GRANGER-HUNTER
IMPROVEMENT DISTRICT

2027 Budget
Public Hearing
November 17, 2026

THE BOARD OF TRUSTEES OF THE GRANGER-HUNTER IMPROVEMENT DISTRICT

PUBLIC NOTICE is hereby given by the Board of Trustees that Granger-Hunter Improvement District will hold a Public Hearing at 6:00 p.m. on Tuesday, November 17, 2026, at its main office located at 2888 South 3600 West, West Valley City, Utah. Trustees and members of the public are able to attend this meeting in person or electronically through www.ghid.org.

Agenda

A. PUBLIC HEARING
   1. Call to Order and Welcome Visitors
   2. Verification of Legal Notification Requirements
   3. Motion to Open Public Hearing
   4. Staff Presentation
   5. Questions by Trustees
   6. Invitation for Public Comments
      (a) Acknowledgement of Public Comments Received
      (b) Comments from Visitors
   7. Motion to Close Public Comment Session
   8. Staff Response and Summary
   9. Motion to Close Public Hearing

B. FINANCIAL MATTERS
   1. Consider Approval of Resolution 11-17-26 Adopting the District's Financial Plan, Budget and Other Fees for the Calendar Year Ending December 31, 2027.

C. ADJOURN

GRANGER-HUNTER
IMPROVEMENT DISTRICT

2027 Budget

Final budget & rate hearing

Public hearing: November 17, 2026 | Tentative budget: October 20, 2026

2027

Improving quality of life today, creating a better tomorrow

Budget changes made to Final Budget

Updates made after the Trustees received the tentative budget

$800K
Capital carryover changes

$2.0M
Lake Park Lift Station (UDOT reimbursed)

$50K
Debt issuance costs for Lake Park Lift Station

–$339K
Decrease in health care benefits

+$80K
Increase in fuel costs

+$43K
Increase in CVWRF costs

2027 budget at a glance

Revenues plus a planned use of reserves cover all spending; reserve use drops to $0.3M by 2029

