



Rollinsford
Water & Sewer District

Rollinsford Water & Sewer District

Public Hearing for
Proposed 2026 Budget

- Commissioners:
 - Pat Pilewski, Chair
 - Norm Geroux
 - Brian Pay
- Clerk:
 - S Stephanie
- Treasurer:
 - Alison Culty
- Director of Utilities:
 - Raymond McNeil

2025 Accomplishments

Advanced Metering Infrastructure (AMI) Upgrade

Rollinsford Water and Sewer District Partnered with
EJ Prescott (Distributor) & Kamstrup (Meters/MDMS)

Smart Water Meters



Digital-first meters, often using ultrasonic technology, that measure flow with high precision and include integrated transceivers.

Communication Networks



Secure, fixed-base networks that use radio frequencies (RF), cellular (LTE/5G), or power line communication to transmit data to the utility.

Data Management Platforms



A Meter Data Management System (MDMS) that stores, processes, and analyzes the high-frequency data for billing, leak detection, and operational planning.

flowIQ 2100 AMR Advanced Water Metering Technology

AMI Benefits

Key Benefits

Leak Detection



Near real-time monitoring allows utilities and customers to identify unusual consumption spikes or constant flow (indicating a leak) before they lead to high bills or property damage.

Billing Accuracy



Eliminates estimated bills and manual reading errors by providing actual usage data at frequent intervals (e.g., hourly or every 15 minutes).

Operational Efficiency



Reduces vehicle fuel consumption and carbon emissions by removing the need for meter-reading trucks.

Customer Empowerment



Many utilities provide customer portals or apps, allowing residents to monitor their own usage and set custom alerts.

RWSD Partnered with Continental Utility Solutions, Inc. (CUSI)

The Industry Leading Utility Billing Software



Increased Customer Satisfaction

CWP provides today's consumers the modern convenience they now expect by allowing them to not only pay their bills online but complete account management.



Provide Customers with Modern Convenience

In addition to online bill pay, end-users can register for new services, view historical financial and usage totals, configure communication preferences, and much more.



24/7 Payments

CWP allows your customers to pay online when it is most convenient for them.



Improved Communication Capabilities

CWP provides your businesses with additional communication tools. Messages can be left on the login screen to be seen by everyone, or messages can be left for an individual after logging in.



Empower Customers and Increase Productivity

By empowering your customers with account management tools, they don't need to tie up internal resources allowing employees to focus on more valuable tasks.

2026 FOCUS

Focus of 2026 Budget



Preventative Maintenance Program (PM)

- Design and implement a PM program for vertical and horizontal assets.



Lead Service Line Inventory (LSLI) Compliance

- Continue ongoing effort to comply with LSLI requirements.



Competitive Salary Package

- Transition to a Competitive Salary Package to enhance employee retention.

Water: Operations

| 2026 PROPOSED | | WATER BUDGET | | | | |
|---------------------------------------|--|--------------|------------|---------|---------------|------------|
| Category | | 2025 | | | Proposed 2026 | |
| | | \$ Budget | \$ Spent | % Spent | \$ Budget | % Increase |
| Operations | | | | | | |
| Personnel Expenses | | \$ 234,725 | \$222,641 | 95% | \$ 252,459 | 7.6% |
| <i>Gross Wages</i> | | \$ 163,367 | \$163,809 | 100% | \$167,514 | 2.5% |
| <i>Short Term Disability</i> | | \$ 460 | \$313.00 | 68% | \$ 514 | 11.7% |
| <i>Life Insurance</i> | | \$ 307 | \$149.00 | 49% | \$ 328 | 6.8% |
| <i>Retirement</i> | | \$ 20,313 | 2,407 | 12% | 19,346 | -4.8% |
| <i>Medical</i> | | \$ 36,139 | 42,185 | 117% | 49,409 | 36.7% |
| <i>Dental</i> | | \$ 1,641 | 1,777 | 108% | 2,533 | 54.4% |
| <i>FICA</i> | | \$ 12,498 | 12,001 | 96% | 12,815 | 2.5% |
| Prop-share, administrative | | \$ 46,425 | 50,193 | 108% | 57,012 | 22.8% |
| Maint & Repairs - Treatment System | | \$ 18,540 | 23,214 | 125% | 19,096 | 3.0% |
| Maint & Repairs - Distribution System | | \$ 27,810 | 46,691 | 168% | 28,644 | 3.0% |
| Chemicals | | \$ 23,566 | 18,610 | 79% | 24,273 | 3.0% |
| Lab Supply & Equipment | | \$ 5,665 | 4,813 | 85% | 5,835 | 3.0% |
| Lab Service | | \$ 2,050 | 2,730 | 133% | 2,500 | 22.0% |
| Subtotal: Operations | | \$ 358,781 | \$ 368,892 | 103% | \$ 389,819 | 8.7% |

