



## 2027 Tentative Budget

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## Background

The District was organized 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 Tentative 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 objective.

## 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 and 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 or need to occur:

- District management met with all Directors on August 10<sup>th</sup>, 2026, to receive inputs on each of the District's departments and capital budgets.
- The District's Budget Committee, consisting of one board member, Roger Nordgren, the General Manager, the two Assistant General Managers and the Controller, met on August 17<sup>th</sup>, 2026, to discuss the preliminary budget numbers to put into the Tentative Budget.
- The Tentative Budget will be presented and considered by the Board on October 20<sup>th</sup>, 2026.
- During the October 20<sup>th</sup>, 2026, meeting, the Board is expected to 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<sup>th</sup>, 2025, 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<sup>st</sup>, 2026, before any expenditures occur.

## Executive Summary

|                                             | Actual<br>2024       | Actual<br>2025       | Projected 2026<br>as of 8/31/2026 | Budget<br>2026       | Tentative<br>Budget<br>2027      | %<br>Change |
|---------------------------------------------|----------------------|----------------------|-----------------------------------|----------------------|----------------------------------|-------------|
| <b>OPERATING REVENUES</b>                   |                      |                      |                                   |                      |                                  |             |
| 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%        |
| <b>TOTAL OPERATING REVENUES</b>             | <b>57,565,791</b>    | <b>65,343,934</b>    | <b>59,964,373</b>                 | <b>62,415,180</b>    | <b>66,648,550</b>                | 6.8%        |
| <b>OPERATING EXPENSES</b>                   |                      |                      |                                   |                      |                                  |             |
| Payroll Wages & Benefits                    | 10,600,535           | 10,340,309           | 11,543,353                        | 11,940,852           | 12,290,025                       | 2.9%        |
| Maintenance and Tools                       | 1,883,126            | 2,001,610            | 1,619,061                         | 2,032,370            | 2,471,045                        | 21.6%       |
| 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            | 2,133,868                         | 2,311,703            | 2,360,332                        | 2.1%        |
| Contingencies                               | -                    | -                    | -                                 | 180,000              | 180,000                          | 0.0%        |
| <b>TOTAL OPERATING EXPENSES</b>             | <b>42,119,518</b>    | <b>45,277,672</b>    | <b>44,960,508</b>                 | <b>47,516,443</b>    | <b>49,676,110</b>                | 4.5%        |
| <b>NET OPERATING REVENUES</b>               | <b>15,446,273</b>    | <b>20,066,262</b>    | <b>15,003,865</b>                 | <b>14,898,737</b>    | <b>16,972,440</b>                | 13.9%       |
| <b>INDIRECT OPERATING EXPENSES</b>          | <b>(8,861,549)</b>   | <b>(9,980,101)</b>   | <b>(10,330,720)</b>               | <b>(9,650,000)</b>   | <b>(10,415,000)</b>              | 7.9%        |
| <b>NON-OPERATING REVENUE &amp; EXPENSES</b> |                      |                      |                                   |                      |                                  |             |
| 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)          | (4,135,097)                      | 0.1%        |
| <b>NON-OPERATING REVENUE &amp; EXPENSES</b> | <b>(528,755)</b>     | <b>(1,176,996)</b>   | <b>(1,241,043)</b>                | <b>(3,570,799)</b>   | <b>(3,182,097)</b>               | -10.9%      |
| <b>NET REVENUES INCL DEPRECIATION</b>       | <b>\$ 6,055,969</b>  | <b>\$ 8,909,165</b>  | <b>\$ 3,432,102</b>               | <b>\$ 1,677,938</b>  | <b>\$ 3,375,343</b>              | 101.2%      |
| 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%      |
| <b>NET REVENUES</b>                         | <b>\$ 14,992,292</b> | <b>\$ 18,512,497</b> | <b>\$ 13,804,822</b>              | <b>\$ 11,429,938</b> | <b>\$ 13,625,343</b>             | 19.2%       |
| <b>CAPITAL EXPENDITURES</b>                 |                      | <b>2024 Budget</b>   | <b>2025 Budget</b>                | <b>2026 Budget</b>   | <b>Tentative<br/>2027 Budget</b> |             |
| 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            | 4,980,000                        | -46.7%      |
| 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            | 5,399,000                        | 155.3%      |
| General Facilities                          |                      | 932,500              | 1,016,000                         | 513,500              | 275,000                          | -46.4%      |
| <b>TOTAL CAPITAL EXPENDITURES</b>           |                      | <b>\$ 27,598,500</b> | <b>\$ 22,790,631</b>              | <b>\$ 20,300,500</b> | <b>\$ 16,148,000</b>             | -20.5%      |

## **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 10.6%. The District is currently updating 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 a 12% 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 \$22.75 per EDU. For residential customers with ¾-inch or 1-inch meters, water usage charges are proposed as follows:

- 0 to 7,000 gallons: \$1.60 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 is proposed to decrease from \$17.93 to \$17.50 per EDU. The Central Valley Water Reclamation Facility (CVWRF) fee will remain unchanged in 2027 at \$14.50 per EDU.

In addition, wastewater charges will include an indoor usage fee of \$2.25 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 \$349k (2.9%) due a 5.0% merit increase and significant increases in healthcare insurance premiums, partially offset by lower OPEB 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 2026 it is anticipated that there will be a \$439k increase (21.6%). 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 higher expected charged rates 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. The cost for the District to pump water from its own sources is less expensive 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 (CVW)**

The CVW 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 CVW 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 CVW operating costs is projected to be 26.6% in 2027. CVW operating costs are expected to increase by approximately \$853k (8.0%) 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 effective January 1, 2026, CVW began a comprehensive reconstruction of the treatment plant 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 CVW debt service over the life of the bonds. In 2027, the District expects its CVW debt service obligations to increase by approximately \$263k (3.3%) 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. To utilize these funds, the District requires special permission from the Board of Trustees in an open meeting prior to utilizing this resource. 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 re-budgeted in the following budget year.

## **Non-Operating Revenues and Expenses**

### **Non-Operating Revenues**

Non-operating revenue is estimated to increase by \$283k (25.8%) in 2027 due to higher interest income in 2027.

### **Equipment Purchases**

Equipment purchases show an 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: 3 ½ ton trucks, 2 mid-size trucks, one valve machine replacement, one full ton truck and one 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. In 2027, the District does not anticipate the need to issue any additional debt to fund capital improvement projects.

Interest and principal payments are expected to decrease \$2k (0.1%) in 2027.

### **Capital Expenditures**

The District is approaching 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 lift station at Pleasant Valley. In total, capital expenditures are expected to decrease \$4.2 million (20.5%) in 2027 when compared to the 2026 capital budget.

### **District Reserve Funds**

#### **Operating Reserves**

The operating reserve target is five and 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 of is \$19.3 million as of 9/16/2026. Currently, the District has collected about \$2.3 million in impact fees that it anticipates it will be able to utilize to bolster the operating reserve balance at the end of the year.

#### **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 9/16/2026, the District has \$0.8 million in this account.

#### **Vehicle & Real Property Reserve**

This fund was 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.

### **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 \$9.5 million which equals one year of depreciation expense. The balance in this account as of 9/16/2026 was \$8.6 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 9/16/2026 is \$2.3M.

### **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 9/16/2026 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 Tentative 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 Tentative Budget, please visit [ghid.gov/Budget](http://ghid.gov/Budget) Reports and download the complete budget document. Questions regarding the proposed budget may be directed to Jason Helm or Austin Ballard.