$73.9M

Total 2027 budget

All planned spending, including capital projects

$68.9M

Revenue

Water and sewer charges, assessments, property taxes, fees, grants and interest

$5.0M

Reserves/Reimbursement

Higher 2026 impact fee collections, carryover projects and UDOT reimbursement

$17.6M

New infrastructure

Wells, pipelines and two lift stations, plus $1.3M of carryover projects

Projected use of reserves

Gap between revenue and spending, 3-year projection

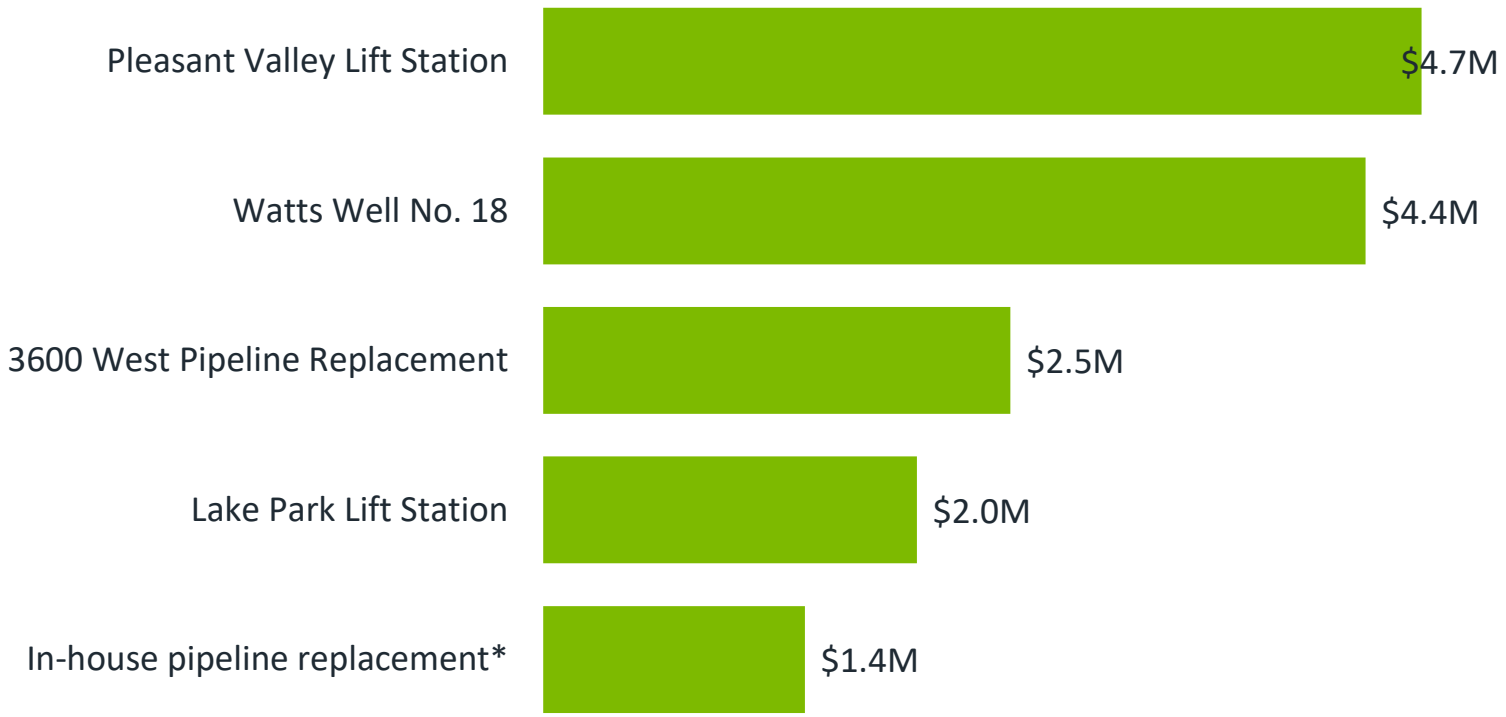
2027 **$5.0M**

2028 **$2.1M**

2029 **$0.3M**

Major capital projects

Five projects make up $15.0M of the $18.9M infrastructure budget



**Mock Orange, Eucalyptus Way, Kendrick Dr, Maple Dr and Montaia*

Why it matters

These projects invest in water supply, pipeline replacement and the sewer system to keep service reliable for customers.

Proposed water & wastewater rates

Water rates shift toward higher-use tiers; wastewater usage rate rises 17%; other wastewater fees unchanged

Water

Customer type	Tier 1 0–7,000 gal.	Tier 2 7,001–15,000	Tier 3 15,001–45,000	Tier 4 45,001+	Availability fee
Residential: current	$1.74	$2.43	$3.47	$4.63	$18.96
Residential: proposed	**$1.74**	**$2.58**	**$4.25**	**$5.75**	**$22.05**
Residential change	**0%**	**+6%**	**+22%**	**+24%**	**+16%**
Non-residential: current	$2.66	$2.66	$2.66	$2.66	$18.96–$2,195
Non-residential: proposed	**$2.75**	**$2.75**	**$2.75**	**$2.75**	**$22.05–$2,536**
Non-residential change	**+3%**	**+3%**	**+3%**	**+3%**	**+16%**

Wastewater (all customers)

Customer type	Availability fee	CVWRF fee	Volume (per 1,000 gal.)
All customers: current	$17.93	$14.50	$1.73
All customers: proposed	**$17.93**	**$14.50**	**$2.03**
Change	**No change**	**No change**	**+17%**

