



GRANGER-HUNTER
IMPROVEMENT DISTRICT



2023 Final Budget

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Background

The District was organized January 13, 1950, and provides water and wastewater services to approximately 133,000 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 about 78 people and operates and maintains water lines, water storage reservoirs, several deep-water wells, wastewater collection lines and several wastewater pump stations.

The Final 2023 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 to 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 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 15th, 2022, to receive inputs on each of the District's departments and capital budgets.
- The District's Budget Committee, consisting of one board member, the General Manager, the two Assistant General Managers and the Controller, met on August 22nd, 2022, to discuss the preliminary budget numbers to put into the Tentative Budget.
- The Tentative Budget was prepared and given to the Board on October 18th. The Tentative Budget was adopted during the meeting.
- After the Tentative Budget was adopted, the Board established the time and place of the public hearing to consider adoption of the Final Budget and rate increases. The time and place is currently scheduled to be held on November 22nd at 5:00 p.m. The public hearing for the budget is planned to begin at 6:00 p.m.
- If fee, rate or tax increases are considered (as is the case for the coming year), the District must publish notice of the public hearing at 10 public locations throughout the District and post notice on the public notice website.
- The Board, by resolution, may adopt the budget and rate increase following the public hearing. The budget must be adopted before January 1, 2023.

Budget Summary

	Actual 2020	Actual 2021	Projected 2022 as of 10/31/2022	Budget 2022	Final Budget 2023	% Change
OPERATING REVENUES						
Operating Revenues	\$ 36,008,100	\$ 33,744,314	\$ 35,531,593	\$ 37,943,000	\$ 42,125,000	11.0%
Property Tax Revenues	4,189,539	4,182,876	5,809,679	5,876,000	5,894,660	0.3%
TOTAL OPERATING REVENUES	40,197,639	37,927,190	41,341,272	43,819,000	48,019,660	9.6%
OPERATING EXPENSES						
Payroll Wages & Benefits	8,426,576	7,882,823	8,907,162	9,101,811	9,518,441	4.6%
Maintenance and Tools	845,779	1,559,479	1,434,117	1,852,097	1,972,725	6.5%
Water Purchases	11,246,892	9,773,599	10,337,028	10,824,567	10,997,903	1.6%
Utilities	1,012,151	883,822	727,487	1,011,188	1,011,188	0.0%
CVWRF	4,880,610	11,119,436	12,618,943	14,366,088	14,267,836	-0.7%
Administrative	1,858,812	1,917,060	2,012,765	2,213,540	2,431,897	9.9%
Contingencies	-	-	-	180,000	180,000	0.0%
TOTAL OPERATING EXPENSES	28,270,820	33,136,219	36,037,502	39,549,291	40,379,990	2.1%
NET OPERATING REVENUES	11,926,819	4,790,971	5,303,770	4,269,709	7,639,670	78.9%
INDIRECT OPERATING EXPENSES	(7,979,887)	(8,175,981)	(8,056,097)	(8,420,000)	(8,670,000)	3.0%
NON-OPERATING REVENUE & EXPENSES						
Non-Operating Revenues	1,707,688	1,180,380	2,328,632	1,060,000	1,220,000	15.1%
Equipment Purchases	(414,785)	(599,810)	(728,660)	(728,660)	(1,498,150)	105.6%
Debt Service	(857,362)	(978,085)	(1,238,990)	(1,777,278)	(2,934,538)	65.1%
NON-OPERATING REVENUE & EXPENSES	435,541	(397,515)	360,982	(1,445,938)	(3,212,688)	122.2%
NET REVENUES INCL DEPRECIATION	\$ 4,382,473	\$ (3,782,525)	\$ (2,391,345)	\$ (5,596,229)	\$ (4,243,018)	-24.2%
Add Back Depreciation	7,821,047	8,010,624	7,886,097	8,250,000	8,500,000	3.0%
NET REVENUES	\$ 12,203,520	\$ 4,228,099	\$ 5,494,752	\$ 2,653,771	\$ 4,256,982	60.4%
CAPITAL EXPENDITURES						
	2020 Budget	2021 Budget	2022 Budget	Final 2023 Budget		
Water - Horizontal	\$ 8,816,252	\$ 3,310,000	\$ 5,412,500	\$ 15,740,000		190.8%
Water - Vertical	3,490,900	10,469,500	20,090,000	16,777,000		-16.5%
Wastewater - Horizontal	1,250,000	1,902,000	3,605,000	9,039,000		150.7%
Wastewater - Vertical	905,000	3,726,000	4,726,000	1,135,000		-76.0%
General Facilities	1,275,000	1,897,000	2,524,500	1,181,000		-53.2%
TOTAL CAPITAL EXPENDITURES	\$ 15,737,152	\$ 21,304,500	\$ 36,358,000	\$ 43,872,000		20.7%

Operating Revenue

Water and Wastewater Rates

In 2018, the District implemented a tiered or “inclining block” water rate structure to encourage conservation efforts in accordance with State of Utah statutes. In 2023 the District is modifying its rate structure to increase water and wastewater revenue by approximately 1.3% and the Central Valley Fee rate from \$5.00 to \$11.50. Early in 2022, the District completed a “master plan” by a third-party consultant that outlined the District’s infrastructure needs over the next 10 years. This plan recommends rate increases the District needs to implement to replace its’ capital infrastructure. Based on those recommendations and staff evaluations, the water rates in 2023 will increase by 16%. The District also factored water usage of customers (conservation) into the 16% rate increase.

The 2023 tiered water rate structure will be as follows:

Availability fee will increase 27% from \$13.00 to \$16.50 per EDU.

Water tier rates for single family (residential) customers will be based on the following table (refer to the rates and fees sheet in the budget pdf for 2022 rates):

0 – 7,000 gallons	= \$1.50 per 1,000 gallons
7,001 – 15,000 gallons	= \$2.10 per 1,000 gallons
15,001 – 45,000 gallons	= \$3.00 per 1,000 gallons
All > 45,000 gallons	= \$4.00 per 1,000 gallons

For non-residential and multi-unit customers, the District will apply a fixed rate of \$2.30 per 1,000 gallons.

The 2022 wastewater rate structure will be as follows:

Base wastewater will not change from the current \$15.50 per EDU. The CVW will increase from \$5.00 per EDU to \$11.50 per EDU. Additional charges will be based on an indoor usage charge of \$1.50 per 1,000 gallons. Indoor use is defined as water consumption billed in months December through April. Those customers who have grease interceptors will remain on specific rate tables that are based on the contaminants put into the District’s wastewater system.

Property Tax Revenues

During the September 2021 board meeting, the Board of Trustees formally adopted a property tax policy. In the meeting, it was decided that the District would set a property tax revenue amount that would equal 17% of total operating costs excluding the CVW debt service payments. In 2022, the total property tax revenue collected when compared to total operating costs was 16%. For the 2023 Budget, the Board decided that the District did not need to pursue a property tax increase.

17% of operating costs represents “public good” services the District provides, including but not limited to, fire protection, public health, ground water management and current and future debt service. The 2022 property tax rate will be set at 0.000503. As the District continues to replace its’ aging infrastructure through bonding, it is anticipated that the amount of property tax revenue as a percentage of total operating cost will decrease, and the District will need to request additional revenue through the “Truth-in-Taxation process.

Operating Expenses

Payroll Wages & Benefits

The District is anticipating a modest increase in payroll wages and benefits in 2023. Payroll wages and benefits are expected to increase \$417k (4.6%) due to a 7.0% merit increase and associated retirement benefits and an 4.1% increase in health and dental insurance premiums. The District also reduced overtime wages and post-retirement benefits due to lower historical budget usage.

Maintenance and Tools

With the District's aging infrastructure, its 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, cleaning wastewater lines and purchasing inventory to repair the system. This year the District is raising its maintenance budget by \$121k (6.5%) because of inflationary increases to general maintenance items including inventory parts, asphalt, cement, fill dirt and permits.

Water Purchases

Currently the District has a contract with Jordan Valley Water Conservancy District (JVW) to purchase 18,500 acre feet of water on an annual basis. This is a take-or-pay contract, meaning that even 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 18,500 acre feet 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 2023, water purchases are expected to increase by \$173k (1.6%) due to higher expected charged rates in the latter half of 2023.

Utilities

There are no increases expected for utility expenses to the District in 2023.

Central Valley Water Reclamation Facility (CVW)

The CVW treatment plant treats the wastewater of the District. The District is one of seven member entities that own the CVW treatment plant. Member entities pay their share of CVW operating and capital expenditures monthly. Operating expenses are allocated based on each entity's 12-month average of volume and strength of the wastewater as of the prior month. Capital costs are allocated based on each entity's 12-month average of volume and strength of wastewater as of August of the preceding year. The District's share of CVW operating costs as of August 2022 was approximately 24%. For 2023, the District anticipates that CVW operating and debt service costs will increase by about \$400k (5.0%) from prior year's budget.