Respectfully Submitted,

Jason Helm, PE  
*General Manager*

Austin Ballard, CPA  
*Controller*



GRANGER-HUNTER  
IMPROVEMENT DISTRICT

## Executive Summary

|                                             | Actual<br>2024       | Actual<br>2025       | Projected 2026<br>as of 8/31/2026 | Budget<br>2026       | Tentative<br>Budget<br>2027      | %<br>Change |
|---------------------------------------------|----------------------|----------------------|-----------------------------------|----------------------|----------------------------------|-------------|
| <b>OPERATING REVENUES</b>                   |                      |                      |                                   |                      |                                  |             |
| 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%        |
| <b>TOTAL OPERATING REVENUES</b>             | <b>57,565,791</b>    | <b>65,343,934</b>    | <b>59,964,373</b>                 | <b>62,415,180</b>    | <b>66,648,550</b>                | 6.8%        |
| <b>OPERATING EXPENSES</b>                   |                      |                      |                                   |                      |                                  |             |
| Payroll Wages & Benefits                    | 10,600,535           | 10,340,309           | 11,543,353                        | 11,940,852           | 12,290,025                       | 2.9%        |
| Maintenance and Tools                       | 1,883,126            | 2,001,610            | 1,619,061                         | 2,032,370            | 2,471,045                        | 21.6%       |
| 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            | 2,133,868                         | 2,311,703            | 2,360,332                        | 2.1%        |
| Contingencies                               | -                    | -                    | -                                 | 180,000              | 180,000                          | 0.0%        |
| <b>TOTAL OPERATING EXPENSES</b>             | <b>42,119,518</b>    | <b>45,277,672</b>    | <b>44,960,508</b>                 | <b>47,516,443</b>    | <b>49,676,110</b>                | 4.5%        |
| <b>NET OPERATING REVENUES</b>               | <b>15,446,273</b>    | <b>20,066,262</b>    | <b>15,003,865</b>                 | <b>14,898,737</b>    | <b>16,972,440</b>                | 13.9%       |
| <b>INDIRECT OPERATING EXPENSES</b>          | <b>(8,861,549)</b>   | <b>(9,980,101)</b>   | <b>(10,330,720)</b>               | <b>(9,650,000)</b>   | <b>(10,415,000)</b>              | 7.9%        |
| <b>NON-OPERATING REVENUE &amp; EXPENSES</b> |                      |                      |                                   |                      |                                  |             |
| 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)          | (4,135,097)                      | 0.1%        |
| <b>NON-OPERATING REVENUE &amp; EXPENSES</b> | <b>(528,755)</b>     | <b>(1,176,996)</b>   | <b>(1,241,043)</b>                | <b>(3,570,799)</b>   | <b>(3,182,097)</b>               | -10.9%      |
| <b>NET REVENUES INCL DEPRECIATION</b>       | <b>\$ 6,055,969</b>  | <b>\$ 8,909,165</b>  | <b>\$ 3,432,102</b>               | <b>\$ 1,677,938</b>  | <b>\$ 3,375,343</b>              | 101.2%      |
| 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%      |
| <b>NET REVENUES</b>                         | <b>\$ 14,992,292</b> | <b>\$ 18,512,497</b> | <b>\$ 13,804,822</b>              | <b>\$ 11,429,938</b> | <b>\$ 13,625,343</b>             | 19.2%       |
| <b>CAPITAL EXPENDITURES</b>                 |                      | <b>2024 Budget</b>   | <b>2025 Budget</b>                | <b>2026 Budget</b>   | <b>Tentative<br/>2027 Budget</b> |             |
| 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            | 4,980,000                        | -46.7%      |
| 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            | 5,399,000                        | 155.3%      |
| General Facilities                          |                      | 932,500              | 1,016,000                         | 513,500              | 275,000                          | -46.4%      |
| <b>TOTAL CAPITAL EXPENDITURES</b>           |                      | <b>\$ 27,598,500</b> | <b>\$ 22,790,631</b>              | <b>\$ 20,300,500</b> | <b>\$ 16,148,000</b>             | -20.5%      |



## REVENUES

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



## EXPENSES

|                                      | Actual<br>2024       | Actual<br>2025       | Projected 2026<br>as of 8/31/2026 | Budget<br>2026       | Tentative<br>Budget<br>2027 | %<br>Change  |
|--------------------------------------|----------------------|----------------------|-----------------------------------|----------------------|-----------------------------|--------------|
| <b>OPERATING EXPENSES</b>            |                      |                      |                                   |                      |                             |              |
| <b>Payroll Wages:</b>                |                      |                      |                                   |                      |                             |              |
| 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%       |
| <i>Total Payroll Wages</i>           | <u>6,819,447</u>     | <u>6,752,716</u>     | <u>7,497,173</u>                  | <u>7,543,073</u>     | <u>7,445,029</u>            | <u>-1.3%</u> |
| <b>Payroll Benefits:</b>             |                      |                      |                                   |                      |                             |              |
| 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            | 2,908,428                   | 20.5%        |
| 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%         |
| <i>Total Payroll Benefits</i>        | <u>3,781,088</u>     | <u>3,587,593</u>     | <u>4,046,180</u>                  | <u>4,397,779</u>     | <u>4,844,996</u>            | <u>10.2%</u> |
| <b>Operations &amp; Maintenance:</b> |                      |                      |                                   |                      |                             |              |
| 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              | 143,100                     | -2.5%        |
| 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%         |
| <i>Total O&amp;M</i>                 | <u>14,125,851</u>    | <u>15,298,232</u>    | <u>13,322,296</u>                 | <u>14,363,031</u>    | <u>15,004,477</u>           | <u>4.5%</u>  |
| <b>CVWRF:</b>                        |                      |                      |                                   |                      |                             |              |
| Facility Operations                  | 5,902,254            | 6,652,261            | 7,107,346                         | 7,696,807            | 8,364,573                   | 8.7%         |
| Project Betterments                  | 1,757,645            | 2,159,455            | 1,964,567                         | 2,086,925            | 2,231,860                   | 6.9%         |
| 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            | 8,243,028                   | 3.3%         |
| <i>Total CVWRF</i>                   | <u>\$ 15,140,978</u> | <u>\$ 17,610,320</u> | <u>\$ 17,872,176</u>              | <u>\$ 18,624,557</u> | <u>\$ 19,740,776</u>        | <u>6.0%</u>  |



GRANGER-HUNTER  
IMPROVEMENT DISTRICT

## EXPENSES

|                                           | Actual<br>2024       | Actual<br>2025       | Projected 2026<br>as of 8/31/2026 | Budget<br>2026       | Tentative<br>Budget<br>2027 | %<br>Change   |
|-------------------------------------------|----------------------|----------------------|-----------------------------------|----------------------|-----------------------------|---------------|
| <b>General &amp; Administrative:</b>      |                      |                      |                                   |                      |                             |               |
| 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              | 447,616                           | 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%          |
| <i>Total General Administrative</i>       | <i>2,252,154</i>     | <i>2,028,811</i>     | <i>2,222,683</i>                  | <i>2,588,003</i>     | <i>2,640,832</i>            | <i>2.0%</i>   |
| <b>Total Operating Expenses</b>           | <b>42,119,518</b>    | <b>45,277,672</b>    | <b>44,960,508</b>                 | <b>47,516,443</b>    | <b>49,676,110</b>           | <b>4.5%</b>   |
| <b>Net Operating Revenues</b>             | <b>\$ 19,739,739</b> | <b>\$ 23,445,588</b> | <b>\$ 19,313,621</b>              | <b>\$ 16,878,737</b> | <b>\$ 19,235,440</b>        | <b>14.0%</b>  |
| <b>Indirect Operating Expenses:</b>       |                      |                      |                                   |                      |                             |               |
| 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%         |
| <i>Total Indirect Operating Expense</i>   | <i>\$ 8,861,549</i>  | <i>\$ 9,980,101</i>  | <i>\$ 10,330,720</i>              | <i>\$ 9,650,000</i>  | <i>\$ 10,415,000</i>        | <i>7.9%</i>   |
| <b>Equipment Purchases:</b>               |                      |                      |                                   |                      |                             |               |
| New Vehicles & Equipment                  | 1,286,909            | 811,588              | 1,418,000                         | 1,418,000            | 1,310,000                   | -7.6%         |
| <i>Total Equipment</i>                    | <i>1,286,909</i>     | <i>811,588</i>       | <i>1,418,000</i>                  | <i>1,418,000</i>     | <i>1,310,000</i>            | <i>-7.6%</i>  |
| <b>Debt Service:</b>                      |                      |                      |                                   |                      |                             |               |
| Bond Interest/Issue Costs                 | 1,423,312            | 1,314,734            | 1,314,799                         | 1,314,799            | 1,263,097                   | -3.9%         |
| 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%          |
| <i>Total Debt Service</i>                 | <i>3,535,312</i>     | <i>3,744,734</i>     | <i>4,132,799</i>                  | <i>4,132,799</i>     | <i>4,135,097</i>            | <i>0.1%</i>   |
| <b>Total Equipment &amp; Debt Service</b> | <b>4,822,221</b>     | <b>4,556,322</b>     | <b>5,550,799</b>                  | <b>5,550,799</b>     | <b>5,445,097</b>            | <b>-1.9%</b>  |
| <b>Net Revenues Incl Depreciation</b>     | <b>\$ 6,055,969</b>  | <b>\$ 8,909,165</b>  | <b>\$ 3,432,102</b>               | <b>\$ 1,677,938</b>  | <b>\$ 3,375,343</b>         | <b>101.2%</b> |
| 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%        |
| <b>Net Revenues</b>                       | <b>\$ 14,992,292</b> | <b>\$ 18,512,497</b> | <b>\$ 13,804,822</b>              | <b>\$ 11,429,938</b> | <b>\$ 13,625,343</b>        | <b>19.2%</b>  |