Water: Contracted/Utilities/Other

| 2026 PROPOSED | | WATER BUDGET | | | | |
|---|--|-------------------------|-------------------------|--------------------|-------------------------|---------------------|
| Category | | 2025 | | | Proposed 2026 | |
| | | \$ Budget | \$ Spent | % Spent | \$ Budget | % Increase |
| Contracted Services | | | | | | |
| Legal | | \$ 1,669 | \$626 | 38% | \$ 1,500 | -10.1% |
| Engineering/Other | | \$ 2,060 | \$639 | 31% | \$ 2,000 | -2.9% |
| <i>Subtotal: Contracted Services</i> | | <i>\$ 3,729</i> | <i>\$ 1,265</i> | <i>34%</i> | <i>\$ 3,500</i> | <i>-6.1%</i> |
| Utilities | | | | | | |
| Electric Main St - Tower | | \$ 1,028 | \$908 | 88% | \$ 1,059 | 3.0% |
| Electric Pine St. - Porter Well | | \$ 13,699 | \$16,968 | 124% | \$ 14,110 | 3.0% |
| Electric Gen Sullivan Well | | \$ 11,644 | \$11,925 | 102% | \$ 11,993 | 3.0% |
| Propane | | \$ 515 | \$0 | 0% | \$ 530 | 2.9% |
| Phone | | \$ 4,285 | \$6,735 | 157% | \$ 4,414 | 3.0% |
| <i>Subtotal: Utilities</i> | | <i>\$ 31,171</i> | <i>\$ 36,536</i> | <i>117%</i> | <i>\$ 32,106</i> | <i>3.0%</i> |
| Other | | | | | | |
| License Renewal & Coursework | | \$ 3,090 | \$1,117 | 36% | \$ 3,183 | 3.0% |
| General Supplies | | \$ 3,471 | \$3,714 | 107% | \$ 3,575 | 3.0% |
| Reimbursable Expenses | | \$ 7,828 | \$3,854 | 49% | \$ 8,063 | 3.0% |
| <i>Subtotal: Other</i> | | <i>\$ 14,389</i> | <i>\$ 8,685</i> | <i>60%</i> | <i>\$ 14,821</i> | <i>3.0%</i> |
| Total Operating Budget | | \$ 408,069 | \$ 415,378 | 102% | \$ 440,246 | 7.9% |

Water: Debt

| 2026 PROPOSED | | WATER BUDGET | | | | |
|--|--|-------------------|-------------------|-------------|-------------------|-------------|
| Category | | 2025 | | | Proposed 2026 | |
| | | \$ Budget | \$ Spent | % Spent | \$ Budget | % Increase |
| Debt | | | | | | |
| Willey Street Loan - Principal | | \$ 40,092 | \$44,457 | 111% | \$ 20,723 | -48.3% |
| Willey Street Loan - Interest | | \$ 1,584 | \$935 | 59% | \$ 115 | -92.7% |
| Prospect-Locust Loan - Principal | | \$ 22,456 | \$22,456 | 100% | \$ 22,721 | 1.2% |
| Prospect-Locust Loan - Interest | | \$ - | \$ - | | | |
| Prospect-Locust Loan - Admin Fees | | \$ 3,999 | \$3,999 | 100% | \$ 3,735 | -6.6% |
| Front-South Loan - Principal | | \$ - | \$ - | \$ - | \$ 23,403 | |
| Front-South Loan - Interest | | \$ - | \$ - | \$ - | | |
| Front-South Loan - Administration Fees | | \$ - | \$ - | \$ - | | |
| <i>Subtotal: Debt</i> | | \$ 68,132 | \$ 71,847 | 105% | \$ 70,697 | 3.8% |
| Total Water Budget | | \$ 476,201 | \$ 487,225 | 102% | \$ 510,943 | 7.3% |
| Capital Reserve Contributions | | \$ 25,000 | \$ 25,000 | 100% | \$ 25,000 | 0% |

2026 Projected Budget Overview

Total Water Budget: \$510,943 (7.3% increase)

- **Operating Budget: \$440,246 (7.9% increase)**
 - The main factors driving this increase are the rising costs of medical benefits, as well as **Prop-share** costs associated with the Advanced Metering Infrastructure (AMI) upgrade and new Billing software.
- **Debt: \$70,697 (3.8% increase)**
 - This increase is a net result of the decrease in the Willey Street loan amount being offset by the addition of the new Front-South Street loan.

