GRANGER-HUNTER
IMPROVEMENT DISTRICT



2027 Final Budget

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Background

The District was organized on January 13, 1950, and provides water and wastewater services to approximately 137,000 people in a 24.5-square-mile area in the central portion of Salt Lake County. The boundaries of the District roughly parallel those of West Valley City. The principal offices are located at 2888 South 3600 West, in West Valley City, Utah. It employs 78 people and operates and maintains water lines, water storage reservoirs, several deep-water wells, wastewater collection lines and several wastewater pump stations.

The Final 2027 budget for Granger-Hunter Improvement District (the District) was prepared in accordance with the District's **vision**: *Improving quality of life today – creating a better tomorrow,* the District's **mission**: *Stewards of water that is delivered clean and safe for daily use and collected responsibly to protect public health and our environment* and supports the District's **strategic plan**. This budget narrative will provide an overview of the framework the District believes will help it meet its objectives.

Budget Process

The annual budget is created by the District's management as required by Utah law. Directors have a responsibility to submit their department budgets for consideration, which are reviewed by management. The needs of a department are weighed against the needs of all departments, and priorities are established. Budgets for personnel and capital projects are also prepared, and input is received from management and directors. The budget is then organized and presented to the Board for comment, input, additional prioritization of needs and approval. Once the budget is adopted, it becomes the framework for applying District resources in the best manner to meet the needs of the customer.

Prior to adoption of the budget, the following steps have occurred or will occur:

- District management met with all Directors on August 10, 2026, to receive inputs on each of the District's departments and capital budgets.
- The District's Budget Committee, consisting of one board member, the General Manager, the two Assistant General Managers and the Controller, met on August 17, 2026, to discuss the preliminary budget numbers to put into the Tentative Budget.
- The Tentative Budget was presented and considered by the Board on October 20, 2026.
- During the October 20, 2026, meeting, the Board set the time and place of the public hearing to consider adoption of the Final Budget and possible rate increases. The time and place is scheduled for November 17, 2026, at 6:00 p.m.
- When fee, rate or tax increases are considered (as is the case for the upcoming year), the District must publish notice in a location within the District that is most likely to be seen by its residents (Utah Code 63G-30-102) 7 days prior to the meeting.

- The Board, by resolution, may adopt the budget and rate increase following the public hearing, but it must be adopted before January 1, 2027, before any expenditures occur.

Executive Summary

	Actual 2024	Actual 2025	Projected 2026 as of 10/27/2026	Budget 2026	Final Budget 2027	% Change
OPERATING REVENUES						
Operating Revenues	$ 50,312,874	$ 58,045,918	$ 52,657,564	$ 55,124,180	$ 59,248,550	7.5%
Property Tax Revenues	7,252,917	7,298,016	7,306,809	7,291,000	7,400,000	1.5%
TOTAL OPERATING REVENUES	**57,565,791**	**65,343,934**	**59,964,373**	**62,415,180**	**66,648,550**	6.8%
OPERATING EXPENSES						
Payroll Wages & Benefits	10,600,535	10,340,309	11,543,353	11,940,852	11,951,241	0.1%
Maintenance and Tools	1,883,126	2,001,610	1,619,061	2,032,370	2,551,245	25.5%
Water Purchases	11,435,924	12,381,938	10,621,992	11,472,825	11,618,480	1.3%
Utilities	900,093	1,002,085	1,170,058	954,136	1,015,452	6.4%
CVWRF	15,140,978	17,610,320	17,872,176	18,624,557	19,740,776	6.0%
Administrative	2,158,862	1,941,410	2,427,114	2,311,703	2,360,332	2.1%
Contingencies	-	-	-	180,000	180,000	0.0%
TOTAL OPERATING EXPENSES	**42,119,518**	**45,277,672**	**45,253,754**	**47,516,443**	**49,417,526**	4.0%
NET OPERATING REVENUES	15,446,273	20,066,262	14,710,619	14,898,737	17,231,024	15.7%
INDIRECT OPERATING EXPENSES	**(8,861,549)**	**(9,980,101)**	**(10,330,720)**	**(9,650,000)**	**(10,415,000)**	7.9%
NON-OPERATING REVENUE & EXPENSES						
Non-Operating Revenues	4,293,466	3,379,326	4,309,756	1,980,000	2,263,000	14.3%
Equipment Purchases	(1,286,909)	(811,588)	(1,418,000)	(1,418,000)	(1,310,000)	-7.6%
Debt Service	(3,535,312)	(3,744,734)	(4,132,799)	(4,132,799)	(4,185,097)	1.3%
NON-OPERATING REVENUE & EXPENSES	**(528,755)**	**(1,176,996)**	**(1,241,043)**	**(3,570,799)**	**(3,232,097)**	-9.5%
NET REVENUES INCL DEPRECIATION	**$ 6,055,969**	**$ 8,909,165**	**$ 3,138,856**	**$ 1,677,938**	**$ 3,583,927**	113.6%
Add Back Depreciation	8,512,618	9,568,509	9,920,720	9,300,000	10,000,000	7.5%
Add Noncash OPEB Accrual	423,705	34,823	452,000	452,000	250,000	-44.7%
NET REVENUES	**$ 14,992,292**	**$ 18,512,497**	**$ 13,511,576**	**$ 11,429,938**	**$ 13,833,927**	21.0%

CAPITAL EXPENDITURES	2024 Budget	2025 Budget	2026 Budget	Final 2027 Budget	
Water - Horizontal	$ 10,615,000	$ 4,240,000	$ 6,662,000	$ 4,414,000	-33.7%
Water - Vertical	12,636,000	11,711,594	9,335,000	5,780,000	-38.1%
Wastewater - Horizontal	2,190,000	3,983,037	1,675,000	1,080,000	-35.5%
Wastewater - Vertical	1,225,000	1,840,000	2,115,000	7,399,000	249.8%
General Facilities	932,500	1,016,000	513,500	275,000	-46.4%
TOTAL CAPITAL EXPENDITURES	**$ 27,598,500**	**$ 22,790,631**	**$ 20,300,500**	**$ 18,948,000**	-6.7%

Operating Revenue

Water and Wastewater Rates

For several years, the District has utilized a tiered, or “inclining block,” water rate structure to encourage water conservation in accordance with Utah state law.

For 2027, the District is proposing modifications to its rate structure that are expected to increase combined water and wastewater revenues by approximately 12.2%. The District has updated its Master Plan through an independent consulting firm to evaluate infrastructure needs over the next ten years. The updated plan identifies the capital improvements and replacements necessary to maintain reliable service and recommends the rate adjustments needed to fund those investments.

Based on the consultant's recommendations and staff evaluations, the District is proposing an 11% increase in water rates and an 8% increase in wastewater rates for 2027. The difference between the projected revenue increase and the proposed rate increases reflects anticipated growth in water consumption and customer demand.

Proposed 2027 Water Rates

The monthly water availability fee is proposed to increase from $18.96 to $22.05 per equivalent dwelling unit (EDU). For residential customers with ¾-inch or 1-inch meters, water usage charges are proposed as follows:

- 0 to 7,000 gallons: $1.74 per 1,000 gallons
- 7,001 to 15,000 gallons: $2.58 per 1,000 gallons
- 15,001 to 45,000 gallons: $4.25 per 1,000 gallons
- Over 45,000 gallons: $5.75 per 1,000 gallons

Residential customers with meter sizes of 1½ inches or larger will also be billed using a tiered rate structure. Applicable consumption tiers and rates are provided in the 2027 Rates and Fees Schedule included in the budget document.

Non-residential customers will be charged a uniform rate of $2.75 per 1,000 gallons.

Proposed 2027 Wastewater Rates

The wastewater availability fee will remain unchanged at $17.93 per EDU. The Central Valley Water Reclamation Facility (CVWRF) fee will remain unchanged in 2027 at $14.50 per EDU.

In addition, the indoor wastewater usage fee will increase from $1.73 to $2.03 per 1,000 gallons. For billing purposes, indoor water use is defined as water consumption recorded during the months of December through April.

Customers with grease interceptors will continue to be billed under specialized rate schedules based on the concentration and quantity of contaminants discharged into the District's wastewater system.

Property Tax Revenues
There are no proposed property tax rate increases for the 2027 Budget. The increase in revenue shown in the financial statements is due to anticipated development growth in West Valley City during 2027. The 2027 property tax rate is estimated to be set at 0.000457.

Operating Expenses

Payroll Wages & Benefits
Management recommends an increase in payroll wages and benefits in 2027. Payroll wages and benefits would increase marginally $10k (0.1%) due to a 5.0% merit increase and increases in healthcare insurance premiums, partially offset by lower post-retirement funding, lower overtime wages and lower expenses to Utah Retirement Systems.

Maintenance and Tools
To address the District's aging infrastructure, it is necessary to allocate resources towards maintaining its water and wastewater lines and small and large meter infrastructure. Maintenance projects include, but are not limited to, repairing leaks and line breaks, replacing fire hydrants and meter vaults, cleaning wastewater lines and purchasing inventory to repair the system. In 2027 it is anticipated that there will be a $519k increase (25.5%). The increase was primarily caused by moving capital expenditures used to replace fire hydrants and meter vaults into the District's maintenance budget. Offsetting decreases will be found in the 2027 Capital Expenditure budget.

Water Purchases
Currently the District has a contract with Jordan Valley Water Conservancy District (JVW) to purchase 17,000 acre-feet of water on an annual basis. This is a take-or-pay contract, meaning that if the District does not utilize 100% of its contract, JVW requires the District to pay the difference between the actual water delivered and its contract. If this occurs, JVW allows the District to take that water in the next calendar year at no cost, since this was purchased the previous year. In 2027, water purchases are expected to increase by $146k (1.3%), due to anticipated JVW rate increases in the latter half of 2027.

Utilities
Utilities are expected to increase by $61k (6.4%) in 2027 primarily due to increased utilization of the District's wells. Pumping water from District wells costs less than purchasing water from JVW. Therefore, the District will continue to look for opportunities to increase well production and minimize JVW water purchases.

Central Valley Water Reclamation Facility
The CVWRF treatment plant treats the District's wastewater. The District is one of seven member entities that own the facility. Member entities pay their allocated share of CVWRF operating and capital expenditures each month.

Operating expenses are allocated based on each entity's rolling 12-month average wastewater volume and strength as of the prior month. Capital costs are allocated based

on each entity's rolling 12-month average wastewater volume and strength as of August of the preceding year.

The District's share of CVWRF operating costs is projected to be 26.6% in 2027. CVWRF operating costs are expected to increase by approximately $861k (8.1%) compared to the prior year's budget. The increase is primarily due to higher chemical costs required to treat wastewater and increased operating expenses associated with new treatment facilities that are expected to come online in 2027.

To comply with new state and federal water quality requirements that took effect on January 1, 2026, CVWRF is finishing up a comprehensive reconstruction of the treatment plant that began in late 2017. The project is being funded through a combination of cash contributions from member entities and bond proceeds.

Member entities are required to make monthly pay-as-you-go capital contributions based on their allocated share of project costs. In addition, the District is obligated to pay its proportionate share of CVWRF debt service over the life of the bonds. In 2027, the District expects its CVWRF debt service obligations to increase by approximately $298k (3.7%) compared to the prior year's budget.

Administrative
Administrative expenses are expected to increase marginally in 2027 by $49k (2.1%). Historically the District has engaged the services of the Salt Lake County Clerk’s office to conduct elections every odd calendar year. Because this will be an odd year, the District is budgeting for an election.

Contingencies
The contingency budget for 2027 is recommended at $180k. These funds are set aside for the District to use in the event of an emergency that is not budgeted for in other categories. Use of these funds requires Board approval in an open meeting. Historically, the District has not needed these funds because there were other budget line items that were under budget that could be utilized to cover overages in other budget line items. Any contingency budget funds not used each year will be re-budgeted in the following budget year.

Non-Operating Revenues and Expenses

Non-Operating Revenues
Non-operating revenue is estimated to increase by $283k (14.3%) in 2027 due to higher interest income in 2027.

Equipment Purchases
Equipment purchases show a decrease of $108k (7.6%) in 2027 when compared to the 2026 Budget. The major fleet vehicles and equipment the District anticipates purchasing in 2027 are: three (3) ½-ton trucks, two (2) mid-size trucks, one (1) valve machine replacement, one (1) full-ton truck and one (1) vactor/combo truck. These purchases align

with the District's overall fleet plan of selling and purchasing vehicles at optimal times to save on repairs and maintenance and to maximize the resale value of fleet vehicles.

Debt Service
The District has four outstanding bonds: the 2019 water bond, the 2021 wastewater bond and the 2023A and 2023B water bonds. Interest and principal payments are expected to increase $52k (1.3%) in 2027, primarily to cover any debt issuances to fund the Lake Park pump station. This pump station will be 100% reimbursable by UDOT. It is anticipated that the District will pay off any debt issuances within one to three years from construction start date.

Capital Expenditures

The District is more than 75 years old. As such, its water and wastewater infrastructure is showing its age, and the District will need to start replacing those assets as outlined in the updated "2026 Master Plan." During 2027, there are several water and wastewater infrastructure projects scheduled. The District is planning to replace aging cast iron pipe in residential neighborhoods, continue equipping a new water well and begin construction on a new wastewater pump station at Pleasant Valley and Lake Park. In total, capital expenditures are expected to decrease by $1.4 million (6.7%) in 2027 when compared to the 2026 capital budget.

District Reserve Funds

Operating Reserves
The operating reserve target is five and a half months of the operating expense budget for the coming year. Operating reserves should provide a "rainy day" fund for budget shortfalls or cost overruns. The desired balance, per the 2027 budget, is $22.4 million. The current operating reserve balance is $20.0 million as of 11/3/2026. Currently, the District has collected about $2.3 million in impact fees that it anticipates it will be able to utilize those funds to bolster the operating reserve balance at the end of the year once the District is able to apply the funds collected against qualifying projects constructed during 2026.

Employee & Benefits Reserve
Employee and benefit reserve fund was created by the Board of Trustees in 2024 with the intention to take Payroll Wages & Benefits budget surplus and save those surpluses to offset rising costs to payroll wages and health care benefits in future years. Currently, as of 11/3/2026, the District has $0.8 million in this account.

Vehicle & Real Property Reserve
These funds were created by the Board of Trustees in 2024 to accumulate funds from surplus personal and real property to use to acquire personal and real property in future years. The balance in these reserve accounts is $0.8 million as of 11/3/2026.

Repair and Replacement Reserve
Every year the budget includes funds that are earmarked for repair and replacement. However, in the event of a catastrophic water line break, the yearly budget will not be sufficient to fund the emergency repair. The District has set aside monies in the Repair and Replacement Reserve account to fund such emergencies. The District has a goal to fund $10.0 million which equals one year of depreciation expense. The balance in this account as of 11/3/2026 is $8.7 million.

