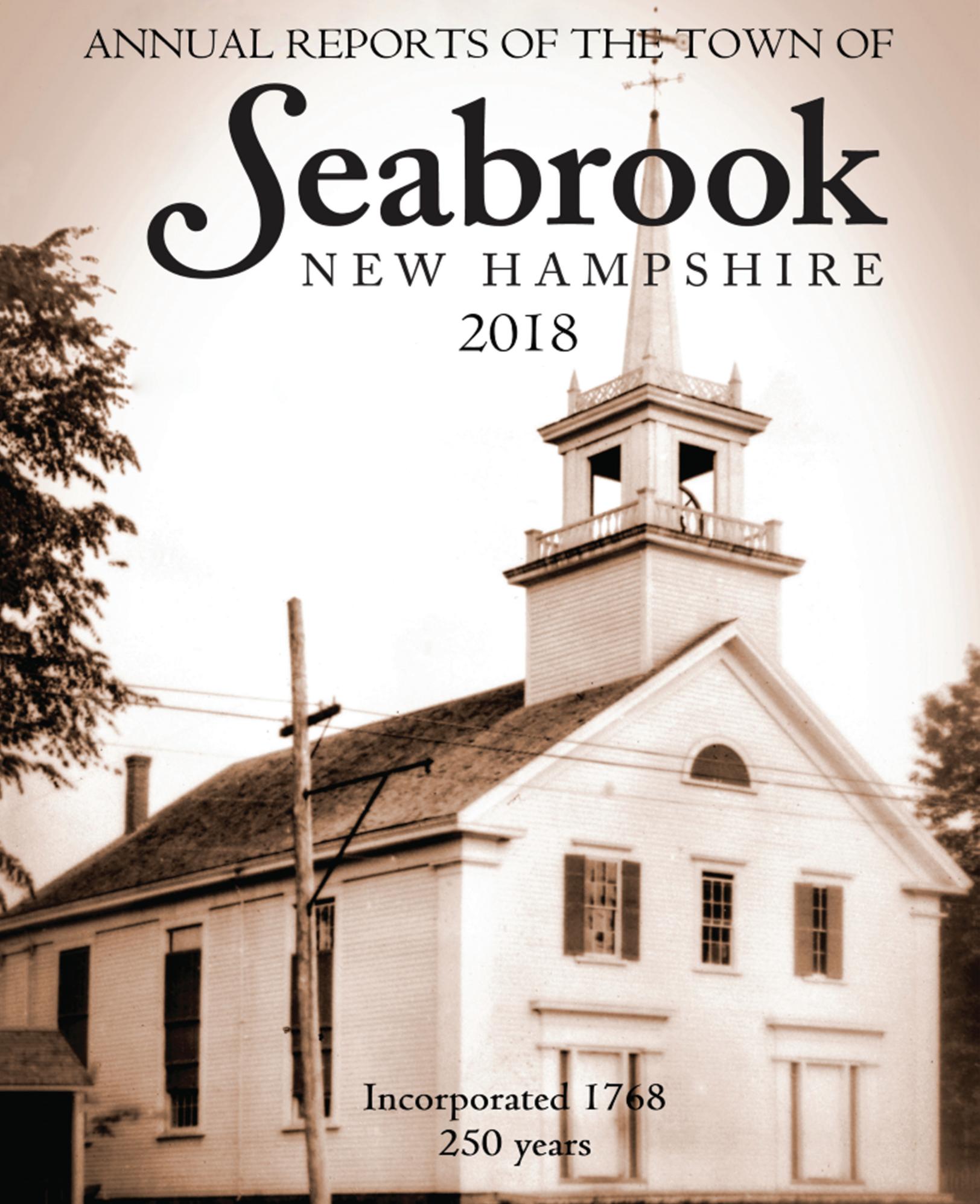


ANNUAL REPORTS OF THE TOWN OF

Seabrook

NEW HAMPSHIRE

2018



Incorporated 1768
250 years

TOWN HALL OFFICE HOURS & TELEPHONE NUMBERS

Monday – Friday

<u>OFFICE</u>	<u>HOURS</u>	<u>TELEPHONE #</u>
Selectmen	8:00 a.m. – 4:00 p.m.	474-3311
Town Manager	8:00 a.m. – 4:00 p.m.	474-3252
Town Clerk	8:00 a.m. – 4:00 p.m.	474-3152
Tax Office	8:00 a.m. – 4:00 p.m.	474-9881
Finance/Treasurer	8:00 a.m. – 4:00 p.m.	474-8027
Payroll Office	7:00 a.m. – 3:00 p.m.	474-8025
Public Works Office	7:00 a.m. – 3:30 p.m. (Mon – Thur) 7:00 a.m. – 1:00 p.m. (Fri)	474-9771
Transfer Station	8:00 a.m. – 3:00 p.m. (Mon – Thur) 8:00 a.m. – 12:30 p.m. (Fri) 8:00 a.m. – 11:00 a.m. (Sat & Sun - subject to change)	474-9765
Assessing	8:00 a.m. – 12:30 p.m. 1:00 p.m. - 4:00 p.m.	474-2966
Building & Health	8:00 a.m. – 12:30 p.m. 1:00 p.m. - 4:00 p.m.	474-3871
Beach Building Insp. (Beach Precinct Building) Tuesdays	7:00 p.m. - 8:00 p.m.	474-7029
Procurement Office	8:00 a.m. – 12:30 p.m. 1:00 p.m. - 4:00 p.m.	474-5601
Welfare Office	8:00 a.m. – 12:30 p.m. 1:00 p.m. - 4:00 p.m.	474-8931
Wastewater Office	7:00 a.m. – 12:30 p.m. 1:00 p.m. - 3:00 p.m.	474-8030
Water Office	7:00 a.m. – 12:30 p.m. 1:00 p.m. – 3:00 p.m.	474-9921

ANNUAL REPORTS OF THE

TOWN OF SEABROOK

NEW HAMPSHIRE

For the Year Ending December 31st

2018

As Compiled by the Town Officers

*FRONT & BACK COVER designed by
Shaylia Marquis*

*Pictures courtesy of
Shaylia Marquis & Eric Small*

*Water Department
Emily Sanborn
Evie Wasson
Suzanne Griggs
George Eaton
Robert Moore
Randy Littlefield
Jay VanAmburgh
Curtis Slayton
Robert Wood
Michael Colin
Herbert Fowler
Harry Perkins*

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In Memoriam



William A. Baillargeon

March 26, 1932 – September 28, 2018

William was a longtime resident of Seabrook.

He was a United States Navy Veteran. After leaving the Navy he served with the Seabrook Police Department before establishing a construction company and then a security company.

William was a member of the Raymond E. Walton American Legion Post 70 and a member of Rockingham Lodge #22 of Hampton.

James M. Cawley, Jr.

June 8, 1957 – April 18, 2018

Jim was a longtime resident of Seabrook.

He worked for the Town of Seabrook Police Department for 26 years.

Jim had more than 20 years of service in the Air Force, including time as a K-9 officer and being activated for Operation Desert Storm.

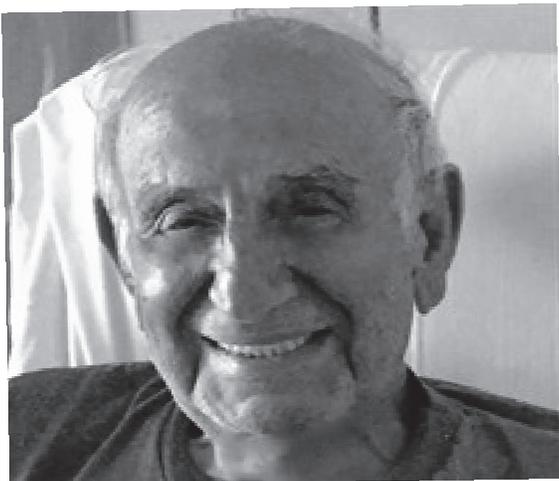


Aristotle "Ted" Markos

March 31, 1929 – October 16, 2018

Ted was a longtime resident of Seabrook.

Ted retired from the Navy in 1972 when he became a sergeant with the Seabrook Police Department.



TOWN OFFICIALS – 2018			
Officials – Appointed		Supervisors of the Checklist	Six Year Term
Town Manager	William M. Manzi III	Gary K. Fowler	Expire 2019 Elected
Police Chief	Michael Gallagher	Richard Fowler	Expire 2020 Elected
Fire Chief	William Edwards	Bruce G. Brown	Expire 2022 Elected
Building & Health Inspector	Stefan Zalewski	Planning Board Members	Three Year Term
E.M. Director	Joseph Titone	Michael Rabideau - Chair	Expire 2019 Elected
Welfare Agent	Bonnie Armentrout	Fancis G. Chase - Vice	Expire 2020 Elected
Sewer Superintendent	Philippe Maltais	Jason A. Janvrin	Expire 2019 Elected
Water Superintendent	Curtis Slayton	James W. Sanborn III	Expire 2020 Elected
Dept. of Public Works	John M. Starkey	Max Abramson	Expire 2021 Elected
Appraiser	Angela Silva	Forrest Dow	Expire 2021 Elected
Recreation Director	Katie Duffey	Michael Lowry	Alternate
Officials - Elected/Appointed		George Dow	Alternate
Representatives to Gen. Court	Two Year Term	Tom Morgan	Town Planner
Max Abramson	Expire 2020 Elected	Kelsey Lindgren-Bosco	Secretary
William L. Fowler	Expire 2020 Elected	Aboul B. Khan	BOS Representative
Aboul B. Khan	Expire 2020 Elected	Budget Committee Members	Three Year Term
Jason A. Janvrin	Expire 2020 Elected	Jeffrey M. Brown - Chair	Expire 2019 Elected
Selectmen & Assessors	Three Year Term	Christopher LeClaire - Vice	Expire 2020 Elected
Ella M. Brown - Chair	Expire 2019 Elected	Paul E. Knowles	Expire 2019 Elected
Aboul B. Khan	Expire 2020 Elected	Ivan Q. Eaton III	Expire 2020 Elected
Theresa A. Kyle	Expire 2021 Elected	Ellen Chase	Expire 2020 Elected
Tax Collector	Three Year Term	Emily Watts	Expire 2021 Elected
Michelle X. Knowles	Expire 2021 Elected	Ella M. Brown	BOS Representative
Town Clerk	Three Year Term	Michael Chase	School Board Rep.
Cheryl L. Bowen	Expire 2020 Elected	Richard Maguire	Beach Precinct Rep.
Treasurer Oliver Carter	Three Year Term Expire 2020 Elected	Melissa Lebrun	Secretary

Constables	One Year Term	Zoning Board of Adjustments	Three Year Term
Wayne Felch Jr	Expire 2019 Elected	Jeffrey M. Brown - Chair	Appointed Exp. 2019
James S. Sanborn	Expire 2019 Elected	Michael Lowry - Vice	Appointed Exp. 2020
Jason A. Janvrin	Expire 2019 Elected	Philip Howshan	Appointed Exp. 2019
Trustee of Trust Fund	Three Year Term	Teresa Rowe-Thurlow	Appointed Exp. 2019
Ellen Chase	Expire 2019 Elected	David Davidson	Appointed Alternate
Max Abramson	Expire 2020 Elected	Robin Fales	Appointed Alternate
Gary K. Fowler	Expire 2021 Elected	Robert Lebold	Appointed Alternate
Trustee of Library	Three Year Term	Lacey Fowler	Secretary
Ellen Chase	Expire 2019 Elected	Seabrook Library	Appointed
Laura Litcofsky	Expire 2020 Elected	Ann Robinson	Director
Eric N. Small	Expire 2021 Elected	Susan Schatvet	Assistant Director
Moderator	Two Year Term	Anne Ferreira	Library Assistant
Paul M. Kelley	Expire 2019 Elected	Joyce Frye	Library Assistant
Virginia L. Small Asst. Moderator	Appointed	Sharon Rafferty	Technical Services
Recreation Committee	Appointed	Gretyl Macalaster	Children Services
Barbara J. Ward - Chair	Member	Deb Hiatt	Circulation
Paul Knowles - Vice	Member	James King	Mtc. Super.
Minabell Bowden	Member	Paula Steren	Part Time
Maria Brown	Member	Conservation Commission	Appointed
Faye Santos	Alternate	Francis Chase - Chair	Expire 2021
Claire Knowles	Alternate	Susan Foote - Vice	Expire 2021
Theresa A. Kyle	BOS Representative	Richard Dodge	Expire 2019
James W. Sanborn III	Planning Board Rep.	Michael Colin	Expire 2019
Scholarship Fund Committee	Appointed	James W. Sanborn III	Expire 2019
Kelly O'Connor - Chair	Expire 2020	Albert Mueller	Expire 2021
Ellen Chase - Vice	Expire 2021	Helen Latime	Expire 2020 Alternate
Gary K. Fowler	Expire 2019	Judy Walker	Secretary
Housing Authority	Appointed	Southeast Watershed Alliance	
Paul M. Kelley - Chair	Expire 2022	Susan Foote	Appointed
Richard E. Donahue	Expire 2019	Seabrook Beach Commissioners	
Philip Reed	Expire 2020	Richard Maguire	Elected by Precinct
Frederick L. Moulton	Expire 2021	Joseph Giuffre	Elected by Precinct
Charles Bagley	Expire 2023	Donald Hawkins	Elected by Precinct

Citizens Petitioners Advisory	Committee	Seabrook Beach Officers	
Bruce G. Brown	Appointed	Theresa A. Kyle - Moderator	Elected by Precinct
Eric N. Small	Appointed	Mike Rurak - Treasurer	Elected by Precinct
Streetlight Committee		Donald Hawkins - Secretary	Elected by Precinct
E. Albert Weare	Appointed	Seabrook Beach Board of Adjustments	
Michael Klein	Appointed	Henry Theriault - Chair	Appointed
Fence Viewers		Mary Durant	Appointed
Bruce G. Brown	Appointed	Joseph Giuffre	Appointed
Frederick Moulton Jr.	Appointed	Robert Weisner	Appointed
Warner Knowles	Appointed	Doris Sweet	Appointed
		Peter Harter	Appointed
		Beach Building Inspector	
		Stephen Keaney	Appointed

**TOWN OF SEABROOK FIRST SESSION
MINUTES
COMMUNITY CENTER
FEBRUARY 6, 2018**

Meeting called to order by Moderator, Paul Kelley at 7:00p.m.

Mr. Kelley introduced the head table. Present were Town Clerk, Cheryl Bowen, Town Attorney, Robert Ciandella, Town Manager, William Manzi, Selectmen, Theresa Kyle, Ella Brown and Aboul Khan.

Salute to the flag was led by Mr. Moderator.
Meeting will be conducted under Kelley's Rules of Order.

Mr. Moderator stated, please come to the microphone and state your name and address if you would like to speak. One amendment on the floor at a time and all amendments must be in writing, signed by the voter, and presented to the Town Clerk. Sponsors of the articles will be called upon first to explain the article. There will be discussion on all articles of interest by the town voters.

All articles were passed as read except for Article 13.

Motion by Jeffrey Brown, to amend Article 13 from Association IAFF 2047 to Association IAFF 2847. The change was given in writing to the Town Clerk. Amendment passed as amended.

Motion to adjourn by Jason Janvrin and seconded by Gary Fowler.

Moderator adjourned the meeting at 9:00 pm.

**TOWN OF SEABROOK
STATE PRIMARY ELECTION
COMMUNITY CENTER
SEPTEMBER 11, 2018**

All election workers were sworn in by Moderator, Paul Kelley

Security seals were verified at the voting machines by Paul Kelley and Virginia Small.

Ballot box declared empty, verified by a Democrat, Republican and shown to the voters before being locked until the counting of the ballots at 7:00p.m.

The warrant was read by moderator Kelley and polls were declared open at 7:00a.m.

Moderator Kelley stated that absentee ballots will be opened at 1:00p.m..

Town Clerk, Cheryl Bowen and Assistant Moderator, Virginia Small will open the absentee ballots.

Moderator Kelley asked if any more needed to vote before closing the polls at 7:00p.m.

Polls declared closed.

Election Workers:

Nellie Beckman

Bruce Brown III

Morgan Cogdill

Gary Fowler

John Gonthier

Lois Lewis

Josephine Rumore

Phillip Reed

Rio Tilton

Ruth Xavier

Minabelle Bowden

Kaleb Brown

Jayne Dobbins

June Fowler

Donna Johnson

Shaylia Marquis

Virginia Small

Bette Thibodeau

Barbara Ward

Respectfully Submitted,
Cheryl Bowen,
Town Clerk

**TOWN OF SEABROOK
STATE GENERAL ELECTION
COMMUNITY CENTER
NOVEMBER 6, 2018**

All election workers were sworn in by Moderator, Paul Kelley.

Security seals were verified at the voting machines by Moderator Kelley and Assistant Moderator, Virginia Small.

Ballot box declared empty, verified by a Democrat, Republican and shown to the voters before being locked until the counting of the ballots at 7:00p.m.

The warrant was read by Moderator Kelley and the polls were declared open at 7:00a.m.

Moderator Kelley states absentee ballots will be opened at 1:00p.m.

Town Clerk, Cheryl Bowen and Assistant Moderator Virginia Small will open the absentee ballots. The total count of absentee ballots was 228.

Moderator Kelley asked if any more needed to vote before closing the election at 7:00p.m.

