

RESOLUTION NO. 2026 - 10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
IRVINE RANCH WATER DISTRICT
ADOPTING CHANGES TO CONNECTION FEES AS SET FORTH IN
THE SCHEDULE OF RATES AND CHARGES IN EXHIBIT “B” TO THE
RULES AND REGULATIONS OF IRVINE RANCH WATER DISTRICT
FOR WATER, SEWER, RECYCLED WATER, AND NATURAL
TREATMENT SYSTEM SERVICE

The Irvine Ranch Water District (“IRWD”) is a California Water District organized and existing under the California Water District Law, and all of the lands within the boundaries of said District are located in the County of Orange, State of California.

California Water Code Sections 35423, 35470, and 35501 empower the District to establish, print and distribute equitable rules and regulations and prescribe and collect rates or other charges for water and sewer service, which includes connection fees for connection and service capacity.

The Board of Directors of IRWD, by adoption of Resolution No. 2025-19 approved and adopted amended “Rules and Regulations of Irvine Ranch Water District for Water, Sewer, Recycled Water, and Natural Treatment System Service effective August 1, 2025 (“Rules and Regulations”).

Exhibit “B” of the Rules and Regulations sets forth rates and charges, which may be changed from time to time by adoption of changes to any of the rates and charges or establishing any new rates and charges.

Public Resources Code Section 21080(b) (8) provides that the establishment, modification, structuring, restructuring or approval of rates, tolls, fares, or other charges by public agencies are exempt from the requirements of the California Environmental Quality Act if certain findings are made specifying the basis for the claim of exemption.

Article XIII B of the Constitution of the State of California, limiting local agencies’ appropriations of proceeds of taxes, excludes user charges or fees or regulatory fees from the definition of proceeds of taxes, as long as such fees and charges do not produce revenue exceeding the costs reasonably borne in providing the regulation, product or service, and further excludes appropriations for debt service and appropriations for qualified capital outlay projects from appropriations subject to limitation.

The Board of Directors of IRWD deems it advisable and finds that it would be in the best interest of the District to amend or establish connection fees, consistent with applicable constitutional and statutory requirements.

The proposed revisions to the connection fees, as set forth in Attachment “A” to this resolution, do not modify or establish any property-related fees or charges subject to the notice and hearing procedures of Article XIII D of the Constitution of the State of California.

The Board of Directors of IRWD therefore resolves as follows:

Section 1. It is hereby found and determined that the proposed changes to the Schedule of Rates and Charges are within the purposes set forth in Section 21080(b) of the Public Resources Code including but not by way of limitation, the purposes of (1) obtaining funds for capital projects necessary to maintain service within existing areas, and (2) meeting financial reserve needs, and therefore, that such changes are exempt from CEQA.

Section 2. It is hereby found and determined that relative to Article XIII B of the Constitution of the State of California, the charges or fees or regulatory fees established or increased hereby do not produce revenues exceeding the costs reasonably borne in providing the regulation, product or service and/or are used for debt service or qualified capital outlay projects and accordingly do not constitute proceeds of taxes, the appropriation of which is limited under Article XIII B, and that the documentation used in making such determinations has been on file in the office of IRWD for not less than 15 days prior to the date hereof, pursuant to Section 7910 of the Government Code of the State of California. It is hereby further found and determined that relative to the requirements of Sections 66013 and 66016 of the Government Code of the State of California, the availability of such documentation also satisfies the requirement to make publicly available the data indicating the estimated cost and revenue sources to provide the service for which the fee is imposed at least 10 days prior to the meeting at which this resolution is adopted, and that the connection fees established or increased hereby do not exceed the estimated reasonable cost of providing the service for which they are imposed.

Section 3. The new and/or revised connection fees as set forth in Attachment “A” attached to this resolution and by this reference incorporated herein are hereby adopted, and the corresponding rate(s), fee(s) or charge(s), if any, as set forth in Rules and Regulations Exhibit “B” currently in effect, are hereby superseded. Staff is directed to incorporate the hereby adopted new and/or revised connection fee(s) into Exhibit “B” to the Rules and Regulations.

Section 4. That the provisions of this Resolution shall be effective July 1, 2026.

Section 5. That the Secretary is hereby ordered and directed to post a certified copy of this Resolution in a public place within the Irvine Ranch Water District.

ADOPTED, SIGNED and APPROVED on June 22, 2026.

Steven E. LaMar
President, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

Kristine Swan
Secretary, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

APPROVED AS TO FORM:
Hanson Bridgett LLP

By: Claire H. Collins
District Counsel

STATE OF CALIFORNIA)
) SS.
COUNTY OF ORANGE)

I, Kristine Swan, Secretary of the Board of Directors of Irvine Ranch Water District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of said District at a Regular Board meeting of said Board held on June 22, 2026, and that it was so adopted by the following vote:

AYES:	DIRECTORS	Ferons, LaMar, Reinhart, Swan, and Withers.
NOES:	DIRECTORS	None.
ABSTAIN:	DIRECTORS	None.
ABSENT:	DIRECTORS	None.