Granger-Hunter Improvement District Revenues - 2026 Budget

| Source                      | % of<br>Total | Revenue<br>Amount |
|-----------------------------|---------------|-------------------|
| Water Sales                 | 44.45%        | \$31,682,000      |
| Sewer Services              | 25.19%        | \$17,950,000      |
| CVW Assessment              | 11.47%        | \$8,176,100       |
| Property Taxes              | 10.38%        | \$7,400,000       |
| Impact & Engineering Fees   | 1.68%         | \$1,200,000       |
| Interest & Other Misc       | 2.09%         | 1,489,000         |
| Grants                      | 1.42%         | 1,014,450         |
| Reserves                    | 3.31%         | \$2,357,657       |
| Total All Sources . . . . . | 100.00%       | \$71,269,207      |

68,911,550

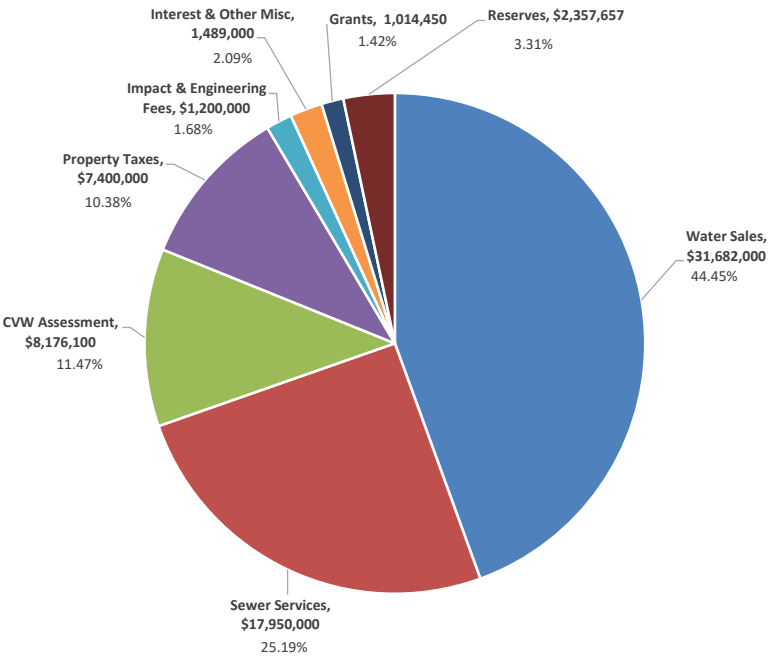
| Water Sales                    | % of<br>Total | Revenue<br>Amount |
|--------------------------------|---------------|-------------------|
| Availability - Residential     | 28.23%        | \$8,944,000       |
| Availability - Comm, Ind, Inst | 10.10%        | \$3,200,000       |
| Tier 1                         | 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<br>Total | Revenue<br>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 |

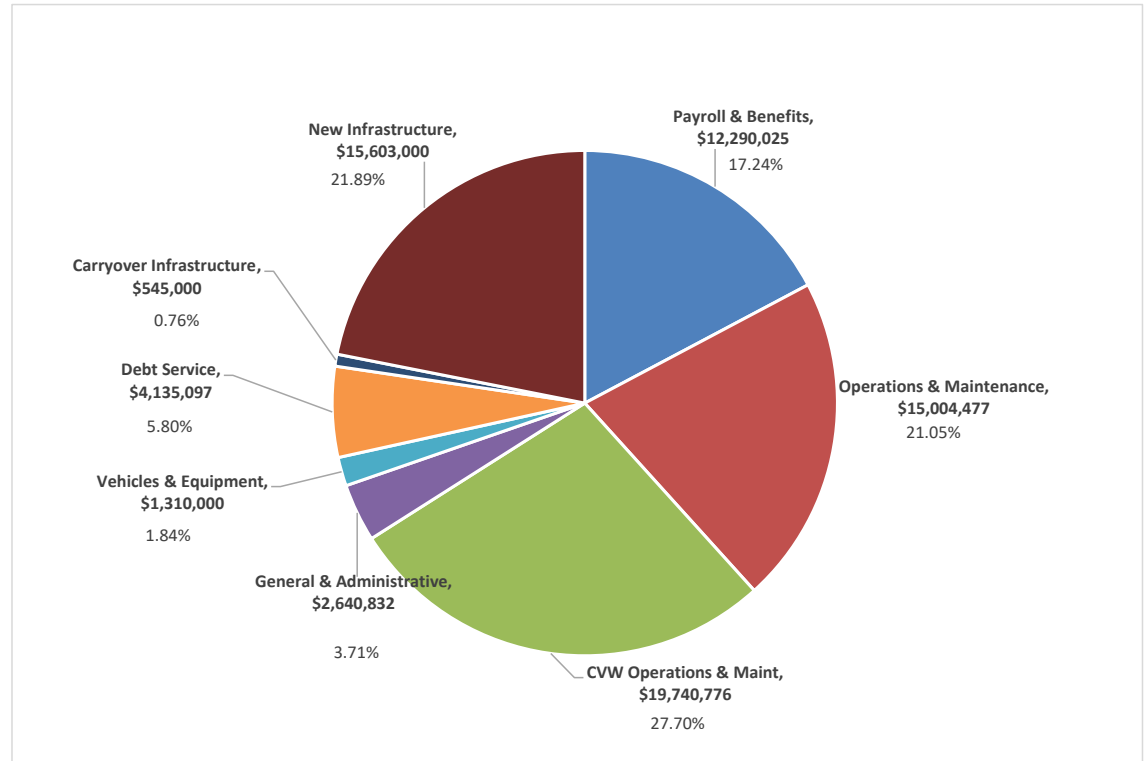
SOURCES OF FUNDS



## GHID Expenses Including Capital - 2026 Budget

| Source                      | % of<br>Total | Expense<br>Amount |
|-----------------------------|---------------|-------------------|
| Payroll & Benefits          | 17.24%        | \$12,290,025      |
| Operations & Maintenance    | 21.05%        | \$15,004,477      |
| CVW Operations & Maint      | 27.70%        | \$19,740,776      |
| General & Administrative    | 3.71%         | \$2,640,832       |
| Vehicles & Equipment        | 1.84%         | \$1,310,000       |
| Debt Service                | 5.80%         | \$4,135,097       |
| Carryover Infrastructure    | 0.76%         | \$545,000         |
| New Infrastructure          | 21.89%        | \$15,603,000      |
| Total All Sources . . . . . | 100.00%       | \$71,269,207      |