Registered voters on check-list:	5762
Voted in this election:	2946
Absentee ballots:	228
New registered voters day of election:	301

Election Workers:	
Nellie Beckman	Minabelle Bowden
Bruce Brown III	Kaleb Brown
Morgan Cogdill	Kathy Cronin
Jayne Dobbins	Gary Fowler
June Fowler	John Gonthier
Donna Johnson	Lois Lewis
Shaylia Marquis	Jo-Anne Page
Josephine Rumore	Virginia Small
Bette Thibodeau	Rio Tilton
Barbara Ward	Ruth Xavier
Phillip Reed	

Respectfully Submitted,
Cheryl Bowen,
Town Clerk

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2018**

To the inhabitants of the Town of Seabrook, in the County of Rockingham, in said State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet in the auditorium of the Seabrook Community Center, U.S. Route 1 (Lafayette Road) on Tuesday, February 6, 2018, at 7:00 o'clock in the evening to participate in the first session of the 2018 Annual Town Meeting.

And, you are hereby notified that the polls will be open in the auditorium of the Seabrook Community Center, U.S. Route 1 (Lafayette Road) on Tuesday, March 13, 2018, at 7:00 o'clock in the forenoon, and you may cast your ballots on the official ballot questions below, until at least 7:00 o'clock in the evening of the same day.

Further, you are notified that the Moderator will process the absentee ballots beginning at 1:00 o'clock in the afternoon on Tuesday, March 13, 2018, pursuant to RSA 659:49.

ARTICLE 1

To select by non-partisan ballot:

one (1) Selectman and Assessor for a term of three (3) years;

ELLEN M. CHASE	166
WILLIAM L. FOWLER	101
THERESA A. KYLE	356
JAMES C. MURPHY	285

one (1) Tax Collector for a term of three (3) years;

MARIA YEVETTE BROWN	248
MICHELLE X. KNOWLES	760

two (2) members of the Planning Board for a term of three (3) years;

MAX ABRAMSON	319
FORREST J. DOW JR	689

one (1) member of the Budget Committee for a term of three (3) years;

IVAN EATON III	580
-----------------------	------------

one (1) member of the Budget Committee for a term of two (2) years;

EMILY WATTS	37
--------------------	-----------

one (1) Trustee of the Library for a term of three (3) years;

GARY K. FOWLER	728
-----------------------	------------

one (1) Trustee of the Trust Funds for a term of three (3) years;
ERIC N. SMALL 782

three (3) Constables for a term of one (1) year;

JASON A. JANVRIN 359
TIMOTHY M. ROONEY 198
JAMES S. SANBORN 287
MAX ABRAMSON 115
FRANCIS CHASE 242
IVAN EATON III 202
WAYNE D. FELCH JR 388
WILLIAM L. FOWLER 197

ARTICLE 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

The proposed amendments to the Zoning Ordinance will be in underline text for proposed additions and strikethrough text for proposed deletions.

To see if the Town will vote to amend Sections 2 and 6 of the Zoning Ordinance as follows:

Motor Vehicle Repair - Change Motor Vehicle Repair in Zone 3 from Conditional Use to Prohibited; and define Motor Vehicle Repair as follows: "A business, service, or industry involving the maintenance, repair, servicing, or painting of motor vehicles."

YES 464 NO 480

ARTICLE 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Section 6 of the Zoning Ordinance, as follows:

Mixed Use - Change Mixed Use in Zones 2R & 6R from Conditional Use to Prohibited; and change Residential Mixed Use with no more than 5 dwelling units in Zone 2 from Prohibited to Conditional Use.

YES 428 NO 495

ARTICLE 4

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

The proposed amendments to the Zoning Ordinance will be in underline text for proposed additions and strikethrough for proposed deletions.

To see if the Town will vote to amend Section 2 of the Zoning Ordinance, as follows:

4) **Opaque Fences** - Change the definition of "structure" as follows: "Any structure constructed or erected by human means, whether on land or water, the use of which requires location on the ground or bed of water or which requires attachment to something have location on the ground or water. Fences, stonewalls, retaining walls, driveways, and steps, porches, and pazzas smaller than 24 square feet are not to be construed as "*structures*" for purposes of side line and setback requirements, however for safety reasons, opaque fences shall be set back a minimum of 15 feet from street pavement."

YES 463 NO 481

ARTICLE 5

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Section 7 of the Zoning Ordinance, as follows:

The proposed amendments to the Zoning Ordinance will be in underline text for proposed additions and strikethrough text for proposed deletions.

Footnote #6 reads as follows: "*This requirement shall not apply to lots of record that were recorded at the Registry of Deeds prior to 1974.*"

The Planning Board proposes to move footnote #6 to the locations shown below:

- Minimum Lot Area** (in thousands of sq ft)⁶
- Single Family Dwelling⁶
- Single Family Dwelling + ADU⁶
- Two Attached Primary Dwelling Units
- Non-Residential Buildings

YES 430 NO 486

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of One Million Two Hundred Eighty Two Thousand Dollars (\$1,282,000) to provide periodic maintenance including engineering and inspection on the Route 286 water tank including abrasive blast/pressure wash interior and exterior tank surfaces including nearby support structures and equipment within the fenced in area; repair any metal fatigue or damage as needed; repair and coat concrete foundations; test surrounding soils for contamination and remove and dispose as needed; repaint all surfaces to AWWA standards, and to authorize the issuance of not more than \$1,282,000 of serial bonds or notes, for a period not to exceed thirty (30) years in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen and the Town Treasurer to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Further, to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds toward the project that may be available,

according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: This article is included in the capital improvement plan submitted to the planning board. The 286 water tank is a 1-million gallon steel tank constructed in 1976. This tank is important for water storage, fire protection and maintaining system pressures. Periodic maintenance is required to maintain the integrity of this structure.

YES 558 NO 430
NEEDED 592 FOR 3/5 VOTE
REQUIRED FAILED

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Five Hundred Ninety Thousand Nine Hundred Eighty-Five Dollars (\$590,985) for the purpose of replacing the existing radio equipment at the police department, and to authorize the issuance of not more than \$590,895 of serial bonds or notes, for a period not to exceed thirty (30) years, in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen and the Town Treasurer to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Further to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: The current radio equipment will soon be obsolete and production has already stopped on the equipment. In 2020 there will no longer be any available parts for the current equipment.

YES 474 NO 522

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to purchase and replace the radio communications equipment within the EOC office of the Fire Department, and to authorize the issuance of not more than \$40,000 of bonds or notes, for a period not to exceed thirty (30) years, in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen and the Town Treasurer to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Further to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to

authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: The current equipment is obsolete and antiquated. The new equipment will allow the radios to integrate with the new dispatch console system, this will also serve as a redundant system helping to solidify communications for Police, Fire and Emergency Management. This item is also in the CIP submitted to the Planning Board. .

YES 519 NO 491

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to fund planning for and additions to the Asset Management Program and Energy Assessment for the Town's Wastewater Treatment Facility, and to authorize the issuance of not more than Fifty Thousand Dollars (\$50,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, to further authorize the Selectmen to issue and negotiate such bonds or notes and to determine the conditions and the rate of interest thereon; and further to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including Clean Water State Revolving Funds (CWSRF) toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and, to further authorize the Selectmen to offset the full amount of this appropriation through the receipt of federal or state grant monies, or CWSRF loans with 100% principal loan forgiveness. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: This article is not part of the capital improvement plan.

YES 461 NO 528

ARTICLE 10

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles 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 Twenty Two Million Nine Hundred Three Thousand Four Hundred Three Dollars (\$22,903,403)? Should this article be defeated, the default budget shall be Twenty Two Million Nine Hundred Thirteen Thousand Four Hundred Forty Dollars (\$22,913,440) which is the same as last year, 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 XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Recommended by Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$8.485 impact per \$1,000 on the tax rate).

NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.

YES 547 NO 431

ARTICLE 11

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Employees Association for the period April 1, 2018 through March 31, 2019; and further to raise and appropriate the sum of Ninety Three Thousand Two Hundred Dollars (\$93,200) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.035 impact per \$1,000 on the tax rate).

YES 405 NO 600

ARTICLE 12

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Teamsters Local 633 of New Hampshire for the period April 1, 2018 through March 31, 2019; and further to raise and appropriate the sum of One Hundred Four Thousand Nine Hundred Sixty Dollars (\$104,960) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.039 impact per \$1,000 on the tax rate).

YES 343 NO 648

ARTICLE 13

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Permanent Firefighter's Association IAFF 2847 for the period April 1, 2018 through March 31, 2019; and further to raise and appropriate the sum of Sixty Nine Thousand Seven Hundred Forty Seven Dollars (\$69,747) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.026 impact per \$1,000 on the tax rate).

YES 379 NO 597

ARTICLE 14

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Supervisors Employees Association for the period April 1, 2018 through March 31, 2019; and further to raise and appropriate the sum of Eight Thousand Eight Hundred Dollars (\$8,800) for fiscal year 2018, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 342 NO 630

ARTICLE 15

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of public safety communications, equipment and/or software. All revenues received from lease payments from Verizon and T-Mobile will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This is a special warrant article. (Majority vote required).

NOTE: The revolving fund would utilize monies paid by outside vendors (Verizon and T-Mobile) to pay down borrowing for public safety radio and communication equipment, thereby taking the financial burden off taxpayers.

YES 548 NO 417

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty Two Thousand Dollars (\$282,000) for improvements to Town streets consisting of pavement overlays, adjustments to associated structures, crack-sealing repairs, and design of drainage improvements. Said appropriation will be offset by a State Highway Block Grant estimated to be One Hundred Seventy Six Thousand Seven Hundred Thirty Four Dollars (\$176,734) and by a transfer of the sum of Eighty Thousand Dollars (\$80,000) from the Transportation Improvement Special Revenue Fund. The balance of Twenty Five Thousand Two Hundred Sixty Six Dollars (\$25,266) will be raised through property taxes. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the projects are completed or in two (2) years (December 31, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.009 impact per \$1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan that was submitted to the planning board.

YES 623 NO 352

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Four Hundred Eighty Thousand Dollars (\$480,000) for the purpose of replacing the outfall pipe and brackets under the Route 286 bridge. This sum to come from unassigned fund balance. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.00 impact per \$1,000 on the tax rate).

NOTE: The outfall pipe and support brackets under the bridge are unprotected and badly rusted. A failure of this outfall pipe would be catastrophic, leave a major portion of Seabrook without sewer service.

YES 646 NO 324

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Five Hundred Twenty Five Thousand Dollars (\$525,000) to construct new wells including well design, construction and infrastructure to connect to the water treatment plant and authorize the withdrawal of Five Hundred Twenty Five thousand Dollars (\$525,000) for the Water Resources Capital Reserve Fund created for that purpose, to fund the appropriation. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.00 impact per \$1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan submitted to the planning board. \$725,000 was authorized with the 2015 warrant article #36 for two years. The two years has passed and \$525,000 remained from the original article. The project is ongoing and the funds need to be reauthorized to continue the work as described.

YES 619 NO 361

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.019 impact per \$1,000 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.

YES 652 NO 337

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of One Hundred Forty Thousand Dollars (\$140,000) for the purchase and equipping of a 6-wheel dump truck with plow and sander and further to authorize the sale or trade of the existing 2003 International Dump Truck with plow and sander. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the vehicle is acquired or in two (2) years (December 31, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.052 impact per \$1,000 on the tax rate).

NOTE: The current 2003 dump truck is the 1st responder vehicle during snow and ice removal.

YES 452 NO 546

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the purchase of a small tractor with a 3-point hitch for the Parks Division. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the equipment is acquired or in two (2) years (December 31, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee) (Estimated \$0.006 impact per \$1,000 on the tax rate).

YES 338 NO 652

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) for the purchase of a line painting machine for the Parks Division. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the equipment is acquired or in two (2) years (December 31, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 390 NO 597

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) to refurbish the DPW facility which would include but is not limited to resurfacing the parking area and replacing the heating/AC system. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.028 impact per \$1,000 on the tax rate).

YES 367 NO 624

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to repair and replace the DPW pump stations and storm-water pump stations. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

NOTE: The current machinery is 25 years old and it is becoming hard to find parts.

YES 564 NO 427

ARTICLE 25

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing SCBA Breathing Equipment and Turnout Gear for the Fire

Department. Furthermore, to name the Board of Selectmen as agents to expend from said fund. This is a special warrant article. (Majority vote required).

NOTE: The Capital Fund will be used to purchase legally required breathing equipment and turnout gear for our Fire Department. The use of this Capital Fund will allow the Town to save the funds necessary to purchase the equipment on a fixed schedule, avoiding the need to raise all of the money in a single year.

YES 572 NO 426

ARTICLE 26

To see if the Town will vote to authorize the Board of Selectmen to enter into a five-year lease/purchase agreement in the amount of Eight Hundred Fifty Thousand Dollars (\$850,000) for the purchase and equipping of a Rescue Truck for the Fire Department, and to raise and appropriate the sum of One Hundred Seventy Thousand Dollars (\$170,000) for the first year's payment for that purpose. This lease/purchase agreement contains an escape clause. Further, to authorize the sale or trade of the existing 2003 engine truck. This appropriation may be offset by Federal Grants. This amount will only be appropriated if Federal Grants are not received. In future years, the lease payments will be included in the proposed and default budgets. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.063 impact per \$1,000 on the tax rate).

NOTE: This would be replacing a 2003 Rescue Truck. This Truck has approximately 80,000 miles on it and is at the end of its useful life. Vehicle maintenance and vehicle reliability are major concerns of this vehicle. This item is also in the CIP submitted to the Planning Board.

YES 393 NO 591

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty Three Thousand Three Hundred Thirty Five Dollars (\$283,335) to create four (4) new full-time firefighter positions within the Fire Department, and to fund these positions with One Hundred Fifty Four Thousand Six Hundred Forty Four Dollars (\$154,644) for salary and One Hundred Twenty-Eight Thousand Six Hundred Ninety One Dollars (\$128,691) for benefits. If approved, the appropriation for these positions will become part of the annual operating budget in subsequent years. (Majority vote required) (Recommended by the Selectmen) (Not Recommended by the Budget Committee) (Estimated \$0.105 impact per \$1,000 on the tax rate).

NOTE: The hiring of these four (4) firefighters in 2018 will only be for 6-months. In subsequent years it will be for 12-months for a cost of \$553,430.

YES 300 NO 683

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Ninety-Eight Thousand Dollars (\$98,000) for the purchase of a septic hauler truck for the Sewer Department and to authorize the sale or trade of the existing 1999 Freightliner septic hauler truck. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the vehicle is acquired by the Town or in two (2) years (December 31, 2020), whichever occurs first. This is a special warrant article.

(Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.036 impact per \$1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan that was submitted to the planning board. This truck is 17 years old and was purchased used in 2004. The tank structure was taken from an older vehicle and added to this cab and frame. It is used to clean pump stations and sewer mains. It is also used as a standby emergency pump truck to service pump stations when extended power outages occur.

YES 406 NO 561

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000) to add permanent mounted oxygen probes to the sewer department's oxidation tanks to include new high tech instruments. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

YES 484 NO 477

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to replace the air handling unit in the dewatering building of the sewer department. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.006 impact per \$1,000 on the tax rate).

YES 448 NO 507

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Twenty-Six Thousand Dollars (\$26,000) to reline the chlorine storage tanks for the sewer department. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.010 impact per \$1,000 on the tax rate).

NOTE: The tanks are 22-years old and the product is eating the fiberglass wall structures.

YES 511 NO 448

ARTICLE 32

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Six Hundred Dollars (\$40,600) to purchase proper units for the tank configuration and install submersible mixers at the sewer department. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: During off cycles in the aeration mode saves electrical energy. With mixers, longer periods of anoxic conditions can be maintained with proper mixing.

YES 451 NO 505

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000) to replace two (2) office HVAC units in the operations building of the sewer department. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

NOTE: The window mounted units are 20-years old and hard to find replacement parts to repair.

YES 384 NO 599

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) for the renovation of the locker room at the Police Station. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.046 impact per \$1,000 on the tax rate).

NOTE: The current room is in the original form from the mid 1980's and has fallen into disrepair and has become unserviceable.

YES 275 NO 724

ARTICLE 35

To see if the Town will vote to create two (2) new full-time police officer positions within the Police Department, and to raise and appropriate the sum of One Hundred Eighteen Thousand Nine Hundred Eighty-Six Dollars (\$118,986) to fund these positions with Sixty Two Thousand Three Hundred Forty Five Dollars (\$62,345) for salary and Fifty Six Thousand Six Hundred Forty One Dollars (\$56,641) for benefits. If approved the appropriation for these positions will become part of the annual operating budget in subsequent years. (Majority vote required) (Recommended by the Selectmen) (Not Recommended by the Budget Committee) (Estimated \$0.044 impact per \$1,000 on the tax rate).

NOTE: The department has not hired any new police officers since 1993. This appropriation is for 6-months and in subsequent years it will be for 12-months for a cost of \$228,074 and will be in the annual budget.

YES 415 NO 594

ARTICLE 36

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy Thousand Dollars (\$170,000) for the purpose of removing and replacing the parking lot curbs and grinding and repaving/resurfacing the parking lot and entry way of the Community Center. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.063 impact per \$1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan that was submitted to the planning board. The current curbing is concrete or asphalt and it has been fixed numerous times. The existing curbs and parking lot pose a hazard and are considered unsafe, uneven and should be replaced. There are numerous cracks that have been repaired about 3 different times throughout 33 years that the community center has been in service in the parking area.

YES 346 NO 648

ARTICLE 37

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to replace and upgrade fixtures and flooring for the male and female single bathrooms, multi-stall bathrooms and locker rooms at the Community Center. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: The bathrooms have not been updated since the building was originally built.

