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February 13, 2025

Amy Dumeny, Administrative Director
Public Utilities Commission
18 State House Station
Augusta Maine 04333-0018

**THIS IS A VIRTUAL DUPLICATE OF THE ORIGINAL HARDCOPY SUBMITTED TO THE
COMMISSION IN ACCORDANCE WITH ITS ELECTRONIC FILING INSTRUCTIONS**

Dear Ms. Dumeny:

Greater Augusta Utility District is submitting this informational rate filing pursuant to 35-A, MRS §6104. Included please find supporting materials for a 3.20% rate increase:

1. Proposed new water rates
2. Exhibits for water rates
 - a. Operating and Maintenance Expenses
 - b. Debt Service
 - c. Operating Statements - 2021, 2022, 2023 Unaudited, 2024 Unaudited & Pro Forma
 - d. Operating Revenues - 2021, 2022, 2023 Unaudited, 2024 Unaudited & Pro Forma
 - e. Balance Sheet
3. Legal Notice regarding public hearing

The table below summarizes our schedule for the rate setting process.

Friday, February 7, 2025	Bill inserts to customers
Friday, February 14, 2025	Publish supporting materials
Monday, February 24, 2025	Mail notice of public hearing
Monday, March 3, 2025	Publish notice of public hearing
Monday, March 17, 2025	Public hearing date
Thursday, March 27, 2025	File rates w/ MPUC
Wednesday, April 16, 2025	30 day petition period ends
Saturday, April 26, 2025	Earliest effective date of rates

A copy of this letter and the enclosures has also been sent to the Office of the Public Advocate. A copy of these materials is also on our website and on file for review by any customer of the Greater Augusta Utility District during regular business hours at our office at 12 Williams Street in Augusta, Maine.

If you have any questions please contact either Mike Payne or me at (207) 622-3701.

Sincerely,

Brian Tarbuck
General Manager

Cc: Office of the Public Advocate

GREATER AUGUSTA UTILITY DISTRICT
Proposed Water Rates

<u>Rate per 100 cubic feet (HCF) of water:</u>		
Cost > 1 HCF		<u>Proposed</u> \$4.28
<u>Service charge based on meter size:</u>		
<u>Meter size</u>	<u>Monthly/Seasonal *</u>	<u>Quarterly</u>
5/8"	\$20.23	\$60.69
3/4"	\$23.53	\$70.59
1"	\$26.86	\$80.58
1 1/2"	\$39.27	\$117.81
2"	\$50.03	\$150.09
3"	\$64.10	\$192.30
4"	\$91.44	\$274.32
6"	\$151.87	\$455.61
8"	\$260.31	\$780.93
<u>Fire protection:</u>		
<u>Service diameter</u>		<u>Annual</u>
1"		\$452.52
1 1/2"		\$678.88
2"		\$904.84
3"		\$1,357.57
4"		\$1,810.09
6"		\$2,714.93
8"		\$3,619.97
10"		\$4,525.02
12"		\$5,430.06
<u>Public hydrants</u>		<u>Annual</u>
	\$	2,919.67
* Seasonal customers meters are read and billed monthly.		