Impact Fee Reserve
The required Impact Fee Reserve fluctuates as construction projects are assessed for the cost of their added demand on system capacity and as the District collects fees to complete projects to satisfy that added demand. The reserve is equal to the unspent amount the District has collected from construction projects. The balance as of 11/3/2026 is $2.3 million.

Insurance Reserve Funds
During 2026 in an open board meeting, the Board of Trustees set the reserve level on this fund at $1.2 million. The balance in this reserve account at 11/3/2026 was $1.2 million.

Post-Employment Benefit Reserve
In 2008 the District established this reserve fund to help offset the cost of benefits paid for retired employees, including health insurance and state retirement buyout. The balance in this fund is $0.9 million as of 9/16/2026. The liability currently on the books is $0.8 million. It is anticipated that the liability balance will continue to increase over the next few years as additional employees are eligible to retire. Accounting rules do not require full funding of the liability. However, the District has attempted to fund the liability as fully as possible to decrease the negative impacts of falling behind. It is proposed to continue to fund the account equal to the District's liability.

Development Fees
The Development Fees reserve account was established in 2022 in response to the Utah State Auditor's alert 2022-01 requiring entities to monitor and track the revenue generated and expenses incurred to provide those services. It is anticipated the development fees collected in 2026 will be fully expended by the end of the year, and there will not be a need to have a balance in this reserve account at the end of 2026.

Summary

There are many variables that may cause actual results to differ from budgeted expectations. Nevertheless, the District believes the 2027 Final Budget is realistic given these variables and the conditions described above.

The District maintains a fiscally sound budget that enables it to meet ongoing obligations while funding necessary capital projects. However, as noted previously, the aging of the District's infrastructure will require significant future capital investment. Meeting these needs will require careful long-term planning to remain proactive rather than reactive.

The District remains in strong financial condition, supported by well-maintained infrastructure and a consistent commitment to asset stewardship. It exercises prudent oversight of District resources and the trust placed in it by its customers, while continually seeking opportunities to manage costs effectively and meet service expectations.

For additional details regarding the 2027 Final Budget, please visit https://www.ghid.gov/budget-reports and download the complete budget document. Questions regarding the budget may be directed by email to Jason Helm (j.helm@ghid.gov) or Austin Ballard (a.ballard@ghid.gov) or by phone at 801-968-3551.

Respectfully Submitted,

Jason Helm, PE
General Manager

Austin Ballard, CPA
Controller

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Executive Summary

	Actual 2024	Actual 2025	Projected 2026 as of 10/27/2026	Budget 2026	Final Budget 2027	% Change
OPERATING REVENUES						
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TOTAL OPERATING REVENUES	**57,565,791**	**65,343,934**	**59,964,373**	**62,415,180**	**66,648,550**	6.8%
OPERATING EXPENSES						
Payroll Wages & Benefits	10,600,535	10,340,309	11,543,353	11,940,852	11,951,241	0.1%
Maintenance and Tools	1,883,126	2,001,610	1,619,061	2,032,370	2,551,245	25.5%
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Contingencies	-	-	-	180,000	180,000	0.0%
TOTAL OPERATING EXPENSES	**42,119,518**	**45,277,672**	**45,253,754**	**47,516,443**	**49,460,455**	4.1%
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INDIRECT OPERATING EXPENSES	**(8,861,549)**	**(9,980,101)**	**(10,330,720)**	**(9,650,000)**	**(10,415,000)**	7.9%
NON-OPERATING REVENUE & EXPENSES						
Non-Operating Revenues	4,293,466	3,379,326	4,309,756	1,980,000	2,263,000	14.3%
Equipment Purchases	(1,286,909)	(811,588)	(1,418,000)	(1,418,000)	(1,310,000)	-7.6%
Debt Service	(3,535,312)	(3,744,734)	(4,132,799)	(4,132,799)	(4,185,097)	1.3%
NON-OPERATING REVENUE & EXPENSES	**(528,755)**	**(1,176,996)**	**(1,241,043)**	**(3,570,799)**	**(3,232,097)**	-9.5%
NET REVENUES INCL DEPRECIATION	**$ 6,055,969**	**$ 8,909,165**	**$ 3,138,856**	**$ 1,677,938**	**$ 3,540,998**	111.0%
Add Back Depreciation	8,512,618	9,568,509	9,920,720	9,300,000	10,000,000	7.5%
Add Noncash OPEB Accrual	423,705	34,823	452,000	452,000	250,000	-44.7%
NET REVENUES	**$ 14,992,292**	**$ 18,512,497**	**$ 13,511,576**	**$ 11,429,938**	**$ 13,790,998**	20.7%

CAPITAL EXPENDITURES	2024 Budget	2025 Budget	2026 Budget	Final 2027 Budget	
Water - Horizontal	$ 10,615,000	$ 4,240,000	$ 6,662,000	$ 4,414,000	-33.7%
Water - Vertical	12,636,000	11,711,594	9,335,000	5,780,000	-38.1%
Wastewater - Horizontal	2,190,000	3,983,037	1,675,000	1,080,000	-35.5%
Wastewater - Vertical	1,225,000	1,840,000	2,115,000	7,399,000	249.8%
General Facilities	932,500	1,016,000	513,500	275,000	-46.4%
TOTAL CAPITAL EXPENDITURES	**$ 27,598,500**	**$ 22,790,631**	**$ 20,300,500**	**$ 18,948,000**	-6.7%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

REVENUES

REVENUES	Actual 2024	Actual 2025	Projected 2026 as of 10/27/2026	Budget 2026	**Final Budget 2027**	% Change
Operating Revenues:						
Water Sales	$ 25,475,763	$ 27,423,162	$ 26,420,059	$ 27,705,000	**$ 31,682,000**	14.4%
Sewer Service Charges	14,816,650	16,167,183	16,373,910	15,800,000	**17,950,000**	13.6%
Central Valley Assessment	6,373,955	8,135,383	8,168,558	8,000,000	**8,176,100**	2.2%
Engineering Fees	57,463	151,784	82,439	61,000	**70,000**	14.8%
Connection Fees	43,098	77,096	187,860	40,000	**80,000**	100.0%
Inspection	104,988	224,524	258,229	100,000	**150,000**	50.0%
Delinquent/Turn-on Fees	13,753	42,436	49,494	30,000	**40,000**	33.3%
Waterwise Revenue	3,552	4,812	-	3,500	**2,000**	-42.9%
Grant Revenue	3,368,235	5,751,558	1,033,015	3,300,680	**1,014,450**	-69.3%
Conservation Grant	55,417	67,980	84,000	84,000	**84,000**	0.0%
Total Operating Revenue	50,312,874	58,045,918	52,657,564	55,124,180	**59,248,550**	7.5%
Property Tax Revenue:						
Property Tax	5,995,546	5,950,885	5,955,158	6,080,000	**6,100,000**	0.3%
Motor Vehicle	301,351	286,993	272,112	290,000	**290,000**	0.0%
Personal Property	500,808	529,455	564,630	431,000	**475,000**	10.2%
Delinquent Tax/Interest	106,281	119,091	104,909	140,000	**120,000**	-14.3%
Tax Increment for RDA	348,931	411,592	410,000	350,000	**415,000**	18.6%
Total Property Tax Revenue	7,252,917	7,298,016	7,306,809	7,291,000	**7,400,000**	1.5%
Non-Operating Revenue:						
Impact Fees - Water	682,057	884,179	1,706,357	750,000	**650,000**	-13.3%
Impact Fees - Sewer	223,283	221,890	1,009,376	225,000	**250,000**	11.1%
Interest	2,033,231	1,957,759	1,224,023	600,000	**900,000**	50.0%
Sale of Surplus Equipment	1,207,422	153,245	200,000	250,000	**213,000**	-14.8%
Other	147,473	162,253	170,000	155,000	**250,000**	61.3%
Total Non-Operating Revenue	4,293,466	3,379,326	4,309,756	1,980,000	**2,263,000**	14.3%
Total Revenues	**$ 61,859,257**	**$ 68,723,260**	**$ 64,274,129**	**$ 64,395,180**	**$ 68,911,550**	7.0%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

EXPENSES

OPERATING EXPENSES	Actual 2024	Actual 2025	Projected 2026 as of 10/27/2026	Budget 2026	Final Budget 2027	% Change
Payroll Wages:						
Salaries & Wages	$ 6,054,579	$ 6,377,212	$ 6,780,598	$ 6,735,724	**$ 6,873,807**	2.1%
Overtime Wages	184,172	174,745	100,522	180,524	**146,697**	-18.7%
On-Call Pay	123,166	142,611	135,653	150,000	**150,000**	0.0%
Incentive Pay	6,550	2,700	7,000	3,100	**2,800**	-9.7%
Vehicle Allowance	7,200	-	-	-	**-**	N/A
Clothing Allowance	20,075	20,625	21,400	21,725	**21,725**	0.0%
Other/OPEB	423,705	34,823	452,000	452,000	**250,000**	-44.7%
Total Payroll Wages	6,819,447	6,752,716	7,497,173	7,543,073	**7,445,029**	-1.3%
Payroll Benefits:						
State Retirement Plan	1,001,393	998,173	915,956	1,053,373	**976,674**	-7.3%
401(k) Plan	628,601	662,204	663,207	719,722	**733,237**	1.9%
Health/Dental Insurance	1,963,780	1,726,242	2,256,931	2,413,662	**2,569,644**	6.5%
Medicare	91,272	95,728	96,629	100,322	**106,957**	6.6%
Workers Compensation Ins	46,319	43,049	47,000	47,000	**56,000**	19.1%
Life/LTD/LTC Insurance	47,274	55,350	63,457	58,700	**58,700**	0.0%
State Unemployment	2,449	6,847	3,000	5,000	**5,000**	0.0%
Total Payroll Benefits	3,781,088	3,587,593	4,046,180	4,397,779	**4,506,212**	2.5%
Operations & Maintenance:						
Repair & Replacement	1,292,939	1,449,613	1,101,133	1,533,050	**1,938,125**	26.4%
Building & Grounds	181,944	211,137	202,112	187,550	**229,900**	22.6%
Vehicles Fuel	150,145	144,903	138,208	146,800	**223,300**	52.1%
Vehicle Lease	50,758	24,959	(88)	-	**-**	N/A
Tools & Supplies	101,378	97,536	67,030	76,070	**72,570**	-4.6%
Water Purchases	11,435,924	12,381,938	10,621,992	11,472,825	**11,618,480**	1.3%
Treatment Chemicals	37,852	26,416	65,789	43,000	**46,250**	7.6%
Water Lab Testing Fees	68,110	47,046	44,877	45,900	**41,100**	-10.5%
Utilities	806,801	914,684	1,081,243	857,836	**914,952**	6.7%
Total O&M	14,125,851	15,298,232	13,322,296	14,363,031	**15,084,677**	5.0%
CVWRF:						
Facility Operations	5,902,254	6,652,261	7,107,346	7,696,807	**8,363,244**	8.7%
Project Betterments	1,757,645	2,159,455	1,964,567	2,086,925	**2,241,337**	7.4%
Pretreatment Field	392,349	412,849	447,155	476,742	**481,538**	1.0%
Laboratory	353,430	349,502	377,487	384,439	**419,777**	9.2%
CVW Debt Service	6,735,300	8,036,253	7,975,621	7,979,644	**8,277,809**	3.7%
Total CVWRF	$ 15,140,978	$ 17,610,320	$ 17,872,176	$ 18,624,557	**$ 19,783,705**	6.2%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

EXPENSES

	Actual 2024	Actual 2025	Projected 2026 as of 10/27/2026	Budget 2026	Final Budget 2027	% Change
General & Administrative:						
Office Supplies/Printing	$ 12,311	$ 21,853	$ 9,473	$ 11,375	**$ 10,238**	-10.0%
Postage & Mailing	168,275	166,407	160,197	179,580	**174,650**	-2.7%
General Administrative	73,123	95,665	85,000	88,904	**94,093**	5.8%
General Administrative - Elections	-	47,488	-	-	**70,000**	N/A
General Administrative - TNT	-	-	-	2,000	**2,000**	0.0%
Computer Supplies/Equipment	459,788	380,796	477,157	494,979	**495,068**	0.0%
General Insurance	366,131	275,611	343,359	393,359	**392,627**	-0.2%
Admin Utilities	93,292	87,401	88,815	96,300	**100,500**	4.4%
Telephone	135,647	111,834	91,303	111,146	**108,146**	-2.7%
Training & Education	93,812	77,234	78,581	85,825	**80,325**	-6.4%
Safety	52,506	42,477	35,417	56,425	**68,825**	22.0%
Legal fees	44,053	44,174	62,226	45,500	**45,500**	0.0%
Auditing Fees	12,000	12,000	15,850	15,850	**15,850**	0.0%
Professional Consulting	231,908	121,709	189,745	247,260	**99,260**	-59.9%
Public Relations/Conservation	14,800	92,424	93,500	93,500	**88,750**	-5.1%
Banking & Bonding	449,039	407,668	740,862	438,500	**463,500**	5.7%
Payments to Other Gov't Agencies	45,469	44,070	44,444	47,500	**151,500**	218.9%
Administrative Contingency	-	-	-	180,000	**180,000**	0.0%
Total General Administrative	2,252,154	2,028,811	2,515,929	2,588,003	**2,640,832**	2.0%
Total Operating Expenses	**42,119,518**	**45,277,672**	**45,253,754**	**47,516,443**	**49,460,455**	4.1%
Net Operating Revenues	**$ 19,739,739**	**$ 23,445,588**	**$ 19,020,375**	**$ 16,878,737**	**$ 19,451,095**	15.2%
Indirect Operating Expenses:						
Depreciation	$ 8,512,618	$ 9,568,509	$ 9,920,720	$ 9,300,000	**$ 10,000,000**	7.5%
RDA Pass-Through	348,931	411,592	410,000	350,000	**415,000**	18.6%
Total Indirect Operating Expense	**$ 8,861,549**	**$ 9,980,101**	**$ 10,330,720**	**$ 9,650,000**	**$ 10,415,000**	7.9%
Equipment Purchases:						
New Vehicles & Equipment	1,286,909	811,588	1,418,000	1,418,000	**1,310,000**	-7.6%
Total Equipment	1,286,909	811,588	1,418,000	1,418,000	**1,310,000**	-7.6%
Debt Service:						
Bond Interest/Issue Costs	1,423,312	1,314,734	1,314,799	1,314,799	**1,313,097**	-0.1%
Bond Princ Pmt - 2021 DEQ	326,000	332,000	337,000	337,000	**345,000**	2.4%
Bond Princ Pmt - 2019 SRF	996,000	1,008,000	1,021,000	1,021,000	**1,034,000**	1.3%
Bond Princ Pmt - 2023A	-	-	341,000	341,000	**342,000**	0.3%
Bond Princ Pmt - 2023B	790,000	1,090,000	1,119,000	1,119,000	**1,151,000**	2.9%
Total Debt Service	3,535,312	3,744,734	4,132,799	4,132,799	4,185,097	1.3%
Total Equipment & Debt Service	**4,822,221**	**4,556,322**	**5,550,799**	**5,550,799**	**5,495,097**	-1.0%
Net Revenues Incl Depreciation	**$ 6,055,969**	**$ 8,909,165**	**$ 3,138,856**	**$ 1,677,938**	**$ 3,540,998**	111.0%
Add Back Depreciation	8,512,618	9,568,509	9,920,720	9,300,000	10,000,000	7.5%
Add Noncash OPEB Accrual	423,705	34,823	452,000	452,000	250,000	-44.7%
Add Arbitrage Accrual	-	-	293,246	-	-	
Net Revenues	**$ 14,992,292**	**$ 18,512,497**	**$ 13,804,822**	**$ 11,429,938**	**$ 13,790,998**	20.7%