In late 2017, CVW began a complete rebuild of the treatment plant to meet new state and federal water quality requirements by January 1, 2025. CVW is funding the rebuild with a combination of cash contributions from member entities and issuance of bonds. Member entities are required to pay a portion of their capital cost allocation monthly as pay-as-you-go (pay-go) capital contributions. In addition, the District is obligated to pay CVW the

related debt service over the life of the bonds. In 2023 the District is planning that CVW debt service obligations will decrease by \$0.6 million (9.0%) when compared to prior year's budget.

Administrative

Administrative expenses are expected to increase in 2023 by \$218k (9.9%). The increase in 2023 is driven by increases to the District's liability and property insurance premiums and conducting an election for one Board member seat.

Contingencies

The contingency budget for 2023 is set 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 that could be utilized to cover overages in other budget line items. Any contingency budget funds not utilized each year is available for the District to use for its Capital Expenditures the following year.

Non-Operating Revenues and Expenses

Non-Operating Revenues

Non-operating revenue is estimated to increase by \$160k (15.1%) in 2023, primarily due to higher interest income as a result of the federal reserve increasing interest rates to help control price inflation and the surplus of eight vehicles/heavy duty equipment that are nearing the end of their useful life.

Equipment Purchases

Equipment purchases show an increase of \$769k (105.6%) when compared to the 2022 Budget. The major fleet vehicles the District anticipates purchasing in 2023 are: two dump trucks, valve machine mount, Vector truck, two crane trucks and two light duty pickup trucks.

Debt Service

The District has two outstanding bonds, the 2019 water bond and the 2021 wastewater bond. In 2022, the District was awarded a \$13.8 million bond from the Utah Division of Drinking Water (DDW) that includes an interest rate of 0.5% and principal forgiveness of \$2.8 million. The District anticipates closing on that bond at the end of the 1st quarter of 2023. In addition, District will need to issue an additional bond in 2023 to minimize rate increases to the public as it finances part of the 10-year master plan. It is assumed the District will need to issue \$30 million in bonds at interest rate of 5.0%. The District's first principal payment on the proposed new bond is assumed to be made in 2024.

Interest, principal payments and debt issuance costs are expected to increase \$1.2 million (65.1%) as the District continues to draw additional funds on the \$20 million SRF 2019 water bond at a 1.25% interest rate, and the interest expense that will be paid on the proposed new 2023 bond issuances.

Capital Expenditures

As mentioned earlier, the District is approaching 70+ year old. The District's water and wastewater infrastructure is showing its age, and the District will need to start replacing those assets as outlined in the "2022 Master Plan." During 2023, there are several water and wastewater pipeline replacement programs scheduled. In an effort to improve water quality, the District will finish building a water treatment plant that will remove the iron and manganese out of the water prior to distribution to consumers. In total, capital expenditures are expected to increase \$7.5 million (20.7%). This will be funded through the proposed 2023 bond issuances mentioned above, the 2019 water bond and net revenues from 2020 - 2022.

District Reserve Funds

Operating Reserves

The operating reserve target is six months of operating expense budget for the coming year. The minimum balance in the operating account should provide a "rainy day" fund for budget shortfalls or cost overruns. The desired balance, per the 2023 budget, is \$20.2 million. The current operating reserve balance of \$13.9 million (as of 11/9/2022) is showing stress as water sales have underperformed when compared to the 2022 Budget and large cash outflows relating to construction on several capital projects are underway. The District hopes to remedy the operating reserve shortfall in the upcoming year by increasing revenues through rate increases and bonding for the majority of capital projects in 2023. It is anticipated that at the end of 2023, the operating reserve will be about \$19.8 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 \$5.0 million in the account. The balance in this account as of 11/9/2022 was \$4.7 million (93.3%). The anticipated focus on infrastructure projects over the next few years could continue to present a challenge to meeting the District's goal.

Impact Fee Reserve

The required Impact Fee Reserve fluctuates as construction projects are assessed for the cost of their added demand on system capacity and as the District collects fees to complete projects to satisfy that added demand. The reserve is equal to the unspent amount the District has collected from construction projects. The balance as of 11/9/2022 is \$0.8 million.

Insurance Reserve Funds

No funding level has been established for this reserve account. Each year the District budgets approximately \$100,000 to pay deductibles and claims not covered by insurance. Any amount not used during the year, is transferred to the reserve fund to provide for

emergencies and extreme claims that may arise. The balance in this reserve account at 11/9/2022 was \$1.3 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 was \$1.4 million as of 11/9/2022. The liability currently on the books is \$0.7 million. Accounting rules do not require full funding of the liability. However, the District has attempted to fund the liability as fully as possible in order to decrease the negative impacts of falling behind. It is proposed to continue to over-fund the account.

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 was recommended and approved by the Board that the balance of this fund will be approximately \$175k. It is anticipated that each year the District will collect approximately \$350k in development fees which will be spent on indirect costs keeping the balance in this reserve account around \$175k.

Summary

As always, there are many variables that may cause actual results to differ from budgeted expectations. The District believes the 2023 Final Budget is realistic considering those variables and the above-noted conditions.

The District continues to have a fiscally sound budget, enabling it to meet ongoing obligations and provide for capital projects. However, as referenced, there are significant capital expenditures on the horizon, at both the District and the CVW facility. These will require that the District be meticulous and cautious in its planning in order to be proactive rather than reactive. The District continues to be in strong financial health, with very good infrastructure and excellent maintenance efforts. The District exercises care in its stewardship over District resources and customer trust, and searches for ways to control expenditures while meeting customer needs.

For specific details regarding the 2023 Budget, the District invites the reader of this document to go online to ghid.org/Budget Reports and download the complete version of the final budget.

If you have questions about any part of the proposed budget, please contact Jason Helm or Austin Ballard.

Respectfully Submitted,

Jason Helm, PE
General Manager

Austin Ballard, CPA
Controller



Executive Summary

	Actual 2020	Actual 2021	Projected 2022 as of 10/31/2022	Budget 2022	Final Budget 2023	% Change
OPERATING REVENUES						
Operating Revenues	\$ 36,008,100	\$ 33,744,314	\$ 35,531,593	\$ 37,943,000	\$ 42,125,000	11.0%
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CVWRF	4,880,610	11,119,436	12,618,943	14,366,088	14,267,836	-0.7%
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NON-OPERATING REVENUE & EXPENSES						
Non-Operating Revenues	1,707,688	1,180,380	2,328,632	1,060,000	1,220,000	15.1%
Equipment Purchases	(414,785)	(599,810)	(728,660)	(728,660)	(1,498,150)	105.6%
Debt Service	(857,362)	(978,085)	(1,238,990)	(1,777,278)	(2,934,538)	65.1%
NON-OPERATING REVENUE & EXPENSES	435,541	(397,515)	360,982	(1,445,938)	(3,212,688)	122.2%
NET REVENUES INCL DEPRECIATION	\$ 4,382,473	\$ (3,782,525)	\$ (2,391,345)	\$ (5,596,229)	\$ (4,243,018)	-24.2%
Add Back Depreciation	7,821,047	8,010,624	7,886,097	8,250,000	8,500,000	3.0%
NET REVENUES	\$ 12,203,520	\$ 4,228,099	\$ 5,494,752	\$ 2,653,771	\$ 4,256,982	60.4%
CAPITAL EXPENDITURES		2020 Budget	2021 Budget	2022 Budget	Final 2023 Budget	
Water - Horizontal		\$ 8,816,252	\$ 3,310,000	\$ 5,412,500	\$ 15,740,000	190.8%
Water - Vertical		3,490,900	10,469,500	20,090,000	16,777,000	-16.5%
Wastewater - Horizontal		1,250,000	1,902,000	3,605,000	9,039,000	150.7%
Wastewater - Vertical		905,000	3,726,000	4,726,000	1,135,000	-76.0%
General Facilities		1,275,000	1,897,000	2,524,500	1,181,000	-53.2%
TOTAL CAPITAL EXPENDITURES		\$ 15,737,152	\$ 21,304,500	\$ 36,358,000	\$ 43,872,000	20.7%



REVENUES

	Actual 2020	Actual 2021	Projected 2022 as of 10/31/2022	Budget 2022	Final Budget 2023	% Change
REVENUES						
Operating Revenues:						
Water Sales	\$ 21,433,758	\$ 19,207,513	\$ 19,069,511	\$ 21,276,000	\$ 22,073,000	3.7%
Sewer Service Charges	11,687,846	11,656,156	13,253,997	13,779,000	13,439,000	-2.5%
Central Valley Assessment	2,687,030	2,704,602	2,714,866	2,700,000	6,210,000	130.0%
Engineering Fees	7,542	9,649	113,394	7,000	125,000	1685.7%
Connection Fees	41,271	30,193	158,712	40,000	82,000	105.0%
Inspection	77,394	85,985	121,549	55,000	85,000	54.5%
Delinquent/Turn-on Fees	10,390	9,650	48,564	35,000	60,000	71.4%
Conservation Grant	62,869	40,566	51,000	51,000	51,000	0.0%
Total Operating Revenue	36,008,100	33,744,314	35,531,593	37,943,000	42,125,000	11.0%
Property Tax Revenue:						
Property Tax	3,408,681	3,411,403	4,974,000	4,974,000	5,023,740	1.0%
Motor Vehicle	215,789	218,994	216,445	260,000	225,000	-13.5%
Personal Property	333,313	322,712	392,000	392,000	395,920	1.0%
Delinquent Tax/Interest	73,016	64,410	57,234	80,000	80,000	0.0%
Tax Increment for RDA	158,740	165,357	170,000	170,000	170,000	0.0%
Total Property Tax Revenue	4,189,539	4,182,876	5,809,679	5,876,000	5,894,660	0.3%
Non-Operating Revenue:						
Impact Fees - Water	796,642	570,987	1,097,935	500,000	500,000	0.0%
Impact Fees - Sewer	396,138	301,911	667,110	275,000	275,000	0.0%
Interest	336,820	170,221	286,980	125,000	200,000	60.0%
Sale of Surplus Equipment	77,086	21,967	146,000	40,000	120,000	200.0%
Other	101,002	115,294	130,607	120,000	125,000	4.2%
Total Non-Operating Revenue	1,707,688	1,180,380	2,328,632	1,060,000	1,220,000	15.1%
Total Revenues	\$ 41,905,327	\$ 39,107,570	\$ 43,669,904	\$ 44,879,000	\$ 49,239,660	9.7%



