%	\$196,620	\$301,620
2015	\$220,000	4.150%	\$376,198	\$596,198
2016	\$240,000	4.150%	\$367,068	\$607,068
2017	\$265,000	4.150%	\$357,108	\$622,108
2018	\$285,000	4.150%	\$346,110	\$631,110
2019	\$315,000	4.150%	\$334,283	\$649,283
2020	\$340,000	4.150%	\$321,210	\$661,210
2021	\$365,000	4.150%	\$307,100	\$672,100
2022	\$390,000	4.150%	\$291,953	\$681,953
2023	\$425,000	4.150%	\$275,768	\$700,768
2024	\$455,000	4.150%	\$258,130	\$713,130
2025	\$490,000	4.150%	\$239,248	\$729,248
2026	\$520,000	4.150%	\$218,913	\$738,913
2027	\$560,000	4.150%	\$197,333	\$757,333
2028	\$595,000	4.150%	\$174,093	\$769,093
2029	\$630,000	4.150%	\$149,400	\$779,400
2030	\$675,000	4.150%	\$123,255	\$798,255
2031	\$725,000	4.150%	\$95,243	\$820,243
2032	\$760,000	4.150%	\$65,155	\$825,155
2033	\$810,000	4.150%	\$33,615	\$843,615
<b>Total</b>	<b>\$ 9,170,000</b>		<b>\$ 4,727,798</b>	<b>\$ 13,897,798</b>

**REPORT/RECOMMENDATION TO THE  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION  
EXECUTIVE COMMITTEE  
AND RECORD OF ACTION**

June 6, 2018

**ITEM NO. 6**

**FROM:**       **JEFFREY O. RIGNEY**, Director  
                    Special Districts Department, County of San Bernardino

**SUBJECT:**   **SECOND AMENDMENT TO CONTRACT WITH DAVID TAUSSIG &  
ASSOCIATES, INC. FOR MELLO-ROOS SPECIAL TAX ADMINISTRATION  
FINANCIAL CONSULTING SERVICES**

**RECOMMENDATION(S)**

Acting as the governing body of Community Facilities District 2002-1 (Agua Mansa Industrial Association), approve Second Amendment to contract with David Taussig & Associates, Inc. (Taussig) exercising the second one-year option to extend the term of the contract from July 2, 2019 to June 30, 2020 and update the titles of Taussig staff in the amount of \$11,000 to continue providing Mello-Roos Special Tax Administration Financial Consulting services for Community Facilities District 2002-1 (CFD). .

(Presenter: Jeffrey O. Rigney, Director, Special Districts Department, County of San Bernardino, 909 387-5967)

**FINANCIAL IMPACT**

The cost of this contract is not to exceed \$11,000 for the one-year extension. The funding for this contract is included in the annual levy of special taxes of the CFD.

**BACKGROUND INFORMATION**

On June 4, 2015 (Item No. 6) the Agua Mansa Industrial Growth Association (AMIGA) Executive Committee approved a special tax consultant contract with Taussig for a three-year term with the option to extend for two additional one-year periods. On June 7, 2017 (Item No. 6) the AMIGA Executive Committee approved the first amendment to the contract, approving the first option to extend the contract for a year. The contract will be expiring July 1, 2019 and approval of the second amendment, which will exercise the second one year option and update the staff titles of Taussig is requested.

Under the Joint Powers Agreement (JPA) creating the AMIGA, San Bernardino County is tasked as the administering agency of the JPA. AMIGA approved the formation of the CFD and special tax bonds were issued in 2003. In 2014, AMIGA approved the refinancing of the special tax bonds. On behalf of San Bernardino County, Special Districts Department is responsible for the

Page 1 of 2

Moved:	Second:	Aye:	Nay:
Approved Date:			

Secretary of the Governing Board \_\_\_\_\_  
Jeffrey O. Rigney

**FIRST AMENDMENT TO WITH DAVID TAUSSIG & ASSOCIATES, INC. FOR MELLO-ROOS SPECIAL TAX ADMINISTRATION FINANCIAL CONSULTING SERVICES**  
**JUNE 6, 2018**  
**PAGE 2 of 2**

administration of the CFD. A special tax financial consultant is required for assistance with the administration of the CFD to provide land use research, classification of property, financial analysis, report preparation, submittal of special taxes to the County of San Bernardino and the County of Riverside, delinquent property owner research, tax roll changes, responses to property owner questions, monthly review of funds and preparation of the required community facilities districts reports and disclosure statements.