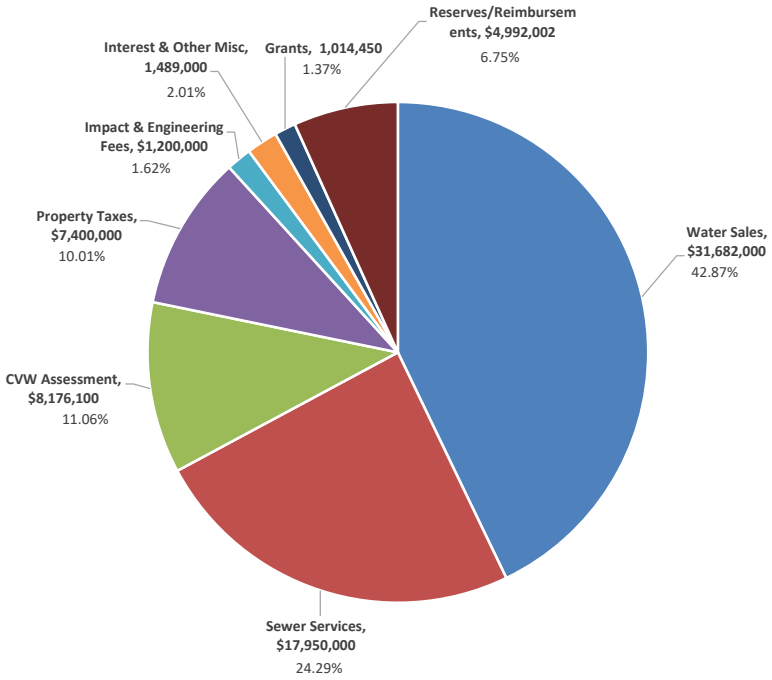
Granger-Hunter Improvement District Revenues - 2026 Budget

Source	% of Total	Revenue Amount
Water Sales	42.87%	$31,682,000
Sewer Services	24.29%	$17,950,000
CVW Assessment	11.06%	$8,176,100
Property Taxes	10.01%	$7,400,000
Impact & Engineering Fees	1.62%	$1,200,000
Interest & Other Misc	2.01%	1,489,000
Grants	1.37%	1,014,450
Reserves/Reimbursements	6.75%	$4,992,002
Total All Sources	100.00%	$73,903,552

Water Sales	% of Total	Revenue Amount
Availability - Residential	28.23%	$8,944,000
Availability - Comm, Ind, Inst	10.10%	$3,200,000
Tier 1	13.20%	$4,181,000
Tier 2	9.35%	$2,962,000
Tier 3	19.31%	$6,119,000
Tier 4	5.01%	$1,587,000
Comm, Ind, Ins Usage	14.80%	$4,689,000
Total Water Sales	100.00%	$31,682,000
Total Fixed Revenue	51.53%	$16,325,000
Total Variable Revenue	48.47%	$15,357,000
Total Water Sales	100.00%	$31,682,000

Sewer Services	% of Total	Revenue Amount
Availability - Residential	47.50%	$8,526,000
Availability - Comm, Ind, Inst	16.69%	$2,995,000
Normal Usage	16.21%	$2,910,000
Surcharge Usage	19.60%	$3,519,000
Total Sewer Services	100.00%	$17,950,000
Total Fixed Revenue	64.18%	$11,521,000
Total Variable Revenue	35.82%	$6,429,000
Total Sewer Services	100.00%	$17,950,000

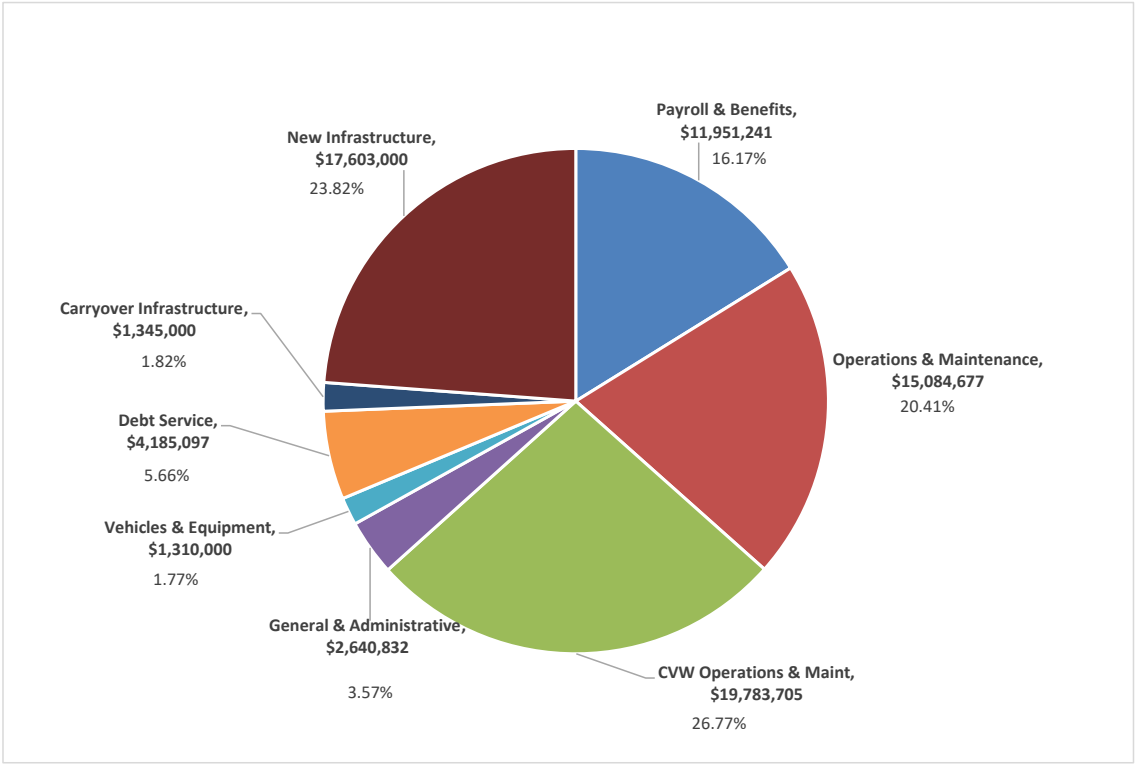
SOURCES OF FUNDS



GHID Expenses Including Capital - 2026 Budget

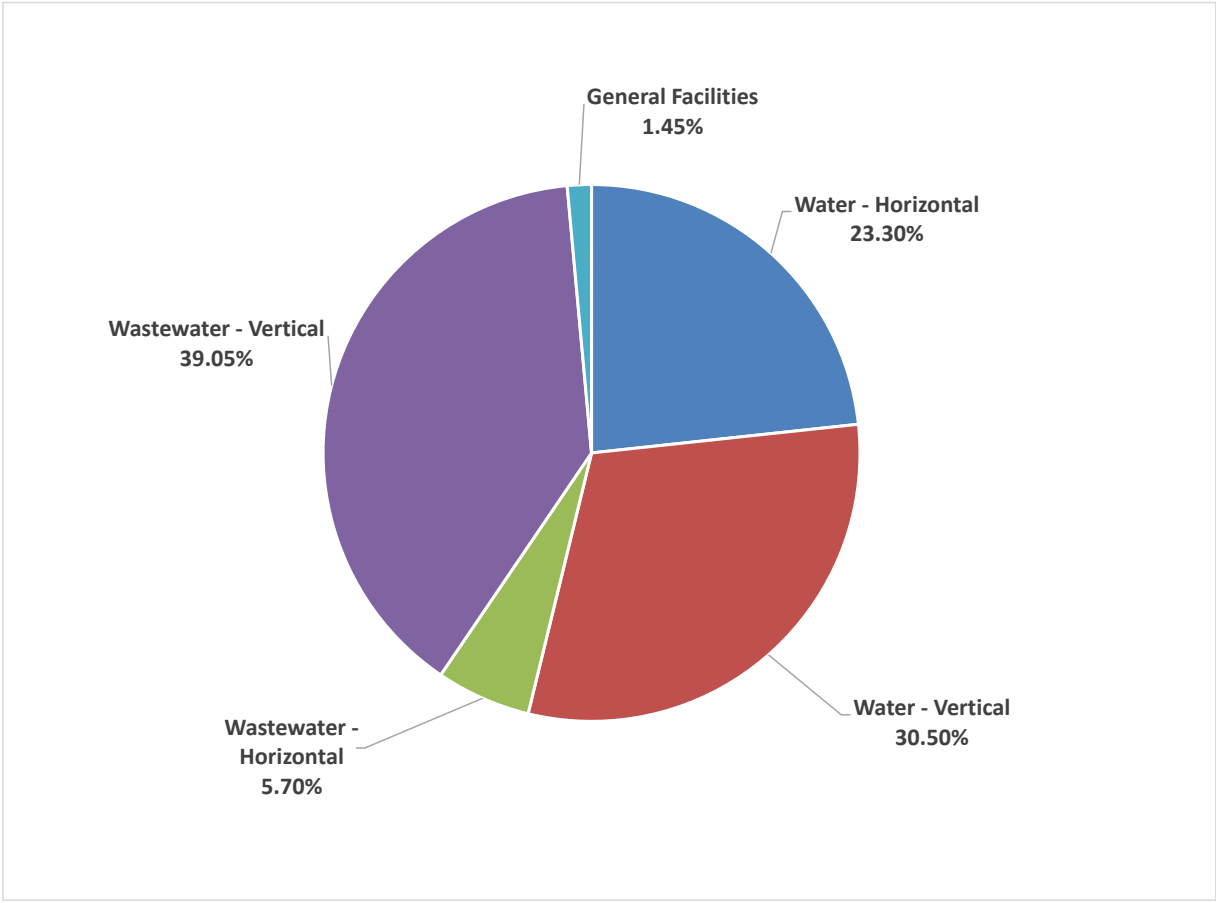
Source	% of Total	Expense Amount
Payroll & Benefits	16.17%	$11,951,241
Operations & Maintenance	20.41%	$15,084,677
CVW Operations & Maint	26.77%	$19,783,705
General & Administrative	3.57%	$2,640,832
Vehicles & Equipment	1.77%	$1,310,000
Debt Service	5.66%	$4,185,097
Carryover Infrastructure	1.82%	$1,345,000
New Infrastructure	23.82%	$17,603,000
Total All Sources	100.00%	$73,903,552

USES OF FUNDS (Expenses)



GHID Infrastructure - 2026 Budget

Source	% of Total	Expense Amount
Water - Horizontal	23.30%	$4,414,000
Water - Vertical	30.50%	$5,780,000
Wastewater - Horizontal	5.70%	$1,080,000
Wastewater - Vertical	39.05%	$7,399,000
General Facilities	1.45%	$275,000
Total All Sources	100.00%	$18,948,000



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Sources and Outlays Budget Summary

BUDGET SUMMARY	Increases	Decreases	Balance
Estimated Funding Available at 12/31/2026			$ 25,890,000
Purchases			
Carryover projects	*(estimated)*	$1,345,000	
Proposed New Projects for 2027		$17,603,000	
Subtotal Purchases		**$18,948,000**	
Funding Sources			
UDOT Reimbursement	2,000,000		
Estimated 2027 Budget Surplus	$13,790,998		
Subtotal Revenue	**$15,790,998**		
Estimated Ending Funding Balance 2027			**$ 22,732,998**
Estimated Days Cash on Hand (DCOH)			168

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

* Priority
0 = Continuation
1 = Core Services
2 = Extend Asset Life
3 = Capacity/Growth
4 = Resilience
5 = Enhance

* Priority is based on the average of the rankings by the District Engineer

Project Description	2027 Amount	2026 Amount	Priority	Comments
Water - Horizontal Projects				
25J: 5400 West Pipeline Replacement: 4100 South to 4700 South	$164,000	$0	0	Replace 12" cast iron pipe crossing Utah & Salt Lake canal in conjunction with UDOT Bridge Project and connect to new PVC pipeline on both ends.
25L: 3600 West Pipeline Replacement: Parkway Blvd to 2100 S.	$2,500,000	$0	1	Replace existing 8" cast iron and upsize to 12". History of breaks, WVC not planning on resurfacing in next couple of years. Partially funded through Federal Government Appropriations through Congressman Owen's office.
West Valley City Cost Sharing Projects	$200,000	$0	1	Recurring project with West Valley for waterline loops and raising manholes/valve boxes to grade. Usually paid beginning of the following year.
4800 West Waterline Replacement/Capacity Improvements from 3100 S. to 3500 S.	$150,000	$0	3	WVC/UDOT road project. Possible joint project. Upsize 6" AC & CI to 12" (approximately 2,100 ft), Upsize 14" AC to 24" (approximately 2,700 ft)
In-house Pipeline Replacement	$1,400,000	$0	1	Recurring GHID Replacement Project. Mock Orange Drive, Eucalyptus Way, Kendrick Drive, Maple Drive and Montaia Drive.
Page Totals	**$4,414,000**	**$0**		

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

* Priority
0 = Continuation
1 = Core Services
2 = Extend Asset Life
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4 = Resilience
5 = Enhance