EXPENSES

	Actual 2020	Actual 2021	Projected 2022 as of 10/31/2022	Budget 2022	Final Budget 2023	% Change
OPERATING EXPENSES						
Payroll Wages:						
Salaries & Wages	\$ 4,967,707	\$ 4,741,656	\$ 5,198,138	\$ 5,175,735	\$ 5,599,352	8.2%
Overtime Wages	128,652	95,079	94,921	150,000	98,000	-34.7%
On-Call Pay	69,934	70,166	71,280	71,280	70,000	-1.8%
Incentive Pay	11,694	12,440	12,550	4,000	6,000	50.0%
Vehicle Allowance	6,160	6,314	7,200	7,200	7,200	0.0%
Clothing Allowance	18,975	17,659	19,800	21,450	21,175	-1.3%
Other/OPEB	371,150	20,625	40,000	40,000	14,000	-65.0%
<i>Total Payroll Wages</i>	<u>5,574,272</u>	<u>4,963,939</u>	<u>5,443,889</u>	<u>5,469,665</u>	<u>5,815,727</u>	<u>6.3%</u>
Payroll Benefits:						
State Retirement Plan	828,473	846,538	914,502	990,339	990,811	0.0%
401(k) Plan	609,799	570,079	597,680	627,040	642,799	2.5%
Health/Dental Insurance	1,243,872	1,310,218	1,804,634	1,825,000	1,900,296	4.1%
Medicare	75,721	70,280	75,752	76,367	82,508	8.0%
Workers Compensation Ins	18,091	30,003	23,900	40,000	30,000	-25.0%
Life/LTD/LTC Insurance	67,411	91,766	43,405	68,400	51,300	-25.0%
State Unemployment	8,937	-	3,400	5,000	5,000	0.0%
<i>Total Payroll Benefits</i>	<u>2,852,304</u>	<u>2,918,884</u>	<u>3,463,273</u>	<u>3,632,146</u>	<u>3,702,714</u>	<u>1.9%</u>
Operations & Maintenance:						
Repair & Replacement	467,933	1,122,984	922,010	1,182,300	1,385,175	17.2%
Building & Grounds	68,809	63,780	65,436	79,450	86,550	8.9%
Vehicles Fuel	152,831	210,579	194,545	286,390	226,600	-20.9%
Vehicle Lease	13,254	15,883	123,163	118,000	88,000	-25.4%
Tools & Supplies	66,787	86,221	88,515	67,957	89,400	31.6%
Water Purchases	11,246,892	9,773,599	10,337,028	10,824,567	10,997,903	1.6%
Treatment Chemicals	36,867	40,011	19,070	43,500	40,500	-6.9%
Water Lab Testing Fees	39,298	20,021	21,378	74,500	56,500	-24.2%
Utilities	932,878	806,044	638,834	923,900	923,900	0.0%
<i>Total O&M</i>	<u>13,025,549</u>	<u>12,139,122</u>	<u>12,409,979</u>	<u>13,600,564</u>	<u>13,894,528</u>	<u>2.2%</u>
CVWRF:						
Facility Operations	4,381,700	4,798,089	5,074,607	5,546,334	5,882,792	6.1%
Project Betterments	-	1,790,400	1,378,631	1,660,415	1,742,196	4.9%
Interceptor Monitoring	(2,967)	-	-	-	-	N/A
Pretreatment Field	263,883	346,901	307,611	363,160	343,127	-5.5%
Laboratory	237,994	258,745	266,282	274,019	290,957	6.2%
CVW Debt Service	-	3,925,301	5,591,812	6,522,160	6,008,764	-7.9%
<i>Total CVWRF</i>	<u>\$ 4,880,610</u>	<u>\$ 11,119,436</u>	<u>\$ 12,618,943</u>	<u>\$ 14,366,088</u>	<u>\$ 14,267,836</u>	<u>-0.7%</u>



