


July 24, 2023

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Approved by: Paul A. Cook 

ACTION CALENDAR

SETTING CONNECTION FEES AND PROPERTY TAXES FOR FISCAL YEARS 2023-24 AND 2024-25

SUMMARY:

IRWD proposes to set connection fees for two fiscal years, consistent with its two-year budget cycle and the prior connection fee and tax rate setting schedule. The changes to connection fees proposed for Fiscal Year (FY) 2023-24 are based on updates to IRWD's capital budget, updated developer projections, and adjustments to the Engineering News Record (ENR) construction cost index. Changes to the connection fees proposed for FY 2024-25 are based on estimated construction cost increases of 3.5% for all improvement districts (ID). Staff recommends that the Board approve the changes to the existing connection fees and property tax rates and adopt resolutions approving these revisions.

BACKGROUND:

A fundamental concept in the District's Long-Term Capital Funding Plan (LTFP) is that the costs of new capital facilities are shared equally between the connection fees paid by the developer and property taxes paid by property owners (a 50/50 split). IRWD uses a comprehensive financial model to incorporate capital costs, debt funding, future development, growth rates, inflation, and other variables to determine connection fees. The model reflects projected fund balances through FY 2049-50.

Connection fees were modeled along with a consolidated tax rate for both residential and commercial development. Staff updated the District's financial model for FY 2023-24 and 2024-25 connection fees and tax rate-setting to include the following:

- Updated capital improvement program based upon the FY 2023-24 and 2024-25 approved capital budget and updates;
- ENR estimated capital cost increase adjusted for FY 2023-24 (13.0%) and FY 2024-25 (3.5%);
- Fund balance adjustments through April 2023 with assumptions through fiscal year end;
- Updated assessed valuations; and
- Updated projections for development units.

Exhibit "A" provides a summary of the proposed connection fees and property tax rates by ID, Exhibit "B" provides an analysis of changes within each ID, Exhibit "C" provides a Summary of Key Rate Setting Components by ID, and Exhibit "D" is a PowerPoint presentation summarizing the changes. The resolutions in support of staff's recommendations are provided as Exhibits "E", "F", and "G". Exhibit "H" provides proposed changes to the IRWD Schedule of Rates and Charges included in the District's Rules and Regulations.

IDs 112/212:

Three separate developments contribute to IDs 112/212: 1) the City of Irvine / Great Park, 2) the FivePoint Communities Great Park Neighborhoods, and 3) the County of Orange's 100-acre parcel. Connection fees for these developments will be set separately.

City of Irvine / Great Park

The recycled water connection fee of \$28.85 million for the Great Park, per an agreement with the City of Irvine, was approved by the Board in June 2017. The estimated fee has been increased to approximately \$35.8 million. The City made the first recycled water connection fee payment of \$9.9 million in September 2017. The remainder will be paid as the parcels are put into service. The Great Park will pay 100% of the planned recycled capital expenditures.

FivePoint Communities – Great Park Neighborhoods

The Great Park Neighborhoods is the FivePoint Communities development within ID 112/212. Staff recommends increasing connection fees by \$1,285 for FY 2023-24 and \$270 in FY 2024-25 based on estimated ENR and estimated increases in capital projects.

The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. The consolidated water and sewer connection fee will increase from \$6,426 per unit to \$7,711 per unit in FY 2023-24 and to \$7,981 per unit in FY 2024-25. Staff recommends continuing the current consolidated tax rate of \$0.0475 per \$100 of land assessed value to meet debt requirements and maintain the 50/50 split.

County of Orange 100-acre Parcel (ID 112/212a)

Staff recommends applying the same percentage increase for FY 2023-24 and for FY 2024-25 to the connection fees, for the reasons discussed above, for the 100-acre development site owned by the County of Orange. As a reminder, this land has no tax base. The consolidated water and sewer connection fee will increase from \$11,821 to \$14,185 per unit in FY 2023-24 and to \$14,682 per unit in FY 2024-25. The property tax rate will remain at zero as long as the property is owned by the County.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
112/212 (Great Park Neighborhood)	\$6,426	\$7,711	\$7,981	\$0.0475	\$0.0475
112a/212a (County 100-acre Parcel)	\$11,821	\$14,185	\$14,682	\$0.0000	\$0.0000

IDs 113/213 – Former Tustin Marine Base:

For FY 2023-24 and 2024-25, staff recommends increasing the total water and sewer connection fees by \$1,198 and \$364 respectively due to increases in ENR and estimated increases in capital projects. This will increase the total water and sewer connection fee from \$9,219 per unit to \$10,417 per unit in FY 2023-24. The split between the water connection fee and the sewer connection fee was adjusted to reflect changes in capital spending. Connection fees will increase to \$10,781 per unit in FY 2024-25. Staff recommends continuing the current consolidated tax rate of \$0.0990 per \$100 of land assessed value to maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
113/213	\$9,219	\$10,417	\$10,781	\$0.0990	\$0.0990

IDs 185/285 – Lake Forest Opportunity Study Area, Excluding Portola:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by \$1,732 and \$243 respectively due to increases in ENR and estimated increases in capital projects. The ID is primarily developed. The consolidated water and sewer connection fee will increase from \$5,200 per unit to \$6,932 per unit and to \$7,175 per unit in FY 2024-25. The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. Staff recommends continuing the current consolidated tax rate of \$0.0218 per \$100 of land-assessed value to meet debt requirements and maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
185/285 (Opportunity Study)	\$5,200	\$6,932	\$7,175	\$0.0218	\$0.0218

IDs 188/288 – Portola – Portion of Opportunity Study Area:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by \$595 and \$181 respectively due to increases in ENR. The consolidated water and sewer connection fee will increase from \$4,582 per residential unit to \$5,177 per residential unit in FY 2023-24 and to \$5,358 per unit in FY 2024-25. Staff recommends maintaining the current consolidated tax rate of \$0.0394 per \$100 of land assessed value to meet debt requirements and maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
188/288 (Opportunity Study)	\$4,582	\$5,177	\$5,358	\$0.0394	\$0.0394

IDs 153/253 – Developing IDs:

IRWD and the Irvine Company established future usage and related revenue from the sale of native water from Irvine Lake. A portion of the revenue produced by native water sales is applied to connection fees for the developing IDs 153/253. The amended Irvine Lake agreement, executed in July 2019, ensures that the Irvine Company pays its fair share of capital infrastructure (without overpaying), recognizing that future sales of native water will reduce the amount of connection fees. The native water assumption includes 3,800 acre-feet (AF) per year at a rate of \$347 per AF in FY 2023-24 with the cost of water escalating annually at 3% thereafter. The agreement also provides for a reconciliation every five years between the assumed and the actual native water revenue. The final reconciliation will occur at the end of 20 years in 2038.

For FY 2023-24, staff recommends a \$409 increase in the consolidated water and sewer connection fee due to increases in ENR. The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. For FY 2024-25, staff recommends increasing connection fees by \$124 based on estimated ENR. The consolidated water and sewer connection fee will increase from \$3,145 per residential unit to \$3,554 per residential unit in FY 2023-24 and to \$3,678 per unit in FY 2024-25. Staff recommends maintaining the current consolidated tax rate of \$0.0220 per \$100 of land assessed value to meet debt requirements and maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
153/253 (Undeveloped ID)	\$3,145	\$3,554	\$3,678	\$0.0220	\$0.0220

ID 256 – Orange Park Acres (OPA) Sewer:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by \$848 and \$258 respectively due to increases in ENR and estimated increases in capital projects. The connection fees will increase from \$6,524 to \$7,372 per residential unit in FY 2023-24 and to \$7,630 in FY 2024-25. There is no bonding authority for this ID so there are no property taxes.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
156/256 (Undeveloped ID)	\$6,524	\$7,372	\$7,630	NA	NA

All Other IDs:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by 30% and 3.5% respectively due to increases in ENR and estimated increases in capital projects. Staff recommends maintaining the current consolidated tax rate of \$0.0280 per \$100 of land assessed value to meet debt requirements.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
125/225(Developed)	\$6,198	\$8,058	\$8,341	\$0.0280	\$0.0280
125/240(Developed)	\$7,072	\$8,278	\$8,568	\$0.0280	\$0.0280
111/222 (Developed, no G.O. Authority) ¹	\$10,283	\$13,368	\$13,836	NA	NA

¹ Identifies the consolidated connection fee for a density between 5.9 to 10.8 dwelling units (DU) per acre.

FISCAL IMPACTS:

Total connection fees discussed above are included in the FY 2023-24 and 2024-25
Non-operating budgets.

ENVIRONMENTAL COMPLIANCE:

This item is not a project as defined in the California Environmental Quality Act (CEQA), Code
of Regulations, Title 14, Chapter 3, Section 15378.

COMMITTEE STATUS:

This item was reviewed by the Finance and Personnel Committee on June 13, 2023 and July 13,
2023.

RECOMMENDATION:

THAT THE BOARD APPROVE REVISIONS TO CONNECTION FEES AND PROPERTY
TAXES AS PRESENTED AND ADOPT THE FOLLOWING RESOLUTIONS BY TITLE:

RESOLUTION NO. 2023 –12

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

RESOLUTION NO. 2023 –13

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT, ORANGE COUNTY, CALIFORNIA
ESTABLISHING *AD VALOREM* TAX REVENUES FOR
FISCAL YEAR 2023-24

RESOLUTION NO. 2023 – 14

RESOLUTION OF THE BOARD OF DIRECTORS OF
THE IRVINE RANCH WATER DISTRICT AMENDING
ALLOCATION OF *AD VALOREM* PROPERTY
TAXES TO DEBT SERVICE, SUBJECT TO PLEDGE

LIST OF EXHIBITS:

- Exhibit “A” – Proposed Connection Fees and Property Tax Rates
- Exhibit “B” – Analysis of Changes within IDs
- Exhibit “C” – Key Rate Setting Factors
- Exhibit “D” – Draft PowerPoint Presentation
- Exhibit “E” – Resolution Adopting Changes to Rates and Charges
- Exhibit “F” – Resolution Adopting Ad Valorem Property Tax Rates
- Exhibit “G” – Resolution Amending Allocation of Ad Valorem Property Taxes to Debt Service
- Exhibit “H” – IRWD Rates and Charges

Exhibit "A"

Proposed Connection Fees and Property Tax Rates Fiscal Years 2023-24 and 2024-25

CONNECTION FEES ⁽¹⁾							
Improvement District	Current FY 2022-23			Proposed FY 2023-24			
	Water	Sewer	Total	Water	Sewer	Total	(2) \$
111/222	\$3,683	\$6,600	\$10,283	\$4,788	\$8,580	\$13,368	\$3,085
112/212	\$1,945	\$4,481	\$6,426	\$2,310	\$5,401	\$7,711	\$1,285
112a/212a No Tax Authority (100% Connection Fee)	\$3,275	\$8,546	\$11,821	\$3,930	\$10,255	\$14,185	\$2,364
113/213	\$1,297	\$7,922	\$9,219	\$1,322	\$9,095	\$10,417	\$1,198
125/240	\$2,980	\$4,092	\$7,072	\$2,958	\$5,320	\$8,278	\$1,206
125/225	\$2,980	\$3,218	\$6,198	\$2,958	\$5,100	\$8,058	\$1,860
153/253	\$1,143	\$2,002	\$3,145	\$1,292	\$2,262	\$3,554	\$409
153/253 PA 30	\$4,386	\$4,577	\$8,963	\$4,956	\$5,172	\$10,128	\$1,165
256 OPA		\$6,524	\$6,524		\$7,372	\$7,372	\$848
185/285	\$1,867	\$3,333	\$5,200	\$1,600	\$5,332	\$6,932	\$1,732
188/288	\$1,687	\$2,895	\$4,582	\$1,906	\$3,271	\$5,177	\$595

Improvement District	Proposed FY 2023-24			Proposed FY 2024-25			
	Water	Sewer	Total	Water	Sewer	Total	(2) \$
111/222	\$4,788	\$8,580	\$13,368	\$4,956	\$8,880	\$13,836	\$468
112/212	\$2,310	\$5,401	\$7,711	\$2,391	\$5,590	\$7,981	\$270
112a/212a No Tax Authority (100% Connection Fee)	\$3,930	\$10,255	\$14,185	\$4,068	\$10,614	\$14,682	\$497
113/213	\$1,322	\$9,095	\$10,417	\$1,368	\$9,413	\$10,781	\$364
125/240	\$2,958	\$5,320	\$8,278	\$3,062	\$5,506	\$8,568	\$290
125/225	\$2,958	\$5,100	\$8,058	\$3,062	\$5,279	\$8,341	\$283
153/253	\$1,292	\$2,262	\$3,554	\$1,337	\$2,341	\$3,678	\$124
153/253 PA 30	\$4,956	\$5,172	\$10,128	\$5,129	\$5,353	\$10,482	\$354
256 OPA		\$7,372	\$7,372		\$7,630	\$7,630	\$258
185/285	\$1,600	\$5,332	\$6,932	\$1,656	\$5,519	\$7,175	\$243
188/288	\$1,906	\$3,271	\$5,177	\$1,973	\$3,385	\$5,358	\$181

PROPERTY TAX RATES FY 2023-24 and 2024-25 ⁽⁴⁾						
Improvement District	Current			Proposed		
	Water	Sewer	Total	Water	Sewer	Total
112/212	\$0.0110	\$0.0365	\$0.0475	\$0.0110	\$0.0365	\$0.0475
113/213	\$0.0400	\$0.0590	\$0.0990	\$0.0400	\$0.0590	\$0.0990
125/225/240	\$0.0130	\$0.0150	\$0.0280	\$0.0085	\$0.0195	\$0.0280
153/253	\$0.0090	\$0.0130	\$0.0220	\$0.0010	\$0.0210	\$0.0220
185/285	\$0.0081	\$0.0137	\$0.0218	\$0.0081	\$0.0137	\$0.0218
188/288	\$0.0309	\$0.0085	\$0.0394	\$0.0309	\$0.0085	\$0.0394

⁽¹⁾ Includes an estimated increase of \$150 million for the Syphon Reservoir Project

⁽²⁾ ENR for June 2023 through June 2024 is 13.0%.

⁽³⁾ Estimated ENR for June 2024 through June 2025 is 3.5%.

⁽⁴⁾ Based on \$100 of land assessed value.