GREATER AUGUSTA UTILITY DISTRICT
WATER DIVISION OPERATIONS & MAINTENANCE EXPENSE ACCOUNTS

Acct	Account Name	2021	2022	2023	2024			
				Unaudited	Unaudited		Adjustments	Pro Forma
601	Salaries and Wages - Employees	992,802	1,078,522	1,071,896	1,297,538	1	192,701	1,490,239
603	Salaries and Wages - Trustees	9,900	9,900	9,900	9,900	2	-	9,900
604	Employee Pensions and Benefits	368,889	472,784	439,282	455,936	3	129,718	585,654
615	Purchased Power	172,224	192,902	218,487	309,670	4	31,322	340,992
618	Chemicals	52,869	68,459	51,448	68,589	5	16,011	84,600
620	Materials and Supplies	365,289	405,312	341,845	633,431	6	12,669	646,100
631	Contractual Services - Engineering	-	-	-	-	7	-	-
632	Contractual Services - Accounting	12,825	15,725	15,748	15,975	8	(250)	15,725
633	Contractual Services - Legal	546	340	8,818	6,961	9	3,039	10,000
635	Contractual Services - Other	254,002	271,739	259,756	276,413	10	6,355	282,768
642	Rental of Equipment	3,448	15,555	1,524	4,199	11	(1,699)	2,500
650	Transportation Expenses	(7,086)	(58,314)	(23,468)	(78,230)	12	27,381	(50,849)
656	Insurance - Vehicle	20,059	20,055	21,360	22,645	13	2,355	25,000
657	Insurance - General Liability	26,167	31,224	32,157	34,726	14	3,274	38,000
658	Insurance - Workers Compensation	21,637	22,150	19,219	15,755	15	2,997	18,752
659	Insurance - Other	28,741	31,735	32,596	34,606	16	3,394	38,000
660	Advertising Expense	3,446	3,315	1,471	482	17	18	500
670	Bad Debt Expense	38	3	-	-	18	-	-
675	Miscellaneous Expenses	73,956	82,501	54,251	54,339	19	9,358	63,697
Total Water Utility Expenses		2,399,752	2,663,907	2,556,290	3,162,935	B	438,642	3,601,577
				-	-			
	Interest Expense	122,729	110,319	96,174	85,990		2,147	88,137
	Principal Repayment	545,225	545,225	545,225	345,225		-	345,225
Total Expenses Plus Debt		3,067,706	3,319,451	3,197,689	3,594,150		440,789	4,034,939
Contingency Allowance								
	Operating Expense	3,601,577						
	Depreciation	993,002						
	Taxes other than Income	156,261						
	Income Items	(291,407)						
Debt Service:								
	Interest	93,013						
	Principal	385,225						
	Total Base	4,937,670						
	Contingency Allowance	5%						
		246,884						
Gross Revenue:								
	All Expenses	4,937,670						
	Contingency Allowance	246,884						
	Gross Revenue	5,184,554						

**GREATER AUGUSTA UTILITY DISTRICT
WATER DIVISION LONG TERM DEBT**

Issuer	Date of Issue	Date of Maturity	Par Value Authorized	Par Value Outstanding 12/31/2024	Rate
MMBB SRF 2009SR	2009	2027	190,000	15,015	0.00%
MMBB 2011C	2011	2034	700,000	245,000	2.12-5.625%
MMBB 2014B	2014	2034	2,400,000	1,200,000	.043-3.78%
MMBB 2014B	2014	2034	1,100,000	550,000	.043-3.78%
TD Bank 2020	2020	2030	1,300,000	780,000	2.07%
MMBB 2024 (Allonge in 2025. Closing date estimated.)	2025	2045	1,600,000	-	1.84%

Year Ending	31-Dec	Principal	Interest	Total
2018		615,225	174,332	789,557
2019		615,225	151,118	766,343
2020		615,225	126,421	741,646
2021		545,225	127,716	672,941
2022		545,225	114,804	660,029
2023		545,225	101,508	646,733
2024		345,225	88,137	433,362
2025		345,225	80,208	425,433
2026		425,225	105,817	531,042
2027		421,952	98,066	520,018
2028		420,000	87,363	507,363
2029		420,000	76,621	496,621
2030		420,000	65,455	485,455
2031		290,000	54,508	344,508
2032		255,000	46,448	301,448
2033		255,000	38,174	293,174
2034		255,000	29,946	284,946
2035		255,000	21,640	276,640
2 year avg. (2025/2026)		385,225	93,013	478,238

