TOWN OF SEABROOK

NEW HAMPSHIRE

2027 WATER & SEWER ENTERPRISE BUDGET

SELECT BOARD PROPOSAL

Budget Committee review edition | November 2026

- Town Manager budget message and financial dashboard
- Water and Sewer operating budgets, revenue and debt
- Capital priorities, funding sources and six-year outlook
- Account-level financial schedules and proposed warrant articles

Town Manager’s Budget Message

Enterprise operations and financing priorities

Operating stability

The proposed 2027 Water and Sewer Enterprise Budgets maintain current services while providing for health benefits, system operations, and existing debt obligations. As enterprise funds, these operations are supported by utility revenues and their own financial resources rather than the General Fund property-tax levy.

Rates and revenues

The budget assumes a 3% Water and Sewer rate adjustment effective January 1, 2027. Projected revenues are $4,495,951 for Water and $4,070,000 for Sewer. The estimates remain projections subject to actual usage, collections, and final review.

Capital program

Water continues well maintenance, meter replacement and GIS improvements totaling $275,000 in Articles 13–15. Sewer proposes $1,005,000 in Articles 16–20 for collection-system improvements, pretreatment, emergency power, and Centennial Pump Station project development.

Fund balance and land acquisition

The proposed $385,000 Centennial engineering appropriation is recommended for financing from Sewer Enterprise fund balance. Separately, Article 55 seeks $900,000 from accumulated Water Enterprise fund balance for a five-parcel land acquisition for Water Department purposes.

Management recommendation

Advance the operating budgets and the corresponding enterprise capital articles through the 2027 budget process, while preserving flexibility to evaluate outside assistance, enterprise resources, State Revolving Fund programs and borrowing for the larger pump-station construction program ahead.

Executive Financial Dashboard

Current proposal and legally separate capital articles

OPERATING BUDGETS — ARTICLES 7 AND 8

Measure	Water	Sewer	Combined
2027 proposed	$3,799,764	$3,318,084	$7,117,848
2027 default	$3,786,671	$3,286,689	$7,073,360
Capital articles (separate)	$275,000	$1,005,000	$1,280,000
Proposed incl. capital	$4,074,764	$4,323,084	$8,397,848
2027 projected revenue	**$4,495,951**	**$4,070,000**	**$8,565,951**

PROJECTED FINANCIAL POSITION

Water: $4,495,951 in projected revenue less $4,074,764 in proposed requirements = $421,187 projected operating/capital budgetary margin before the separate $900,000 reserve-financed land proposal.

Sewer: $4,070,000 projected revenue less $4,323,084 requirements = ($253,084); applying $385,000 of Sewer fund balance for Centennial produces a $131,916 projected budgetary margin.

Enterprise financing is separate from the General Fund tax levy. Projected margins are budget estimates, not statements of cash or unrestricted fund balance.

Water Enterprise Dashboard

Article 7 | Separate capital Articles 13–15 and 55

2027 PROPOSED WATER FUND

Component	2027 appropriation
Water departmental operating	$1,710,513
Health benefits	$655,432
Debt service	$1,433,819
TOTAL — Article 7	$3,799,764
Articles 13–15 (separate capital)	$275,000
Total incl. planned operating & capital	**$4,074,764**

2027 WATER REVENUE AND RESERVES

Projected Water revenues: $4,495,951. The proposed operating and separately presented capital program together leave a projected $421,187 budgetary margin. Article 55 proposes a further $900,000 acquisition of five parcels for Water Department purposes, financed by Water Enterprise fund balance and not included in the operating or three-article capital totals above.

WATER CAPITAL ARTICLES

Article	Purpose	Amount
13	Well maintenance	$65,000
14	Meter replacement	$125,000
15	GIS / asset management	$85,000
55	Five-parcel land acquisition; reserve-financed	**$900,000**

Sewer Enterprise Dashboard

Article 8 | Separate capital Articles 16–20

2027 PROPOSED SEWER FUND

Component	2027 appropriation
Sewer departmental operating	$2,274,113
Health benefits	$316,821
Debt service	$727,150
TOTAL — Article 8	$3,318,084
Articles 16–20 (separate capital)	$1,005,000
Total incl. planned operating & capital	**$4,323,084**

SEWER FINANCING

Projected Sewer revenues are $4,070,000. Before reserve financing, the proposed operating and capital program produces a $253,084 revenue shortfall. The Town Manager recommends applying $385,000 from available Sewer Enterprise fund balance to Centennial Pump Station engineering and design (Article 20), leaving a projected $131,916 budgetary margin.