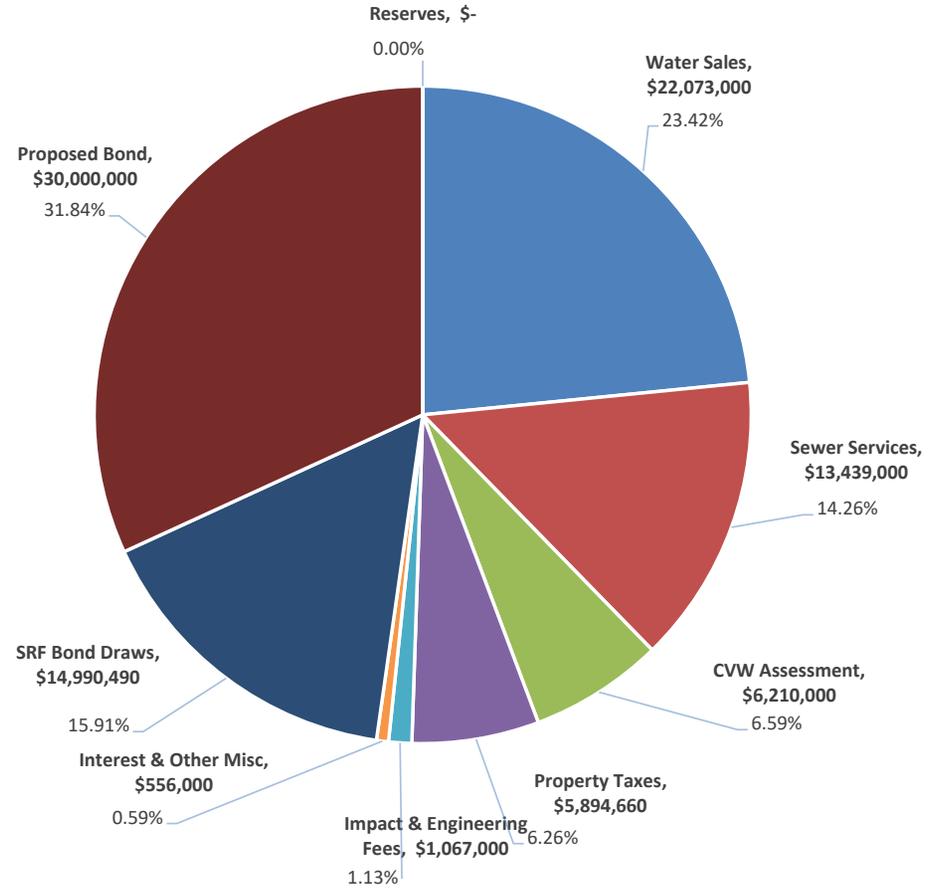
EXPENSES

	Actual 2020	Actual 2021	Projected 2022 as of 10/31/2022	Budget 2022	Final Budget 2023	% Change
General & Administrative:						
Office Supplies/Printing	\$ 21,109	\$ 12,841	\$ 17,857	\$ 24,210	\$ 24,470	1.1%
Postage & Mailing	145,160	157,970	154,536	155,775	167,500	7.5%
General Administrative	60,659	76,424	82,187	76,660	156,982	104.8%
Computer Supplies/Equipment	389,921	409,240	406,798	473,660	464,271	-2.0%
General Insurance	367,777	294,192	295,346	394,830	480,273	21.6%
Admin Utilities	79,273	77,778	88,653	87,288	87,288	0.0%
Telephone	103,775	126,597	115,598	127,200	134,300	5.6%
Training & Education	62,192	48,161	91,711	102,500	100,700	-1.8%
Safety	41,201	42,227	43,973	41,425	68,025	64.2%
Legal fees	44,978	43,255	46,498	53,000	48,000	-9.4%
Auditing Fees	12,000	12,000	12,000	12,000	12,000	0.0%
Professional Consulting	83,604	248,305	156,500	156,500	179,296	14.6%
Public Relations/Conservation	43,221	88,686	87,500	87,500	87,500	0.0%
Banking & Bonding	357,516	357,162	357,002	337,280	353,580	4.8%
Payments to Other Gov't Agencies	125,699	-	145,259	171,000	155,000	-9.4%
Administrative Contingency	-	-	-	180,000	180,000	0.0%
<i>Total General Administrative</i>	<u>1,938,085</u>	<u>1,994,838</u>	<u>2,101,418</u>	<u>2,480,828</u>	<u>2,699,185</u>	<u>8.8%</u>
Total Operating Expenses	<u>28,270,820</u>	<u>33,136,219</u>	<u>36,037,502</u>	<u>39,549,291</u>	<u>40,379,990</u>	<u>2.1%</u>
Net Operating Revenues	<u>\$ 13,634,507</u>	<u>\$ 5,971,351</u>	<u>\$ 7,632,402</u>	<u>\$ 5,329,709</u>	<u>\$ 8,859,670</u>	<u>66.2%</u>
Indirect Operating Expenses:						
Depreciation	\$ 7,821,047	\$ 8,010,624	\$ 7,886,097	\$ 8,250,000	\$ 8,500,000	3.0%
RDA Pass-Through	158,840	165,357	170,000	170,000	170,000	0.0%
<i>Total Indirect Operating Expense</i>	<u>\$ 7,979,887</u>	<u>\$ 8,175,981</u>	<u>\$ 8,056,097</u>	<u>\$ 8,420,000</u>	<u>\$ 8,670,000</u>	<u>3.0%</u>
Equipment Purchases:						
New Vehicles & Equipment	414,785	599,810	728,660	728,660	1,498,150	105.6%
<i>Total Equipment</i>	<u>414,785</u>	<u>599,810</u>	<u>728,660</u>	<u>728,660</u>	<u>1,498,150</u>	<u>105.6%</u>
Debt Service:						
Bond Interest/Issue Costs	133,837	151,085	164,990	703,278	1,725,538	145.4%
Bond Princ Pmt - 2021 DEQ	288,000	295,000	321,000	321,000	323,000	0.6%
Bond Princ Pmt - 2019 SRF	435,525	532,000	753,000	753,000	886,000	17.7%
Bond Princ Pmt - 2022 SRF	-	-	-	-	-	N/A
<i>Total Debt Service</i>	<u>857,362</u>	<u>978,085</u>	<u>1,238,990</u>	<u>1,777,278</u>	<u>2,934,538</u>	<u>65.1%</u>
Total Equipment & Debt Service	<u>1,272,147</u>	<u>1,577,895</u>	<u>1,967,650</u>	<u>2,505,938</u>	<u>4,432,688</u>	<u>76.9%</u>
Net Revenues Incl Depreciation	<u>\$ 4,382,473</u>	<u>\$ (3,782,525)</u>	<u>\$ (2,391,345)</u>	<u>\$ (5,596,229)</u>	<u>\$ (4,243,018)</u>	<u>-24.2%</u>
Add Back Depreciation	7,821,047	8,010,624	7,886,097	8,250,000	8,500,000	3.0%
Net Revenues	<u>\$ 12,203,520</u>	<u>\$ 4,228,099</u>	<u>\$ 5,494,752</u>	<u>\$ 2,653,771</u>	<u>\$ 4,256,982</u>	<u>60.4%</u>

Granger-Hunter Improvement District Revenues - 2023 Budgeted

SOURCES OF FUNDS

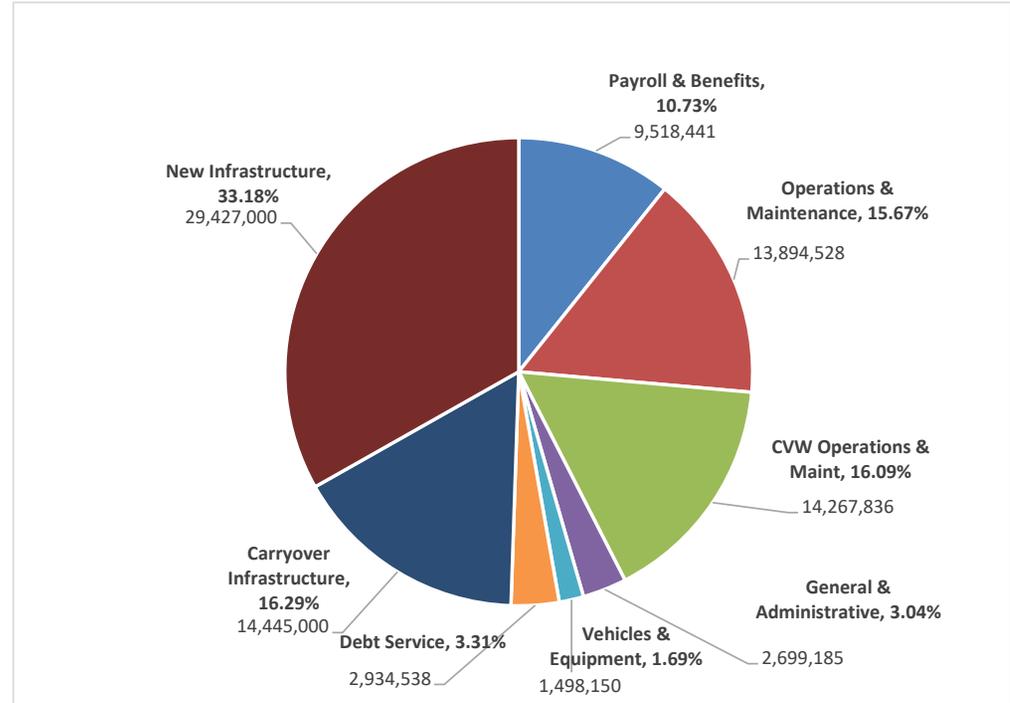
Source	% of Total	Revenue Amount
Water Sales	23.42%	22,073,000
Sewer Services	14.26%	13,439,000
CVW Assessment	6.59%	6,210,000
Property Taxes	6.26%	5,894,660
Impact & Engineering Fees	1.13%	1,067,000
Interest & Other Misc	0.59%	556,000
SRF Bond Draws	15.91%	14,990,490
Proposed Bond	31.84%	30,000,000
Reserves	0.00%	0.00
Total All Sources	100.00%	94,230,150



GHID Expenses Including Capital - 2023 Budgeted

Source	% of Total	Expense Amount
Payroll & Benefits	10.73%	9,518,441
Operations & Maintenance	15.67%	13,894,528
CVW Operations & Maint	16.09%	14,267,836
General & Administrative	3.04%	2,699,185
Vehicles & Equipment	1.69%	1,498,150
Debt Service	3.31%	2,934,538
Carryover Infrastructure	16.29%	14,445,000
New Infrastructure	33.18%	29,427,000
Total All Sources	100.00%	88,684,678

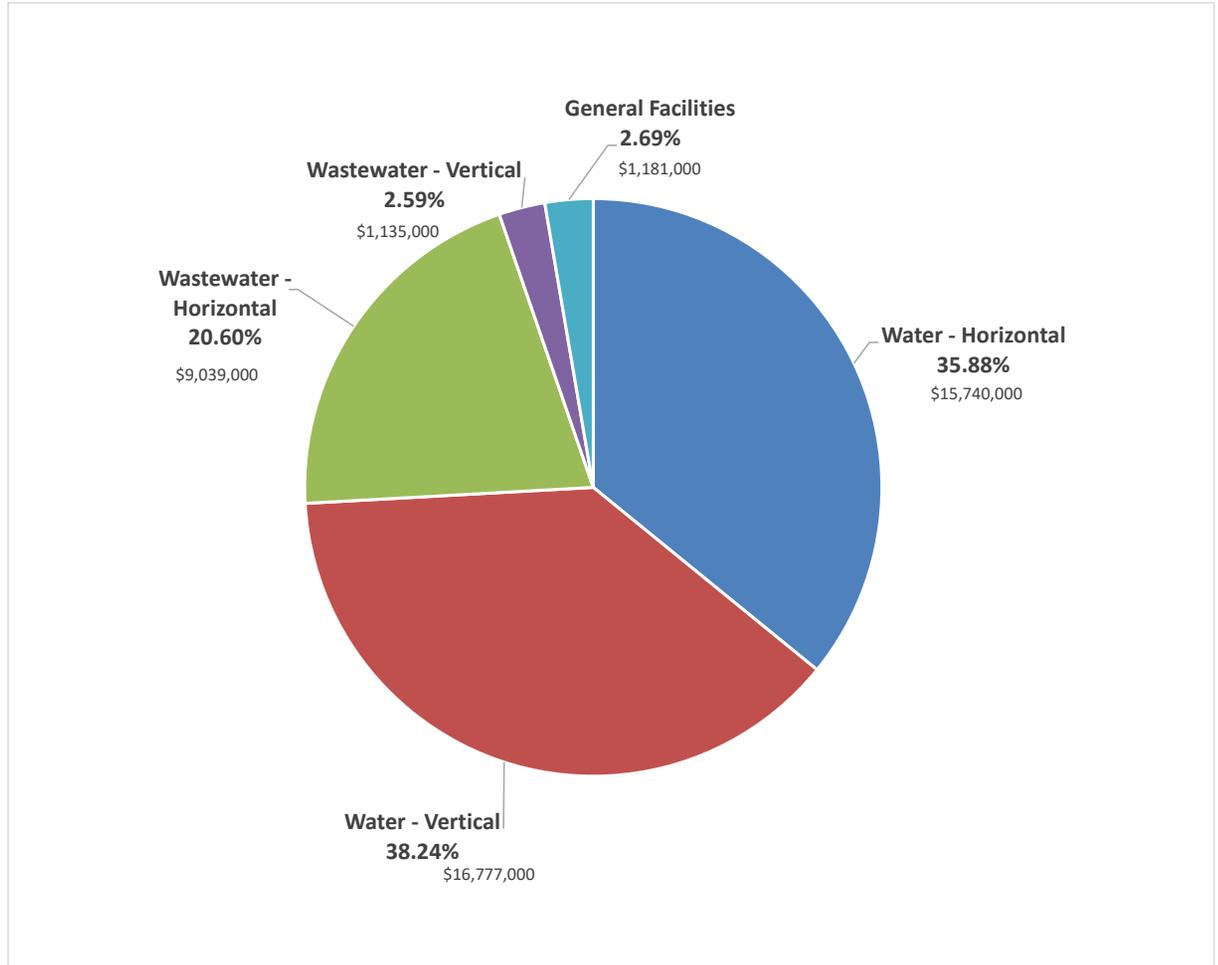
USES OF FUNDS (Expenses)