Sewer: Operations

| 2026 PROPOSED | | SEWER BUDGET | | | | |
|---|--|-------------------|-------------------|------------|-------------------|-------------|
| CATEGORIES | | 2025 | | | Proposed 2026 | |
| | | \$ Budget | \$ Spent | % Spent | \$ Budget | % Increase |
| Operations | | | | | | |
| Personnel | | \$ 234,725 | \$ 222,641 | 95% | \$ 252,459 | 7.6% |
| Gross Wages | | \$ 163,367 | \$ 163,809 | 100% | \$ 167,514 | 2.5% |
| Short Term Disability | | \$ 460 | \$ 313 | 68% | \$ 514 | 11.7% |
| Life Insurance | | \$ 307 | \$ 149 | 49% | \$ 328 | 6.8% |
| Retirement | | \$ 20,313 | \$ 2,407 | 12% | \$ 19,346 | -4.8% |
| Medical | | \$ 36,139 | \$ 42,185 | 117% | \$ 49,409 | 36.7% |
| Dental | | \$ 1,641 | \$ 1,777 | 108% | \$ 2,533 | 54.4% |
| FICA | | \$ 12,498 | \$ 12,001 | 96% | \$ 12,815 | 2.5% |
| Prop-share, administrative | | \$ 46,425 | \$ 50,193 | 108% | \$ 57,012 | 22.8% |
| Preventative Maint. - Plant | | \$ 17,353 | \$ 14,004 | 81% | \$ 17,874 | 3.0% |
| Maint. & Repairs Plant | | \$ 22,212 | \$ 22,210 | 100% | \$ 22,879 | 3.0% |
| Preventative Maint. - Collection System | | \$ 18,540 | \$ 6,945 | 37% | \$ 19,096 | 3.0% |
| Maint. & Repairs C.S. | | \$ 8,240 | \$ 5,873 | 71% | \$ 8,487 | 3.0% |
| Chemicals plant | | \$ 15,104 | \$ 10,735 | 71% | \$ 15,557 | 3.0% |
| <i>Lab Supply</i> | | \$ 9,256 | \$ 8,107 | 88% | \$ 9,534 | 3.0% |
| <i>Lab Service</i> | | \$ 23,366 | \$ 28,935 | 124% | \$ 23,723 | 1.5% |
| Subtotal: Operations | | \$ 395,221 | \$ 369,643 | 94% | \$ 426,621 | 7.9% |

Sewer: Contracted Services/Utilities/Other

| 2026 PROPOSED | | SEWER BUDGET | | | | |
|--|--|-------------------|-------------------|-------------|-------------------|--------------|
| CATEGORIES | | 2025 | | | Proposed 2026 | |
| | | \$ Budget | \$ Spent | % Spent | \$ Budget | % Increase |
| Contracted Services | | | | | | |
| Trash Removal | | \$ 1,597 | \$ 2,028 | 127% | \$ 1,750 | 9.6% |
| EPA/TMDL study | | \$ 6,448 | \$ 4,762 | 74% | \$ 6,641 | 3.0% |
| Legal | | \$ 1,669 | \$ 626 | 38% | \$ 1,719 | 3.0% |
| Sludge Disposal (Berwick) | | \$ 39,552 | \$ 54,306 | 137% | \$ 42,000 | 6.2% |
| Sludge Hauling (Hussey) | | \$ 12,360 | \$ 22,020 | 178% | \$ 14,000 | 13.3% |
| Other (incl. fire protection inspection, engineer) | | \$ 8,570 | \$ 2,895 | 34% | \$ 8,827 | 3.0% |
| Subtotal: Contracted Services | | \$ 70,196 | \$ 86,637 | 123% | \$ 74,937 | 6.8% |
| Utilities | | | | | | |
| Electric plant | | \$ 19,864 | \$ 24,575 | 124% | \$ 25,000 | 25.9% |
| Electric Foundry St Pump Sta | | \$ 4,795 | \$ 8,094 | 169% | \$ 7,500 | 56.4% |
| Propane | | \$ 5,356 | \$ 5,614 | 105% | \$ 6,000 | 12.0% |
| Phone | | \$ 2,313 | \$ 3,280 | 142% | \$ 2,800 | 21.1% |
| Subtotal: Utilities | | \$ 32,328 | \$ 41,563 | 129% | \$ 41,300 | 27.8% |
| Other | | | | | | |
| License Renewal & Coursework | | \$ 3,090 | \$ - | 0% | \$ 3,183 | 3.0% |
| General Supplies | | \$ 3,471 | \$ 3,441 | 99% | \$ 3,575 | 3.0% |
| Reimbursable Expenses | | \$ 2,060 | \$ - | 0% | \$ 2,122 | 3.0% |
| Subtotal: Other | | \$ 8,621 | \$ 3,441 | 40% | \$ 8,880 | 3.0% |
| Total Operating Budget | | \$ 506,366 | \$ 501,284 | 99% | \$ 551,738 | 9.0% |