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Exhibit "B"

IRVINE RANCH WATER DISTRICT Analysis of Changes within IDs (in millions)

Improvement District:

111/222

To Date:

Fund Balance (4/30/2023)

Water	Sewer	Total
\$ 16.6	\$ 8.2	\$ 24.8

Future Projection:

Revenue:

Interest Income on Balance	\$ (9.5)	\$ (17.1)	\$ (26.6)
Other Revenues ⁽¹⁾	15.9	8.7	\$ 24.6
1% and Enhancement	86.9	139.9	\$ 226.8
Bond Sales	21.1	24.1	45.2
Connection Fees	3.3	6.0	9.3
GO Property Taxes ⁽²⁾	-	-	-
Total Revenue	\$ 117.7	\$ 161.6	\$ 279.3

Expenditures:

Capital	\$ (107.0)	\$ (134.7)	\$ (241.7)
Debt	(26.8)	(33.8)	(60.6)
Total Expenditures	\$ (133.8)	\$ (168.5)	\$ (302.3)

Fund Balance (FY 2049-50)

\$ 0.5	\$ 1.3	\$ 1.8
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Change

Connection Fees:

Year	Current	Proposed	\$
23-24	\$10,283	\$13,368	\$3,085
24-25	\$13,368	\$13,836	\$468

GO Property Taxes ⁽²⁾:

23-24	\$0.0000	\$0.0000	\$0.0000
24-25	\$0.0000	\$0.0000	\$0.0000

(1) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

(2) This ID has no GO authority and therefore no property taxes

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

112/212

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (23.5)	\$ (84.4)	\$ (107.9)
Connection Fees	\$ 8.0	\$ 30.6	38.6
GO Property Taxes	4.4	12.4	16.8
Previous Bond Sales	8.1	26.0	34.1
Other ⁽²⁾	4.8	6.0	10.8
Fund Balance (4/30/2023)	\$ 1.8	\$ (9.4)	\$ (7.6)

Future Projection:

Revenue:

Interest Income on Balance	\$ 4.7	\$ 5.0	\$ 9.7
Other Revenues ⁽²⁾	2.2	31.0	33.2
1% and Enhancement	-	-	
Bond Sales	8.8	34.0	42.8
Connection Fees	14.5	34.1	48.6
GO Property Taxes	15.7	54.7	70.4
Total Revenue	\$ 45.9	\$ 158.8	\$ 204.7

Expenditures:

Capital	\$ (19.0)	\$ (64.4)	\$ (83.4)
Debt	(23.1)	(88.6)	(111.7)
Total Expenditures	\$ (42.1)	\$ (153.0)	\$ (195.1)
Fund Balance (FY 2049-50)	\$ 5.6	\$ (3.6)	\$ 2.0

Change

Connection Fees:

	Year	Current	Proposed	\$
Previous		\$8.0	\$30.6	\$38.6
Future		14.5	34.1	48.6
Total Connection Fees		\$22.5	\$64.7	\$87.2
	23-24	\$6,426	\$7,711	\$1,285
	24-25	\$7,711	\$7,981	\$270

GO Property Taxes:

Previous	\$4.4	\$12.4	\$16.8					
Underlay (ID 125/225)	0.0	0.0	0.0					
Future	15.7	54.7	70.4					
Total GO Property Taxes	\$20.1	\$67.1	\$87.2	50%	23-24	\$0.0475	\$0.0475	\$0.0000
					24-25	\$0.0475	\$0.0475	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

113/213

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (22.3)	\$ (37.3)	\$ (59.6)
Connection Fees	4.4	9.4	13.8
GO Property Taxes	2.8	4.1	6.9
Previous Bond Sales	16.3	28.6	44.9
Other ⁽²⁾	1.5	0.3	1.8
Fund Balance (4/30/2023)	\$ 2.7	\$ 5.1	\$ 7.8

Future Projection:

Revenue:

	\$ 3,053.2	\$ 3,467.1	
Interest Income on Balance	\$ (2.1)	\$ 18.6	\$ 16.5
Other Revenues ⁽²⁾	1.5	2.4	3.9
Bond Sales	6.9	19.4	26.3
Connection Fees	4.5	30.7	35.2
GO Property Taxes	16.1	26.0	42.1
Total Revenue	\$ 26.9	\$ 97.1	\$ 124.0

Expenditures:

Capital	\$ (10.3)	\$ (26.0)	\$ (36.3)
Debt	(27.9)	(55.6)	(83.5)
Total Expenditures	\$ (38.2)	\$ (81.6)	\$ (119.8)
Fund Balance (FY 2049-50)	\$ (8.6)	\$ 20.6	\$ 12.0

Change

Connection Fees:

	Year	Current	Proposed	\$
Previous		\$4.4	\$9.4	\$13.8
Future		4.5	30.7	35.2
Total Connection Fees		\$8.9	\$40.1	\$49.0
	23-24	\$9,219	\$10,417	\$1,198
	24-25	\$10,417	\$10,781	\$364

GO Property Taxes:

Previous	\$2.8	\$4.1	\$6.9					
Future	16.1	26.0	42.1					
Total GO Property Taxes	\$18.9	\$30.1	\$49.0	50%	23-24	\$0.0990	\$0.0990	\$0.0000
					24-25	\$0.0990	\$0.0990	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

125/225

To Date:

Fund Balance (4/30/2023)

Water	Sewer	Total
\$ 162.0	\$ (8.8)	\$ 153.2

Future Projection:

Revenue:

Interest Income on Balance	\$ 47.3	\$ (18.9)	\$ 28.4
Other Revenues ⁽²⁾	21.1	28.1	\$ 49.2
1% and Enhancement	2.0	358.1	\$ 360.1
Bond Sales	38.5	296.4	334.9
Connection Fees	0.8	1.3	2.1
GO Property Taxes	130.8	347.2	478.0
Total Revenue	\$ 240.5	\$ 1,012.2	\$ 1,252.7

Expenditures:

Capital	\$(124.2)	\$ (287.7)	\$ (411.9)
Debt	(278.7)	(715.0)	(993.7)
Total Expenditures	\$(402.9)	\$(1,002.7)	\$ (1,405.6)

Fund Balance (FY 2049-50)

\$ (0.4)	\$ 0.7	\$ 0.3
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Change

Connection Fees:

Year	Current	Proposed	\$
23-24	\$6,198	\$8,058	\$1,860
24-25	\$8,058	\$8,341	\$283

GO Property Taxes:

23-24	\$0.0280	\$0.0280	\$0.0000
24-25	\$0.0280	\$0.0280	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District

153/253 (Undeveloped)

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (5.1)	\$ (42.6)	\$ (47.7)
Connection Fees	15.60	18.60	34.20
GO Property Taxes	3.30	4.10	7.40
Previous Bond Sales	7.60	11.90	19.50
Other ⁽²⁾	8.60	10.60	19.20
Fund Balance (4/30/2023)	\$ 30.0	\$ 2.6	\$ 32.6
Underlay	\$ 7.0	\$ 4.9	\$11.9

Future Projection:

Revenue:

Interest Income on Balance	\$ 32.0	\$ (0.5)	\$ 31.5
Other Revenues ⁽²⁾	17.9	77.6	95.5
1% and Enhancement	-	-	
Bond Sales	35.0	67.7	102.7
Connection Fees	6.5	10.7	17.2
GO Property Taxes	0.6	13.2	13.8
Total Revenue	\$ 92.0	\$ 168.7	\$ 260.7

Expenditures:

Capital	\$ (39.8)	\$ (79.9)	\$ (119.7)
Debt	(58.1)	(112.6)	(170.7)
Total Expenditures	\$ (97.9)	\$ (192.5)	\$ (290.4)

Fund Balance (FY 2049-50)

\$ 24.1	\$ (21.2)	\$ 2.9
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Change

Connection Fees:

	Year	Current	Proposed	\$
Previous				
Future				
Total Connection Fees				
	23-24	\$3,145	\$3,554	\$409
	24-25	\$3,554	\$3,678	\$124

GO Property Taxes:

Previous	\$10.3	\$9.0	\$19.3	
Underlay (ID 125/225)	\$5.5	\$12.7	\$18.3	
Future	\$0.6	\$13.2	\$13.8	
Total GO Property Taxes	\$16	\$35	\$51.4	50%
	23-24	\$0.0220	\$0.0220	\$0.0000
	24-25	\$0.0220	\$0.0220	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other Revenues include native water and golf course revenue for 153/253, buy-in costs, and estimated g revenue.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

185/285

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (2.8)	\$ (6.2)	\$ (9.0)
Connection Fees	2.4	3.8	6.2
GO Property Taxes	0.6	1.0	1.6
Previous Bond Sales	1.5	1.8	3.3
Other ⁽²⁾	1.3	3.8	5.1
Fund Balance (4/30/2021)	\$ 3.0	\$ 4.2	\$ 7.2

Future Projection:

Revenue:

Interest Income on Balance	\$ 2.3	\$ 4.7	\$ 7.0
Other Revenues ⁽²⁾	0.7	0.9	1.6
Bond Sales	2.7	4.3	7.0
Connection Fees	0.6	1.9	2.5
GO Property Taxes	1.0	1.4	2.4
Total Revenue	\$ 7.3	\$ 13.2	\$ 20.5

Expenditures:

Capital	\$ (4.3)	\$ (7.0)	\$ (11.3)
Debt	(6.0)	(8.8)	(14.8)
Total Expenditures	\$ (10.3)	\$ (15.8)	\$ (26.1)

Fund Balance (FY 2049-50)	\$ -	\$ 1.6	\$ 1.6
----------------------------------	-------------	---------------	---------------

Change

Connection Fees:

	Year	Current	Proposed	\$
Previous		\$2.4	\$3.8	\$6.2
Future		0.6	1.9	2.5
Total Connection Fees		\$3.0	\$5.7	\$8.7
	23-24	\$5,200	\$6,932	\$1,732
	24-25	\$6,932	\$7,175	\$243

GO Property Taxes:

Previous	\$0.6	\$1.0	\$1.6	correct
Underlay (ID 125/225)	1.4	3.3	4.7	
Future	1.0	1.4	2.4	
Total GO Property Taxes	\$3.0	\$5.7	\$8.7	50%
	23-24	\$0.0218	\$0.0218	\$0.0000
	24-25	\$0.0218	\$0.0218	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

188/288

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (9.7)	\$ (8.4)	\$ (18.1)
Connection Fees	0.9	1.5	2.4
GO Property Taxes	2.5	0.3	2.8
Previous Bond Sales	4.6	0.4	5.0
Other ⁽²⁾	2.6	6.7	9.3
Fund Balance (4/30/2023)	\$ 0.9	\$ 0.5	\$ 1.4

Future Projection:

Revenue:

Interest Income on Balance	\$ (0.2)	\$ 1.6	\$ 1.4
Other Revenues ⁽²⁾	0.2	0.2	0.4
1% and Enhancement	-	-	
Bond Sales	0.7	0.4	1.1
Connection Fees	0.4	0.8	1.2
GO Property Taxes	0.6	0.2	0.8
Total Revenue	\$ 1.7	\$ 3.2	\$ 4.9

Expenditures:

Capital	\$ (1.4)	\$ (0.9)	\$ (2.3)
Debt	(3.3)	(0.9)	(4.2)
Total Expenditures	\$ (4.7)	\$ (1.8)	\$ (6.5)
Fund Balance (FY 2049-50)	\$ (2.1)	\$ 1.9	\$ (0.2)

Change

Connection Fees:

	Year	Current	Proposed	\$
Previous		\$0.9	\$1.5	\$2.4
Future		0.4	0.8	1.2
Total Connection Fees		\$1.3	\$2.3	\$3.6
	50%	23-24	\$4,582	\$5,177
		24-25	\$5,177	\$5,358
				\$595
				\$181

GO Property Taxes:

Previous	\$2.5	\$0.3	\$2.8
Future	0.6	0.2	0.8
Total GO Property Taxes	\$3.1	\$0.5	\$3.6
	50%	23-24	\$0.0394
		24-25	\$0.0394
			\$0.0000
			\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

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Exhibit "C"