Taussig has been the special tax financial consultant for administration of the CFD since 2003. In 2015 Proposals for Special Tax Consultants were evaluated by a selection committee made of a four-member team from the County of San Bernardino, which included the Tax Collector Division, the County Administrative Office and Special Districts Department. The selection committee determined that Taussig was the most qualified consultant and AMIGA approved a contract with a three-year term and the option to extend for two additional one-year periods. Taussig have been performing satisfactorily with the terms and conditions of the contract and there have been no problems with the administration of the CFD. Due to the timing of the AMIGA meetings, approval of the option to extend is being requested at this time to avoid a lapse in services being provided.

**REVIEW BY OTHERS**

This item has been reviewed by County of San Bernardino, County Counsel (Dawn Martin, Deputy Counsel, 909 387-5455) on May 16, 2018.

THIS CONTRACT is entered into in the State of California by and between the Agua Mansa Industrial Growth Association Executive Committee, hereinafter called AMIGA, and

Name	DAVID TAUSSIG & ASSOCIATES, INC.	hereinafter called	CONSULTANT
Address	5000 BIRCH STREET, STE 6000		
	NEWPORT BEACH , CA 92660		
Telephone	Federal ID No. or Social Security No.		
(949) 955 - 1550	ON-FILE		

IT IS HEREBY AGREED AS FOLLOWS:

CONSULTING SERVICES FOR AMIGA  
SECOND AMENDMENT

WHEREAS, AMIGA and Consultant entered into an Agreement ("Agreement"), whereby Consultant agrees to perform Professional Consultant services for AMIGA projects; and

WHEREAS, pursuant to the Agreement, Consultant was given the option to extend the term of the Agreement for two (2) one-year periods; and June 7, 2017 (Item No. 6) AMIGA approved the first one-year extension, extending the term of the contract from July 2, 2018 to July 1, 2019; and

WHEREAS, the first one-year extension expires on July 1, 2019; and

WHEREAS, Consultant desires to exercise its second one-year option to extend the term of the Agreement to June 30, 2020 and update the staff titles for Consultant.

NOW, THEREFORE, in consideration of mutual covenants and conditions, the parties hereto agree to amend Agreement as follows:

**Section 1.2** Term of Contract is revised in its entirety to read as follows:

"The term of this Contract shall expire on June 30, 2020."

**Section 3.1** Due to changes in staff titles at Taussig & Associates, Inc. Exhibit "B" is replaced in its entirety with the attached Exhibit "B" hereto.

AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION

► \_\_\_\_\_  
Josie Gonzales, Chair

Dated: \_\_\_\_\_

\_\_\_\_ David Taussig & Associates, Inc.  
(Print or type name of corporation, company, contractor, etc.)

By ► \_\_\_\_\_  
(Authorized signature - sign in blue ink)

Name \_\_\_\_\_  
(Print or type name of person signing contract)

Title \_\_\_\_\_  
(Print or Type)

Dated: \_\_\_\_\_

Address: 5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

## EXHIBIT "B"

### Cost for Tasks 1 through 12

Not to Exceed Annual Fee for Agua Mansa Industrial Growth Association Community Facilities District 2002-1 (AMIGA): \$10,500

Not to Exceed for travel, copying, courier, facsimile, telephone expenses, data services, materials, administrative charges, lodging, and other out-of-pocket expenses: **\$500**

Total for Tasks 1 through 12 Not to Exceed Annual Fees for all Community Facilities Districts: **\$11,000**

With respect to Tasks 1 through 12 of the Scope of Work, the annual fee shall be valid for services rendered during the fiscal year (i.e. July 1, 2018 through June 30, 2019; July 1, 2019 through June 30, 2020, etc.). DTA shall bill Client quarterly for one-quarter of the amount shown above plus any expenses incurred.