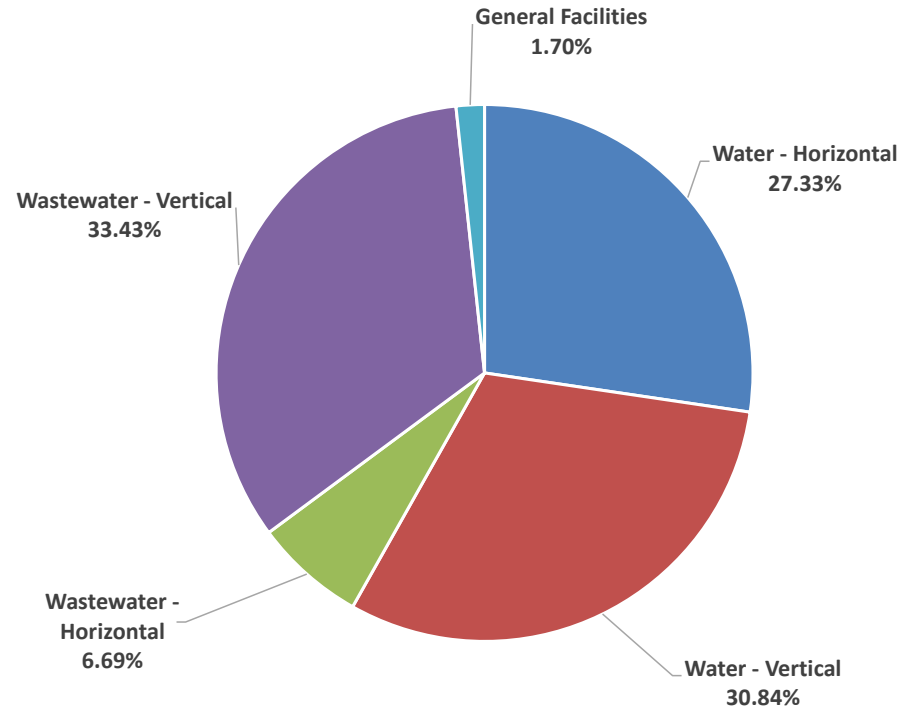
## USES OF FUNDS (Expenses)



## GHID Infrastructure - 2026 Budget

| Source                      | % of<br>Total | Expense<br>Amount |
|-----------------------------|---------------|-------------------|
| Water - Horizontal          | 27.33%        | \$4,414,000       |
| Water - Vertical            | 30.84%        | \$4,980,000       |
| Wastewater - Horizontal     | 6.69%         | \$1,080,000       |
| Wastewater - Vertical       | 33.43%        | \$5,399,000       |
| General Facilities          | 1.70%         | \$275,000         |
| Total All Sources . . . . . | 100.00%       | \$16,148,000      |

## INFRASTRUCTURE





GRANGER-HUNTER  
IMPROVEMENT DISTRICT

## Capital Sources and Outlays Budget Summary

### BUDGET SUMMARY

|                                           | <u>Increases</u> | <u>Decreases</u> | <u>Balance</u> |
|-------------------------------------------|------------------|------------------|----------------|
| Estimated Funding Available at 12/31/2026 |                  |                  | \$ 25,120,000  |

### Purchases

|                                |             |                     |
|--------------------------------|-------------|---------------------|
| Carryover projects             | (estimated) | \$545,000           |
| Proposed New Projects for 2027 |             | <u>\$15,603,000</u> |
| Subtotal Purchases             |             | <u>\$16,148,000</u> |

### Funding Sources

|                               |                     |
|-------------------------------|---------------------|
| Estimated 2027 Budget Surplus | <u>\$13,625,343</u> |
| Subtotal Revenue              | <u>\$13,625,343</u> |

|                                       |                             |
|---------------------------------------|-----------------------------|
| Estimated Ending Funding Balance 2027 | <u><u>\$ 22,597,343</u></u> |
| Estimated Days Cash on Hand (DCOH)    | 166                         |



## 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                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------|--------------------|-------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Water - Horizontal Projects</b>                                            |                    |             |          |                                                                                                                                                                                                                            |
| 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 Montaña Drive.                                                                                                      |
| <b>Page Totals</b>                                                            | <b>\$4,414,000</b> | <b>\$0</b>  |          |                                                                                                                                                                                                                            |



## 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 - Vertical Projects           |             |           |   |                                                                           |
|-------------------------------------|-------------|-----------|---|---------------------------------------------------------------------------|
| 23L: Watts Well No. 18              | \$3,400,000 | \$150,000 | 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                 |

|                                 |                    |                  |
|---------------------------------|--------------------|------------------|
| <b>Page Totals</b>              | <b>\$4,755,000</b> | <b>\$225,000</b> |
| <b>Capital Totals-C2&amp;C3</b> | <b>\$9,169,000</b> | <b>\$225,000</b> |



## 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.                                   |
| 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

### Capital Totals- C2, C3 & C4

\$6,209,000

\$15,378,000

\$270,000

\$495,000



## 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...** **\$15,603,000** **\$545,000**

# Capital Project Detail - 2027

| Project Description                                                           | Component                | Committed Capital/Postponed Projects 2028+ | 2027 Amount    | 2026 Carryover | Impact Fee Projects | SRF/Grants     | Comments                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------|--------------------------|--------------------------------------------|----------------|----------------|---------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Water-Pipeline &amp; Vault Projects</b>                                    |                          |                                            |                |                |                     |                |                                                                                                                                                                                                                            |
| 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         |                                                                                                                                                                                                                            |

|              |                 |                       |                   |                   |
|--------------|-----------------|-----------------------|-------------------|-------------------|
| <b>2028+</b> | <b>New 2027</b> | <b>2026 Carryover</b> | <b>Impact Fee</b> | <b>SRF/Grants</b> |
| \$0.00       | \$3,014,000.00  | \$0.00                | \$0.00            | \$1,000,000.00    |

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: |                                            |                | \$150,000.00   |                     |            |                                                                           |
|                                     | Construction:            |                                            | \$3,400,000.00 |                |                     |            |                                                                           |
|                                     | Other (permits, etc...)  |                                            |                |                |                     |            |                                                                           |
|                                     | Cost Sharing (SRF)       |                                            |                |                |                     |            |                                                                           |
|                                     | TOTAL:                   | \$0.00                                     | \$3,400,000.00 | \$150,000.00   | \$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 | \$225,000.00   | \$0.00     | \$0.00     |



## 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     |

## 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              |                                              |

|              |                 |                       |                   |
|--------------|-----------------|-----------------------|-------------------|
| <b>2028+</b> | <b>New 2027</b> | <b>2026 Carryover</b> | <b>Impact Fee</b> |
| \$0.00       | \$1,080,000.00  | \$0.00                | \$0.00            |

## 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              |                                                                                                                                                          |
| 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              |                                                                                                                                                          |

|              |                 |                       |                   |
|--------------|-----------------|-----------------------|-------------------|
| <b>2028+</b> | <b>New 2027</b> | <b>2026 Carryover</b> | <b>Impact Fee</b> |
| \$0.00       | \$4,970,000.00  | \$270,000.00          | \$0.00            |



## Capital Project Detail - 2027

| Project Description            | Component                | Committed<br>Capital/Postponed<br>Projects 2028+ | 2027 Amount  | 2026<br>Carryover | Impact Fee<br>Projects | Comments                                                                                   |
|--------------------------------|--------------------------|--------------------------------------------------|--------------|-------------------|------------------------|--------------------------------------------------------------------------------------------|
| Wastewater - Internal Projects |                          |                                                  |              |                   |                        |                                                                                            |
| Channel Grinders               | Engineering Design:      |                                                  |              |                   |                        | Replacement of lift station channel<br>grinders at Decker Main, East Rec<br>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     |

## 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     |

## Capital Project Detail - 2027

| Project Description           | Component                | Committed<br>Capital/Postponed<br>Projects 2028+ | 2027 Amount | 2026<br>Carryover | Impact Fee<br>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                 |          |

|              |                 |                       |                   |
|--------------|-----------------|-----------------------|-------------------|
| <b>2028+</b> | <b>New 2027</b> | <b>2026 Carryover</b> | <b>Impact Fee</b> |
| \$0.00       | \$50,000.00     | \$0.00                | \$0.00            |

## 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              |                                                    |

|              |                 |                       |                   |
|--------------|-----------------|-----------------------|-------------------|
| <b>2028+</b> | <b>New 2027</b> | <b>2026 Carryover</b> | <b>Impact Fee</b> |
| \$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.)

|                                                                      | 2026<br>Rate | 2027<br>Rate | 2028<br>Rate | 2029<br>Rate | 2030<br>Rate |
|----------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Water Rates - Billed Monthly</b>                                  |              |              |              |              |              |
| <b>Usage Rates</b>                                                   |              |              |              |              |              |
| Water Rate per 1,000 gallons – Residential/Multi-unit 3/4" & 1":     |              |              |              |              |              |
| 0 - 7,000 gallons per month (Tier 1)                                 | \$1.74       | \$1.60       | \$1.70       | \$1.81       | \$1.90       |
| 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-unit 1 1/2":        |              |              |              |              |              |
| 0 - 35,000 gallons per month (Tier 1)                                | \$1.74       | \$1.60       | \$1.70       | \$1.81       | \$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       | \$1.60       | \$1.70       | \$1.81       | \$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       | \$1.60       | \$1.70       | \$1.81       | \$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       | \$1.60       | \$1.70       | \$1.81       | \$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       | \$1.60       | \$1.70       | \$1.81       | \$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       | \$1.60       | \$1.70       | \$1.81       | \$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       | \$1.60       | \$1.70       | \$1.81       | \$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       |
| <b>Drought Contingency Rates</b>                                     |              |              |              |              |              |
| 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**

