



3226

March 6, 2026

Brian Goetz, Administrator
Rye Water District
60 Sagamore Road
Rye, NH 03870

Re: Water Rate Study
Rye Water District
Rye, New Hampshire

Dear Mr. Goetz:

Underwood Engineers is pleased to provide the enclosed Rye Water Rate Study. In accordance with our scope of work, we have developed a rate model to provide rate recommendations for 2026 as well as to project rates through 2030 in anticipation of water treatment plant (WTP) improvements

The goals of this study included:

- Develop alternative rate structures for implementation in 2026 including switching to quarterly billing
- Create water rate model to project revenues and expenditures for the next five years through 2030
- Provide preliminary rate impacts (including General Fund contribution) for the new WTP in 2030
- Update the Capacity Fee (System Development Charge)

Background & Overview

Rye Water District (District) owns and operates a water system which serves approximately 1800 customers. The District last completed a water rate study in 2024, which recommended rate increases out through FY29 (Raftelis Rye Water Rate Study, 2024). Raftelis recommended an annual increase of 10-20% on both the water and tax rates based on the current rate structure. The District requested further rate assistance from UE to recommend an alternate rate structure, and to help the District plan for a significant upcoming cost of \$13.95 million for a new WTP, with the first debt service payment scheduled to begin in 2030. The treatment plant is needed to treat PFAS contamination.

The District purchases water from Portsmouth at a wholesale rate for the northern portion of the District, which also includes major high-use accounts such as Wentworth by the Sea Golf Course (Figure 1). The District passes these costs on to its customers and

differentiates its billing structure based on whether the customer is served through the Rye or Portsmouth portion of the district.

Current Rate Structure

Rye Water District rates include an annual fixed rate based on meter size, a tiered consumption rate, and a tax rate. Rye and Portsmouth customers currently have different rate structures and charges. Rye and Portsmouth fixed rates are shown in Table 1 and consumption rates are shown in Table 2.

Table 1. Rye and Portsmouth Annual Fixed Meter Charges

Meter Size	Rye Water Rate	Portsmouth Water Rate
5/8"	\$146.00	\$280.00
3/4"	\$179.00	\$313.00
1"	\$213.00	\$359.00
1 1/4"	\$253.00	\$398.00
1 1/2"	\$297.00	\$443.00
2"	\$432.00	\$577.00
3"	\$869.00	\$1,015.00
4"	\$1,745.00	\$1,891.00

Table 2. Rye and Portsmouth Consumption Tiers and Rates

Tier	Rye Rate	Rye Range (Gal)	Portsmouth Rate	Portsmouth Range (Gal)
I	\$0.00 / 1,000 gal	0–50,000	\$0.00 / 1,000 gal	0–50,000
II	\$5.00 / 1,000 gal	51,000–75,000	\$6.50 / 1,000 gal	51,000–100,000
III	\$6.50 / 1,000 gal	76,000–100,000	\$8.00 / 1,000 gal	101,000–200,000
IV	\$8.00 / 1,000 gal	101,000–200,000	\$10.00 / 1,000 gal	>201,000
V	\$10.00 / 1,000 gal	>201,000	NA	NA

Currently there are five consumption tiers for Rye customers and four consumption tiers for Portsmouth customers. Tiers 2 and 3 for Rye accounts cover the same water usage range as Tier 2 in Portsmouth’s rate structure. Both tier systems increase in cost as more water is used, and Portsmouth customers are subject to higher rates than Rye customers. Historically, Rye has passed along Portsmouth rate increases to Portsmouth customers in Rye. Note that the first 50,000 gallons of water used are considered ‘included’ and do not have a consumption rate.

The District also serves multi-unit users such as apartments or manufactured home parks. These users receive multiple allotments based on the number of dwelling units, with each allotment having its own fixed charge and with consumption tiers being multiplied by the number of allotments. For example, a manufactured home park with ten units would be charged ten times the base meter fee, and the tier 1 range would be 500,000 gallons per year.



The current billing system has a set of seasonal and irrigation charges which the District is looking to phase out.

The District relies on tax revenue to fund part of the budget. The tax rate is set each November to cover approximately 51% of the proposed budget. The current tax rate is \$0.56 per \$1,000 evaluation. Tax portions vary year to year and are assigned to the District users only, not Town-wide.

Rate Model

Using data supplied by the District, UE developed a water rate model to evaluate rate structure and project revenues and expenditures over the next five years. The rate model is included in Attachment A.

Rate Model Inputs and Assumptions

Factors that influence revenues generated include accounts, consumption, and other revenue including tax and general fund contributions. Revenue inputs and assumptions are summarized in Table 3.

Table 3. Water Model Revenue Inputs and Assumptions

Item	Input/Assumption
Accounts	Accounts by meter size are as follows: <ul style="list-style-type: none"> • 5/8" – 1,476 • 3/4" – 20 • 1" – 171 • 1-1/2" – 5 • 2" – 14 • 3" – 1 • 4" – 2 • Multi-Unit Accounts – 390
Consumption	<ul style="list-style-type: none"> • Rye 2024 consumption was 114.3M gallons with 58% of consumption in Tier 1, 11% in Tier 2, 7% in Tier 3, 13% in Tier 4 and 11% in Tier 5 • Portsmouth 2024 consumption was 29.8M gallons with 12% of consumption in Tier 1, 9% in Tier 2, 9% in Tier 3 and 69% in Tier 4. • UE assumed consumption to not increase between 2024-2030
Other Revenue	<ul style="list-style-type: none"> • \$101,899 annually, based on FY23-FY24 average and analysis of line items
Property Tax Contributions	<ul style="list-style-type: none"> • Currently \$0.56 per \$1,000 valuation • Assumed to be 51% of the annual revenue for 2026 forward

Factors that influence projected expenditures include the O&M budget, debt service, capital projects, and reserves/fund balance needs. Expenditure inputs and assumptions are summarized in Table 4.



Table 4. Water Model Expenditure Inputs and Assumptions

Item	Input/Assumption
Capital Projects	<ul style="list-style-type: none"> • New \$13.95M WTP in 2029 • No additional CIP projects incorporated for this model version
Reserves / Fund Balance	<ul style="list-style-type: none"> • Assume Fund Balance remains steady • Ending Fund Balance of approximately \$663,921 in 2024 • This is approximately 25% of the 2025 budget
O&M Budget	<ul style="list-style-type: none"> • 2025 Approved Budget of 2.69M with 3% annual increases • WTP Operator salary starting in 2026 at \$111,683 • WTP O&M beginning in 2029 at \$150,000 annually
Debt Service	<ul style="list-style-type: none"> • Debt Service per District CIP/existing and proposed debt • Existing debt service totaling \$3.7M between 2024-2050 • Existing & Proposed debt service totaling \$18M between 2024-2050

Existing and proposed debt service is shown on Figure 2, with the WTP expected to add an additional average yearly expenditure of approximately \$900,000 over the next 20 years. Note that Figure 2 includes debt only, and the WTP O&M is estimated at an additional \$150k annually. Prior and projected expenditures are shown on Figure 3. There is an overall estimated budget increase of 49% between 2025-2030.

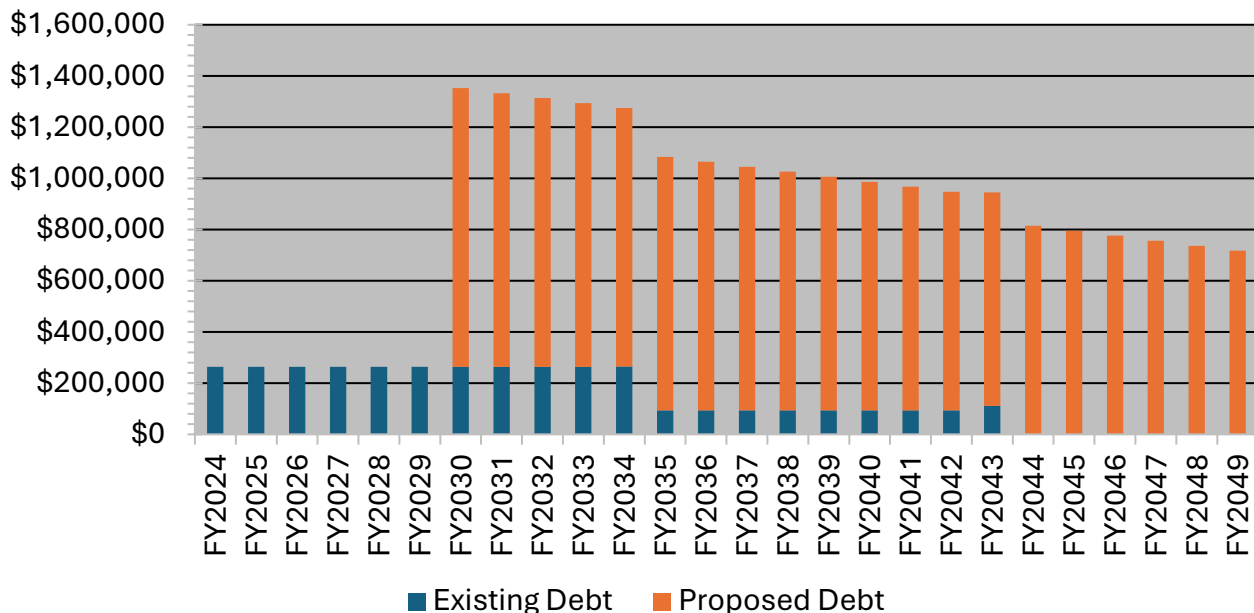


Figure 2. Rye Water District Existing & Proposed Long Term Debt



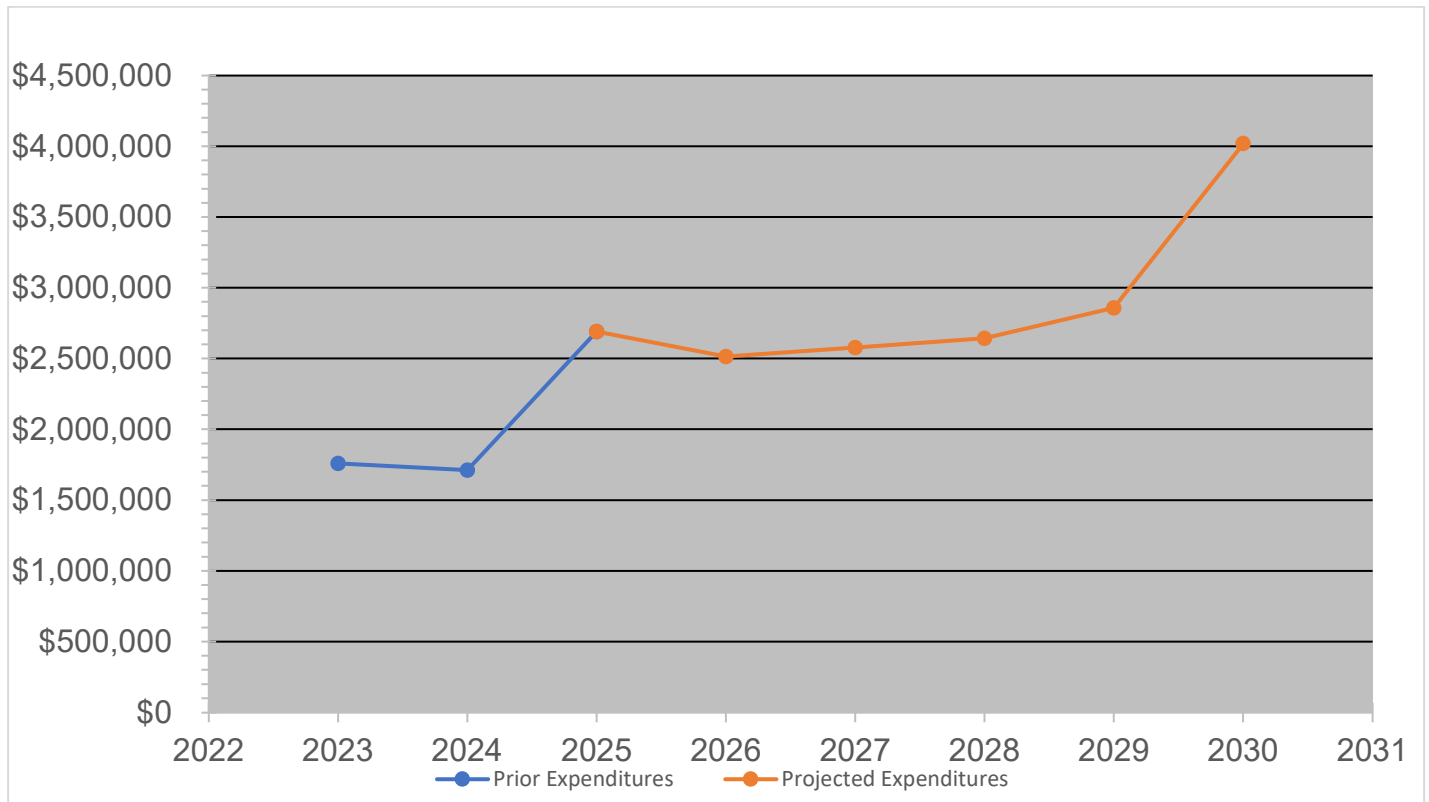


Figure 3. Rye Water District Prior & Projected Expenditures 2023-2030

Rate Setting Analysis

Rate Design

The 2024 calendar year was used to calibrate the rate model since a full year of actual data was available. Per the District, 2024 reflects the typical consumption pattern expected in Rye, with significantly higher water use in the third quarter during the peak irrigation season and lower usage in the remaining quarters. UE developed the following four scenarios to evaluate alternate billing structures for the District. Sample bills for each scenario for the 2024 'Calibration' year are shown in table 5.

- **Scenario 13A** models the current rate structure used by the District and serves as the baseline for comparison.
 - This scenario provides each customer with a 50,000-gallon annual allotment (included water).
 - Customers are billed annually at the end of the calendar year.
 - Under this scenario Rye has five usage tiers and Portsmouth has four, increasing in cost as water usage increases.



- **Scenario 13B** applies the same rate structure as 13A but converts it to quarterly billing, capturing additional revenue through more frequent consumption overages.
 - Quarterly billing includes 12,000-gallon quarterly allotments (included water).
 - Quarterly billing better captured seasonal variations in consumption, particularly from high irrigation users. Customers are no longer able to “bank” included water throughout the year.
 - By switching from yearly to quarterly billing, an additional \$90,000 of revenue was generated from consumption fees.
- **Scenario 14A** matches the total revenue of Scenario 13B but incorporates AWWA meter ratios for fixed meter charges with a reduced quarterly base charge starting at \$36.50 for Rye customers and at \$54.75 for Portsmouth customers. Rye’s consumption tiers were consolidated to mirror Portsmouth’s for greater simplicity and consistency.
 - Ratios were used to apply a consistent % difference between Rye’s and Portsmouth’s fixed and consumption charges. Currently the District doesn’t have a consistent ratio between Rye and Portsmouth rates. Instead, the Portsmouth rates are between \$134 to \$146 higher than their corresponding Rye unit charges.
- **Scenario 14B** also applies AWWA meter ratios and matches Rye and Portsmouth tiers, but also establishes the same rates for both Rye and Portsmouth users.
 - This scenario slightly reduces bills to low residential users, slightly increases bills to higher users, and still sustains the current budget.
 - This scenario unifies Rye and Portsmouth rates (Rye and Portsmouth users shall be charged the same).
 - All rates assume that 51% of revenue needs come from the tax portion.
 - This scenario is the recommended option.