* Priority is based on the average of the rankings by the District Engineer

Project Description	2027 Amount	2026 Amount	Priority	Comments
Water - Vertical Projects				
23L: Watts Well No. 18	$3,400,000	$950,000	0	Complete building and site work
25D: Zone 1 Reservoir	$0	$75,000	0	Design continuation. Awarded BOR WaterSMART Grant for 50% of cost.
Well Redevelopment	$300,000	$0	2	Pull pump and motor, chemical clean. Inspect column pipe and bearings.
Well No. 17 Chlorinator Replacement	$505,000	$0	2	300 lb/day system to replace end-of-life system.
Breeze Booster Pump Station Rehab	$425,000	$0	2	Replace actuator valves, HMI, and 3 VFDs. Add ATS for existing generator.
Sorenson Pump Station Replacement	$125,000	$0	1	Replace small pump station, generator. Abandon Well No. 4
Page Totals	**$4,755,000**	**$1,025,000**		
Capital Totals-C2&C3	**$9,169,000**	**$1,025,000**		

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

* Priority
0 = Continuation
1 = Core Services
2 = Extend Asset Life
3 = Capacity/Growth
4 = Resilience
5 = Enhance

* Priority is based on the average of the rankings by the District Engineer

Project Description	2027 Amount	2026 Amount	Priority	Comments
Wastewater - Horizontal Projects				
2027 Sewer Lining	$850,000	$0	2	Annual recurring sewer pipe lining
2027 Sewer Manhole Project	$230,000	$0	1	Annual recurring manhole replacement project
Wastewater - Vertical Projects				
25A: Pleasant Valley Lift Station Replacement	$4,400,000	$270,000	0	Replacement of end-of-life Pleasant Valley Lift Station. Started construction in 2026, completion anticipated in 2027.
West Lake WWPS	$2,000,000	$0	1	Bangerter relocation of West Lake Pump Station - 100% UDOT Reimbursed
Warner Lift Station Valve Replacement, Pump Replacement and Wet Well Lining	$570,000	$0	2	Replace the existing check valves and isolation valves, replace pumps and line the wet well. Completed design in 2026, construction anticipated in 2027.
Channel Grinders	$159,000	$0	1	Replacement of lift station channel grinders at Decker Main, East Rec and Armstrong.
Page Totals	**$8,209,000**	**$270,000**		
Capital Totals- C2, C3 & C4	**$17,378,000**	**$1,295,000**		

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

* Priority
0 = Continuation
1 = Core Services
2 = Extend Asset Life
3 = Capacity/Growth
4 = Resilience
5 = Enhance

* Priority is based on the average of the rankings by the District Engineer

Project Description	2027 Amount	2026 Amount	Priority	Comments
General Facilities				
Plant Easement Purchase & Fence Replacement	$0	$50,000	1	Purchase canal easement at East Rec site for spoils disposal.
Headquarters HVAC Upgrade	$30,000	$0	2	
Car Wash Rehabilitation	$20,000	$0	1	
SCADA Modifications/Upgrades	$175,000	$0	2	Recurring. 4 to 6 PLCs/panel replacement per year.
Page Totals	**$225,000**	**$50,000**		
Total All Capital Infrastructure Projects…	**$17,603,000**	**$1,345,000**		

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	SRF/Grants	Comments
Water-Pipeline & Vault Projects							
25J: 5400 West Pipeline Replacement: 4100 South to 4700 South	Engineering Design:						Replace 12" cast iron pipe crossing Utah & Salt Lake canal in conjunction with UDOT Bridge Project and connect to new PVC pipeline on both ends.
	Construction Management:						
	Construction:		$164,000.00				
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$164,000.00	$0.00	$0.00	$0.00	
25L: 3600 West Pipeline Replacement: Parkway Blvd to 2100 S.	Engineering Design:						Replace existing 8" cast iron and upsize to 12". History of breaks, WVC not planning on resurfacing in next couple of years. Partially funded through Federal Government Appropriations through Congressman Owen's office.
	Construction Management:		$50,000.00				
	Construction:		$2,400,000.00			$1,000,000.00	
	Other (permits, etc…)		$50,000.00				
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$2,500,000.00	$0.00	$0.00	$1,000,000.00	
West Valley City Cost Sharing Projects	Engineering Design:						Recurring project with West Valley for waterline loops and raising manholes/valve boxes to grade. Usually paid beginning of the following year.
	Construction Management:						
	Construction:		$200,000.00				
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$200,000.00	$0.00	$0.00	$0.00	
4800 West Waterline Replacement/Capacity Improvements from 3100 S. to 3500 S.	Engineering Design:		$150,000.00				WVC/UDOT road project. Possible joint project. Upsize 6" AC & CI to 12" (approximately 2,100 ft), Upsize 14" AC to 24" (approximately 2,700 ft)
	Construction Management:						
	Construction:						
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$150,000.00	$0.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee	SRF/Grants
$0.00	$3,014,000.00	$0.00	$0.00	$1,000,000.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	SRF/Grants	Comments
Water - Facility Projects							
23L: Watts Well No. 18	Engineering Design:						Complete building and site work
	Construction Management:			$950,000.00			
	Construction:		$3,400,000.00				
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$3,400,000.00	$950,000.00	$0.00		
25D: Zone 1 Reservoir	Engineering Design:			$75,000.00		$0.00	Design continuation. Awarded BOR WaterSMART Grant for 50% of cost.
	Construction Management:						
	Construction:						
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$0.00	$75,000.00	$0.00	$0.00	
Well Redevelopment	Engineering Design:						Pull pump and motor, chemical clean. Inspect column pipe and bearings.
	Construction Management:						
	Construction:		$300,000.00				
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$300,000.00	$0.00	$0.00	$0.00	
Well No. 17 Chlorinator Replacement	Engineering Design:		$20,000.00				300 lb/day system to replace end-of-life system.
	Construction Management:		$15,000.00				
	Construction:		$470,000.00				
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$505,000.00	$0.00	$0.00	$0.00	
Breeze Booster Pump Station Rehab	Engineering Design:		$50,000.00				Replace actuator valves, HMI, and 3 VFDs. Add ATS for existing generator.
	Construction Management:		$25,000.00				
	Construction:		$350,000.00				
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$425,000.00	$0.00	$0.00	$0.00	
Sorenson Pump Station Replacement	Engineering Design:		$125,000.00				Replace small pump station, generator. Abandon Well No. 4
	Construction Management:						
	Construction:						
	Other (permits, etc…)						
	Cost Sharing (SRF)						
	TOTAL:	$0.00	$125,000.00	$0.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee	SRF/Grants
$0.00	$4,755,000.00	$1,025,000.00	$0.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
Water - Internal Projects						
In-house Pipeline Replacement	Engineering Design:					Recurring GHID Replacement Project. Mock Orange Drive, Eucalyptus Way, Kendrick Drive, Maple Drive and Montaia Drive.
	Construction Management:					
	Construction:		$1,400,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$1,400,000.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$1,400,000.00	$0.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
Wastewater - Pipeline & Manhole Projects						
2027 Sewer Lining	Engineering Design:					Annual recurring sewer pipe lining
	Construction Management:					
	Construction:		$850,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$850,000.00	$0.00	$0.00	
2027 Sewer Manhole Project	Engineering Design:					Annual recurring manhole replacement project
	Construction Management:					
	Construction:		$230,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$230,000.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$1,080,000.00	$0.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
Wastewater - Facility Projects						
25A: Pleasant Valley Lift Station Replacement	Engineering Design:					Replacement of end-of-life Pleasant Valley Lift Station. Started construction in 2026, completion anticipated in 2027.
	Construction Management:			$270,000.00		
	Construction:		$4,400,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$4,400,000.00	$270,000.00	$0.00	
West Lake WWPS	Engineering Design:		$250,000.00			Bangerter relocation of West Lake Pump Station - 100% UDOT Reimbursed
	Construction Management:		$250,000.00			
	Construction:		$1,500,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$2,000,000.00	$0.00	$0.00	
Warner Lift Station Valve Replacement, Pump Replacement and Wet Well Lining	Engineering Design:					Replace the existing check valves and isolation valves, replace pumps and line the wet well. Completed design in 2026, construction anticipated in 2027.
	Construction Management:					
	Construction:		$570,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$570,000.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$6,970,000.00	$270,000.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
Wastewater - Internal Projects						
Channel Grinders	Engineering Design:					Replacement of lift station channel grinders at Decker Main, East Rec and Armstrong.
	Construction Management:					
	Construction:		$159,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$159,000.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$159,000.00	$0.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
General Facilities						
Plant Easement Purchase & Fence Replacement	Engineering Design:					Purchase canal easement at East Rec site for spoils disposal.
	Construction Management:					
	Construction:					
	Other (permits, etc…)			$50,000.00		
	TOTAL:	$0.00	$0.00	$50,000.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$0.00	$50,000.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
General Facilities - Internal						
Headquarters HVAC Upgrade	Engineering Design:					
	Construction Management:					
	Construction:		$30,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$30,000.00	$0.00	$0.00	
Car Wash Rehabilitation	Engineering Design:					
	Construction Management:					
	Construction:		$20,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$20,000.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$50,000.00	$0.00	$0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2027

Project Description	Component	Committed Capital/Postponed Projects 2028+	2027 Amount	2026 Carryover	Impact Fee Projects	Comments
I.T. - Internal						
SCADA Modifications/Upgrades	Engineering Design:					Recurring. 4 to 6 PLCs/panel replacement per year.
	Construction Management:					
	Construction:		$175,000.00			
	Other (permits, etc…)					
	TOTAL:	$0.00	$175,000.00	$0.00	$0.00	

2028+	New 2027	2026 Carryover	Impact Fee
$0.00	$175,000.00	$0.00	$0.00

Rates and Fees – Effective 1/1/2027

(Water & Wastewater fees are effective beginning with all bills sent in January.)

Water Rates - Billed Monthly	2026 Rate	2027 Rate	2028 Rate	2029 Rate	2030 Rate
Usage Rates					
Water Rate per 1,000 gallons – Residential/Multi-unit 3/4" & 1":					
0 - 7,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$2.07
7,001 - 15,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
15,001 - 45,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 45,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Mobile Home Water Rate per 1,000 gallons	$1.74	$1.60	$1.70	$1.81	$1.90
Water Rate per 1,000 gallons – Residential/Multi-unit1 1/2":					
0 - 35,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
35,001 - 75,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
75,001 - 225,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 225,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons – Residential/Multi-unit 2":					
0 - 56,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
56,001 - 120,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
120,001 - 360,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 360,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons – Residential/Multi-unit 3":					
0 - 112,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
112,001 - 240,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
240,001 - 720,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 720,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons – Residential/Multi-unit 4":					
0 - 175,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
175,001 - 375,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
375,001 - 1,125,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 1,125,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons – Residential/Multi-unit 6":					
0 - 350,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
350,001 - 750,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
750,001 - 2,250,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 2,250,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons – Residential/Multi-unit 8":					
0 - 560,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
560,001 - 1,200,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
1,200,001 - 3,600,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 3,600,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons – Residential/Multi-unit 10":					
0 - 805,000 gallons per month (Tier 1)	$1.74	$1.74	$1.85	$1.97	$1.90
805,001 - 1,725,000 gallons per month (Tier 2)	$2.43	$2.58	$2.75	$2.93	$3.08
1,725,001 - 5,175,000 gallons per month (Tier 3)	$3.47	$4.25	$4.53	$4.82	$5.06
All > 5,175,000 gallons per month (Tier 4)	$4.63	$5.75	$6.12	$6.52	$6.85
Water Rate per 1,000 gallons - Commercial, Industrial, Institutional	$2.66	$2.75	$2.93	$3.12	$3.28
Drought Contingency Rates					
Level 3: As defined by Jordan Valley Water/Board of Trustee					
Tier 3 Rates	$5.21	$6.38	$6.80	$7.23	$7.59
Tier 4 Rates	$9.26	$11.50	$12.24	$13.04	$13.70
Level 4: As defined by Jordan Valley Water/Board of Trustee					
Tier 3 Rates - 22% volume reduction in top-end range	$5.21	$6.38	$6.80	$7.23	$7.59
Tier 4 Rates - 22% volume reduction	$9.26	$11.50	$12.24	$13.04	$13.70

Rates and Fees – Effective 1/1/2027

Page 2 of 4

(Water & Wastewater fees are effective beginning with all bills sent in January.)

Water Rates - Billed Monthly	2026 Rate	2027 Rate	2028 Rate	2029 Rate	2030 Rate
Availability Fees					
¾" meter	$18.96	$22.05	$23.48	$25.01	$26.26
1" meter (2X)	$18.96	$22.05	$23.48	$25.01	$26.26
1 ½" meter (5X)	$95.44	$110.25	$117.40	$125.05	$131.30
2" meter (8X)	$152.70	$176.40	$187.84	$200.08	$210.08
3" meter (16X)	$305.42	$352.80	$375.68	$400.16	$420.16
4" meter (25X)	$477.22	$551.25	$587.00	$625.25	$656.50
6" meter (50X)	$954.43	$1,102.50	$1,174.00	$1,250.50	$1,313.00
8" meter (80X)	$1,527.08	$1,764.00	$1,878.40	$2,000.80	$2,100.80
10" meter (115X)	$2,195.18	$2,535.75	$2,700.20	$2,876.15	$3,019.90
Fireline – 4" (monthly)	$23.90	$27.56	$29.35	$31.26	$32.83
Fireline – 6" (monthly)	$47.70	$55.13	$58.70	$62.53	$65.65
Fireline – 8" (monthly)	$76.40	$88.20	$93.92	$100.04	$105.04
Fireline – 10" (monthly)	$109.80	$126.79	$135.01	$143.81	$151.00
Fireline – 12" (monthly)	$153.92	$177.51	$189.01	$201.33	$211.40
Fireline – 14" (monthly)	$230.88	$266.27	$283.52	$302.00	$317.10