SEWER CAPITAL ARTICLES

Article	Purpose	Amount
16	Inflow and infiltration	$295,000
17	Collection system repairs	$75,000
18	Industrial pretreatment program	$100,000
19	Route 1A generator	$150,000
20	Centennial engineering / design	**$385,000**

Rates, Revenue & Enterprise Funding

Comparison of revenue sources and capital financing

2027 REVENUE ASSUMPTIONS

Measure	Water	Sewer	Combined
Projected FY2027 revenue	$4,495,951	$4,070,000	$8,565,951
2025 actual revenue	$3,443,149	$3,570,285	$7,013,434
2026 projected revenue	$3,924,339	$3,792,400	$7,716,739

MAJOR REVENUE COMPONENTS

Water sources	2027 est.	Sewer sources	2027 est.
Water use	$3,600,000	Sewer use	$3,200,000
Water service fees	$460,462	Sewer service fees	$765,000
Fire demand	$312,989	Install / inspect / misc.	$100,000
Install / inspect / misc.	**$115,000**	Delinquent interest	**$5,000**

Revenue figures are departmental estimates and include the 3% rate assumption. The $900,000 Water land purchase and $385,000 Sewer Centennial engineering funding are uses of enterprise reserves, not additional water/sewer rate receipts. Capital article appropriations are separate from Articles 7 and 8.

Capital & Financing Strategy

2027 enterprise requests | distinct from operating articles

CAPITAL PROGRAM AND SOURCE OF FINANCING

Program	2027	Financing framework
Water Articles 13–15	$275,000	Water enterprise resources
Sewer Articles 16–19	$620,000	Sewer enterprise resources
Sewer Article 20: Centennial	$385,000	Sewer fund balance (proposed)
Water Article 55: Ledge Road land	$900,000	Water fund balance (proposed)
TOTAL proposed separate articles	**$2,180,000**	No General Fund tax appropriation

WHAT THE FUND BALANCE ITEMS MEAN

Article 20 uses $385,000 of accumulated Sewer Enterprise funds for one-time engineering and project development. Article 55 would use $900,000 of accumulated Water Enterprise funds for five identified parcels. These are separate uses of reserves with different purposes and should not be combined with operating revenues when assessing rate-supported budgets.

LONGER-TERM INVESTMENT

Future pump-station construction will require a separate funding decision based on project estimates, grants, State Revolving Fund opportunities, long-term borrowing and available enterprise resources.

2027–2032 Six-Year Capital Outlook

Planning schedule; future years do not constitute appropriations

SEWER PUMP-STATION MODERNIZATION SEQUENCE

Fiscal year	Planning amount	Purpose / context
2027	$385,000	Centennial engineering and design
2028	$4,500,000	Major construction investment anticipated
2029	$0	No pump-station amount programmed
2030	$350,000	Next project development phase
2031	$3,500,000	Major construction investment anticipated
2032	$0	No pump-station amount programmed
SIX-YEAR TOTAL	**$8,735,000**	Planning estimate; not a single authorization

PRIORITIZATION

Tier 1 current highest priority: Centennial, Route 286, Route 1A. Tier 2 longer-term program: Rocks Road, Route 107, Ledge Road.

IMPLEMENTATION FRAMEWORK

The 2027 appropriation moves Centennial into evaluation, engineering and design. Construction costs, timing and methods of financing are subject to future Town Meeting decisions and may change with engineering results and funding availability.

Schedules & Warrant-Article Guide

Source-controlled line-item detail and draft warrant excerpts

SUPPORTING MATERIALS IN THIS BOOK

Water detailed financial schedules

Account-level operating, health, debt, and revenue estimates; 2027 Manager, Select Board, and default columns where available.