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

|                                                                                                       | 2026<br>Rate | 2027<br>Rate | 2028<br>Rate | 2029<br>Rate | 2030<br>Rate |
|-------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Water Rates - Billed Monthly</b>                                                                   |              |              |              |              |              |
| <b>Availability Fees</b>                                                                              |              |              |              |              |              |
| ¾" meter                                                                                              | \$18.96      | \$22.75      | \$24.23      | \$25.80      | \$27.09      |
| 1" meter (2X)                                                                                         | \$18.96      | \$22.75      | \$24.23      | \$25.80      | \$27.09      |
| 1 ½" meter (5X)                                                                                       | \$95.44      | \$113.75     | \$121.15     | \$129.00     | \$135.45     |
| 2" meter (8X)                                                                                         | \$152.70     | \$182.00     | \$193.84     | \$206.40     | \$216.72     |
| 3" meter (16X)                                                                                        | \$305.42     | \$364.00     | \$387.68     | \$412.80     | \$433.44     |
| 4" meter (25X)                                                                                        | \$477.22     | \$568.75     | \$605.75     | \$645.00     | \$677.25     |
| 6" meter (50X)                                                                                        | \$954.43     | \$1,137.50   | \$1,211.50   | \$1,290.00   | \$1,354.50   |
| 8" meter (80X)                                                                                        | \$1,527.08   | \$1,820.00   | \$1,938.40   | \$2,064.00   | \$2,167.20   |
| 10" meter (115X)                                                                                      | \$2,195.18   | \$2,616.25   | \$2,786.45   | \$2,967.00   | \$3,115.35   |
| Fireline – 4" (monthly)                                                                               | \$23.90      | \$28.44      | \$30.29      | \$32.25      | \$33.86      |
| Fireline – 6" (monthly)                                                                               | \$47.70      | \$56.88      | \$60.58      | \$64.50      | \$67.73      |
| Fireline – 8" (monthly)                                                                               | \$76.40      | \$91.00      | \$96.92      | \$103.20     | \$108.36     |
| Fireline – 10" (monthly)                                                                              | \$109.80     | \$130.81     | \$139.32     | \$148.35     | \$155.77     |
| Fireline – 12" (monthly)                                                                              | \$153.92     | \$183.13     | \$195.05     | \$207.69     | \$218.08     |
| Fireline – 14" (monthly)                                                                              | \$230.88     | \$274.70     | \$292.58     | \$311.54     | \$327.12     |
| <b>Wastewater Rates - Billed Monthly</b>                                                              |              |              |              |              |              |
| <b>Availability Fees</b>                                                                              |              |              |              |              |              |
| Residential                                                                                           | \$17.93      | \$17.50      | \$18.64      | \$19.85      | \$20.84      |
| Multi-Unit Residential (per unit)                                                                     | \$16.10      | \$15.75      | \$16.78      | \$17.87      | \$18.76      |
| 1 ½" meter (minimum charge)                                                                           | \$89.65      | \$87.50      | \$93.20      | \$99.25      | \$104.20     |
| 2" meter (minimum charge)                                                                             | \$143.44     | \$140.00     | \$149.12     | \$158.80     | \$166.72     |
| 3" meter (minimum charge)                                                                             | \$268.95     | \$262.50     | \$279.60     | \$297.75     | \$312.60     |
| 4" meter (minimum charge)                                                                             | \$448.25     | \$437.50     | \$466.00     | \$496.25     | \$521.00     |
| 6" meter (minimum charge)                                                                             | \$896.50     | \$875.00     | \$932.00     | \$992.50     | \$1,042.00   |
| 8" meter (minimum charge)                                                                             | \$1,434.40   | \$1,400.00   | \$1,491.20   | \$1,588.00   | \$1,667.20   |
| 10-12" meter (minimum charge)                                                                         | \$2,061.95   | \$2,012.50   | \$2,143.60   | \$2,282.75   | \$2,396.60   |
| <b>Usage Rate - Indoor Water Use</b>                                                                  |              |              |              |              |              |
| *Indoor water use is defined by water consumptions billed December - April                            |              |              |              |              |              |
| Wastewater Rate per 1,000 gallons                                                                     | \$1.73       | \$2.25       | \$2.40       | \$2.56       | \$2.69       |
| Sewer only customers - Billed a standard usage of 6,000 gallons                                       | \$1.73       | \$2.25       | \$2.40       | \$2.56       | \$2.69       |
| <b>Surcharge Tables: Based on Contaminants</b>                                                        |              |              |              |              |              |
| 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

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

| Impact Fees                               | 2026<br>Rate | 2027<br>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 |

**Rates and Fees – Effective 1/1/2027**

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

| <b>GRAMA Fees</b>                                                     |         | <b>2026<br/>Rate</b> | <b>2027<br/>Rate</b> |
|-----------------------------------------------------------------------|---------|----------------------|----------------------|
| Processing Fee (based on lowest hourly rate of most qualified person) | various |                      | various              |



|                                    |
|------------------------------------|
| <b>Department: ALL</b>             |
| 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)<br>(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<br>(2026 Budget \$719,722) (%)                                                                                                                                                                                                                                   |      |  | \$733,237           |
| 5110                | State Retirement Plan Contributions on Base + OT<br>(2026 Budget \$1,053,373) (%)                                                                                                                                                                                                                           |      |  | \$976,674           |
| 5150                | Employer Portion of Social Security & Medicare on Base + OT<br>(2026 Budget \$100,322)                                                                                                                                                                                                                      |      |  | \$106,957           |
| 5130                | Insurance Plans - Health & Dental (\$3,228.00 + \$115.00)<br>73 Positions; 4 Retirees;<br>25% increase in health insurance rate<br>25% increase in retiree insurance rate<br>0% increase in rates dental insurance rate<br>Includes \$3,000 HSA contribution to each employee<br>(2026 Budget \$2,413,662). |      |  | \$2,908,428         |
| 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            |
| <b>Total Budget</b> |                                                                                                                                                                                                                                                                                                             |      |  | <b>\$12,325,025</b> |

|             |              |
|-------------|--------------|
| 2026 Budget | \$11,940,852 |
| % Change    | 3.22%        |

% Change without Buyout 1.12%



|                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------|
| <p><b>Department: WTR - RR</b></p> <p>Category: Machinery &amp; Equipment</p> <p>General Ledger Account: 220-510910</p> |
|-------------------------------------------------------------------------------------------------------------------------|

[illegible]

|  |             |       |
|--|-------------|-------|
|  | 2026 Budget | \$0   |
|  | % Change    | 0.00% |



|                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------|
| <p><b>Department: WTR - MAINT</b></p> <p>Category: Machinery &amp; Equipment</p> <p>General Ledger Account: 230-510910</p> |
|----------------------------------------------------------------------------------------------------------------------------|

[illegible]

|  |             |          |
|--|-------------|----------|
|  | 2026 Budget | \$20,000 |
|  | % Change    | -100.00% |



**Department: WW - MAINT**  
Category: Machinery & Equipment

General Ledger Account: 240-510910

[illegible]

|  |             |       |
|--|-------------|-------|
|  | 2026 Budget | \$0   |
|  | % Change    | 0.00% |



**Department: BLDG/FLEET**  
Category: Machinery & Equipment

General Ledger Account: 260-510910

[illegible]