YES 412 NO 582

ARTICLE 38

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be used by the Council on Aging as needed to continue to provide transportation programs, which assist non-driving handicapped and/or elderly residents of Seabrook. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the \$5,000 is fully used by the Council on Aging or in four (4) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

NOTE: This article is not included in the capital improvement plan submitted to the planning board. This program is run by the Town of Seabrook directly for the benefit of Seabrook residents.

YES 695 NO 304

ARTICLE 39

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be used by the Firemen's Association which assist the residents of Seabrook. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the \$5,000 is fully used by the Firemen's Association or in four (4) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

NOTE: The funds will be used directly for the services that are provided by the Association, such as scholarships, aid to families in time of emergency such as fire and other charitable activities for Town residents.

YES 435 NO 537

ARTICLE 40

To see if the Town will vote to raise and appropriate the sum of Ninety-Five Thousand Dollars (\$95,000) to complete the restoration work started on the Old South Meeting House. 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, 2020), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.035 impact per \$1,000 on the tax rate).

NOTE: The Town has supported the restoration in time for the 250th Anniversary celebration. The exterior work, floors and sills have been completed. Final construction phase includes heating & AC system, upgrade of electrical wiring, exterior handicap ramp, handicap accessible bathrooms, insulation of walls and stabilization of the bell tower. Once work is complete the building will be available for use by the public during the celebration.

YES 411 NO 562

ARTICLE 41

To see if the Town will vote to raise and appropriate the sum of twenty four thousand dollars (\$24,000) to renovate the playground at Veteran’s Memorial Park on South Main Street and install a new basketball court. The allotted amount will include removal of outdated elements, the purchase of new playground equipment and site furnishings, and will include labor costs associated with the project. This project will be done in cooperation with The Friends of Seabrook Community (FOSC). This will be a non- lapsing appropriation per RSA 32:7, VI and will not lapse until the project is complete or in four (4) Years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.009 impact per \$1,000 on the tax rate).

NOTE: The town has worked in partnership with the Friends of Seabrook Community, who have made financial contributions, to expand recreational opportunities for children by expansion of the Playground at Veterans Park. This article would bring a new basketball court to Veterans Memorial Park, and will be offset by contributions made by FOSC.

YES 543 NO 438

ARTICLE 42

To see if the Town will vote to raise and appropriate the sum of One Thousand Eight Hundred Eleven Dollars (\$1,811) for American Red Cross, a human service organization for the purpose of preventing and alleviating human suffering in the face of emergencies by mobilizing the power of volunteers and generosity of donors. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 505 NO 460

ARTICLE 43

To see if the Town will vote to raise and appropriate the sum of Four Thousand Seventy Five Dollars (\$4,075) for Child & Family Services, a human service organization for the purpose of providing a range of home and community-based family support and counseling programs designed to tackle problems before they reach a crisis and provides treatment during a crisis to stabilize the family. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 568 NO 592

ARTICLE 44

To see if the Town will vote to raise and appropriate the sum of Two Thousand Two Hundred Sixty Four Dollars (\$2,264) for Child Advocacy Center, a human service organization for the purpose of assisting children ages 3-18 and developmentally delayed adults who have disclosed sexual or physical abuse, been neglected, are drug endangered, and/or witnessed domestic violence or crime. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 611 NO 357

ARTICLE 45

To see if the Town will vote to raise and appropriate the sum of Six Thousand Seven Hundred Ninety One Dollars (\$6,791) for Chucky’s Fight, a human service organization for the purpose of providing guidance for loved ones/family members with substance abuse or mental health issues by providing guidance into treatments centers, mentorship, and community service hours that are supervised. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 575 NO 401

ARTICLE 46

To see if the Town will vote to raise and appropriate the sum of Six Thousand Seven Hundred Ninety One Dollars (\$6,791) for Community Home Solutions, a human service organization for the purpose of providing emergency home repairs that are needed to address health and safety and/or weatherization concerns. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 444 NO 517

ARTICLE 47

To see if the Town will vote to raise and appropriate the sum of Six Thousand Seven Hundred Ninety One Dollars (\$6,791) for Families First Health & Support Center, a human service organization for the purpose of targeting and assisting people who face risk factors such as poverty, homelessness, single parenthood, mental illness, uninsured, lack of medical/dental care, substance abuse, etc. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 581 NO 404

ARTICLE 48

To see if the Town will vote to raise and appropriate the sum of Six Thousand Eight Hundred Seven Dollars (\$6,807) for A Safe Place/Haven, a human service organization for the purpose of serving women, men and children affected by domestic and sexual violence and stalking and their non-offending parents, partners and friends; including individuals who have just been sexually or physically assaulted, as well as those dealing with the trauma months or years later. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 584 NO 403

ARTICLE 49

To see if the Town will vote to raise and appropriate the sum of Three Thousand Four Hundred Forty One Dollars (\$3,441) for Lamprey Health Care, a human service organization for the purpose of providing primary medical care and health-related services, with a focus on prevention and lifestyle management, to individuals and families of all ages. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 488 NO 482

ARTICLE 50

To see if the Town will vote to raise and appropriate the sum of Five Thousand One Hundred Sixty One Dollars (\$5,161) for Richie McFarland Children’s Fund, a human service organization for the purpose of providing early intervention services for children from birth to age 3 and their families who have been identified as, or are at risk of having a developmental delay or disability. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 554 NO 423

ARTICLE 51

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Six Hundred Sixty Six Dollars (\$8,666) for Rockingham County Nutrition Program, a human service organization for the purpose of providing a ready hot meal and safety services for those in need, on an ongoing basis to elderly residents. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 641 NO 349

ARTICLE 52

To see if the Town will vote to raise and appropriate the sum of Six Thousand Three Hundred Thirty Eight Dollars (\$6,338) for Seabrook Community Table, a human service organization for the purpose of providing a free home-cooked meal to those having financial problems, families, and the elderly. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 643 NO 343

ARTICLE 53

To see if the Town will vote to raise and appropriate the sum of Six Thousand Three Hundred Thirty Eight Dollars (\$6,338) for Seabrook Lions Club, a human service organization for the purpose of serving the elderly and children, the blind and deaf and/or the impoverished to help make their lives easier. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 607 NO 380

ARTICLE 54

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Twenty Seven Dollars (\$4,527) for Seacoast Mental Health Center, a human service organization for the purpose of providing community mental health services to individuals and families in the eastern half of Rockingham County who meet the appropriate clinical criteria. This is a special

warrant article. (Majority vote required) (Recommended by the Board of Selectmen)
(Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 556 NO 426

ARTICLE 55

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Six Hundred Two Dollars (\$8,602) for Seacoast Visiting Nurses Center, a human service organization for the purpose of providing skilled nursing, rehabilitation and support services to patients who have been discharged from a hospital or rehabilitation facility after an illness or injury. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 610 NO 360

ARTICLE 56

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Three Hundred Seventy Four Dollars (\$20,374) for Seacoast Youth Services, a human service organization for the purpose of providing programs to school aged children. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.008 impact per \$1,000 on the tax rate).

YES 566 NO 403

ARTICLE 57

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Three Hundred Thirty Six Dollars (\$18,336) for Southern NH Services, a human service organization for the purpose of supporting low-income individuals and families with direct services, preventing more families from falling into poverty and/or homelessness, and assisting at-risk families in finding long-term solutions to their economic needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

YES 435 NO 529

ARTICLE 58

To see if the Town will vote to raise and appropriate the sum of Three Thousand Five Hundred Thirty One Dollars (\$3,531) for Transportation Assistance for Seacoast Citizens, a human service organization that serves the senior population through a volunteer program utilized to meet many community needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 581 NO 388

ARTICLE 59

To see if the Town will vote to raise and appropriate the sum of One Thousand One Hundred Seventy Seven Dollars (\$1,177) for Friends Program, a human service organization assisting the homeless population by providing shelter on a 24/7 basis, 365 days a year. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.0004 impact per \$1,000 on the tax rate).

YES 472 NO 488

ARTICLE 60

To see if the Town will vote to raise and appropriate the sum of Three Thousand One Hundred Sixty Nine Dollars (\$3,169) for Cross Roads, a human service organization for the purpose of housing homeless individuals. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 502 NO 457

ARTICLE 61

To see if the Town will vote to allow the operation of KENO within the Town pursuant to the provisions of NH RSA 284:41 through 51. (Majority vote required).

YES 574 NO 385

PETITION ARTICLE - 62

Upon the petition of George Penniman and other legal voters of the town "To see if the Town of Seabrook will vote to raise and appropriate the sum of \$9,500 to purchase new bleachers for the softball field located at Veteran's Memorial Park on South Main Street". The allotted amount will include the removal of the current 30 year old bleachers, the purchase of new bleachers and the addition of 3 cement pads that the bleachers are to be placed on as well as all labor costs associated with the project. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.004 impact per \$1,000 on the tax rate).

YES 517 NO 453

PETITION ARTICLE - 63

Upon the petition of the undersigned legal voters of the Town; "To see if the Town will vote to modify the Elderly and Disabled exemptions from property tax in the Town of Seabrook New Hampshire, beginning with the 2018 tax year, based on assessed value, for qualified taxpayers, to be as follows; Elderly exemption under RSA 72:39-b, Elderly person age 65-74 \$160,000 off assessed value, Elderly person age 75-79 \$170,000 off of assessed value, Elderly person age 80 years or older \$200,000 off of assessed value. Disabled exemption under RSA 72:37-b, \$160,000 off assessed value. To qualify for the Elderly exemption the person must have been a New Hampshire resident for 3 consecutive years (person must have been a New Hampshire resident for 5 consecutive years for disabled exemption) preceding April 1st of the year of

application, own real estate individually or jointly, or if the real estate is owned by such persons spouse they must have been married for at least 5 years for both Elderly and disabled exemptions. In addition the taxpayer must have net income (including Social Security) of not more than \$38,000 if single, or if married, a combined net income of not more than \$58,000 (including Social Security). Income limitations are based upon earnings during the prior calendar year. Total assets for both Elderly and Disabled Exemption may not exceed \$250,000 whether married or single; excluding the value of person's actual residents and the land upon which it is located." This is a special warrant article. (Majority vote required).

YES 647 NO 337

REPORT OF THE TOWN MANAGER & BOARD OF SELECTMEN

The town celebrated its 250th birthday with multiple events designed to showcase the wonderful community and people of Seabrook. Events included an anniversary parade, the burying of a new time capsule, an Anniversary Ball, and many other great events. Our thanks to the Anniversary Committee, who worked very hard to put all of the great events together.

The Selectmen reached agreements with all four of the town's unions, putting forth four contracts for voter consideration.

The board of selectmen were proud to see a new scoreboard and scorer's table at the recreation department, a major upgrade for the basketball program. The board worked diligently with the state and federal legislative delegation and announced that the project to dredge Seabrook Harbor has received federal funding, with the work scheduled for late in 2019. This is a project vital to the regional economy, specifically to our fishing industry.

The board cut the ribbon on the new basketball court approved by voters last year at Veterans Park. This project expands on the new playground equipment project from 2017. The board would like to thank the Friends of Seabrook Community for their assistance on both of these wonderful projects.

The water department was recognized by NH DES with the 2018 Source Protection Award for pioneering work to protect groundwater resources. Congratulations to Superintendent Curtis Slayton and Chief Operator George Eaton for all of their hard work during the year.

The police department was able to fully implement the new K-9 program, bringing police dog Henry into service. Henry was a major star as the police department brought back National Night Out festivities. The board is grateful for all of the hard work by the police department.

The town continues to work diligently to bring new policies forward, including a new personnel policy due in 2019. Major improvements in the town website and channel 22 will be forthcoming. These accomplishments would not have been made possible without the dedication of our elected officials, board members, commissions and committees and especially the Board of Selectmen. A sincere thank you to all! Certainly, many of these accomplishments and the day-to-day operation of the town manager's office would not efficiently function without the assistance and guidance of Kelly O'Connor and Amy Davis. I congratulate them for their dedication and hard work.

To the Citizens of Seabrook, my gratitude and appreciation for the opportunity to serve you.

Respectfully submitted,

Ella M. Brown, Chairman
Aboul B. Khan, Vice-Chairman
Theresa A. Kyle, Clerk
Board of Selectmen

William M. Manzi, III
Town Manager

REPORT OF THE ASSESSOR

Seabrook Valuation Trends

This was an assessment review year for the department. This means the State of NH DRA reviews our office procedures and protocols to be sure we are following the rules. Although the review is not completed, I expect to pass the test. We had 140 valid sales this year and 132 last year. I completed a partial update for 2018, as the assessment to sales ratio was approximately 83% and we needed to be above 90%. The average overall increase was 11%, however some areas needed to be adjusted more and some less to bring everyone into the same range/percentage of market value. Market statistics show that generally the market has been increasing since 2014. However in the 2017 and 2018 time frame, there was a larger than usual jump. In recent past years it's been 2-4%, this year it was about 10-11% on average.

Our tax rate remained flat this year at \$16.25. However with the assessment increases, most saw their actual bills increase various amounts depending on their market derived adjustments. Elderly Exemptions increased by 5 million in assessed value and Disabled Exemptions increased 2.7 million (doubled) with the new limits.

State Education Property Tax Relief

If the *Low and Moderate Income Homeowners Property Tax Relief* program continues, applications will be available at the assessor's office after April 15, 2019.

Thank you's

Thank you to Genessa Carrillo and Kelsey Lundgren-Bosco for their hard work during the year. And thank you to the tax collector's office and building department employees who work closely with us throughout the year.

Seabrook Nuclear Power Plant

The town and the joint owners of the nuclear power plant have not agreed on a value/payment for 2018. However, we did set a value with a payment of 12.5 million. This is up from 12.25 million last year, but in between the last 2 years of payments. The plant is still waiting for the approval of their 20 year operating license extension from the Nuclear Regulatory Commission, which would extend their license to 2050. We will continue negotiating this year in hopes of resolving our issues before setting the 2019 rate.

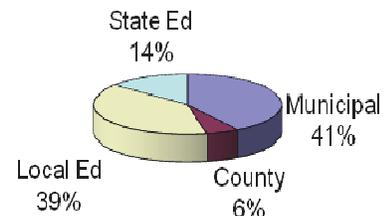
2018 SUMMARY OF VALUATION

Land	971,436,050
Buildings	833,786,900
Public Utilities	<u>1,133,904,400</u>
Total Valuation before Exemptions	\$2,939,127,350
Blind Exemptions	45,000
Elderly Exemptions	25,354,500
Disabled Exemptions	5,401,200
Exempt Properties	113,031,500
Water/Air Poll Contr Exmpt	<u>98,363,200</u>
TOTAL VALUATION after allowed Exemptions	\$ 2,696,931,950

2018 – TAX RATE

APPROPRIATION TAX PER			
		\$1,000	%
Municipal	\$18,893,219	\$7.00	43.07%
County	2,421,089	\$0.90	5.54%
Local School	16,767,508	\$ 6.22	38.28%
State Ed	3,537,626	\$ 2.13	13.11%
Total Tax Rate	\$41,619,442	\$16.25	

TAX RATE PIE CHART



Respectfully submitted,
 Angela L. Silva, CNHA, Town Appraiser/Assessor

**Property Owned by the Town
Which was Acquired Through Tax Collector's Deed**

Taxed to:	Description
Anderson, A.J.	4.5 acres of marsh land
Bagley, Effie	1 acre of Fowler Marsh Land
Beckman, Hiram G	Cross Beach
Charles, Thomas est	Eaton Land
Chase, Charles P hrs	2 acres of marsh land
Chase, George hrs	1/3 interest in the following properties: 1 acre of Chase Land 4 acres of Chase & Pike Land 1 acre of Felch Stump land 3 acres of Eaton Homestead 3.5 acres Dow's Island Twombly Land
Chase, Josiah hrs	Flats
Chase, J. Smith hrs	Gove Land
Chase, Mary J	3.5 acres of marsh land Map 26-36-0
Clark, Walter	Parcel of land
Collins, Carla Jean	.04 acres off Berns Way
Comley, Joseph hrs	7 acres of marsh land
Daggett, Phillip or Phyllis	Land on River St
Delong, Joseph	4.5 acres of marsh land
Dow, Albert hrs	Marsh land
Dow, William hrs	1 acres of marsh land
Eaton, Anna R hrs	1 acres of marsh land Map 26-49
Eaton, Clarence	Land off Rte 286
Eaton	Land off South Main St
Eaton, Seneca hrs	.5 acre off Blackwater River
Evans, Harry	9 acres of marsh land 10 acres of marsh land 4 acres of marsh land
Evans, Jerome hrs	Evans stump & pond (woodland)
Felch, George E hrs	1.5 acre of marsh land
Felch, Myron B hrs	.75 acres of marshland Walton Rd Ext, .5 acres of marshland off Mill Creek, 3 acres of marshland off Blackwater River, Martin Slough Creek, Map 26-51-0, 26-52-0m 26-63-0
Flanagan, Albert	Lot 52 Seabrook Beach
Fogg, Newell & Harriett	Stump Land