Sewer: Debt

| 2026 PROPOSED | | SEWER BUDGET | | | | |
|-------------------------------|--|-------------------|-------------------|-------------|-------------------|-------------|
| CATEGORIES | | 2025 | | | Proposed 2026 | |
| | | \$ Budget | \$ Spent | % Spent | \$ Budget | % Increase |
| Debt | | | | | | |
| Cap exp-Principal Plant | | \$ 36,000 | \$ 36,000 | 100% | \$ 38,000 | 5.6% |
| Cap exp-Interest Plant | | \$ 15,532 | \$ 15,532 | 100% | \$ 13,602 | -12.4% |
| Subtotal: Debt | | \$ 51,532 | \$ 51,532 | 100% | \$ 51,602 | 0.1% |
| Total Sewer Budget | | \$ 557,898 | \$ 552,816 | 99% | \$ 603,340 | 8.1% |
| Capital Reserve Contributions | | \$25,000 | \$25,000 | 100% | \$ 25,000 | 0.0% |

2026 Projected Budget Overview

Total Proposed Budget: \$603,340 (8.1% Increase)

- **Operating Budget: \$551,738 (9.0% Increase)**
 - The main factors driving this increase are the rising costs of medical benefits and sludge disposal/hauling, as well as Prop-share costs associated with the Advanced Metering Infrastructure (AMI) upgrade and new Billing software.
- **Debt: \$51,602 (0.1% Increase)**

Prop. Share Administrative Costs

| 2026 PROPOSED | | PROP SHARE | | | |
|--|-----------------|-----------------|------------------|-----------|--------------|
| CATEGORIES | 2024 | 2025 | 2026 (Proposed) | | % increase |
| | | | Budget \$ | Budget \$ | |
| Elected Officials | \$3,350 | \$3,451 | \$3,480 | | 1% |
| Personnel Administration | \$9,294 | \$9,573 | \$6,244 | | -35% |
| Postage & Advertising | \$2,700 | \$2,781 | \$2,864 | | 3% |
| Insurance | \$12,559 | \$12,936 | \$13,324 | | 3% |
| District Office | \$9,830 | \$10,125 | \$10,429 | | 3.00% |
| Various IT Costs | \$14,514 | \$14,949 | \$37,478 | | 151% |
| <i>Cusi</i> | | \$0 | \$12,623 | | #DIV/0! |
| <i>Kamstrup Hosting Solutions AMI</i> | | \$0 | \$6,672 | | #DIV/0! |
| <i>Quickbooks Online Payroll Elite</i> | | \$0 | \$2,472 | | #DIV/0! |
| <i>Quickbooks Online Advanced</i> | | | \$2,970 | | #DIV/0! |
| <i>Quickbooks Live</i> | | | \$708 | | #DIV/0! |
| Cell Phones | \$2,604 | \$2,682 | \$2,763 | | 3% |
| Phone (plant) | \$2,500 | \$2,575 | \$2,652 | | 3% |
| Sage annual fee | \$988 | \$1,018 | \$0 | | -100% |
| Creative Technologies (El Dorado) | \$2,184 | \$2,250 | \$0 | | -100% |
| Financial Administration | \$12,300 | \$12,669 | \$13,049 | | 3% |
| Vehicles | \$17,800 | \$18,334 | \$18,884 | | 3% |
| Other | \$7,798 | \$8,032 | \$8,273 | | 3% |
| Uniforms | \$4,200 | \$4,326 | \$4,456 | | 3% |
| General District Legal | \$500 | \$515 | \$530 | | 3% |
| Bank Charges | \$250 | \$258 | \$265 | | 3% |
| Notices & Newspaper Ads | \$423 | \$436 | \$449 | | 3% |
| Membership and Dues | \$1,000 | \$1,030 | \$1,061 | | 3% |
| Other Prof. Services | \$425 | \$438 | \$451 | | 3% |
| Other Expenses | \$1,000 | \$1,030 | \$1,061 | | 3% |
| Total Plant Budget | \$90,145 | \$92,849 | \$114,025 | | 22.8% |