**GREATER AUGUSTA UTILITY DISTRICT
ADJUSTING JOURNAL ENTERIES**

Operations & Maintenance					
601 Salaries and Wages - Employees	Pro Forma	1,490,239			
	Less 2024	<u>1,297,538</u>	192,701	#1	5% wage increase for 2025 and additional staffing planned
603 Salaries and Wages - Trustees	Pro Forma	9,900			
	Less 2024	<u>9,900</u>	-	#2	No change
604 Employee Pensions and Benefits	Pro Forma	585,654			
	Less 2024	<u>455,936</u>	129,718	#3	9% health increase; 0.5% PFMLA (incl. retirement, OPEB, STD, LTD & life insurance)
615 Purchased Power	Pro Forma	340,992			
	Less 2024	<u>309,670</u>	31,322	#4	Assumes higher power cost based on projected electricty rates
618 Chemicals	Pro Forma	84,600			
	Less 2024	<u>68,589</u>	16,011	#5	Est. cost increase (Hypo, sodium fluoride, polyorthophosphate)
620 Materials & Supplies	Pro Forma	646,100			
	Less 2024	<u>633,431</u>	12,669	#6	Increase for various supply increases, meters, MXUs, tools, maintenance
631 Contractual Services - Engineering	Pro Forma	-			
	Less 2024	<u>-</u>	-	#7	No change
632 Contractual Services - Accounting	Pro Forma	15,725			
	Less 2024	<u>15,975</u>	(250)	#8	Minimal change
633 Contractual Services - Legal	Pro Forma	10,000			
	Less 2024	<u>6,961</u>	3,039	#9	Increase for legal fees related to 2025 bond closings, new bonds, etc.
635 Contractual Services - Other	Pro Forma	282,768			
	Less 2024	<u>276,413</u>	6,355	#10	Minor increases in multiple software renewals
642 Rental of Equipment	Pro Forma	2,500			
	Less 2024	<u>4,199</u>	(1,699)	#11	Reduction in rentals due to long-term equipment lease
650 Transportation expenses	Pro Forma	(50,849)			
	Less 2024	<u>(78,230)</u>	27,381	#12	Based on prior two years average.
656 Insurance - Vehicle	Pro Forma	25,000			
	Less 2024	<u>22,645</u>	2,355	#13	Cross Insurance - premium increases
657 Insurance - General Liability	Pro Forma	38,000			
	Less 2024	<u>34,726</u>	3,274	#14	Cross Insurance - premium increases
658 Insurance - Workers Compensation	Pro Forma	18,752			
	Less 2024	<u>15,755</u>	2,997	#15	Cross Insurance - premium; salary increases
659 Insurance - Other	Pro Forma	38,000			
	Less 2024	<u>34,606</u>	3,394	#16	Cross Insurance - premium increases
660 Advertising Expense	Pro Forma	500			
	Less 2024	<u>482</u>	18	#17	Minimal change. Includes Board meetings, hydrant flushing, legal notices
670 Bad Debt Expense	Pro Forma	-			
	Less 2024	<u>-</u>	-	#18	N/A
675 Miscellaneous Expenses	Pro Forma	63,697			
	Less 2024	<u>54,339</u>	9,358	#19	Heating oil incr., mailings/postage incr., travel.conf., bank fees, phones/IT
Total			438,642		
400 Operating Revenues	Pro Forma	6,499,179			
	Less 2024	<u>5,689,712</u>	809,467	A	See Operating Revenues
403 Depreciation Expense	Pro Forma	993,002			
	Less 2024	<u>862,279</u>	130,723	C	Increase based on asset additions during the previous year

**GREATER AUGUSTA UTILITY DISTRICT
OPERATING STATEMENT**

		2021	2022	2023	2024			
	Utility Operating Income			Unaudited	Unaudited		Adjustments	Pro Forma
400	Operating Revenues	3,954,687	4,326,778	4,612,079	5,689,712	A	650,093	6,339,805
401	Operating Expenses	2,401,126	2,538,686	2,556,290	3,162,935	B	438,642	3,601,577
403	Depreciation Expense	947,849	927,787	956,833	862,279	C	130,723	993,002
408.1	Taxes Other Than Income	116,921	125,221	124,964	140,145		16,116	156,261
	Total Utility Operating Expenses	3,465,896	3,591,694	3,638,087	4,165,359		585,481	4,750,840
	Utility Operating Income	488,791	735,084	973,992	1,524,353		64,612	1,588,965
414	Gains (Losses) From Disposition of Utility Property	-	-	-	450			
	Total Utility Operating Income	488,791	735,084	973,992	1,524,803		64,612	1,588,965
415	Revenues From Merchandising, Jobbing and Contract Work	51,623	33,231	34,514	41,477		(5,070)	36,407
419	Interest and Dividend Income	266	17,740	48,977	53,155		(48,155)	5,000
421	Nonutility Income	224,059	525,633	1,488,821	954,159		(704,159)	250,000
	Total Other Income and Deductions	275,948	576,604	1,572,312	1,048,791		(757,384)	291,407
427	Interest Expense	122,729	110,319	96,174	85,990		(8,519)	77,471
428	Amortization of Debt Discount & Expense	-	-	-	-		-	-
	Total Interest Expense	122,729	110,319	96,174	85,990		(8,519)	77,471
	NET INCOME	642,010	1,201,369	2,450,130	2,487,604		(684,252)	1,802,902
			-	-	-			