Table 5. 2024 Sample bills with scenarios 13A-14B (Water Rate Portion Only)

User	13A	13B	14A	14B
Residential (5/8") (55 gpd, low use residential user)	\$146	\$146	\$146	\$120
Residential (5/8") (178 gpd, high use residential user)	\$221	\$231	\$248	\$232
Commercial (2") (904 gpd, example account)	\$2,819	\$2,828	\$2,781	\$2,941

Rate Setting

Using the rate structure from scenario 14B, UE projected rate increase needs for 2026 to match revenues to expenditures. UE found that an 11% increase will be needed for both the fixed and consumption charge. The recommended rates for 2026 are shown in the attached rate sheet.



Starting in 2026, UE recommends charging Rye and Portsmouth users the same rates.

UE also performed a preliminary assessment of rate needs through 2030 and found approximately 10% annual rate increases will be needed between 2027 and 2030 to support the budget and upcoming WTP. If no rate increases and rate structure modifications are performed, UE estimates the current cumulative reserve account balance of \$663,920 would be depleted by the end of 2028. Based on the recommended adjustments, the following annual net revenue and fund balance is anticipated (Figure 4). Rate increase needs will need to be refined as the District finalizes their capital improvements plan and determines reserve account needs for the upcoming WTP project.

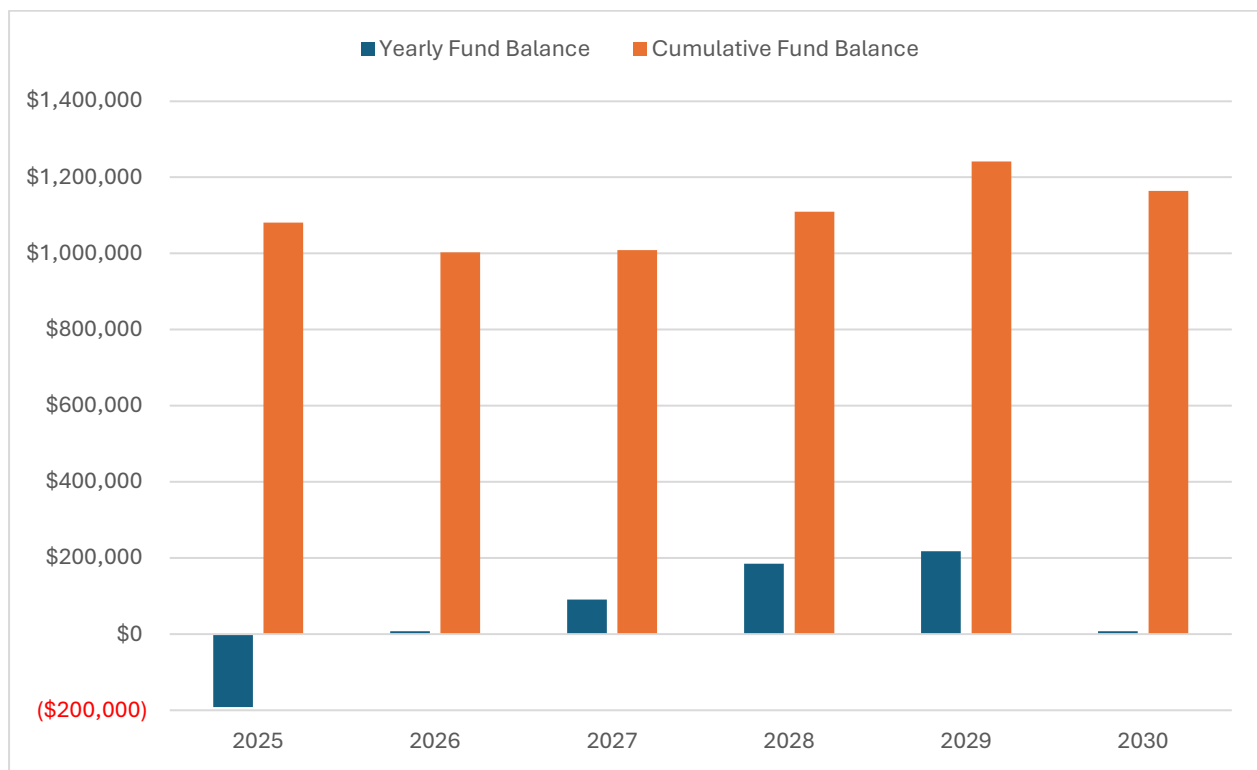


Figure 4. Annual Water Department Net Revenue and Fund Balance with Recommended Rate Increases

Preliminary Rate Impacts from New Water Treatment Plant

As noted above, an 11% rate increase in 2026 and approximately 10% annual rate increases between 2027 and 2030 are estimated to be needed to support bond repayment and O&M for the new PFAS WTP in 2030. This bond repayment and O&M is projected to be an additional \$1.37M annually. For planning purposes, UE assumed that 75% of the new treatment plant costs (capital and O&M) would be charged to the Town General Fund (\$1.03M in 2030). This results in a revised tax portion of approximately 59% of the total budget, compared to approximately 51% previously.



Recommendations

- Implement quarterly billing with a 12,000 gal quarterly allotment to capture high irrigation users and provide more frequent water consumption feedback to customers (scenario 14B in model)
- Implement AWWA meter ratios and raise rates (scenario 14B in model)
- Consolidate Portsmouth and Rye tiers
- Charge Rye and Portsmouth users the same rates
- Eliminate irrigation rates due to the switch to quarterly billing
- Implement the System Development Charge (Attachment B, report submitted under separate cover dated December 23, 2025)
- See Attachment C for recommended 2026 rates

Next Steps

- Update 5-year capital improvements plan to be incorporated into the model
- Establish and/or update the Town General Fund contribution for the PFAS WTP
- Review and update the rate model annually between 2026 and 2030 to prepare for the upcoming WTP payments.

Please feel free to contact us if you have any questions.

Very truly yours,
UNDERWOOD ENGINEERS, INC.



Keith A. Pratt, P.E. (NH, ME, MA)
Chief Operating Officer



Meagan McCowan, P.E. (NH)
Senior Project Engineer

KAP/MLM/mbi

Encl.

Attachments

- A. Water Rate Model
- B. System Development Charges
- C. 2026 Rate Sheet



Attachment A – Water Rate Model

WATER RATE STUDY

FOR

Rye Water District, NH

2025

PREPARED BY:

UNDERWOOD ENGINEERS, INC.
25 Vaughan Mall
Portsmouth, NH 03801
603-436-6192

January 27, 2026

Printed
March 4, 2026
UEI #3226

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15	Sample Bills (Design Year and Projected)

<h1 style="margin: 0;">1. Notes & Assumptions</h1> <h2 style="margin: 0;">Rye Water District, NH</h2>

Sheet #	Description	Source
<u>Notes/Assumptions</u>		
4	Number of service connections by unit type, meter size, annual allotments	Rye Water District 2024 Water Use and Tax Assessments.xlsx
4	Total number of meters, including meters without usage. Meters with status of 'Cutoff' or 'Inactive' are not included in Active meter count	MeterStatus_08132025.xlsx
5A	Production data provided by town for both RWD and Town of Portsmouth	Portsmouth Wholesale Water to Rye.xlsx & Rye Annual Pumpage 2020-2024.xlsx
5A	Quarterly consumption data from Ubmax (approx. ±1% accuracy)	Rye_Consumption_21_24.xlsx
6A & B	Typical user assumptions: 5/8" meter, 145 gpd usage, tax rate = \$0.56 per 1k, \$1M property value	Water_Rates_Revised_2024.pdf
7	Revenue and projected revenue by town (2023–2024 actuals, 2025 projected)	2025 Budget Work Sheet (4) RWDistrict.xlsx
7	Itemized fund balances provided per account in 2023 and total fund balance for 2024	Rye Water District 2024 Financial Audit.pdf
8	Itemized expenditures and projected future expenditures	2025 Budget Work Sheet (4) RWDistrict.xlsx
9	Existing and proposed debt provided by town	COT Scans_20250729_161157.pdf, COT Scans_20250729_161146.pdf, COT Scans_20250729_161138.pdf
10	Capital Improvement Plan (from prior rate model)	RWD_Water_Model.xlsx
11A	Estimated debt schedule (interest rate 2.8% provided by town)	
12A	Projected expenditures with 3% annual inflation (based on 2025 budget)	2025 Budget Work Sheet (4) RWDistrict.xlsx
13A	2024 existing yearly rates with 50k annual allotment	
13A-14B	Agricultural rates billed at same tiers as Rye users	
13B	2024 projected quarterly rates with 12k allotment per quarter	
14B	AWWA meter ratios used; initial 5/8" set at \$30, Quarterly billing with 12k allotment per quarter	
15	Sample Bills for Rye customers	Rye_Consumption_21_24.xlsx & Rye Water District 2024 Water Use and Tax Assessments BFG_edit.xlsx
<u>Conclusions</u>		
13A	This table shows impact on budget without any rate adjustments or rate redesign	Tax portion is calculated at 51% of budget
13A-1	This table adjusts rates using existing structure to accommodate projected budget.	
13B	Changing to quarterly billing (Table 13B) and same rates will increase revenue approximately 5% (~89k). This established impact of changing existing rate design to quarterly billing instead of annual.	
13B-1	This table adjusts rates using quarterly structure to accommodate projected budget.	
14A	Table 14A: Use AWWA meter ratios and set rates to match 2024 revenues with rate redesign. Match fixed, variable, and total revenue to 13B. This comparison established the impact to the user class based on rate redesign only.	
14B	Use AWWA meter ratios, set the base meter ratio at \$30, match Rye and Portsmouth rates. This comparison established the impact matching Rye and Portsmouth rates, and of lowering fixed rates while raising consumption rates.	

2. REVISION INFORMATION

Rye Water District, NH

Original Creation:

Desmond Kager
Underwood Engineers, Inc., Portsmouth, NH
603-436-6192

January 27, 2025

Revision Made:

	Description of Revision	Made By:	Date:
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			


3. INSTRUCTIONS

Rye Water District, NH

The following are directions for use of this rate setting program.

1 Values should only be entered in cells that contain numbers... they are indicated as follows:

12 Blue Text

 Yellow shading is critical to the rate setting

Information important to the table (i.e., the basis of a calculation) are highlighted as follows:

 Blue shading

2 Confirm that the cell does not contain a formula before entering text or numbers.

3 The rate study is set up to enter baseline (existing) information first.

4 The second step is to enter projected information such as expenditures.

5 The last step is entering the proposed rates such that it meets proposed budgets (expenditures).
Rates are sufficiently high if total of account balances is maintained and expenses are met.

4. WATER ACCOUNT DATA

Rye Water District, NH

4.1 Service Connections (single unit)¹

Single Family	1564
Multi-Unit	90
Unknown	125
Seasonal	?
Total	1779

4.2 Meters

Rye Meters Size	Original ¹	Active ²	Accounts with Allotments ³	Data used in Model Active - Accounts w/ All.
5/8"	1,525	1,493	68	1,425
3/4"	21	20		20
1"	160	160	17	143
1 1/4"				0
1 1/2"	4	4	1	3
2"	16	15	4	11
3"	1	1		1
4"				0
Total	1,727	1,693	90	1,603

Portsmouth Meters Size	Original ¹	Active ²	Accounts with Allotments ³	Data used in Model Active - Accounts w/ All.
5/8"	53	51		51
3/4"				0
1"	28	28		28
1 1/4"				0
1 1/2"	2	2		2
2"	3	3		3
3"				0
4"	2	2		2
Total	88	86	0	86

4.3 Multi-Unit Accounts

Rye Meters Size	Allotments ³
5/8"	167
3/4"	
1"	98
1 1/4"	
1 1/2"	15
2"	110
3"	
4"	
Total	390

Notes:

¹ Unit count based on meter status list (Ubmax)

² Meter counts with status of "Cutoff" or "Inactive" without consumption are not included in total count

³ Allotment counts originated from 2024 Rye Water District Excel sheet

5A. WATER CONSUMPTION RECORDS

Rye Water District, NH
Water Billing (Gallons) - Quarterly Readings
Based on Meter Records from Department

Quarter	Quarter	WTP Production (Gal) ¹	Total Consumption (Gal) ²	Non Revenue Water (Gal)	Non Revenue Water (%)
Mar-21	Q1 2021	25,217,384	19,391,000	5,826,384	23%
Jun-21	Q2 2021	55,407,792	38,147,000	17,260,792	31%
Oct-21	Q3 2021	51,965,520	59,317,000	-7,351,480	-14%
Dec-21	Q4 2021	28,143,472	23,747,000	4,396,472	16%
Mar-22	Q1 2022	27,200,798	17,674,000	9,526,798	35%
Jun-22	Q2 2022	56,593,872	39,497,141	17,096,731	30%
Sep-22	Q3 2022	77,961,528	70,616,239	7,345,289	9%
Dec-22	Q4 2022	38,403,460	23,644,027	14,759,433	38%
Mar-23	Q1 2023	30,373,460	20,080,000	10,293,460	34%
Apr-23	Q2 2023	44,381,948	36,233,069	8,148,879	18%
Sep-23	Q3 2023	44,967,229	44,316,000	651,229	1%
Dec-23	Q4 2023	27,257,742	23,310,003	3,947,739	14%
Mar-24	Q1 2024	21,761,157	18,844,010	2,917,147	13%
Jun-24	Q2 2024	42,823,749	35,953,008	6,870,741	16%
Oct-24	Q3 2024	70,349,546	66,880,008	3,469,538	5%
Dec-24	Q4 2024	33,324,799	22,444,008	10,880,791	33%

	2021	2022	2023	2024
Avg Daily Production				
Gallons Per Year =	160,734,168	200,159,658	138,368,076	168,259,251
Days in Period =	365	365	365	366
Gallons per Day =	440,368	548,383	379,091	459,725
Avg Daily Consumption				
Gallons Per Year =	140,602,000	151,431,407	123,939,072	144,121,034
Gallons per Day =	385,211	414,881	339,559	393,773

	2021	2022	2023	2024
ANNUAL NON REVENUE WATER (NRW) CALCULATION				
NRW (Gal)=	20,132,168	48,728,251	14,429,004	24,138,217
NRW (%)=	13%	24%	10%	14%

	2021	2022	2023	2024
Equivalent Dwelling Unit (EDU) CALCULATION				
Residential Consum. (GPY) ³				82,820,034
Residential Consum. (GPD) ³	-	-	-	226,284
Residential Users				1,564
GPD/EDU				145
Total EDUs				2,722