Summary of Past Years' Approved Budgets

| Year | Water | % Increase | Sewer | % Increase | Total | % Increase |
|------|------------|------------|------------|------------|--------------|------------|
| 2021 | \$ 372,087 | 6.9% | \$ 393,580 | 3.7% | \$ 765,667 | 5% |
| 2022 | \$ 411,647 | 10.6% | \$ 441,244 | 12.1% | \$ 852,891 | 11% |
| 2023 | \$ 460,487 | 11.9% | \$ 503,010 | 14.0% | \$ 963,498 | 13% |
| 2024 | \$ 445,105 | -3.3% | \$ 549,900 | 9.3% | \$ 995,005 | 3% |
| 2025 | \$ 476,201 | 7.0% | \$ 557,402 | 1.4% | \$ 1,033,603 | 4% |
| 2026 | \$ 510,943 | 7.3% | \$ 603,340 | 8.2% | \$ 1,114,283 | 7.8% |

2026 Estimated Revenue

| Category | Estimated * | | | | | |
|---|-------------|------------|------------|--------------|--------------|--------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| User Fees - Water | \$ 383,866 | \$ 423,179 | \$ 472,955 | \$ 482,414 | \$ 496,000 | \$ 506,824 |
| User Fees - Sewer | \$ 358,033 | \$ 389,211 | \$ 447,252 | \$ 483,032 | \$ 511,000 | \$ 521,664 |
| Connection Fees | \$ 3,000 | \$ 1,500 | \$ 1,500 | \$ 15,000 | \$ 1,500 | \$ 1,500 |
| Grant Income | \$ 15,904 | \$ 35,837 | \$ 15,904 | \$ 15,904 | \$ 15,904 | \$ 15,904 |
| Investment Earnings (Interest Bank Account) | \$ 873 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 |
| Lease of Land | \$ 8,823 | \$ 8,823 | \$ 8,823 | \$ 9,800 | \$ 10,000 | \$ 10,000 |
| Misc/Other Income | \$ 4,965 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Revenue | \$ 775,464 | \$ 864,350 | \$ 952,234 | \$ 1,011,950 | \$ 1,040,204 | \$ 1,061,692 |
| Approved Operating Budget | \$ 765,667 | \$ 852,891 | \$ 963,498 | \$ 995,005 | \$ 1,033,603 | \$ 1,114,283 |

- User fees are estimates.
- Water Rates will increase by 2% to meet proposed 2026 operating budget.
- Sewer Rates will increase by 6% to meet proposed 2026 operating budget.

★ The budget was developed using the Financial Planning Tool created by Raftelis.

★ All decisions made were based on the recommendations delivered by Raftelis.

Warrant Article 01: Persons

To choose by vote the necessary officers:

One Commissioner for 3 years.

One District Clerk for 1 year.

One Treasurer for 1 year.

One Moderator for 2 years.

Warrant Article 2: Lead Service Line Inventory

Warrant Article 2: Lead Service Line Inventory Verification

To see if the Village District will vote to raise and appropriate the sum, not to exceed, **five hundred thousand dollars(\$500,000)** for the purpose of Lead Service Line Inventory Verification and Replacement. The said sum is to be raised through the issuance of bonds or notes in accordance with the Municipal Finance Act (RSA 33) and RSA 33-B; To authorize the Board of Commissioners to issue and negotiate such bonds or notes to determine the rate of interest thereon, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the RWSD; To authorize participation in the State Revolving Fund (SRF) (RSA 486:14) established for the purpose; To authorize the Commissioners to apply for, obtain and accept federal, state or other aid, if any, which may become available for said project and to comply with all laws applicable to this project; To authorize the Board of Commissioners to take any and all actions necessary to carry out the project in the best interests of the District; and to allow the Board of Commissioners to expend such monies as become available from the federal and state governments and pass any necessary vote relating thereto. This bond, including any SRF loan, is to be paid by the water funds. 2/3 Ballot Vote Required.

Warrant Article 03: Operating Budget

To authorize the Commissioners to raise and appropriate the sum of **\$ 1,114,283** for general municipal operations. (the operating budget) This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Recommended by the Commissioners

Article 04: To see if the Village District will vote to raise.

To see if the Village District will vote to raise and appropriate the sum of up to \$25,000 to be added to the **Water Capital Reserve** Fund previously established. Funds for this appropriation to come from water fees.

Required. (Majority vote required.)

Article 05 : To see if the Village District will vote to raise.

To see if the Village District will vote to raise and appropriate the sum of up to \$25,000 to be added to the **Sewer Capital Reserve** Fund previously established. Funds for this appropriation to come from sewer fees.

Required. (Majority vote required.)

Article 06 : Other Business.

To transact any other business that may legally come before said meeting.

Thank you!



Note that the Annual Meeting is tentatively
scheduled for the end of March 2025.