Wastewater Rates - Billed Monthly	Rate	Rate	Rate	Rate	Rate
Availability Fees					
Residential - 3/4" & 1"	$17.93	$17.93	$19.10	$20.34	$21.36
Multi-Unit Residential (per unit)	$16.10	$16.14	$17.19	$18.31	$19.22
1 ½" meter (minimum charge)	$89.65	$89.65	$95.50	$101.70	$106.80
2" meter (minimum charge)	$143.44	$143.44	$152.80	$162.72	$170.88
3" meter (minimum charge)	$268.95	$268.95	$286.50	$305.10	$320.40
4" meter (minimum charge)	$448.25	$448.25	$477.50	$508.50	$534.00
6" meter (minimum charge)	$896.50	$896.50	$955.00	$1,017.00	$1,068.00
8" meter (minimum charge)	$1,434.40	$1,434.40	$1,528.00	$1,627.20	$1,708.80
10-12" meter (minimum charge)	$2,061.95	$2,061.95	$2,196.50	$2,339.10	$2,456.40
Usage Rate - Indoor Water Use					
*Indoor water use is defined by water consumptions billed December - April					
Wastewater Rate per 1,000 gallons	$1.73	$2.03	$2.16	$2.30	$2.42
Sewer only customers - Billed a standard usage of 6,000 gallons	$1.73	$2.03	$2.16	$2.30	$2.42
Surcharge Tables: Based on Contaminants					
Wastewater surcharge rate #1 per 1,000 gallons	$4.05	$5.27	$5.61	$5.97	$6.27
Wastewater surcharge rate #2 per 1,000 gallons	$4.63	$6.02	$6.41	$6.83	$7.17
Wastewater surcharge rate #3 per 1,000 gallons	$5.32	$6.92	$7.37	$7.85	$8.24
Wastewater surcharge rate #4 per 1,000 gallons	$5.96	$7.75	$8.25	$8.79	$9.23
Wastewater surcharge rate #5 per 1,000 gallons	$6.66	$8.66	$9.22	$9.82	$10.31
Wastewater surcharge rate #6 per 1,000 gallons	$7.34	$9.54	$10.16	$10.82	$11.36
Wastewater surcharge rate #7 per 1,000 gallons	$8.05	$10.47	$11.15	$11.87	$12.46
Wastewater surcharge rate #8 per 1,000 gallons	$8.73	$11.35	$12.09	$12.88	$13.52
Wastewater surcharge rate #9 per 1,000 gallons	$9.61	$12.49	$13.30	$14.16	$14.87
Wastewater surcharge rate #10 per 1,000 gallons	$10.41	$13.53	$14.41	$15.35	$16.12
Wastewater surcharge rate #11 per 1,000 gallons	$11.28	$14.66	$15.61	$16.62	$17.45
Wastewater surcharge rate #12 per 1,000 gallons	$12.10	$15.73	$16.75	$17.84	$18.73
Wastewater surcharge rate #13 per 1,000 gallons	$13.08	$17.00	$18.11	$19.29	$20.25
Wastewater surcharge rate #14 per 1,000 gallons	$14.18	$18.43	$19.63	$20.91	$21.96
Wastewater surcharge rate #15 per 1,000 gallons	$15.85	$20.61	$21.95	$23.38	$24.55
Wastewater surcharge rate #16 per 1,000 gallons	$19.44	$25.27	$26.91	$28.66	$30.09
Wastewater surcharge rate #17 per 1,000 gallons	$23.59	$30.67	$32.66	$34.78	$36.52
Wastewater surcharge rate #18 per 1,000 gallons	$30.54	$39.70	$42.28	$45.03	$47.28
Central Valley Water Rehab/Upgrade Charge (per unit for all Residential & MU, per REU for Commercial)	$14.50	$14.50	$14.50	$14.50	$14.50

***Any exceptions to standard rates will be submitted to the District in writing and reviewed by an arbitration committee for approval.**

Rates and Fees – Effective 1/1/2027

(Water & Wastewater fees are effective beginning with all bills sent in January.)

Impact Fees	2026 Rate	2027 Rate
Water (rate was effective 9/19/2022)	$3,772.61	$3,772.61
Wastewater (rate was effective 9/19/2022)	$2,604.34	$2,604.34

Customer Fees	Rate	Rate
Returned check fee/credit card chargeback fee	$20.00	$20.00
Administration Cost	$20.00	$20.00
Delinquent Turn Off Fee	$50.00	$50.00
Tamper fee – Statutory maximum is $100	$75.00	$75.00
Pre-litigation collection letter	$50.00	$50.00
Interest on Unpaid Balance per Month	1.50%	1.50%
Collection Administrative Charge	$35.00	$35.00
Meter Testing Fee	$150.00	$150.00
Live Agent Payment Processing Fee	$2.50	$2.50
Broken Lock Fee (includes trip charge)	$80.00	$80.00
Broken Lock Box Fee (includes trip charge	$125.00	$125.00
Trip Charge	$75.00	$75.00
New Construction Tamper/Unauthorized Connection Fee	$500.00	$500.00
Meter/MXU Damage Fee	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge

Engineering Fees	Rate	Rate
Plan Review (Residential, Single Lot)	$75.00	$100.00
Plan Review (Residential, Multiple Lot)	$100 + $50 per lot	$100 + $50 per lot
Plan Review (Residential, Medium to High Density (<=20 units per acre))	$100 + $25 per unit	$100 + $25 per unit
Plan Review (Residential, Very High Density (>20 units per acre))	$100 + $10 per unit	$100 + $10 per unit
Plan Review (Commercial/Industrial/Institutional)	$250.00	$250.00
Plan Review (Tenant Improvement)	$75.00	$100.00
Plan Review (Grease Trap)	$250.00	$250.00
Plan Review (Parking Structures)	N/A	$250.00
Plan Review (Utility Relocate/Realignment in Public ROW)	$100 + $10 per foot	$100 + $1 per foot
Plan Review (Municipal/County/State Projects in Public ROW)	$100 + $10 per foot	$100 + $1 per foot
Pre-Construction Meeting	$200.00	$200.00
Availability Letter/Hydraulic Modeling	$300.00	$300.00
Easement Review (each)	$150.00	$150.00
Easement Preparation	$2,500.00	$2,500.00
Plat Review	$150.00	$150.00
Water Line Inspection (up to 100 feet)	$75 + $75 Trip Charge	$75 + $75 Trip Charge
Water Line Inspection Per Unit (Medium to High Density)	$75 Trip Charge per Unit	$75 Trip Charge per Unit
Water Line Additional Inspection (> 100 feet)	$1.00/foot	$1.00/foot
Wastewater Line Inspection (up to 100 feet)	$75 + $75 Trip Charge	$75 + $75 Trip Charge
Wastewater Line Inspection per Unit (Medium to High Density)	$75 Trip Charge per Unit	$75 Trip Charge per Unit
Wastewater Line Additional Inspection (> 100 feet)	$1.00/foot	$1.00/foot
Fire Line Inspection (up to 100 feet)	$75 + $75 Trip Charge	$75 + $75 Trip Charge
Fire Line Additional Inspection (> 100 feet)	$1.00/foot	$1.00/foot
Grease Trap Inspection	$75 + $75 Trip Charge	$75 + $75 Trip Charge
Dye Test	$75 + $75 Trip Charge	$75 + $75 Trip Charge
Rescheduled Inspection (less than 24 hours notice)	$75 + $75 Trip Charge	$75 + $75 Trip Charge
As-Built (Data Input for GHID)	$250.00	$250.00
As-Built Deposit (Refunded back to contractor if completed, GHID keeps if not)	$1,250.00	$1,250.00
Developer Debit/Credit Card Processing Fee	N/A	4.00%

Connection (Meter) Fees	Rate	Rate
3/4" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
1" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
1 1/2" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
2" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
3" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
4" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
6" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
8" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
10" Connection	Meter & MXU Cost+$75 Trip Charge	Meter & MXU Cost+$75 Trip Charge
Backout Meter (provided by Developer, GHID provides and programs MXU)	MXU Cost+$75 Trip Charge	MXU Cost+$75 Trip Charge

Other Fees/Charges	Rate	Rate
Hydrant Meter security deposit	$1,750.00	$1,750.00
Hydrant Meter daily rental (in addition to actual water consumed)	$5.00	$5.00
Hydrant Meter Inspection monthly charge	$75.00	$75.00
Hydrant Meter Water Use Charge per 1,000 gal	$2.66	$2.75
Cross-Connection Penalty - 1st Offense	$500.00	$500.00
Cross-Connection Penalty - 2nd Offense (may lose hydrant use permit)	$1,000.00	$1,000.00
Cross-Connection Penalty - 3rd Offense (may lose hydrant use permit)	$2,000.00	$2,000.00

(Water & Wastewater fees are effective beginning with all bills sent in January.)

GRAMA Fees	2026 Rate	2027 Rate
Processing Fee (based on lowest hourly rate of most qualified person)	various	various

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: ALL
Category: Personnel Expenses

General Ledger Account: XXX-500000

Acct	Description	2027 Total Budget
5010	Base Salary (2026 Budget $6,473,221) (5.0% merit increase)	$6,630,205
5010	Water Department Temporary Laborer (New)	$17,500
5010	Business Data Analyst (New)	$17,500
5010	Certification Pay (2026 Budget $262,503)	$243,602
5020	Overtime Pay (2026 Budget $180,524)	$146,697
5030	On-Call Pay-(2026 Budget $150,000)	$150,000
5060	Anticipated Retirement Buyout (2026 Budget $452,000) (Smooth out accrual rate for several employee eligible to retire over the next five years)	$250,000
5010	Employee Service Awards & Referral Bonus (2026 Budget $3,100)	$2,800
5120	Employer 401(k) Contributions on Base + OT (2026 Budget $719,722) (%)	$733,237
5110	State Retirement Plan Contributions on Base + OT (2026 Budget $1,053,373) (%)	$976,674
5150	Employer Portion of Social Security & Medicare on Base + OT (2026 Budget $100,322)	$106,957
5130	Insurance Plans - Health & Dental ($3,228.00 + $115.00) 73 Positions; 4 Retirees; 25% increase in health insurance rate 25% increase in retiree insurance rate 0% increase in rates dental insurance rate Includes $3,000 HSA contribution to each employee (2026 Budget $2,413,662).	$2,569,644
5160	Workers Compensation Insurance (2026 Budget $47,000)	$56,000
5170	Insurance Plans - Life, LTC, LTD (2026 Budget $58,700)	$58,700
5180	State Unemployment (2026 Budget $5,000)	$5,000
5070	Employee Clothing Allowance (2026 Budget $21,725)	$21,725
	Total Budget	**$11,986,241**

2026 Budget	$11,940,852
% Change	0.38%

% Change without Buyout -1.71%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: BLDG/FLEET
Category: Machinery & Equipment

General Ledger Account: 260-510910

Sub Acct	Description	Qty	Amount	2027 Total Budget
	1/2 ton truck replacement (Unit #12, #54, #55)	3	$55,000	$165,000
	Mid-size truck replacement (Unit #33, #5) Replace 1/2 ton with light duty truck	2	$35,000	$70,000
	Valve truck replacement	1	$85,000	$85,000
	Full ton truck replacement (Unit #22)	1	$65,000	$65,000
	Vactor/Combo Truck Replacement (Unit #29)	1	$925,000	$925,000
	Total Budget			**$1,310,000**

2026 Budget	$1,398,000
% Change	-6.29%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: General Administrative

General Ledger Account: Various

Sub Acct	Description	Qty	Amount	2027 Total Budget
110-510430	Employee Work Anniversary Appreciation (2026 Budget $4,000)	80	$50	$4,000
110-510430	Employee Retirement Luncheon (2026 Budget $2,400)	2	$1,500	$3,000
110-510430	Healthy Living Incentives (2026 Budget $1,500)	15	$50	$750
110-510430	Third Party A/R Collection Service (2026 Budget $1,000)	1	$500	$500
110-510430	Flowers/Gifts for Funerals, New Babies, etc. (2026 Budget $375)	5	$75	$375
110-510430	Document Shredding (2026 Budget $445)	12	$40	$480
110-510430	Board Meeting Refreshments (2026 Budget $420)	12	$35	$420
110-510430	Board & Staff Strategic Planning Session (2026 Budget $300)	1	$300	$300
110-510430	Board Discretionary Items (2026 Budget $0)	1	$0	$0
110-510430	New Employee Shirt and Coat (2026 Budget $600)	8	$75	$600
110-510430	Employee Advisory Board (2026 Budget $350)	1	$200	$200
	GHID Community Outreach Committee (2026 Budget $1,000)			**$3,750**
110-510430	Committee activities	1	$3,750	$3,750
110-510430	Safety Committee (2026 Budget $1,000)	1	$250	$250
110-510430	Employee Mileage Reimbursement (2026 Budget $500)	1	$500	$500
110-510430	District Provided Clothing (2026 Budget $0) (Provided Every Other Year)	80	$35	$2,800
110-510430	License Renewals (PE, CPA, CDL, Water, Wastewater, etc) (2026 Budget $1,500)	1	$1,000	$1,000
110-510430	Brown Bag Luncheons (2026 Budget $200)	2	$200	$400
110-510430	Administrative Professionals Day Lunch (2026 Budget $160)	1	$160	$160
110-510430	ChamberWest Leadership Sponsorship (2026 Budget $600)	1	$600	$600
110-510430	Motivosity Employee Appreciation - (2026 Budget $2,000)	1	$2,000	$2,000
110-510433	Annual Membership Dues APWA ($917), ABPA ($157) AWWA ($10,469), WEF ($840), UECA ($150), UT SAFE COUNCIL ($255), CHAMBER WEST ($3,500), EMPLOYERS COUNCIL ($1,800), WATER USERS ($220), UCLS ($200), UT WTR CONSERV ($50), ASSOC SAFETY PROF ($245), UASD ($16,000), RURAL WATER ($1,850), AM SCTY OF SFTY PROF ($125), AMAZON ($200), UGFOA ($25), PRIMA ($425) (2026 Budget $36,628)	1	$37,428	$37,428
	Subtotal			**$59,513**

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: General Administrative

General Ledger Account: Various

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Department recognition program - (2026 Budget $7,776)			**$7,680**
110-510434	Management/HR	7	$96	$672
130-510434	Customer Service/Meters	14	$96	$1,344
220-510434	Water/Water Quality	23	$96	$2,208
240-510434	Wastewater/Fleet	14	$96	$1,344
350-510434	OPS/IT	13	$96	$1,248
340-510434	Engineering	9	$96	$864
	($8.00/employee per month)			
110-510435	On Call Meals (2026 Budget $8,000)	400	$20	$8,000
110-540436	Employee Summer Party (2026 Budget $4,000)	1	$4,000	$4,000
110-540436	Employee End-of-Year Party and Holiday Gift (2026 Budget $10,000)	1	$10,000	$10,000
110-540436	Employee Holiday Breakfast (2026 Budget $2,000)	1	$2,000	$2,000
110-540436	Employee Appreciation Gifts (2026 Budget $2,900)	1	$2,900	$2,900
	Grand Total Budget			**$94,093**

2026 Budget	$88,904
% Change	5.84%

Year to date spent through 10/27/2026 = $56,133.69

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: MGMT
Category: G&A - Elections

General Ledger Account: 110-510431

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Trustee Election (2026 Budget $0)	1	$70,000	$70,000
	Total Budget			**$70,000**

2026 Budget	$0
% Change	N/A

Year to date spent through 10/27/2026 = $0.00

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: MGMT
Category: G&A - TNT

General Ledger Account: 110-510432

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Truth-in-Taxation Notices (2026 Budget $2,000)	1	$2,000	$2,000
	Total Budget			**$2,000**