Key Rate Setting Factors ⁽¹⁾ Fiscal Years 2023-24 through 2024-25

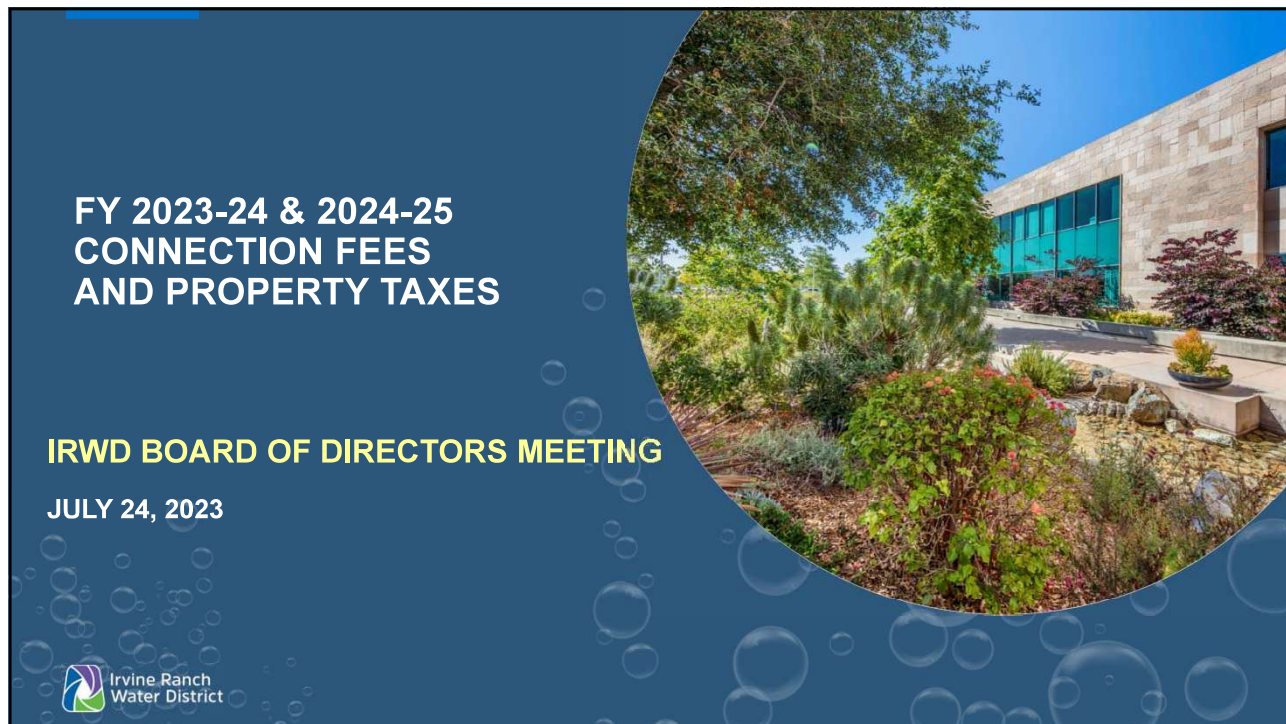
ID's	112/212		113/213		153/253		185/285		188/288		125/225 ⁽²⁾	
FY	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25
Beginning Fund Balance	\$ (7.6)	\$ (0.2)	\$ 7.8	\$ 9.7	\$ 32.6	\$ 33.9	\$ 7.2	\$ 8.2	\$ 1.4	\$ 1.5	\$ 153.2	\$ 147.1
Connection Fees	4.2	2.6	4.2	4.4	1.8	1.2	1.1	1.2	0.1	1.1	1.3	-
Interest Earnings	(0.1)	0.1	0.1	0.4	0.5	1.2	0.1	0.3	-	0.1	2.4	5.0
Tax Revenue	2.2	2.5	0.7	1.0	1.3	1.6	0.3	0.3	0.1	0.1	27.3	28.4
Bond Proceeds	8.8	15.3	4.3	5.1	13.6	18.2	0.6	0.5	-	0.1	49.3	56.1
Other	6.6	7.0	0.1	0.2	2.5	3.0	-	0.1	-	-	0.8	2.7
Sub-total	\$ 14.1	\$ 27.3	\$ 17.2	\$ 20.8	\$ 52.3	\$ 59.1	\$ 9.3	\$10.6	\$ 1.6	\$ 2.9	\$ 234.3	\$ 239.3
Capital Spend	\$ (12.2)	\$ (20.6)	\$ (5.0)	\$ (5.7)	\$ (16.5)	\$ (21.5)	\$ (0.9)	\$ (0.7)	\$ (0.1)	\$ (0.2)	\$ (59.0)	\$ (68.8)
Debt Service	(2.2)	(2.9)	(2.6)	(3.0)	(1.8)	(2.7)	(0.3)	(0.3)	(0.1)	(0.1)	(28.3)	(33.0)
Sub-total	\$ (14.4)	\$ (23.5)	\$ (7.6)	\$ (8.7)	\$ (18.3)	\$ (24.2)	\$ (1.2)	\$ (1.0)	\$ (0.2)	\$ (0.3)	\$ (87.3)	\$ (101.8)
Year End Fund Balance	\$ (0.3)	\$ 3.8	\$ 9.6	\$ 12.1	\$ 34.0	\$ 34.9	\$ 8.1	\$ 9.6	\$ 1.4	\$ 2.6	\$ 147.0	\$ 137.5

Projected Funding Sources for Capital Facilities at Buildout:

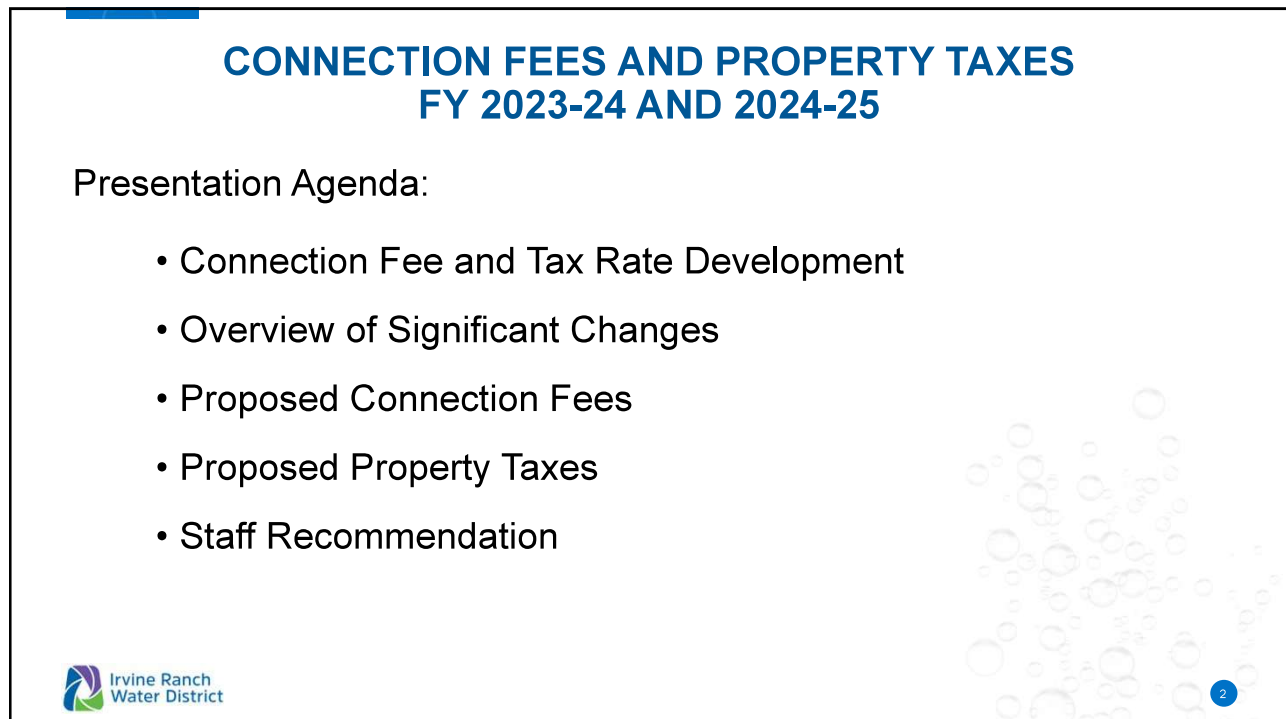
Connection Fees	38%	40%	21%	28%	21%
Property Taxes	38%	40%	21%	28%	21%
All Other	24%	20%	58%	44%	58%

(1) Included to provide detail for CA Gov. Code Section 66013.
 (2) Improvement Districts are considered fully built out. Future connection fees are anticipated redevelopment.

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1



2




CONNECTION FEE AND PROPERTY TAX RATE DEVELOPMENT

3


3

CONNECTION FEE AND PROPERTY TAX DEVELOPMENT

Process:

- Request input from local developers and incorporate changes.
- Update IRWD Connection Fee and Property Tax model.
- Set connection fees and property tax to share costs equally between developers and property owners (through 2050).
- Recommend Board approval of connection fees and property tax rates for FY 2023-24 and FY 2024-25.

Staff will revisit connection fees and rates at mid-cycle and update the Committee on any changes that could affect tax rates and fees.



4

4

OVERVIEW OF SIGNIFICANT CHANGES

Updated critical components of the rate setting model:

- Increases associated with ENR
 - ✓ FY 2023-24 = 13.0% (net)
 - ✓ FY 2024-25 = 3.5% (estimate)
- Capital Improvement Projects: \$375 million increase (35%)
 - ✓ New Capital: \$259 million
 - ✓ Replacements: \$116 million
 - ✓ New capital includes increase for Syphon: \$150 million
- Interest Earnings: 1% increase (from 3.0% to 4.0%)
- Cost of Debt: 1% increase (from 2.5% to 3.5%)



5

5

PROPOSED CONNECTION FEES AND TAX RATES



6

PROPOSED CONNECTION FEES

Improvement District	FY 2022-23	FY 2023-24	FY 2024-25
111/222	\$10,283	\$13,368	\$13,836
112/212	\$6,426	\$7,711	\$7,981
113/213	\$9,219	\$10,417	\$10,781
125/225	\$6,198	\$8,058	\$8,341
153/253	\$3,145	\$3,554	\$3,678
185/285	\$5,200	\$6,932	\$7,175
188/288	\$4,582	\$5,177	\$5,358

7

PROPOSED TAX RATES

Improvement District	FY 2022-23	FY 2023-24	FY 2024-25
112/212	\$ 0.0475	\$ 0.0475	\$ 0.0475
113/213	\$ 0.0990	\$ 0.0990	\$ 0.0990
125/225/240	\$ 0.0280	\$ 0.0280	\$ 0.0280
153/253	\$ 0.0220	\$ 0.0220	\$ 0.0220
185/285	\$ 0.0218	\$ 0.0218	\$ 0.0218
188/288	\$ 0.0394	\$ 0.0394	\$ 0.0394

8

STAFF RECOMMENDATION

That the Committee recommend Board approval of the Fiscal Year 2023-24 and Fiscal Year 2024-25 connection fees and property taxes.



9

Note: This page is intentionally left blank.

Exhibit “E”

RESOLUTION NO. 2023-12

RESOLUTION OF THE BOARD OF DIRECTORS OF
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
(EFFECTIVE AUGUST 1, 2023)

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. 2023- approved and adopted amended “Rules and Regulations of Irvine Ranch Water District for Water, Sewer, Recycled Water, and Natural Treatment System Service effective December 16, 2019 (“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 Exhibit “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 Exhibit “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 August 1, 2023.

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 July 24, 2023.

President, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

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

APPROVED AS TO FORM:
Hanson Bridgett LLP

By: _____
District Counsel

Exhibit “F”

RESOLUTION NO. 2023-13

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT ESTABLISHING AD VALOREM TAX REVENUES FOR FISCAL YEAR 2023-24

The Board of Directors of the Irvine Ranch Water District (IRWD) has duly considered the financial needs of IRWD and its Improvement District Nos. 112, 113, 125, 153, 185, 188, 212, 213, 225, 240, 253, 285, and 288, for the fiscal year 2023-24 and the funds available and established to become available for meeting said financial needs.

Pursuant to Water Code Section 37206, the Board of Directors annually shall furnish to the Board of Supervisors of Orange County and to the County Auditor, an estimate in writing of the amount of money needed to be raised by the District during the fiscal year for the payment of its proportion of the amount required for the purposes of the District.

Article XIII B of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year with specified adjustments permitted.

Section 9(a) of Article XIII B specifically excludes appropriations required to pay the cost of interest and redemption charges, including the funding of any reserve or sinking fund required in connection therewith, on indebtedness existing or legally authorized as of January 1, 1979, or on bonded indebtedness thereafter approved according to law by a vote of electors.

The ad valorem tax revenues established by IRWD are used entirely for debt service and are therefore exempt from the appropriations formula established by Article XIII B.

The ad valorem tax revenues received by IRWD pursuant to this Resolution will provide a portion of the funds needed to pay principal and interest with respect to the General Obligation Bonds referenced below, and this Board wishes to specify the sources of the remainder of the amounts needed therefor in the current year.

The Board of Directors of IRWD therefore resolves as follows:

Section 1. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 153 of IRWD for fiscal year 2023-24 is 0.00100 percent (0.0000100) of full value.

Section 2. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 253 of IRWD for fiscal year 2023-24 is 0.02100 percent (0.0002100) of full value.

Section 3. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 225 of IRWD for fiscal year 2023-24 is 0.01950 percent (0.0001950) of full value.

Section 4. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 240 of IRWD for fiscal year 2023-24 is 0.01950 percent (0.0001950) of full value.

Section 5. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 125 of IRWD for fiscal year 2023-24 is 0.00850 percent (0.0000850) of full value.

Section 6. That the tax to be levied for servicing Improvement District No. 252's just proportion of liability determined pursuant to Resolution No. 2005-41, for the General Obligation Bonds of Improvement District No. 225 of IRWD for fiscal year 2023-24 is 0.00001 percent (0.0000001) of full value.

Section 7. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 188 of IRWD for fiscal year 2023-24 is 0.03090 percent (0.0003090) of full value.

Section 8. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 288 of IRWD for fiscal year 2023-24 is 0.00850 percent (0.0000850) of full value.

Section 9. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 113 of IRWD for fiscal year 2023-24 is 0.04000 percent (0.0004000) of full value.

Section 10. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 213 of IRWD for fiscal year 2023-24 is 0.05900 percent (0.000590) of full value.

Section 11. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 112 of IRWD for fiscal year 2023-24 is 0.01100 percent (0.00011000) of full value.

Section 12. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 212 of IRWD for fiscal year 2023-24 is 0.03650 percent (0.0003650) of full value.

Section 13. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 185 of IRWD for fiscal year 2023-24 is 0.00810 percent (0.0000810) of full value.

Section 14. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 285 of IRWD for fiscal year 2023-24 is 0.01370 percent (0.0001370) of full value.

Section 15. The taxes levied pursuant to Sections 1 and 2 of this Resolution are for bonds approved before January 1, 1989. The taxes levied pursuant to Sections 7 through 14 are for bonds approved after January 1, 1989. The taxes levied pursuant to Sections 3 through 6 are for bonds approved before January 1, 1989 and bonds approved after January 1, 1989.

Section 16. That the Secretary and Treasurer of the District are hereby directed to furnish a certified copy of this resolution to the Auditor of the County of Orange.

Section 17. That the ad valorem tax revenues established by IRWD hereby for the fiscal year 2023-24 are in compliance with the provisions of Article XIII B of the constitution of the State of California.

Section 18. That principal and interest with respect to the General Obligation Bonds of IRWD shall be paid from (1) the ad valorem assessments received by IRWD pursuant to this Resolution; (2) any amounts held in bona fide debt service funds; (3) other monies, if any, required to be applied to the payment of debt service by the applicable indenture or resolution of issuance; (4) tax revenues applied pursuant to Resolution No. 2002-10 and to certain parity obligations as described in the Indenture of Trust, dated April 1, 2011, as amended and supplemented, relating to the Bonds of Irvine Ranch Water District, Refunding Series 2011A-1 (pledge of the 1% levy), as such application may be modified by resolution amending the allocation of tax revenues; and (5) to the extent additional amounts are necessary for such purpose, revenues which are received by IRWD within twelve months of being applied to the payment of debt service and which are legally available therefor, including income from the investment of such revenues where both the investment income and the revenues on which it is earned are received by IRWD within twelve months of being applied to the payment of debt service.

ADOPTED, SIGNED and APPROVED on July 24, 2023

President, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

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

APPROVE AS TO FORM:
Hanson Bridgett LLP

By: _____
District Counsel

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Exhibit “G”

RESOLUTION NO. 2023-14

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT AMENDING ALLOCATION OF *AD VALOREM* PROPERTY TAXES TO DEBT SERVICE, SUBJECT TO PLEDGE

The Board of Directors of the Irvine Ranch Water District (“IRWD”) has adopted Resolution Nos. 1992-48 and 2002-10, relating to IRWD’s appropriation and pledge of revenues from the general 1% *ad valorem* property tax.