Public hearing & adoption

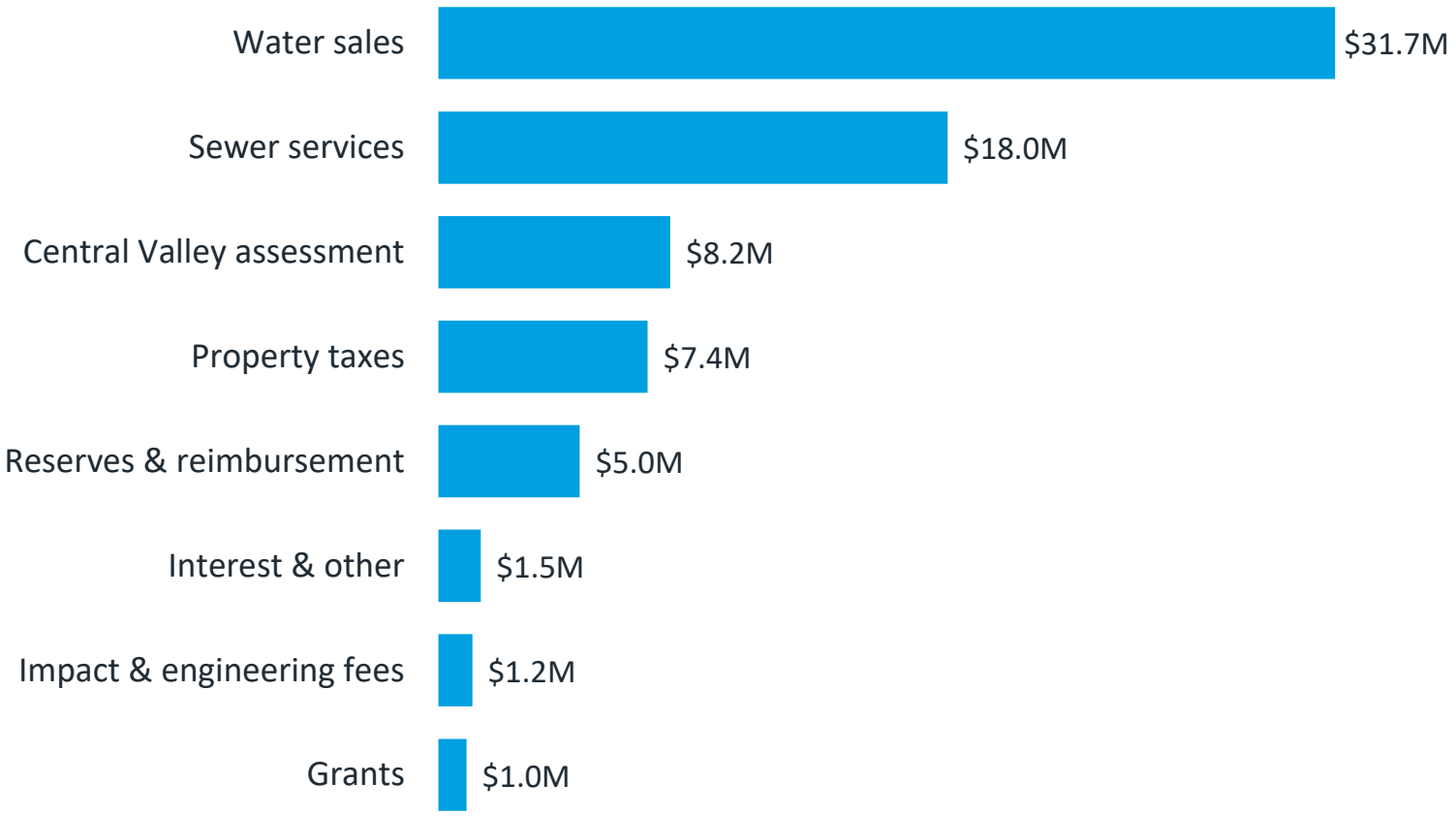
1. Board questions on the 2027 Final Budget
2. Open the public hearing on the budget and proposed rate increases
3. Receive public comment
4. Close the public hearing
5. Board consideration: resolution adopting the 2027 Final Budget and rates

Appendix: supporting detail

Detail reviewed with the Board on October 20, updated to final figures. Shown only if Trustees have questions.

Where the money comes from

Water and sewer charges provide about two-thirds of 2027 funding



67%

of funding comes from water and sewer charges ($49.7M)

10%

from property taxes ($7.4M)

Revenue: what's changing from 2026

Water and sewer charges rise about 14%; grant revenue falls by about $2.3M

Revenue item	2027 budget	Change
Operating revenue		
Water sales	$31.7M	▲ 14.4%
Sewer service charges	$18.0M	▲ 13.6%
Central Valley assessment	$8.2M	▲ 2.2%
Grant revenue	$1.0M	▼ 69.3%
Property tax revenue		
Property tax	$6.1M	▲ 0.3%
Personal property	$475K	▲ 10.2%
Non-operating revenue		
Impact fees: water	$650K	▼ 13.3%
Impact fees: sewer	$250K	▲ 11.1%
Interest income	$900K	▲ 50.0%
Other	$250K	▲ 61.3%



