

**Attachment 1**

**RESOLUTION 3350**

A RESOLUTION OF THE BOARD OF DIRECTORS OF WESTERN MUNICIPAL WATER DISTRICT OF RIVERSIDE COUNTY ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 88-1 APPROVING THE BUDGET AND LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2025-2026

WHEREAS, the Board of Directors of the Murrieta County Water District previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California (the Act) to form Community Facilities District No. 88-1 (CFD No. 88-1) of the Murrieta County Water District; the authorization to incur bonded indebtedness in an amount not to exceed \$14,000,000 within CFD No. 88-1; the rate and method of apportionment of the special tax to pay the principal of and interest on bonds issued by CFD No. 88-1, and the cost of administration thereof; and

WHEREAS, the Murrieta County Water District was dissolved effective November 27, 2005, by action of the Local Agency Formation Commission of Riverside County (LAFCO); and

WHEREAS, pursuant to said LAFCO action, the Western Municipal Water District of Riverside County (Western) was designated as the successor agency to the Murrieta County Water District and assumed responsibility for all functions and services; and

WHEREAS, as a result of the LAFCO action, Western succeeded to all rights, duties and obligations of the Murrieta County Water District with respect to the enforcement, performance or payment of any outstanding bonds, or other contracts and obligations of the former Murrieta County Water District. In addition, Western assumed liability for payment of all or any part of the principal, interest, and any other amounts, which shall become due on account of all or any part of any outstanding or then authorized, but hereafter issued revenue bonds, or other contracts or obligations of the former Murrieta County Water District. In addition, Western assumed authority for the levying or fixing and collection of any (1) taxes or assessments and/or (2) service

charges, rentals or other rates and charges, in the same manner as provided in the original authorization of the bonds, or other contracts or obligations of or by the former Murrieta County Water District, necessary to provide for that payment. Furthermore, pursuant to Section 7.10 of the Murrieta Water Public Finance Authority Joint Exercise of Powers Agreement, dated September 17, 1996, between the Murrieta County Water District and Community Facilities District No. 88-1, Western succeeded the Murrieta County Water District in interest and Western assumed all rights, duties, and obligations of the former Murrieta County Water District thereunder; and

WHEREAS, in accordance with the LAFCO action and the applicable California law including, without limitation, Government Code Sections 56886(t) and 57330, the territory of the former Murrieta County Water District shall continue to be subject to the levying and collection of any previously authorized charge, fee, assessment or tax; and

WHEREAS, the Board of Directors of Western (Board) acting on behalf of CFD No. 88-1, has reviewed the financial affairs, including debt service requirements, of CFD No. 88-1 and has reviewed the proposed budget (Budget) setting forth the costs of administration, and levying of the special tax and related costs for Fiscal Year 2025-2026 for CFD No. 88-1; and

WHEREAS, the Board desires at this time to approve the Budget and the levy of special taxes at the rates specified herein for Fiscal Year 2025-2026 for CFD No. 88-1.

NOW, THEREFORE, BE IT RESOLVED, determined, and ordered by the Board of Directors of Western Municipal Water District of Riverside County as follows:

Section 1. The recitals above are true and correct and are incorporated herein by this reference.

Section 2. The Budget for Community Facilities District No. 88-1 for Fiscal Year 2025-2026 is set forth in Exhibit A attached hereto and the same hereby is approved and shall be placed on file with the General Manager of Western.

Section 3. The General Manager of Western is hereby authorized to file copies of the Budget with such other public agencies as may be necessary.

Section 4. Pursuant to Section 53340 of the Act, the Board hereby levies the special taxes on all nonexempt property within CFD No. 88-1 pursuant to the Rate and Method of Apportionment of the Special Tax for CFD No. 88-1, and in the amounts as provided by and certified by the Special Tax Consultant as being sufficient to pay debt service and all costs of administration for Fiscal Year 2025-2026. The Special Tax amounts to be levied on property within CFD No. 88-1 for Fiscal Year 2025-2026 are set forth in the Western Municipal Water District Community Facilities District No. 88-1 Fiscal Year 2025-2026 Special Tax Roll, which is on file with the General Manager of Western. The charges are levied without regard to property valuation. The Special Tax Consultant's Certification of Special Taxes is set forth in Exhibit B attached hereto.

Section 5. Certification is hereby made that the tax rates of Western are levied in accordance with Sections 93(a) and 97.65 of the Revenue and Taxation Code of the State of California.

Section 6. This Resolution shall become effective immediately upon its adoption.

ADOPTED, this 18<sup>th</sup> day of June 2025.

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Laura Roughton  
President

June 18, 2025

I HEREBY CERTIFY that the foregoing is a full, true and correct copy of Resolution 3350 adopted by the Board of Directors of Western Municipal Water District of Riverside County at its regular meeting held June 18, 2025.

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Brenda Dennstedt  
Secretary-Treasurer

## EXHIBIT A

### Budget for Special Taxes for Community Facilities District 88-1 For Fiscal Year 2025-2026

#### Debt Service and Administration

##### Bond Debt Service

Debt Service \$109,582.36

##### Administration

Administration \$23,045.12

**Administration Subtotal:** **\$23,045.12**

##### Credits and Adjustments

Special Tax Fund Credit (\$2,000.00)

Rounding Adjustments (11.92)

**Credit and Adjustment Subtotal:** **(\$2,011.92)**

**Total Debt Service, Administration and Credits:** **\$130,615.56**

#### Revenue

##### Special Tax Assessment

Newly Developed Property \$130,627.48

Undeveloped Property 0.00

Developing Property 0.00

Previously Developed 0.00

Rounding Adjustments (11.92)

**Total Revenue:** **\$130,615.56**

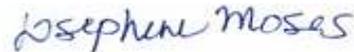
## EXHIBIT B

**Special Tax Consultant's Certification  
of Special Taxes For  
Community Facilities District 88-1  
For Fiscal Year 2025-2026**

Willdan Financial Services, Special Tax Consultant for Western Municipal Water District ("Western Water"), has calculated the Special Taxes for Community Facilities District 88-1, and hereby certifies that the Special Taxes are being levied in accordance with the Rate and Method of Apportionment as defined by Resolution No. 88-7 of the Board of Directors of the Murrieta County Water District, based upon Western Water's special tax component allocations, and the levy is sufficient to pay debt service and all projected costs of administration for Fiscal Year 2025-2026.

Executed by Western Water's Special Tax Consultant:

Willdan Financial Services



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Josephine Moses  
Vice-President and Assistant Director,  
Special District Services

A listing of the Fiscal Year 2025-2026 Special Tax Roll is on file with the Western Water's Secretary and is made available for public inspection.