Those resolutions authorized and directed the Treasurer to annually allocate the general 1% *ad valorem* property tax revenues received by IRWD among the debt service requirements of the issues of bonds specified in those resolutions (“Secured Bonds”) in accordance with a formula set forth therein, with the 2002 pledge formula to be applied in lieu of the 1992 pledge formula to the extent provided in Resolution No. 2002-10.

No Secured Bonds that received a pledge of general 1% *ad valorem* property tax revenues under Resolution Nos. 1992-48 or 2002-10 currently remain outstanding, except for the Series 1993 bonds.

IRWD’s revenues from the general 1% *ad valorem* property tax to the extent not applied to pay principal and interest on the Secured Bonds, have been pledged by IRWD to certain parity obligations (the “Parity Obligations”) identified by the Indenture of Trust, dated April 1, 2011, as amended and supplemented (the “2011 Indenture”), relating to the Bonds of Irvine Ranch Water District, Refunding Series 2011A-1.

On November 11, 2013, pursuant to Water Code Section 36454 *et seq.*, the Board of Directors adopted Resolution No. 2013-43, ordering the consolidation of Improvement District Nos. 102, 105, 106, 121, 130, 135, 140, 161, 182, 184 and 186, as modified by certain annexations and detachments ordered by the Board, into a single improvement district designated “Improvement District No. 125” and the consolidation of Improvement District Nos. 2(202), 206, 221, 230, 235, 250, 261, 282, 284 and 286, as modified by certain annexations and detachments ordered by the Board, into a single improvement district designated “Improvement District No. 225.”

The consolidation is one of several actions taken by IRWD based upon its comprehensive evaluation and study of its long-term financial requirements, including: a detailed planning, engineering and financial assessment of the total costs of existing and future facilities in the water and wastewater systems; available bond authorization and other revenue sources to finance facilities to serve future development, system reliability necessary to meet upgraded regulatory requirements for both existing and future demands and replacement and refurbishment to the existing systems; debt service; simplification of the improvement district structure; and assurance of equitable and fair sharing of regional and local cost between existing and future users and among the areas that have comprised the various existing improvement districts and other geographic areas served by the system.

Pursuant to Water Code Section 36454.1, the included amounts and/or included percentages of each series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of Improvement District Nos. 105, 121, 130, 135, 140, 161, 182, 184

and 186 were assumed by and became the liability of Improvement District No. 125, and the included amounts and/or included percentages of the respective series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of Improvement District Nos. 221, 230, 235, 250, 261, 282, 284 and 286 were assumed by and became the liability of Improvement District No. 225.

The Board deems it to be appropriate, in the interest of IRWD and consistent with the pledges contained in Resolution No. 2002-10 and the 2011 Indenture (collectively, the “Pledges”), to modify the allocation of the revenues from the general 1% *ad valorem* property tax received during the 2023-24 fiscal year (the “Fiscal Year”), subject to the availability of other revenues for debt service on Secured Bonds and Parity Obligations in such year.

The proposed modifications consist of substitution of an allocation of 1% *ad valorem* tax revenues among debt service obligations that is different from the allocation that would be calculated under the formulas specified in the Pledges; in addition, by separate resolution adopting the capital budget, this Board has allocated a portion of the 1% *ad valorem* tax revenues for the Fiscal Year to one or both of IRWD’s Replacement Fund or Enhancement Fund.

Article XIII B of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year, adjusted for changes in population, cost of living and transfers in sources of funding.

Section 9 of Article XIII B excludes from the appropriations subject to limitation appropriations for debt service and appropriations for all qualified capital outlay projects; a qualified capital outlay project is defined by statute as an appropriation for a fixed asset (including land and construction) with a useful life of 10 or more years and a value which equals or exceeds one hundred thousand dollars (\$100,000).

The Board of Directors of the Irvine Ranch Water District therefore resolves as follows:

Section 1. Subject in all respects to the Pledges, the Treasurer is hereby authorized and directed to implement a modified allocation of the pledged amounts (as defined in the Pledges) of the general 1% *ad valorem* property tax revenues for the Fiscal Year 2023-24 in the manner set forth as follows:

- (a) the amount to be allocated to the Replacement Fund shall be as specified in the resolution adopting the capital budget for the Fiscal Year;
- (b) the amount to be allocated to the Enhancement Fund shall be as specified in the resolution adopting the capital budget for the Fiscal Year;
- (c) the amount to be allocated to the sharing of regional and local cost by existing and future users of the areas known as 111 and 222 shall be as set forth in Attachment “A,” which is attached to this resolution and by this reference made a part hereof;
- (d) the allocation among the Improvement Districts’ debt service obligations shall be as set forth in Attachment “A,” subject to adjustments as may be necessary to reflect actual tax revenues received by IRWD;
- (e) the amount allocated to each Improvement District or combination of Improvement Districts specified in Attachment “A” shall be further allocated by the Treasurer among the various outstanding bond issues based upon their debt service requirements and/or other criteria as he deems appropriate; and

(f) the amounts to be allocated pursuant to paragraphs (d) and (e) from the pledged amount of the general 1% *ad valorem* property tax revenues received by IRWD shall be held unallocated until such allocations are made, and each such amount shall be deposited into the appropriate debt service fund or account for the respective bond issue as and when determined by the Treasurer.

The applications described in this section shall be made only if and to the extent there is not a deficiency at the time of application in the amounts available to pay debt service for any Secured Bonds or Parity Obligations.

Section 2. Nothing contained in this resolution is intended to impair or modify in any way the pledge of the general 1% *ad valorem* property tax revenues as stated in the Pledges. Nothing contained in this resolution is intended to create any entitlement with respect to the use of general 1% *ad valorem* property tax revenues for any particular purpose, it being intended that such revenues are unrestricted except by such Pledges and are subject to application as determined in the discretion of the Board of Directors from time to time.

Section 3. It is hereby found and determined that relative to appropriations subject to limitation under Article XIII B of the Constitution of the State of California, the applications of revenues described in this resolution are for debt service, 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

Section 4. The President, Secretary, Treasurer and each other officer of IRWD, acting singly, be and hereby is authorized and directed to execute and deliver any and all documents or instruments and to do and perform any and all acts and things necessary or proper for carrying out the transactions contemplated by this resolution.

ADOPTED, SIGNED AND APPROVED on July 24, 2023.

President/Vice President
IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

Secretary/Assistant Secretary
IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

APPROVED AS TO FORM:
Hanson Bridgett LLP

By _____
District Counsel

ATTACHMENT A

ID or Area (Water)	2002 Pledge Formula Allocation of 1% General Tax Revenue ^a	2023-24 Allocation of 1% General Tax Revenue	ID or Area (Sewer)	2002 Pledge Formula Allocation of 1% General Tax Revenue ^a	2023-24 Allocation of 1% General Tax Revenue
112	0	0	212	0	0
113	0	0	213	0	0
125 ^{b c}	17%	11%	225 ^{d e}	23%	23%
153	0	0	240	3%	8%
154	0	0	252	0	0
185	0	0	253	0	0
188	0	0	288	0	0
111	0	0	222	0	26%

Fund	Allocation of 1% Revenue, Per 2023-24 Capital Budget Resolution
Replacement Fund	32%
Enhancement Fund	0

^a No Secured Bonds that received a pledge of 1% general tax levy revenues under Resolution No. 1992-48 remain outstanding. The pledge made by Resolution No. 2002-10 secured the outstanding Consolidated Series 1993 Bonds (consisting of the included percentages of Improvement District Nos. 105 (14.67%), 140 (15.20%), 240 (43.73%) and 250 (26.40%))

^b Improvement District No. 125 assumed the liability for the included amounts and/or included percentages of debt service for each series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of the improvement districts consolidated as Improvement District No. 125: Nos. 105, 121, 130, 135, 140, 161, 182, 184 and 186.

^c After the formation of Improvement District No. 125, with respect to the Series 1993 Bonds, the aggregated included percentages of Improvement District Nos. 105 and 140 (36.87%) were assumed by Improvement District No. 125.

^d Improvement District No. 225 assumed the liability for the included amounts and/or included percentages of debt service for each series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of the improvement districts consolidated as Improvement District No. 225: Nos. 2(202), 206, 221, 230, 235, 250, 261, 282, 284 and 286.

^e After the formation of Improvement District No. 225, with respect to the Series 1993 Bonds, the included percentage of Improvement District No. 250 (26.40%) was assumed by Improvement District No. 225.

Exhibit “H”

***IRVINE RANCH WATER DISTRICT
SCHEDULE OF RATES AND CHARGES***



**Irvine Ranch
Water District**

Effective August 1, 2023

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Section 1: Water System

Monthly Water Service Charge

Residential, Commercial, Industrial, Public Authority, Landscape, and Temporary Usage Customers ¹		
Meter Size	Flow Range in GPM ²	Meter Rates ³
5/8" by 3/4" Disc	1/2-20	\$11.85
3/4" Disc	3/4-30	\$17.80
1" Disc	3-50	\$29.65
1 1/2" Disc	2-120	\$71.10
2" Disc	2 1/2-160	\$94.80
2" Turbo	1-250	\$148.15
3" Turbo	2 1/2-650	\$385.15
4" Turbo	2-1250	\$740.65
6" Turbo	2 1/2-2500	\$1,481.25
8" Turbo	4-3500	\$2,073.75
10" Turbo	5-7000	\$4,147.50
6" Magnetic Meter	1600-2800	\$1,659.00
8" Magnetic Meter	2000-5000	\$2,947.10
6" Propeller	90-900	\$533.25
8" Propeller	100-1200	\$711.00
10" Propeller	1600-2000	\$948.00
12" or 14" Propeller	2000-3500	\$1,303.50
16", 18", or 20" Propeller	3500-5500	\$2,251.50
4" Omni F2*	3/4-1250	\$740.65
6" Omni F2*	1 1/2-2000	\$1,185.00
8" Omni F2*	2 1/2-3500	\$2,073.75
1 1/2" Single Jet	2-100	\$59.25
2" Single Jet	2 1/2-160	\$94.80
6" Single Jet	125-1000	\$592.50

*Fireline meters only

¹ Service charges are included in the commodity rate for agricultural usage customers.

² GPM is Gallons per Minute.

³ Potable residential and landscape customers that have 12 calendar months of billing history and stay within the low volume tier for 9 of those 12 months of the prior calendar year will receive a \$2.00 credit per month on their water service charge.

Service Charges – Private Fire Protection Service

Service-line charge

Fireline Size	Monthly Rate	Fireline Size	Monthly Rate
1"	\$7.45	8"	\$111.65
2"	\$9.75	10"	\$195.15
3"	\$14.95	11"	\$248.75
4"	\$23.90	12"	\$310.90
6"	\$56.10		

2. Fire hydrant charge

The monthly charge for private fire hydrant service is \$34.00 per hydrant. This charge includes water used for fire extinguishing purposes.

3. Fire flow testing

The District will charge \$300.00 to administer any fire flow tests.

Commodity Charges

Irvine Ranch Water District (IRWD) establishes a water budget for each customer. The rates billed are based on use as a percentage of budget. Water budgets are based on an assumed number of residents (and units, in the case of apartments), landscape square footage and actual daily weather and evapotranspiration (ET) data for each of three microclimates within the District. Customers may apply for budget variances for larger than normal landscaped areas, more people living in the home or special medical needs. Rates are based on usage per hundred cubic feet (ccf). The budget process is described in detail in Budgets and Variances on page 10 and residential customers can apply for a variance at <https://www.irwd.com/services/request-a-water-variance>.

Commodity Charges: Potable Water System

1. Residential detached dwelling units

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

2. Residential condo attached/detached dwelling units

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

3. Apartments

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

4. Commercial, industrial, public authority and non-residential mixed usage

Tier	Rate/ccf	Percent of Budget
Base	\$2.52	0-100
Wasteful	\$15.49	101+

5. Landscape/Non-agricultural irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

6. Agricultural irrigation

Potable water supplied under this section shall be used only for the growing or raising, in conformity with recognized practices of husbandry, for the purposes of commerce, trade, or industry, of agricultural, or floricultural products, and produced (1) for human consumption or for the market, or (2) for the feeding of fowl or livestock produced for human consumption or for the market, such products to be grown or raised on parcels of land having an area of not less than five acres utilized exclusively for that purpose.

Type	Rate/ccf	Per Acre Foot
Agricultural	\$3.48	\$1,515.89

Commodity Charges: Untreated Water**1. Untreated and Santiago Aqueduct Commission (SAC) water**

Type	Rate/ccf	Per Acre Foot
Agricultural	\$2.29	\$997.52
Non-Agricultural	\$2.11	\$919.12

2. Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.39	0-40
Base	\$2.36	41-100
Inefficient	\$5.25	101-140
Wasteful	\$9.20	141+

Commodity Charges: Recycled Water System

1. Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.39	0-40
Base	\$2.36	41-100
Inefficient	\$5.25	101-140
Wasteful	\$9.20	141+

2. Landscape irrigation recycled loan customers

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

3. Agricultural irrigation

Type	Rate/ccf	Per Acre Foot
Recycled	\$2.09	\$910.40

4. Commercial and industrial

Tier	Rate/ccf	Percent of Budget
Base	\$1.39	0-100
Wasteful	\$9.20	101+

5. Commercial and industrial loan customers

Tier	Rate/ccf	Percent of Budget
Base	\$2.52	0-100
Wasteful	\$15.49	101+

Budgets and Variances

1. Base budgets for commodity charges

Monthly budget includes a fixed component for indoor usage and a variable component based on evapotranspiration (ET) rate for landscape irrigation.

Account Type	Base Budget Number of Residents	Landscape Area (LA)	Base Budget Indoor	Base Budget Outdoor ET x LA x PF	Total Budget
Residential Detached	4	1300 sq. ft (0.03 acres)	# Residents x 50 gpd (IU)	ET x LA x 0.75	(Indoor x # days in bill service period) + Outdoor
Residential Condo Attached/ Detached*	3	435 sq. ft (0.01 acres)	# Residents x 50 gpd (IU)	ET x LA x 0.75	(Indoor x # days in bill service period) + Outdoor
Apartments*	2	N/A	# Residents x 50 gpd (IU)		Indoor x # days in bill service period
Potable Irrigation		Site specific based on irrigated acreage	N/A	ET x LA x 0.75	Outdoor based on bill service period
Recycled Irrigation		Site specific based on irrigated acreage	N/A	ET x LA x 0.87	Outdoor based on bill service period
Commercial, Industrial, Institutional			Site specific, based on productivity, employees, water use efficiency practices etc.	Site specific, based on irrigation needs	Site specific, adjusted for # days in bill service period

*For master-metered apartments and condominiums, the base budget is multiplied by the number of dwelling units.