**GREATER AUGUSTA UTILITY DISTRICT
WATER OPERATING REVENUES**

		2021	2022	2023	2024	
	OPERATING REVENUES			Unaudited	Unaudited	Pro Forma
	SALES OF WATER					
461	Metered Sales to Gen. Customers					
461.1	Residential	1,477,691	1,617,536	1,713,690	2,109,720	2,509,540
461.2	Commercial	780,780	838,395	892,939	1,122,363	1,314,497
461.3	Industrial	-	-	-	-	-
461.4	Public Authorities	275,355	296,855	249,733	368,517	216,587
	Total	2,533,826	2,752,786	2,856,362	3,600,600	4,040,624
462.1	Public Fire-Protection Service	860,107	953,393	1,043,532	1,236,402	1,451,563
462.2	Private Fire-Protection Service	559,464	620,598	677,671	823,296	970,585
	Total Sales of Water	3,953,397	4,326,777	4,577,565	5,660,298	6,462,772
	OTHER OPERATING REVENUES					
471	Miscellaneous Service Revenues	33,373	33,231	34,514	29,414	36,407
	Total Operating Revenues	3,986,770	4,360,008	4,612,079	5,689,712	A 6,499,179
				-	-	

**GREATER AUGUSTA UTILITY DISTRICT
BALANCE SHEET**

ASSETS		2021	2022	2023 UNAUDITED	2024 UNAUDITED	
UTILITY PLANT						
101-105	Utility Plant	50,697,452	51,433,081	55,126,273	56,366,775	
108-110	Less: Accumulated Depreciation and Amortization	20,360,174	21,286,329	22,099,132	22,961,410	
	Net Plant	30,337,278	30,146,752	33,027,141	33,405,365	
114-115	Utility Plant Acquisition Adjustments (Net)	-	-	-	-	
	Total Net Utility Plant	30,337,278	30,146,752	33,027,141	33,405,365	
OTHER PROPERTY AND INVESTMENTS						
121	Nonutility Property	88,640	88,640	88,640	88,640	
	Total Other Property & Investments	88,640	88,640	88,640	88,640	
CURRENT AND ACCRUED ASSETS						
131	Cash	1,677,204	2,120,102	1,983,867	4,280,274	
135	Temporary Cash Investments	-	-	-	-	
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	233,665	802,877	1,148,645	757,624	
151	Material and Supplies	141,148	298,808	374,165	264,633	
162	Prepayments	63,368	64,270	74,921	128,946	
171	Accrued Interest and Dividends Receivable	-	-	-	-	
174	Misc. Current and Accrued Assets	272,177	276,141	316,375	435,245	
	Total Current and Accrued Assets	2,387,562	3,562,198	3,897,973	5,866,722	
181-190	DEFERRED DEBITS	271,256	281,984	186,878	186,878	
	TOTAL ASSETS AND OTHER DEBITS	33,084,736	34,079,575	37,200,632	39,547,605	-
EQUITY CAPITAL						
214	Appropriated Retained Earnings	18,745,883	18,229,025	16,303,684	18,340,121	
215	Unappropriated Retained Earnings	4,004,875	5,723,102	10,098,620	10,549,787	
	Total Equity Capital	22,750,758	23,952,127	26,402,304	28,889,908	-
LONG-TERM DEBT						
221	Bonds	4,229,847	3,677,852	3,127,610	3,172,079	
224	Other Long-Term Debt	-	-	1,017,137	1,017,137	
	Total Long-Term Debt	4,229,847	3,677,852	4,144,747	4,189,216	
CURRENT AND ACCRUED LIABILITIES						
231	Accounts Payable	-	42,635	55,499	91,731	
232	Notes Payable	-	-	-	-	
237	Accrued Interest	34,358	29,718	24,130	21,469	
241	Miscellaneous Current and Accrued Liabilities	2,029,459	2,348,238	2,544,947	2,326,276	
	Total Current and Accrued Liabilities	2,063,817	2,420,591	2,624,576	2,439,476	
DEFERRED CREDITS						
253	Other Deferred Credits	11,309	-	-	-	
255	Accumulated Deferred Investment Tax Credits	-	-	-	-	
	Total Deferred Credits	11,309	-	-	-	
261-265	OPERATING RESERVES	-	-	-	-	
CONTRIBUTIONS IN AID OF CONSTRUCTION						
271	Contributions In Aid Of Construction	4,661,845	4,661,845	4,661,845	4,661,845	
272	Accumulated Amortization of Contrib. In Aid of Construction.	632,840	632,840	632,840	632,840	
	Total Net C.I.A.C	4,029,005	4,029,005	4,029,005	4,029,005	-
	TOTAL EQUITY CAPITAL AND LIABILITIES	33,084,736	34,079,575	37,200,632	39,547,605	-
		-	-	-	-	