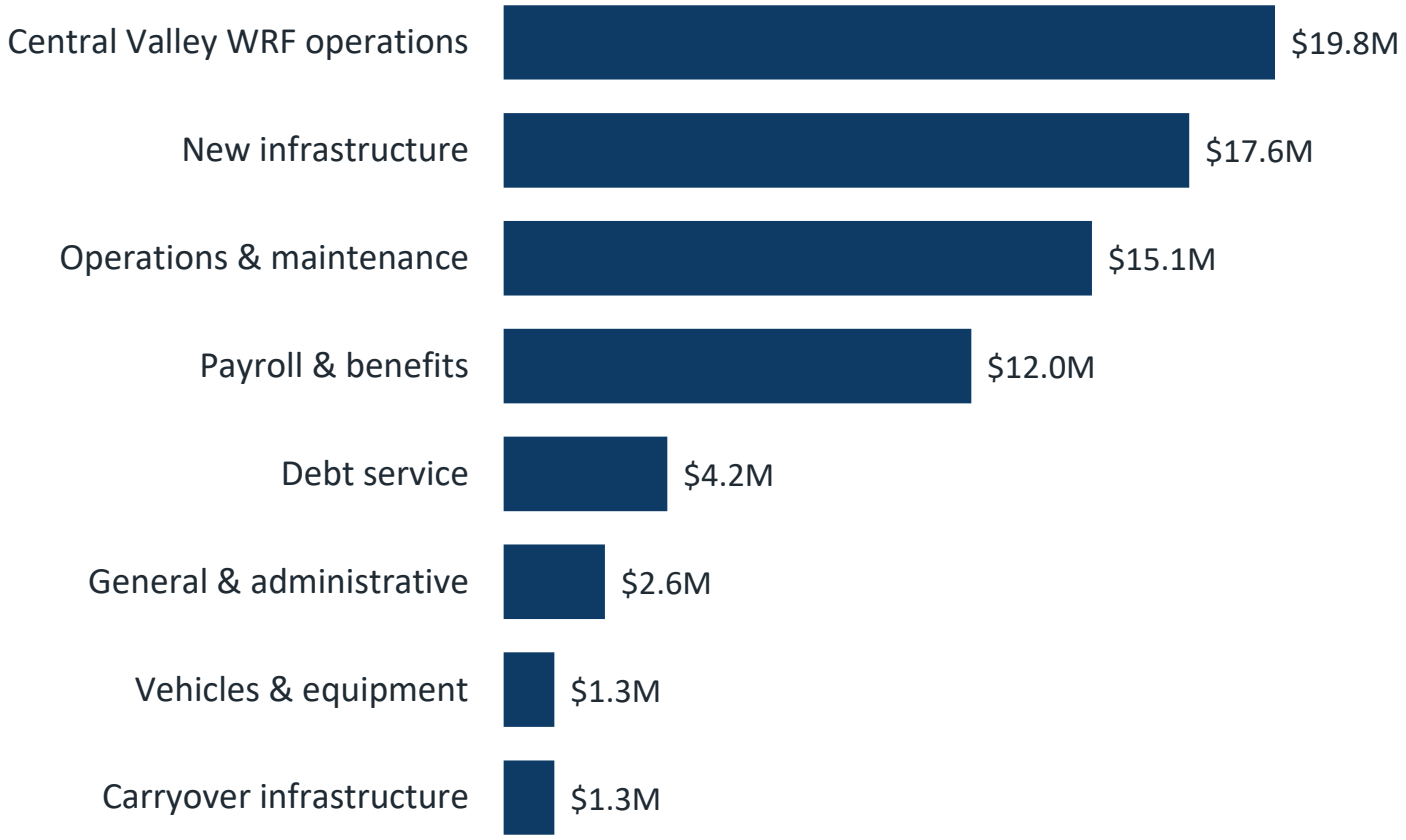
Rate revenue

Water sales and sewer charges together grow by about $6.1M, driven by the proposed rates shown later in this presentation.