CCF = 100 cubic feet. 1 CCF = 1 billing unit = 748 gallons

ET = reference evapotranspiration – from IRWD weather stations located in coastal, central or foothill zones for cool season turf

GPD = gallons per day

IU = Internal Use – assumes 50 GPD per person

LA = irrigated landscape acres

PF = plant factor. Adjusts ET based on plant needs relative to cool season turf and irrigation system efficiency requirements. The plant factor for potable irrigation is 0.75. For recycled water, the plant factor is 0.87.

2. Budget variances

Variances are available for larger than normal landscaped areas, more people living in the home or special medical needs. Applications for variances may be obtained from the District website

<https://www.irwd.com/services/request-a-water-variance> or from Customer Service at (949) 453-5300. See IRWD Rules and Regulations, Section 12.6 for variance procedures.

3. Grounds for variance

Applicants must provide proof acceptable to the District to support any variance request.

a. Number of people residing in a residential dwelling unit

Each additional person increases the budget by 1.6 ccf/month which is IU x 0.8.

b. Landscape

Increased budgets shall be given for residential lot size beyond the standard base budget lot size. Applicants must provide acceptable documentation to the District of the actual irrigated landscape area served.

c. Medical needs

- Approval is contingent upon medical documentation.
- Increased budget will be determined on a case by case basis and based on the type of medical need.

d. Licensed care facilities (in a residential dwelling unit)

- A current license from appropriate regulatory agency will be required.
- A licensed 24-hour care facility will be provided budget increases based on the IU x 0.8 for each additional resident.
- A licensed day care facility (not 24-hour) will be provided budget increases based on the IU x 0.5 for each additional person.
- Additional budget for medical reasons will be determined on a case by case basis.

e. Fire control zones

- Adjustments to budgets will be determined by the District based upon relevant factors such as area, slope, planting material, etc.

f. Commercial/industrial/public authority

- Adjustments to the base budget will be determined on a case by case basis. Relevant factors will include expansion of productive capacity, existing conservation practices that can be shown to have reduced water usage, severe economic hardship, etc.

g. New account establishment variance

- Landscape accounts – billed at the base rate for the first six months and, beginning in the seventh month, the budget will be based on irrigated acres.
- Commercial and industrial accounts – billed at the base rate on usage for the first six months and, beginning in the seventh month, the monthly budget will be based on unique business and site demands as determined by the District.

4. Limitations

- a. An approved variance will become effective on the date the request for variance is approved by the District but must be submitted within thirty (30) days of receipt of the bill.
- b. Approvals are valid for a period specified by the District (one year or less) and must be resubmitted on or before the expiration date to remain in effect.

5. Effect of increased budgets

a. Residential

Approved variances will extend each tier of the residential structure by a percentage.

b. Non-residential

Approved variances will extend each tier of the non-residential structure by a given percentage (or other method) determined on a case by case basis.

Pumping Surcharges

A pumping surcharge will be added to the variable water usage charge for customers in locations that cause the District to incur additional pumping costs to supply their water. The surcharge is based upon prevailing energy costs and varies depending upon the cost to pump water to the area served.

1. Potable water pumping surcharges

Area Name	Surcharge/ccf
Area 1	\$0.38
Area 2	\$0.67
Area 3	\$0.90
Area 4	\$1.72

2. Recycled water pumping surcharges

Area Name	Surcharge/ccf
Area 1	\$0.23
Area 2	\$0.37
Area 3	\$0.53

Temporary Water Service Connection

1. Monthly service charge

See Chart on page 4.

2. Commodity charge

Wherever feasible, recycled water shall be used for temporary construction uses. The Commodity Charge shall be as follows:

Potable	\$3.08/ccf
Recycled	\$1.71/ccf

3. Meter deposit

A deposit equal to the replacement cost of the construction meter shall be collected at the time of service application. The deposit will be applied to the closing bill and any remaining amount refunded to the customer. Lost meters will result in forfeiture of deposit.

Size	Cost
1", 1-1/2", 2" Disc	\$ 1,000.00
3" Turbo T2 & H2	1,900.00
4" Turbo	2,600.00
6" Turbo	4,680.00
8" Turbo	7,930.00
10" Turbo	11,750.00

4. Materials for repairing damaged construction meters

Item	Cost
Meter	Cost by size is shown in section 3 above
Swivel Hose Coupling-Female	\$ 240.00
Register With AMR & Pulse Wire	275.00
Swivel Adapter	158.00
Fire Hose Adapter 3" MIP x 2-1/2" MFH	42.00
Lock	15.00
H2 Hydrant Meter Handle	22.00
Fire Hydrant Meter Lock - LRG	122.00
Rotor and Shaft Assembly (3")	721.00
Barrel Lock	30.00
Male Fitting	95.00
Hydrant Collar	100.00
Rotor Cap	27.00
Collar (with barrel lock)	106.00
Labor & Overhead	120.00

5. High-lines for redevelopment

A high-line is a temporary service connection installed by the District to an existing customer during system upgrades or repairs to the District's system. Whenever feasible, high-lines will be metered and the customers will be billed at their regular rate. The District will determine whether a high-line should be metered.

If a high-line is unmetered, the customer will be charged using a reasonable average daily consumption based on prior consumption or based on other reasonable calculations in the absence of historical data.

New Account Fees and Security Deposits for Water Service

This section is applicable to all requests for new or transferred service.

1. Service establishment fee

A fee of \$25.00 shall be collected to establish a new account for water and sewer service, or to transfer an existing account to a new location.

2. Residential service deposit

For residential customers, a deposit of \$50.00 may be required until a one year payment history is established.

3. Non-residential service deposit

For non-residential customers, a deposit of \$100.00 is required until a one year payment history is established.

Other Water System Charges

1. Delinquency charges

All bills and charges for water, sewer and recycled water service shall be due and payable upon presentation and shall become delinquent twenty-five (25) calendar days thereafter. If payment is not made within twenty-five (25) calendar days after presentation, a late charge will be levied upon the unpaid balance as follows:

For residential and non-residential accounts with an unpaid balance of \$10 or more, a one-time charge of 10% of the unpaid balance plus 1.5% interest will be assessed, and each month thereafter the unpaid balance will be subject to an interest charge of 1.5%.

2. Non-sufficient funds checks

A \$20.00 service fee will be charged for each check returned from the bank for non-sufficient funds.

3. Service restoration charges

When service is discontinued because of delinquency in payment of a water, sewer, or recycled water bill, the service shall not be restored until all delinquent charges, late charges and interest charges, and a trip charge as specified below, have been paid.

a. Trip charge during normal working hours

The trip charge applicable for work requested to be performed during normal working hours of the District will be \$75.00. Certain exceptions may apply.

b. Trip charge after normal working hours

The trip charge applicable for work requested to be performed after normal working hours of the District will be \$200.00. Certain exceptions may apply.

4. Tampering

If any person tampers with a District meter or District side angle stop and damages it, the customer shall pay the District for the cost of repairs, including but not limited to: parts, labor, and equipment. In addition, the customer will be liable for any charges imposed under the District's Rules and Regulations.

5. Non-compliance charges for illegal connections

The District may impose charges in accordance with Section 14 of the District's Rules and Regulations.

Water Shortage Contingency Plan (WSCP) Rates:

The IRWD Board of Directors adopted an updated Water Shortage Contingency Plan (WSCP) in June 2021. The WSCP includes a “toolbox” of potential strategies for responding to each level of water shortage. The Board approved maximum water shortage water budget adjustments associated with levels of shortage at the October 26, 2021 Board meeting. Using WSCP as a guide and following Proposition 218’s requirements, rates were developed for each shortage level. These will be referred to as “WSCP rates” and have only been developed for the potable system commodity rates. They have no impact on the monthly fixed service water or sewer charges or on the recycled system.

The rates at each level are as follows.

<i>Tiers</i>	<i>WSCP Levels Commodity Rates</i>					
	1	2	3	4	5	6
	Up to 10%	11-20%	21-30%	31-40%	41-50%	Over 51%
Low Volume	\$1.76	\$1.76	\$1.77	\$1.78	\$1.79	\$1.82
Base	\$2.59	\$2.69	\$2.79	\$2.95	\$3.24	\$3.64
Inefficient	\$6.41	\$6.68	\$6.81	\$6.92	\$7.50	\$8.49
Wasteful	\$16.28	\$17.07	\$17.98	\$19.09	\$21.25	\$24.30

If the Board of Directors elect to implement any of these WSCP rates, the commodity rates are expected to provide cost of service equity for the budgeted Board-approved operating variable costs and additional costs incurred as a direct result of a water shortage declaration at the associated stage level. Implementation of WSCP rates would require additional Board action.

Section 2: Sewer System

Monthly Sewer Service Charge**1. Residential**

(a) Single Family and Multi-family Dwelling Units	
<u>AVERAGE MONTHLY WATER USE^{1, 2, 3, 4}</u>	<u>SEWAGE SERVICE CHARGE PER MONTH</u>
Over 1000 cubic feet (> 10.0 ccf)	• 100% rate = \$ 33.24 per unit
501-1000 cubic feet (5.01-10.0 ccf)	• 90% rate = \$ 28.78 per unit
0-500 cubic feet (0.0-5.0 ccf)	• 75% rate = \$ 23.10 per unit
<p>(1) Monthly sewage service charge based upon the average of the actual lowest three months' water usage during the prior calendar year. Charges are based on a 30 day billing period.</p> <p>(2) Customers with less than a full calendar year of history are charged the 90% rate.</p> <p>(3) No credit will be granted for vacancies resulting from the normal turnover of occupants in an existing multiple dwelling unit. The price structure contained herein includes considerations of average vacancy rates.</p> <p>(4) A newly constructed multiple dwelling unit may be billed at the non-residential metered rate, with appropriate allowance for landscape irrigation, until the structure is released for occupancy.</p>	
<u>SEWAGE SERVICE CHARGE PER MONTH</u>	
(b) Collection Service Charge (assumes 10.0 ccf)	\$ 10.95 per unit
(c) Treatment Service Charge (assumes 10.0 ccf)	\$ 19.70 per unit

2. Non-Residential (Commercial, Industrial, and Institutional)

<p>Quantity charges are based on the assumption that 90% of non-residential water consumption returns to the sewer. Because of landscape irrigation or consumptive usage, some non-residential users may discharge substantially less of their metered water into the sewer system. Those users may, upon request to the District, be permitted to have the amount of water being discharged into the sewer determined by means acceptable to the District. Upon request by the user and at the sole discretion of the District, an alternate service charge may be applied.</p>	
<p>To qualify for the sewage service charge only, a customer usage history cannot be greater than 120 ccf in a full calendar year based on actual meter readings. Usage exceeding 10.0 ccf per month will pay a quantity charge. During construction, prior to occupancy, these rates are applicable.</p>	
<u>SEWAGE SERVICE /QUANTITY/COMMODITY CHARGE PER MONTH</u>	
Sewage service charge	\$ 33.24
Quantity charge beyond 10.0 ccf	\$ 3.00 /ccf

Other Sewer System Charges

This section shall be applicable to non-residential customers who discharge extra-strength sewage into the sewage collection system, or discharge or have the potential to discharge constituents subject to federal or state standards and local discharge limitations.

1. Alternative service charges

At the sole discretion of the District, users may request the application of an alternative service charge for use. The alternative service charge shall be based on measured quantity and quality of water being discharged to the sewer from the user's facility by a means acceptable to the District. The alternative service charge for use shall be computed by the following formula:

$$\text{Charge for use} = VR_v + BR_b + SR_s$$

Where V = Total volume of flow in hundred cubic feet.

B = Total discharge of biochemical oxygen demand (BOD) in pounds.

S = Total discharge of suspended solids (SS) in pounds

R_v = \$ 2.077 per hundred cubic feet

R_b = \$ 0.495 per pound of BOD

R_s = \$ 0.431 per pound of SS

2. Charges for noncompliance with permit conditions

a. Minor violation

Condition where the limitation is less than the violation and the violation is less than the technical review criterion.

Fee per violation - \$350

b. Significant noncompliance or significant violation

Condition where the violation is greater than the technical review criterion or qualifies under the definition of significant noncompliance.

Fee per violation - \$550

c. Batch dump or slug load

Fee per violation - \$550

d. Probation orders

Enforcement Compliance Schedule Agreements and subsequent two year probation, and Regulatory Compliance Schedule Agreements.

Fee per violation - \$550

e. Appeals to the Board of Directors

Appeal fee - \$500

3. Fats, oils, and grease (FOG) control programs fees

All terms and requirements for the Fats, Oils, and Grease (FOG) Control Program can be found in Section 7.13 of the District's Rules and Regulations for Water, Sewer, Recycled Water, and Natural Treatment System Service.

a. FOG wastewater discharge permit fees (pursuant to Rules and Regs 7.13.6(4))
Food service establishments (FSE), and those FSE that are issued a conditional waiver (CW) by the District, shall pay the following FOG wastewater discharge permit fees which do not exceed the amount determined in Table 2-29 of the 2018 Fats, Oils, & Grease Fees Study:

FSE Monthly Permit Fee:	\$16.40 per month
CW Monthly Permit Fee:	\$ 7.25 per month

b. These charges shall be incorporated in the monthly sewage service charges.

c. Special services/fees

1) FOG plan check fees

The following FOG plan check fees must be paid at the time FOG plans are submitted.

Food Service Establishments (FSE) and Conditional Waivers (CW)

Initial Plan Check	\$575.00
<u>Permit Issuance and Initial Inspection</u>	<u>275.00</u>
Total =	\$850.00

Limited Food Prep (LFP)

Initial Plan Check	\$575.00
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For FSE, CW or LFP, all initial plan checks include the initial plan check and up to one revision. If more than one revision is required, the FSE, CW or LFP will be required to pay additional plan check fees in the amount of \$235.00. This subsequent plan check fee includes up to two (2) more revisions.

2) Compliance follow-up inspection fee

If during an inspection the FSE is deemed to be out of compliance with the FOG Control Program and a compliance follow-up inspection is required, the FSE shall be required to pay \$315.00 for the compliance follow-up inspection.