Year to date spent through 10/27/2026 = $0.00

2026 Budget	$2,000
% Change	0.00%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: MGMT
Category: General Insurance

General Ledger Account: 110-510450

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Property, General Liability, Crime (covers Public Officials) and D&O Coverage (8% premium increase) (2026 Budget $343,359)	1	$342,627	$342,627
	Self-Insurance Reserve - Deductible Co-Pay (2026 Budget $50,000)	1	$50,000	$50,000
	Total Budget			**$392,627**

Year to date spent through 10/27/2026 = $318,327.05	

2026 Budget	$393,359
% Change	-0.19%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: VARIOUS
Category: Training & Education

General Ledger Account: XXX-510480

Sub Acct	Description	Dept	Qty	Amount	2027 Total Budget
	Board of Trustees (2026 Budget $14,865)				**$9,265**
	National Conferences	105	1	$2,800	$2,800
	AWWA Intermountain Section	105	2	$1,600	$3,200
	RWAU Conference	105	1	$1,600	$1,600
	UASD - Full Day	105	3	$555	$1,665
	Management (2026 Budget $17,700)				**$15,000**
	National Conferences	110	2	$2,800	$5,600
	WEAU Annual Conference	110	1	$1,200	$1,200
	AWWA Intermountain Section	110	3	$1,600	$4,800
	UASD - Full Day	110	4	$350	$1,400
	UASD - Single Day	110	2	$200	$400
	UGFOA	110	1	$1,600	$1,600
	Administrative Services/Meters (2026 Budget $5,900)				**$7,500**
	National Conferences	130	1	$2,800	$2,800
	AWWA Intermountain Section	130	2	$1,600	$3,200
	Local Seminars and Training	130	7	$100	$700
	Local Seminars and Training	140	8	$100	$800
	Information Technology/Operators (2026 Budget $6,150)				**$7,750**
	WEAU Conference	350	3	$1,200	$3,600
	AWWA Intermountain Section	350	2	$1,600	$3,200
	UASD	360	1	$350	$350
	Local Seminars and Training	350	3	$100	$300
	Local Seminars and Training	360	3	$100	$300
	Engineering (2026 Budget $10,700)				**$11,350**
	National Conferences	340	1	$2,800	$2,800
	Utah City Engineers Conference	340	3	$650	$1,950
	UCLS Conference	320	1	$1,200	$1,200
	APWA Fall Conference	340	2	$300	$600
	AWWA Intermountain Section	340	3	$1,600	$4,800
	Wastewater/Fleet/Safety (2026 Budget $9,950)				**$8,900**
	National Conferences	210	1	$2,800	$2,800
	WEAU Annual Conference	240	3	$1,200	$3,600
	RTA Training	260	0	$1,050	$0
	NASSCO Training	240	1	$1,000	$1,000
	Safety Conference/Training	240	1	$1,500	$1,500
	Subtotal				**$59,765**

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: VARIOUS
Category: Training & Education

General Ledger Account: XXX-510480

Sub Acct	Description	Dept	Qty	Amount	2027 Total Budget
	Water/Water Quality (2026 Budget $11,200)				**$11,200**
	Rural Water Association of Utah Conference	220	2	$1,600	$3,200
	Rural Water Association of Utah Conference	230	2	$1,600	$3,200
	National Conferences	220	1	$2,800	$2,800
	Local Seminars and Training	220	10	$100	$1,000
	Local Seminars and Training	230	10	$100	$1,000
	Tuition Reimbursement (2026 Budget $0)	110	0	$5,000	**$0**
	CDL Training (2026 Budget $2,400)	110	8	$300	**$2,400**
	Legislative Update (2026 Budget $240)		2	$120	**$240**
	ChamberWest Trainings (2026 Budget $500)		20	$25	**$500**
	AWWA Benchmarking Report (2026 Budget $620)		1	$620	**$620**
	Leadership Training Courses ($2026 Budget 5,600)		4	$1,400	**$5,600**
	ChamberWest, AWWA, WEAU				
	Grand Total Budget				**$80,325**

Year to date spent through 10/27/2026 = $61,799.87

2026 Budget	$85,825
% Change	-6.41%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: Legal Expense

General Ledger Account: 110-510500

Unit	Description	Qty	Amount	2027 Total Budget
	Legal Fees (2026 Budget $45,000)	1	$45,000	$45,000
	Legal Notices & Newspaper Ads (2026 Budget $500)	1	$500	$500
	Total Budget			**$45,500**

Year to date spent through 10/27/2026 = $50,951.40

2026 Budget	$45,500
% Change	0.00%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: Accounting & Audit

General Ledger Account: 110-510510

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Annual Audit (2026 Budget $14,600)	1	$14,600	$14,600
	Single Audit (2026 Budget $1,250)	1	$1,250	$1,250
	Total Budget			**$15,850**

Year to date spent through 10/27/2026 = $15,850.00

2026 Budget	$15,850
% Change	0.00%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: Professional Consulting

General Ledger Account: 110-510520

Sub Acct	Description	Qty	Amount	2027 Total Budget
	401k Administration (2026 Budget $1,400)	1	$1,400	$1,400
	401k Participant Fees (2026 Budget $2,200)	110	$20.00	$2,200
	COBRA Processing (2026 Budget $660)	12	$55	$660
	Employee Drug Testing (2026 Budget $5,000)	50	$100	$5,000
	Training Video Production Services (2026 Budget $35,000)	0	$35,000	$0
	Water Quality Consulting Fees (2026 Budget $10,000)	0	$10,000	$0
	Inflow and Infiltration Study (2026 Budget $35,000)	0	$35,000	$0
	Maintenance Program Consultant (2026 Budget $35,000)	0	$35,000	$0
	HR Program Update (New)	1	$35,000	$35,000
	Asset Management Utilization Initiative (New)	1	$25,000	$25,000
	Total Budget			**$69,260**

2026 Budget	$124,260
% Change	-44.26%

Year to date spent through 10/27/2026 = $29,212.75

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: Banking & Bonding

General Ledger Account: 110-510540

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Paying Agent and Trustee Fees - ($2,000 - '19 bond, $1,500 - '21 bond, $2,500 '23A bond, $2,500 '23B bond, Agent Fees $1,000) (2026 Budget $9,500)	1	$9,500	$9,500
	Arbitrage Compliance Fees - 2021, 2023A & 2023B (2026 Budget $15,000)	0	$5,000	$0
	Credit Card Fees/Zions Bank (2026 Budget $300,000)	1	$325,000	$325,000
	Xpress Bill Pay (2026 Budget $114,000)	1	$129,000	$129,000
	Total Budget			**$463,500**

2026 Budget	$438,500
% Change	5.70%

Year to date spent through 10/27/2026 = $627,105.20

*includes arbitrage accrual

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: Bond Interest Expense

General Ledger Account: 110-510550

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Series 2021 - Utah Division of Environmental Quality (2026 Budget $33,108) *[2027 Budget $28,014 = $32,265 2027 pmt - 26,888 2026 exp rvsl +22,637 2026 exp accrual]* *(Principal Due 3/1/27 = $345,000)*	1	$28,014	$28,014
	Series 2019 - Utah Division of Drinking Water (2026 Budget $184,366) *[2027 Budget $171,481 = $181,175 2026 pmt - $135,881 2026 exp rvsl + $126,188 2027 exp accrual]* *(Principal due 4/1/27 = $1,034,000)*	1	$171,482	$171,482
	Series 2023A - Utah Division of Drinking Water (2026 Budget $53,295) [2027 Budget $51,585] *(Principal due 1/1/2027 = $342,000)*	1	$51,585	$51,585
	Series 2023B - Bank of Utah (2026 Budget $1,044,030) *[2027 Budget $1,012,015 = $1,023,142 2027 pmt - $341,047 2026 exp rvsl + $329,921 2027 exp accrual]* *(Principal due 9/1/27 = $1,151,000)*	1	$1,012,016	$1,012,016
	Total Budget			**$1,263,097**

2026 Budget	$1,314,799
% Change	-3.93%

Year to date spent through 10/27/2026 = $756,053.65

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Mgmt
Category: Bond Cost of Issuance

General Ledger Account: 110-510560

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Debt issuance costs for West Lake WWPS	1	$50,000	$50,000
	Total Budget			**$50,000**

Year to date spent through 10/27/2026 = $0.00

2026 Budget	$0
% Change	0.00%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: MGMT
Category: Pymts to Gov't Agencies

General Ledger Account: 110-510591

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Interlocal Agreement Taylorsville Bennion - Property Taxes (2026 Budget $9,500)	1	$9,500	$9,500
	Interlocal Agreement Magna Water - Property Taxes (2026 Budget $38,000)	1	$37,000	$37,000
	Department of Environmental Quality (New) Utah Public Water Systems Fee	1	$105,000	$105,000
	Total Budget			**$151,500**

2026 Budget	$47,500
% Change	218.95%

Year to date spent through 10/27/2026 = $44,443.75

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Cust Serv
Category: Office Supplies

General Ledger Account: 130-510410

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Office Supplies Including: Pens, Pencils, Toner, Paper, Folders, Notebooks, etc. (2026 Budget $5,000)	1	$4,500	$4,500
	Kitchen Supplies/Paper Goods (2026 Budget - $1,200)	1	$1,080	$1,080
	Maintenance Contracts			
	Copiers - (2026 Budget $5,175)			**$4,658**
	Main Floor Copier MX5111N yearly contract	1	$1,900	$1,900
	Engineering Copier MX-5070N yearly contract	1	$1,300	$1,300
	Building B Copier	1	$1,458	$1,458
	Total Budget			**$10,238**

Year to date spent through 10/27/2026 = $7,047.83

2026 Budget	$11,375
% Change	-10.00%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Cust Serv
Category: Postage & Mailing

General Ledger Account: 130-510420

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Postage - Mailing of Utility Bills & Late Notices Postage increase from $0.59 to $0.635 Estimated 250 moved to paperless billing (2026 Budget $129,000)	1	$127,000	$127,000
	Postage - In-House Meter - Rate increase from $0.74 to $0.78. Postcard costs from $0.61 to $0.65. (2026 Budget $4,300)	1	$3,870	$3,870
	Outsource Utility Billing & Flyers (2026 Budget $41,000)	1	$41,000	$41,000
	Maintenance Contracts - Postage Meter (2026 Budget $1,650)	1	$1,650	$1,650
	Source Protection/Backflow & Pretreatment Notice Postage (2026 Budget $1,000)	1	$500	$500
	PO Box Fees (2026 Budget $630)	1	$630	$630
	Printing - Customer Outreach (2026 Budget $2,000)	1	$0	$0
	Total Budget			**$174,650**

2026 Budget	$179,580
% Change	-2.75%

Year to date spent through 10/27/2026 = $120,094.73

Department: Mgmt
Category: Public Relations & Conservation
General Ledger Account: 110-510530

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Conservation Materials (2026 Budget $8,000)	1	$13,000	$13,000
	2026 Leak Detection (2026 Budget $80,000)	1	$0	$0
	Continuous Flow Program (2026 Budget $2,600)	1	$8,000	$8,000
	Customer Water Usage Portal ($5K - partial flyer budget) (2026 Budget $2,900)	1	$0	$0
	Calendars & Info Packets (New)	1	$5,250	$5,250
	Leak Detection Equipment (New)	1	$32,000	$32,000
	Billing Audit by Zone Project (New)	1	$20,500	$20,500
	Tiered Rate Study (New)	1	$10,000	$10,000
	Total Budget			**$88,750**

Year to date spent through 10/27/2026 = $81,914.62

2026 Budget	$93,500
% Change	-5.08%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Meter
Category: Repair Supplies

General Ledger Account: 140-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Meter and MXU Repair Parts 3/4" & 1" Meters (Meter adapters, gaskets, electrical, butt connectors, nuts, bolts, washers, extensions, battery replacement registers, etc.) (2026 Budget $47,000)	1	$47,000	$47,000
	Replacement Small meters for 20 year program (2026 Budget $235,850)	1,325	$185	$245,125
	Meter lids, collars and risers (2026 Budget $15,000)	1	$15,000	$15,000
	Meter Maintenance 3" - 10" for new meters, repairs & stop meter replacement (Omni repair parts, nuts washers, gaskets, flanges, check valves, fittings & batteries) (2026 Budget $50,000)	1	$50,000	$50,000
	Replacement Large meters/chambers 10 year program (2026 Budget $145,800)	108	$1,350	$145,800
	Large Meter Vault Replumbs (New)	10	$12,000	$120,000
	Total Budget			**$622,925**

2026 Budget	$493,650
% Change	26.19%

Year to date spent through 10/27/2026 = $339,851.50

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Meter
Category: Tools & Supplies

General Ledger Account: 140-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Meter Department Tools & Supplies (Pick hammers, locks, insulation, oxygen for tank, grass knives, pumps, keys, sump pumps, hoses & clamps, saws, wrenches, snap ring pliers, etc.) (2026 Budget $1,950)	1	$1,950	$1,950
	Handheld Device repairs/replacement & warranty (Repair to Touchreaders, Unipros, Command links, Archers, Nomad, Handhelds, etc.) (2026 Budget $3,270)	1	$3,270	$3,270
	Total Budget			**$5,220**

2026 Budget	$5,220
% Change	0.00%

Year to date spent through 10/27/2026 = $2,644.26

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WTR - RR
Category: Repair Supplies

General Ledger Account: 220-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Construction Repair & Maintenance Supplies			
	Emergency site repairs and maintenance (2026 Budget $95,000)	1	$95,000	$95,000
	Fill dirt & fill materials for repairs and maintenance (2026 Budget $35,000)	1	$50,000	$50,000
	Asphalt repairs and maintenance (2026 Budget $80,000)	1	$85,000	$85,000
	Concrete repairs and maintenance (2026 Budget $40,0000)	1	$40,000	$40,000
	Water main repair clamps (2026 Budget $35,000)	1	$35,000	$35,000
	Cement and asphalt cutting for repairs and maintenance (2026 Budget $16,000)	1	$16,000	$16,000
	Traffic safety sign rentals for state roads, repairs & maintenance (2026 Budget $15,000)	1	$15,000	$15,000
	Brass & ductile fittings for repairs and maintenance (2026 Budget $40,000)	1	$40,000	$40,000
	West Valley City permit fees for repairs and maintenance (2026 Budget $24,000)	1	$24,000	$24,000
	Plant Cleanup Project (Contract to Segregate and Haul Materials Away) (2026 Budget $90,000)	1	$90,000	$90,000
	Extended Range Couplers & Flange Coupling Adaptors (2026 Budget $30,000)	1	$ 30,000	$30,000
	Total Budget			**$520,000**

2026 Budget	$500,000
% Change	4.00%

Year to date spent through 10/27/2026 = $319,949.94

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WTR - MAINT
Category: Repair Supplies