Sewer detailed financial schedules

Account-level operating, health, debt, and revenue estimates; 2027 Manager, Select Board, and default columns where available.

2027 enterprise warrant excerpts

Articles 13–20 for Water and Sewer capital and Article 55 for the reserve-financed Water land acquisition. Warrant Draft (3) remains a draft.

Operating-budget figures

Article 7 Water: $3,799,764 proposed / $3,786,671 default. Article 8 Sewer: $3,318,084 proposed / $3,286,689 default.

Publication note: historical October working-presentation totals have been replaced by the latest budget figures. The capital outlook and explanatory material remain planning information; draft warrant recommendations and tax-rate placeholders remain subject to final action.

Water operating account detail

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
110 Department Head	$87,139	$89,669	$88,782	$88,782	−$887	−0.99%	$89,669
111- FT Employees	$657,538	$684,571	$671,452	$671,452	−$13,119	−1.92%	$684,571
112 PT Employees	$48,379	$48,379	$47,736	$47,736	−$643	−1.33%	$48,379
115 SEA Sick Bonus	$4,500	$4,500	$4,500	$4,500	$0	0.00%	$4,500
140 Overtime	$50,000	$50,000	$55,000	$55,000	+$5,000	+10.00%	$50,000
155 Longevity	$7,200	$7,750	$7,900	$7,900	+$150	+1.94%	$7,900
220 FICA	$68,582	$71,038	$71,363	$71,363	+$325	+0.46%	$71,363
231-Deferred Comp	$37,138	$39,138	$38,880	$38,880	−$258	−0.66%	$39,138
240 Tuition/Education	$5,000	$5,000	$5,000	$5,000	$0	0.00%	$5,000
245 Education Pay	$650	$650	$650	$650	$0	0.00%	$650
290 Uniforms/Clothing	$3,950	$3,950	$3,950	$3,950	$0	0.00%	$3,950
291 Foul Weather Gear	$1,900	$1,900	$1,900	$1,900	$0	0.00%	$1,900
305 Advertising	$1,000	$1,000	$1,000	$1,000	$0	0.00%	$1,000
310 Engineering Services	$10,000	$10,000	$10,000	$10,000	$0	0.00%	$10,000
341 Phones/Communication	$14,000	$14,000	$14,000	$14,000	$0	0.00%	$14,000
410 Electricity	$190,000	$190,000	$190,000	$190,000	$0	0.00%	$190,000
430 Equipment Maintenance	$60,000	$60,000	$60,000	$60,000	$0	0.00%	$60,000
431 Radio Maintenance	$200	$200	$200	$200	$0	0.00%	$200
432 Vehicle Maintenance	$16,000	$16,000	$16,000	$16,000	$0	0.00%	$16,000
435 Building Maintenance	$12,000	$12,000	$12,000	$12,000	$0	0.00%	$12,000

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
436 Painting	$1,000	$1,000	$1,000	$1,000	$0	0.00%	$1,000
437 Carpentry Supplies	$200	$200	$200	$200	$0	0.00%	$200
440 Equipment Lease	$5,600	$5,600	$5,600	$5,600	$0	0.00%	$5,600
442 Vehicle Lease	$31,835	$31,835	$32,500	$32,500	+$665	+2.09%	$32,500
490 Ground Maintenance	$2,000	$2,000	$3,500	$3,500	+$1,500	+75.00%	$3,500
500 Equipment Rental	$400	$400	$400	$400	$0	0.00%	$400
505 Food/Meals	$500	$500	$500	$500	$0	0.00%	$500
510 Other Contract Services	$60,000	$60,000	$70,000	$70,000	+$10,000	+16.67%	$60,000
550 Printing Binding	$3,000	$3,000	$3,000	$3,000	$0	0.00%	$3,000
560 Dues Memberships	$2,000	$2,000	$2,000	$2,000	$0	0.00%	$2,000
561 Meetings Conferences	$1,200	$1,200	$1,200	$1,200	$0	0.00%	$1,200
601 Safety Equipment	$3,500	$3,500	$3,500	$3,500	$0	0.00%	$3,500
615 Chemicals	$55,000	$55,000	$55,000	$55,000	$0	0.00%	$55,000
616 Lab Supplies	$9,000	$9,000	$11,000	$11,000	+$2,000	+22.22%	$10,000
620-Office Supplies	$1,500	$1,500	$4,200	$4,200	+$2,700	+180.00%	$3,200
625-Postage	$10,000	$10,000	$12,000	$12,000	+$2,000	+20.00%	$10,000
631 Plumbing Supplies	$300	$300	$300	$300	$0	0.00%	$300
635 Gasoline	$25,000	$25,000	$25,000	$25,000	$0	0.00%	$25,000
636 Diesel Fuel	$2,500	$2,500	$2,500	$2,500	$0	0.00%	$2,500
638 Natural Gas	$15,000	$15,000	$15,000	$15,000	$0	0.00%	$15,000
639 Propane	$3,000	$3,000	$3,000	$3,000	$0	0.00%	$3,000
640 Custodial Supplies	$2,000	$2,000	$2,000	$2,000	$0	0.00%	$2,000