3) Enforcement fees

If an FSE is deemed to be out of compliance and a Notice of Violation is issued by the District to the FSE, the FSE will be charged an enforcement fee in the amount of \$1,150.00 per incident.

4) Special study fee

This fee is for the District to review special studies at the request of the FSE, such as a performance study of bio-additives to a grease interceptor. The special study fee in the amount of \$1000.00 will be required at the time of request by the FSE to the District.

5) FOG-related private lateral sewage discharge response fee

If District staff responds to a private lateral sewage discharge (PLSD) that after investigation by District staff is found to be FOG-related, the following fees shall be charged to the FSE, CW or LFP:

PLSD Response Fees During Working Hours

First Response Hour -	\$3,225.00
Each Additional Response Hour -	2,700.00 per hour

PLSD Response Fees After Working Hours

First Response Hour -	\$4,200.00
Each Additional Response Hour -	3,675.00 per hour

4. Special purpose discharger service charges

Special purpose discharge service fees apply to customers who have been required by the District to obtain a special purpose discharge permit issued jointly by the District and Orange County Sanitation District (OCSD). Sewage service charges will be based on reported and verified monthly flow to sewer.

Flow Service Charge: up to \$1,676.09 per Million Gallons

5. Discharge limits

Discharge limits are included in Exhibit C of the Rules and Regulations.

Section 3: Developer Services

Water Connection Fees

1. Residential Density – DU/AC¹

Connection Fees per Dwelling Unit (DU)/Acre (AC)

	0-5.8 DUs/AC ⁽¹⁾	5.9-10.8 DUs/AC ⁽¹⁾	10.9-25.8 DUs/AC ⁽¹⁾	25.9+ DUs/AC ⁽¹⁾
Improvement District				
111*	\$5,4304.177	\$4,7883.683	\$4,0593.122	\$3,4272.636
112	\$2,3104.945	\$2,3104.945	\$2,3104.945	\$2,3104.945
112a (tax exempt)	\$3,9303.275	\$3,9303.275	\$3,9303.275	\$3,9303.275
113	\$1,3224.297	\$1,3224.297	\$1,3224.297	\$1,3224.297
125	\$2,9582.980	\$2,9582.980	\$2,9582.980	\$2,9582.980
153	\$1,2924.143	\$1,2924.143	\$1,2924.143	\$1,2924.143
153 PA 30	\$4,9564.386	\$4,9564.386	\$4,9564.386	\$4,9564.386
185	\$1,6004.867	\$1,6004.867	\$1,6004.867	\$1,6004.867
188	\$1,9064.687	\$1,9064.687	\$1,9064.687	\$1,9064.687

*All others

2. Commercial, Industrial, and Public Authority

Connection Fees per AC

Improvement District	Commercial	Industrial	Public Authority
111*	\$30,12923.176	\$45,88935.299	\$30,12923.176
112	\$13,73511.565	\$13,73511.565	\$13,73511.565
112a (tax exempt)	\$25,53621.280	\$25,53621.280	\$25,53621.280
113	\$28,50124.492	\$0	\$28,50124.492
125	\$14,66814.779	\$20,82220.980	\$14,66814.779
153	\$8,6357.642	\$12,25640.846	\$8,6357.642
PA 30	\$24,59121.762	\$34,90830.892	\$24,59121.762
185	\$7,4748.724	\$7,4748.724	\$7,4748.724
188	\$7,5296.663	\$7,5296.663	\$7,5296.663

*All others

3. Parks and ChurchesReligious Organizations

Connection Fees per Fixture Unit²

Improvement District	Indoor Water Use	Outdoor Water Use
111*	\$94.3572.58	\$332.06255.43
125	\$63.8649.12	\$223.81172.16
153	\$28.7425.43	\$100.7289.13
PA 30	\$81.7972.38	\$286.66253.68
185	\$66.9050.19	\$234.95176.26
188	\$37.6233.29	\$132.35117.12

*All others

4. K-12 Schools (Public and Private)

Connection Fees per 100 Students (Based on Max Daily Attendance)

Improvement District	Indoor Primary or Intermediate	Indoor Secondary	Outdoor Primary, Intermediate, or Secondary
111*	\$7,4375.721	\$9,9717.670	\$308246
125	\$5,0223.863	\$6,7435.187	\$217173
153	\$2,2602.900	\$3,0332.684	\$9089
PA 30	\$6,4325.692	\$8,6377.643	\$259254
185	\$5,0443.784	\$7,0775.309	\$220471

¹ AC = Gross acreage excluding private parks.

² Calculated per Uniform Plumbing Code

188

\$3,4423.046

\$4,6064.076

\$144132

*All others

Section 3: Developer ServicesOther -Water Connection Charges

1. High volume user – Non-Residential

This section shall apply to all commercial, industrial, and public authority applicants in addition to standard connection fees in all improvement districts.

Connection Fee Formula

Additional High Volume Water User Connection Fee =

$$\frac{[\text{Est. GPD use} - (\text{no. acres} \times \text{use factor}^*)] \times \$1,267,324/\text{cfs}}{646,320 \text{ gal/day/cfs}}$$

*Non-Residential Water Use Factor	Land Use Category	Water Use Factors (Gal/Acre x /Day)
	Commercial	2,000.00
	Industrial	4,000.00
	UCI	Special Contract

Definitions

Commercial: Commercial development includes but is not limited to the following uses: Hotels, retail, and offices.

Industrial: Industrial development includes but is not limited to the following uses: Manufacturing, research and development, and distribution.

GPD: Gallons per Day

cfs: Cubic feet per second

1. High Volume User Connection Fee – Non-Residential

This section shall apply to all commercial, industrial, and public authority applicants in addition to standard connection fees in all Improvement Districts.

$$\text{High Volume Water User Connection Fee} = [\text{ADD}_{dw} - (\text{AC} \times \text{NRWUF})] \times \frac{\$1,432,076 \times 1,267,324}{646,320 \text{ GPD}}$$

Non-Residential Water Use Factor (NRWUF):	Land Use Category	NRWUF (GPD/ Acre)
	Commercial/Public Authority	2,000
	Industrial	4,000
	UCI	Special Contract

<u>Definitions:</u>	<u>ADD_{dw}</u>	<u>Average Daily Water Demand (Estimated Daily Water Usage) in Gallons per Day</u>
	<u>AC</u>	<u>Gross Acreage</u>
	<u>Commercial</u>	<u>Development including but not limited to hotels, retail, colleges, and offices.</u>
	<u>Industrial</u>	<u>Development including but not limited to manufacturing, research and development, and distribution.</u>
	<u>Public Authority</u>	<u>Development including but not limited to government agencies and K-12 Schools.</u>

2. Methodology for Calculating Redevelopment Water Connection Fees

Redevelopment connection fees will be calculated using the following methodology, effective January 1, 2014:

- 1) Calculate new development connection fees based on new development land use type (and estimated water usage for high volume users, if applicable) utilizing current rates and charges; and

- 2) Calculate existing development connection fee credit based on existing land use type (and existing water usage for high volume users, if applicable) utilizing current rates and charges; and
- 3) The redevelopment connection fee is the difference between the new development connection fee and the connection fee credit. No refunds will be given if the credit is greater than the connection fee.

Methodology for calculating redevelopment connection fees

~~Redevelopment connection fees will be calculated using the following methodology, effective January 1, 2014:~~

~~Calculate water and sewer connection fee based on redevelopment plans utilizing current rates and charges;~~

~~Provide a credit based on the existing project (to be redeveloped) by calculating a connection fee using current rates and charges; and~~

~~The redevelopment connection fee calculation is the difference between the new development connection fee and the connection fee credit. No refunds will be given if the credit is greater than connection fee.~~

3. Meter Size and Cost

<u>METER SIZE AND COST OF THE METER</u>			
	<u>Meter Size</u>	<u>Min/Max GPM</u>	<u>Cost of Meter</u>
<u>Fireline Meter</u>	<u>5/8" x 3/4" Disc</u>	<u>1/2 – 20</u>	<u>\$150</u> 10
<u>Base on Demand Commercial/Residential/ Landscaping Irrigation</u>	<u>Full 3/4" Disc</u>	<u>3/4 – 30</u>	<u>\$170</u>
	<u>1" Disc</u>	<u>1 – 50</u>	<u>\$260</u> 40
	<u>1 – 1/2" Disc</u>	<u>2 – 100</u>	<u>\$580</u>
	<u>2" Disc</u>	<u>2.5 – 160</u>	<u>\$750</u>
	<u>2" Turbo</u>	<u>1.5 – 250</u>	<u>\$2,680</u> \$1,480
	<u>3" Turbo</u>	<u>2.5 – 650</u>	<u>\$1,610</u>
	<u>4" Turbo</u>	<u>3 – 1,250</u>	<u>\$3,060</u>
	<u>6" Turbo</u>	<u>4 – 2,500</u>	<u>\$5,700</u>
	<u>8" Turbo</u>	<u>5 – 3,500</u>	<u>Verify cost & availability</u>
	<u>10" Turbo</u>	<u>6 – 5,500</u>	<u>Verify cost & availability</u>

4. Quote Request for Meter/Service Modifications by District – Residential Only

Customers may request the District to provide a quote for the following services:

- 1) Install, relocate, and abandon domestic and recycled water meters/service line up to 2-inch in size for residential projects only;
- 2) Replace (downsize or upsize) domestic and recycled water meters/service line up to 2-inch in size for residential projects only.

To request an action listed above, the customer must submit a Quote Request for Service or Meter Modifications which can be obtained by contacting Development Services via email at plancheck@IRWD.com. District staff will prepare a cost estimate to include the individual meter as shown in Subsection 3, additional parts required for project and labor required for installation. A connection fee will apply for any previously undeveloped parcel. When payment is received, a work order will be issued to District staff to begin coordination and installation. Easements will be required for any facilities located outside of the public right of way.

Additional Requirements:

- a. It is the customer's responsibility to ensure that any upsizing or downsizing of the meter will not have adverse effects to the customer's system as it relates to water pressure, fire protection or ability to successfully serve the demand of the home or business. The District may require OCFA approval of any modifications and/or a signed Request & Authorization to Change Meter Size form.

- b. Any private-side (downstream of the water meter) modifications or repairs are the sole responsibility of the customer.
- c. If for any reason the customer chooses to change back to the original size meter, all installation costs would once again apply.
- d. District Meter Quotes are valid for 30 days.

The District reserves the right to decline a customer's request for meter/service modifications for any reason. In the event the District declines to perform modifications, the requester is required to follow the formal plan approval process by submitting design plans to Development Services. The District will not provide quotes for non-residential customers. For further information, see Development Services Procedural Guidelines document which can be found at <https://www.irwd.com/doing-business/engineering>.

2.—Service installations by District

~~Customers may request the District to install, relocate, or abandon domestic water and recycled water service lines up to 2-inch in size. To request an action listed above, the customer must submit a Quote Request for Service or Meter Modifications which can be obtained by contacting Development Services. District staff will prepare a cost estimate for the requestor. When payment is received, a work order will be issued to District staff to begin coordination and installation. Easements will be required for any facilities located outside of the public right-of-way. A connection fee will apply for any previously undeveloped parcel. Meter installation costs are shown in subsection 3.~~

~~The District reserves the right to decline a customer's request for service installations by District for any reason. In the event the District declines to perform service installations, the requester will need to submit design plans for review and approval through Development Services. For further information, see Development Services Procedural Guidelines and General Design Requirements document which can be found at www.irwd.com.~~

3.—Meter installations by District

~~Customers may request the District to install or replace (downsize or upsize) domestic water or recycled water meters. To request an action listed above, the customer must submit a Quote Request for Service or Meter Modifications which can be obtained by contacting the District's Development Services. The District may require OCFA approval documents prior to the installation of certain meter sizes. District staff will prepare a cost estimate for the requestor. When payment is received, a work order will be issued to District staff to begin coordination and installation.~~

a.—Meter Costs

<u>Meter size</u>	<u>Cost</u>	<u>Meter size</u>	<u>Cost</u>
5/8"	\$-110.00	2" Disc	\$-750.00
3/4"	—170.00	2" Turbo	-2,680.00
1"	—240.00		
1 1/2"	—580.00		

- b. ~~The customer shall pay for the cost of additional parts and labor needed for the installation or replacement. For example, the cost to convert from 5/8" or 3/4" to a 1" meter is \$2,000. This price is in addition to the cost for a 1" meter.~~
- c. ~~The customer will be responsible for any plumbing modifications downstream of the water meter.~~
- d. ~~Meter cost includes strainer.~~

4. Upsizing and downsizing meter request requirements

- a. It is the customer's responsibility to ensure that any upsizing or downsizing of the meter will not have any adverse effects to the customer's system as it relates to water pressure, fire protection or ability to successfully serve the demand of the home or business. The District may require OCFA approval of any modifications and/or a signed Request & Authorization to Change Meter Size form.
- b. Any private-side (downstream of the water meter) modifications or repairs are the sole responsibility of the customer.
- c. If for any reason the customer chooses to change back to the original size meter, all installation costs would once again apply.

A quote request for service or meter modifications can be obtained at the District's Development Services counter.

5. Domestic Water, Recycled Water, and Natural Treatment System (NTS) Plan Check and Inspection Fees

Residential or Natural Treatment Systems plans require a non-refundable deposit of 5% of the estimated cost. Non-residential plans require a nonrefundable \$100 deposit. The deposit shall be submitted when submitting for first plan check. Any remaining fees shall be paid prior to final approval of the plans.

Plan Check and Inspection (PC&I) fees for domestic water and recycled water systems shall be calculated as 10% of the bondable cost for the off-site/public improvements of the project or a fixed fee as described below. PC&I fees for Natural Treatment System shall be calculated as 5% of the bondable cost or a minimum of \$30,000.00.

Plan check and inspection fees for water systems shall be calculated as 10% of the bondable cost for the off-site, public, potable or recycled water system or a fixed fee as described below. Plan check and inspection fees for Natural Treatment System (NTS) shall be calculated as 5% of the bondable cost or a minimum of \$30,000.00. Residential or Natural Treatment Systems plans require a non-refundable deposit of 5% of the estimated cost. Non-residential plans require a nonrefundable \$100 deposit. The deposit shall be submitted when submitting for first plan check. Any remaining fees shall be paid prior to final approval of the plans.