Property Which the Town Purchased

Bagley, Charles H Sr	1.00	acres	
Chase Homestead, Lafayette Rd	11.80	acres	
Chase, Ortrude E Revoc Trust	5.20	acres	
Chase, Thomas & Eaton Anne Heirs	2.00	acres	
Crovetti Well Field, True Rd	18.50	acres	
Downs, Helen & Ruhp, Grace & Nancy, Map 6-37-0	0.09	acres	
Dobson, Dorothy marshland 26-40, 26-41, 26-42	5.50	acres	
Eaton, Clinton hrs	4.00	acres	
Eaton, Mavis	0.54	acres	
Eaton, R.C.V. est	1.00	acres	
Felch, Sadie hrs	1.70	acres	
Fogg-Pineo Well Field, Mill Lane	17.30	acres	
Fogg, Grace C (gift)	10.15	acres	
Goodwin, Fannie hrs	6.00	acres	
Meeting House Land	3.10	acres	
North Atlantic Energy Corp, Rocks Road	1.892	acres	
Old new Boston Rd land	24.00	acres	
Peters, Christopher	9.685	acres	
Police Station land Centennial St	10.50	acres	
Randall, Anthony Jr & Edith off Centennial St	0.38	acres	
Riley Well Fields Ledge/Blacksnake Rd	28.60	acres	
Rock Well Fields, Rte 107	112.70	acres	
Sand Dunes East of Atlantic Ave	19.00	acres	
Sand Dunes West of Ocean Blvd	56.00	acres	
Simas, Karen P- marshland	6.00	acres	
State of NH	2.70	acres	
Tri-Town Realty Trust	5.60	acres	
Tri-Town Realty Trust (land located in Kensington)	15.00	acres	
Tri-Town Realty Trust (land located in South Hampton)	7.00	acres	
Town Hall land Lafayette Rd	1.70	acres	
Transfer Station land on Rocks Rd	3.50	acres	
Van Deusen, Diana 31 Worthley Ave	0.75	acres	
Violette, Thomas & Souther, Mary Wrights Island	0.538	acres	
Welch, Sandra L Etals, Railroad Ave, Map 8-59-0	0.76	acres	

Town Acquired Land - Continued

Fowler, George O	1/2 acre of woodland off Worthley Ave, Map 16-59-1, and 8 acres of vacant land off South Main St, Map 16-94-0
Fowler, Willard est	marshland
Goodall, Dr. E.B.	5 acres of Perkins Woodland
Gove, Benjamin hrs	3 acres of Gove marsh land
Gove, Edward N & Sylvia C	1/8 acre of Walton Flatts
Greene, Sharon	1/2 acre of Gove Flatts map 26-60-0
Gynan, Andrew hrs	16.37 acres off Stard Rd
Gynan, Herbert hrs	3.5 acres of rock marsh
Hodgekins, Julie	Land on River Street
Janvrin, Chester Hrs/Alfred	7 acres of land
Janvrin, Charles hrs	land and bldgs at 202 South Main St
Janvrin, John	2.5 acres of Joy March
Joy, Benjamin	2 acres of flats
Knowles, Wallace hrs	Land off Rte 286
Lamprey, Charles W A hrs	Folly Mill Woods lots
Larnard, Dennis	marsh land
Locke, George hrs	1.5 acres marsh land
Mahar, Almerna hrs	7 acres of Collins wood land (3-30-2, 3-30-3, 3-30-4)
Merrill, Albert	4.5 acres of sprout land (3-30-1)
Moody, John	0.5 acre of stump land
Morrill, Walter hrs	Marsh land, Map 26-68
Nedeau, Errol & Alicia	3 acres of land
O'Connor, Ellen est	0.5 acres of marsh land
Pearson, Edmund	12 acres of marsh land
Perkins Charles hrs	Mobile Home, no land
Perkins, Ed hrs	3.5 acres of Stump & Wood land
Pike, George D hrs	Land south side of Rocks Rd
Pike, Jeremiah	5.7 acres off South Main St
Randall, Chester L Heirs	4 acres of marsh land
Robinson, Carrie	4 acres of Gove Marsh land
Rowell, Charles hrs	.75 acres off Ledge Rd
	.39 acres at 202 So. Main St.
	0.50 acres of marshland Map 26-112
	12 acres of Cross Beach land Map 26-113

Town Acquired Land - Continued

Sanborn, Theophilus Jr	8 acres of marshland Map 26-73-0, 6 acres of marshland Map 27-74-0, 4 acres of marshland Map 26-75-0, and 10 acres of marshland Map 26-76-0
Shattler, Berry	2 acres of marshland, 4 acres of marshland
Short, Ruby	9 pieces of land
Sibley, Susan hrs	3-2 acres of marshland
Smith, Emily	1 acre of Joy woodland, 1.5 acres of Locke tillage, 3 acres Gillis Land, Roak land, .5 acre of Cross land
Smith, Jacob hrs	1 acre of Boynton Land
Smith, James hrs	.5 acre of woodland, 2 acres Dow land, 1/4 acre of stump land
Smith, Madeline	4 acres of Smith Stump Land, B. Chase land, 2.5 acres Pettengill Stump Land, 1.5 acres of tillage land
Stratham, Hardward	Wood land
Sullivan, Charles	.75 acre of land
Tilton, Joseph hrs	4 acres of marshland
Thurlow, Ethel	3 acres of Dow Wood land, .5 acre of marshland, 2.5 acres of marshland
Thurman, Oda	184 South Main St
Towle, Howard	2.5 acres of marshland, 4 pieces of Tilton marshland totalling 4 acres
Unknown Owner	Land on Rte 286 next to Lamott property 4.2 acres of backland, Map 9-236-1 2.11 acres off South Main St on Plan D-28278 Map 15-8-99 1 acre off Ledge Rd, Map 6-1-4 .48 acres off Worthley Ave, Map 16-56-5 3 acres off Worthley Ave, Map 16-93
Walton, George est	Land
Walton, John N hrs	Marshland
Walton, Theresa est	Marshland
Walton, William H est	Marshland & Philbrick land
Weare, George O	Marshland
Willis, Denise A	4 acres of Marshland, Map 26-58-0

Report of the Sewer Department 2018

Mission

The sewer department provides a very important function not only for the people living in this community but also to the health of the environment which includes all living organisms in the region, on land and out into coastal waters. Liquid waste generated from all residential and commercial establishments is transported through a network of sewer pipes, manhole structures, valves, and lift stations. These structures are labeled as the assets of the collection system and are owned by the town and maintained by the foreman and his crews. Once it reaches the wastewater facility, cultures of bacteria begin the purification process of removing the pollution before it reaches the Atlantic Ocean after disinfection. The treatment plant is also a large collection of assets made up of various mechanical and electronic types of equipment. Each of these serves a specific purpose. All these assets are the responsibility of the town to insure that they operate properly, are maintained to protect the financial investment of the tax payers and to satisfy the state and federal performance levels required.

Looking back at the growth in population and commercial establishments in this community over the last 100 years, it is remarkable to see the level of efforts local and state agencies have worked together to make a sustainable infrastructure. The older generations can remember when waste management of both solid and liquid was a private issue and left to the responsibility of each individual. I'm sure this was quite a serious matter. The community now has worked together to provide a system to support this accelerated growth and the substantial volume of waste products generated by the current population, all working or residing in the town foot print. This proper management has led to an atmosphere of automatic disposal and often taken for granted since it occurs somewhat sight unseen.

The town, through its departments such as the sewer department, manages this responsibility by

providing the service of accepting the combined liquid waste through the collections system to a treatment facility and control a process of biological purification to remove organic contaminates that could be detrimental to natural waterways, including the Atlantic. It is this process that successfully removes an average of 98% of harmful bacteria and organic matter from reaching our ocean environment and allowing residents and visitors the use of recreational coastal areas without the threat of health hazards. Other New England coastal areas are not as fortunate to provide such a high level of service.

I am pleased to report that although the department has seen a reduction in staff attendance due to increased time off benefits by town administrators, we have maintained continuous system operation without having to hire additional help. This department has met all the requirements set by the EPA and state authorities by not having any permit violations. In 2018 we have processed 256.4 million gallons and have generated over 3.6 million pounds of a biosolids byproduct which has been returned to the natural environment as a compost product and not placed in a landfill.

A reminder to all residents, that non-biodegradable material should not be deposited into the town sewer system. This causes blockages at homes and in sewer mains and does damage to important mechanical equipment.

In closing, I want to thank members of the sewer department. staff for their continued dedicated effort to help run an efficient operation. This is a valuable service of maintaining sanitary facilities to the residents and the protection of the environment we live in.

Philippe J. G. Maltais
Sewer Superintendent

REPORT OF THE WATER DEPARTMENT

Another year in the books and like always we have been very busy doing what we do best. I would like to thank the water operators, office staff, and field crews for their continued dedication to the department and its customers. The employees are continually going to training classes to increase their skill level, while applying their new skills to our water system, keeping the water system current and safe as they continue their hard work and dedication to provide the water users the best customer service possible. Long time employee Emily Sanborn retired in February of 2018. Among other things, Emily conducted our best management practices and backflow programs. She will be dearly missed and we wish her a long and happy retirement.

There were 260,010,000 gallons of water treated and pumped from the ground water treatment facility and 112,358,000 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 372,143,850 gallons of water pumped to the distribution system for the year. This was a 18,985,750 gallon increase or 5.1% from last year. Commercial and industrial customers accounted for 147,794,705 gallons, while residential users accounted for 166,149,154 gallons.

20,000 gallons of sludge was removed from the treatment facility's holding tanks and trucked to Berwick Maine Sewer District by the water department using the sewer departments pump truck. It was determined by the chief operator George Eaton that we could greatly reduce our sludge hauling cost by trucking it ourselves. Accounts were set up with Allentown waste water and Berwick Maine sewer district resulting in a savings of \$18,000.

Woodcock & Associates Inc., in a joint effort with Raftelis Financial Consultants concluded a rate study of the water and sewer departments in 2018. The water and sewer rates have not been adjusted since January 1 of 2012.

The board of selectmen have examined the consultant's report and opted to close the 2 million dollar operational deficit in the water and sewer departments for 2019, removing the departments operational cost from the tax base. As part of this study the board also directed that the service rates for each department be adjusted. The new water and sewer rates and service fee schedule can be found on the town's website under the water department.

The new rates take effect on January 1st 2019.

Bedrock well #3 was redeveloped last winter using the funds from the well maintenance articles. The well was hydrofractured and then redeveloped using the AquaFreed Process. A new Goulds 3-stage pump and a new Centrino-Pro 30 horse power motor was installed. The result of the redevelopment activities showed a 64% increase in production.

Gravel Pack Well #7 was also redeveloped this summer using a traditional chemical treatment with a pump and surging method. A new pump and motor was installed replacing the corroded units. The results of the redevelopment activities showed an increase in production of 130% from pre-redevelopment activities. The funds for this activity were also provided by the well maintenance articles in the town warrant.

In 2018 we continued with the water supply development program on 25 acres on Stard Road known as the Fogg property. Short term pumping test revealed a possible combined pumping rate of 675 gallons per minute from the newly drilled wells called well F, well L and well 8-15. We also have acquired from Green and Company the 41 acres known as the Pineo Farm property, where 300 gallons per minute was identified in 2008. Green and Company graciously donated this land to the town to become part of a new well field to provide water for our future needs. Geosphere Environmental Management Inc. is currently working on permits to access both sites from the NHDES.

Articles #10, #21 and #23 of the 2017 warrant were completed this year. Article #10, the final paving was completed on Anne's Lane where the new 8-inch ductile iron water main was installed the summer before. Article #21 was the replacement of SCADA radio system that was obsolete and no longer serviceable. These radios provide communications between the wells and treatment facility for automation. Article #23 was the closure of the remediation wells on the Gruhn property across the road from the 107 well field. A licensed well driller pulled the pumps, filled the wells and sent the proper reports to DES. We had the power lines disconnected and this is the end of an expensive chapter of ground water contamination clean up the town has been dealing with since the 1980's.

In closing, I would like to thank the citizens for their continued support and to remind everyone that drinking water is a precious resource. The town is limited on the number of ground water sites within our borders and we need to do all that we can to protect these natural resources for our future and our children's futures.

Respectfully submitted,
Curtis Slayton
Water Superintendent

REPORT OF EMERGENCY MANAGEMENT

The emergency management department is the responding agency which assists as liaison and planning office for other town agencies for a variety of emergency situations for the town.

These emergencies can vary to include but not limited to: weather events, hazmat, nuclear, climate change; which can affect our weather and change our sea levels. 2018 was an interesting year dealing with significant winter storms.

The months of January and March were most memorable to our office. The storms on January 4th, 11th, March 2nd-8th and 13th-14th come to mind, with damage occurring throughout the town and the beach district. The town had many trees and wires down and flooded roadways. At the beach there was significant erosion, breached berms, changes to our beach profile, and damage to houses. Some of our municipal facilities also sustained damage from the storm, e.g. the police station, the lookout pier at harbor side beach, and some right of ways onto the beach. The town met all of the storm damage criteria to enable the State of NH to formally request the President of the United States to declare Rockingham County a "Presidential Disaster", which would then make Seabrook eligible to request FEMA to visit and assess the damages incurred by the storms. FEMA visited on more than several occasions to inspect our recorded damages and assign specialists to review and accept or reject our claims. We are delighted to report to you that the vast majority of damages identified by emergency management was entitled to some form of aide, which in our case is funding. This operation, which included FEMA, NH.

Homeland Security, and a town team consisting of personnel from emergency management, fire, public works, police, water, and administration from the town hall. We got together to compile all the files, photos, and necessary information for the presentation to FEMA.

We also ended our exercise cycle year involving the emergency management office, The State of NH Homeland Security/Emergency Management Division, FEMA, state and local law enforcement, and town department heads.

We held the graded training on February 14th, a communication drill on March 29th and the graded drill was held on April 4th. All of which were passed with no defaults.

Emergency management also hosted and attended a variety of trainings including: WebEOC, a web based communication program which allows local towns to communicate rapidly during a man made or natural disaster, RADEF training, which teaches the ability to read the radiological current in the air surrounding us, hurricane training, and incident command classes.

I am proud to report that the department worked extremely hard alongside other departments on updating the towns Hazard Mitigation Plan and also on completing our Local Emergency Operation Plan. Both were approved by Homeland Security and FEMA. All of the classes and plans were funded by grants that were applied for and awarded.

I would like to recognize and thank all departments involved in contributing to the professionalism and dedication to the continuing safety of our community. I would also like to thank our volunteers and staff members. A special thanks to town manager Bill Manzi and the board of selectmen for their continued support.

Respectfully Submitted,
Joseph Titone
Emergency Management Director

REPORT OF THE PLANNING BOARD

The planning board acted on 22 applications in 2018.

Over the last few years the town has seen significant growth in retail development along Route 1.

The board dedicated a great deal of time reviewing a proposed BJ's Wholesale store between Perkins Avenue and Route 107, and in particular, it's impact on nearby residential neighborhoods, and Route 1 traffic. The 90,000 square foot store was approved in February.

In 2018, the board also approved the following:

- A lot line adjustment at 183-187 South Main Street;
- A lot line adjustment at George Staple's mobile home park at 104 Washington Street;
- A 6-lot subdivision at 81 Foggs Lane;
- Establishment of a landscape business at 96 Folly Mill Road;
- A 3-lot subdivision at 85 Foggs Lane;
- Parking lot expansions at 44 New Zealand Road and at 93 Ledge Road;
- Medical offices at Sea City Crossing off of Route 1;
- FW Webb's new showroom at 115 Lafayette Road;
- A 10,000 square foot warehouse at 18 Stard Road;
- An 8,400 square foot marble & granite business at 24 Whitaker Way;
- A 2-lot subdivision at 138 Farm Lane;
- Exterior alterations to Chili's restaurant;
- A 2-lot subdivision at 71 Foggs Lane;
- A lot line adjustment at 123-127 South Main Street;

- Building expansions at 106 Ledge Road;
- Condominium conversion at 188 Walton Road;
- A lot line adjustment at 432 New Zealand Road;
- Construction of a 1 MW solar farm off of Stard Road; and
- Boat sales at 12 Stard Road.

In August, the board approved a proposed BJ's gas station next to Hobby Lobby. That decision was challenged by local gasoline station owners, and is currently pending in Superior Court.

We look forward to working with all of you to manage growth in our town, and preserving the community's history as we go along.

Respectfully submitted,
Members of the Planning Board

REPORT OF THE BOARD OF ADJUSTMENT

The board of adjustment has been very busy in 2018. They have heard 22 cases for variances, one appeal from an administrative decisions, as well as reconsiderations and request for re-hearings.

The board is made of five members and three alternates. They also have one secretary. All board members are volunteers and donate their time and efforts to ensure that our zoning laws are upheld. They have worked diligently to make decisions in the best interest of the town and its residents.

Respectfully Submitted,
Members of the Zoning Board of Adjustment

Report of the Department of Public Works

The department of public works would like to thank the residents and tax payers for their continued support of our department. In addition, special thanks to the men and women of the DPW for getting the job done, and done well, on time and in all weather. Lastly kudos to the board of selectmen and the town managers office for their assistance!

2018 DPW Highlights

“Highway”

- Winter snow, ice evolutions and challenges were always met with an aggressive response by our crew. An early March storm removed 5 to 10 ft of sand from beaches. 2018 was the 2nd wettest year since records were kept.
- Town wide paving this year took place on Portsmouth Avenue, South Main Street and Anne’s Lane.
- G.I.S training for administrative staff.
- Drainage problems addressed:
Belgian Drive & Centennial Street
Boynton Lane
Bristol and Haverhill Streets
Dixon Way
Hudson Street
Maple Ridge Road
1 Marshview Circle
New Zealand Road
Nicholas Way
99 Ocean Drive
Portsmouth Avenue
65 South Main
South Main St @ Rand Church
Tilton Street
Transfer Station
Turtle Creek Terrace
1, 124, 188, 277 Walton Road
Worthley Avenue
Zagarella Circle
- Major repairs to the towns large 19-year old John Deere Tractor was completed. This will lengthen its useful life.