Total compensation for Task 13 in the Scope of Work, (district formation and/or sale of bonds), shall be based on the hourly rates shown in the table below, with invoices being submitted to County on a monthly basis.

David Taussig & Associates, Inc. 2018 Fee Schedule	
Managing Director	\$185/Hour
Vice President	\$175/Hour
Manager	\$155/Hour
Senior Associate II	\$130/Hour
Senior Associate I	\$125/Hour
Associate II	\$120/Hour
Associate I	\$110/Hour
Research Associate II	\$100/Hour
Research Associate I	\$75/Hour



**EXECUTIVE COMMITTEE  
AGUA MANSA INDUSTRIAL GROWTH ASSOCIATION**

**May 16, 2018**

**Board Member**

**COUNTY OF SAN BERNARDINO**

**Supervisor Josie Gonzales**  
**Fifth District, County of San Bernardino**  
**385 N. Arrowhead Avenue, Fifth Floor**  
**San Bernardino, CA 92415-0040**  
**909 387-4565**  
**[jgonzales@sbcountry.gov](mailto:jgonzales@sbcountry.gov)**  
**contact: Doug Moore and/or Jordan Wright**  
**secretary: Sharon Judie**

**CITY OF RIVERSIDE**

**Councilmember Mike Gardner, Vice-Chair**  
**Ward 7, City of Riverside**  
**3900 Main St.**  
**Riverside, CA 92522**  
**[MGardner@riversideca.gov](mailto:MGardner@riversideca.gov)**  
**951 826-5591**

**CITY OF COLTON**

**Mayor Pro Tem David J. Toro**  
**District 1, City of Colton**  
**650 N. La Cadena Dr.**  
**Colton, CA 92324**  
**909 370-5094**  
**Email: [dtoro@coltonca.gov](mailto:dtoro@coltonca.gov)**

**Contact:**

**Adelfa Flores, Executive Administrator to Mayor and Council**  
**(909) 370-5054**  
**[aflores@coltonca.gov](mailto:aflores@coltonca.gov)**

**CITY OF RIALTO**

**Mayor Deborah Robertson**  
**City of Rialto**  
**150 S. Palm Avenue**  
**Rialto, CA 92376**  
**909 421-4991**  
**[robertsond@rialtoca.gov](mailto:robertsond@rialtoca.gov)**

**Contact: [administration@rialtoca.gov](mailto:administration@rialtoca.gov) (909) 820-2519**

**Alternate Board Member**

**Supervisor James Ramos**  
**Third District, County of San Bernardino**  
**385 N. Arrowhead Avenue, Fifth Floor**  
**San Bernardino, CA 92415-0040**  
**909 387-4855**  
**[James.Ramos@bos.sbcountry.gov](mailto:James.Ramos@bos.sbcountry.gov)**  
**secretary: Julianne Torres**

**Councilmember Steve Adams**  
**Ward 7, City of Riverside**  
**3900 Main St.**  
**Riverside, A 92522**  
**[sadams@riversideca.gov](mailto:sadams@riversideca.gov)**  
**951 826-5991**

**Mayor Richard A. DeLaRosa**  
**City of Colton**  
**650 N. La Cadena Dr.**  
**Colton, CA 92324**  
**909 370-5060**  
**Email: [rdelarosa@coltonca.gov](mailto:rdelarosa@coltonca.gov)**

**Council Member Joe Baca Jr.**  
**City of Rialto**  
**150 S. Palm Avenue**  
**Rialto, CA 92376**  
**909 421-4991**  
**[jbaca@rialtoca.gov](mailto:jbaca@rialtoca.gov)**

For General Information Contact: County of San Bernardino-Special Districts Department  
Jeffrey O. Rigney, AMIGA Secretary, Director of Special Districts, Gail Joe, Assessment Technician  
157 W. Fifth Street, 2<sup>nd</sup> Floor, San Bernardino, CA 92415-0450  
(909) 387-5829 ([gjoe@sdd.sbcountry.gov](mailto:gjoe@sdd.sbcountry.gov))