Installation of a 1" or 2" <u>S</u> ervice	-\$41,000.00
Removal of a 1" or 2" <u>S</u> ervice	-\$31,000.00
Installation of Fire DCBA or <u>F</u> ire <u>H</u> ydrants	-\$51,000.00
Installation of <u>R</u> ecycled <u>W</u> ater <u>H</u> ydrants	-or temporary
<u>construction connect ions</u>	\$51,000.00
<u>Temporary C</u> onstruction <u>C</u> onnections	
<u>\$-5,000.00</u>	

Inspection Overtime Rates are as follows:

WeekdaysAny Day of the Week

6-9PM ~~\$300~~ 230 ~~300~~ 00/Hour

9PM-6AM ~~\$345~~ 460 ~~460~~ 00/Hour

The overtime inspection rate is \$200.00/hr during the hours of 6 am and 9 pm and \$300.00/hr between 9 pm and 6 am.

6. Public/Private Utilities and Agencies - Plan Check and Inspection Fees

Plan check and inspection fees are determined by the following:

- i. Public utility projects will be determined on a case-by-case basis. Please contact Development Services Department or email plancheck@irwd.com for more information.
- ii. Private utility projects will be determined on a case-by-case basis. Projects with significant impacts to IRWD facilities will incur fees based on total reviewer hours and anticipated inspection time. Minimum \$2,500 per plan.

6.7. Interim ~~W~~water ~~S~~service ~~C~~charge – ~~N~~new ~~D~~development

Builders and developers will be charged \$43.15 per connection for water service directly related to the vertical construction process of homes. The charge applies only in a new tract and/or development for the period of time after in-tract pipelines, service mains and sewer pipelines have been connected to the District's water system. Once connections to the District pipelines are made and housing phases are released for occupancy, water used through the occupants metered house connection will be billed to the developer or resident as appropriate.

Connection methods and determination of the appropriate uses of unmetered water is at the sole discretion of the District. The only allowable unmetered use is for the testing of new construction residential plumbing. Water used for lot soft-scape, exterior of the home stucco/ plaster, drywall, interior stonework, interior finishing work and clean-up, connections to sales/construction trailers, flat work, hardscaping, retaining and other walls, lot or pad soaking, streetscape, water trucks/ buffaloes must be metered with a temporary construction meter. Any connection practice that could pose a risk to public health resulting from a backflow condition is prohibited. ~~Connection methods and appropriate use of water is at the sole discretion of the District. Examples of permitted uses may include construction of living structures, lot soft-scape, exterior of the home stucco/ plaster, drywall, interior stonework, interior finishing work and clean-up. Examples of unpermitted uses may include, but are not limited to, connections to sales/construction trailers, flat work, hardscaping, retaining and other walls, lot or pad soaking, streetscape, water trucks/ buffaloes or any connection practice that could pose a risk to public health resulting from a backflow condition. Unpermitted connections require a temporary construction meter.~~ Failure to properly connect using a meter to the District's Distribution System will subject the builder/developer to non-compliance charges.

Unmetered water service is not permitted for custom lots. Developers for custom lots will be required to apply for a domestic water construction meter prior to starting construction.

Sewer Connection Fees

1. Residential Density – DU/AC¹

Connection Fees per Dwelling Unit (DU)

Improvement District	0-5.8 DUs/acre	5.9-10.8 DUs/acre	10.9-25.8 DUs/acre	25.9+ DUs/acre
<u>1-(222) *</u>	<u>\$9,6417,416</u>	<u>\$8,5806,600</u>	<u>\$7,0635,433</u>	<u>\$5,5724,286</u>
<u>212</u>	<u>\$5,4014,484</u>	<u>\$5,4014,484</u>	<u>\$5,4014,484</u>	<u>\$5,4014,484</u>
<u>212a (tax exempt)</u>	<u>\$10,2558,546</u>	<u>\$10,2558,546</u>	<u>\$10,2558,546</u>	<u>\$10,2558,546</u>
<u>213</u>	<u>\$9,0957,922</u>	<u>\$9,0957,922</u>	<u>\$9,0957,922</u>	<u>\$9,0957,922</u>
<u>240</u>	<u>\$5,3204,092</u>	<u>\$5,3204,092</u>	<u>\$5,3204,092</u>	<u>\$5,3204,092</u>
<u>225</u>	<u>\$5,1003,218</u>	<u>\$5,1003,218</u>	<u>\$5,1003,218</u>	<u>\$5,1003,218</u>
<u>253</u>	<u>\$2,2622,002</u>	<u>\$2,2622,002</u>	<u>\$2,2622,002</u>	<u>\$2,2622,002</u>
<u>253 PA 30</u>	<u>\$5,1724,577</u>	<u>\$5,1724,577</u>	<u>\$5,1724,577</u>	<u>\$5,1724,577</u>
<u>256</u>	<u>\$7,3726,524</u>	<u>\$7,3726,524</u>	<u>\$7,3726,524</u>	<u>\$7,3726,524</u>
<u>285</u>	<u>\$5,3323,333</u>	<u>\$5,3323,333</u>	<u>\$5,3323,333</u>	<u>\$5,3323,333</u>
<u>288</u>	<u>\$3,2712,895</u>	<u>\$3,2712,895</u>	<u>\$3,2712,895</u>	<u>\$3,2712,895</u>
<u>OPA1 (Ridgeline)</u>	<u>\$7,5566,687</u>	<u>\$7,5566,687</u>	<u>\$7,5566,687</u>	<u>\$7,5566,687</u>

*All others

2. Commercial, Industrial, and Public Authority

Connection Fees Per AC¹²

Improvement District	Commercial	Industrial	Public Authority
<u>1-(222) *</u>	<u>\$54,03541,565</u>	<u>\$94,27272,517</u>	<u>\$54,03541,565</u>
<u>212</u>	<u>\$33,42227,728</u>	<u>\$33,42227,728</u>	<u>\$33,42227,728</u>
<u>212a (tax exempt)</u>	<u>\$61,22551,024</u>	<u>\$61,22551,024</u>	<u>\$61,22551,024</u>
<u>213</u>	<u>\$45,81234,953</u>	<u>\$0</u>	<u>\$45,81234,953</u>
<u>240</u>	<u>\$24,29148,685</u>	<u>\$0</u>	<u>\$24,29148,685</u>
<u>225</u>	<u>\$20,45245,732</u>	<u>\$24,19418,611</u>	<u>\$20,45245,732</u>
<u>253</u>	<u>\$10,6847,756</u>	<u>\$17,73012,870</u>	<u>\$10,6847,756</u>
<u>253 PA 30</u>	<u>\$23,06120,408</u>	<u>\$38,26633,864</u>	<u>\$23,06120,408</u>
<u>285</u>	<u>\$10,6566,664</u>	<u>\$10,6566,664</u>	<u>\$10,6566,664</u>
<u>288</u>	<u>\$12,90911,424</u>	<u>\$12,90911,424</u>	<u>\$12,90911,424</u>

*All others

3. Parks and ChurchesReligious Organizations

Connection Fees Per Fixture Unit⁴

Improvement District	All Projects
<u>1-(222) *</u>	<u>\$597,82450,86</u>
<u>240</u>	<u>\$361,40278,00</u>
<u>225</u>	<u>\$320,55246,58</u>
<u>253</u>	<u>\$137,36421,56</u>
<u>253 PA 30</u>	<u>\$361,44319,86</u>
<u>288</u>	<u>\$85,6775,84</u>

*All others

4. K-12 Schools (Public and Private)

Connection Fees per 100 Students Based on Max Daily Attendance

Improvement District	Primary or Intermediate	Secondary
<u>1-(222) *</u>	<u>\$28,32821,794</u>	<u>\$37,77529,058</u>
<u>240</u>	<u>\$17,08143,139</u>	<u>\$22,77747,524</u>
<u>225</u>	<u>\$15,06141,585</u>	<u>\$20,08145,447</u>
<u>253</u>	<u>\$6,4535,711</u>	<u>\$8,6057,645</u>
<u>253 PA 30</u>	<u>\$16,98245,028</u>	<u>\$22,64320,038</u>

¹ AC = Gross acreage excluding private parks

^{4,2} Calculated per Uniform Plumbing Code

288\$4,123,649\$5,495,863*All others

Other Sewer Connection Charges

1. Sewer ~~L~~ateral ~~I~~nstallations by District

The District does not install sewer laterals. [Please email plancheck@irwd.com](mailto:plancheck@irwd.com) for questions on submittal requirements.

2. Irvine Business Complex (IBC) – ~~N~~on-~~R~~esidential

-----Commercial/Industrial-----

	<u>Low Demand</u>	<u>Average Demand</u>	<u>High Demand</u>
Connection Fees Per 1,000 Square Feet	<u>\$323,286</u>	<u>\$1,997,176</u>	<u>\$4,734,189</u>

- Low Demand connections are the following categories of users: Nurseries, Warehouses, Parking Structures, RV Storage, ~~Churches~~[Religious Organizations](#), Truck Terminals, RV Parks, Lumber/Construction Yards, and other discharge whose flow is similar in volume to these listed categories.
- Average Demand connections other than listed in Low or High Demand categories.
- High Demand connections are the following categories of users: Restaurants, Supermarkets, Car Washes, Coin Laundries, Amusement Parks, Shopping Centers with Restaurants, Food Processing Facilities, Textile Manufacturers, and other discharges whose flow is similar in volume to these listed categories.

3. High ~~V~~olume ~~U~~ser ~~C~~onnection Fee – Non-Residential

~~This section shall apply to commercial, industrial, and public authority applicants in addition to standard connection fees in all improvement districts.~~

~~Connection Fee Formula~~ ~~Additional High Volume Sewer User Connection Fee =~~

~~* Sewer GPD = 90% of~~ ~~Est. GPD use * (no. acres x use factor**) x \$18.97/Gal. of Sewer Flow~~
~~water GPD~~

**Non-Residential	<u>Land Use Category</u>	<u>Average Flows</u>
Sewage Flow		
Generators (Use		
Factors)		
	Commercial	1,300.00
	Industrial	2,600.00
	UGI	Special Contract

~~Definitions~~

~~Commercial: Commercial development includes but is not limited to the following uses: Hotels, retail, and offices.~~

~~Industrial: Industrial development includes but is not limited to the following uses: Manufacturing, research and development, and distribution.~~

~~GPD: Gallons per Day~~

~~This section shall apply to all commercial, industrial, and public authority applicants in addition to standard sewer connection fees in all Improvement Districts.~~

Sewer High Volume User

Connection Fee = $[ADD_{ss} - (\text{Acreage} \times \text{NFSUF})] \times \$21.44/\text{Gal. of Sewer Flow}$

Non-Residential Sewer

<u>Use Factor (NRSUF):</u>	<u>Land Use Category</u>	<u>NRSUF (GPD/ Acre)</u>
	<u>Commercial/Public Authority</u>	<u>1,300</u>
	<u>Industrial</u>	<u>2,600</u>
	<u>UCI</u>	<u>Special Contract</u>

Definitions:

<u>Commercial</u>	<u>Development including but not limited to hotels, retail, colleges, and offices</u>
<u>Public Authority</u>	<u>Development including but not limited to government agencies and K-12 Schools</u>
<u>Industrial</u>	<u>Development including but not limited to manufacturing, research and development, and distribution.</u>
<u>ADD_{dw}</u>	<u>Average Daily Water Demand (Estimated Daily Water Usage) in Gallons per Day</u>
<u>ADD_{ss}</u>	<u>Average Daily Sewer Demand = 90% of ADD_{dw} in Gallons per Day</u>

4. Methodology for ~~Calculating~~ ~~Redevelopment~~ ~~Sewer~~ ~~Connection~~ ~~Fees~~

Redevelopment connection fees will be calculated using the following methodology, effective January 1, 2014:

- 1) Calculate new development connection fees based on new development land use type water (and estimated sewer demand for high volume users, if applicable)~~connection fee based on redevelopment plans~~ utilizing current rates and charges;
- 2) Calculate existing development connection fee credit based on existing landuse type (and existing sewer demand for high volume users, if applicable) utilizing current rates and charges; and
- 2) ~~Provide a credit based on the existing project (to be redeveloped) by calculating a connection fee using current rates and charges; and~~
- 3) The redevelopment connection fee ~~calculation~~ is the difference between the new development connection fee and the connection fee credit. No refunds will be given if the credit is greater than connection fee.

5. Sanitary ~~S~~ewer ~~P~~lan ~~C~~heck and ~~I~~nspection ~~F~~ees

~~The plan check and inspection fee for public sewer systems will be calculated as 10% of the bondable cost for the off-site public sewer system.~~ Residential plans require a non-refundable deposit of 5% of the estimated cost. Non-residential plans require a non-refundable \$100 deposit. The deposit shall be submitted when submitting for first plan check. Any remaining fees shall be paid prior to final approval of the plans. The plan check and inspection fee for public sewer systems will be calculated as 10% of the bondable cost for the off-site public sewer system. The overtime inspection rate is \$200.00/hr during the hours of 6 am and 9 pm and \$300.00/hr between 9 pm and 6 am.

Inspection Overtime Rates are as follows:

<u>Weekdays</u>		<u>Weekends</u>	
<u>4PM-9PM</u>	<u>\$230.00/Hour</u>	<u>6AM-9PM</u>	<u>\$230.00/Hour</u>
<u>9PM-6AM</u>	<u>\$345.00/Hour</u>	<u>9PM-6AM</u>	<u>\$345.00/Hour</u>

District ~~C~~losed ~~circuit~~ ~~Circuit T~~elevision ~~inspection~~ ~~Inspection~~ ~~charges~~ ~~Charges~~**a. Initial TV ~~I~~nspection ~~F~~ee**

A fee of \$0.85 per linear foot as measured from the center line of manholes will be charged for all 6-inch and larger sewer lines to be inspected by a closed circuit television camera. The District will furnish the special camera equipment and manpower to fulfill this inspection requirement. This fee is to be paid along with the other connection, meter, and inspection fees prior to the District signing developer's tract utility plans.

b. Reinspection

Fees will be assessed for reinspection by District TV Crew after corrective work is completed. Those portions of the pipeline system that have been corrected must be re-televised.

- 1) District fees for re-televising corrective work will be a flat set-up fee of two hundred fifty dollars (\$250.00) plus \$0.85 per linear foot of sewer line reinspected measured centerline to centerline of manholes.
- 2) Payment for re-televising estimated inspection fees must be received by the Development and Inspection Services prior to scheduling the reinspection. Re-televising will not be done until the fees are paid.

c. Cancellation of District's TV Inspection

If it is determined by either the Contractor or Developer that the job site will not be ready or accessible for the television inspection on the scheduled date, as notified, the Contractor shall notify the District Inspection Division of the necessary cancellation at least 24 hours in advance of the scheduled inspection to avoid being charged a cancellation fee.