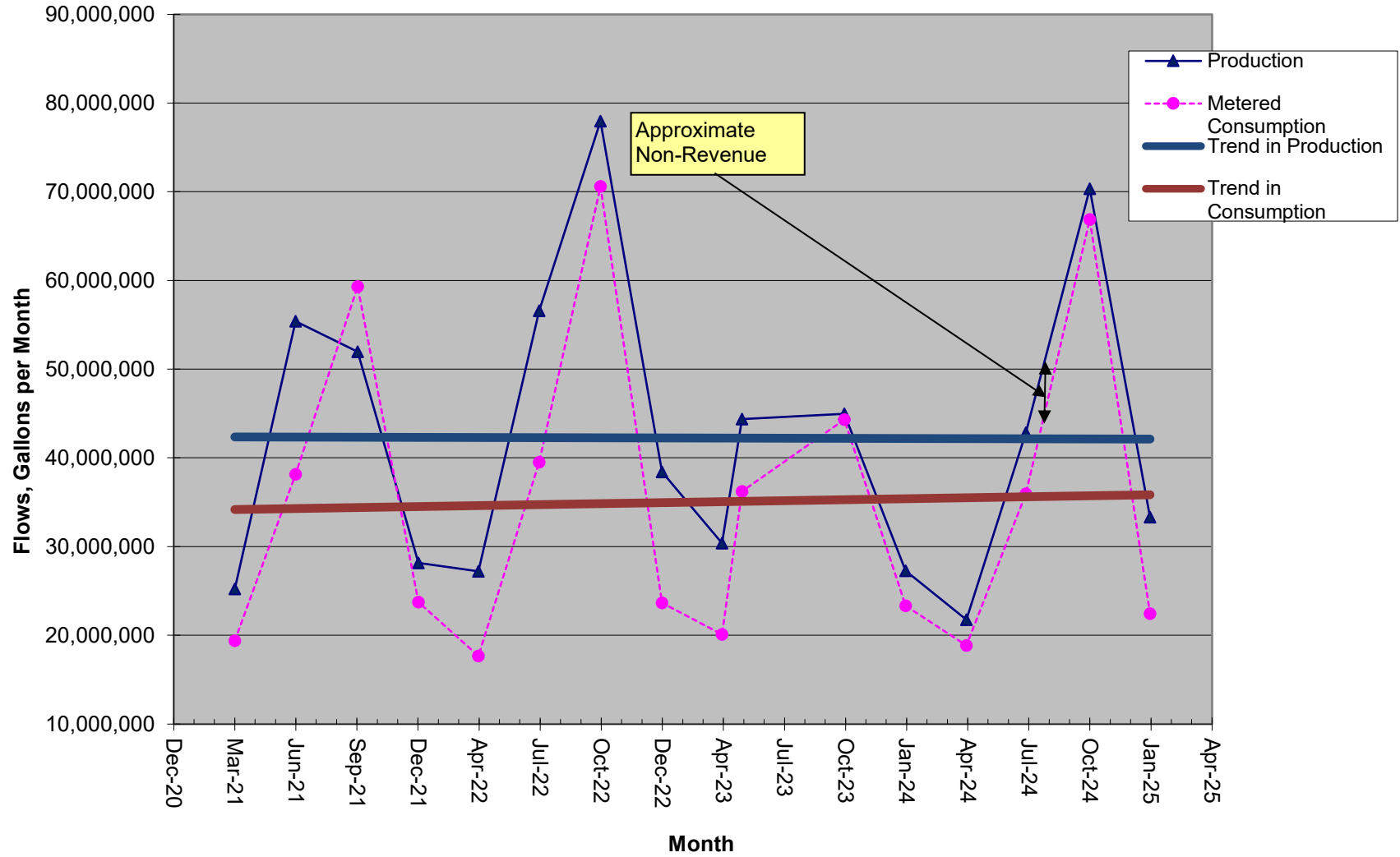
Notes:

¹Portsmouth production excel file data provided by town

²The total consumption of the individual meters was used compared to the Summary Consumption Sheet which was 662,000 gallons higher

³5/8" and 3/4" meter data from meter Usage' excel file provided by the Town.

5B. - Rye Water District, NH Water Department - Production vs. Consumption



6. CURRENT WATER RATES STRUCTURE

Rye Water District, NH

Code	Description	Unit	Current Rates	Ratio	Notes
CONSUMPTION/USAGE CHARGES (Annual)¹					
Rye Water Rate					
	Tier I	0-50,000 Gal	\$0.00		Per 1,000 gal
	Tier II	51-75,000 Gal	\$5.00		Per 1,000 gal
	Tier III	76-100,000 Gal	\$6.50		Per 1,000 gal
	Tier IV	101-200,000 Gal	\$8.00		Per 1,000 gal
	Tier V	>201,000 Gal	\$10.00		Per 1,000 gal
Portsmouth Water Rate					
	Tier I	0-50,000 Gal	\$0.00		Per 1,000 gal
	Tier II	51-100,000 Gal	\$6.50		Per 1,000 gal
	Tier III	101-200,000 Gal	\$8.00		Per 1,000 gal
	Tier IV	>201,000 Gal	\$10.00		Per 1,000 gal
Minimum Meter Charge (Annual)					
Rye Water Rate					
	5/8"	Fixed	\$146.00	1.0	
	3/4"	Fixed	\$179.00	1.2	
	1"	Fixed	\$213.00	1.5	
	1 1/4"	Fixed	\$253.00	1.7	
	1 1/2"	Fixed	\$297.00	2.0	
	2"	Fixed	\$432.00	3.0	
	3"	Fixed	\$869.00	6.0	
	4"	Fixed	\$1,745.00	12.0	
Portsmouth Water Rate					
	5/8"	Fixed	\$280.00	1.0	\$134 higher than Rye
	3/4"	Fixed	\$313.00	1.1	\$134 higher than Rye
	1"	Fixed	\$359.00	1.3	\$146 higher than Rye
	1 1/4"	Fixed	\$398.00	1.4	\$146 higher than Rye
	1 1/2"	Fixed	\$443.00	1.6	\$146 higher than Rye
	2"	Fixed	\$577.00	2.1	\$146 higher than Rye
	3"	Fixed	\$1,015.00	3.6	\$146 higher than Rye
	4"	Fixed	\$1,891.00	6.8	\$146 higher than Rye
Seasonal Unit Charge					
	Unit Range				
	1-4 units	Fixed	\$168.00		
	5-7 units	Fixed	\$212.00		
	8-10 units	Fixed	\$252.00		
	11-15 units	Fixed	\$297.00		
	15-22 units	Fixed	\$432.00		
Tax Rate (2024)					
	2024 shown (varies each year)		\$0.56	\$ per \$1,000 valuation	Tax portion varies year to year and is currently 51% of budget
TYPICAL USER CHARGE					
Typical Rye Consumer 5/8" meter					
145 gpd					
13,202 gal/quarter					
\$14.05 variable charge/year					
\$146.00 fixed meter charge/year					
\$1,000,000 Average Assessed Value					
\$560.00 tax rate per year					
\$720.05 Total charge/year					
Rate comparison to Other Communities (annual) - 2024 Data					
Rye	145 GPD/EDU		\$720		
Portsmouth	145 GPD/EDU		\$445	-38%	
Durham	145 GPD/EDU		\$736	2%	
Newmarket	145 GPD/EDU		\$477	-34%	
MWW	145 GPD/EDU		\$633	-12%	
Milford	145 GPD/EDU		\$306	-57%	

Notes:
¹Rates effective July 30, 2024

7. PRIOR WATER DEPT. REVENUES & ACCOUNT BALANCE

Rye Water District, NH

Account Number	Description	Actual 2023	Actual 2024	2023-2024 Average	Projected Revenue 2025
REVENUES (Sales)¹					
01-3319-300	FEDERAL GRANTS	\$0	\$0	\$0	\$0
01-3359-300	STATE GRANTS	\$0	\$0	\$0	\$0
01-3402-301	PORTSMOUTH ANNUAL SALES	\$29,903	\$32,243	\$31,073	\$32,500
01-3402-302	PORTSMOUTH METERED SALES	\$118,351	\$228,738	\$173,545	\$225,000
01-3402-303	RYE ANNUAL SALES	\$307,753	\$328,194	\$317,974	\$330,000
01-3402-304	RYE METERED SALES	\$275,682	\$355,948	\$315,815	\$350,000
01-3409-320	BACKFLOW INSPECTIONS	\$4,200	\$8,200	\$6,200	\$8,500
01-3409-325	MATERIAL SOLD	\$12,639	\$7,732	\$10,186	\$8,000
01-3409-345	NEW SERVICE FEES	\$16,250	\$8,250	\$12,250	\$4,000
01-3190-370	LATE FEES	\$7,800	\$13,200	\$10,500	\$7,000
01-3502-360	INTEREST ON DEPOSITS	\$6,767	\$19,471	\$13,119	\$12,000
01-3503-365	TELECOMMUNICATIONS RENT	\$42,887	\$40,028	\$41,457	\$45,000
01-3509-375	MISCELLANEOUS REVENUE	\$77	\$5,018	\$2,548	\$100
01-3509-377	SALE OF DISTRICT PROPERTY	\$0	\$0	\$0	\$0
REVENUES (Taxes)²					
	PROPERTY TAXES	\$1,115,993	\$1,169,273	\$1,142,633	
	TOTAL REVENUE	\$1,938,302	\$2,216,295	\$2,077,298	\$1,022,100
	Water Sales Portion	\$731,689	\$945,123	\$838,406	\$937,500
	Other	\$90,620	\$101,899	\$96,259	\$84,600
	Tax Portion	\$1,115,993	\$1,169,273	\$1,142,633	\$1,372,165
	Tax Portion	58%	53%	55%	
FUND BALANCE³					
103520001	REPLACEMENT OF THE EXISTING DISTRIBUTION SYSTEM	\$177,527			
103520018	WATER DISTRICT CONTINGENCY	\$158,066			
103520030	EQUIPMENT & BUILDINGS	\$73,512			
103520040	STORAGE TANK MAINTENANCE	\$224,816			
	UNRESTRICTED NET POSITION	\$798,724	\$1,256,387		

Notes:

¹Revenue used from "Water Fund Budget sheet dated 2025" excel files provided by the Town.

²Revenue used from Town and Rye Water District 2023 and 2024 Financial Audits

³Revenue Fund balances come from "Water Fund Budget sheet dated 2023" excel files provided by the Town and Rye Water District 2023 and 2024 Financial Audits

⁴UE used 51% of the projected budget to calculate 2025 tax revenue

⁵The operating budget in 2023 was \$2,219,446 & 2024 \$2,220,304

8. PRIOR WATER DEPT. EXPENDITURES

Rye Water District, NH

Acct. No. ¹	Description	Actual 2023	Actual 2024	2023-2024 Average	Projected Expenditures 2025
01-4130-130	COMMISSIONERS STIPENDS	\$6,750	\$6,000	\$6,375	\$9,000
01-4130-132	MODERATOR STIPEND	\$100	\$0	\$50	\$500
01-4130-135	CLERK STIPEND	\$0	\$500	\$250	\$500
01-4130-225	FICA/MEDI	\$516	\$459	\$488	\$700
	Executive Total	\$7,366	\$6,959	\$7,163	\$10,700
01-4150-138	TREASURER STIPEND	\$3,000	\$3,200	\$3,100	\$3,400
01-4150-225	FICA/MEDI	\$230	\$459	\$345	\$265
01-4150-301	AUDITING SERVICES	\$14,650	\$12,000	\$13,325	\$15,450
01-4150-340	BANK FEES	\$3,714	\$3,463	\$3,589	\$3,000
	Finance Total	\$21,594	\$19,122	\$20,358	\$22,115
01-4153-320	LEGAL FEES	\$2,960	\$17,898	\$10,429	\$30,000
	Legal Total	\$2,960	\$17,898	\$10,429	\$30,000
01-4190-410	BREAKFAST HILL - ELECTRIC	\$1,400	\$1,460	\$1,430	\$1,800
01-4190-411	BREAKFAST HILL - PROPANE	\$449	\$512	\$481	\$1,000
01-4190-630	BREAKFAST HILL - MAINTENANCE	\$2,801	\$2,065	\$2,433	\$2,500
01-4191-410	WASHINGTON - ELECTRIC	\$8,474	\$5,445	\$6,960	\$6,300
01-4191-411	WASHINGTON - PROPANE	\$562	-	\$562	\$1,500
01-4191-630	WASHINGTON - MAINTENANCE	\$1,768	\$530	\$1,149	\$2,000
01-4192-410	90 GARLAND - ELECTRIC	\$22,865	\$20,462	\$21,664	\$26,000
01-4192-411	90 GARLAND - PROPANE	\$735	\$826	\$781	\$1,500
01-4192-630	90 GARLAND - MAINTENANCE	\$8,283	\$7,137	\$7,710	\$5,000
01-4193-341	71 GARLAND - TELEPHONE & INT	\$2,515	\$4,384	\$3,450	\$3,000
01-4193-410	71 GARLAND - ELECTRIC	\$21,389	\$16,931	\$19,160	\$21,000
01-4193-411	71 GARLAND - PROPANE	\$4,971	\$3,411	\$4,191	\$5,500
01-4193-440	71 GARLAND - BUILDING RENTAL	\$0	-	\$0	\$100
01-4193-630	71 GARLAND - MAINTENANCE	\$5,666	\$16,105	\$10,886	\$7,500
01-4194-341	60 SAGAMORE - TELEPHONE & INT	\$7,244	\$8,395	\$7,820	\$9,200
01-4194-410	60 SAGAMORE - ELECTRIC	\$1,962	\$1,113	\$1,538	\$1,600
01-4194-411	60 SAGAMORE - HEATING FUEL	\$2,173	\$1,814	\$1,994	\$2,500
01-4194-630	60 SAGAMORE - MAINTENANCE	\$3,269	\$18,854	\$11,062	\$7,000
01-4194-633	60 SAGAMORE - MAINT SUPPLIES	\$612	\$591	\$602	\$700
	Complex Expenses Total	\$97,138	\$110,035	\$103,587	\$105,700
01-4196-250	INS - UNEMPLOYMENT COMP	\$500	\$500	\$500	\$500
01-4196-260	INS - WORKERS COMPENSATION	\$3,763	\$3,631	\$3,697	\$3,700
01-4196-290	INS - MEDICAL REIMBURSEMENT	\$142	\$0	\$71	\$500
01-4196-480	INS - PROPERTY & LIABILITY	\$13,300	\$15,667	\$14,484	\$17,845
	Insurance Expenses Total	\$17,705	\$19,798	\$18,752	\$22,545
01-4197-800	CONSUMER CONFIDENCE REPORT	\$3,937	\$4,222	\$4,080	\$4,500
01-4197-810	PUBLIC NOTICES	\$563	\$793	\$678	\$3,000
01-4197-820	ANNUAL DISTRICT MEETING	\$92	\$0	\$46	\$1,000
01-4197-830	PUBLIC OUTREACH	\$0	-	\$0	\$1,000
	Advertising Total	\$4,592	\$5,015	\$4,804	\$9,500
01-4331-000	CONTRACTED SERVICES	\$0	\$3,209	\$1,605	\$1,000
01-4331-100	SALARIES	\$0	\$209,110	\$104,555	\$330,500
01-4331-101	WAGES	\$277,219	\$121,044	\$199,132	\$123,700
01-4331-120	TEMPORARY HELP	\$4,510	\$3,912	\$4,211	\$10,000
01-4331-130	ON-CALL	\$0	-	\$0	\$13,050
01-4331-140	OVERTIME	\$25,429	\$11,055	\$18,242	\$20,000
01-4331-210	HEALTH INSURANCE	\$78,398	\$61,630	\$70,014	\$98,800
01-4331-215	DENTAL INSURANCE	\$2,807	\$1,464	\$2,136	\$3,000
01-4331-220	LIFE & DISABILITY INSURANCE	\$2,287	\$2,305	\$2,296	\$3,460
01-4331-225	FICA/MEDI	\$21,996	\$25,413	\$23,705	\$37,100
01-4331-230	RETIREMENT	\$41,831	\$45,094	\$43,463	\$62,897
01-4331-240	PROFESSIONAL TRAINING	\$1,485	\$1,885	\$1,685	\$5,000
01-4331-250	CONFERENCE & TRAVEL	\$0	-	\$0	\$4,500
01-4331-270	CLOTHING ALLOWANCE	\$3,536	\$3,173	\$3,355	\$4,000
01-4331-275	PROTECTIVE/SAFETY GEAR	\$1,091	-	\$1,091	\$2,000
01-4331-560	DUES AND SUBSCRIPTIONS	\$5,334	\$5,179	\$5,257	\$6,000
01-4331-620	OFFICE SUPPLIES	\$5,290	\$4,548	\$4,919	\$5,300
01-4331-625	POSTAGE	\$5,010	\$3,632	\$4,321	\$5,500
01-4331-628	COMPUTER EXPENSE	\$6,090	\$14,170	\$10,130	\$7,200
01-4331-630	OFFICE EQUIPMENT	\$0	-	\$0	\$7,500
01-4331-633	VEHICLES/REGISTRATION & INSPECTIONS	\$14	-	\$14	\$300
01-4331-635	VEHICLES/FUEL & OIL	\$11,315	\$3,224	\$7,270	\$10,000
01-4331-639	VEHICLES/TIRES	\$25	\$1,537	\$781	\$1,500
01-4331-660	VEHICLES REPAIR & MAINTENANCE	\$1,920	\$7,635	\$4,778	\$6,000
	Administration Total	\$495,587	\$529,219	\$512,403	\$768,307