GHID Infrastructure - 2023 Budgeted

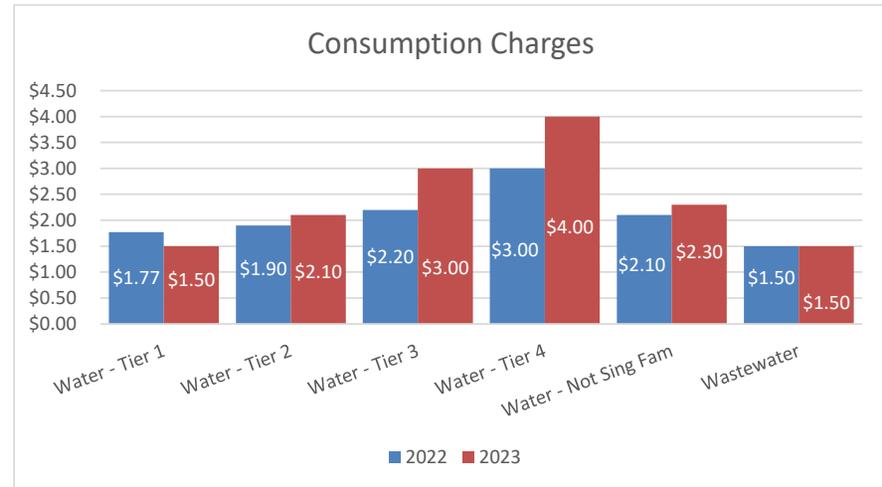
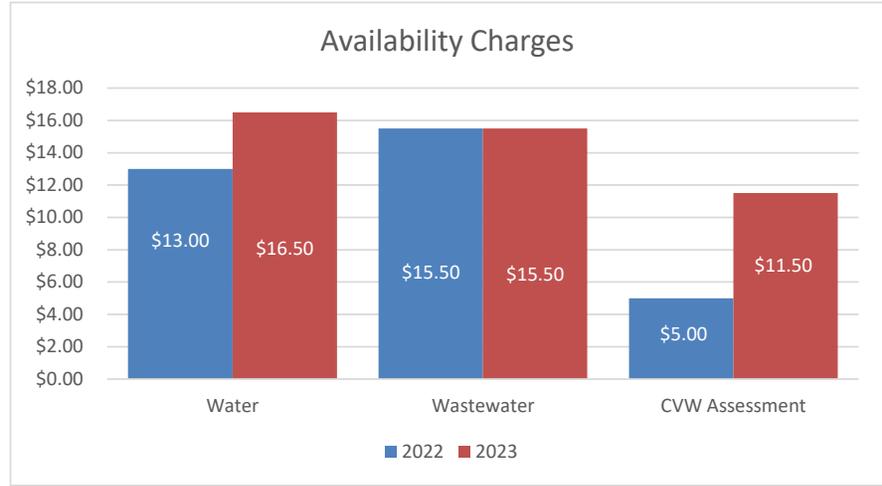
Source	% of Total	Expense Amount
Water - Horizontal	35.88%	15,740,000
Water - Vertical	38.24%	16,777,000
Wastewater - Horizontal	20.60%	9,039,000
Wastewater - Vertical	2.59%	1,135,000
General Facilities	2.69%	1,181,000
Total All Sources	100.00%	43,872,000

INFRASTRUCTURE



Availability Charges			
	2022	2023	% change
Water	\$13.00	\$16.50	26.92%
Wastewater	\$15.50	\$15.50	0.00%
CVW Assessment	\$5.00	\$11.50	130.00%

Consumption Charges			
	2022	2023	% increase
Water - Tier 1	\$1.77	\$1.50	-15.25%
Water - Tier 2	\$1.90	\$2.10	10.53%
Water - Tier 3	\$2.20	\$3.00	36.36%
Water - Tier 4	\$3.00	\$4.00	33.33%
Water - Not Sing Farr	\$2.10	\$2.30	9.52%
Wastewater	\$1.50	\$1.50	0.00%





GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Sources and Outlays Budget Summary

BUDGET SUMMARY

Funding Available at 12/31/2022
(as of 11/9/2022 estimation)

<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
<i>(estimated)</i>		\$ 14,440,000

Purchases

Carryover projects
Proposed New Projects for 2023

<i>(estimated)</i>	\$14,445,000
	<u>\$29,427,000</u>

Subtotal Purchases

\$43,872,000

Budgeted Revenue

SRF Bonding 2023**
Additional Bonding 2023

\$14,990,490
<u>\$30,000,000</u>

Subtotal Revenue

\$44,990,490

Ending Funding Balance 2023

\$ 15,558,490

(Positive # represents funds accumulated for planned future capital projects.)



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2023

* Priority

1=Needed next year
2=Needed 1-3 years
3=Needed 3-5+ years

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

Project Description	2023 Amount	2022 Amount	Priority	Comments
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Water - Horizontal Projects				
20I-Redwood Road Water	\$8,150,000	\$185,000	1	Construction anticipated to span two construction seasons starting in 2023
Cost Share on Overlay, Loop Projects (West Valley City)	\$125,000	\$125,000	1	Usually paid beginning of the following year
22D-4700 S. & 4100 S. Waterline Replacement	\$3,130,000	\$1,190,000	2	
Large Meter Replacements	\$675,000	\$0	1	9 meter vault replacements due to condition. GHID Design, Contractor construction.
22C-Hunter Drive/Lake Park	\$750,000	\$480,000	1	
Large Meter Vault Replumbs	\$30,000	\$0	1	In-house repairs/replumbs for existing meter vaults
In-house Distribution Pipeline Replacement Project	\$600,000	\$0	1	Mock Orange, Eucalyptus Way, 2515 West (3,550 feet)
Fire Hydrant Replacements	\$300,000	\$0	1	100 new hydrants to replace older hydrant models

Page Totals

\$13,760,000 \$1,980,000



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2023

* Priority
1=Needed next year
2=Needed 1-3 years
3=Needed 3-5+ years

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

Project Description	2023 Amount	2022 Amount	Priority	Comments
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Water - Vertical Projects				
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Tank Farm Booster Replacement/Tank Purchase/Energy Improvements	\$2,895,000	\$6,845,000	1	SRF Project
Ridgeland Pump Station Replacement/Site Upgrades	\$2,250,000	\$200,000	2	SRF Project
Rushton Groundwater Treatment	\$2,175,000	\$1,222,000	1	SRF Project
Chlorine Generation Equip - Well No. 1	\$275,000	\$0	1	
Well No. 12 Reservoir	\$100,000	\$815,000	1	Recoating and Repairs

Page Totals	\$7,695,000	\$9,082,000
Capital Totals-C2&C3	\$21,455,000	\$11,062,000



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2023

* Priority

1=Needed next year
2=Needed 1-3 years
3=Needed 3-5+ years

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

Project Description	2023 Amount	2022 Amount	Priority	Comments
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Wastewater - Horizontal Projects

2023 Sewer Lining	\$650,000	\$0	1	
2023 Manhole Rehabilitation	\$100,000	\$0	1	
22A-Redwood Road Sewer line	\$5,430,000	\$2,660,000	1	
20B-2 Interceptor Improvements - New Valves, Lid & Platforms	\$36,000	\$103,000	1	Part of Rushton Groundwater Treatment Plant Project
Lancer Way/2700 West Upgrades	\$60,000	\$0	2	Design Only

Wastewater - Vertical Projects

Pioneer WWPS Replacement & Pipeline/Forcemain Upgrades	\$0	\$370,000	1	
Cathodic Protection System Replacement at East Rec	\$0	\$100,000	1	
East Rec Wet Well Lining	\$90,000	\$0	1	
Chesterfield Wet Well Exhaust System	\$170,000	\$0	1	
Warner Dry Well Exhaust Replacement	\$30,000	\$0	1	
Pleasant Valley Lift Station Property Purchase	\$250,000	\$0	1	
Channel Grinders	\$125,000	\$0	1	Warner, Pleasant Valley, Decker Main