Greater Augusta Utility District

Legal Notice

The Greater Augusta Utility District gives notice to the public that at 6:00 PM on Monday, March 17, 2025, the Board of Trustees will hold a public hearing to discuss and hear comments on a proposed drinking water and fire protection rate increase. Further information relating to the public hearing and supporting documents for the rate increase may be found at www.gaud.ws.

Effective on June 1, 2025

Class	Percentage	Amount
Residential	3.2%	\$77,526
Commercial	3.2%	\$42,387
Governmental	3.2%	\$6,520
Private fire protection	3.2%	\$29,286
Public fire protection	3.2%	\$43,960
Overall increase	3.2%	\$199,679

The increase in rates will be effective starting on or after June 1, 2025. Since its last adjustment in 2024, the District has incurred continuous increases in operating costs including labor, power, chemicals, supplies, and software. The proposed 3.2% adjustment will increase the District's annual revenue by an estimated \$199,679. The District invoices customers for water, sewer, stormwater and fire service. Only the water and fire service portion of the invoice will be affected by this rate increase. A customer with a 5/8" meter who uses five hundred (500) cubic feet of water (3,740 gallons) per month will see an increase of about \$1.16 per month.

The rate adjustment proceedings are governed by Maine law and reviewed by the Public Utilities Commission. Pursuant to 35-A MRS Section 6104, a customer has the right to request additional information relating to the present and proposed rates from the District, the right to an open and fair hearing, and the right to assistance from the Public Advocate. Customers also have the right under 35-A MRS Section 6104 to petition the Maine Public Utilities Commission to suspend and investigate the District's rates pursuant to 35-A MRS Section 310, if, on or before thirty (30) days following the public hearing 15% of the District customers (or 1,000 District customers, whichever is less), file with the Greater Augusta Utility District's General Manager and with the Public Utilities Commission, c/o Administrative Director, 18 State House Station, Augusta, ME 04333-0018, a petition or petitions demanding review by the PUC of the proposed rate changes. Signatures on the petitions filed pursuant to Section 7 are invalid unless accompanied by the printed names and addresses of the signers. Upon request the District will provide customers with the petition forms that include space for the signatures, printed names and addresses of the signers.

A copy of materials supporting the proposed rate changes is available at the Greater Augusta Utility District's office for inspection and online at www.gaud.ws.

For more information, call Brian Tarbuck, General Manager, at (207) 622-3701, or the Administrative Director of the Maine Public Utilities Commission at (207) 287-3831. For additional assistance, contact the Public Advocate, 112 State House Station, Augusta ME 04333-0112, (207) 624-3687.