8. PRIOR WATER DEPT. EXPENDITURES

Rye Water District, NH

Acct. No. ¹	Description	Actual 2023	Actual 2024	2023-2024 Average	Projected Expenditures 2025
01-4332-390	ENGINEERING SERVICES	\$56,860	\$10,421	\$33,641	\$40,000
01-4332-392	DIG - PERMITS - LICENSES	\$614	\$505	\$560	\$1,000
01-4332-430	SERVICE REPAIRS	\$21,838	\$21,501	\$21,670	\$25,000
01-4332-435	MAIN REPAIRS	\$54,474	\$55,916	\$55,195	\$55,000
01-4332-438	HYDRANTS	\$8,603	\$15,758	\$12,181	\$30,000
01-4332-605	INVENTORY SUPPLIES	\$15,448	\$43,954	\$29,701	\$40,000
01-4332-610	METERS & ACCESSORIES	\$31,941	\$143,024	\$87,483	\$150,000
01-4332-615	OPERATIONS SUPPLIES	\$6,234	\$3,964	\$5,099	\$6,000
01-4332-625	SHIPPING AND HANDLING	\$2,250	\$338	\$1,294	\$2,300
01-4332-740	OPERATIONS EQUIPMENT	\$3,282	\$5,548	\$4,415	\$10,000
01-4332-743	SYSTEM MAINTENANCE	\$180	\$13,136	\$6,658	\$15,000
01-4332-744	STORAGE TANK MAINTENANCE	\$4,562	\$4,955	\$4,759	\$26,000
	Water Services Total	\$206,286	\$319,020	\$262,653	\$400,300
01-4335-480	PURCHASED WATER	\$99,507	\$152,488	\$125,998	\$150,000
01-4335-490	WATER ANALYSIS	\$25,846	\$40,934	\$33,390	\$40,000
01-4335-495	WATER TREATMENT	\$97,075	\$43,228	\$70,152	\$60,000
	Water Treatment Total	\$222,428	\$236,650	\$229,539	\$250,000
01-4711-978	BOND GARLAND UPGRADE - PRINC	\$0	\$25,878	\$12,939	\$25,878
01-4711-980	BOND WALLIS MAIN - PRINC	\$0	\$30,365	\$15,183	\$30,365
01-4711-982	STATE REVOLVING FUND - PRINC	\$135,984	\$138,455	\$137,220	\$130,367
01-4721-978	BOND GARLAND UPGRADE - INT	\$0	\$20,949	\$10,475	\$20,949
01-4721-980	BOND WALLIS MAIN - INT	\$0	\$16,405	\$8,203	\$11,349
01-4721-982	STATE REVOLVING FUND - INT	\$34,519	\$32,048	\$33,284	\$40,135
	Debt Service Total	\$170,503	\$264,100	\$217,302	\$259,043
01-4902-740	OPERATIONS EQUIPMENT	\$61,208	\$0	\$30,604	\$25,000
01-4909-390	ENGINEERING	\$18,014	\$36,410	\$27,212	\$40,000
01-4909-745	EXTENSIONS & IMPROVEMENTS	\$358,285	\$118,286	\$238,286	\$150,000
	Capital Outlay Total	\$437,507	\$154,696	\$296,102	\$215,000
01-4915-960	CAP RESV - SYSTEM REPLACEMENT	\$15,000	\$0	\$7,500	\$30,000
01-4915-962	CAP RESV - EQUIPMENT & BLDGS	\$30,000	\$0	\$15,000	\$25,000
01-4916-965	EXP TRUST - CONTINGENCY	\$0	\$0	\$0	\$0
01-4916-968	EXP TRUST - STORAGE TANK MAINTENANCE	\$30,000	\$30,000	\$30,000	\$30,000
	Capital Reserves and Trusts Total	\$75,000	\$30,000	\$52,500	\$85,000
01-4800-885	W/A - STORAGE TANK MAINTENANCE CONTACT	\$0	\$0	\$0	\$162,309
01-4800-890	W/A - NEW WELL PERMITTING & TESTING	\$0	\$0	\$0	\$350,000
	Warrant Articles Total	\$0	\$0	\$0	\$512,309
	Total Expenditures	\$1,758,666	\$1,712,512	\$1,736,423	\$2,690,519

Notes:

¹Expenditure figures come from "2025 Budget Worksheet " excel files provided by the Town.

9A. Long Term Debt - Water Dept. (DEBT AS OF 7/30/25)

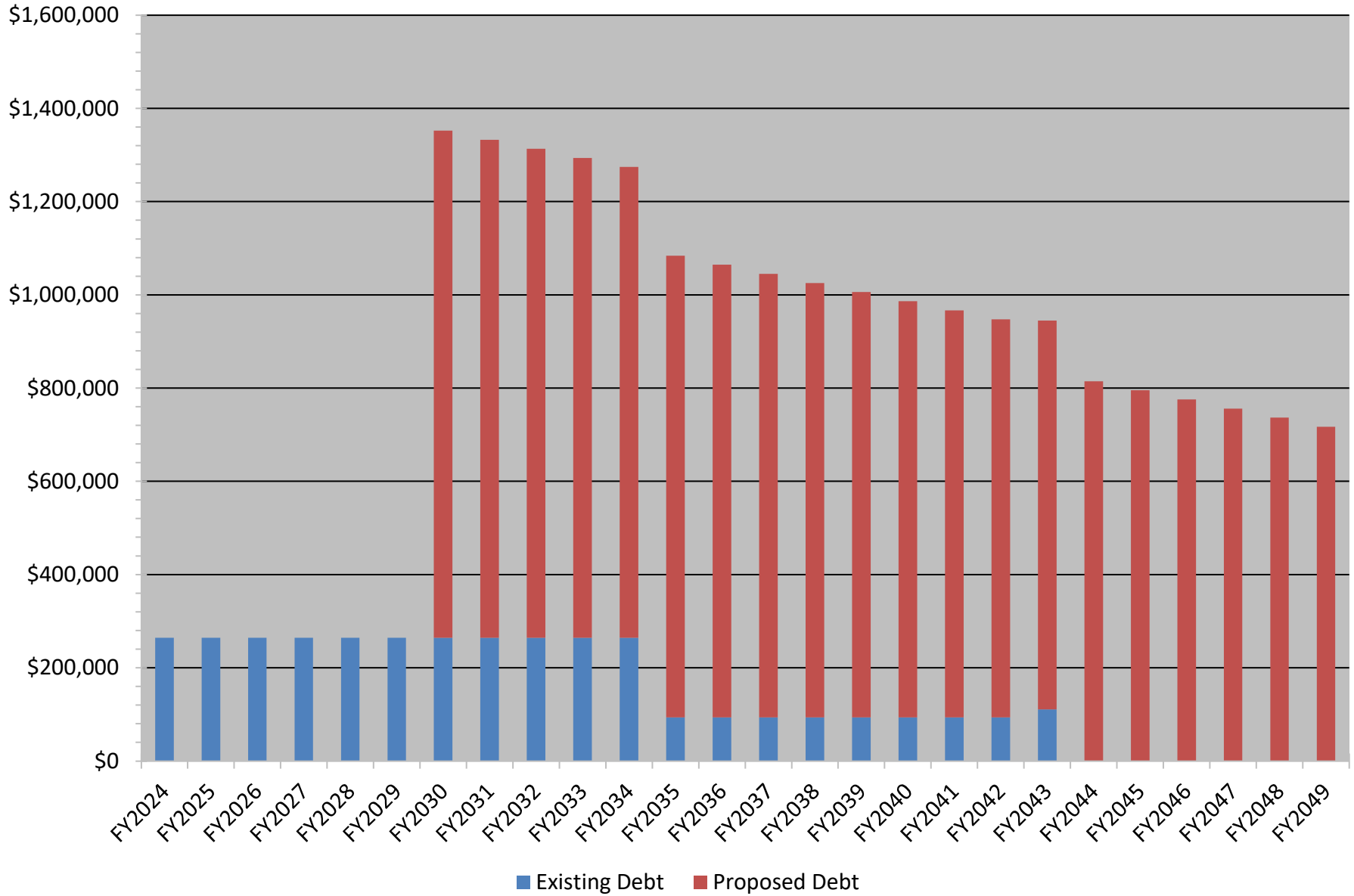
Rye Water District, NH

Debt Service¹							FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034		
Existing Debt	<u>1st Pmt</u>	<u>Years</u>	<u>Int. Rate</u>	<u>Type</u>	<u>Amt.</u>														
Route 1A	2014	20	2.72%	SRF	\$2,603,574	P&I	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,672	
Garland Road Pump House	2024	20	1.55%	SRF	\$800,000	P&I	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827
Wallis Road	2024	20	1.55%	SRF	\$799,025	P&I	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770
Proposed Debt	<u>1st Pmt</u>	<u>Years</u>	<u>Int. Rate</u>	<u>Type</u>	<u>Amt.</u>														
Water Treatment Facility Project	07/01/30	20	2.80%	SRF	\$13,950,000	P&I						\$1,088,100	\$1,068,570	\$1,049,040	\$1,029,510	\$1,009,980			
TOTAL P&I - Existing							\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,268	
TOTAL P&I - Proposed							\$0	\$0	\$0	\$0	\$0	\$0	\$1,088,100	\$1,068,570	\$1,049,040	\$1,029,510	\$1,009,980		
TOTAL PRINCIPAL AND INTEREST USED IN MODEL							\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098	\$1,352,198	\$1,332,668	\$1,313,138	\$1,293,608	\$1,274,248		

Notes:

¹Existing long term debt from PDF loan schedules provided by the Town

9B - Rye Water District Water Dept. Long Term Debt (Existing & Proposed)



10. CAPITAL IMPROVEMENT PROGRAM
(Information from Raftelis 2024 Report - Not used in model except new WTP)
Rye Water District

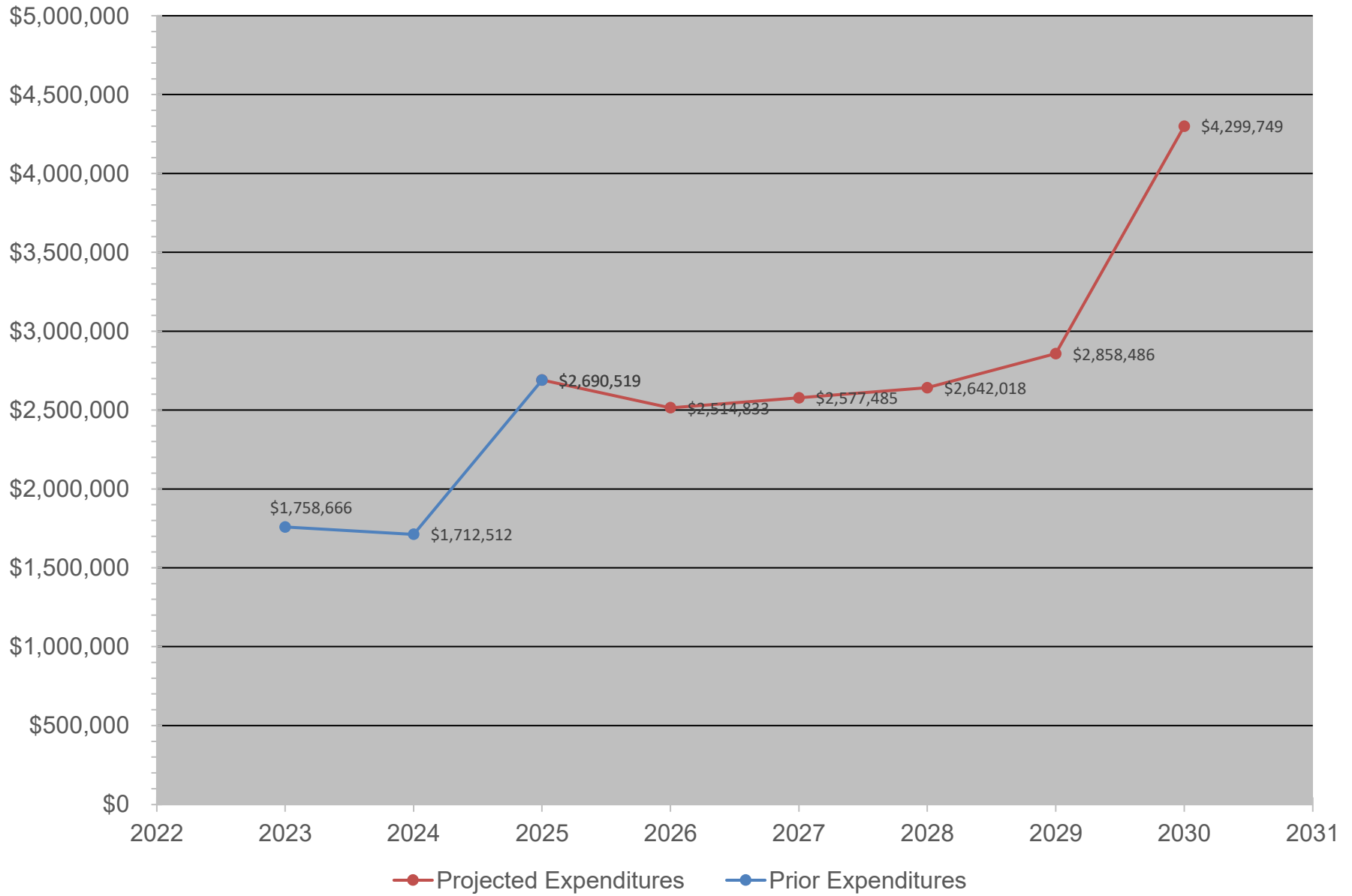
Capital Project ¹	Funding Source	Year															
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034				
Breakfast Hill Water Tank Maintenance	General Fund												\$450,000				
Breakfast Hill Water Tank Maintenance	Fund Balance												\$550,000				
Washington Rd, Tank #1 Maintenance	General Fund			\$73,906	\$141,094	\$141,094	\$141,094	\$141,094	\$141,094	\$24,669							
Washington Rd, Tank #1 Maintenance	Capital Reserves		\$215,000														
Parsons Road Improvements	General Fund				\$50,000	\$950,000	\$950,000										
Sagamore Road Pump Station Rehab	General Fund																
Sagamore Road Pump Station Rehab	Fund Balance																
Central Treatment Plant	Bonded Debt								\$14,000,000								
Central Treatment Plant	General Fund																
Garland Road Main	General Fund												\$405,000				
Garland Road Main	Fund Balance												\$495,000				
Brown Property Well Development	Bonded Debt		\$45,000	\$45,000			\$900,000										
Brown Property Well Development	Bonded Debt		\$55,000	\$55,000			\$1,100,000										
Water Main Replacements	General Fund		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Water Main Replacements	Fund Balance		\$150,000	\$150,000													
Meter Replacements	Capital Reserves	\$150,000															
Hydrant Replacement Program	General Fund		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Vehicle Replacement	Capital Reserves			\$90,000													
TOTAL CIP (10-year)	\$22,292,951	\$150,000	\$540,000	\$488,906	\$266,094	\$3,166,094	\$1,166,094	\$14,216,094	\$1,999,669	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Funding Sources	Period Total																
Bonded Debt	\$16,200,000	\$0	\$100,000	\$100,000	\$0	\$2,000,000	\$0	\$14,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$4,292,951	\$0	\$75,000	\$140,906	\$266,094	\$1,166,094	\$1,166,094	\$216,094	\$954,669	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Capital Reserves	\$455,000	\$150,000	\$215,000	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$1,345,000	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$1,045,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL Funded	\$22,292,951	\$150,000	\$540,000	\$488,906	\$266,094	\$3,166,094	\$1,166,094	\$14,216,094	\$1,999,669	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000