▲ up ▼ down

Where the money goes

Central Valley treatment and new infrastructure account for half of spending



27%

goes to Central Valley Water Reclamation Facility, which treats our wastewater ($19.8M)

24%

goes to new infrastructure ($17.6M)

16%

goes to take or pay contract with Jordan Valley ($11.6M)

Operating costs: what's changing

Central Valley operations and repair & replacement are the largest increases

Payroll

Salaries & wages
$6.9M ▲ 2.1%

Health/dental insurance
$2.6M ▲ 6.5%

State retirement plan
$1.0M ▼ 7.3%

Post retirement
$250K ▼ 44.7%

Operations & maintenance

Water purchases
$11.6M ▲ 1.3%

Repair & replacement
$1.9M ▲ 26.4%

Utilities
$915K ▲ 6.7%

Building & grounds
$230K ▲ 22.6%

Vehicle fuel
$223K ▲ 52.1%

Central Valley WRF

Facility operations
$8.4M ▲ 8.7%

Debt service
$8.3M ▲ 3.7%

Project betterments
$2.2M ▲ 7.4%

Administration, equipment & debt

$1.3M replaces eight vehicles and equipment; bond payments rise slightly to $4.2M

General & administration

2027 elections	**$70K**
Computer supplies/equipment	**$495K** no change
Banking & bonding	**$464K** ▲ 5.7%
General insurance	**$393K** ▼ 0.2%
Telephone	**$108K** ▼ 2.7%
Professional consulting	**$99K** ▼ 59.9%

Equipment purchases

Vactor/combo truck (1)	**$925K**
½-ton trucks (3)	**$165K**
Valve machine replacement (1)	**$85K**
Midsize trucks (2)	**$70K**
Full-ton truck (1)	**$65K**

Total **$1.3M**

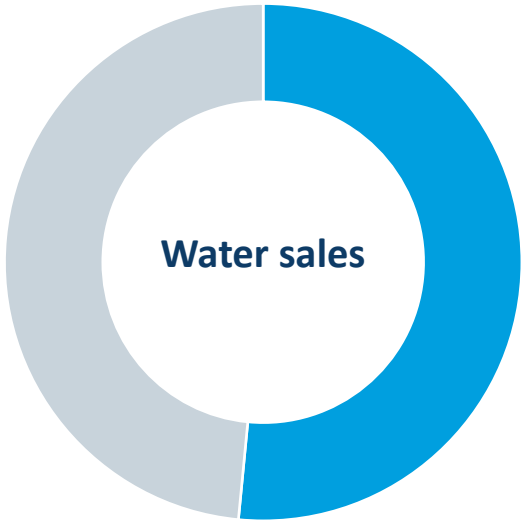
Debt service

$4.2M

Bond principal & interest

How water and sewer revenue is collected

Fixed charges give stability; usage charges reward conservation



Water sales: $31.7M

51.5% fixed | 48.5% usage



Sewer services: $18.0M

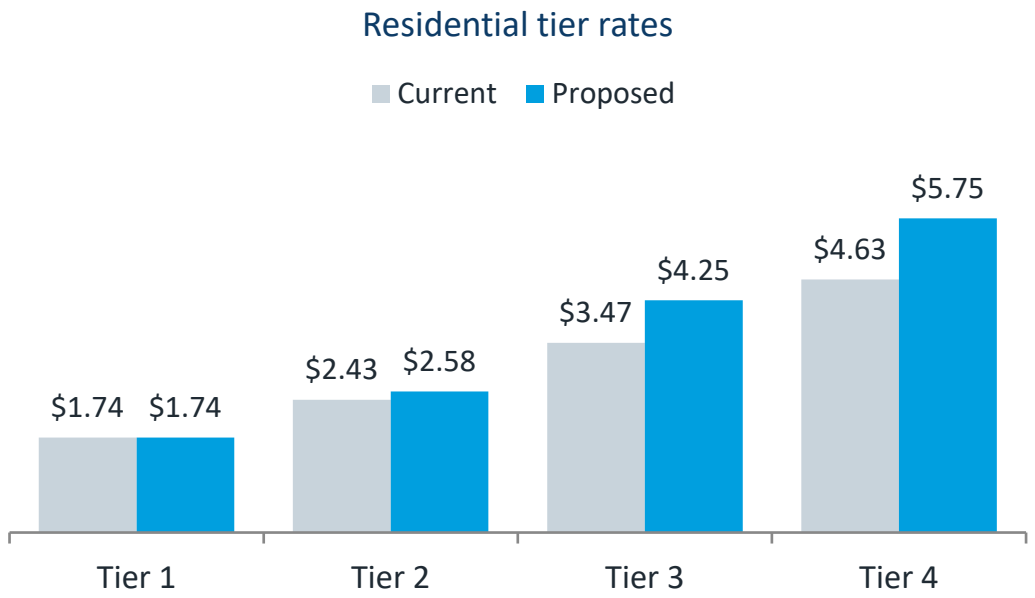
64.2% fixed | 35.8% usage

Fixed (availability)