“Cemetery Department”

- Many water leaks in the cemeteries were addressed.

“Parks”

- A new basketball court was constructed at Veteran’s Park.
- DPW assisted during the Old Home Day/250 Town Anniversary Celebration which included burial of a time capsule.

“Rubbish Department”

- Remained ever vigilant and always completed the trash and recycling routes daily, regardless of what the weather was.
- Stayed in compliance with both State and Federal regulation.
- Participated in a regional household hazardous waste day.
- Transfer station scale approximately 25 years old was repaired and recertified.

“Beaches”

- Harbor–constructed replacement observation platform and boardwalk repairs.

“Stormwater”

- Stormwater EPA Phase 2 NOI – Notice of intent submitted.
- Outfall deficiencies corrected.

Respectfully submitted
John Starkey,
Public Works Manager

REPORT OF THE FIRE DEPARTMENT

In 2018 the fire department saw another large increase in calls for services. We saw medical aid calls for service increase almost 10%, while fire related calls for service increased almost 20%. These are staggering numbers. The fire department has done its best to streamline and become as efficient as possible to handle these increases in calls for service.

Through donations the department was able to begin a transition to radio boxes. These will begin to take the place of the red gamewell pull boxes that have been traditionally used. The new radio boxes are more programmable, which increases the department's response preparedness. These radio boxes also have a decreased maintenance cost to the town, another reason for the switch.

Also through donations the department was able to obtain three LUCAS CPR machines. These are battery operated CPR machines that have already proven to be extremely useful. These machines provide high quality CPR for patients in cardiac arrest. The department has had successful outcomes while utilizing these CPR machines.

The department has continued training both on the EMS and Fire. Building from programs we began in 2016 & 2017, we have been able to provide more training opportunities to the department along with streamlining the way the information is delivered. This has made training more efficient and beneficial to the department.

The firefighters continued their efforts in giving back to the community. Through programs like Operation Warm, the department provided almost 300 coats for those in need. The toy bank was able to provide Christmas presents to almost 70 families again this year. We hosted the 3rd annual touch-a-truck event in October, and drove Santa through town in December for the 4th annual engine ride. We were able to continue our efforts with Winnacunnet High School, continuing with hosting interns interested in the fire and EMS fields. Through monthly meetings

with the WHS Extended Learning Opportunities board, we have helped create a partnership that will benefit WHS students for many years.

Our department is extremely thankful for the continued support that we receive from our board of selectmen, other departments, the town manager, and especially the residents. The number of thank you letters we receive is amazing. We see so many residents that have good things to say about our department. It's great to live and work in a community that supports its employees like this. The support we receive is something we cherish and the trust the residents have in our department is something we take very seriously, and work continuously to earn. Our entire department would like to say ***THANK YOU*** to all the residents of Seabrook.

Fire Department Calls for Service

2016 Total Calls for Service: 2,498

2017 Total Calls for Service: 2,628

2018 Total Calls for Service: 3,048

An Increase of 16%

2016 Total Medical Aid Calls: 1,106

2017 Total Medical Aid Calls: 1,173

2018 Total Medical Aid Calls: 1,280

An Increase of 9%

Respectfully Submitted,
William J. Edwards
Fire Chief

REPORT OF THE POLICE DEPARTMENT

The police department saw the departure of several experienced officers in 2018. Police Chief Michael Gallagher, longtime School Resource Officer (SRO) Jim Deshaies, and Officer Chet Felch retired from full-time service to the town during the course of the year. These three officers represented more than eighty years of combined service to the town. While we were sad to see them go, we wish them well in their well-deserved retirements. Officers Deshaies and Felch continue to serve the town as part-time officers in the police department. Additionally, Detective Don Chase concluded 33 years of service to the town with more than 30 years of full-time and more than two years of part-time service with the police department. These officers were examples of the best the police department had to offer and represented the town with the utmost professionalism, integrity, and honesty. They were truly role models for the next generation of officers.

With vacancies in the patrol staff, officers were forced to be more reactive than proactive in 2018. We are currently in the process of hiring to fill those positions and expect to be fully staffed by the end of 2019.

With heavy hearts, we also said goodbye to retired officer and dispatcher Jim Cawley. Following the announcement of his retirement in late 2017, Jim underwent a routine medical procedure which resulted in a series of complications from which he was unable to recover. On April 18th Jim passed away at Mass General Hospital. Jim was a popular officer both inside and outside the department. Jim was the definition of a police officer: firm but fair with uncompromising integrity. His memory remains alive in the officers he worked with for so many years. Almost daily police department staff can be heard recounting a “Jimmy C” story followed by laughter. We remember Jim fondly and miss him dearly. He is gone but never forgotten.

Investigations Secretary Aeriss Felch was welcomed into the police department family this spring, filling the vacancy left by Tarnya Cody in late 2017. Aeriss has proved to be a hard worker and a good fit for the fast-paced environment of emergency services. Following the retirement of resource officer Deshaies, Detective Keith Diethofer was selected as the new SRO. Detective Diethofer brings over 18 years of law enforcement experience

to the schools as well as a passion for working with kids.

2018 marked the first full year of service to the town for K9 Henry. In August K9 Officer Dave Hersey and K9 Henry, now 2 ½-years-old, became dual purpose certified in narcotics and patrol after completing the Boston Police K9 Academy Narcotics Detection training. Officer Hersey and K9 Henry had 19 deployments in 2018 which included 8 suspect finds/apprehensions. They also participated in numerous demos throughout the year for groups such as the Boy Scouts and the Women’s Auxiliary as well as Old Home Day and National Night Out. K9 Henry also received a bullet and stab protective vest from Vested Interest in K9s, Inc. The vest was donated in memory of Yarmouth, MA Police Sergeant Sean Gannon who was killed in the line of duty on April 12, 2018. K9 Henry has been a tremendous asset for us and we look forward to many years of protection and service from him.

We continued our relationship with the elementary and middle schools where we were allowed to conduct our annual active shooter training during the summer months. Lieutenant Jason Allen and SRO Deshaies conducted refresher training for SES and SMS staff in A.L.I.C.E., a proactive option-based approach for civilians in response to violent intruders. In the fall, officers assisted SES and SMS staff in a lockdown drill. This training and coordination is imperative in this day and age to ensure that our officers as well as school staff and students have a well-planned and rehearsed response to violent intruders and to provide the best chance at survival should such an incident ever occur.

Officers and staff continue to be highly trained in order to provide the best services to the town. In 2018, officers attended training in a variety of areas to include active shooter, CPR/First Aid, leadership, interacting safely and effectively with autistic persons, dealing with emotionally disturbed persons, matron training, mental health symposiums, crisis intervention, prosecution, internal affairs, adolescent mental health, communications training, and more.

In September Acting Deputy Chief Kevin Gelineau completed the FBI National Academy, a 10 week professional course of study held at the FBI Academy in Quantico, VA. It provides training in areas such as intelligence theory, terrorism, management science, law, and behavioral science, to name a few. Only 1% of law enforcement managers

worldwide are selected to attend the National Academy based upon nominations from their agency because of demonstrated leadership qualities. We are extremely proud of Acting Deputy Chief Gelineau's accomplishment and the enhanced skills he brings back to the department.

We continued our community outreach and involvement through Coffee with a Cop, helping build mosaics with Seabrook students for the 250th Anniversary, Trunk-or-Treat, the Recreation Department's Festival of Trees, Walk To School Day, Stuff-A-Cruiser, Beards for Bucks to benefit the Rockingham County Child Advocacy Center, the Special Olympics Torch Run, NH Chiefs of Police fundraiser with McDonald's, Community Rocks with the library, and numerous other positive interactions that can be found on residents' social media posts. We continue to utilize our own social media accounts as a more direct connection with the community we serve through:
Facebook @seabrooknhpolice,
Instagram @seabrookpolicedepartment
Twitter @seabrookpolice

August was a tragic month in town. First, emergency personnel responded to swimmers in distress off of Seabrook Beach on August 19th. Several individuals were rescued by good samaritans and officers but, unfortunately, two residents of Methuen passed away as a result of the incident. Ten days later a Seabrook woman was arrested and charged with second degree murder and other offenses after using her vehicle to run down her neighbors, resulting in one death along with the family's German Shepherd.

In September the board of selectmen recognized Jake Bartlett, Ryan Burke, Hans Morris, Patrick Murphy, Jessica Murray, Shaun Murray, Matt Tomaszewski, Officer John Giarrusso, and Officer Zach Bunszell for their rescue efforts on August 19th. The Chief Michael Maloney Memorial Fund also recognized Officers Giarrusso and Bunszell at their Night of Heroes event in December. Officer Eddie Tyre was also recognized at the Night of Heroes event for his role in a Hampton standoff in October of 2016 in which a suspect fired shots at officers.

The national opioid crisis continues to impact the community. However, our documented drug overdoses dropped from 89 in 2017 to 59 in 2018, a 34% decrease. Fatal overdoses dropped from 9 in 2017 to 3 in 2018, a 67% decrease. While still high,

these are our lowest reported numbers since 2014 and are encouraging. In 2019 we will continue to crack down on the sale and distribution of illegal drugs in the community utilizing our patrol staff, detectives, and multi-jurisdictional drug task forces and combining them with efforts to connect those struggling with addiction to recovery services. I would be remiss if I did not recognize the continuing efforts of Fire Chief Bill Edwards and the men and women of the fire department who are often times the ones directly impacting our reported number of fatal overdoses through their fast responses and effective use of lifesaving measures.

Statistics for 2018 are as follows:

Total Calls for Service:.....	15,416
Total Offenses Committed:.....	757
Total Felonies:.....	215
Total Arrests:.....	526
Shoplifting/Property Thefts:.....	144
Motor Vehicle Accident Responses:.....	495
Disabled Motor Vehicle Responses:.....	132

As the Acting Chief of Police I consider myself fortunate to work with such competent and capable officers. The Town should have no doubt that those tasked with protecting and serving this community are dedicated, hard-working individuals whose commitment to public service is second to none. I look forward to 2019 and continuing to lead the police department forward.

Respectfully submitted,
Brett J. Walker
Acting Chief of Police

REPORT OF THE BUILDING INSPECTOR

The code enforcement office has one full-time inspector, one part-time inspector and one full time clerk for both the building and health departments. Office hours are Monday through Friday, 8:00 AM - 4:00 PM. Any owner or authorized agent who intends to construct, enlarge, alter, repair, move, demolish, or change the occupancy of any building or portion of building, must make out an application prior to work starting. Building applications are available in the office. If you have questions concerning the building permit application process, please contact us.

Building Permits Issued

	Number of Permits	Total Construction Cost
Addition/Alteration	9680	2,655,927
Commercial	5	2,815,423
Demolition	23	875
Electrical Permit	159	1,627,407
Family Apartment	3	195,000
Fence	13	34,895
Foundation/Piling	0	0.00
Home Office	8	175
Industrial	0	0.00
Mechanical Permit	19	356,641
Miscellaneous	2	500
Mobile Home	15	1,164,495
Plumbing Permit	66	930,011
Plumbing Permit-Gas	119	1,352,116
Residential Garage	9	392,400
Residential Remodel/Replace	40	452,617
Residential Shed	20	81,754
Sign Permit	24	236,971
Single Family Home	13	1,556,300
Solar	2	19,941
Swimming Pool	9	196,100
Two Family	2	19,941
Use/Change of Use	3	100
Total	634	14,469,648

2014 – 2018 Comparison

YEAR	# PERMITS	TOTAL COST
2014	617	71,589,481
2015	580	22,552,121
2016	556	15,884,191
2017	583	21,864,681
2018	634	14,469,648

REPORT OF THE HEALTH OFFICER

The health department conducts yearly inspections of all commercial establishments handling food. These include restaurants, grocery stores and all food handlers preparing food product for public consumption. Other facilities inspected by the health department include tattoo facilities and the artists working within these studios, daycare centers, hair and nail salons, and convenience stores. The office also inspects the middle and elementary schools, hotels, motels, rooming houses; issuing permits once the establishment passes the required inspections.

The office deals with health complaints that range from trash, bedbugs, and other issues that might arise in the community. The office also handles multiple complaints during the year and assists the State of NH Health Department on a regular basis.

The health department oversees water quality testing of the beach front and harbor areas. These tests ensure a safe swimming environment and shellfish quality.

The office conducted the following Inspection:

Health Permits	109
Restaurants	49
Hair/Nail Salons	14
Convenience Stores	19
Hotel/Motel	7
Supermarket	3
Mobile Vendor	4
Farm Stand/Flowers/Food Processors	3
Cafeteria	1
Gym	1
Food Warehouse/Food Service	3
Catering	1
Concession Stands	2
Ice Cream Stands	1
Bait Shops	1
Tattoo Establishments	4
Tattoo Artists	11
Day Care/Foster Homes	5
Amusement Device License	3

REPORT OF THE WELFARE DEPARTMENT

In compliance with RSA 165 and town guidelines, the welfare department administers local emergency assistance for low income individuals and families unable to support themselves and require assistance in a financial crisis. It is our mission to meet our legal obligation free of bias, and in a professional, thoughtful and cost effective manner.

Town welfare works closely with relief agencies. We direct the less fortunate to federal, state, non-profit and homeless shelters to find appropriate housing for residents in need. Homeless shelters not only shelter residents from the elements, but often offer needed support and case management to ensure a long term solution to their current crisis.

For the last several years the waiting list for subsidized housing remained 3-5 years or more. Budgetary cuts to programs throughout New Hampshire have resulted in an elimination of some forms of family cash and emergency assistance. The responsibility and cost falls on the municipal welfare department.

The welfare department continues to take pride in our pro-active case management approach that has resulted in increased self-sufficiency for clients, therefore reducing the burden on the department budget and the taxpayers.

The welfare officer strives to promote self-reliance and independence in all we serve so they may become productive citizens.

Current year expenditures:

Other professional services	\$4,282.95
Electricity for clients	\$3,808.10
Food for clients	\$8,299.01
Gasoline for client	\$1,805.92
Fuel/Oil for clients	\$2,349.61
Natural gas for clients	\$1,821.94
Prescriptions for clients	\$3,415.20
Building rent/mortgage for clients	\$27,515.33
Clothing for clients	\$659.52
Burials/Cremation for clients	\$2422.00
Transportation for clients	\$69.00

Total	\$56,448.48
Available balance	\$32,051.52

Respectfully submitted,
Bonnie Armentrout
Welfare Officer

REPORT OF THE SCHOLARSHIP COMMITTEE

The scholarship committee met at the town hall, 99 Lafayette Road, on May 24, 2018. After reviewing the applications, fifty two \$2,000 scholarships were awarded.

Twelve of these were presented on Award Night at Winnacunnet High School to Rayyan Awlia, Olivia Faulkner, Morgan Immoor, Kelly Jaster, Corey Markland, Trevor McAden, Noelle McGee, Rori Reed, Rose Slayton, Joseph Walker, Cameron Whelan and Jason Worden.

Forty recipients were notified by mail and they were: Lance Armentrout, Jumanah Awlia, Kelly Azoury, Dalton Baillargeon, Riley Bibaud, Kyle Borges, Serena Brown, Baylee Cox, Sarah DeMello, Joseph Deshaies, Liesel Devaney, Sarah Dyer, Jace Eaton, Alyssa Emerson, Clint Felch Jr., Pryce Felch, Drew Hartnett, Cameron Hersey, Krysa Heywood, Madison Holt, Kristen Immoor, Jordan Keene, Logan Keene, Shane Kurland, Katelyn Lynch, Kerin Lynch, Kendall Markland, Shaylia Marquis, Michael Mawson, Kelly McCabe, Morgan McCabe, William Menas, Glenn Morris, Sydney Morris, Leslie Orozco Umana, Jazmine Perkins, Bayli Royal, Shauna Tennent, Alayna Tiffany and Ashlee Tiffany.

Respectfully Submitted,
Members of the Scholarship Committee

S eabrook Conservation Commission

The conservation commission reviewed six NH DES Wetland Division dredge and fill applications this year. Four applications were beach construction related and two for town construction.

On July 9th there was a new chairperson voted in. After more than 20 years Sue Foote has stepped down as our chairperson and Francis Chase was voted in as the new chairperson. Sue will now be the vice chair of the commission. Forrest Carter, Jr is a new member of the commission.

The Members of the Conservation Commission are:

- Francis Chase, Chair
- Sue Foote, Vice Chair
- Mike Colin
- Helen Lalime
- Albert Mueller
- James Sanborn
- Forrest Carter, Jr.
- Judie Walker Alternate/ Secretary

Jill Barrett, Public Outreach Manager for the NH DOT invited Sue Foote and Francis Chase to the Neil Underwood Bridge meeting. The meeting will introduce the NHDOT project team and outline the project development process. The team will follow to arrive at a decision on the future of the bridge and to hear about local concerns and issues. Sue Foote and Francis Chase will write a letter in support of the Neil Underwood Bridge Project.

The conservation commission is eager to start the following projects while funding is still available:

- Noyes Pond Dam washout essential to the hydrostatic stabilization of the footing to the historic arch culvert.
- Repairing the historical arch culvert that connects Noyes Pond to Mill Pond.

The members of the conservation commission would like to thank the residents for their continued support of our projects.

The conservation commission changed their meetings to the 1st Monday of every other month at 6:00 p.m. The public is always welcome and we value your interest and support.