Notes:

¹CIP per 2024 Raftelis Rate Model

²CIP not included in model, except for the WTP debt

12B - Rye Water District Water Dept. Expenditures



12A. PROJECTED WATER DEPT. EXPENDITURES
Rye Water District, NH

Annual Esc.	3%	Expense Category	Yearly Adjust	Approved Budget 2025	Fiscal Year				
					2026	2027	Projected Budgets		
							2028	2029	2030
Executive									
01-4130-130		COMMISSIONERS STIPENDS	3.0%	\$9,000	\$9,270	\$9,548	\$9,835	\$10,130	\$10,433
01-4130-132		MODERATOR STIPEND	3.0%	\$500	\$515	\$530	\$546	\$563	\$580
01-4130-135		CLERK STIPEND	3.0%	\$500	\$515	\$530	\$546	\$563	\$580
01-4130-225		FICA/MEDI	3.0%	\$700	\$721	\$743	\$765	\$788	\$811
Finance									
01-4150-138		TREASURER STIPEND	3.0%	\$3,400	\$3,502	\$3,607	\$3,715	\$3,827	\$3,942
01-4150-225		FICA/MEDI	3.0%	\$265	\$273	\$281	\$290	\$298	\$307
01-4150-301		AUDITING SERVICES	3.0%	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911
01-4150-340		BANK FEES	3.0%	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478
Legal									
01-4153-320		LEGAL FEES	3.0%	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
Complex									
01-4190-410		BREAKFAST HILL - ELECTRIC	3.0%	\$1,800	\$1,854	\$1,910	\$1,967	\$2,026	\$2,087
01-4190-411		BREAKFAST HILL - PROPANE	3.0%	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
01-4190-630		BREAKFAST HILL - MAINTENANCE	3.0%	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898
01-4191-410		WASHINGTON - ELECTRIC	3.0%	\$6,300	\$6,489	\$6,684	\$6,884	\$7,091	\$7,303
01-4191-411		WASHINGTON - PROPANE	3.0%	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739
01-4191-630		WASHINGTON - MAINTENANCE	3.0%	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319
01-4192-410		90 GARLAND - ELECTRIC	3.0%	\$26,000	\$26,780	\$27,583	\$28,411	\$29,263	\$30,141
01-4192-411		90 GARLAND - PROPANE	3.0%	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739
01-4192-630		90 GARLAND - MAINTENANCE	3.0%	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796
01-4193-341		71 GARLAND - TELEPHONE & INT	3.0%	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478
01-4193-410		71 GARLAND - ELECTRIC	3.0%	\$21,000	\$21,630	\$22,279	\$22,946	\$23,636	\$24,345
01-4193-411		71 GARLAND - PROPANE	3.0%	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376
01-4193-440		71 GARLAND - BUILDING RENTAL	3.0%	\$100	\$103	\$106	\$109	\$113	\$116
01-4193-630		71 GARLAND - MAINTENANCE	3.0%	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695
01-4194-341		60 SAGAMORE - TELEPHONE & INT	3.0%	\$9,200	\$9,476	\$9,760	\$10,053	\$10,355	\$10,665
01-4194-410		60 SAGAMORE - ELECTRIC	3.0%	\$1,600	\$1,648	\$1,697	\$1,748	\$1,801	\$1,855
01-4194-411		60 SAGAMORE - HEATING FUEL	3.0%	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898
01-4194-630		60 SAGAMORE - MAINTENANCE	3.0%	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115
01-4194-633		60 SAGAMORE - MAINT SUPPLIES	3.0%	\$700	\$721	\$743	\$765	\$788	\$811
Insurance									
01-4196-250		INS - UNEMPLOYMENT COMP	3.0%	\$500	\$515	\$530	\$546	\$563	\$580
01-4196-260		INS - WORKERS COMPENSATION	3.0%	\$3,700	\$3,811	\$3,925	\$4,043	\$4,164	\$4,289
01-4196-290		INS - MEDICAL REIMBURSEMENT	3.0%	\$500	\$515	\$530	\$546	\$563	\$580
01-4196-480		INS - PROPERTY & LIABILITY	3.0%	\$17,845	\$18,380	\$18,932	\$19,500	\$20,085	\$20,687
Advertising									
01-4197-800		CONSUMER CONFIDENCE REPORT	3.0%	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217
01-4197-810		PUBLIC NOTICES	3.0%	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478
01-4197-820		ANNUAL DISTRICT MEETING	3.0%	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
01-4197-830		PUBLIC OUTREACH	3.0%	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
Administration									
01-4331-000		CONTRACTED SERVICES	3.0%	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
01-4331-100		SALARIES	3.0%	\$330,500	\$340,415	\$350,627	\$361,146	\$371,981	\$383,140
01-4331-101		WAGES	3.0%	\$123,700	\$127,411	\$131,233	\$135,170	\$139,225	\$143,402
01-4331-120		TEMPORARY HELP	3.0%	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
01-4331-130		ON-CALL	3.0%	\$13,050	\$13,442	\$13,845	\$14,260	\$14,688	\$15,129
01-4331-140		OVERTIME	3.0%	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185
01-4331-210		HEALTH INSURANCE	3.0%	\$98,800	\$101,764	\$104,817	\$107,961	\$111,200	\$114,536
01-4331-215		DENTAL INSURANCE	3.0%	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478
01-4331-220		LIFE & DISABILITY INSURANCE	3.0%	\$3,460	\$3,564	\$3,671	\$3,781	\$3,894	\$4,011
01-4331-225		FICA/MEDI	3.0%	\$37,100	\$38,213	\$39,359	\$40,540	\$41,756	\$43,000
01-4331-230		RETIREMENT	3.0%	\$62,897	\$64,784	\$66,727	\$68,729	\$70,791	\$72,915
01-4331-240		PROFESSIONAL TRAINING	3.0%	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796
01-4331-250		CONFERENCE & TRAVEL	3.0%	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217
01-4331-270		CLOTHING ALLOWANCE	3.0%	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637
01-4331-275		PROTECTIVE/SAFETY GEAR	3.0%	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319
01-4331-560		DUES AND SUBSCRIPTIONS	3.0%	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956
01-4331-620		OFFICE SUPPLIES	3.0%	\$5,300	\$5,459	\$5,623	\$5,791	\$5,965	\$6,144
01-4331-625		POSTAGE	3.0%	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376
01-4331-628		COMPUTER EXPENSE	3.0%	\$7,200	\$7,416	\$7,638	\$7,868	\$8,104	\$8,347
01-4331-630		OFFICE EQUIPMENT	3.0%	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695
01-4331-633		VEHICLES/REGISTRATION & INSPECTIONS	3.0%	\$300	\$309	\$318	\$328	\$338	\$348
01-4331-635		VEHICLES/FUEL & OIL	3.0%	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
01-4331-639		VEHICLES/TIRES	3.0%	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739
01-4331-660		VEHICLES REPAIR & MAINTENANCE	3.0%	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956
Water Services									
01-4332-390		ENGINEERING SERVICES	3.0%	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371
01-4332-392		DIG - PERMITS - LICENSES	3.0%	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159
01-4332-430		SERVICE REPAIRS	3.0%	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
01-4332-435		MAIN REPAIRS	3.0%	\$55,000	\$56,650	\$58,350	\$60,100	\$61,903	\$63,760
01-4332-438		HYDRANTS	3.0%	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
01-4332-605		INVENTORY SUPPLIES	3.0%	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371
01-4332-610		METERS & ACCESSORIES	3.0%	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891
01-4332-615		OPERATIONS SUPPLIES	3.0%	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956
01-4332-625		SHIPPING AND HANDLING	3.0%	\$2,300	\$2,369	\$2,440	\$2,513	\$2,589	\$2,666
01-4332-740		OPERATIONS EQUIPMENT	3.0%	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
01-4332-743		SYSTEM MAINTENANCE	3.0%	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389
01-4332-744		STORAGE TANK MAINTENANCE	3.0%	\$26,000	\$26,780	\$27,583	\$28,411	\$29,263	\$30,141
Water Treatment									
01-4335-480		PURCHASED WATER	3.0%	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891
01-4335-490		WATER ANALYSIS	3.0%	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371
		New Water Treatment Operator	3.0%		\$111,683	\$115,034	\$118,485	\$122,039	\$125,701
		New WTP O&M	3.0%					\$150,000	\$154,500
01-4335-495		WATER TREATMENT	3.0%	\$60,000	\$61,800	\$63,654	\$65,564	\$67,531	\$69,556
Debt Service									
01-4711-878		BOND GARLAND UPGRADE - PRINC		\$46,827	\$46,827	\$46,827	\$46,827	\$46,827	\$46,827
01-4711-980		BOND WALLIS MAIN - PRINC		\$41,714	\$46,770	\$46,770	\$46,770	\$46,770	\$46,770
01-4711-982		STATE REVOLVING FUND - PRINC		\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502
Capital Outlay									
01-4902-740		OPERATIONS EQUIPMENT	3.0%	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982

12A. PROJECTED WATER DEPT. EXPENDITURES
Rye Water District, NH

Annual Esc.	3%	Expense Category	Yearly Adjust	Approved Budget 2025	Fiscal Year				
					2026	2027	Projected Budgets		
					2028	2029	2030		
01-4909-390		ENGINEERING	3.0%	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371
01-4909-745		EXTENSIONS & IMPROVEMENTS	3.0%	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891
Capital Reserve & Trusts Total									
01-4915-960		CAP RESV - SYSTEM REPLACEMENT	3.0%	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
01-4915-962		CAP RESV - EQUIPMENT & BLDGS	3.0%	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982
01-4916-965		EXP TRUST - CONTINGENCY	3.0%	\$0	\$0	\$0	\$0	\$0	\$0
01-4916-968		EXP TRUST - STORAGE TANK MAINTENANCE	3.0%	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778
Warrant Articles									
01-4800-885		W/A - STORAGE TANK MAINTENANCE CONTACT	3.0%	\$162,309	\$162,309	\$162,309	\$162,309	\$162,309	\$162,309
01-4800-890		W/A - NEW WELL PERMITTING & TESTING	3.0%	\$350,000					
Reserve Fund									
Projected O&M (exclusive of Debt Service)				\$2,431,476	\$2,250,734	\$2,313,387	\$2,377,919	\$2,594,388	\$2,667,350
Existing Debt - Principal & Interest				\$259,043	\$264,098	\$264,098	\$264,098	\$264,098	\$264,098
PROJECTED EXPENDITURES SUBTOTAL				\$2,690,519	\$2,514,833	\$2,577,485	\$2,642,018	\$2,858,486	\$2,931,448
Proposed Debt - Principal & Interest				\$0	\$0	\$0	\$0	\$0	\$1,088,100
Proposed Additional O&M & Salary									\$280,201
PROJECTED EXPENDITURES TOTAL				\$2,690,519	\$2,514,833	\$2,577,485	\$2,642,018	\$2,858,486	\$4,299,749

Notes:
¹Expenditure figures come from "2025 Budget Worksheet" excel files provided by the Town.
²Bond amount for Wallis main project differs between budget and debt schedule (UE used the debt schedule value).