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
645 Computer Supplies	$1,000	$1,000	$1,000	$1,000	$0	0.00%	$1,000
665 Hand Tools	$1,500	$1,500	$2,000	$2,000	+$500	+33.33%	$2,000
683 Traffic Signs	$200	$200	$200	$200	$0	0.00%	$200
684 Asphalt/Road Materials	$15,000	$15,000	$20,000	$20,000	+$5,000	+33.33%	$15,000
685 Crushed Stone	$600	$600	$600	$600	$0	0.00%	$600
689 Water Pipe	$8,000	$8,000	$8,000	$8,000	$0	0.00%	$8,000
740 New Equipment	$7,000	$7,000	$7,000	$7,000	$0	0.00%	$7,000
810 Mileage Tolls	$1,200	$1,200	$1,200	$1,200	$0	0.00%	$1,200
815 Cold Patch	$500	$500	$500	$500	$0	0.00%	$500
860 Water Testing	$14,000	$14,000	$14,000	$14,000	$0	0.00%	$14,000
862 Water Meters/Residential	$25,000	$25,000	$37,000	$37,000	+$12,000	+48.00%	$27,000
864 Real Estate Taxes	$6,300	$6,300	$6,300	$6,300	$0	0.00%	$6,300
865 Water Meters/Commercial	$20,000	$20,000	$25,000	$25,000	+$5,000	+25.00%	$20,000
867 Fire Hydrants	$10,000	$10,000	$15,000	$15,000	+$5,000	+50.00%	$11,000
871 Sludge	$5,000	$5,000	$5,000	$5,000	$0	0.00%	$5,000
221 Contractual Stipend	—	—	$14,000	$14,000	—	—	$14,000
Total Water	**$1,625,011**	**$1,659,580**	**$1,710,513**	**$1,710,513**	**+$50,933**	**+3.07%**	**$1,682,420**

Water health benefits

Account / description	2025	2026	2027 Manager	2027 BOS	Change	2027 default
210 Health Insurance	$490,538	$600,925	$603,482	$603,482	+$2,557	$603,482
211 HRA Debit Card Expense	$46,500	$24,000	$23,150	$23,150	−$850	$38,150
215 Life Insurance	$11,101	$11,200	$11,200	$11,200	$0	$11,200
219 Dental Insurance	$17,947	$17,272	$17,600	$17,600	+$328	$17,600
Total Water Health Care	**$566,086**	**$653,397**	**$655,432**	**$655,432**	**+$2,035**	**$670,432**

Water long-term debt

Debt component	2025	2026	2027 Manager	2027 BOS	2027 default
980 Principal on Long Term Debt	$101,210	$825,015	$834,184	$834,184	$834,184
981 Interest on Long Term Debt	$56,096	$634,129	$599,635	$599,635	$599,635
Long Term Debt Total	**$157,306**	**$1,459,144**	**$1,433,819**	**$1,433,819**	**$1,433,819**