Page Totals

\$6,941,000 \$3,233,000

Capital Totals- C2, C3 & C4

\$28,396,000 \$14,295,000



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	2023 SRF Projects (2019)	2023 SRF Projects (2022)	Comments
Water-Pipeline & Vault Projects								
20I: Redwood Road Water Pipeline Replacement (4100 South to 3100 South) & Valley Fair Mall Feedlines	Engineering Design:		\$95,000.00	\$185,000.00			\$280,000.00	Construction anticipated to span two construction seasons starting in 2023.
	Construction Management:		\$525,000.00				\$525,000.00	
	Construction:	\$5,500,000.00	\$7,500,000.00				\$7,500,000.00	
	Other (permits, etc...)		\$30,000.00				\$30,000.00	
	Cost Sharing (SRF)							
TOTAL:	\$5,500,000.00	\$8,150,000.00	\$185,000.00	\$0.00	\$0.00	\$8,335,000.00		
Cost Share on Overlay, Loop Projects (West Valley City)	Engineering Design:							Usually paid beginning of the following year.
	Construction Management:							
	Construction:		\$125,000.00	\$125,000.00				
	Other (permits, etc...)							
	Cost Sharing (SRF)							
TOTAL:	\$0.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$0.00		
22D: 4700 South Waterline Replacement (Phase IV) - 5600 West to 5950 West & 4100 South/6400 West	Engineering Design:							
	Construction Management:			\$40,000.00				
	Construction:		\$3,100,000.00	\$1,100,000.00				
	Other (permits, etc...)		\$30,000.00	\$50,000.00				
	Cost Sharing (SRF)							
TOTAL:	\$0.00	\$3,130,000.00	\$1,190,000.00	\$0.00	\$0.00	\$0.00		
Large Meter Replacements	Engineering Design:							9 meter vault replacements due to condition. GHID Design, Contractor construction.
	Construction Management:							
	Construction:		\$625,000.00					
	Other (permits, etc...)		\$50,000.00					
	Cost Sharing (SRF)							
TOTAL:	\$0.00	\$675,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
22C: Hunter Drive/Lake Park Distribution Pipeline Replacements	Engineering Design:							
	Construction Management:			\$20,000.00				
	Construction:		\$750,000.00	\$450,000.00				
	Other (permits, etc...)			\$10,000.00				
	Cost Sharing (SRF)							
TOTAL:	\$0.00	\$750,000.00	\$480,000.00	\$0.00	\$0.00	\$0.00		
		2024+	New 2023	2022 Carryover	Impact Fee	SRF (2019)	SRF (2022)	
		\$5,500,000.00	\$12,830,000.00	\$1,980,000.00	\$0.00	\$0.00	\$8,335,000.00	



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	2023 SRF Projects (2019)	2023 SRF Projects (2022)	Comments
Water - Facility Projects								
Tank Farm Booster Replacement/Tank Purchase/Energy Improvements	Engineering Design:					\$0.00		SRF Project \$6,400,000 anticipated in 2024.
	Construction Management:		\$275,000.00	\$275,000.00		\$550,000.00		
	Construction:	\$6,400,000.00	\$2,600,000.00	\$6,550,000.00		\$9,150,000.00		
	Other (permits, etc...)		\$20,000.00	\$20,000.00		\$40,000.00		
	Cost Sharing (SRF)					-\$8,150,200.00		
TOTAL:	\$6,400,000.00	\$2,895,000.00	\$6,845,000.00	\$0.00	\$1,589,800.00	\$0.00		
Ridgeland Pump Station Replacement/Site Upgrades	Engineering Design:			\$200,000.00		\$0.00	\$200,000.00	SRF Project. \$3,750,000 anticipated in 2024.
	Construction Management:		\$250,000.00			\$0.00	\$250,000.00	
	Construction:	\$3,750,000.00	\$2,000,000.00			\$0.00	\$2,000,000.00	
	Other (permits, etc...)					\$0.00	\$0.00	
	Cost Sharing (SRF)					\$0.00	\$0.00	
TOTAL:	\$3,750,000.00	\$2,250,000.00	\$200,000.00	\$0.00	\$0.00	\$2,450,000.00		
Rushton Groundwater Treatment Plant	Engineering Design:					\$0.00		SRF Project
	Construction Management:		\$225,000.00	\$125,000.00		\$350,000.00		
	Construction:		\$1,950,000.00	\$1,097,000.00		\$3,047,000.00		
	Other (permits, etc...)					\$0.00		
	Cost Sharing (SRF)					-\$781,310.00		
TOTAL:	\$0.00	\$2,175,000.00	\$1,222,000.00	\$0.00	\$2,615,690.00	\$0.00		
Chlorine Generation Equipment - Well No. 1	Engineering Design:							
	Construction Management:							
	Construction:		\$275,000.00					
	Other (permits, etc...)							
	Cost Sharing (SRF)					\$0.00		
TOTAL:	\$0.00	\$275,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
Well No. 12 Reservoir Recoating/Repairs	Engineering Design:			\$50,000.00				Wait until completion of RGWTP.
	Construction Management:			\$15,000.00				
	Construction:		\$100,000.00	\$750,000.00				
	Other (permits, etc...)							
	Cost Sharing (SRF)				\$0.00	\$0.00		
TOTAL:	\$0.00	\$100,000.00	\$815,000.00	\$0.00	\$0.00	\$0.00		

2024+	New 2023	2022 Carryover	Impact Fee	SRF (2019)	SRF (2022)
\$10,150,000.00	\$7,695,000.00	\$9,082,000.00	\$0.00	\$4,205,490.00	\$2,450,000.00



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
Water - Internal Projects						
Large Meter Vault Replumbs	Engineering Design:					In-house repairs/replumbs for existing meter vaults
	Construction Management:					
	Construction:		\$30,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$30,000.00	\$0.00	\$0.00	
In-house Distribution Pipeline Replacement Project	Engineering Design:					Mock Orange, Eucalyptus Way, 2515 West (3,550 feet)
	Construction Management:					
	Construction:		\$600,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$600,000.00	\$0.00	\$0.00	
Fire Hydrant Replacements	Engineering Design:					Cochise - Rawhide to Hawkeye, Hawkeye - Cochise to Rawhide, 2,300 feet
	Construction Management:					
	Construction:		\$300,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$300,000.00	\$0.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$930,000.00	\$0.00	\$0.00



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
Wastewater - Pipeline & Manhole Projects						
2023 Sewer Lining	Engineering Design:					
	Construction Management:					
	Construction:		\$650,000.00	\$0.00		
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$650,000.00	\$0.00	\$0.00	
2023 Manhole Rehabilitation	Engineering Design:					
	Construction Management:					
	Construction:		\$100,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$100,000.00	\$0.00	\$0.00	
22A: Redwood Road Sewer line Project (4100 South to 3500 South)	Engineering Design:					
	Construction Management:		\$430,000.00	\$0.00		
	Construction:		\$5,000,000.00	\$2,630,000.00		
	Other (permits, etc...)			\$30,000.00		
	TOTAL:	\$0.00	\$5,430,000.00	\$2,660,000.00	\$0.00	
20B-2 Interceptor Improvements New Valves, Lid & Platforms	Engineering Design:					Part of Rushton Groundwater Treatment Plant Project.
	Construction Management:			\$3,000.00		
	Construction:		\$36,000.00	\$100,000.00		
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$36,000.00	\$103,000.00	\$0.00	
Lancer Way/2700 West Upgrades	Engineering Design:		\$60,000.00		\$0.00	
	Construction Management:				\$0.00	
	Construction:				\$0.00	
	Other (permits, etc...)				\$0.00	
	TOTAL:	\$0.00	\$60,000.00	\$0.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$6,276,000.00	\$2,763,000.00	\$0.00



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
Wastewater - Facility Projects						
Pioneer WWPS Replacement & Pipeline/Forcemain Upgrades	Engineering Design:					
	Construction Management:			\$50,000.00		
	Construction:			\$300,000.00		
	Other (permits, etc...)			\$20,000.00		
	TOTAL:	\$0.00	\$0.00	\$370,000.00	\$0.00	
Cathodic Protection System Replacement at East Rec	Engineering Design:			\$10,000.00		
	Construction Management:					
	Construction:			\$90,000.00		
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$0.00	\$100,000.00	\$0.00	
East Rec Wet Well Lining	Engineering Design:		\$10,000.00		\$0.00	
	Construction Management:		\$0.00		\$0.00	
	Construction:		\$75,000.00		\$0.00	
	Other (permits, etc...)		\$5,000.00		\$0.00	
	TOTAL:	\$0.00	\$90,000.00	\$0.00	\$0.00	
Chesterfield Wet Well Exhaust System	Engineering Design:		\$15,000.00			
	Construction Management:		\$5,000.00			
	Construction:		\$150,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$170,000.00	\$0.00	\$0.00	
Warner Dry Well Exhaust Replacement	Engineering Design:					
	Construction Management:					
	Construction:		\$30,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$30,000.00	\$0.00	\$0.00	
Pleasant Valley Lift Station Property Purchase	Engineering Design:					
	Construction Management:					
	Construction:					
	Other (permits, etc...)		\$250,000.00			
	TOTAL:	\$0.00	\$250,000.00	\$0.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$540,000.00	\$470,000.00	\$0.00