Respectfully submitted,
Members of the Conservation Commission

REPORT OF THE BUDGET COMMITTEE

The purpose of the municipal budget committee is to act as an advisory board on matters related to the town budget. The budget committee sets the recommended budget figure for the town warrant and makes a recommendation to the voters on whether warrant articles dealing with tax dollars should be approved.

This year's budget committee also met in several work sessions to help develop guidance on how budgets and capital plans should be presented. Our committee has advocated for more capital reserve funds to help avoid large one time spikes in capital spending that can lead to instability in the tax rate. The board of selectmen adopted our proposal. We met with each department head to ascertain their needs and recommended funding that provides first rate services while protecting our taxpayers in FY2019.

We will continue to meet throughout 2019 to address policies and procedures for future budgets and to work with our board of selectmen to ensure that we meet the needs of residents while keeping the town affordable.

Respectfully Submitted,
Members of the Budget Committee

2018 ANNUAL REPORT OF THE SEABROOK RECREATION COMMISSION & DEPT.

The recreation department provided most of the popular adult & youth programs, special events, sport leagues, camps, after school programs and senior activities in order to maintain our mission to provide opportunities for all ages. Senior Citizen classes and events included zumba gold, chair yoga, bone builders, RSVP knitting social, Sr. Wii bowling, bingo, social happenings, walking club, Rockingham meals on wheels program and the annual senior day celebration. Adult classes offered included zumba, dance movement and toning, stretch yoga and strength circuit. Highlighted youth programs included summer camp, various after school programs, vacation week programs, gymnastics, basketball league, annual basketball tournament, kindergarten classes and Friday night specials. Our summer camp program was a huge success this year with over 170 children registered. Once again the sports program was one of the largest programs offered with over 150 children participating. Over thirty local volunteers were responsible for coaching various sports teams for youths & teens.

<u>Number held & Event Name</u>	<u>Low-High</u>
6 Roller-skating Nights	6-55
6 Youth Dances/Mixer for 3 rd -4 th	22-51
6 Youth Dances/Mixer for 5 th -6 th	35-73
5 Youth Dance/Mixers for 7 th -8 th	31-78
1 Youth Holiday Party	325
1 Basketball Tourney	5,270
Basketball Jamboree	112
New Players Basketball Clinic	100
10 Trips for youth	4-14
8 Summer Camp Trips	438
Sports Banquet	269
Summer Camp	151-185
Red Sox Trip	39
Disney Ice Show	50
Town Election	1,150
November Election	3,100
Coffee With a Cop	8
Sea Glass Expo	1,400
PTO Craft Fair	860
September Election	1,050
Dog Show	130
Senior Citizen Day	152
Halloween Party	490
Jack-O-Lantern Contest	27
Annual Easter Egg Hunt	132
Narcan Training	15

NUMBER OF DAYS CENTER WAS OPEN IN 2018: 304

Number of Programs that Operated Successfully

56 Adult Classes/Programs
 111 youth Classes/Programs
 56+ Special Events

Total SCC Attendance for the year

Approximately 45,000+



Photo taken by Katie Duffey: 2018 Memorial Day Parade

2018 SEABROOK OLD HOME DAYS

The 2018 Seabrook Old Home Days ran from Friday, August 11th thru Sunday, August 19th. Approximately 130 attended Monday's slide show shown at the Community Center by Eric Small of the Historical Society. The 15th Annual Baby Pageant was held during the Old Home Days with over 100 in attendance. The overall winners were Zion McKenzie (boy) and Harper Turcotte (girl). Approximately 200 attended the 38th Annual Miss Seabrook Contest. Justine Blake was crowned Miss Seabrook. Promise Holland Willwerth took the crown for the 23rd Annual Little Miss Seabrook. Halisa Carter was crowned the 34th Annual Jr. Miss Seabrook with over 100 spectators. On Saturday, August 18th local non-profit groups, town departments and others provided food, crafts, contests, entertainment and more at the main event held at the Elementary School. The Musket Shoot was held at the Seabrook Wells on Rt. 107, run by Hunter Education Instructors. Pete Eaton took the Musket Shoot. Lita Brown won over the judges in the Best Homemade Pie Contest. Ryan Avakian took the bubble wrap title for ages 5-8 and Nikki Welch for ages 9-12. Charlie Bagley and Clyde Eaton claimed the Cribbage Tournament title.

Saturday's events ended with a great show of fireworks displayed by American Thunder. The Old Home Day Turkey Shoot was held at the Seabrook Wells on Sunday. The event was sponsored by the instructors of the Hunter Safety Education Program.



Photo taken by Katie Duffey: Double Dare 2018

2017 Volunteer of the Year Award

Adam Harris was awarded the 2017 Volunteer of the Year Award. Adam has become a very valuable role model to the youth of the Seabrook Community. The 2018 award will be announced during the 2019 sports banquet.

SPONSORS IN 2018

Seacoast Coca-Cola Bottling Co. continues to be an active sponsor supporting youth & teen programs. During 2018, the company provided over \$1,000 in beverage products, prizes and sponsorships. A big thanks and appreciation goes to all the other sponsors who helped make things happen in 2018 - Seabrook Lions Club, O'Brien's, Seabrook Firefighters gave a generous donation to help pay for the new scoreboard. Seabrook Supervisory Employees Assoc., Seabrook Police Association, Screen Gems, 2 Penn LLC, Amatos, Aero Dynamics, New England Paving, D&D Machine, Rosatone and Bell LLC., Syvinski Landscape, Fuller Trucks and Equipment Services, Attitash, McKenzie Heating and Cooling, T-Bones Restaurant, The Cheesecake Factory, Boston Swan Boats, Dunkin, Donuts, Copper Door, NH Food Pantry, Panera, Water Country, Las Olas, Leo's Super Bowl, Royalty, Lenas Seafood, Markey's Lobster Pound, Brown's Lobster Pound, GCS and Simmons Plumbing. **THANK YOU ALL FOR YOUR SUPPORT!**

The 2018 members of the Seabrook Recreation

Commission: Chairman; Barbara Ward, Vice Chair; Paul Knowles, Selectman; Theresa Kyle; Minabell Bowden; James Sanborn, Faye Santos, Claire Knowles and Maria Brown. Stephanie McDonald was the Commission's Clerk for 2018.

The 2018 Recreation and Community Center

Full-time Staff included: Katie Duffey, Director of Recreation; Patrick Collins, Assistant Director; Cassandra Carter Program Director; Jo-Anne Page, Office Supervisor and Mitchell Bragg, Community Center Custodian.

WEB INFO – Information on recreation department programs and facilities visit www.seabrookrec.com
Facebook: Seabrook Recreation Department and Community Center. Twitter: @SeabrookRec

Respectfully Submitted,
Seabrook Recreation Commission and Staff

SEABROOK LIBRARY-ANNUAL REPORT 2018

INTRODUCTION: The mission of the library is to ensure that residents have the right and means to free and open access to the information and ideas that are fundamental to a democracy. The library will protect intellectual freedom, promote literacy and the enjoyment of reading, encourage lifelong learning, provide entertainment and offer library materials, information services and a place for community activities.

STAFF: In her tenth year as director, Ann Robinson continued to provide the best library possible. Anne Ferreira, Deb Hiatt, and Amanda Plante provided help at the front desk. Sharon Rafferty handled technical processing, Joyce Fry led our book discussion group, and Jim King kept the building clean. Librarians Susan Schatvet (Assistant Director), Gretyl Macalaster and Paula Steren (Youth Services) offered the highest level of professional service available.

SERVICES: The library has books to borrow, as well as movies, games, audio books, music CDs, large print books, newspapers, magazines and Ukuleles. Sixteen public computers with the latest software and free Wi-Fi, which are equipped to meet patrons needs. From the library website (www.sealib.org) patrons can download audio and eBooks, sign up for our weekly newsletter through Wowbrary for information on newly added books, movies and CDs, access numerous research databases, and see what is happening in the calendar of events. Our Facebook pages are Seabrook Library and Seabrook Library Children's Room. New this year is Instagram@Sealibyouth. InterlibraryLoan service allows us to borrow books from other libraries. The museum pass program provides reimbursement for entrance fees for 12 local museums. Comfortable clean meeting rooms that can accommodate 100, 8, 6 and 4 people are available for public use. We also offer free walk-in tech help for computers and other new devices for those who need just a little help. For more intensive one-on-one tutoring, please call 474-2044 to make an appointment.

VOLUNTEERS: Our volunteer again this year was Karen Luxton. Karen is responsible for planting and maintaining the beautiful gardens in the front and back of the library, as well as working at the desk and in the stacks. We greatly appreciate her time and effort, and hope that other people will feel welcome to come share their talents.

CHILDREN'S DEPT.: The children's room has held 30 weeks of twice-weekly drop in story times, a summer reading program, head start story times, lego programs, and increased school collaboration for field trips plus a bookmobile and classroom visits. We continued our "Tail Waggin Tutor" program which involves weekly visits from a certified therapy dog for children who are having difficulties or simply want to practice reading and need a non-judgmental audience. Program attendance and circulation have both increased significantly.

YOUNG ADULT DEPT.: Gretyl Macalaster and Amanda Plante provided teens with programs and services geared to their interests with a regular Makerspace programs, Anime and Manga Club and game nights. We have a Wii with several popular games that are used on gaming nights. We also lend video games just like books, for two weeks at a time. The young adult department continued SAZ partnership

PROGRAMS FOR ADULTS: Old Time Radio shows continue to be very popular; the monthly book discussion group led by Joyce Fry carries on a lively tradition sharing books; HiSet prep and ESL classes through Exeter Adult Education are held several times weekly. On Mondays from February to mid-April volunteers from the AARP offer free tax preparation assistance at the library. Other programs in 2018 included *New England Colonial Meetinghouses*, *Card Making 101*, *ID Theft*, *A Short Course on Islam*, *Mindfulness Training*, *Understanding Debt*, *NH Roads Taken or Not*, and *Ask a Muslim Anything*. Refer to the website's calendar for dates and times of future programs.

HOURS: The library is open Monday, Wednesday and Thursday from 10-8, Tuesday and Friday from 10-6, and Saturday from 9-1. Call or visit the website at www.sealib.org, or email us at ocean@sealib.org.

2018 Year End Financial Report

Appropriation from Town:	\$501,363
EXPENSES	
Dept. Head-Robinson, A.	\$67,742
FT-Macalaster, G.	\$40,187
FT-King, J.	\$36,600
FT-Schatvet, S.	\$42,600
FT-Weber, S	408
PT- /Plante, A.	\$14,385
PT-Ferreira, A.	\$15,513
PT-Steren, P.	\$7,627
PT-Fry, J.	\$628
PT-Rafferty, S.	\$25,469
PT-Hiett, D.	\$10,708
PT-Jurius, H	\$672
PT-Stokolas, S	\$2,520
PT-Gagnon, R	\$2,275
Personnel	\$97,473
Utilities	\$37,167
Equipment Maintenance	\$24,569
Other Contract Services	\$15,790
Books & Subscriptions	\$42,781
Dues and Membership	\$640
Office Supplies	\$3,525
Custodial Supplies	\$2,437
Copier Supplies	\$60
New Equipment	\$1,874
Programming	\$5,281
Total Expenses	\$498,931
Encumbered funds	\$4,477
Anticipated Unexpended funds	\$4,477
Memorial Gifts, Donations	\$500
Copier/ Computer Printouts	\$2,610
Non-Resident Fees	\$260
Card Replacement	\$44
Sale Books	\$949
Lost/Damaged Replacement	\$339
Conscience donations	\$352
Misc. Income	\$924
Bank interest	\$1,832
Fax cards	\$205
Children's Programming	\$1,350
Total	\$13,842

OTHER FUNDS

Seabrook Library Trust Fund	\$454,959
Grace Fogg Mem. Fund	\$5,544
Friends of the Library Fund	\$4,218
Pavers Fund	\$6,719



Just U-kulele & Me
Student Concert
Featuring Seabrook Youth
And
Southern New Hampshire Ukulele Group
Summer 2018

Respectfully Submitted,
Susan Schatvet
Library Director

250th Anniversary Celebration

The 250th anniversary events brought current and former residents together for a successful celebration.

Activities ranged from a parade, old home day, fireworks, founder's day banquet beauty contests, bonfire, lobster/clam bake to more historic oriented programs, such as a colonial worship service, Brown Library open house, watercolor exhibit, school mosaics, and the publication of a history of Seabrook.

The town of Seabrook was incorporated on June 3, 1768 and in commemoration of this event, the town raised \$40,000 for the celebration and the Seabrook Beach Village Precinct generously added \$10,000 with another \$10,000 being donated by various sponsors.

Selectmen appointed a committee to develop plans for the summer of 2018. The anniversary committee looked at the events of the 200th celebration in 1968 as a model to follow and for cost savings purposes. The committee combined the celebration with the events of the annual Old Home Day program.

The committee sponsored two major fund-raising projects: t-shirts, featuring the Old Man of Seabrook and the Old South Meeting House.

The gold plated and silver coins are embossed with the Old Man of Seabrook, Greeley's first tide mill (1650), first Quaker Meeting House (1701) and an image of Raymond E. Walton who was killed 100 years ago in France during WW I.

There were two preliminary events. The first was the unveiling of four mosaics on Friday, April 20 at the elementary school. Under the direction of the elementary artist and the music teacher, primary grade students created four colorful mosaics that are now permanently displayed on the exterior brick wall facing Walton Road. The mosaics depict historical sites and landmarks.

On June 3, selectmen, committee members, town officials and residents gathered at the Old South Meeting House to receive a proclamation from the state legislators, honoring Seabrook's 250th celebration. The highlight of this event was reading a copy of the original 1768 incorporation papers.

The two week celebration began on August 4 with a parade that started from the elementary school, heading west onto Walton Road, north on Centennial Street, east on Farm Lane and south onto Causeway Street and back to the elementary school.

It included Mummies Ferko String Band of Philadelphia, the Boston Wind Jammers, Muchachos and Sons of Italy Drum and Bugle Corps, Hibernian Pipe and Drum corps, a Dixieland Band, local and area fire and police departments, U.S Sen. Maggie Hassan, town officials, department of public works, county organizations, color guards, mounted police units, youth football and baseball teams, Academy of Martial Arts, Chop Shop Pub, Family Dental, Smokey Quarts Distillery, Service Credit Union, Parent Teacher's Organization, Seabrook's bicentennial canon, Hampton Beach and Seabrook beauty queens.

Later that morning, the historical society opened its doors to its one room school house, known as the Boyd School, Washington Street, and in the evening residents enjoyed a bonfire at Gov. Weare Park, Gove Road with entertainment by Mummies Ferko String Band of Philadelphia .

The historical society sponsored a colonial worship service at the Old South Meeting House, built in 1764. Five town churches participated in the service - Church of Christ, Four Corner's Church, Rand Memorial Church, St. Elizabeth's Church and Trinity United Church. 17th and 18th century hymns were sung, accompanied by music from a pipe organ built by Richard Morse of Newburyport in 1838.

250th Anniversary Celebration

On August 7-9, there was an open house at the Brown Library, where visitors could see museum displays and purchase A Visual History of Seabrook, New Hampshire.

The historical society's biggest contribution to the celebration was the printing of a 200 + page, hard cover book, written and researched solely by volunteers. It contains 475 old photos, each with a description and an index of 1,100 names.

On August 10, a group of artists from Seabrook Beach held an exhibit of watercolor paintings of the beach and old town buildings which were also for sale.

Residents attended a car show at the Hobby Lobby parking lot on August 12. All proceeds were donated to the Seabrook Hitmen youth baseball team.

The following day the historical society presented a slide show at the recreation center that included images and photos from 1636 to 1950.

On August 15 town officials and residents gathered on the front lawn of the American Legion to watch the burying of the time capsule organized by library director. It contains many items about the town in 2018. The highway department assisted with the burial. It will be opened in 2068.

Next day residents enjoyed a lobster and clambake at Seabrook Harborside Park and the following evening, a founder's day banquet was held at the American Legion.

During the old home day event, the bicentennial canon was shot by Seabrook Militiamen throughout the day. The numbers for the silver coins were drawn and a 250th commemorative book were raffled. The evening ended with a huge display of fireworks.

Twenty-five plus historic signs were ordered and will appear on the sides of roads in the

spring of 2019. The sites include the Crowtown School, Dr. & Mrs. Edward Dearborn's home, Edward's Gove's home site, Garrison House, B & M railroad station, Advent Camp Meeting place, Adam's Shoe Factory, South School, Reese Owen's dance hall, Bound Rock, Poplar Hollow and the Mile long bridge.

Special thanks go to committee members that assisted with the overall planning of this event: Chamber of Commerce member Sherrill Ayles, Selectwoman Ella Brown, Historical Society vice president Bruce G. Brown, Chairman and town treasurer Oliver L. Carter, Jr, Media Promotion Shelly Carter, Legion representative Jayne Dobbins, Lions Club members Pat Fallon/Linda Fortin, Recreation Director Katie Duffy, Library Director Ann Robinson, Historical Society President Eric N. Small, Village Precinct representative Ted Xavier and Elizabeth Thibodeau, who took an active role in the 1968 Bicentennial celebration.

Sponsors of the celebration included Arleigh Greene, Brown's Lobster Pound, Dean & Flynn, Fiesta Shows, Fortin Real Estate, Mary McInnes, Market Basket, NH 1 Motor Plex, Northeast Basement Systems Inc., O'Keefe's General Store, Preston Real Estate, Seabrook Beach Village District, Seabrook Station, Service Credit Union, Sullivan Tire, Syvinski Landscape, The Hamptons Real Estate, The Provident Bank, Waterstone LLC. and Yankee Greyhound.