Water revenue estimates

Revenue source	2024 actual	2025 actual	2026 projected	2027 BOS
Water Use Revenue	$2,634,706	$3,196,196	$2,888,189	$3,600,000
Install/Inspect Misc	$63,022	$169,864	$135,000	$115,000
Certified Fees	$4,980	$4,995	$2,500	$2,500
Bad Check Fee	$225	$175	$150	$0
Service Fee	$299,060	$397,306	$525,000	$460,462
Water Abatements	−$347,612	−$643,006	—	—
Interest Income-Delinquent WTR	$5,324	$6,709	$4,500	—
Interest Install/Inspect	$0	$0	—	—
Final Read Revenue Water	$5,900	$6,700	$5,000	$5,000
Fire Demand	$176,025	$292,270	$364,000	$312,989
Fire Suppression	—	$11,940	—	—
Totals	**$2,841,630**	**$3,443,149**	**$3,924,339**	**$4,495,951**

Sewer operating account detail

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
110 Department Head	$39,735	$39,735	$39,735	$39,735	$0	0.00%	$39,735
111- FT Employees	$662,752	$670,768	$681,024	$681,024	+$10,256	+1.53%	$681,024
112 PT Employees	$24,500	$24,500	$24,500	$24,500	$0	0.00%	$24,500
115 SEA Sick Bonus	$5,000	$5,000	$5,000	$5,000	$0	0.00%	$5,000
140 Overtime	$45,000	$45,000	$55,000	$55,000	+$10,000	+22.22%	$45,000
155 Longevity	$4,300	$4,300	$3,300	$3,300	−$1,000	−23.26%	$3,850
220 FICA	$62,642	$63,912	$64,954	$64,954	+$1,042	+1.63%	$64,954
231-Deferred Comp	$37,922	$39,058	$39,623	$39,623	+$565	+1.45%	$39,623
240 Tuition/Education	$2,500	$2,500	$2,500	$2,500	$0	0.00%	$2,500
245 Education Pay	$2,500	$2,500	$2,500	$2,500	$0	0.00%	$2,500
290 Uniforms/Clothing	$3,550	$3,550	$3,550	$3,550	$0	0.00%	$3,550
291 Foul Weather Gear	$1,900	$1,900	$1,900	$1,900	$0	0.00%	$1,900
294 Auto Allowance	$4,800	$4,800	$4,800	$4,800	$0	0.00%	$4,800
305 Advertising	$500	$500	$500	$500	$0	0.00%	$500
310 Engineering Services	$20,000	$20,000	$20,000	$20,000	$0	0.00%	$20,000
320 Legal Services	$1	$1	$1	$1	$0	0.00%	$1
341 Phones/Communication	$17,000	$17,000	$17,000	$17,000	$0	0.00%	$17,000
342 Programers/Tech Advisors	$1,000	$1,000	$1,000	$1,000	$0	0.00%	$1,000
390 Other Professional Services	$4,000	$4,000	$4,000	$4,000	$0	0.00%	$4,000
410 Electricity	$312,000	$312,000	$312,000	$312,000	$0	0.00%	$312,000

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
430 Equipment Maintenance	$95,000	$95,000	$95,000	$95,000	$0	0.00%	$95,000
431 Radio Maintenance	$500	$500	$500	$500	$0	0.00%	$500
432 Vehicle Maintenance	$10,000	$10,000	$10,000	$10,000	$0	0.00%	$10,000
435 Building Maintenance	$17,000	$17,000	$17,000	$17,000	$0	0.00%	$17,000
437 Carpentry Supplies	$300	$300	$300	$300	$0	0.00%	$300
442 Vehicle Lease	$20,500	$20,500	$20,500	$20,500	$0	0.00%	$20,500
500 Equipment Rental	$7,500	$7,500	$7,500	$7,500	$0	0.00%	$7,500
505 Food/Meals	$100	$100	$100	$100	$0	0.00%	$100
510 Other Contract Services	$80,000	$80,000	$95,000	$95,000	+$15,000	+18.75%	$80,000
550 Printing Binding	$500	$500	$500	$500	$0	0.00%	$500
560 Dues Memberships	$3,200	$3,200	$3,400	$3,400	+$200	+6.25%	$3,400
561 Meetings Conferences	$2,000	$2,000	$4,000	$4,000	+$2,000	+100.00%	$3,500
600 Medical Supplies	$500	$500	$500	$500	$0	0.00%	$500
601 Safety Equipment	$2,000	$2,000	$4,000	$4,000	+$2,000	+100.00%	$4,000
605 Batteries	$1,000	$1,000	$1,000	$1,000	$0	0.00%	$1,000
610 Photography Supplies	$100	$100	$100	$100	$0	0.00%	$100
615 Chemicals	$80,000	$80,000	$80,000	$80,000	$0	0.00%	$80,000
616 Lab Supplies	$15,000	$15,000	$30,000	$30,000	+$15,000	+100.00%	$15,000
620-Office Supplies	$800	$800	$800	$800	$0	0.00%	$800
625-Postage	$2,000	$2,000	$2,000	$2,000	$0	0.00%	$2,000
631 Plumbing Supplies	$1,200	$1,200	$1,200	$1,200	$0	0.00%	$1,200
635 Gasoline	$14,000	$14,000	$14,000	$14,000	$0	0.00%	$14,000