Kristine Swan

Secretary of Irvine Ranch Water District
and of the Board of Directors thereof

STATE OF CALIFORNIA)
) SS.
COUNTY OF ORANGE)

I, Kristine Swan, Secretary of the Board of Directors of Irvine Ranch Water District, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 2026-10 of said Board, and that the same has not been amended or repealed.

Dated: June 22, 2026

Kristine Swan

Secretary of Irvine Ranch Water District
and of the Board of Directors thereof



3.3 Sewer Connection Fees

3.3.1 Residential

Connection Fees per Dwelling Unit (DU) according to Density (DU/acre¹)

Improvement District	0-5.8 DU/acre ¹	5.9-10.8 DU/acre ¹	10.9-25.8 DU/acre ¹	25.9+ DU/acre ¹
(222) *	\$11,310	\$10,065	\$8,285	\$6,535
<u>222c</u>	<u>\$7,125</u>	<u>\$6,341</u>	<u>\$5,220</u>	<u>\$4,117</u>
212	\$6,071	\$6,071	\$6,071	\$6,071
212a (tax exempt)	\$11,938	\$11,938	\$11,938	\$11,938
213	\$9,153	\$9,153	\$9,153	\$9,153
<u>213c</u>	<u>\$5,766</u>	<u>\$5,766</u>	<u>\$5,766</u>	<u>\$5,766</u>
240	\$6,650	\$6,650	\$6,650	\$6,650
225	\$6,301	\$6,301	\$6,301	\$6,301
<u>225c</u>	<u>\$3,970</u>	<u>\$3,970</u>	<u>\$3,970</u>	<u>\$3,970</u>
253	\$2,732	\$2,732	\$2,732	\$2,732
253 PA 30	\$6,049	\$6,049	\$6,049	\$6,049
256	\$8,622	\$8,622	\$8,622	\$8,622
<u>256c</u>	<u>\$5,432</u>	<u>\$5,432</u>	<u>\$5,432</u>	<u>\$5,432</u>
285	\$7,350	\$7,350	\$7,350	\$7,350
288	\$5,164	\$5,164	\$5,164	\$5,164
OPA1 (Ridgeline)	\$9,775	\$9,775	\$9,775	\$9,775
*All Others				

3.3.2 Commercial, Industrial, and Public Authority

Connection Fees Per acre ¹

Improvement District	Commercial	Industrial	Public Authority
(222) *	\$63,420	\$110,647	\$63,420
<u>222c</u>	<u>\$39,955</u>	<u>\$69,708</u>	<u>\$39,955</u>
212	\$37,567	\$37,567	\$37,567
212a (tax exempt)	\$71,270	\$71,270	\$71,270
213	\$40,414	\$0	\$40,414
<u>213c</u>	<u>\$25,461</u>	<u>\$0</u>	<u>\$25,461</u>
240	\$30,370	\$0	\$30,370
225	\$25,275	\$29,899	\$25,275
<u>225c</u>	<u>\$15,923</u>	<u>\$18,836</u>	<u>\$15,923</u>
253	\$12,883	\$21,379	\$12,883
253 PA 30	\$26,971	\$44,754	\$26,971
285	\$14,691	\$14,691	\$14,691
288	\$20,376	\$20,376	\$20,376
*All Others			

3.3.3 Parks and Religious Organizations

Connection Fees Per Fixture Unit¹

Improvement District	All Projects
(222) *	\$701.65
<u>222c</u>	<u>\$442.04</u>
240	\$451.85
225	\$396.13
<u>225c</u>	<u>\$249.56</u>
253	\$165.63
253 PA 30	\$422.72
288	\$135.22
*All Others	
*All others	

¹ AC= Gross acreage excluding private parks. See Section 3.3.3 for park connection fees.

² Calculated per Uniform Plumbing Code

3.3.4 K-12 Schools (Public and Private)

Connection Fees per 100 Students Based on Max Daily Attendance

<u>Improvement</u>	<u>Primary or Intermediate</u>	<u>Secondary</u>
(222) *	\$33,248	\$44,336
<u>222c</u>	<u>\$20,946</u>	<u>\$27,932</u>
240	\$21,356	\$28,477
225	\$18,612	\$24,816
<u>225c</u>	<u>\$11,726</u>	<u>\$15,634</u>
253	\$7,781	\$10,375
253 PA 30	\$19,861	\$26,483
288	\$6,507	\$8,673
*All others		