Special thanks go to the board of selectmen for its support of this celebration.

Respectfully Submitted,
Members of the 250th Anniversary Committee

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****AS AMENDED AT DELIBERATIVE SESSION****

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2019**

You are hereby notified that the polls will open in the auditorium of the Seabrook Community Center, U.S. Route 1 (Lafayette Road) on Tuesday, March 12, 2019, at 7:00 o'clock in the forenoon, and you may cast your ballots on the official ballot questions below, until 7:00 o'clock in the evening of the same day.

Further, you are notified that the Moderator will process the absentee ballots beginning at 1:00 o'clock in the afternoon on Tuesday, March 12, 2019, pursuant to RSA 659:49.

**SELECTMAN
ONE (1) THREE (3) YEAR TERM**

ELLA BROWN
GREGORY TOMASZEWSKI

**PLANNING BOARD MEMBERS
TWO (2) THREE (3) YEAR TERM**

**PLANNING BOARD MEMBER
ONE (1) ONE (1) YEAR TERM**

FRANCIS CHASE

**BUDGET COMMITTEE MEMBERS
TWO (2) THREE (3) YEAR TERM**

ELLEN CHASE

**TRUSTEE OF TRUST FUND
ONE (1) THREE (3) YEAR TERM**

ELLEN CHASE

**MODERATOR
ONE (1) TWO (2) YEAR TERM**

PAUL M. KELLEY

**SUPERVISOR OF CHECKLIST
ONE (1) SIX (6) YEAR TERM**

GARY K. FOWLER
TRUSTEE OF THE LIBRARY
ONE (1) THREE (3) YEAR TERM

PAUL M. KELLEY

CONSTABLES
THREE (3) ONE (1) YEAR TERM

TIMOTHY M. ROONEY
JAMES S. SANBORN
WILLIAM L. FOWLER
JASON A. JANVRIN

ARTICLE 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

The proposed amendments to the Zoning Ordinance will be in underline text for proposed additions and strikethrough text for proposed deletions.

To see if the Town will vote to amend Sections 2, 6 and 7 of the Zoning Ordinance as follows:

A) Amend Sections 2 & 6 of the Zoning Ordinance in regards to Motor Vehicle Repair: **Motor Vehicle Repair** - Change Motor Vehicle Repair in Zone 3 from Conditional Use to Prohibited; and define Motor Vehicle Repair as follows: "A business, service, or industry involving the maintenance, repair, servicing, or painting of motor vehicles."

B) In Section 6 of the Zoning Ordinance, change Mixed Use in Zones 2R & 6R from Conditional Use to Prohibited; and change Residential Mixed Use with no more than 5 dwelling units in Zone 2 from Prohibited to Conditional Use.

C) In Section 7 of the Zoning Ordinance regarding lots of record, move footnote #6 as follows:

Minimum Lot Area (in thousands of sq ft)⁶
Single Family Dwelling⁶
Single Family Dwelling + ADU⁶
Two Attached Primary Dwelling Units
Non-Residential Buildings

D) Add a new section as follows: Section 14.400 Mobile Homes: A non-conforming mobile home may be replaced with a new mobile home at the same locations.

ARTICLE 3

Are you in favor of adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

The proposed amendments to the Zoning Ordinance will be in underline text for proposed additions and strikethrough text for proposed deletions.

To see if the Town will vote to amend Section 2 of the Zoning Ordinance as follows:

Structure: "Any structure constructed or erected by human means, whether on land or water, the use of which requires location on the ground or bed of water or which requires attachment to something have location on the ground or water. Fences, stonewalls, retaining walls, driveways, and steps, porches, and piazzas smaller than 24 square feet are not to be construed as "*structures*" for purposes of side line and setback requirements, however for safety reasons, opaque fences shall be set back a minimum of 15 feet from street pavement."

ARTICLE 4

Are you in favor of adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

The proposed amendments to the Zoning Ordinance will be in underline text for proposed additions and strikethrough text for proposed deletions.

To see if the Town will vote to permit the establishment of solar energy farms by amending the Zoning Ordinance as follows:

- A) Add the following definition to Section 2: "**Solar Farm: A photovoltaic power station.**"
- B) Amend the definition of Open Space in Section 2 of the Zoning Ordinance, as follows: "**Open Space** - Land area not covered by pavement or buildings. Solar panels are not subject to open space restrictions."
- C) Add Solar Farms as a use in Section 6, and designate solar farms as a permitted use in Zones 2 & 3, permitted as a conditional use in Zone 1, and prohibited in all other zones.

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of Two Million Thirty Nine Thousand One Hundred Dollars (\$2,039,100) to provide periodic maintenance including engineering and inspection on both the Route 286 water tank as well as the Route 107 water tank, including abrasive blast/pressure wash interior and exterior tank surfaces including nearby support structures and equipment within the fenced in area; repair any metal fatigue or damage as needed; repair and coat concrete foundations; test surrounding soils for contamination and remove and dispose as needed; repaint all surfaces to AWWA standards, and to authorize the issuance of not more than \$2,039,100 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen and the Town Treasurer to issue and negotiate such bonds or notes and to determine the rate of interest thereon.

Further to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: This article is included in the capital improvement plan approved by the planning board. The 1-million gallon 286 elevated water tank is a steel tank constructed in 1976. The 107 720,000 gallon standpipe water tank is also of steel construction and constructed in 1955. These tanks are important for water storage, fire protection and maintaining system pressures. Periodic maintenance is required to maintain the integrity of this structure.

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Five Hundred Ninety Thousand Nine Hundred Eighty Five Dollars (\$590,985) for the purpose of replacing the existing radio equipment at the police department, and to authorize the issuance of not more than \$590,985 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen and the Town Treasurer to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Further to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: The current radio equipment will soon be obsolete and production has already stopped on the equipment. In 2020 there will no longer be any available parts for the current equipment.

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) to fund planning for and additions to the Asset Management Program for the wastewater facility and pump stations for the Town's Wastewater Treatment Facility, and to authorize the issuance of not more than Sixty Thousand Dollars (\$60,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the conditions and the rate of interest thereon. Further, to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including Clean Water State Revolving Funds (CWSRF) toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and, to authorize the Selectmen to offset the full amount of this appropriation through the receipt of federal or state grant monies, or CWSRF loans with 100% principal loan

forgiveness. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: This article is not part of the capital improvement plan. This article would provide funding to allow the Town to continue to track and manage vital assets in water, sewer, and DPW. This program is funded through a state revolving fund, with 100% "loan forgiveness" and will have no impact on the tax rate.

ARTICLE 8

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles 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 Twenty Three Million Seven Hundred Thirteen Thousand Five Hundred Ninety Nine Dollars (\$23,713,599)? Should this article be defeated, the default budget shall be Twenty Three Million Five Hundred Twenty Three Thousand One Hundred Forty Five Dollars (\$23,523,145) which is the same as last year, 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 XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Recommended by Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$8.793 impact per \$1,000 on the tax rate).

NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.

ARTICLE 9

To see if the Town will vote approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Employees Association for the period April 1, 2019 through March 31, 2021; and furthermore to raise and appropriate the sum of Sixty Two Thousand Six Hundred Thirteen Dollars (\$62,613) for fiscal year 2019, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2020 would be \$83,484. The increases in salaries and benefits for 2021 would be \$20,962 through March 31, 2021. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.023 impact per \$1,000 on the tax rate).

ARTICLE 10

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Police Association for the period April 1, 2019 through March 31, 2022; and furthermore to raise and appropriate the sum of Eighty Thousand Twenty Three Dollars (\$80,023) for fiscal year 2019, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2020 would be \$111,573. The increases in salaries and benefits for 2021 would be \$115,624. The increases in salaries and benefits for fiscal year 2022 would be \$10,029 through March 31, 2022. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.030 impact per \$1,000 on the tax rate).

ARTICLE 11

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Professional Firefighters Association for the period April 1, 2019 through March 31, 2020; and furthermore to raise and appropriate the sum of Zero Dollars (\$0) for fiscal year 2019, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2020 would be \$118,196. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0 impact per \$1,000 on the tax rate).

NOTE: This article if passed, includes an overall insurance cost increase for employees, and a decrease in cost for the town.

ARTICLE 12

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Supervisory Employees' Association for the period April 1, 2019 through March 31, 2022; and furthermore to raise and appropriate the sum of Thirty Four Thousand Two Hundred Eighty Eight Dollars (\$34,288) for fiscal year 2019, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2020 would be \$38,706. The increases in salaries and benefits for fiscal year 2021 would be \$34,947. The increases in salaries and benefits for fiscal year 2022 would be \$8,737 through March 31, 2022. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.01 impact per \$1,000 on the tax rate).

NOTE: If this contract passes Town vote, those employees covered by this labor contract will increase their contribution to help reduce the cost of Town wide health care premiums. SSEA members will contribute a total of **\$34,320** in 2019, **\$37,830** in 2020, and **\$41,340** in 2021. Should this article fail, the Town will be obligated to continue the current agreement at 76% to 90% of all health care costs depending on individual member health care plan with no additional contribution from members.

ARTICLE 13

To see if the Town, if any of articles 9 - 12 are defeated, will authorize the Board of Selectmen to call one special meeting, at its option, to address the relevant article's or articles' cost items only? (Majority vote required).

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Seven Hundred Twenty Five Thousand Dollars (\$725,000) for the purchase of land located on Stard Road also known as the Fogg Property for water source development and protection of existing water supply and to authorize the withdrawal of \$300,000 from the Water Resources Capital Reserve Fund created for that purpose, to partially fund the appropriation. Further, to authorize the Board of Selectmen to negotiate and determine the terms of the transaction and the nature of the property interest obtained and to take any and all other actions as may be necessary to effectuate the transaction in

the best interest of the Town of Seabrook. 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, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.158 impact per \$1,000 on the tax rate).

NOTE: Three new water wells have been identified on this 24-acre parcel that can produce up to 675 gallons-per-minute for future water supply needs. Future water needs will require new sources of water, with this land and these wells producing a substantial source of critical new source.

ARTICLE 15

To see if the Town will vote to adopt RSA 41:14-a, to allow the Selectmen to acquire or sell land, buildings or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies. This article will remain in effect until rescinded by majority vote. (Majority vote required).

ARTICLE 16

To see if the Town will vote to establish a Police Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing police capital equipment and to further name the Board of Selectmen as agents to expend. (Majority vote required).

NOTE: The creation of capital reserve funds will help to plan and save for larger future expenditures thereby smoothing the year-to-year tax burden on Seabrook taxpayers.

ARTICLE 17

To see if the Town will vote to establish an Information Technology Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing information technology capital items and to further name the Board of Selectmen as agents to expend. (Majority vote required).

NOTE: The creation of capital reserve funds will help to plan and save for larger future expenditures thereby smoothing the year-to-year tax burden on Seabrook taxpayers.

ARTICLE 18

To see if the Town will vote to establish a DPW Vehicles Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing DPW vehicles and to further name the Board of Selectmen as agents to expend. (Majority vote required).

NOTE: The creation of capital reserve funds will help to plan and save for larger future expenditures thereby smoothing the year-to-year tax burden on Seabrook taxpayers.

ARTICLE 19

To see if the Town will vote to establish a Municipal Buildings Capital Reserve Fund under the provisions of RSA 35:1 for purpose of capital maintenance of all Seabrook municipal buildings and to further name the Board of Selectmen as agents to expend. (Majority vote required).

NOTE: The creation of capital reserve funds will help to plan and save for larger future expenditures thereby smoothing the year-to-year tax burden on Seabrook taxpayers.

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Three Hundred Seventy Seven Thousand Dollars (\$377,000) for improvements to Town streets consisting of pavement overlays, adjustments to associated structures, crack-sealing repairs, and design of drainage improvements. Said appropriation will be offset by a State Highway Block Grant estimated to be One Hundred Nineteen Thousand Seven Hundred Forty Dollars (\$119,740), unexpended fund balance transfer of Two Hundred Nine Thousand Four Hundred Sixty Four Dollars (\$209,464), and by a transfer of the sum of Forty Seven Thousand Seven Hundred Ninety Six Dollars (\$47,796) from the Transportation Improvement Special Revenue Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the projects are completed or in two (2) years (December 31, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No tax impact on the tax rate).

NOTE: This article is included in the capital improvement plan that was submitted to the planning board.

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) 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, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.019 impact per \$1,000 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 22

To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty- Eight Thousand Six Hundred Dollars (\$138,600) for the purpose of upgrading the System Control and Data Acquisition (S.C.A.D.A.) system at all Town Water 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, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.051 impact per \$1,000 on the tax rate.)

Note: This article is included in the capital improvement plan approved by the Planning Board. The SLC 503 program logic controllers (PLC'S) are no longer supported by the factory and need to be replaced with the current MicroLogix 1400 PLC.

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) for the purchase and equipping of a 6-wheel dump truck with plow and

sander and further to authorize the sale or trade of the existing 2003 International Dump Truck with plow and sander. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the vehicle is acquired or in two (2) years (December 31, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.056 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. The current 2003 dump truck is the 1st responder vehicle during snow and ice removal, and due to its age is requiring more money to be spent on maintenance.

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) to replace the heating/AC system as well as perform other necessary maintenance at the Department of Public Works building. 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, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.026 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This would allow for necessary maintenance and upkeep of the Public Works building.

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to be added to the existing Fire Department Self Contained Breathing Apparatus (SCBA) and Turnout Gear Capital Reserve Fund previously established? This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate.)

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This article would allow the Town to begin saving for the mandatory purchase of turnout gear for Firefighters, estimated to be due in 2021, and mandatory purchase of SCBA breathing equipment, estimated to be due in 2025. The combined cost is estimated at \$280,000.

ARTICLE 26

To see if the Town will authorize the Board of Selectmen to enter into a five-year lease/purchase agreement in the amount of Eight Hundred Seventy Five Thousand Dollars (\$875,000) for the acquisition and equipping of a modern Fire Engine Truck for the Fire Department, and to raise and appropriate the sum of One Hundred Seventy Five Thousand Dollars (\$175,000) for the first year's payment for that purpose. This lease/purchase agreement contains an escape clause. Further, to authorize the sale or trade of the existing 2003 Rescue Vehicle. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is fully owned or in five (5) years, whichever occurs first. In future years the lease payments will be included in the proposed and default budgets. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.065 impact per \$1,000 on the tax rate.)

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This would be replacing a 2003 Rescue Truck. This truck is necessary to carry specialized tools to vehicle accidents and other emergency calls. This item is also in the CIP submitted to the Planning Board.

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to replace the air handling unit in the dewatering building of the sewer department. 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, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.006 impact per \$1,000 on the tax rate).

ARTICLE 28

To see if the Town will vote to create two (2) full-time police officers within the Police Department, and to raise and appropriate the sum of One Hundred Sixty Two Thousand Eight Hundred Sixty Six Dollars (\$162,866) to fund these positions with Eighty-One Thousand One Hundred Twenty Dollars (\$81,120) for salary and Eighty-One Thousand Seven Hundred Forty Six Dollars (\$81,746) for benefits. If approve the appropriation for these positions will become part of the annual operating budget in subsequent years. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.06 impact per \$1,000 on the tax rate).

NOTE: The hiring of these two (2) police officers in 2019 will only be for 9 months. In subsequent years it will be for 12 months for a cost of \$217,154. No new police officers have been added to the force since 1993.

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for the renovation of the locker room at the Police Station. 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, 2021), whichever occurs first. This sum to come from the unassigned fund balance. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No tax impact on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. The current room is in the original form from the mid 1980's and has fallen into disrepair and has become unserviceable and unhealthy.

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of Sixty Five Thousand Dollars (\$65,000) to replace the boiler and boiler room systems at the Community Center. 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, 2021), whichever occurs first. This sum to come from the unassigned fund balance. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: The heating, ventilation and air conditioning control system are from the original construction and has exceeded its original operational service life.

ARTICLE 31

To see if the Town will vote to grant approval for the Board of Library Trustees of the Seabrook Library to expend the sum of Two Hundred Thousand Dollars (\$200,000) for the purpose of funding for the design and installation of a new HVAC system for the library. This appropriation will be funded from interest from the Library Trust Fund, donations and other sources. This will be a non-lapsing account per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years (December 31, 2021), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

ARTICLE 32

To see if the Town will vote to establish an Old South Meeting House Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of continuing renovations on the Old South Meeting House and raise and appropriate Forty-Five Thousand Dollars (\$45,000) to deposit into the Fund. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.017 per \$1,000 on the tax rate).

ARTICLE 33

To see if the Town will raise and appropriate Zero Dollars (\$0) for the purpose of placing lifeguards on Seabrook Beach between Memorial Day and Labor Day and to erect lifeguard stations as needed and to purchase any necessary equipment needed to initiate a lifeguard program for the Town of Seabrook. (Majority vote required) (Not Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee) (No impact on the tax rate).

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be used by the Council on Aging as needed to continue to provide transportation programs, which assist non-driving handicapped and/or elderly residents of Seabrook. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the \$5,000 is fully used by the Council on Aging or in four (4) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

NOTE: This article is not included in the capital improvement plan submitted to the planning board. This program is run by the Town of Seabrook directly for the benefit of Seabrook residents.