13A. CURRENT RATES AND PROJECTED REVENUES (YEARLY)

Rye Water District, NH

Description	Qtrs per year	Meter Ratios	Inc. in Accounts	2024		2025		2026		2027		2028		2029		2030		
				# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total
Fixed Rate Increase (Portsmouth & Rye)							0%		0%		0%		0%		0%		0%	
Portsmouth Rate Increase (Fixed & Consumption)							0%		0%		0%		0%		0%		0%	
Consumption Rate Increase (Portsmouth & Rye)							0%		0%		0%		0%		0%		0%	
Water Sales																		
Rye Unit Charge (Annual)																		
5/8"	1	1.0	0.00%	1,425	\$146.00	\$208,050	1,425	\$146.00	\$208,050	1,425	\$146.00	\$208,050	1,425	\$146.00	\$208,050	1,425	\$146.00	\$208,050
3/4"	1	1.2	0.00%	20	\$179.00	\$3,580	20	\$179.00	\$3,580	20	\$179.00	\$3,580	20	\$179.00	\$3,580	20	\$179.00	\$3,580
1"	1	1.5	0.00%	143	\$213.00	\$30,459	143	\$213.00	\$30,459	143	\$213.00	\$30,459	143	\$213.00	\$30,459	143	\$213.00	\$30,459
1 1/4"	1	1.7	0.00%	0	\$253.00	\$0	0	\$253.00	\$0	0	\$253.00	\$0	0	\$253.00	\$0	0	\$253.00	\$0
1 1/2"	1	2.0	0.00%	3	\$297.00	\$891	3	\$297.00	\$891	3	\$297.00	\$891	3	\$297.00	\$891	3	\$297.00	\$891
2"	1	3.0	0.00%	11	\$432.00	\$4,752	11	\$432.00	\$4,752	11	\$432.00	\$4,752	11	\$432.00	\$4,752	11	\$432.00	\$4,752
3"	1	6.0	0.00%	1	\$869.00	\$869	1	\$869.00	\$869	1	\$869.00	\$869	1	\$869.00	\$869	1	\$869.00	\$869
4"	1	12.0	0.00%	0	\$1,745.00	\$0	0	\$1,745.00	\$0	0	\$1,745.00	\$0	0	\$1,745.00	\$0	0	\$1,745.00	\$0
TOTAL Unit charge						\$248,601			\$248,601			\$248,601			\$248,601			\$248,601
Portsmouth Unit Charge (Annual)																		
5/8"	1	1.0	0.00%	51	\$280.00	\$14,280	51	\$280.00	\$14,280	51	\$280.00	\$14,280	51	\$280.00	\$14,280	51	\$280.00	\$14,280
3/4"	1	1.1	0.00%	0	\$313.00	\$0	0	\$313.00	\$0	0	\$313.00	\$0	0	\$313.00	\$0	0	\$313.00	\$0
1"	1	1.3	0.00%	28	\$359.00	\$10,052	28	\$359.00	\$10,052	28	\$359.00	\$10,052	28	\$359.00	\$10,052	28	\$359.00	\$10,052
1 1/4"	1	1.4	0.00%	0	\$398.00	\$0	0	\$398.00	\$0	0	\$398.00	\$0	0	\$398.00	\$0	0	\$398.00	\$0
1 1/2"	1	1.6	0.00%	2	\$443.00	\$886	2	\$443.00	\$886	2	\$443.00	\$886	2	\$443.00	\$886	2	\$443.00	\$886
2"	1	2.1	0.00%	3	\$577.00	\$1,731	3	\$577.00	\$1,731	3	\$577.00	\$1,731	3	\$577.00	\$1,731	3	\$577.00	\$1,731
3"	1	3.6	0.00%	0	\$1,015.00	\$0	0	\$1,015.00	\$0	0	\$1,015.00	\$0	0	\$1,015.00	\$0	0	\$1,015.00	\$0
4"	1	6.8	0.00%	2	\$1,891.00	\$3,782	2	\$1,891.00	\$3,782	2	\$1,891.00	\$3,782	2	\$1,891.00	\$3,782	2	\$1,891.00	\$3,782
TOTAL Unit charge						\$30,731			\$30,731			\$30,731			\$30,731			\$30,731
Multi Unit Allotments⁴				390	\$146.00	\$56,940	390	\$146.00	\$56,940	390	\$146.00	\$56,940	390	\$146.00	\$56,940	390	\$146.00	\$56,940
Sum of Fixed Charges						\$336,272			\$336,272			\$336,272			\$336,272			\$336,272
Rye Usage Charge (Volumetric, per 1,000 gal)																		
Tier I 0-50,000 Gal				Rye Total # 276,951														
Tier II 51-75,000 Gal				Ports Total \$947,272														
Tier III 76-100,000 Gal				65,775,034	\$0.00	\$0	65,775,034	\$0.00	\$0	65,775,034	\$0.00	\$0	65,775,034	\$0.00	\$0	65,775,034	\$0.00	\$0
Tier IV 101-200,000 Gal				12,598,000	\$5.00	\$62,990	12,598,000	\$5.00	\$62,990	12,598,000	\$5.00	\$62,990	12,598,000	\$5.00	\$62,990	12,598,000	\$5.00	\$62,990
Tier V >201,000 Gal				8,081,000	\$6.50	\$52,527	8,081,000	\$6.50	\$52,527	8,081,000	\$6.50	\$52,527	8,081,000	\$6.50	\$52,527	8,081,000	\$6.50	\$52,527
Metered consumption, MGY				14,753,000	\$8.00	\$118,024	14,753,000	\$8.00	\$118,024	14,753,000	\$8.00	\$118,024	14,753,000	\$8.00	\$118,024	14,753,000	\$8.00	\$118,024
Metered consumption, GPD				13,124,000	\$10.00	\$131,240	13,124,000	\$10.00	\$131,240	13,124,000	\$10.00	\$131,240	13,124,000	\$10.00	\$131,240	13,124,000	\$10.00	\$131,240
Usage charge subtotal, \$ per year						\$364,781			\$364,781			\$364,781			\$364,781			\$364,781
Portsmouth Usage Charge (Volumetric, per 1,000 gal)																		
Tier I 0-50,000 Gal				3,694,000	\$0.00	\$0	3,694,000	\$0.00	\$0	3,694,000	\$0.00	\$0	3,694,000	\$0.00	\$0	3,694,000	\$0.00	\$0
Tier II 51-100,000 Gal				2,619,000	\$6.50	\$17,024	2,619,000	\$6.50	\$17,024	2,619,000	\$6.50	\$17,024	2,619,000	\$6.50	\$17,024	2,619,000	\$6.50	\$17,024
Tier III 101-200,000 Gal				2,787,000	\$8.00	\$22,296	2,787,000	\$8.00	\$22,296	2,787,000	\$8.00	\$22,296	2,787,000	\$8.00	\$22,296	2,787,000	\$8.00	\$22,296
Tier IV >201,000 Gal				20,690,000	\$10.00	\$206,900	20,690,000	\$10.00	\$206,900	20,690,000	\$10.00	\$206,900	20,690,000	\$10.00	\$206,900	20,690,000	\$10.00	\$206,900
Metered consumption, MGY						\$29,790,000			\$29,790,000			\$29,790,000			\$29,790,000			\$29,790,000
Metered consumption, GPD						\$16,166.4			\$16,166.4			\$16,166.4			\$16,166.4			\$16,166.4
Usage charge subtotal, \$ per year						\$246,220			\$246,220			\$246,220			\$246,220			\$246,220
Sum of Consumption Charges						\$611,000			\$611,000			\$611,000			\$611,000			\$611,000
Uncollected charges, % and \$				0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0
Water Meter and Usage Net Revenue Subtotal						\$947,272			\$947,272			\$947,272			\$947,272			\$947,272
Other Water Department Revenue						Sheet 7			Sheet 7			Sheet 7			Sheet 7			Sheet 7
FEDERAL GRANTS			0.00%			\$0			\$0			\$0			\$0			\$0
STATE GRANTS			0.00%			\$0			\$0			\$0			\$0			\$0
BACKFLOW INSPECTIONS			0.00%			\$8,200			\$6,200			\$6,200			\$6,200			\$6,200
MATERIAL SOLD			0.00%			\$7,732			\$10,186			\$10,186			\$10,186			\$10,186
NEW SERVICE FEES			0.00%			\$8,250			\$12,250			\$12,250			\$12,250			\$12,250
LATE FEES			0.00%			\$13,200			\$10,500			\$10,500			\$10,500			\$10,500
INTEREST ON DEPOSITS			0.00%			\$19,471			\$13,119			\$13,119			\$13,119			\$13,119
TELECOMMUNICATIONS RENT			0.00%			\$40,028			\$41,457			\$41,457			\$41,457			\$41,457
MISCELLANEOUS REVENUE			0.00%			\$5,018			\$2,548			\$2,548			\$2,548			\$2,548
SALE OF DISTRICT PROPERTY			0.00%			\$0			\$0			\$0			\$0			\$0
Subtotal - Other Projected Revenue						\$101,899			\$96,259			\$96,259			\$96,259			\$96,259
Estimated Taxes to Water District																		
Revenue Needs									\$2,690,519			\$2,514,833			\$2,577,485			\$2,642,018
Tax portion existing (%)									51%			51%			51%			51%
Total Tax (GF) Contribution						\$1,169,273			\$1,372,165			\$1,282,565			\$1,314,518			\$1,347,429
Summary																		
Total Projected Revenues						\$2,218,444			\$2,415,696			\$2,326,096			\$2,390,961			\$2,501,359
Projected Expenditures Subtotal - See Sheet 12.						\$1,712,512			\$2,690,519			\$2,514,833			\$2,642,018			\$2,858,486
Starting Fund Balance Surplus/Deficit						\$798,724												
Starting Reserve Account Balance						\$633,921												
Yearly Net Difference Between Revenue and Expenditures²						\$505,932			(\$274,823)			(\$188,737)			(\$219,436)			(\$357,127)
Capital Expenditures from fund balance																		
Transfers to Reserve Accounts						(\$30,000)			(\$85,000)			(\$85,000)			(\$85,000)			(\$85,000)
Cumulative Fund Balance						\$1,274,656			\$914,833			\$641,097			\$336,660			\$603
Cumulative Reserve Account Balance						\$663,920.72			\$748,920.72			\$833,920.72			\$918,920.72			\$1,003,921
Fixed Revenue ³						\$1,607,444			\$1,804,696			\$1,747,049			\$1,779,961			\$1,890,359
						72%			75%			74%			74%			76%

Notes:
¹Metered consumption within each tier is the average consumption from 2024 and was calculated using the Umax excel file provided by the Town.
²Positive difference means that funds can be added to reserves. Negative means that funds will be drained from reserves.
³Fixed Revenue = Meter Revenue + Other Revenue
⁴Meters reduced by 68 for 5/8 meters, 17 for

14a. RATE SETTING A - AWWA METER RATIOS FIXED REVENUE
Rye Water District, NH

Description	Qtrs per year	Meter Ratios	Inc. in Accounts	2024		2025		2026		2027		2028		2029		2030		
				# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total	# Users	Qtly. Min Chg \$	Total
Fixed Rate Increase (Portsmouth & Rye)							0%		0%		0%		0%		0%		0%	
Portsmouth Rate Increase (Fixed & Consumption)							0%		0%		0%		0%		0%		0%	
Consumption Rate Increase (Portsmouth & Rye)							0%		0%		0%		0%		0%		0%	
Water Sales																		
Rye Unit Charge (Quarterly)																		
5/8"	4	1	0.00%	1,425	\$36.50	\$208,050	1,425	\$36.50	\$208,050	1,425	\$36.50	\$208,050	1,425	\$36.50	\$208,050	1,425	\$36.50	\$208,050
3/4"	4	1.1	0.00%	20	\$40.15	\$3,212	20	\$40.15	\$3,212	20	\$40.15	\$3,212	20	\$40.15	\$3,212	20	\$40.15	\$3,212
1"	4	1.4	0.00%	143	\$51.10	\$29,229	143	\$51.10	\$29,229	143	\$51.10	\$29,229	143	\$51.10	\$29,229	143	\$51.10	\$29,229
1 1/2"	4	1.8	0.00%	3	\$65.70	\$788	3	\$65.70	\$788	3	\$65.70	\$788	3	\$65.70	\$788	3	\$65.70	\$788
2"	4	2.9	0.00%	11	\$105.85	\$4,657	11	\$105.85	\$4,657	11	\$105.85	\$4,657	11	\$105.85	\$4,657	11	\$105.85	\$4,657
3"	4	11	0.00%	1	\$401.50	\$1,606	1	\$401.50	\$1,606	1	\$401.50	\$1,606	1	\$401.50	\$1,606	1	\$401.50	\$1,606
4"	4	14	0.00%	0	\$511.00	\$0	0	\$511.00	\$0	0	\$511.00	\$0	0	\$511.00	\$0	0	\$511.00	\$0
TOTAL Unit charge						\$247,543			\$247,543			\$247,543			\$247,543			\$247,543
Portsmouth Unit Charge (Quarterly) with ratios																		
5/8"	4	1	0.00%	51	\$54.75	\$11,169	51	\$54.75	\$11,169	51	\$54.75	\$11,169	51	\$54.75	\$11,169	51	\$54.75	\$11,169
3/4"	4	1.1	0.00%	0	\$60.23	\$0	0	\$60.23	\$0	0	\$60.23	\$0	0	\$60.23	\$0	0	\$60.23	\$0
1"	4	1.4	0.00%	28	\$76.65	\$8,585	28	\$76.65	\$8,585	28	\$76.65	\$8,585	28	\$76.65	\$8,585	28	\$76.65	\$8,585
1 1/2"	4	1.8	0.00%	2	\$98.55	\$788	2	\$98.55	\$788	2	\$98.55	\$788	2	\$98.55	\$788	2	\$98.55	\$788
2"	4	2.9	0.00%	3	\$158.78	\$1,905	3	\$158.78	\$1,905	3	\$158.78	\$1,905	3	\$158.78	\$1,905	3	\$158.78	\$1,905
3"	4	11	0.00%	0	\$602.25	\$0	0	\$602.25	\$0	0	\$602.25	\$0	0	\$602.25	\$0	0	\$602.25	\$0
4"	4	14	0.00%	2	\$766.50	\$6,132	2	\$766.50	\$6,132	2	\$766.50	\$6,132	2	\$766.50	\$6,132	2	\$766.50	\$6,132
TOTAL Unit charge						\$28,580			\$28,580			\$28,580			\$28,580			\$28,580
Multi Unit Allotments⁴	4			390	\$36.50	\$56,940	390	\$36.50	\$56,940	390	\$36.50	\$56,940	390	\$36.50	\$56,940	390	\$36.50	\$56,940
Sum of Fixed Charges						\$333,063			\$333,063			\$333,063			\$333,063			\$333,063
Rye Usage Charge (Volumetric) tier ratio shown																		
Tier I 0-12,000 Gal				59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0
Tier II 12-25,000 Gal				17,820,000	\$6.00	\$106,920	17,820,000	\$6.00	\$106,920	17,820,000	\$6.00	\$106,920	17,820,000	\$6.00	\$106,920	17,820,000	\$6.00	\$106,920
Tier III 25-50,000 Gal				13,798,000	\$7.68	\$105,969	13,798,000	\$7.68	\$105,969	13,798,000	\$7.68	\$105,969	13,798,000	\$7.68	\$105,969	13,798,000	\$7.68	\$105,969
Tier IV >50,000 Gal				23,578,000	\$9.83	\$231,781	23,578,000	\$9.83	\$231,781	23,578,000	\$9.83	\$231,781	23,578,000	\$9.83	\$231,781	23,578,000	\$9.83	\$231,781
Metered consumption, MGY						114,331,034			114,331,034			114,331,034			114,331,034			114,331,034
Metered consumption, GPD						313,236			313,236			313,236			313,236			313,236
Usage charge subtotal, \$ per year						\$444,670			\$444,670			\$444,670			\$444,670			\$444,670
Portsmouth Usage Charge (Volumetric) - Portsmouth adjustment shown																		
Tier I 0-12,000 Gal				3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0
Tier II 12-25,000 Gal				1,965,000	\$6.30	\$12,380	1,965,000	\$6.30	\$12,380	1,965,000	\$6.30	\$12,380	1,965,000	\$6.30	\$12,380	1,965,000	\$6.30	\$12,380
Tier III 25-50,000 Gal				2,328,000	\$8.06	\$18,773	2,328,000	\$8.06	\$18,773	2,328,000	\$8.06	\$18,773	2,328,000	\$8.06	\$18,773	2,328,000	\$8.06	\$18,773
Tier IV >50,000 Gal				22,415,000	\$10.32	\$231,366	22,415,000	\$10.32	\$231,366	22,415,000	\$10.32	\$231,366	22,415,000	\$10.32	\$231,366	22,415,000	\$10.32	\$231,366
Metered consumption, MGY						29,790,000			29,790,000			29,790,000			29,790,000			29,790,000
Metered consumption, GPD						81,616			81,616			81,616			81,616			81,616
Usage charge subtotal, \$ per year						\$262,518			\$262,518			\$262,518			\$262,518			\$262,518
Sum of Consumption Charges						\$707,188			\$707,188			\$707,188			\$707,188			\$707,188
Uncollected charges, % and \$				0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0
Water Meter and Usage Net Revenue Subtotal						\$1,040,251			\$1,040,251			\$1,040,251			\$1,040,251			\$1,040,251
Other Water Department Revenue																		
FEDERAL GRANTS			0.00%			\$0			\$0			\$0			\$0			\$0
STATE GRANTS			0.00%			\$0			\$0			\$0			\$0			\$0
BACKFLOW INSPECTIONS			0.00%			\$8,200			\$8,200			\$8,200			\$8,200			\$8,200
MATERIAL SOLD			0.00%			\$7,732			\$7,732			\$7,732			\$7,732			\$7,732
NEW SERVICE FEES			0.00%			\$8,250			\$8,250			\$8,250			\$8,250			\$8,250
LATE FEES			0.00%			\$13,200			\$13,200			\$13,200			\$13,200			\$13,200
INTEREST ON DEPOSITS			0.00%			\$19,471			\$19,471			\$19,471			\$19,471			\$19,471
TELECOMMUNICATIONS RENT			0.00%			\$40,028			\$40,028			\$40,028			\$40,028			\$40,028
MISCELLANEOUS REVENUE			0.00%			\$5,018			\$5,018			\$5,018			\$5,018			\$5,018
SALE OF DISTRICT PROPERTY			0.00%			\$0			\$0			\$0			\$0			\$0
Subtotal - Other Projected Revenue						\$101,899			\$101,899			\$101,899			\$101,899			\$101,899
Estimated Taxes to Water District																		
Revenue Needs						\$2,690,519			\$2,690,519			\$2,690,519			\$2,690,519			\$2,690,519
Tax portion (%)						51%			51%			51%			51%			51%
Total Tax (GF) Contribution						\$1,169,273			\$1,169,273			\$1,169,273			\$1,169,273			\$1,169,273
Rye District (GF) Tax Portion						\$1,372,165			\$1,372,165			\$1,372,165			\$1,372,165			\$1,372,165
Town Tax Portion to Support PFAS						\$0			\$0			\$0			\$0			\$0
Estimated Revenue						\$1,169,273.00			\$1,169,273.00			\$1,169,273.00			\$1,169,273.00			\$1,169,273.00
Summary																		
Total Projected Revenues						\$2,311,423			\$2,311,423			\$2,311,423			\$2,311,423			\$2,311,423
Projected Expenditures Subtotal - See Sheet 12.						\$1,712,512			\$1,712,512			\$1,712,512			\$1,712,512			\$1,712,512
Starting Fund Balance Surplus/Deficit						\$798,724			\$798,724			\$798,724			\$798,724			\$798,724
Starting Reserve Account Balance						\$633,921			\$633,921			\$633,921			\$633,921			\$633,921
Yearly Net Difference Between Revenue and Expenditures²						\$598,911			(\$181,844)			(\$95,758)			(\$126,458)			(\$158,079)
Capital Expenditures from fund balance (Table 12)																		
Transfers to Reserve Accounts (Table 12)						(\$30,000)			(\$85,000)			(\$85,000)			(\$85,000)			(\$85,000)
Cumulative Fund Balance						\$1,367,635			\$1,100,790			\$920,033			\$465,496			\$116,348
Cumulative Reserve Account Balance						\$663,920.72			\$748,920.72			\$833,920.72			\$918,920.72			\$1,003,921
Fixed Revenue ³						\$1,604,235			\$1,801,487			\$1,714,887			\$1,776,751			\$1,887,150
						69%			72%			71%			72%			73%