General Ledger Account: 230-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Water Operations Maintenance Repair Supplies			
	Water site maintenance (2026 Budget $20,000) (Asphalt maintenance for water sites and back parking lot at the GHID main office)	1	$0	$0
	Valves and valve repair parts (2026 Budget $15,000)	1	$15,000	$15,000
	Valve lids, valve boxes and risers, and meter boxes for repairs and maintenance (2026 Budget $10,000)	1	$10,000	$10,000
	Fire hydrants repair parts (2026 Budget $30,000)	1	$45,000	$45,000
	West Valley City permits (2026 Budget $8,000)	1	$8,000	$8,000
	Valve machine wear items (2026 Budget $4,000)	1	$2,000	$2,000
	Fire hydrant replacements (New)	40	$6,000	$240,000
	Total Budget			**$320,000**

2026 Budget	$87,000
% Change	267.82%

Year to date spent through 10/27/2026 = $68,009.85

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Water Quality
Category: Repair Supplies

General Ledger Account: 231-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Fire Hydrant Meters (Replace & Repair) (2026 Budget $3,500)	2	$1,750	$3,500
	Fire Hydrant Meter Valves (2026 Budget $350)	2	$175	$350
	Fire Hydrant Meter Repairs (2026 Budget $500)	1	$500	$500
	Total Budget			**$4,350**

2026 Budget	$4,350
% Change	0.00%

Year to date spent through 10/27/2026 = ($1,750.00)

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WTR - R&R
Category: Tools & Supplies

General Ledger Account: 220-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Small hand tools to replace damaged and worn tools Includes: Pipe Wrenches, Hammers, Screwdrivers, Sockets, Ratchets, Cutters, Flaring Tools, Crimpers, Hand Saws, etc. Ladders for Well Sites & Supplies (2026 Budget $6,500)	1	$6,500	$6,500
	Gas Chain Saw (2026 Budget $1,500)	1	$1,500	$1,500
	Trash Pump (Water Systems) (2026 Budget $350)	1	$350	$350
	Hydro Ex part replacement for hoses, vac tubes, nozzles etc. (2026 Budget $7,000)	1	$5,000	$5,000
	Trench shoring panels and equipment replacements (2026 Budget $4,000)	1	$2,000	$2,000
	Generator (2026 Budget $5,600)	1	$1,500	$1,500
	Total Budget			**$16,850**

2026 Budget	$24,950
% Change	-32.46%

Year to date spent through 10/27/2026 = $17,624.89

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WTR - MAINT
Category: Tools & Supplies

General Ledger Account: 230-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Small hand tools to replace damaged and worn tools Includes: Pipe Wrenches, Hammers, Screwdrivers, Sockets, Ratchets, Cutters, Flaring Tools, Crimpers, Hand Saws, etc. Ladders for Well Sites & Supplies (2026 Budget $6,500)	1	$6,500	$6,500
	Trash Pump (Water Systems) (2026 Budget $700)	2	$350	$700
	Impact Tools (Replacement cordless power tools) (2026 Budget $500)	1	$500	$500
	Total Budget			**$7,700**

2026 Budget	$7,700
% Change	0.00%

Year to date spent through 10/27/2026 = $6,075.25

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Water Quality
Category: Water Testing Fees

General Ledger Account: 231-530270

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Culinary Water Testing (2026 Budget $30,000)	1	$25,000	$25,000
	Chem Keys for Portable Analyzer (SL1000) (2026 Budget $7,500)	2500	$3	$7,500
	SL1000 Calibrations (2026 Budget $3,800)	4	$1,000	$4,000
	DR1900 Calibration (2026 Budget $1,200)	1	$1,200	$1,200
	Backflow Testing & Repair (GHID Sites) (2026 Budget $2,000)	1	$2,000	$2,000
	DR300 Pocket Colorimeter (2026 Budget $1,400)	2	$700	$1,400
	Total Budget			**$41,100**

Year to date spent through 10/27/2026 = $32,167.52	2026 Budget	$45,900
	% Change	-10.46%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Safety
Category: Safety

General Ledger Account: 210-510490

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Safety Budget			
	PPE for All Employees (2026 Budget $14,000)	1	$14,000	$14,000
	Hearing Test for All Employees (2026 Budget $1,500)	1	$1,300	$1,300
	Vertical Panels (2026 Budget $2,400)	30	$60	$1,800
	Safety Signs/ Traffic Signs (2026 Budget $3,500)	1	$3,000	$3,000
	Publications (2026 Budget $500)	1	$500	$500
	Incentive Awards (2026 Budget $8,000)	1	$25,000	$25,000
	First Aid Supplies (2026 Budget $1,500)	1	$1,000	$1,000
	Air Monitors for Confined Space Entry (2026 Budget $3,000)	2	$1,000	$2,000
	Cones for Vehicles (2026 Budget $2,125)	125	$17	$2,125
	Safety-Toed Boots (2026 Budget $6,000)	40	$150	$6,000
	Training Materials (2026 Budget $500)	1	$500	$500
	Respirator Fit Test & Medical Clearance (2026 Budget $400)	1	$400	$400
	PPE Vending (PPE, Equipment & Supplies Vending System) (2026 Budget $500)	1	$500	$500
	Facility and Equipment Spill Kits (2026 Budget $3,000)	7	$300	$2,100
	Facility Improvements (Signage, Guarding, Fall Protection, Parking, Labeling, Eye Sinks … etc) (2026 Budget $4,000)	1	$3,000	$3,000
	Confined Space Blowers (2026 Budget $1,500)	1	$600	$600
	Confined Space Tripod, Winch, & Fall Arrest (2026 Budget $4,000)	1	$4,000	$4,000
	Emergency Response Trailer Supplies (New)	1	$1,000	$1,000
	Total Budget			**$68,825**

2026 Budget	$56,425
% Change	21.98%

Year to date spent through 10/27/2026 = $23,590.83

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WW - MAINT
Category: Repair Supplies

General Ledger Account: 240-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Manhole Repair, Rehabilitation and Collars (2026 Budget $5,000)	1	$4,000	$4,000
	Sewer System Maintenance Costs (2026 Budget $4,000)	1	$4,000	$4,000
	Chemical Root Treatment - Increase to 2 miles of treatment (2026 Budget $20,000)	1	$20,000	$20,000
	Grease Trap Cleaning & Testing (2026 Budget $2,500)	1	$1,800	$1,800
	Pretreatment educational material (FOGS, Wipes, etc.) (2026 Budget $1,200)	1	$1,200	$1,200
	Vanguard Disinfectant (Chemical for 1 year operation) (2026 Budget $1,500)	1	$2,200	$2,200
	Total Budget			**$33,200**

Year to date spent through 10/27/2026 = $23,677.31	2026 Budget	$34,200
	% Change	-2.92%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WW - Maint
Category: Tools & Supplies

General Ledger Account: 240-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Tools-Including Hand Tools, Manhole Hooks, Clydes, etc. (2026 Budget $500)	1	$500	$500
	Combination Truck part replacement for Hoses, Vac Tubes, Nozzles, etc. (Tube rack & Warthog nozzles) (2026 Budget $11,350)	1	$11,000	$11,000
	TV Truck Maintenance & Repair - Aries System (2026 Budget $12,000)	1	$12,000	$12,000
	Total Budget			**$23,500**

2026 Budget	$23,850
% Change	-1.47%

Year to date spent through 10/27/2026 = $12,489.78

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Bldg/Fleet
Category: Vehicles Fuel

General Ledger Account: 260-510230

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Diesel Fuel & Gasoline Purchases for All District Vehicles & Equipment - 16K gal reg @ $4.50/gal & 24K gal diesel @ $5.80/gal (2026 Budget $135,000)	1	$211,200	$211,200
	Bulk DEF (Diesel Exhaust Fluid). All 2011 and newer diesel vehicles use DEF. (2026 Budget $1,000)	1	$1,500	$1,500
	UST (Underground Storage Tank) fees and testing - Beginning fiscal year 2022 we are required to test and pay fees for above ground fuel tanks as well. We now have a new test that needs to be performed on the UST as well. (2026 budget $2,300)	1	$2,100	$2,100
	Bulk Oil purchase & Other Shop/Fleet fluids for maintenance (2026 Budget $8,500)	1	$8,500	$8,500
	Total Budget			**$223,300**

Year to date spent through 10/27/2026 = $142,395.11	2026 Budget	$146,800
	% Change	52.11%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Bldg/Fleet
Category: Repair Supplies

General Ledger Account: 260-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	VEHICLE MAINTENANCE - FLEET			
	Small Fleet Vehicle Maint-filters, belts, fluids, rags, wipers, etc. (2026 Budget $2,500)	1	$3,000	$3,000
	Medium Fleet Vehicle Maint-filters, belts, fluids, wipers, etc. (2026 Budget $2,500)	1	$3,000	$3,000
	Large Fleet Vehicle Maint - filters, belts, fluids, wipers, etc. (2026 Budget $4,000)	1	$5,000	$5,000
	Small Fleet Vehicle Repair Parts (Vehicle Vendors) (2026 Budget $9,000)	1	$9,000	$9,000
	Medium Fleet Vehicle Repair Parts (Vehicle Vendors) (2026 Budget $10,000)	1	$10,000	$10,000
	Large Fleet Vehicle Repair Parts (Vehicle Vendors) (2026 Budget $35,000)	1	$35,000	$35,000
	Welding Supplies and Steel (2026 Budget $1,000)	1	$1,000	$1,000
	Paint/Auto Body Repairs (2026 Budget $3,500)	1	$3,500	$3,500
	Tires/Fleet Vehicles-small, medium, large (2026 Budget $18,000)	1	$18,000	$18,000
	Vehicle Emissions (2026 Budget $3,500)	1	$3,500	$3,500
	VEHICLE MAINTENANCE - HEAVY EQUIPMENT			
	Equipment Maint - filters, belts, fluids, rags, wipers, etc. (2026 Budget $3,000)	1	$3,000	$3,000
	Equipment Repair Parts/Vendor & Outside Vendors (2026 Budget $30,000)	1	$30,000	$30,000
	Welding Supplies and Steel (2026 Budget $2,000)	1	$2,000	$2,000
	Tires for Equipment (2026 Budget $5,000)	1	$5,000	$5,000
	Small Equipment and Trailer Maintenance/Repair Parts (2026 Budget $1,500)	1	$1,500	$1,500
	SHOP EQUIPMENT MAINTENANCE			
	Propane gas (2026 Budget $450)	1	$450	$450
	Vehicle Car Wash - Supplies & Service (2026 Budget $2,500)	1	$0	$0
	Total Budget			**$132,950**

2026 Budget	$133,450
% Change	-0.37%

Year to date spent through 10/27/2026 = $123,702.52

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Bldg/Fleet
Category: Tools & Supplies

General Ledger Account: 260-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Floor Matting, spill absorbers, organization equipment, signs for doors, etc. (2026 Budget $1,000)	1	$1,000	$1,000
	Replacement tools, vehicle & equipment miscellaneous cleaners (2026 Budget $3,500)	1	$4,300	$4,300
	Total Budget			**$5,300**

2026 Budget	$4,500
% Change	17.78%

Year to date spent through 10/27/2026 = $4,089.50

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Engineering
Category: Professional Consulting

General Ledger Account: 340-510520

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Water Modeling Small design and easement preparation support (2026 Budget $5,000)	1	$15,000	$15,000
	Cathodic Protection Monitoring (2026 Budget $10,000)	1	$0	$0
	Blue Stakes Service (2026 Budget $12,000)	1	$15,000	$15,000
	Master Plan and Impact Fee Update (2026 Budget $95,000)	1	$0	$0
	EV Charging Consultation (2026 Budget $1,000)	1	$0	$0
	Total Budget			**$30,000**

2026 Budget	$123,000
% Change	-75.61%

Year to date spent through 10/27/2026 = $70,613.24

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Engineering
Category: Tools & Supplies

General Ledger Account: 330-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Field Tools (2026 Budget $2,000)	1	$1,000	$1,000
	Blue Stake Supplies (Paint, Flags, Lathe, etc.) (2026 Budget $3,850)	1	$2,000	$2,000
	Portable Valve Exerciser (New)	1	$7,000	$7,000
	Total Budget			**$10,000**

2026 Budget	$5,850
% Change	70.94%

Year to date spent through 10/27/2026 = $6,220.69

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Operations
Category: Repair Supplies

General Ledger Account: 350-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Operational Technology Annual Hardware Replacement			
	Shop Supplies			
	Misc Supplies (2026 Budget $2,000)	1	$2,000	$2,000
	Instrumentation			
	Level Transmitter, Submersible (2026 Budget $1,800)	2	$900	$1,800
	Chemical pump low flow (2026 Budget $3,000)	1	$3,000	$3,000
	UPS Replacements (2026 Budget $1,500)	1	$1,500	$1,500
	Site Cameras (2026 Budget $5,400)	2	$900	$1,800
	Control Panels			
	Camera Panel (2026 Budget $9,600)	2	$1,600	$3,200
	Maintenance			
	Turbidimeter Wiper Blades (2026 Budget $200)	2	$100	$200
	ChemKeys for SL1000 (2026 Budget $1,500)	1	$1,500	$1,500
	Sensor Replacement (Should be replaced yearly) (2026 Budget $2,500)	5	$500	$2,500
	Operational Technology Annual Misc Replacement			
	Replacement parts and equipment (2026 Budget $10,000)	1	$10,000	$10,000
	Subtotal			**$27,500**

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Operations
Category: Repair Supplies

General Ledger Account: 350-520210

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Wastewater Operations Repair and Supplies			
	Sewer System Maintenance Costs (2026 Budget $71,000)	1	$50,000	$50,000
	Generator Maintenance Costs (2026 Budget $3,000)	0	$3,000	$0
	Generator Load Testing (Water Ops, WW Ops & Admin) (2026 Budget $32,000)	1	$35,000	$35,000
	Electrical Maintenance Costs (2026 Budget $4,000)	0	$4,000	$0
	Cathodic Protection (2026 Budget $5,000)	1	$15,000	$15,000
	Elevator maintenance/inspection (2026 Budget $7,000)	0	$7,000	$0
	Water Operations Repair and Supplies			
	Mechanical seals/repair kits (2026 Budget $5,000)	0	$5,000	$0
	Doors, locks, tank hatch and light fixture maintenance and repairs (2026 Budget $5,000)	0	$5,000	$0
	Water system wells & boosters maintenance and repairs (2026 Budget $71,000)	1	$65,000	$65,000
	Generator maintenance (2026 Budget $3,000)	0	$3,000	$0
	Painting and cleaning supplies for fire hydrant paint, paint for PRVs, and paint for wells/booster buildings. (2026 Budget $1,000)	0	$1,000	$0
	Electrical maintenance (2026 Budget $6,000)	1	$0	$0
	Sodium hypochlorite system maintenance (2026 Budget $15,000)□	6	$8,200	$49,200
	PRV maintenance (2026 Budget $3,000)	9	$7,000	$63,000
	HVAC contract maintenance (2026 Budget $4,500)	1	$0	$0
	Grand Total Budget			**$304,700**