- 1) If the District's television crew arrives at the job site and the work is not ready or accessible, the Contractor and owner will be billed for the cancellation fee of two hundred fifty dollars (\$250.00), payable to the District prior to the date of the rescheduled television inspection.
- 2) A rescheduled inspection is to be made through the District's project inspection division.

d. Optional Developer TV Inspection

If the Contractor or Owner desires to have a portion of, or the entire job, TV inspected for convenience, they will be charged a fee of one hundred fifty dollars (\$150.00) plus \$0.85 per linear foot of sewer line inspected measured centerline to centerline of manholes.

Exhibit B: History of Revisions to Schedule of Rates and Charges

DATE ADOPTED	RESOLUTION	REVISION	EFFECTIVE DATE
05-23-77	1977-49	Rescind 1973-48 & 1977-42	
08-29-77	1977-71	Change in Connection Charges	09-01-77
02-27-78	1978-31	Rescind 1977-71	
		Discontinue Water & Sewer Service	03-01-78
07-10-78	1978-135	Rescind 1978-31	07-10-78
08-28-78	1978-154	Rescind 1978-135	08-28-78
01-08-79	1979-02	Rescind 1978-154	
		Increase Water Commodity Charges	01-08-79
06-25-79	1979-25	Rescind 1979-02	
		Increase Water & Sewer Charges	07-01-79
07-30-79	1979-41	Rescind 1979-25	07-30-79
06-23-80	1980-28	Rescind 1979-41	07-01-80
08-25-80	1980-49	Rescind 1980-28	08-25-80
12-22-80	1980-77	Rescind 1980-49	
		Increase Wastewater System Charges	01-01-81
06-15-81	1981-103	Rescind 1980-77	07-13-81
07-13-81	1981-132	Rescind 1981-103	07-13-81
06-28-82	1982-48	Rescind 1981-132	
		Increase Connection Fees & Water & Sewer Rates	07-01-82
09-27-82	1982-61	Rescind 1982-48	10-01-82
11-22-82	1982-67	Rescind 1981-61	12-01-82
06-27-83	1983-116	Rescind 1982-67	07-01-83
11-21-83	1983-137	Rescind 1983-116	
		Increase Dom. Water Rates & ImPLY. Mod. Sewer Rates	01-01-84
12-12-83	1983-132	Rescind 1983-131	
		High-rise Connection Fees (Sewer)	01-01-84
04-23-84	1984-13	Rescind 1983-132	
		Untreated & Recycled Water For Ag Use Commodity Charges Increase	06-01-84
06-25-84	1984-22	Rescind 1984-13	
		Decrease Water & Sewer Charges, Increase Connection Fees	07-01-84
09-10-84	1984-43	Rescind 1984-22	10-01-84
01-28-85	1985-2	Rescind 1984-43	02-01-85
02-25-85	1985-7	Rescind 1985-2	02-25-85
03-25-85	1985-31	Rescind 1985-7	03-25-85
		Reduce Connection Fees I.D. 103 & 3(203)	
06-24-85	1985-37	Rescind 1985-31	07-01-85
		Decrease Water & Sewer Chgs. Change Recycled Landscape Charge	
12-16-85	1985-115	Rescind 1985-37	01-01-86
06-23-86	1986-28	Rescind 1985-115	07-01-86
03-23-87	1987-11	Rescind 1986-28	04-01-87

Continued

DATE ADOPTED	RESOLUTION	REVISION	EFFECTIVE DATE
06-22-87	1987-27	Rescind 1987-11	Increase R-W; Nonpotable Ag 07-01-87
08-10-87	1987-44	Rescind 1987-27	Reduce Connection Fees I.D.'s 103,3(203), 102(120)121 & 106(160)161 07-10-87
09-28-87	1987-49	Rescind 1987-44	Industrial Waste Program 10-01-87
01-25-88	1988-18	Rescind 1987-49	Add Portola Hills Sewer Serf. 02-01-88
06-27-88	1988-61	Rescind 1988-18	Add Water Pumping Surcharge 07-01-88
08-22-88	1988-66	Rescind 1988-61	Reduce Monthly Sewer Charge 08-23-88
06-26-89	1989-38	Rescind 1988-66	Adjust Connection Fees 07-01-89
			Reduce Monthly Sewer Charge
			Reduce Recycled Landscape
			Increase Untreated and
			Recycled Ag Rates
08-28-89	1989-58	Rescind 1989-38	Adjust Connection Fees 08-28-89
06-26-90	1990-20	Rescind 1989-58	Reduce Monthly Sewer Charge 07-01-90
			Reduce Untreated and
			Recycled Ag Rates
07-23-90	1990-24	Rescind 1990-20	Adjust Connection Fees 07-23-90
01-28-91	1991-05	Rescind 1990-24	Eliminate High Rise and
			Adjust Connection Fees
			Add Excessive Use Surcharge 02-01-91
04-22-91	1991-09	Rescind 1991-05	Ascending Block Rate Structure
			and Request for Variance 06-01-91
05-28-91	1991-13	Rescind 1991-9	Commodity Rates for Landscape
			Customers 06-01-91
06-10-91	1991-19	Rescind 1991-13	Commodity Rates for Ag.,
			Untreated Landscape,
			Portola Hills Sewer Rates
			and Coastal Recycled Rates 07-01-91
07-12-91	1991-37	Rescind 1991-19	Adjust Connection Fees 07-12-91
10-28-81	1991-46	Rescind 1991-37	Increase Ag Water Rate 10-28-91
04-30-92	1992-12	Rescind 1991-46	Modify Ascending Block
			Rate Structure 04-30-92
06-22-92	1992-22	Rescind 1991-13	Modify Ascending Block
			Rate Structure 07-02-92
09-28-92	1992-40	Rescind 1992-22	Adjust Connection Fees 09-28-92
01-25-93	1993-3	Rescind 1992-40	Landscape Irrigation Rates 02-01-93
03-04-93	1993-8	Rescind 1993-3	Modify Ascending Block
			Rate Structure 04-01-93
06-28-93	1993-22	Rescind 1993-8	Increase Water Rate and
			Reduce Monthly Sewer Charge 07-01-93
07-28-93	1993-26	Rescind 1993-22	Decrease Water Rates 08-01-93
09-13-93	1993-29	Rescind 1993-26	Adjust Connection Fees 09-14-93

Continued

DATE ADOPTED	RESOLUTION	REVISION	EFFECTIVE DATE
06-13-94	1994-10	Rescind 1993-29	Increase Water Rate 07-01-94
08-08-94	1994-18	Rescind 1993-10	Adjust Connection Fees 08-08-94
08-14-95	1995-20	Rescind 1994-18	Adjust Connection Fees 08-14-95
08-28-95	1995-24	Rescind 1995-20	Adjust Pumping Surcharges 10-01-95
09-25-95	1995-27	Rescind 1995-20	Adjust Connection Fees and 09-25-95
09-25-95	1995-27	Rescind 1995-24	Adjust Pumping Surcharges 11-01-95
10-23-95	1995-31	Rescind 1995-27	Adjust Pumping Surcharges 11-01-95
11-27-95	1995-35	Rescind 1995-31	Add Monthly Sewer Service Charge - Newport Coast 12-01-95
01-08-96	1996-3	Rescind 1995-35	Adjust Connection Fees to I.D. 240 01-08-96
06-10-96	1996-19	Rescind 1996-3	Adjust Pumping Surcharges Increase Nonpotable Water Charges and Modify Ascending Block Rate Allocations 07-01-96
08-12-96	1996-27	Rescind 1996-19	Adjust Connection Fees 08-12-96
08-27-96	1996-28	Rescind 1996-27	Adjust Connection Fees to I.D.'s 140 & 240 08-27-96
09-23-96	1996-32	Rescind 1996-28	Adjust Water and Sewer Fixed Charges 09-23-96
10-14-96	1996-33	Rescind 1996-32	Adjust Sewer Service Charges for Non- Residential & Portola Hills 10-14-96
06-30-97	1997-17	Rescind 1996-33	Modify Rates and Charges and Connection Fees 06-30-97
10-01-97	1997-29	Rescind 1997-17	Modify Ascending Block Rate Structure Terminology 10-01-97
06-08-98	1998-21	Rescind 1997-29	Miscellaneous Adjustments to Schedule of Rates and Charges 07-01-98
08-24-98	1998-33	Rescind 1998-21	Adjust Connection Fees 08-24-98
06-28-99	1999-25	Rescind 1998-33	Adjustments to Schedule of Rates and Charges 07-01-99
06-26-00	2000-18	Rescind 1999-25	Adjustments to Schedule of Rates and Charges 07-01-00
07-24-00	2000-24	Rescind 2000-18	Adjustments to Schedule of Rates and Charges 07-25-00
06-25-01	2001-24	Rescind 2000-24	Adjustments to Schedule of Rates and Charges 07-01-01
06-24-02	2002-22	Rescind 2001-24	Adjustments to Schedule of Rates and Charges 07-01-02
12-09-02	2002-47	Rescind 2002-22	Adjustments to Schedule of Rates and Charges 12-09-02
03-10-03	2003-7	Rescind 2002-47	Adjustments to Schedule of Rates and Charges 03-10-03
06-23-03	2003-20	Rescind 2003-7	Adjustments to Schedule of Rates and Charges 07-01-03
09-08-03	2003-35	Rescind 2003-20	Adjustments to Schedule of Rates and Charges 09-08-03
06-28-04	2004-25	Rescind 2003-35	Adjustments to Schedule of Rates and Charges 07-01-04
07-12-04	2004-32	Rescind 2004-25	Adjustments to Schedule of Rates and Charges 07-12-04
10-11-04	2004-51	Rescind 2004-32	Adjustments to Schedule of Rates and Charges 10-11-04
06-27-05	2005-20	Rescind 2004-51	Adjustments to Schedule of Rates and Charges 07-01-05

DATE ADOPTED	RESOLUTION	REVISION	EFFECTIVE DATE
09-26-05	2005-31	Rescind 2005-20	Adjustments to Schedule of Rates and Charges
10-10-05	2005-35	Rescind 2005-31	Adjustments to Schedule of Rates and Charges
06-26-06	2006-20	Rescind 2005-35	Adjustments to Schedule of Rates and Charges
07-24-06	2006-27	Rescind 2006-20	Changes to Water & Sewer Connection Fees
06-25-07	2007-16	Partially Modifies 2006-27	Adjustments to Schedule of Rates and Charges
07-16-07	2007-21	Partially Modifies 2006-27	Changes to Water & Sewer Connection Fees
06-23-08	2008-36	Rescind 2007-21	Adjustments to Schedule of Rates and Charges
07-28-08	2008-45	Partially Modifies 2008-36	Changes to Water & Sewer Connection Fees
06-22-09	2009-20		Adjustments to Schedule of Rates and Charges
07/27/09	2009-24	Partially Modifies 2009-20	Changes to Water & Sewer Connection Fees
06/28/10	2010-19		Adjustments to Schedule of Rates and Charges
07/26/10	2010-22	Partially Modifies 2010-19	Changes to Water & Sewer Connection Fees
02/28/11	2011-3	Partially Modifies 2010-22	Changes to Sewer Connection Fees
06/27/11	2011-25	Rescind 2010-19	Adjustments to Schedule of Rates and Charges
07/25/11	2011-33	Rescind 2011-25	Changes to Water & Sewer Connection Fees
06/25/12	2012-26	Rescind 2011-25	Adjustments to Schedule of Rates and Charges
10/08/12	2012-41	Partially Modifies 2012-26	Changes to Water & Sewer Connection Fees
12/10/12	2012-57		Adjust Connection Fees to IDs 112 & 212
06/24/13	2013-21	Rescind 2012-26	Adjustments to Schedule of Rates and Charges
12/16/13	2013-60	Partially Modifies 2013-21	Changes to Water & Sewer Connection Fees
06/23/14	2014-32		Adjustments to Schedule of Rates and Charges
07/14/14	2014-33	Partially Modifies 2014-32	Changes to Water & Sewer Connection Fees
11/10/14	2014-50		Changes to the Rules and Regulations for Water, Sewer, Recycled Water, and Natural Treatment System Service
06/22/15	2015-17	Rescind 2014-50	Adjustments to Schedule of Rates And Charges
07/27/15	2015-19	Partially Modifies	Changes to Water & Sewer Connection Fees
06/27/16	2016-10		Adjustments to Schedule of Rates and Charges
07/25/2016	2016-21	Partially Modifies	Changes to Water & Sewer Connection Fees

DATE ADOPTED	RESOLUTION		REVISION	EFFECTIVE DATE
06/26/2017	2017-17		Adjustments to Schedule of Rates and Charges	07/01/2017
07/24/2017	2017-19	Partially Modifies 2017-17	Changes to Water & Sewer Connection Fees	09/01/2017
06/25/2018	2018-16	Rescind 2017-17	Adjustments to Schedule of Rates and Charges	07/01/2018
07/23/2018	2018-21	Partially Modifies 2018-16	Changes to Water & Sewer Connection Fees	08/01/2018
06/24/2019	2019-17	Rescind 2018-16	Adjustments to Schedule of Rates and Charges	07/01/2019
07/08/2019	2019-21	Partially Modifies 2019-17	Changes to Water & Sewer Connection Fees	08/01/2019
06/24/2019	2020-	Rescind 2019-21	Adjustments to Schedule of Rates and Charges	07/01/2020
07/08/2019	2020-	Partially Modifies 2019-21	Changes to Water & Sewer Connection Fees	08/01/2020
07/13/2020	2020-14	Partially Modifies 2019-21	Changes to Water & Sewer Connection Fees	08/01/2020
07/13/2021	2021-15	Partially Modifies 2019-21	Changes to Water & Sewer Connection Fees	08/01/2021
01/24/2022	2022-2	Rescind 2021-15	Adjustments to Schedule of Rates and Charges	02/01/2022
07/13/2021	2021-15	(2 Years Approved)	Changes to Water & Sewer Connection Fees	08/01/2022
<u>6/24/2023</u>	<u>2023-9</u>	<u>Rescind 2022-2</u>	<u>Adjustments to Schedule of Rates and Charges</u>	<u>07/01/2023</u>