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
Wastewater - Internal Projects						
Channel Grinders	Engineering Design:					Warner, Pleasant Valley, Decker Main
	Construction Management:					
	Construction:		\$125,000.00			
	Other (permits, etc...)					
	TOTAL:		\$0.00	\$125,000.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$125,000.00	\$0.00	\$0.00



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
General Facilities						
Headquarters Landscaping Phase II (south end)	Engineering Design:					
	Construction Management:			\$5,000.00		
	Construction:			\$70,000.00		
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$0.00	\$75,000.00	\$0.00	
Headquarters Landscaping Phase III (Southeast)	Engineering Design:		\$10,000.00			New work to replace grass with new drought tolerant localscape \$65,000 will be funded by grant money.
	Construction Management:		\$15,000.00			
	Construction:		\$125,000.00			
	Other (permits, etc...)		\$1,000.00			
	TOTAL:	\$0.00	\$151,000.00	\$0.00	\$0.00	
Water Innovation & Meter Testing Center	Engineering Design:					Waterline and sewer line for test bench/restroom
	Construction Management:					
	Construction:		\$15,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$15,000.00	\$0.00	\$0.00	
Building C Upgrades	Engineering Design:					Replace 18 garage doors, remove restroom, lighting upgrades, replace doors, security system upgrades
	Construction Management:					
	Construction:		\$250,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$250,000.00	\$0.00	\$0.00	
HQ Alarm System Replacement/Upgrades	Engineering Design:					Panel/Keypad replacements and upgrades
	Construction Management:					
	Construction:		\$65,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$65,000.00	\$0.00	\$0.00	
Building A Upgrades/Modifications	Engineering Design:		\$10,000.00			Outside Door Replacement/Flooring Upgrades/2nd Floor Lights & Ceiling Tiles
	Construction Management:					
	Construction:		\$130,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$140,000.00	\$0.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$621,000.00	\$75,000.00	\$0.00



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
General Facilities - Internal						
	Engineering Design:					
	Construction Management:					
	Construction:					
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$0.00	\$0.00	\$0.00



Capital Project Detail - 2023

Project Description	Component	Committed Capital/Postponed Projects 2024+	2023 Amount	2022 Carryover	Impact Fee Projects	Comments
I.T. - Internal						
SCADA Modifications/Upgrades	Engineering Design:		\$180,000.00	\$75,000.00		SCADA programming services, hardware upgrades
	Construction Management:					
	Construction:					
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$180,000.00	\$75,000.00	\$0.00	
Instrumentation Equipment Upgrades	Engineering Design:					Chlorine analyzers, bubblers, RTU panels, chemical dosing pumps
	Construction Management:					
	Construction:		\$85,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$85,000.00	\$0.00	\$0.00	
PRV Vault Electrical Upgrades	Engineering Design:		\$10,000.00			In-house design, contractor construction
	Construction Management:					
	Construction:		\$100,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$110,000.00	\$0.00	\$0.00	
Pleasant Valley Meter Replacement	Engineering Design:					In-house design, contractor construction
	Construction Management:					
	Construction:		\$35,000.00			
	Other (permits, etc...)					
	TOTAL:	\$0.00	\$35,000.00	\$0.00	\$0.00	

2024+	New 2023	2022 Carryover	Impact Fee
\$0.00	\$410,000.00	\$75,000.00	\$0.00

Rates and Fees – Effective 1/1/2023

(pg 1 of 2)

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

Water Rates - Billed Monthly	2022 Rate	2023 Rate
Usage Rates		
Water Rate per 1,000 gallons – Single Family Residential:		
0 - 7,000 gallons per month (Tier 1)	\$1.77	\$1.50
7,001 - 15,000 gallons per month (Tier 2)	\$1.90	\$2.10
15,001 - 45,000 gallons per month (Tier 3)	\$2.20	\$3.00
All > 45,000 gallons per month (Tier 4)	\$3.00	\$4.00
Water Rate per 1,000 gallons - All but Single Family Residential	\$2.10	\$2.30
Mobile Home Water Rate per 1,000 gallons	\$1.77	\$1.50
Drought Contingency Rates		
Level 3: As defined by Jordan Valley Water/Board of Trustee		
Tier 3 Rates	\$3.30	\$4.50
Tier 4 Rates	\$6.00	\$8.00
Level 4: As defined by Jordan Valley Water/Board of Trustee		
Tier 3 Rates - 15,001 - 35,000 gallons per month	\$3.30	\$4.50
Tier 4 Rates - All > 35,000 gallons per month	\$6.00	\$8.00
Availability Fees		
¾" meter	\$13.00	\$16.50
1" meter (2X)	\$13.00	\$16.50
1 ½" meter (5X)	\$65.00	\$82.50
2" meter (8X)	\$104.00	\$132.00
3" meter (16X)	\$208.00	\$264.00
4" meter (25X)	\$325.00	\$412.50
6" meter (50X)	\$650.00	\$825.00
8" meter (80X)	\$1,040.00	\$1,320.00
10" meter (115X)	\$1,495.00	\$1,897.50
Fireline – 4" (monthly)	\$8.12	\$9.75
Fireline – 6" (monthly)	\$10.83	\$13.00
Fireline – 8" (monthly)	\$13.81	\$16.50
Fireline – 10" (monthly)	\$17.06	\$20.50
Fireline – 12" (monthly)	\$20.04	\$24.00
Fireline – 14" (monthly)	\$22.75	\$27.25
Wastewater Rates - Billed Monthly		
Availability Fees		
Residential	\$15.50	\$15.50
Multi-Unit Residential (per unit)	\$13.92	\$13.92
1 ½" meter (minimum charge)	\$77.49	\$77.49
2" meter (minimum charge)	\$123.99	\$123.99
3" meter (minimum charge)	\$232.47	\$232.47
4" meter (minimum charge)	\$387.46	\$387.46
6" meter (minimum charge)	\$774.91	\$774.91
8" meter (minimum charge)	\$1,239.86	\$1,239.86
10-12" meter (minimum charge)	\$1,782.30	\$1,782.50
Usage Rate - Indoor Water Use		
*Indoor water use is defined by water consumptions billed December - April		
Wastewater Rate per 1,000 gallons	\$1.50	\$1.50
Sewer only customers - Billed a standard usage of 6,000 gallons	\$1.50	\$1.50
Mobile Home will not be charged a usage fee until 2023		
Surcharge Tables: Based on Contaminants		
Wastewater surcharge rate #1 per 1,000 gallons	\$2.90	\$3.50
Wastewater surcharge rate #2 per 1,000 gallons	\$3.30	\$4.00
Wastewater surcharge rate #3 per 1,000 gallons	\$3.80	\$4.60
Wastewater surcharge rate #4 per 1,000 gallons	\$4.30	\$5.15
Wastewater surcharge rate #5 per 1,000 gallons	\$4.80	\$5.75
Wastewater surcharge rate #6 per 1,000 gallons	\$5.30	\$6.35
Wastewater surcharge rate #7 per 1,000 gallons	\$5.80	\$6.95
Wastewater surcharge rate #8 per 1,000 gallons	\$6.30	\$7.55
Wastewater surcharge rate #9 per 1,000 gallons	\$6.90	\$8.30
Wastewater surcharge rate #10 per 1,000 gallons	\$7.50	\$9.00
Wastewater surcharge rate #11 per 1,000 gallons	\$8.10	\$9.75
Wastewater surcharge rate #12 per 1,000 gallons	\$8.70	\$10.45
Wastewater surcharge rate #13 per 1,000 gallons	\$9.40	\$11.30
Wastewater surcharge rate #14 per 1,000 gallons	\$10.20	\$12.25
Wastewater surcharge rate #15 per 1,000 gallons	\$11.40	\$13.70
Wastewater surcharge rate #16 per 1,000 gallons	\$14.00	\$16.80
Wastewater surcharge rate #17 per 1,000 gallons	\$17.00	\$20.40
Wastewater surcharge rate #18 per 1,000 gallons	\$22.00	\$26.40
Central Valley Water Rehab/Upgrade Charge (per unit for all Residential & MU, per REU for Commercial)	\$5.00	\$11.50

***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 1/1/2023 (pg 2 of 2)
 (Water & Wastewater fees are effective beginning with all bills sent in January.)