Notes:
¹Metered consumption within each tier is the average consumption from 2024 and was calculated using the Umax excel file provided by the Town.
²Positive difference means that funds can be added to reserves. Negative means that funds will be drained from reserves.
³Fixed Revenue = Meter Revenue + Other Revenue
⁴Meters reduced by 68 for 5/8 meters, 17 for 1 inch meters, 1 for 1.5 inch meters and 4 for 2 inch meters due to annual allotments

14b. RATE SETTING B - AWWA METER RATIOS FIXED REVENUE
Rye Water District, NH

Description	Qtrs per year	Meter Ratios	Inc. in Accounts	2024 Qty. Min Chg		2025 Qty. Min Chg		2026 Qty. Min Chg		2027 Qty. Min Chg		2028 Qty. Min Chg		2029 Qty. Min Chg		2030 Qty. Min Chg								
				# Users	\$ Total	# Users	\$ Total	# Users	\$ Total	# Users	\$ Total	# Users	\$ Total	# Users	\$ Total	# Users	\$ Total	# Users	\$ Total					
Fixed Rate Increase (Portsmouth & Rye)						0%		11%		10%		10%		10%		11%								
Portsmouth Rate Increase (Fixed & Consumption)						0%		0%		0%		0%		0%		0%								
Consumption Rate Increase (Portsmouth & Rye)						0%		11%		10%		10%		10%		11%								
Water Sales																								
Rye Unit Charge (Quarterly)																								
5/8"	4	1	0.00%	1,425	\$30.00	\$171,000	1,425	\$30.00	\$171,000	1,425	\$33.30	\$189,810	1,425	\$36.63	\$208,791	1,425	\$40.29	\$229,670	1,425	\$44.32	\$252,637	1,425	\$49.20	\$280,427
3/4"	4	1.1	0.00%	20	\$33.00	\$2,640	20	\$33.00	\$2,640	20	\$36.63	\$2,930	20	\$40.29	\$3,223	20	\$44.32	\$3,546	20	\$48.75	\$3,900	20	\$54.12	\$4,329
1"	4	1.4	0.00%	143	\$42.00	\$24,024	143	\$42.00	\$24,024	143	\$46.62	\$26,667	143	\$51.28	\$29,333	143	\$56.41	\$32,267	143	\$62.05	\$35,493	143	\$68.88	\$39,398
1 1/2"	4	1.8	0.00%	3	\$54.00	\$648	3	\$54.00	\$648	3	\$59.94	\$719	3	\$65.93	\$791	3	\$72.53	\$870	3	\$79.78	\$957	3	\$88.56	\$1,063
2"	4	2.9	0.00%	11	\$87.00	\$3,828	11	\$87.00	\$3,828	11	\$96.57	\$4,249	11	\$106.23	\$4,674	11	\$116.85	\$5,141	11	\$128.53	\$5,656	11	\$142.67	\$6,278
3"	4	11	0.00%	1	\$330.00	\$1,320	1	\$330.00	\$1,320	1	\$366.30	\$1,465	1	\$402.93	\$1,612	1	\$443.22	\$1,773	1	\$487.55	\$1,950	1	\$541.18	\$2,165
4"	4	14	0.00%	0	\$420.00	\$0	0	\$420.00	\$0	0	\$466.20	\$0	0	\$512.82	\$0	0	\$564.10	\$0	0	\$620.51	\$0	0	\$688.77	\$0
TOTAL Unit charge						\$203,460		\$203,460		\$225,841		\$248,425		\$273,267		\$300,594		\$333,659					\$333,659	
Portsmouth Unit Charge (Quarterly) with ratios																								
5/8"	4	1.1	0.00%	51	\$30.00	\$6,120	51	\$30.00	\$6,120	51	\$33.30	\$6,793	51	\$36.63	\$7,473	51	\$40.29	\$8,220	51	\$44.32	\$9,042	51	\$49.20	\$10,036
3/4"	4	1.1	0.00%	0	\$33.00	\$0	0	\$33.00	\$0	0	\$36.63	\$0	0	\$40.29	\$0	0	\$44.32	\$0	0	\$48.75	\$0	0	\$54.12	\$0
1"	4	1.4	0.00%	28	\$42.00	\$4,704	28	\$42.00	\$4,704	28	\$46.62	\$5,221	28	\$51.28	\$5,744	28	\$56.41	\$6,318	28	\$62.05	\$6,950	28	\$68.88	\$7,714
1 1/2"	4	1.8	0.00%	2	\$54.00	\$432	2	\$54.00	\$432	2	\$59.94	\$480	2	\$65.93	\$527	2	\$72.53	\$580	2	\$79.78	\$638	2	\$88.56	\$708
2"	4	2.9	0.00%	3	\$87.00	\$1,044	3	\$87.00	\$1,044	3	\$96.57	\$1,159	3	\$106.23	\$1,275	3	\$116.85	\$1,402	3	\$128.53	\$1,542	3	\$142.67	\$1,712
3"	4	11	0.00%	0	\$330.00	\$0	0	\$330.00	\$0	0	\$366.30	\$0	0	\$402.93	\$0	0	\$443.22	\$0	0	\$487.55	\$0	0	\$541.18	\$0
4"	4	14	0.00%	2	\$420.00	\$3,360	2	\$420.00	\$3,360	2	\$466.20	\$3,730	2	\$512.82	\$4,103	2	\$564.10	\$4,513	2	\$620.51	\$4,964	2	\$688.77	\$5,510
TOTAL Unit charge						\$15,660		\$15,660		\$17,383		\$19,121		\$21,033		\$23,136		\$25,681					\$25,681	
Multi Unit Allotments⁴	4			390	\$30.00	\$46,800	390	\$30.00	\$46,800	390	\$33.30	\$51,948	390	\$36.63	\$57,143	390	\$40.29	\$62,857	390	\$44.32	\$69,143	390	\$49.20	\$76,748
Sum of Fixed Charges						\$265,920		\$265,920		\$295,171		\$324,688		\$357,157		\$392,873		\$436,089					\$436,089	
Rye Usage Charge (Volumetric) tier ratio shown																								
Tier I 0-12,000 Gal				59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0	59,135,034	\$0.00	\$0
Tier II 12-25,000 Gal				17,820,000	\$6.60	\$117,612	17,820,000	\$6.60	\$117,612	17,820,000	\$7.33	\$130,549	17,820,000	\$8.06	\$143,604	17,820,000	\$8.86	\$157,965	17,820,000	\$9.75	\$173,761	17,820,000	\$10.82	\$192,875
Tier III 25-50,000 Gal				13,798,000	\$8.45	\$116,566	13,798,000	\$8.45	\$116,566	13,798,000	\$9.38	\$129,388	13,798,000	\$10.32	\$142,326	13,798,000	\$11.35	\$156,559	13,798,000	\$12.48	\$172,215	13,798,000	\$13.85	\$191,159
Tier IV >50,000 Gal				23,578,000	\$10.81	\$254,959	23,578,000	\$10.81	\$254,959	23,578,000	\$12.00	\$283,005	23,578,000	\$13.20	\$311,305	23,578,000	\$14.52	\$342,436	23,578,000	\$15.98	\$376,679	23,578,000	\$17.73	\$418,114
Metered consumption, MGY						114,331,034		114,331,034		114,331,034		114,331,034		114,331,034		114,331,034		114,331,034		114,331,034		114,331,034		114,331,034
Metered consumption, GPD						313,236		313,236		313,236		313,236		313,236		313,236		313,236		313,236		313,236		313,236
Usage charge subtotal, \$ per year						\$489,137		\$489,137		\$542,942		\$597,236		\$656,960		\$722,656		\$789,214					\$802,148	
Portsmouth Usage Charge (Volumetric) - Portsmouth adjustment shown																								
Tier I 0-12,000 Gal				3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0	3,082,000	\$0.00	\$0
Tier II 12-25,000 Gal				1,965,000	\$6.60	\$12,969	1,965,000	\$6.60	\$12,969	1,965,000	\$7.33	\$14,396	1,965,000	\$8.06	\$15,835	1,965,000	\$8.86	\$17,419	1,965,000	\$9.75	\$19,161	1,965,000	\$10.82	\$21,268
Tier III 25-50,000 Gal				2,328,000	\$8.45	\$19,667	2,328,000	\$8.45	\$19,667	2,328,000	\$9.38	\$21,830	2,328,000	\$10.32	\$24,013	2,328,000	\$11.35	\$26,415	2,328,000	\$12.48	\$29,056	2,328,000	\$13.85	\$32,252
Tier IV >50,000 Gal				22,415,000	\$10.81	\$242,383	22,415,000	\$10.81	\$242,383	22,415,000	\$12.00	\$269,045	22,415,000	\$13.20	\$295,950	22,415,000	\$14.52	\$325,545	22,415,000	\$15.98	\$358,099	22,415,000	\$17.73	\$397,490
Metered consumption, MGY						29,790,000		29,790,000		29,790,000		29,790,000		29,790,000		29,790,000		29,790,000		29,790,000		29,790,000		29,790,000
Metered consumption, GPD						81,616		81,616		81,616		81,616		81,616		81,616		81,616		81,616		81,616		81,616
Usage charge subtotal, \$ per year						\$275,019		\$275,019		\$305,271		\$335,798		\$369,378		\$406,316		\$451,011					\$451,011	
Sum of Consumption Charges						\$764,156		\$764,156		\$848,213		\$933,034		\$1,026,338		\$1,128,972		\$1,253,159					\$1,253,159	
Uncollected charges, % and \$				0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0	0.0%	assumed uncollected	\$0
Water Meter and Usage Net Revenue Subtotal						\$1,030,076		\$1,030,076		\$1,143,384		\$1,257,723		\$1,383,495		\$1,521,845		\$1,689,247					\$1,689,247	
Other Water Department Revenue																								
FEDERAL GRANTS			0.00%		\$0	\$0		\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
STATE GRANTS			0.00%		\$0	\$0		\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
BACKFLOW INSPECTIONS			0.00%		\$8,200	\$6,200		\$8,200	\$6,200		\$8,200		\$8,200		\$6,200		\$6,200		\$6,200		\$6,200		\$6,200	
MATERIAL SOLD			0.00%		\$7,732	\$10,186		\$7,732	\$10,186		\$7,732		\$7,732		\$10,186		\$10,186		\$10,186		\$10,186		\$10,186	
NEW SERVICE FEES			0.00%		\$8,250	\$12,250		\$8,250	\$12,250		\$8,250		\$8,250		\$12,250		\$12,250		\$12,250		\$12,250		\$12,250	
LATE FEES			0.00%		\$13,200	\$10,500		\$13,200	\$10,500		\$13,200		\$13,200		\$10,500		\$10,500		\$10,500		\$10,500		\$10,500	
INTEREST ON DEPOSITS			0.00%		\$19,471	\$13,119		\$19,471	\$13,119		\$19,471		\$19,471		\$13,119		\$13,119		\$13,119		\$13,119		\$13,119	
TELECOMMUNICATIONS RENT			0.00%		\$40,028	\$41,457		\$40,028	\$41,457		\$40,028		\$40,028		\$41,457		\$41,457		\$41,457		\$41,457		\$41,457	
MISCELLANEOUS REVENUE			0.00%		\$5,018	\$2,548		\$5,018	\$2,548		\$5,018		\$5,018		\$2,548		\$2,548		\$2,548		\$2,548		\$2,548	
SALE OF DISTRICT PROPERTY			0.00%		\$0	\$0		\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Subtotal - Other Projected Revenue						\$101,899																		