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



**Department: OPERATIONS**  
Category: Machinery & Equipment

General Ledger Account: 350-510910

[illegible]

|  |             |       |
|--|-------------|-------|
|  | 2026 Budget | \$0   |
|  | % Change    | 0.00% |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                             |     |          | 2027            |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----------------|
| Sub Acct        | Description                                                                                                                                                                                                                                                                                                                                                                                                                 | Qty | Amount   | 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)                                                                                                                                                                                                                                                                                                                                                                     |     |          | <b>\$3,750</b>  |
| 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<br>APWA (\$917), ABPA (\$157) AWWA (\$10,469), WEF (\$840),<br>UECA (\$150), UT SAFE COUNCIL (\$255), CHAMBER WEST (\$3,500),<br>EMPLOYERS COUNCIL (\$1,800), WATER USERS (\$220), UCLS (\$200),<br>UT WTR CONSERV (\$50), ASSOC SAFETY PROF (\$245), UASD (\$16,000),<br>RURAL WATER (\$1,850), AM SCTY OF SFTY PROF (\$125), AMAZON (\$200),<br>UGFOA (\$25), PRIMA (\$425) (2026 Budget \$36,628) | 1   | \$37,428 | \$37,428        |
| <b>Subtotal</b> |                                                                                                                                                                                                                                                                                                                                                                                                                             |     |          | <b>\$59,513</b> |



Page 2 of 2

Year to date spent through 9/16/202 = \$50,363.42

|             |          |
|-------------|----------|
| 2026 Budget | \$88,904 |
| % Change    | 5.84%    |



General Ledger Account: 110-510431

[illegible]

|                                               |             |     |
|-----------------------------------------------|-------------|-----|
| Year to date spent through 9/16/2026 = \$0.00 | 2026 Budget | \$0 |
|                                               | % Change    | N/A |



Category: G&amp;A - TNT

[illegible]

|                                               |             |         |
|-----------------------------------------------|-------------|---------|
| Year to date spent through 9/16/2026 = \$0.00 | 2026 Budget | \$2,000 |
|                                               | % Change    | 0.00%   |



# GRANGER-HUNTER

Category: General Insurance

General Ledger Account: 110-510450

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

|                                                     |          |        |
|-----------------------------------------------------|----------|--------|
| Year to date spent through 9/16/2026 = \$317,929.85 | % Change | -0.19% |
|-----------------------------------------------------|----------|--------|

|          |                                                               |      |     |         | 2027            |
|----------|---------------------------------------------------------------|------|-----|---------|-----------------|
| Sub Acct | Description                                                   | Dept | Qty | Amount  | Total Budget    |
|          | <b>Board of Trustees (2026 Budget \$14,865)</b>               |      |     |         | <b>\$9,265</b>  |
|          | 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         |
|          |                                                               |      |     |         |                 |
|          | <b>Management (2026 Budget \$17,700)</b>                      |      |     |         | <b>\$15,000</b> |
|          | 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         |
|          |                                                               |      |     |         |                 |
|          | <b>Administrative Services/Meters (2026 Budget \$5,900)</b>   |      |     |         | <b>\$7,500</b>  |
|          | 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           |
|          |                                                               |      |     |         |                 |
|          | <b>Information Technology/Operators (2026 Budget \$6,150)</b> |      |     |         | <b>\$7,750</b>  |
|          | 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           |
|          |                                                               |      |     |         |                 |
|          | <b>Engineering (2026 Budget \$10,700)</b>                     |      |     |         | <b>\$11,350</b> |
|          | 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         |
|          |                                                               |      |     |         |                 |
|          | <b>Wastewater/Fleet/Safety (2026 Budget \$9,950)</b>          |      |     |         | <b>\$8,900</b>  |
|          | 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         |
|          |                                                               |      |     |         |                 |
|          | <b>Subtotal</b>                                               |      |     |         | <b>\$59,765</b> |



GRANGER-HUNTER  
IMPROVEMENT DISTRICT

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| <p><b>Department: VARIOUS</b><br/> Category: Training &amp; Education</p> <p>General Ledger Account: XXX-510480</p> |
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[illegible]

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|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$49,333.37 | 2026 Budget | \$85,825 |
|                                                    | % Change    | -6.41%   |



Category: Legal Expense

General Ledger Account: 110-510500

|                     |                                                      |     |          | 2027            |
|---------------------|------------------------------------------------------|-----|----------|-----------------|
| Unit                | Description                                          | Qty | Amount   | Total Budget    |
|                     | Legal Fees<br>(2026 Budget \$45,000)                 | 1   | \$45,000 | \$45,000        |
|                     |                                                      |     |          |                 |
|                     | Legal Notices & Newspaper Ads<br>(2026 Budget \$500) | 1   | \$500    | \$500           |
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| <b>Total Budget</b> |                                                      |     |          | <b>\$45,500</b> |

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$41,253.16 | 2026 Budget | \$45,500 |
|                                                    | % Change    | 0.00%    |



# GRANGER-HUNTER

Category: Accounting &amp; Audit

General Ledger Account: 110-510510

[illegible]

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$15,850.00 | 2026 Budget | \$15,850 |
|                                                    | % Change    | 0.00%    |



# GRANGER-HUNTER

Category: Professional Consulting

General Ledger Account: 110-510520

[illegible]

|                                                    |             |           |
|----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$25,263.85 | 2026 Budget | \$124,260 |
|                                                    | % Change    | -44.26%   |



**Department: Mgmt**  
Category: Banking & Bonding

|                     |                                                                                                                                                          |     |           | 2027             |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|------------------|
| Sub Acct            | Description                                                                                                                                              | Qty | Amount    | 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        |
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| <b>Total Budget</b> |                                                                                                                                                          |     |           | <b>\$463,500</b> |

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$290,741.85 | 2026 Budget | \$438,500 |
|                                                     | % Change    | 5.70%     |



GRANGER-HUNTER  
IMPROVEMENT DISTRICT

General Ledger Account: 110-510550

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

|                                                     |             |             |
|-----------------------------------------------------|-------------|-------------|
| Year to date spent through 9/16/2026 = \$756,053.65 | 2026 Budget | \$1,314,799 |
|                                                     | % Change    | -3.93%      |



General Ledger Account: 110-510560

Year to date spent through 9/16/2026 = \$0.00

|             |       |
|-------------|-------|
| 2026 Budget | \$0   |
| % Change    | 0.00% |



# GRANGER-HUNTER

Category: Pymts to Gov't Agencies

General Ledger Account: 110-510591

|              |                                                                                                           |     |           | 2027         |
|--------------|-----------------------------------------------------------------------------------------------------------|-----|-----------|--------------|
| Sub Acct     | Description                                                                                               | Qty | Amount    | Total Budget |
|              | Interlocal Agreement Taylorsville Bennion - Property Taxes<br>(2026 Budget \$9,500)                       | 1   | \$9,500   | \$9,500      |
|              |                                                                                                           |     |           |              |
|              | Interlocal Agreement Magna Water - Property Taxes<br>(2026 Budget \$38,000)                               | 1   | \$37,000  | \$37,000     |
|              |                                                                                                           |     |           |              |
|              | Department of Environmental Quality <span style="color:red">(New)</span><br>Utah Public Water Systems Fee | 1   | \$105,000 | \$105,000    |
|              |                                                                                                           |     |           |              |
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|              |                                                                                                           |     |           |              |
| Total Budget |                                                                                                           |     |           | \$151,500    |

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$44,443.75 | 2026 Budget | \$47,500 |
|                                                    | % Change    | 218.95%  |



Category: Office Supplies

|                                                   |             |          |
|---------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$6,501.67 | 2026 Budget | \$11,375 |
|                                                   | % Change    | -10.00%  |



GRANGER-HUNTER  
IMPROVEMENT DISTRICT

**Department: Cust Serv**  
**Category: Postage & Mailing**

General Ledger Account: 130-510420

|                     |                                                                                                                                                                     |     |           | 2027             |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|------------------|
| Sub Acct            | Description                                                                                                                                                         | Qty | Amount    | Total Budget     |
|                     | Postage - Mailing of Utility Bills & Late Notices<br>Postage increase from \$0.59 to \$0.635<br>Estimated 250 moved to paperless billing<br>(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.<br>(2026 Budget \$4,300)                                      | 1   | \$3,870   | \$3,870          |
|                     |                                                                                                                                                                     |     |           |                  |
|                     | Outsource Utility Billing & Flyers<br>(2026 Budget \$41,000)                                                                                                        | 1   | \$41,000  | \$41,000         |
|                     |                                                                                                                                                                     |     |           |                  |
|                     | Maintenance Contracts - Postage Meter<br>(2026 Budget \$1,650)                                                                                                      | 1   | \$1,650   | \$1,650          |
|                     |                                                                                                                                                                     |     |           |                  |
|                     | Source Protection/Backflow & Pretreatment Notice Postage<br>(2026 Budget \$1,000)                                                                                   | 1   | \$500     | \$500            |
|                     |                                                                                                                                                                     |     |           |                  |
|                     | PO Box Fees (2026 Budget \$630)                                                                                                                                     | 1   | \$630     | \$630            |
|                     |                                                                                                                                                                     |     |           |                  |
|                     | Printing - Customer Outreach<br>(2026 Budget \$2,000)                                                                                                               | 1   | \$0       | \$0              |
|                     |                                                                                                                                                                     |     |           |                  |
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|                     |                                                                                                                                                                     |     |           |                  |
| <b>Total Budget</b> |                                                                                                                                                                     |     |           | <b>\$174,650</b> |