Variable (usage)

Proposed water rates

Residential rates shift toward higher-use tiers; Tier 1 is unchanged



Residential change

Tier 1	Tier 2	Tier 3	Tier 4	Availability
0%	+6%	+22%	+24%	+16%

Non-residential usage rate rises 3% ($2.66 to $2.75).

Customer type	Tier 1 0–7,000 gal.	Tier 2 7,001–15,000	Tier 3 15,001–45,000	Tier 4 45,001+	Availability fee
Residential: current	$1.74	$2.43	$3.47	$4.63	$18.96
Residential: proposed	**$1.74**	**$2.58**	**$4.25**	**$5.75**	**$22.05**
Non-residential: current	$2.66	$2.66	$2.66	$2.66	$18.96–$2,195
Non-residential: proposed	**$2.75**	**$2.75**	**$2.75**	**$2.75**	**$22.05–$2,536**

Proposed wastewater rates

Availability and CVWRF fees are unchanged; the usage rate rises

Availability fee

$17.93 → **$17.93**

No change All customers

CVWRF fee

$14.50 → **$14.50**

No change All customers

Volume rate

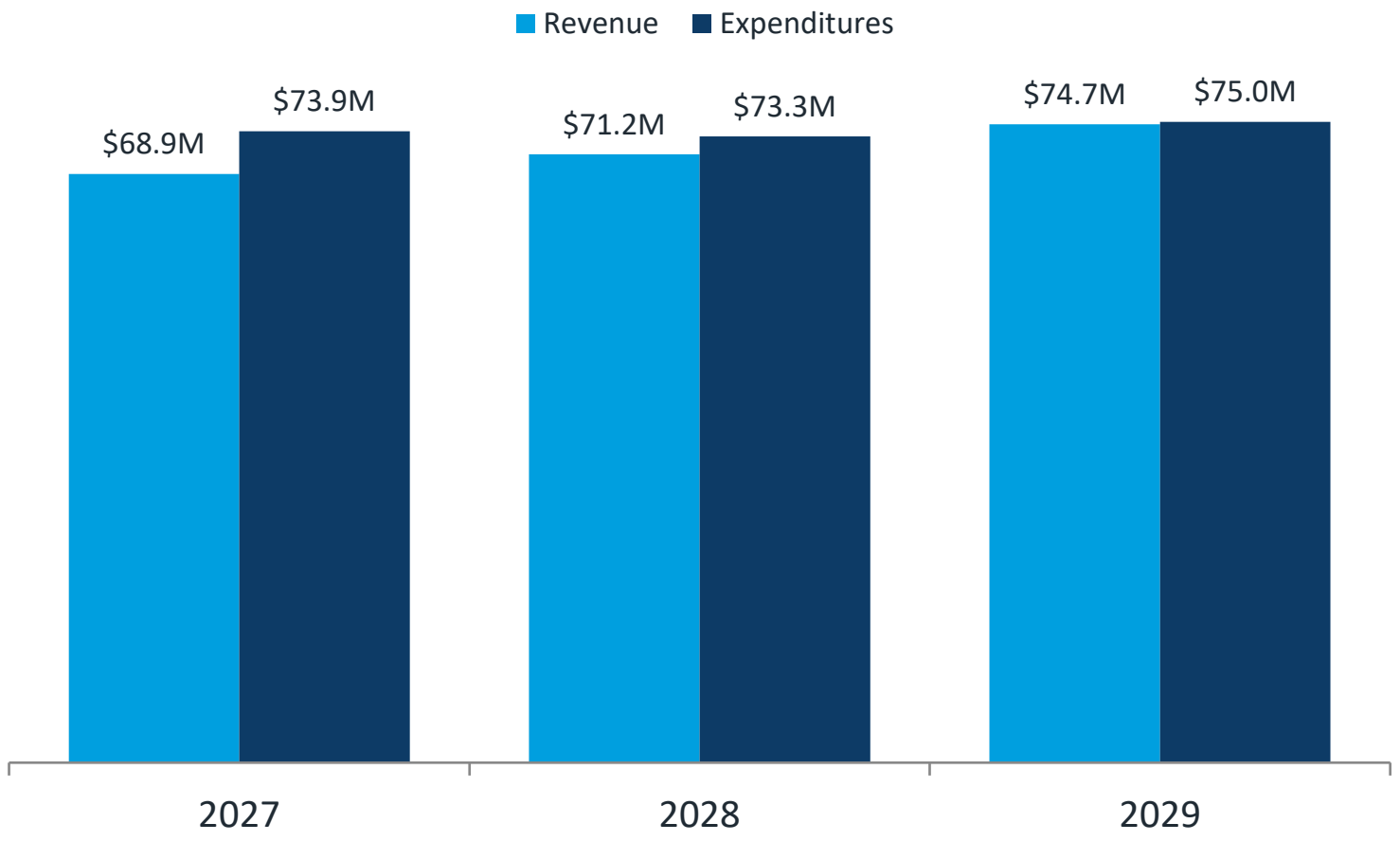
$1.73 → **$2.03**

+17% All customers, per 1,000 gal.

Customer type	Availability fee	CVWRF fee	Volume (per 1,000 gal.)
Residential: current	$17.93	$14.50	$1.73
Residential: proposed	**$17.93**	**$14.50**	**$2.03**
Non-residential: current	$17.93	$14.50	$1.73
Non-residential: proposed	**$17.93**	**$14.50**	**$2.03**

3-year financial projection

The gap between revenue and spending narrows from $5.0M to $0.3M by 2029



Gap covered by reserves

2027	**$5.0M**
2028	**$2.1M**
2029	**$0.3M**

GRANGER-HUNTER
IMPROVEMENT DISTRICT

2888 South 3600 West • P.O. Box 701110 • West Valley City, Utah 84170-1110 • Phone (801) 968-3551 • Fax (801) 968-5467 • www.ghid.gov

Resolution of the Board of Trustees

Resolution No. 11-17-26

ADOPTING THE GRANGER-HUNTER IMPROVEMENT DISTRICT'S FINANCIAL PLAN, BUDGET AND OTHER FEES FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2027

WHEREAS, the Board of Trustees of the Granger-Hunter Improvement District ("the District") has reviewed, considered and adopted a Tentative Budget for 2027;

WHEREAS, the Final Budget and supporting schedules and data have been available for public inspection for a period in excess of seven days;

WHEREAS, a public hearing has been held concerning increases to water, wastewater and other fees

