



New Hampshire
Department of
Revenue Administration

2026
MS-737

Proposed Budget
Rollinsford Water & Sewer

For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: March 4, 2026

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Michele Small	Member	<i>[Signature]</i>
Charles E George	Member	<i>[Signature]</i>
Kassi Cheate	EX OFFICIAL School	<i>[Signature]</i>
JOSEPH DESCH	MEMBER	<i>[Signature]</i>
Jonathan Ordway	member	<i>[Signature]</i>
BRIAN PAY	EX OFFICIAL OF RWSD	<i>[Signature]</i>
Denise Knowles	Selectman EX OFFICIAL	<i>[Signature]</i>
HARRY FRANKS	member	<i>[Signature]</i>
Richard Salvati	Member	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Commissioner's Appropriations for period ending 12/31/2026 (Recommended)	Commissioner's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
General Government								
4130	Executive	03	\$3,100	\$3,100	\$3,100	\$0	\$3,100	\$0
4140	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0	\$0	\$0
4150	Financial Administration	03	\$400	\$250	\$380	\$0	\$380	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$1,252	\$3,338	\$3,749	\$0	\$3,749	\$0
4155	Personnel Administration	03	\$600	\$4,093	\$1,200	\$0	\$1,200	\$0
4191	Planning and Zoning		\$0	\$0	\$0	\$0	\$0	\$0
4194	General Government Buildings	03	\$3,040	\$4,903	\$5,050	\$0	\$5,050	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated		\$0	\$0	\$0	\$0	\$0	\$0
4197	Advertising and Regional Associations	03	\$0	\$436	\$449	\$0	\$449	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	03	\$93,295	\$80,068	\$103,315	\$0	\$103,315	\$0
General Government Subtotal			\$101,687	\$96,188	\$117,243	\$0	\$117,243	\$0
Public Safety								
4210	Police		\$0	\$0	\$0	\$0	\$0	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire		\$0	\$0	\$0	\$0	\$0	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Sanitation								
4321	Sanitation Administration	03	\$49,430	\$46,945	\$55,843	\$0	\$55,843	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	03	\$173,211	\$187,780	\$196,616	\$0	\$196,616	\$0
4329	Other Sanitation	03	\$227,826	\$223,545	\$240,548	\$0	\$240,548	\$0
Sanitation Subtotal			\$450,467	\$458,270	\$493,007	\$0	\$493,007	\$0



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Water Distribution and Treatment								
4331	Water Administration	03	\$49,430	\$46,945	\$55,843	\$0	\$55,843	\$0
4332	Water Services	03	\$173,211	\$187,780	\$196,616	\$0	\$196,616	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water	03	\$141,916	\$125,250	\$129,275	\$0	\$129,275	\$0
Water Distribution and Treatment Subtotal			\$364,557	\$359,975	\$381,734	\$0	\$381,734	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Welfare								
4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520	Parks and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
4550	Library		\$0	\$0	\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



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Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$102,914	\$96,548	\$104,847	\$0	\$104,847	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$20,466	\$22,622	\$17,452	\$0	\$17,452	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$123,380	\$119,170	\$122,299	\$0	\$122,299	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$1,114,283	\$0	\$1,114,283	\$0



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Special Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for period ending 12/31/2026		Budget Committee's Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	02	\$500,000	\$0	\$500,000	\$0
		<i>Purpose: Lead Service Line Inventory Verification</i>				
4915	To Capital Reserve Funds	04	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: To see if the Village District will vote to raise</i>				
4915	To Capital Reserve Funds	05	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: To see if the Village District will vote to raise</i>				
Total Proposed Special Articles			\$550,000	\$0	\$550,000	\$0



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Individual Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for period ending 12/31/2026 (Recommended)	Commissioner's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Commissioner's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
	Taxes Subtotal		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$0	\$0	\$0
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
	From Federal Government Subtotal		\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Commissioner's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	03	\$151,092	\$15,783	\$15,783
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$151,092	\$15,783	\$15,783
Charges for Services					
3401	Income from Departments		\$1,000,700	\$0	\$0
3402	Water Supply System Charges	03, 04	\$25,000	\$554,000	\$554,000
3403	Sewer User Charges	03, 05	\$25,000	\$574,000	\$574,000
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	03	\$1,500	\$1,500	\$1,500
Charges for Services Subtotal			\$1,052,200	\$1,129,500	\$1,129,500
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$4,000	\$4,000	\$4,000
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$15,000	\$15,000	\$15,000
Miscellaneous Revenues Subtotal			\$19,000	\$19,000	\$19,000
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Commissioner's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	02	\$0	\$500,000	\$500,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$500,000	\$500,000
Total Estimated Revenues and Credits			\$1,222,292	\$1,664,283	\$1,664,283



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Budget Summary

Item	Commissioner's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$1,114,283	\$1,114,283
Special Warrant Articles	\$550,000	\$550,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$1,664,283	\$1,664,283
Less Amount of Estimated Revenues & Credits	\$1,664,283	\$1,664,283
Estimated Amount of Taxes to be Raised	\$0	\$0



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$1,664,283
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$1,664,283
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$166,428
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$1,830,711