15. SAMPLE WATER BILLS - RATE STRUCTURE COMPARISON Rye Water District, NH

Description	Average gpd	Assessed Value	Meter Size	Cons gal/Per	Allocation per billing period	Design Year (2024)					2025		2026		2027		2028		2029		2030			
						Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Water	Annual	Water	Annual	Water	Annual	Water	Annual	Water	Annual	Water	Annual	Water	Annual
						gal/per	gal/per	gal/per	gal/per	gal/per	Portion	Bill	Portion	Bill	Portion	Bill	Portion	Bill	Portion	Bill	Portion	Bill	Portion	Bill
Low-Use Residential (25th % Consumption / Assessed Value)																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	55	\$556,200	5/8"	20,075	50,000	20,075	-	-	-	-	\$146.00	\$457.47	\$146	\$493	\$146	\$471	\$146	\$479	\$146	\$487	\$146	\$515	\$146	\$860
Proposed Rates (13b) Existing Rate Structure (Quarterly)	55	\$556,200	5/8"	5,019	12,000	5,019	-	-	-	-	\$146.00	\$457.47	\$146	\$493	\$146	\$471	\$146	\$479	\$146	\$487	\$146	\$515	\$146	\$784
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	55	\$556,200	5/8"	5,019	12,000	5,019	-	-	-	-	\$146.00	\$457.47	\$146	\$493	\$146	\$471	\$146	\$479	\$146	\$487	\$146	\$515	\$146	\$784
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	55	\$556,200	5/8"	5,019	12,000	5,019	-	-	-	-	\$120.00	\$431.47	\$120	\$467	\$133	\$458	\$147	\$479	\$161	\$502	\$177	\$546	\$197	\$835
Medium-Use Residential (50th % Consumption / Assessed Value)																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	107	\$795,700	5/8"	39,055	50,000	39,055	-	-	-	-	\$146.00	\$591.59	\$146	\$643	\$146	\$610	\$146	\$622	\$146	\$634	\$146	\$674	\$146	\$1,168
Proposed Rates (13b) Existing Rate Structure (Quarterly)	107	\$795,700	5/8"	9,764	12,000	9,764	-	-	-	-	\$146.00	\$591.59	\$146	\$643	\$146	\$610	\$146	\$622	\$146	\$634	\$146	\$674	\$146	\$1,059
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	107	\$795,700	5/8"	9,764	12,000	9,764	-	-	-	-	\$146.00	\$591.59	\$146	\$643	\$146	\$610	\$146	\$622	\$146	\$634	\$146	\$674	\$146	\$1,059
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	107	\$795,700	5/8"	9,764	12,000	9,764	-	-	-	-	\$120.00	\$565.59	\$120	\$617	\$133	\$598	\$147	\$622	\$161	\$649	\$177	\$705	\$197	\$1,110
High-Use Residential (75th % Consumption / Assessed Value)																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	178	\$1,110,975	5/8"	64,970	50,000	50,000	14,970	-	-	-	\$220.85	\$843.00	\$221	\$915	\$221	\$869	\$221	\$885	\$221	\$902	\$221	\$958	\$221	\$1,648
Proposed Rates (13b) Existing Rate Structure (Quarterly)	178	\$1,110,975	5/8"	16,243	12,000	12,000	4,243	-	-	-	\$230.85	\$853.00	\$231	\$925	\$231	\$879	\$231	\$895	\$231	\$912	\$231	\$968	\$231	\$1,505
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	178	\$1,110,975	5/8"	16,243	12,000	12,000	4,243	-	-	-	\$247.82	\$869.97	\$248	\$941	\$248	\$896	\$248	\$912	\$248	\$929	\$248	\$985	\$248	\$1,522
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	178	\$1,110,975	5/8"	16,243	12,000	12,000	4,243	-	-	-	\$232.00	\$854.15	\$232	\$926	\$258	\$906	\$283	\$948	\$312	\$993	\$343	\$1,080	\$380	\$1,655
Highest-Use Residential (95th % Consumption / Assessed Value)																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	406	\$2,307,200	5/8"	148,190	50,000	50,000	25,000	25,000	48,190	-	\$819	\$2,111	\$819	\$2,260	\$819	\$2,166	\$819	\$2,199	\$819	\$2,234	\$819	\$2,350	\$819	\$3,782
Proposed Rates (13b) Existing Rate Structure (Quarterly)	406	\$2,307,200	5/8"	37,048	12,000	12,000	7,000	6,000	12,048	-	\$828	\$2,120	\$828	\$2,268	\$828	\$2,174	\$828	\$2,208	\$828	\$2,242	\$828	\$2,358	\$828	\$3,475
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	406	\$2,307,200	5/8"	37,048	12,000	12,000	13,000	12,048	-	-	\$828	\$2,120	\$828	\$2,269	\$828	\$2,175	\$828	\$2,208	\$828	\$2,243	\$828	\$2,359	\$828	\$3,475
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	406	\$2,307,200	5/8"	37,048	12,000	12,000	13,000	12,048	-	-	\$870	\$2,162	\$870	\$2,311	\$966	\$2,313	\$1,063	\$2,443	\$1,169	\$2,584	\$1,286	\$2,816	\$1,427	\$4,074
Multi Family (95th % Consumption / 50% Assessed Value) +4 Allotments																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	955	\$795,700	1"	348,575	200,000	200,000	25,000	25,000	98,575	-	\$1,289	\$1,735	\$1,289	\$1,786	\$1,289	\$1,753	\$1,289	\$1,765	\$1,289	\$1,777	\$1,289	\$1,817	\$1,289	\$2,311
Proposed Rates (13b) Existing Rate Structure (Quarterly)	955	\$795,700	1"	87,144	50,000	50,000	7,000	6,000	24,144	-	\$1,282	\$1,727	\$1,282	\$1,778	\$1,282	\$1,746	\$1,282	\$1,758	\$1,282	\$1,769	\$1,282	\$1,809	\$1,501	\$2,414
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	955	\$795,700	1"	87,144	50,000	50,000	13,000	24,144	-	-	\$1,258	\$1,704	\$1,258	\$1,755	\$1,258	\$1,722	\$1,258	\$1,734	\$1,258	\$1,746	\$1,258	\$1,786	\$1,258	\$2,171
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	955	\$795,700	1"	87,144	50,000	50,000	13,000	24,144	-	-	\$1,327	\$1,773	\$1,327	\$1,824	\$1,473	\$1,937	\$1,620	\$2,096	\$1,782	\$2,270	\$1,961	\$2,488	\$2,176	\$3,089
Commercial (Medium User)																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	904	\$4,982,300	2"	329,960	50,000	50,000	25,000	25,000	100,000	129,960	\$2,819	\$5,609	\$2,819	\$5,930	\$2,819	\$5,727	\$2,819	\$5,799	\$2,819	\$5,874	\$2,819	\$6,124	\$2,819	\$9,218
Proposed Rates (13b) Existing Rate Structure (Quarterly)	904	\$4,982,300	2"	82,490	12,000	12,000	7,000	6,000	25,000	32,490	\$2,828	\$5,618	\$2,828	\$5,938	\$2,828	\$5,735	\$2,828	\$5,808	\$2,828	\$5,882	\$2,828	\$6,133	\$2,828	\$8,544
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	904	\$4,982,300	2"	82,490	12,000	12,000	13,000	25,000	32,490	-	\$2,781	\$5,571	\$2,781	\$5,892	\$2,781	\$5,689	\$2,781	\$5,761	\$2,781	\$5,836	\$2,781	\$6,086	\$2,781	\$8,497
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	904	\$4,982,300	2"	82,490	12,000	12,000	13,000	25,000	32,490	-	\$2,941	\$5,731	\$2,941	\$6,052	\$3,265	\$6,173	\$3,591	\$6,572	\$3,950	\$7,005	\$4,346	\$7,651	\$4,824	\$10,540
Commercial (Large User)																								
Proposed Rates (13a) Existing Rate Structure (Yearly)	8819	\$8,411,800	2"	3,219,000	50,000	50,000	25,000	25,000	100,000	3,019,000	\$31,710	\$36,420	\$31,710	\$36,962	\$31,710	\$36,619	\$31,710	\$36,741	\$31,710	\$36,867	\$31,710	\$37,290	\$31,710	\$42,513
Proposed Rates (13b) Existing Rate Structure (Quarterly)	8819	\$8,411,800	2"	804,750	12,000	12,000	7,000	6,000	25,000	754,750	\$31,718	\$36,429	\$31,718	\$36,970	\$31,718	\$36,627	\$31,718	\$36,750	\$31,718	\$36,875	\$31,718	\$37,298	\$31,718	\$41,369
Proposed Rates (14a) AWWA Ratios (Match revenue to 13a)	8819	\$8,411,800	2"	804,750	12,000	12,000	13,000	25,000	754,750	-	\$31,181	\$35,892	\$31,181	\$36,434	\$31,181	\$36,091	\$31,181	\$36,213	\$31,181	\$36,339	\$31,181	\$36,761	\$31,181	\$40,832
Proposed Rates (14b) AWWA Ratios (Match Rye & Portsmouth)	8819	\$8,411,800	2"	804,750	12,000	12,000	13,000	25,000	754,750	-	\$34,182	\$38,892	\$34,182	\$39,434	\$37,942	\$42,851	\$41,736	\$46,767	\$45,910	\$51,067	\$50,500	\$56,081	\$56,056	\$65,707

Notes:
¹Scenario 13a: The existing rate structure is based on an annual billing period.
²Scenario 13b: The existing rate structure and tiers are converted to a quarterly billing cycle.
³Scenario 14b: Consolidated the tiers along with quarterly billing cycle.
⁴Scenario 14b: Matched Rye and Portsmouth rates.
⁵GF Contribution is a combination of Rye District and Town-wide in 2030.

Attachment B – System Development Charges

SYSTEM DEVELOPMENT CHARGE - WATER

Rye, New Hampshire
EQUITY BUY-IN METHOD
 Prepared by Underwood Engineers, Inc.
December 23, 2025

Total Net Assets ¹	\$7,073,457
System average day capacity with wells on 24 hours per day and largest source out of service (gpd) ²	1,650,000
Asset per Gallon capacity (\$/gpd)	\$4.29
Equivalent Dwelling Unit (EDU) (gpd) ³	145
Asset per EDU (\$/EDU)	\$622
Current Rate (\$/gpd)	NA

Suggested Charges

Meter Size	Equivalent EDUs	Estimated Use (gpd)	Equity Buy-In Cost ⁴	
5/8" and 3/4"	1	145	\$622	Each
1"	2.5	363	\$1,556	Each
1-1/2"	5.0	725	\$3,112	Each
2" and Greater	varies	as approved by the District	\$4.29	per gpd

Notes:

- ¹ Net water system asset value based on the 2024 RWD Annual Financial Report (page 28 attached)
- ² Per groundwater and surface water assessment by UE
- ³ Estimated EDU per Water Rate Study, the ratios for larger meter sizes are consistent with the increased meter capacity, which is the basis of the SDC
- ⁴ For an increase in meter size, the System Development Charge shall be the difference between the new charge and the existing charge

Estimated gpd/EDU:	145
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Links

G:\PROJECTS\RYE, NH\REALNUMBER\3226 - Water Rate Study\000 Project Development\003 Background Info\003.3 Info from Client\District Data to Underwood\Rye Water District 2024 Financial Audit.pdf

Attachment C – 2026 Rate Sheet

2026 Rye Water District Existing vs Proposed Rates
1/27/2026

Existing Rates		Proposed Rates	
Rye Unit Charge (Annual)		Rye Unit Charge (Quarterly)	
5/8"	\$146.00	5/8"	\$33.30
3/4"	\$179.00	3/4"	\$36.63
1"	\$213.00	1"	\$46.62
1 1/4"	\$253.00	1 1/4"	NA
1 1/2"	\$297.00	1 1/2"	\$59.94
2"	\$432.00	2"	\$96.57
3"	\$869.00	3"	\$366.30
4"	\$1,745.00	4"	\$466.20

Portsmouth Unit Charge (Annual)		Portsmouth Unit Charge (Quarterly)	
5/8"	\$280.00	5/8"	\$33.30
3/4"	\$313.00	3/4"	\$36.63
1"	\$359.00	1"	\$46.62
1 1/4"	\$398.00	1 1/4"	NA
1 1/2"	\$443.00	1 1/2"	\$59.94
2"	\$577.00	2"	\$96.57
3"	\$1,015.00	3"	\$366.30
4"	\$1,891.00	4"	\$466.20

Multi Unit Allotments (Annual)	\$146.00	Multi Unit Allotments (Quarterly)	\$33.30
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Rye Usage Charge (per 1,000 gal)		Rye Usage Charge (per 1,000 gal)	
Tier I 0-50	\$0.00	Tier I 0-12	\$0.00
Tier II 51-75	\$5.00		
Tier III 76-100	\$6.50	Tier II 12-25	\$7.33
Tier IV 101-200	\$8.00	Tier III 25-50	\$9.38
Tier V >201	\$10.00	Tier IV >50	\$12.00

Portsmouth Usage Charge (per 1,000 gal)		Portsmouth Usage Charge (per 1,000 gal)	
Tier I 0-50	\$0.00	Tier I 0-12	\$0.00
Tier II 51-100	\$6.50	Tier II 12-25	\$7.33
Tier III 101-200	\$8.00	Tier III 25-50	\$9.38
Tier IV >201	\$10.00	Tier IV >50	\$12.00

System Development Charge

Meter Size	Equivalent EDUs	Estimated Use (gpd)	Water Equity Buy-In Cost
5/8" & 3/4"	1	145	\$622 Each
1"	2.5	363	\$1,556 Each
1-1/2"	5	725	\$3,112 Each
2" and Greater	Varies	As approved by Town	\$4.29 per gpd

Estimated Trends by adjusting from annual to quarterly allotments
Rye Water District
Prepared by Underwood Engineers, Inc.
11-Dec-25

Category	Allotment 50k Annual	Allotment 12k Quarterly	% Change
# of Customers exceeding allotment	698	991	42%
Percent of customers exceeding allotment	39%	56%	NA
# of Residential customers exceeding allotment	538	820	52%
Percent of Residential exceeding allotment	34%	52%	NA
Rye Usage			
Tier I 0-50,000 gal/yr (0-12,000 gal/qtr)	65,775,000	59,135,000	-10%
Tier II 51-75,000 gal/yr (12-25,000 gal/qtr)	12,598,000	11,618,000	-8%
Tier III 76-100,000 gal/yr (12-25,000 gal/qtr)	8,081,000	6,202,000	-23%
Tier IV 101-200,000 gal/yr (25-50,000 gal/qtr)	14,753,000	13,798,000	-7%
Tier V >201,000 gal/yr (>50,000 gal/qtr)	13,124,000	23,578,000	80%
Portsmouth Usage			
Tier I 0-50,000 gal/yr (0-12,000 gal/qtr)	3,694,000	3,082,000	-17%
Tier II 51-100,000 gal/yr (12-25,000 gal/qtr)	2,619,000	1,965,000	-25%
Tier III 101-200,000 gal/yr (25-50,000 gal/qtr)	2,787,000	2,328,000	-17%
Tier IV >201,000 gal/yr (>50,000 gal/qtr)	20,690,000	22,415,000	8%

Notes:

1. Above is estimated based on an assumed annual average. Actuals will vary depending on customer use patterns