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
636 Diesel Fuel	$2,400	$2,400	$2,400	$2,400	$0	0.00%	$2,400
637 Fuel Oil	$44,000	$44,000	$44,000	$44,000	$0	0.00%	$44,000
638 Natural Gas	$13,000	$13,000	$13,000	$13,000	$0	0.00%	$13,000
639 Propane	$16,500	$16,500	$16,500	$16,500	$0	0.00%	$16,500
640 Custodial Supplies	$3,500	$3,500	$3,500	$3,500	$0	0.00%	$3,500
645 Computer Supplies	$5,000	$5,000	$5,000	$5,000	$0	0.00%	$5,000
651 Landscaping Materials	$1,500	$1,500	$1,500	$1,500	$0	0.00%	$1,500
655 Copier Supplies	$200	$200	$200	$200	$0	0.00%	$200
665 Hand Tools	$500	$500	$500	$500	$0	0.00%	$500
670 Books Subscriptions	$200	$200	$500	$500	+$300	+150.00%	$200
684 Asphalt/Road Materials	$1,200	$1,200	$1,200	$1,200	$0	0.00%	$1,200
685 Crushed Stone	$1	$1	$1	$1	$0	0.00%	$1
688 Road Salt	$1	$1	$1	$1	$0	0.00%	$1
691 Concrete	$1	$1	$1	$1	$0	0.00%	$1
740 New Equipment	$70,000	$70,000	$80,000	$80,000	+$10,000	+14.29%	$70,000
810 Mileage Tolls	$750	$750	$750	$750	$0	0.00%	$750
816 Finance Charges	$1	$1	$1	$1	$0	0.00%	$1
818 Damage to Non Town Property	$1	$1	$1	$1	$0	0.00%	$1
864 Real Estate Taxes	$20	$20	$20	$20	$0	0.00%	$20
870 Testing Lab Analysis	$9,000	$9,000	$9,000	$9,000	$0	0.00%	$9,000
871 Sludge	$400,000	$425,000	$425,000	$425,000	$0	0.00%	$425,000
873 Penalties and Fines	$1	$1	$1	$1	$0	0.00%	$1

Account / description	2025 budget	2026 budget	2027 Manager	2027 BOS	BOS change	Change %	2027 default
221 Contractual Stipend	—	—	$750	$750	—	—	$750
Total Sewer	**$2,172,578**	**$2,208,000**	**$2,274,113**	**$2,274,113**	**+$66,113**	**+2.99%**	**$2,223,863**

Sewer health benefits

Account / description	2025	2026	2027 Manager	2027 BOS	Change	2027 default
210 Health Insurance	$284,137	$267,167	$291,271	$291,271	+$24,104	$291,271
211 HRA Debit Card Expense	$22,000	$8,000	$6,900	$6,900	−$1,100	$8,000
215 Life Insurance	$9,072	$10,000	$10,000	$10,000	$0	$10,000
219 Dental Insurance	$7,382	$8,485	$8,650	$8,650	+$165	$8,650
Total Sewer Health Care	**$322,591**	**$293,652**	**$316,821**	**$316,821**	**+$23,169**	**$317,921**