WHEREAS, a public hearing has been held concerning adoption of the District's 2027 Budget;

NOW THEREFORE, BE IT RESOLVED as follows:

1. The Granger-Hunter Improvement District's 2027 financial plan and budget, including the operations and maintenance and capital outlay budgets, the availability fees, rates, and other charges (attached as Exhibit 1), are hereby approved and adopted for the Granger-Hunter Improvement District, with the budget becoming effective January 1, 2027, and water and wastewater fee/rate changes becoming effective with all bills sent after January 1, 2027.

2. The Reserve Funds, as outlined in the financial plan, are hereby approved and designated for operations, repair and replacement, impact fees, insurance, development fees, post-employment real property, vehicles, and payroll and benefits.

3. A copy of the final budget shall be certified by the budget officer and filed with the Utah State Auditor within thirty (30) days after passage of this resolution.

4. This Resolution shall take effect upon authorized execution.

PASSED, ADOPTED and APPROVED this 17th day of November, 2026.

_____
Wayne D. Watts, Chair of the Board of Trustees

ATTEST:

_____
Austin Ballard, District Clerk

Jason Helm, P.E. General Manager, CEO
Michael T. Stout, P.E. Assistant General Manager, COO
Todd Marti, P.E. Assistant General Manager and District Engineer

Wayne D. Watts, Chair
Debra K. Armstrong, Trustee
Roger K. Nordgren, Trustee

Exhibit 1

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						
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	19,783,705	6.2%
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**	**49,460,455**	4.1%
NET OPERATING REVENUES	15,446,273	20,066,262	14,710,619	14,898,737	17,188,095	15.4%
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

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

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

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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
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

The complete 2027 Final Budget can be found on the District's website ghid.gov/budget-reports