	2022 Rate	2023 Rate
Impact Fees		
Water (2023 rate was effective 9/19/2022)	\$2,806.00	\$3,772.61
Wastewater (2023 rate was effective 9/19/2022)	\$1,923.00	\$2,604.34
Penalty Fees		
	Rate	Rate
Returned check fee/credit card chargeback fee	\$20.00	\$20.00
Late fee – Amount based on statutory maximum	\$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 Fee	\$20.00	\$20.00
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
Certification Charge	\$20.00	\$20.00
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 Review Fees		
	Rate	Rate
Plan Review (Residential, Single Lot)	\$75.00	\$75.00
Plan Review (Residential, Multiple Lot)	\$100 + \$50 per lot	\$100 + \$50 per lot
Plan Review (Residential, Medium to High Density (<=20 units per acre))	N/A	\$100 + \$25 per unit
Plan Review (Residential, Very High Density (>20 units per acre))	N/A	\$100 + \$10 per unit
Plan Review (Commercial/Industrial/Institutional)	\$250.00	\$250.00
Plan Review (Tenant Improvement)	\$75.00	\$75.00
Plan Review (with Grease Trap)	\$250.00	\$250.00
Plan Review (Utility Relocate/Realignment)	\$100 + \$10 per foot	\$100 + \$10 per foot
Plan Review (Municipal/County/State Projects)	\$100 + \$10 per foot	\$100 + \$10 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
Engineering Inspection Fees		
	Rate	Rate
Water Line Inspection (up to 100 feet)	\$75 + \$75 Trip Charge	\$75 + \$75 Trip Charge
Water Line Inspection Per Unit (Medium to High Density)	N/A	\$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)	N/A	\$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
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
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)	Meter & MXU Cost+\$75 Trip Charge	Meter & 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 (at lowest tier rate)	\$2.10	\$2.10
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



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Department: Administration
Category: Personnel Expenses
General Ledger Account: XXX-500000

Acct	Description	2023	
			Total Budget
5010	Base Salary (2022 Budget \$5,163,735) (7% merit increase)		\$5,507,002
5010	Proposed New Position (Staff Engineer)		\$86,000
5010	Certification Incentive Pay (2022 Budget \$4,000) (Twelve certifications @ \$500)		\$6,000
5020	Overtime Pay (2022 Budget \$150,000)		\$98,000
5030	On-Call Pay-4 Per Week (2022 Budget \$71,280) (M-TH @ \$40/Day, F,S-S&Holiday @ \$50/Day - \$310/wk)		\$70,000
5060	Anticipated Retirement Buyout (2022 Budget \$40,000) (Changes in retirement buyout valuation)		\$14,000
5010	Employee Service Awards - (2022 - \$2,000)		\$6,350
5120	Employer 401(k) Contributions on Base + OT (2022 Budget \$627,040) (%)		\$642,799
5110	State Retirement Plan Contributions on Base + OT (2022 Budget \$990,339) (%)		\$990,811
5150	Employer Portion of Medicare on Base + OT (2022 Budget \$76,367)		\$82,508
5130	Insurance Plans - Health & Dental (\$1,572.15 + \$98.80) 78 Positions; 5 Retirees; 11.4% increase in health insurance rate 11.4% increase in retiree insurance rate 2.5% increase in rates dental insurance rate Includes \$3,000 HSA contribution to each employee (2022 Budget \$1,825,000).		\$1,900,296
5160	Workers Compensation Insurance (2022 Budget \$40,000)		\$30,000
5170	Insurance Plans - Life, LTC, LTD (2022 Budget \$68,400)		\$51,300
5180	State Unemployment (2022 Budget \$5,000)		\$5,000
5070	Employee Clothing Allowance (2022 Budget \$21,450)		\$21,175
5050	Vehicle Allowance - (2022 Budget \$7,200)		\$7,200
Total Budget			\$9,518,441

2022 Budget	\$9,101,811
% Change	4.58%



					2023
Sub Acct	Description	Qty	Dept	Amount	Total Budget
	Safety Training (San Antonio)	1		\$2,400	\$2,400
	(2022 Budget 2 @ \$1,700 = \$3,400)				
	Utah City Engineers Conference (St. George)	3		\$900	\$2,700
	(2022 Budget 3 @ \$900 = \$2,700)				
	UCLS Conference (St. George)	1		\$1,500	\$1,500
	(2022 Budget 1 @ \$1,400 = \$1,400)				
	ESRI/CAD/BLUEBEAM Conference	1		\$2,400	\$2,400
	(2022 Budget 0 @ \$2,100 = \$0)				
	Local Training for CEUs	20		\$75	\$1,500
	(2022 Budget 10 @ \$100 = \$1,000)				
	City Works Admin Training	1		\$2,400	\$2,400
	(2022 Budget 0 @ \$500 = \$0)				
	APWA Fall Conference	3		\$300	\$900
	(2022 Budget 3 @ \$250 = \$750)				
	RTA Training	1		\$2,100	\$2,100
	(2022 Budget 2 @ \$1,200 = \$2,400)				
	Tuition Reimbursement	3		\$4,000	\$12,000
	(2022 Budget 3 @ \$5,000 = \$15,000)				
	Leadership Forum - AWWA	2		\$725	\$1,450
	(2022 Budget 4 @ \$150 = \$600)				
	WWET (Indianapolis)	2		\$2,300	\$4,600
	(2022 Budget 1 @ \$1,700 = \$1,700)				
	HR/Managers Online Trainings	3		\$100	\$300
	(2022 Budget 10 @ \$150 = \$1,500)				
	NASSCO (TV Truck Certification)	3		\$1,500	\$4,500
	(2022 Budget 3 @ \$750 = \$2,250)				
	New - SHRM Annual Conference	1		\$550	\$550
	Grand Total Budget				\$100,700

Year to date spent through 11/30/2021 = \$39,372.20	2022 Budget	\$102,500
	% Change	-1.76%



Department: Bldg/Fleet
Category: Repair Supplies
General Ledger Account: 260-520210

				2023
Sub Acct	Description	Qty	Amount	Total Budget
	VEHICLE MAINTENANCE - (14 lease+27 own=41) FLEET			
	Small Fleet Vehicle Maint - filters, belts, fluids, rags, wipers, etc. (2022 Budget \$7,740)	1	\$2,000	\$2,000
	Medium Fleet Vehicle Maint - filters, belts, fluids, wipers, etc. (2022 Budget \$7,740)	1	\$2,500	\$2,500
	Large Fleet Vehicle Maint - filters, belts, fluids, wipers, etc. (2022 Budget \$7,740)	1	\$8,000	\$8,000
	Small Fleet Vehicle Repair Parts (Vehicle Vendors) (2022 Budget \$4,800)	1	\$2,200	\$2,200
	Medium Fleet Vehicle Repair Parts (Vehicle Vendors) (2022 Budget \$3,300)	1	\$12,000	\$12,000
	Large Fleet Vehicle Repair Parts (Vehicle Vendors) (2022 Budget \$3,300)	1	\$65,000	\$65,000
	Welding Supplies and Steel (2022 Budget \$1,500)	1	\$1,500	\$1,500
	Paint/Auto Body Repairs (2022 Budget \$4,500)	1	\$4,500	\$4,500
	Tires/Fleet Vehicles-small, medium, large (2022 Budget \$13,000)	1	\$25,000	\$25,000
	Vehicle Emissions	1	\$2,000	\$2,000
	VEHICLE MAINTENANCE - HEAVY EQUIPMENT (28)			
	Equipment Maint - filters, belts, fluids, rags, wipers, etc. (2022 Budget \$6,000)	1	\$3,000	\$3,000
	Equipment Repair Parts/Vendor & Outside Vendors (2022 Budget \$30,000)	1	\$20,000	\$20,000
	Welding Supplies and Steel (2022 Budget \$2,700)	1	\$2,700	\$2,700
	Tires for Equipment (2022 Budget \$20,000)	1	\$5,000	\$5,000
	Small Equipment and Trailer Maintenance/Repair Parts (2022 Budget \$1,500)	1	\$2,500	\$2,500
	SHOP EQUIPMENT MAINTENANCE			
	Propane gas (2022 Budget \$400)	1	\$450	\$450
Total Budget				\$158,350

Year to date spent through 11/30/2021 = \$83,417.10	2022 Budget	\$97,090
	% Change	63.10%



				2023
Sub Acct	Description	Qty	Amount	Total Budget
Information Technology Annual Hardware Replacement				
	Laptop Replacements (2022 Bdg 1 @ \$2,050)	9	\$2,050	\$18,450
	Desktop Replacements -Company Wide (2022 Bdg 8 @ \$1,000 = \$8,000)	10	\$1,000	\$10,000
	Hotspot Upgrades & Equipment	23	\$150	\$3,450
	Cell Phone Equipment for new positions	4	\$200	\$800
	Firewall	4	\$700	\$2,800
	New - Fiber optic build-out (Well 1, Chesterfield, Valley Downs)	3	\$5,000	\$15,000
Information Technology Annual Misc Replacement				
	Replacement parts and equipment (2022 Bdg \$25,000)		\$25,000	\$25,000
Operational Technology Annual Support Contracts & Subscriptions				
	Integration Control Software Renewal (2022 Bdg \$11,000)	2	\$7,000	\$14,000
	Dialer Software Renewal (2022 Bdg \$1000)	1	\$1,000	\$1,000
	SCADA Consulting (2022 Bdg \$15,000)	1	\$15,000	\$15,000
Subtotal				\$105,500