Sewer long-term debt

Debt component	2025	2026	2027 Manager	2027 BOS	2027 default
980 Principal on Long Term Debt	$371,513	$328,750	$328,750	$328,750	$328,750
981 Interest on Long Term Debt	$171,221	$416,155	$398,400	$398,400	$416,155
Long Term Debt Total	**$542,734**	**$744,905**	**$727,150**	**$727,150**	**$744,905**

Sewer revenue estimates

Revenue source	2024 actual	2025 actual	2026 projected	2027 BOS
Sewer Use Revenue	$2,780,787	$3,297,350	$2,940,650	$3,200,000
Install/Inspect Misc	$29,260	$215,946	$100,000	$100,000
Sewer Abatements	−$331,883	−$692,407	—	—
Service Fee	$561,844	$744,446	$746,750	$765,000
Interest Income-Delinquent SWR	$4,143	$6,851	$5,000	$5,000
Interest Install/Inspect/Misc	—	−$1,901	$0	—
Late Fees Sewer	$0	$0	$0	—
Reimbursed Expense	$0	$0	$0	—
Overwatch Sewer	—	—	—	—
Totals	**$3,044,151**	**$3,570,285**	**$3,792,400**	**$4,070,000**

Water & Sewer Warrant Articles

Selected excerpts from 2027 Warrant Draft (3) • Articles 7, 8, 13–20 and 55 only

ARTICLE 7

Shall the Town vote to raise and appropriate as an operating budget for the Water Department, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Three Million Seven Hundred Ninety-Nine Thousand Seven Hundred Sixty Four Dollars ($3,799,764.00)? Should this article be defeated, the operating budget shall be Three Million Seven Hundred Eighty-Six Thousand Six-Hundred Seventy One Dollars ($3,786,671.00), with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XI, to take up the issue of a revised budget only.This warrant article is paid for by water rates and fees, and has no impact on the tax rate.(Majority vote required)(Recommended by the Board of Selectmen)(Recommended/Not Recommended by the Budget Committee)

NOTE: This Water operating budget includes departmental operating expenses, health benefits, and debt service. It does not include appropriations contained in ANY other warrant articles. The separate Water capital articles total $275,000. This warrant article is paid for by water rates and fees, and has no impact on the tax rate.

ARTICLE 8

Shall the Town vote to raise and appropriate as an operating budget for the Wastewater Department, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Three Million Three Hundred Eighteen Thousand Eighty-Four Dollars ($3,318,084.00)? Should this article be defeated, the operating budget shall be Three Million Two-Hundred Eighty-Six Thousand Six Hundred Eighty-Nine Dollars ($3,286,689.00), with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XI, to take up the issue of a revised budget only. This warrant article is paid for by wastewater rates and fees, and has no impact on the tax rate. (Majority vote required)(Recommended by the Board of Selectmen)(Recommended/Not Recommended by the Budget Committee)

NOTE: This Wastewater operating budget includes departmental operating expenses, health benefits, and debt service. It does not include appropriations contained in ANY other warrant articles. The separate Wastewater capital articles total $1,005,000. This warrant article is paid for by wastewater rates and fees, and has no impact on the tax rate.

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Sixty-Five Thousand Dollars ($65,000.00) for the purpose of cleaning, rehabilitation and long-term well and equipment maintenance for seven (7) bedrock wells and five (5) gravel pack wells. This will be a non- lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the water enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. These wells provide the Town its drinking water. This work is required to prevent permanent damage to these wells and to maintain maximum pumping capacity.

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars ($125,000.00) for the purpose of replacing aging water meters and meter read equipment. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the water enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. It would replace aging water meters and meter read equipment. Some equipment is becoming obsolete while other equipment has a 20-year battery life.

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Eighty-Five Thousand Dollars ($85,000.00) for the purpose of Geographic Information System (GIS) mapping and related water-system asset-management improvements. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the water enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. The project would improve digital mapping and asset information for the Town's water system, assisting the Water Department in locating and managing water-system infrastructure, supporting maintenance and emergency response, and improving infrastructure information available for future capital planning.