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$106,447.58 | 2026 Budget | \$179,580 |
|                                                     | % Change    | -2.75%    |



# GRANGER-HUNTER

Category: Public Relations &amp;

General Ledger Account: 110-510530

[illegible]

|                     |  |  |                 |
|---------------------|--|--|-----------------|
| <b>Total Budget</b> |  |  | <b>\$88,750</b> |
|---------------------|--|--|-----------------|

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$80,693.08 | 2026 Budget | \$93,500 |
|                                                    | % Change    | -5.08%   |

|             |          |
|-------------|----------|
| 2026 Budget | \$93,500 |
|-------------|----------|

|          |        |
|----------|--------|
| % Change | -5.08% |
|----------|--------|



Category: Repair Supplies

General Ledger Account: 140-520210

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

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$290,664.15 | 2026 Budget | \$493,650 |
|                                                     | % Change    | 26.19%    |



# GRANGER-HUNTER

Department: Meter

Category: Tools &amp; Supplies

General Ledger Account: 140-520240

[illegible]

|                                                   |             |         |
|---------------------------------------------------|-------------|---------|
|                                                   | 2026 Budget | \$5,220 |
| Year to date spent through 9/16/2026 = \$2,609.26 | % Change    | 0.00%   |



Category: Repair Supplies

General Ledger Account: 220-520210

[illegible]

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$281,639.10 | 2026 Budget | \$500,000 |
|                                                     | % Change    | 4.00%     |



Category: Repair Supplies

|                     | 2027                                                                                                                                   |     |          |                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----|----------|------------------|
| Sub Acct            | Description                                                                                                                            | Qty | Amount   | Total Budget     |
|                     | <b>Water Operations Maintenance Repair Supplies</b>                                                                                    |     |          |                  |
|                     | Water site maintenance (2026 Budget \$20,000)<br>(Asphalt maintenance for water sites and back parking lot at<br>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<br>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 ( <b>New</b> )                                                                                               | 40  | \$6,000  | \$240,000        |
|                     |                                                                                                                                        |     |          |                  |
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| <b>Total Budget</b> |                                                                                                                                        |     |          | <b>\$320,000</b> |

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$67,457.03 | 2026 Budget | \$87,000 |
|                                                    | % Change    | 267.82%  |



# GRANGER-HUNTER

Category: Repair Supplies

General Ledger Account: 231-520210

[illegible]

|                                                     |             |         |
|-----------------------------------------------------|-------------|---------|
| Year to date spent through 9/16/2026 = (\$1,750.00) | 2026 Budget | \$4,350 |
|                                                     | % Change    | 0.00%   |



Category: Tools &amp; Supplies

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

Year to date spent through 9/16/2026 = \$17,293.00

|             |          |
|-------------|----------|
| 2026 Budget | \$24,950 |
| % Change    | -32.46%  |



General Ledger Account: 230-520240

Year to date spent through 9/16/2026 = \$4,971.66

|             |         |
|-------------|---------|
| 2026 Budget | \$7,700 |
| % Change    | 0.00%   |



Category: Water Testing Fees

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$29,917.85 | 2026 Budget | \$45,900 |
|                                                    | % Change    | -10.46%  |



General Ledger Account: 210-510220

|                                               |             |          |
|-----------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$0.00 | 2026 Budget | \$10,000 |
|                                               | % Change    | -100.00% |

|                     |                                                                                                                        |     |          | 2027            |
|---------------------|------------------------------------------------------------------------------------------------------------------------|-----|----------|-----------------|
| Sub Acct            | Description                                                                                                            | Qty | Amount   | Total Budget    |
|                     | <b>Safety Budget</b>                                                                                                   |     |          |                 |
|                     | 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         |
| <b>Total Budget</b> |                                                                                                                        |     |          | <b>\$68,825</b> |

|                                                           |             |          |
|-----------------------------------------------------------|-------------|----------|
| <b>Year to date spent through 9/16/2026 = \$22,225.13</b> | 2026 Budget | \$56,425 |
|                                                           | % Change    | 21.98%   |



Category: Repair Supplies

Year to date spent through 9/16/2026 = \$23,077.31

|             |          |
|-------------|----------|
| 2026 Budget | \$34,200 |
| % Change    | -2.92%   |



Category: Tools &amp; Supplies

Year to date spent through 9/16/2026 = \$12,384.35

|             |          |
|-------------|----------|
| 2026 Budget | \$23,850 |
| % Change    | -1.47%   |



Category: Vehicles Fuel

[illegible]

Year to date spent through 9/16/2026 = \$106,684.00

|             |           |
|-------------|-----------|
| 2026 Budget | \$146,800 |
| % Change    | -2.52%    |

| Sub<br>Acct         | Description                                                                                | Qty | Amount   | 2027<br>Total<br>Budget |
|---------------------|--------------------------------------------------------------------------------------------|-----|----------|-------------------------|
|                     |                                                                                            |     |          |                         |
|                     | <b>VEHICLE MAINTENANCE - FLEET</b>                                                         |     |          |                         |
|                     | 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                 |
|                     |                                                                                            |     |          |                         |
|                     | <b>VEHICLE MAINTENANCE - HEAVY EQUIPMENT</b>                                               |     |          |                         |
|                     | 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                 |
|                     |                                                                                            |     |          |                         |
|                     | <b>SHOP EQUIPMENT MAINTENANCE</b>                                                          |     |          |                         |
|                     | Propane gas (2026 Budget \$450)                                                            | 1   | \$450    | \$450                   |
|                     |                                                                                            |     |          |                         |
|                     | Vehicle Car Wash - Supplies & Service (2026 Budget \$2,500)                                | 1   | \$0      | \$0                     |
|                     |                                                                                            |     |          |                         |
| <b>Total Budget</b> |                                                                                            |     |          | <b>\$132,950</b>        |

|                                                            |             |           |
|------------------------------------------------------------|-------------|-----------|
|                                                            | 2026 Budget | \$133,450 |
| <b>Year to date spent through 9/16/2026 = \$120,743.91</b> | % Change    | -0.37%    |



# GRANGER-HUNTER

Category: Tools &amp; Supplies

General Ledger Account: 260-520240

|                     |                                                                                                     |     |         | 2027           |
|---------------------|-----------------------------------------------------------------------------------------------------|-----|---------|----------------|
| Sub Acct            | Description                                                                                         | Qty | Amount  | 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        |
|                     |                                                                                                     |     |         |                |
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| <b>Total Budget</b> |                                                                                                     |     |         | <b>\$5,300</b> |

|                                                   |             |         |
|---------------------------------------------------|-------------|---------|
| Year to date spent through 9/16/2026 = \$4,098.52 | 2026 Budget | \$4,500 |
|                                                   | % Change    | 17.78%  |



Department: Engineering

Category: Professional Consulting

General Ledger Account: 340-510520

2027

|             |           |
|-------------|-----------|
| 2026 Budget | \$123,000 |
|-------------|-----------|

|          |         |
|----------|---------|
| % Change | -75.61% |
|----------|---------|



Category: Tools &amp; Supplies

|                                                   |             |         |
|---------------------------------------------------|-------------|---------|
| Year to date spent through 9/16/2026 = \$3,196.69 | 2026 Budget | \$5,850 |
|                                                   | % Change    | 70.94%  |



