

Exhibit “E”

RESOLUTION NO. 2025-

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, 2025)

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

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

The Board of Directors of IRWD, by adoption of Resolution No. 2025- approved and adopted amended “Rules and Regulations of Irvine Ranch Water District for Water, Sewer, Recycled Water, and Natural Treatment System Service effective June 9, 2025 (“Rules and Regulations”).

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

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

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

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

The proposed revisions to the connection fees, as set forth in 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 XIID 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, 2025.

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 14, 2025.

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

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

APPROVED AS TO FORM:  
Hanson Bridgett LLP

By: \_\_\_\_\_  
District Counsel