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Two Hundred Ninety-Five Thousand Dollars ($295,000.00) for the purpose of investigating and addressing inflow and infiltration within the Town's wastewater collection system, including identifying sources of groundwater and other non-wastewater flows entering the collection system, conducting system testing and evaluation, and undertaking related work necessary to comply with wastewater discharge permit requirements. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required)(Recommended by the Board of Selectmen) (Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the sewer enterprise and would have no impact on the tax rate)

NOTE:This article is included in the capital improvement plan submitted to the Planning Board. The project would identify and address groundwater and other non-wastewater flows entering the Town's sewer collection system. Reducing inflow and infiltration reduces unnecessary flow through the wastewater treatment plant and associated treatment costs. The work is also necessary to address requirements of the Town's wastewater discharge permit.

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars ($75,000.00) for the purpose of repairing and rehabilitating components of the Town's wastewater collection system, including manholes, inverts, concrete rehabilitation, protective coatings, and related collection-system improvements. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the sewer enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. The project would provide for rehabilitation of deteriorated components of the wastewater collection system, including manholes and inverts. Work may include cleaning, concrete rehabilitation, protective coatings, and other repairs intended to prevent further deterioration and groundwater intrusion.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars ($100,000.00) for the purpose of updating the Town's Industrial Pretreatment Program, including review and revision of industrial screening levels, ordinances, regulatory requirements, and related professional and technical services necessary to maintain compliance with applicable wastewater discharge permit requirements. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required). (Recommended by the Board of Selectmen)(Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the sewer enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. The project would update the Town's Industrial Pretreatment Program, including industrial screening levels and related regulatory requirements that have not been comprehensively updated in a number of years. The work is required for continued compliance with applicable wastewater discharge requirements and requires specialized professional expertise

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of One-Hundred Fifty-Thousand Dollars ($150,000.00) for the purpose of replacing the emergency generator serving the Route 1A wastewater pump station, including the generator, associated electrical and control equipment, installation, and related work. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. Majority vote required)(Recommended by the Board of Selectmen)(Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the sewer enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. The existing generator serving the Route 1A wastewater pump station is original to the sewer project and is exposed to a harsh coastal environment. Salt-related corrosion and equipment problems have affected its reliability. Replacement would provide reliable emergency power to the pump station until the station itself is scheduled for future modernization.

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Three-Hundred Eighty-Five Thousand Dollars ($385,000.00) for the purpose of engineering, design, evaluation, and related project-development work for the rehabilitation and modernization of the Centennial wastewater pump station, including evaluation and remediation of existing mechanical, electrical, control, operational, and odor-control deficiencies. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2029), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen)(Recommended/Not Recommended by the Budget Committee) (This amount would be paid for from the sewer enterprise and would have no impact on the tax rate)

NOTE: This article is included in the capital improvement plan submitted to the Planning Board. Centennial is the Town's largest wastewater pump station and contains aging equipment and systems that require substantial modernization. The station has experienced significant mechanical and operational problems, including a prior catastrophic failure and continuing odor-control issues. This appropriation would fund the engineering, design, evaluation, and project-development work necessary to prepare the station for a future construction phase.

ARTICLE 55

To see if the Town will vote to raise and appropriate the sum of Nine Hundred Thousand Dollars ($900,000.00) to purchase five parcels of land located on or off Ledge Road, identified on the Town's tax maps as Map 3, Lot 29-2; Map 3, Lot 26; Map 3, Lot 26-1; Map 3, Lot 31; and Map 3, Lot 28, for Water Department purposes; and to fund the entire appropriation by a withdrawal from the accumulated fund balance of the Water Enterprise Fund, with no amount to be raised from general taxation. Further, to authorize the Select Board to negotiate and execute the purchase agreement, accept the deeds on behalf of the Town, and execute such other documents as are necessary to complete the acquisition. This is a special warrant article.(Majority vote required) (Recommended/Not Recommended by the Board of Selectmen) (Recommended/Not Recommended by the Budget Committee) (Estimated $0.00 impact per $1,000 on the tax rate)

NOTE: This article authorizes the purchase of five parcels for Water Department purposes at a total purchase price of $900,000. The acquisition would be funded entirely from accumulated Water Enterprise Fund reserves, rather than general taxation. These reserves are separate from the Town's General Fund balance.