Year to date spent through 10/27/2026 = $154,273.31	2026 Budget	$280,400
	% Change	8.67%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Operations
Category: Tools & Supplies

General Ledger Account: 350-520240

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Wastewater Operations Repair and Supplies			
	Tools-Including Hand Tools, Power Tools, Specialty Tools, etc. (2026 Budget $2,500)	1	$2,500	$2,500
	Water Operations Repair and Supplies			
	Water Ops Tools-Including Hand Tools, Power Tools, Specialty Tools, etc. (2026 Budget $1,500)	1	$1,500	$1,500
	Total Budget			**$4,000**

2026 Budget	$4,000
% Change	0.00%

Year to date spent through 10/27/2026 = $249.32

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Operations
Category: Water Supply Expense

General Ledger Account: 350-530250

Unit	Description	Qty	Amount	2027 Total Budget
	Water Purchases from JVWCD Minimum Contract 17,000 AF (2025 Budget $11,472,825)	1	$11,618,480	$11,618,480
	Average flows non-pump 75% of total purchases ($661.29/AF)			
	Average flows pump 25% of total purchases ($683.20AF)			
	Weighted Average price/AF ((0.75)*($661.29))+((0.25)*($683.20)=$666.77/AF			
	Annual contract estimated use (2026/2027) (8,500 AF*$666.77) = $5,667,545			
	Annual contract estimated use with 5% rate increase (2027/2028) (8,500 AF*$666.77*1.05) = $5,950,935			
	Total Budget			**$11,618,480**

2026 Budget	$11,472,825
% Change	1.27%

Year to date spent through 10/27/2026 = $8,180,917.56

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Operations
Category: Treatment Chemicals

General Ledger Account: 350-530260

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Salt Purchases for Sodium Hypochlorite Production (2026 Budget $25,000)	1	$43,250	$43,250
	Accutab (2026 Budget $3,000)	1	$3,000	$3,000
	Fluoride Removal (2026 Budget $14,000)	0	$14,000	$0
	Total Budget			**$46,250**

2026 Budget	$43,000
% Change	7.56%

Year to date spent through 10/27/2026 = $39,651.90

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: MGMT
Category: Utilities

General Ledger Account: 110-510460

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Electrical Expenses for Building A, B, C & E (2026 Budget $49,800)	1	$52,000	$52,000
	Natural Gas Expense for Building A, B, C & E (2026 Budget $37,000)	1	$39,000	$39,000
	Stormwater Fees - New Rate $774 Per Month (2026 Budget $9,500)	1	$9,500	$9,500
	Total Budget			**$100,500**

2026 Budget	$96,300
% Change	4.36%

Year to date spent through 10/27/2026 = $57,380.55

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WTR - Maint
Category: Utilities

General Ledger Account: 230-510460

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Electrical Cost to run Wells, Pumps, etc. (2026 Budget $610,000)	1	$653,000	$653,000
	Natural Gas Costs for Wells, etc. (2026 Budget $20,000)	1	$25,000	$25,000
	WVC Stormwater Fees (2026 Budget $5,580)	12	$465	$5,580
	City of South Salt Lake Fees (2026 Budget $396)	12	$66	$792
	Total Budget			**$684,372**

2026 Budget	$635,976
% Change	7.61%

Year to date spent through 10/27/2026 = $620,132.99

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: WW - Maint
Category: Utilities

General Ledger Account: 240-510460

Unit	Description	Qty	Amount	2027 Total Budget
	Electrical Costs to run Lift Stations (2026 Budget $205,000)	1	$213,000	$213,000
	Natural Gas for Lift Stations (2026 Budget $14,400)	12	$1,260	$15,120
	WVC Stormwater Fees (2026 Budget $2,460)	12	$205	$2,460
	Total Budget			**$230,580**

2026 Budget	$221,860
% Change	3.93%

Year to date spent through 10/27/2026 = $137,626.55

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Sys Adm
Category: Buildings & Grounds

General Ledger Account: 360-510220

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Anticipated maint for A/C, boiler, electrical, lighting, floors, plumbing, etc. (Bldg Infrastructure) (2026 Budget $20,000)	1	$20,000	$20,000
	Lighting upgraded to LED - for 45 high bay lighting/bulb replacement for building D (2026 Budget $6,500)	1	$0	$0
	Maintenance plan for chiller, air handler, boiler, VAV boxes, exhaust fans and pumps. (2026 Budget $8,600)	1	$8,600	$8,600
	Security Monitoring (2026 Budget - $4,600)	4	$1,250	$5,000
	Fire & Elevator Alarm monitoring (2026 Budget $800)	1	$1,000	$1,000
	Grounds maintenance (2026 Budget $90,000)	1	$95,000	$95,000
	Trash Removal (2026 Budget $2,800) Paid monthly	1	$3,000	$3,000
	Vehicle Car Wash Supplies & Service (2026 Budget $2,500)	1	$3,000	$3,000
	Elevator Maintenance (2026 Budget $1,900) pd quarterly + yearly inspection	1	$8,900	$8,900
	Janitorial Contract - Building Cleaning (2026 Budget $28,750) pd monthly	1	$30,000	$30,000
	Janitorial Supplies (2026 Budget $5,500)	1	$5,500	$5,500
	New Flags in Front of Admin Building (2026 Budget $1,000)	1	$500	$500
	Floor Mats and Coveralls (2026 Budget $4,000) Coveralls $400/yr; mats bi-weekly $150 ($3,600 yr)	1	$4,000	$4,000
	Window & Carpet Cleaning (2026 Budget $1,400)	1	$1,400	$1,400
	Exterminator (2026 Budget $500)	1	$500	$500
	Paint touch ups in building, Parking lot signage, flooring repairs, flagpole repairs, damaged blinds, ceiling tiles, scraper mats, boot cleaners (2026 Budget $1,200)	1	$4,000	$4,000
	Fire Extinguisher Repair/Replace; Annual Inspection (Jan)(2025 Budget $1,500)	1	$1,500	$1,500
	Fire Alarms Annual Inspection (Jan) (2025 Budget $2,500)	1	$2,500	$2,500
	Yearly Certified Crane Inspections - (2025 Budget $6,000)	1	$6,000	$6,000
	Water site maintenance (2025 Budget $20,000) (Asphalt maintenance for water sites and back parking lot at the GHID main office)	1	$20,000	$20,000
	Building B man gate (New)	1	$5,000	$5,000
	Landscaping maintenance (New)	1	$4,500	$4,500
	Total Budget			**$229,900**

Year to date spent through 10/27/2026 = $175,026.93	2026 Budget	$177,550
	% Change	29.48%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: SYS ADMN
Category: Computer Supplies & Equipment
General Ledger Account: 360-510440

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Information Technology Annual Support Contracts & Subscriptions			
	PDF Editing Software (2026 Budget $3,520)	10	$320	$3,200
	AMI Maintenance Incl. Customer Portal & Datalake (2026 Budget $78,000)	1	$80,000	$80,000
	HR Hiring Software (2026 Budget $2,400)	12	$200	$2,400
	GIS Maintenance Subscription (2026 Budget $28,500)	1	$28,500	$28,500
	GIS Cloud Hosting (New)	1	$20,000	$20,000
	Drafting Maintenance Subscription (2026 Budget $1,555)	1	$1,555	$1,555
	Email Archive Subscription (2026 Budget $4,450)	1	$4,450	$4,450
	Backup Maintenance & Subscription (2026 Budget $10,300)	1	$10,300	$10,300
	Backup Maintenance & Subscription (SCADA System) (2026 Budget $7,750)	1	$7,750	$7,750
	Engineering Plans PDF Subscription (2026 Budget $1,600)	11	$160	$1,760
	Bluestakes Portal (2026 Budget $6,000)	1	$6,000	$6,000
	Asset Management Maintenance Subscription & EURL Subscription (2026 Budget $74,000)	1	$50,000	$50,000
	Employee Evaluations Software and Subscription (2026 Budget $2,500)	1	$2,500	$2,500
	Domain Hosting (DNS & Web Hosting, Domain Name Reg & SSL Subscription) (2026 Budget $1,000)	1	$1,000	$1,000
	Vehicle Tracking Monthly Subscription (2026 Budget $15,000)	12	$1,250	$15,000
	Wastewater Software Monitoring Subscription (2026 Budget $5,000)	1	$5,000	$5,000
	Surveying Support & Maintenance (2026 Budget $1,400)	1	$1,400	$1,400
	Office Software Suite Subscription (2026 Budget $11,210)	78	$149	$11,659
	Patch Management Software (2026 Budget $4,500)	2	$2,250	$4,500
	PDF Signature Software (2026 Budget $1,000)	1	$1,000	$1,000
	Vehicle Diagnostic for Heavy Duty (2026 Budget $4,600)	1	$4,600	$4,600
	Firewall Software Suite (2026 Budget $10,650)	1	$3,000	$3,000
	Firewall Software Suite - SCADA System (2026 Budget $3,000)	1	$3,000	$3,000
	Website Hosting (2026 Budget $12,660)	12	$1,055	$12,660
	Fuel Management Software (2026 Budget $5,000)	1	$650	$650
	ERP Software (Core Maintenance) - (2026 Budget $81,000)	1	$85,000	$85,000
	Virtual Software (2026 Budget $2,500)	2	$1,250	$2,500
	CC - VRS / GPS License Renewal (2026 Budget $1,800)	3	$600	$1,800
	Backflow Software (2026 Budget $500)	1	$500	$500
	Timeclock Software (2026 Budget $3,500)	1	$3,500	$3,500
	Project Software (2026 Budget $3,600)	10	$360	$3,600
	Storage backups for cloud files (2026 Budget $3,000)	1	$3,000	$3,000
	Motivosity (2026 Budget $3,500)	1	$3,500	$3,500
	Mobile Device Management Software for Field Equipment (2026 Budget $324)	15	$22	$324
	Marketing Software (2026 Budget $300)	3	$100	$300
	Remote software for SCADA (2026 Budget $1,100)	1	$1,100	$1,100
	Computer Asset Tracking Software (2026 Budget $250)	1	$250	$250
	I&I Monitoring System (2026 Budget $6,410)	1	$6,410	$6,410
	Customer Portal (New)	1	$28,900	$28,900
	Fleet Maintenance Software (2026 Budget $0)	1	$7,700	$7,700
	Subtotal			**$430,268**

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: SYS ADMN
Category: Computer Supplies & Equipment
General Ledger Account: 360-510440

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Information Technology Annual Hardware Replacement			
	Laptop Replacements (2026 Budget $19,200)	13	$1,400	$18,200
	Remote Endpoints (2026 Budget $2,800)	1	$700	$700
	Fiber optic build-out (2026 Budget $20,000)	1	$5,000	$5,000
	Laptop Battery Replacements (2026 Budget $900)	6	$150	$900
	Field Computer Replacements (2026 Budget $2,400)	2	$1,200	$2,400
	Desktop Replacement (2026 Budget ($1,100)	1	$1,100	$1,100
	Information Technology Annual Misc Replacement			
	Replacement parts and equipment (2026 Budget $20,000)	1	$9,500	$9,500
	Operational Technology Annual Support Contracts & Subscriptions			
	Integration Control Software Renewal (2026 Budget $25,200)	2	$13,500	$27,000
	Grand Total Budget			**$495,068**

Year to date spent through 10/27/2026 = $419,346.00	2026 Budget	$494,979
	% Change	0.02%

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: SYS ADM
Category: Telephone

General Ledger Account: 360-510470

Sub Acct	Description	Qty	Amount	2027 Total Budget
	All District Telephone Lines, T-1s, Local, Long Distance, Fax, First Digital (2026 Budget $13,200)	12	$1,100	$13,200
	Fiber Data Lines(main office, well sites and pump stations) (Additions Tank Farm, Pioneer, Wheeler) (2026 Budget $34,006)	14	$2,429	$34,006
	Cellular Phone Service & Data Plans (2026 Budget $16,500)	1	$16,500	$16,500
	Answering Service (2026 Budget $8,500)	1	$5,500	$5,500
	Tyler Tech Utility Billing Notification (2026 Budget $1,500)	4	$375	$1,500
	Employee Cell Phone Reimbursement (2026 Budget $37,440)	936	$40	$37,440
	Total Budget			**$108,146**

2026 Budget	$111,146
% Change	-2.70%

Year to date spent through 10/27/2026 = $69,306.80

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: CVWRF
Category: Facility Operations

General Ledger Account: 400-580310

Sub Acct	Description	Qty	Amount	2027 Total Budget
	CVWRF - Plant Operations and Maintenance (2026 Budget $5,485,691)	1	$6,014,157	$6,014,157
	CVWRF - Administration (2026 Budget $1,580,778)	1	$1,661,083	$1,661,083
	Engineering (2026 Budget $508,687)	1	$559,182	$559,182
	Emergency Contingency (2026 Budget $105,543)	1	$106,334	$106,334
	Board Expenses (2026 Budget $16,108)	1	$22,488	$22,488
	Total Budget			**$8,363,244**

2026 Budget	$7,696,807
% Change	8.66%

Year to date spent through 10/27/2026 = $5,129,312.96

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: CVWRF
Category: Projects Betterments

General Ledger Account: 400-580320

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Projects (2026 Budget $2,086,925)	1	$2,241,337	$2,241,337
	Total Budget			**$2,241,337**

2026 Budget	$2,086,925
% Change	7.40%

Year to date spent through 10/27/2026 = $816,050.62

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: CVWRF
Category: Pretreatment Field

General Ledger Account: 400-580340

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Pretreatment - Field (2026 Budget $476,742)	1	$481,538	$481,538
	Total Budget			**$481,538**

2026 Budget	$476,742
% Change	1.01%

Year to date spent through 10/27/2026 = $333,204.73

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: CVWRF
Category: Laboratory

General Ledger Account: 400-580350

Sub Acct	Description	Qty	Amount	2027 Total Budget
	Laboratory (2026 Budget $384,439)	1	$419,777	$419,777
	Total Budget			**$419,777**

2026 Budget	$384,439
% Change	9.19%

Year to date spent through 10/27/2026 = $287,192.98

GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: CVWRF
Category: CVW Debt Service

General Ledger Account: 400-580380

Sub Acct	Description	Qty	Amount	2027 Total Budget
	CVW - Debt Service (Principal & Interest) (2026 Budget $7,979,644)	1	$8,277,809	$8,277,809
	Total Budget			**$8,277,809**

2026 Budget	$7,979,644
% Change	3.74%

Year to date spent through 10/27/2026 = $5,867,439.18