# GRANGER-HUNTER

Category: Repair Supplies

General Ledger Account: 350-520210

Page 1 of 2

[illegible]

| Sub<br>Acct               | Description                                                                                                                               | Qty | Amount   | 2027<br>Total<br>Budget |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-------------------------|
|                           |                                                                                                                                           |     |          |                         |
|                           | <b>Wastewater Operations Repair and Supplies</b>                                                                                          |     |          |                         |
|                           | Sewer System Maintenance Costs<br>(2026 Budget \$71,000)                                                                                  | 1   | \$50,000 | \$50,000                |
|                           | Generator Maintenance Costs<br>(2026 Budget \$3,000)                                                                                      | 0   | \$3,000  | \$0                     |
|                           | Generator Load Testing (Water Ops, WW Ops & Admin)<br>(2026 Budget \$32,000)                                                              | 1   | \$35,000 | \$35,000                |
|                           | Electrical Maintenance Costs<br>(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                     |
|                           |                                                                                                                                           |     |          |                         |
|                           | <b>Water Operations Repair and Supplies</b>                                                                                               |     |          |                         |
|                           | Mechanical seals/repair kits (2026 Budget \$5,000)                                                                                        | 0   | \$5,000  | \$0                     |
|                           | Doors, locks, tank hatch and light fixture maintenance and<br>repairs (2026 Budget \$5,000)                                               | 0   | \$5,000  | \$0                     |
|                           | Water system wells & boosters maintenance and repairs<br>(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<br>PRVs, and paint for wells/booster buildings.<br>(2026 Budget \$1,000) | 0   | \$1,000  | \$0                     |
|                           | Electrical maintenance (2026 Budget \$6,000)                                                                                              | 1   | \$0      | \$0                     |
|                           | Sodium hypochlorite system maintenance<br>(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                     |
|                           |                                                                                                                                           |     |          |                         |
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| <b>Grand Total Budget</b> |                                                                                                                                           |     |          | <b>\$304,700</b>        |

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$128,562.52 | 2026 Budget | \$280,400 |
|                                                     | % Change    | 8.67%     |



GRANGER-HUNTER  
IMPROVEMENT DISTRICT

Category: Tools &amp; Supplies

General Ledger Account: 350-520240

[illegible]

|                                                   |             |         |
|---------------------------------------------------|-------------|---------|
| Year to date spent through 9/16/2026 = \$3,196.69 | 2026 Budget | \$4,000 |
|                                                   | % Change    | 0.00%   |



**Department: Operations**  
Category: Water Supply Expense

[illegible]

|                                                       |             |              |
|-------------------------------------------------------|-------------|--------------|
| Year to date spent through 9/16/2026 = \$5,230,109.74 | 2026 Budget | \$11,472,825 |
|                                                       | % Change    | 1.27%        |



Department: Operations

Category: Treatment Chemicals

General Ledger Account: 350-530260

[illegible]

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$39,651.90 | 2026 Budget | \$43,000 |
|                                                    | % Change    | 7.56%    |



Category: Utilities

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

|                                                    |             |          |
|----------------------------------------------------|-------------|----------|
| Year to date spent through 9/16/2026 = \$49,869.70 | 2026 Budget | \$96,300 |
|                                                    | % Change    | 4.36%    |



Category: Utilities

[illegible]

|             |           |
|-------------|-----------|
| 2026 Budget | \$635,976 |
| % Change    | 7.61%     |



Category: Utilities

[illegible]

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$119,938.66 | 2026 Budget | \$221,860 |
|                                                     | % Change    | 3.93%     |

|              |                                                                                                                                                                        |     |          | 2027         |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|--------------|
| Sub Acct     | Description                                                                                                                                                            | Qty | Amount   | 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 9/16/2026 = \$150,193.62 | 2026 Budget | \$177,550 |
|                                                     | % Change    | 29.48%    |

| Sub<br>Acct | Description                                                                                     | Qty | Amount   | 2027<br>Total<br>Budget |
|-------------|-------------------------------------------------------------------------------------------------|-----|----------|-------------------------|
|             |                                                                                                 |     |          |                         |
|             | <b>Information Technology Annual Support Contracts &amp; Subscriptions</b>                      |     |          |                         |
|             | PDF Editing Software (2026 Budget \$3,520)                                                      | 10  | \$320    | \$3,200                 |
|             | AMI Maintenance Incl. Customer Portal & Datalake<br>(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)<br>(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<br>Subscription<br>(2026 Budget \$74,000)      | 1   | \$50,000 | \$50,000                |
|             | Employee Evaluations Software and Subscription<br>(2026 Budget \$2,500)                         | 1   | \$2,500  | \$2,500                 |
|             | Domain Hosting (DNS & Web Hosting, Domain Name Reg &<br>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<br>(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<br>(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<br>(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<br>(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                 |
|             |                                                                                                 |     |          |                         |
|             |                                                                                                 |     |          |                         |
|             |                                                                                                 |     |          |                         |
|             | <b>Subtotal</b>                                                                                 |     |          | <b>\$430,268</b>        |



**Department: SYS ADMN**  
Category: Computer Supplies & Equipment

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|                           |                                                                            |     |          | 2027             |
|---------------------------|----------------------------------------------------------------------------|-----|----------|------------------|
| Sub Acct                  | Description                                                                | Qty | Amount   | Total Budget     |
|                           | <b>Information Technology Annual Hardware Replacement</b>                  |     |          |                  |
|                           | Laptop Replacements<br>(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          |
|                           |                                                                            |     |          |                  |
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|                           | <b>Information Technology Annual Misc Replacement</b>                      |     |          |                  |
|                           | Replacement parts and equipment (2026 Budget \$20,000)                     | 1   | \$9,500  | \$9,500          |
|                           |                                                                            |     |          |                  |
|                           | <b>Operational Technology Annual Support Contracts &amp; Subscriptions</b> |     |          |                  |
|                           | Integration Control Software Renewal<br>(2026 Budget \$25,200)             | 2   | \$13,500 | \$27,000         |
|                           |                                                                            |     |          |                  |
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| <b>Grand Total Budget</b> |                                                                            |     |          | <b>\$495,068</b> |

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$349,991.14 | 2026 Budget | \$494,979 |
|                                                     | % Change    | 0.02%     |



Category: Telephone

|                     |                                                                                                                            |     |          | 2027             |
|---------------------|----------------------------------------------------------------------------------------------------------------------------|-----|----------|------------------|
| Sub Acct            | Description                                                                                                                | Qty | Amount   | 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         |
|                     |                                                                                                                            |     |          |                  |
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|                     |                                                                                                                            |     |          |                  |
|                     |                                                                                                                            |     |          |                  |
|                     |                                                                                                                            |     |          |                  |
| <b>Total Budget</b> |                                                                                                                            |     |          | <b>\$108,146</b> |

|             |           |
|-------------|-----------|
| 2026 Budget | \$111,146 |
| % Change    | -2.70%    |



# GRANGER-HUNTER

Category: Facility Operations

General Ledger Account: 400-580310

[illegible]

|                                                       |             |             |
|-------------------------------------------------------|-------------|-------------|
|                                                       | 2026 Budget | \$7,696,807 |
| Year to date spent through 9/16/2026 = \$4,637,812.80 | % Change    | 8.68%       |



**Department: CVWRF**  
Category: Projects Betterments

[illegible]

|                                                     |             |             |
|-----------------------------------------------------|-------------|-------------|
| Year to date spent through 9/16/2026 = \$671,620.53 | 2026 Budget | \$2,086,925 |
|                                                     | % Change    | 6.94%       |



# GRANGER-HUNTER

Category: Pretreatment Field

General Ledger Account: 400-580340

[illegible]

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
|                                                     | 2026 Budget | \$476,742 |
| Year to date spent through 9/16/2026 = \$290,128.83 | % Change    | 1.01%     |



Category: Laboratory

[illegible]

|                                                     |             |           |
|-----------------------------------------------------|-------------|-----------|
| Year to date spent through 9/16/2026 = \$254,347.99 | 2026 Budget | \$384,439 |
|                                                     | % Change    | 9.19%     |



# GRANGER-HUNTER

Category: CVW Debt Service

General Ledger Account: 400-580380

[illegible]

|                                                       |             |             |
|-------------------------------------------------------|-------------|-------------|
|                                                       | 2026 Budget | \$7,979,644 |
| Year to date spent through 9/16/2026 = \$5,196,483.82 | % Change    | 3.30%       |