ARTICLE 35

To see if the Town will vote to adopt an ordinance waiving any applicable municipal fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualified war or armed conflict and 100% disabled from the armed forces as defined in RSA 72:28, V, and who was honorably discharged, provided the person has provided the Town Clerk with satisfactory proof of these circumstances. (Majority vote required).

ARTICLE 36

To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Dollars (\$3,600) for Child & Family Services, a human service organization for the purpose of providing a range of home and community-based family support and counseling programs designed to tackle problems before they reach a crisis and provides treatment during a crisis to stabilize the family. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 37

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) for Child Advocacy Center, a human service organization for the purpose of assisting children ages 3-18 and developmentally delayed adults who have disclosed sexual or physical abuse, been neglected, are drug endangered, and/or witnessed domestic violence or crime. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 38

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) for Chucky's Fight, a human service organization for the purpose of providing guidance for loved ones/family members with substance abuse or mental health issues by providing guidance into treatments centers, mentorship, and community service hours that are supervised. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 39

To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) for Community Home Solutions, a human service organization for the purpose of providing emergency home repairs that are needed to address health and safety and/or weatherization concerns. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 40

To see if the Town will vote to raise and appropriate the sum of Six Thousand Fourteen Dollars (\$6,014) for A Safe Place/Haven, a human service organization for the purpose of serving women, men and children affected by domestic and sexual violence and stalking and their non-offending parents, partners and friends; including individuals who have just been sexually or physically assaulted, as well as those dealing with the trauma months or years later. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 41

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Twenty Dollars (\$1,520) for Lamprey Health Care, a human service organization for the purpose of providing primary medical care and health-related services, with a focus on prevention and lifestyle management, to individuals and families of all ages. This is a special warrant article.

(Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 42

To see if the Town will vote to raise and appropriate the sum of Four Thousand One Hundred Twenty Nine Dollars (\$4,129) for Richie McFarland Children's Fund, a human service organization for the purpose of providing early intervention services for children from birth to age 3 and their families who have been identified as, or are at risk of having a developmental delay or disability. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 43

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Fifty Six Dollars (\$7,656) for Rockingham County Nutrition Program, a human service organization for the purpose of providing a ready hot meal and safety services for those in need, on an ongoing basis to elderly residents. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 44

To see if the Town will vote to raise and appropriate the sum of Five Thousand Six Hundred Dollars (\$5,600) for Seabrook Community Table, a human service organization for the purpose of providing a free home-cooked meal to those having financial problems, families, and the elderly. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 45

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) for Seabrook Lions Club, a human service organization for the purpose of serving the elderly and children, the blind and deaf and/or the impoverished to help make their lives easier. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 46

To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Twenty Two Dollars (\$3,622) for Seacoast Mental Health Center, a human service organization for the purpose of providing community mental health services to individuals and families in the eastern half of Rockingham County who meet the appropriate clinical criteria. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 47

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Dollars (\$7,600) for Seacoast Visiting Nurses Center, a human service organization for the

purpose of providing skilled nursing, rehabilitation and support services to patients who have been discharged from a hospital or rehabilitation facility after an illness or injury. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 48

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000) for Seacoast Youth Services, a human service organization for the purpose of providing programs to school aged children. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

ARTICLE 49

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Six Hundred Sixty Nine Dollars (\$14,669) for Southern NH Service “Rockingham Community Action Council”, a human service organization for the purpose of supporting low-income individuals and families with direct services, preventing more families from falling into poverty and/or homelessness, and assisting at-risk families in finding long-term solutions to their economic needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.005 impact per \$1,000 on the tax rate).

ARTICLE 50

To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Dollars (\$3,200) for Transportation Assistance for Seacoast Citizens, a human service organization that serves the senior population through a volunteer program utilized to meet many community needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 51

To see if the Town will vote to raise and appropriate the sum of One Thousand Forty Dollars (\$1,040) for Friends Program, a human service organization assisting the homeless population by providing shelter on a 24/7 basis, 365 days a year. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 52

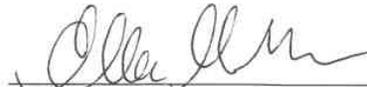
To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) for Aids Response of the Seacoast, a human service organization for the purpose of preventing the spread of HIV infection and improve the quality of life for those living with the virus. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 53

To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) for Families First Health & Support Center, a human service organization for the purpose of targeting and assisting people who face risk factors such as poverty, homelessness, single parenthood, mental illness, uninsured, lack of medical/dental care, substance abuse, etc. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

Given under our hands and seals the 25TH day of January, 2019.

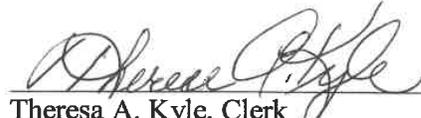
BOARD OF SELECTMEN:



Ella M. Brown, Chairman



Aboul B. Khan, Vice Chairman

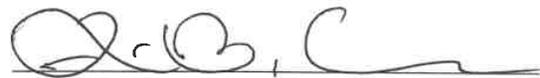


Theresa A. Kyle, Clerk

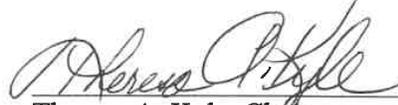
A true copy of warrant, ATTEST:



Ella M. Brown, Chairman



Aboul B. Khan, Vice Chairman



Theresa A. Kyle, Clerk

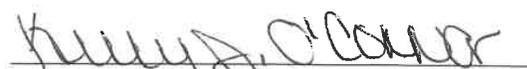
We hereby certify that we gave notice to the inhabitants, within named, to meet at the time and place and for the purposes within named, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Post Office and the Town Hall, being public places in said Town of Seabrook this 25TH day of January, 2019.

STATE OF NEW HAMPSHIRE
Rockingham, ss

January 25, 2019

Personally appeared the above named Selectmen of the Town of Seabrook and swore that the above was true to the best of their knowledge and belief.

Before me,



Justice of the Peace/Notary Public
My commission expires: June 6, 2023



Proposed Budget
Seabrook

For the period beginning January 1, 2019 and ending December 31, 2019
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 25, 2019

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Elia K Brown	Selectman -	Elia K Brown
Jeffrey M Brown	Budget Committee	Jeffrey M Brown
Emily Watts	Budget Committee	Emily Watts
RICHARD P. MAGUIRE	BUDGET COMMITTEE	Richard P. Maguire
MICHAEL CHASO	SCHOOL REP FOR SUP COM	Michael Chaso

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2017	Appropriations for period ending 12/31/2017	Selectmen's Appropriations for period ending 12/31/2018 (Recommended)	Selectmen's Appropriations for period ending 12/31/2018 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	10	\$822,320	\$600,788	\$809,409	\$0	\$809,409	\$0
4140-4149	Election, Registration, and Vital Statistics	10	\$307,154	\$427,485	\$409,748	\$0	\$409,748	\$0
4150-4151	Financial Administration	10	\$1,109,870	\$1,157,034	\$1,175,433	\$0	\$1,175,433	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	10	\$175,995	\$225,000	\$217,500	\$0	\$217,500	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	10	\$108,376	\$86,904	\$87,743	\$0	\$87,743	\$0
4194	General Government Buildings	10	\$144,648	\$135,688	\$135,330	\$0	\$135,330	\$0
4195	Cemeteries	10	\$112,589	\$111,924	\$159,045	\$0	\$159,045	\$0
4196	Insurance	10	\$614,062	\$660,719	\$673,654	\$0	\$673,654	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$3,395,014	\$3,605,542	\$3,667,862	\$0	\$3,667,862	\$0
Public Safety								
4210-4214	Police	10	\$4,930,081	\$4,613,228	\$4,769,111	\$0	\$4,769,111	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	10	\$4,253,538	\$4,048,013	\$4,324,075	\$0	\$4,324,075	\$0
4240-4249	Building Inspection	10	\$166,911	\$171,770	\$170,790	\$0	\$170,790	\$0
4290-4298	Emergency Management	10	\$188,168	\$160,985	\$166,292	\$0	\$166,292	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$9,538,698	\$8,993,996	\$9,430,268	\$0	\$9,430,268	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2017	Appropriations for period ending 12/31/2017	Selectmen's Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	
Highways and Streets									
4311	Administration	10	\$1,538,260	\$1,620,424	\$1,591,326	\$0	\$1,591,326	\$0	
4312	Highways and Streets		\$0	\$0	\$0	\$0	\$0	\$0	
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	
4316	Street Lighting	10	\$45,730	\$90,000	\$90,000	\$0	\$90,000	\$0	
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	
Highways and Streets Subtotal					\$1,710,424	\$1,681,326	\$0	\$1,681,326	\$0
Sanitation									
4321	Administration	10	\$29,973	\$26,600	\$25,100	\$0	\$25,100	\$0	
4323	Solid Waste Collection	10	\$1,649,687	\$1,637,215	\$1,486,497	\$0	\$1,486,497	\$0	
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0	
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0	
Sanitation Subtotal					\$1,679,660	\$1,511,597	\$0	\$1,511,597	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	
4335-4339	Water Treatment, Conservation and Other	10	\$52,584	\$113,000	\$119,400	\$0	\$119,400	\$0	
Water Distribution and Treatment Subtotal					\$113,000	\$119,400	\$0	\$119,400	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	
Electric Subtotal					\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2017	Appropriations for period ending 12/31/2017	Selectmen's Appropriations for period ending 12/31/2018 (Recommended)	Selectmen's Appropriations for period ending 12/31/2018 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Not Recommended)
Health								
4411	Administration	10	\$90,215	\$86,056	\$96,456	\$0	\$96,456	\$0
4414	Pest Control	10	\$145,369	\$145,476	\$142,819	\$0	\$142,819	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$235,584	\$231,532	\$239,275	\$0	\$239,275	\$0
Welfare								
4441-4442	Administration and Direct Assistance	10	\$114,127	\$106,928	\$105,400	\$0	\$105,400	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	10	\$212,896	\$234,737	\$88,500	\$0	\$88,500	\$0
	Welfare Subtotal		\$327,023	\$341,665	\$193,900	\$0	\$193,900	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	10	\$1,018,041	\$1,046,442	\$1,156,631	\$0	\$1,156,631	\$0
4550-4559	Library	10	\$515,548	\$616,518	\$501,363	\$0	\$501,363	\$0
4583	Patriotic Purposes	10	\$32,834	\$34,300	\$33,880	\$0	\$33,880	\$0
4589	Other Culture and Recreation		\$1,251	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$1,567,674	\$1,697,260	\$1,691,874	\$0	\$1,691,874	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	10	\$1,985	\$3,618	\$3,618	\$0	\$3,618	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$1,985	\$3,618	\$3,618	\$0	\$3,618	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2017	Appropriations for period ending 12/31/2017	Selectmen's Appropriations for period ending 12/31/2018 (Recommended)	Selectmen's Appropriations for period ending 12/31/2018 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	10	\$415,293	\$367,898	\$381,132	\$0	\$381,132	\$0
4721	Long Term Bonds and Notes - Interest	10	\$239,561	\$292,352	\$266,564	\$0	\$266,564	\$0
4723	Tax Anticipation Notes - Interest	10	\$0	\$4,000	\$4,000	\$0	\$4,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
			\$654,854	\$664,250	\$651,696	\$0	\$651,696	\$0
Debt Service Subtotal								
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$114,193	\$187,000	\$0	\$0	\$0	\$0
4903	Buildings		\$112,115	\$220,800	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$449,491	\$1,822,000	\$0	\$0	\$0	\$0
			\$675,799	\$2,229,800	\$0	\$0	\$0	\$0
Capital Outlay Subtotal								
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	10	\$1,643,616	\$1,957,935	\$1,981,373	\$0	\$1,981,373	\$0
4914W	To Proprietary Fund - Water	10	\$1,607,671	\$1,741,553	\$1,731,214	\$0	\$1,731,214	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
			\$3,251,287	\$3,699,488	\$3,712,587	\$0	\$3,712,587	\$0
Operating Transfers Out Subtotal								
Total Operating Budget Appropriations					\$22,903,403	\$0	\$22,903,403	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2018 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2018 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	16 <i>Purpose: Road Paving</i>	\$282,000	\$0	\$282,000	\$0
4312	Highways and Streets	36 <i>Purpose: Community Center parking lot</i>	\$170,000	\$0	\$170,000	\$0
4313	Bridges	17 <i>Purpose: Rte 286 bridge</i>	\$480,000	\$0	\$480,000	\$0
4445-4449	Vendor Payments and Other	38 <i>Purpose: Council On Aging</i>	\$5,000	\$0	\$5,000	\$0
4445-4449	Vendor Payments and Other	39 <i>Purpose: Fireman's Association</i>	\$5,000	\$0	\$0	\$5,000
4445-4449	Vendor Payments and Other	42 <i>Purpose: American Red Cross</i>	\$1,811	\$0	\$0	\$1,811
4445-4449	Vendor Payments and Other	43 <i>Purpose: Child & Family Services</i>	\$4,075	\$0	\$4,075	\$0
4445-4449	Vendor Payments and Other	44 <i>Purpose: Child Advocacy Center</i>	\$2,264	\$0	\$2,264	\$0
4445-4449	Vendor Payments and Other	45 <i>Purpose: Chucky's Fight</i>	\$6,791	\$0	\$6,791	\$0
4445-4449	Vendor Payments and Other	46 <i>Purpose: Community Home Solutions</i>	\$6,791	\$0	\$6,791	\$0
4445-4449	Vendor Payments and Other	47 <i>Purpose: Families First Health & Support Center</i>	\$6,791	\$0	\$6,791	\$0
4445-4449	Vendor Payments and Other	48 <i>Purpose: A Safe Place/Haven</i>	\$6,807	\$0	\$6,807	\$0
4445-4449	Vendor Payments and Other	49 <i>Purpose: Lamprey Health Care</i>	\$3,441	\$0	\$3,441	\$0



Special Warrant Articles

4445-4449	Vendor Payments and Other	50	\$5,161	\$0	\$5,161	\$0
<i>Purpose: Richie McFarland Children's Fund</i>						
4445-4449	Vendor Payments and Other	51	\$8,666	\$0	\$8,666	\$0
<i>Purpose: Rockingham County Nutrition Program</i>						
4445-4449	Vendor Payments and Other	52	\$6,338	\$0	\$6,338	\$0
<i>Purpose: Seabrook Community Table</i>						
4445-4449	Vendor Payments and Other	53	\$6,338	\$0	\$6,338	\$0
<i>Purpose: Seabrook Lions Club</i>						
4445-4449	Vendor Payments and Other	54	\$4,527	\$0	\$4,527	\$0
<i>Purpose: Seacoast Mental Health</i>						
4445-4449	Vendor Payments and Other	55	\$8,602	\$0	\$8,602	\$0
<i>Purpose: Seacoast Visiting Nurses</i>						
4445-4449	Vendor Payments and Other	56	\$20,374	\$0	\$20,374	\$0
<i>Purpose: Seacoast Youth Services</i>						
4445-4449	Vendor Payments and Other	57	\$18,336	\$0	\$18,336	\$0
<i>Purpose: Southern NH Services</i>						
4445-4449	Vendor Payments and Other	58	\$3,531	\$0	\$3,531	\$0
<i>Purpose: Transportation Assistance for Seacoast Citizens</i>						
4445-4449	Vendor Payments and Other	59	\$1,177	\$0	\$1,177	\$0
<i>Purpose: Friends Program</i>						
4445-4449	Vendor Payments and Other	60	\$3,169	\$0	\$3,169	\$0
<i>Purpose: Cross Roads</i>						
4520-4529	Parks and Recreation	41	\$24,000	\$0	\$24,000	\$0
<i>Purpose: Update of Veteran's Park</i>						
4520-4529	Parks and Recreation	62	\$9,500	\$0	\$9,500	\$0
<i>Purpose: Petition - Bleachers at Veteran's Memorial park</i>						
4711	Long Term Bonds and Notes - Principal	06	\$1,282,000	\$0	\$1,282,000	\$0
<i>Purpose: Bond Rte 286 water tank</i>						
4711	Long Term Bonds and Notes - Principal	07	\$590,985	\$0	\$590,985	\$0
<i>Purpose: Bond Police radio equipment</i>						
4711	Long Term Bonds and Notes - Principal	08	\$40,000	\$0	\$40,000	\$0
<i>Purpose: Bond Fire/EOC Radio Equipment</i>						



Special Warrant Articles

4711	Long Term Bonds and Notes - Principal	09	<i>Purpose: Asset Management Program</i>	\$50,000	\$0	\$50,000	\$0
4902	Machinery, Vehicles, and Equipment	20	<i>Purpose: Purchase/equip dump truck with plow and sander</i>	\$140,000	\$0	\$140,000	\$0
4902	Machinery, Vehicles, and Equipment	21	<i>Purpose: Tractor purchase</i>	\$15,000	\$0	\$15,000	\$0
4902	Machinery, Vehicles, and Equipment	22	<i>Purpose: Line painting machine</i>	\$6,000	\$0	\$6,000	\$0
4902	Machinery, Vehicles, and Equipment	26	<i>Purpose: Lease/purchase rescue truck</i>	\$170,000	\$0	\$170,000	\$0
4902	Machinery, Vehicles, and Equipment	28	<i>Purpose: Purchase septic hauler</i>	\$98,000	\$0	\$98,000	\$0
4903	Buildings	34	<i>Purpose: Renovation of locker room at PD</i>	\$125,000	\$0	\$125,000	\$0
4903	Buildings	37	<i>Purpose: Rec bathrooms/locker rooms</i>	\$40,000	\$0	\$40,000	\$0
4903	Buildings	40	<i>Purpose: Old South Meeting house restoration</i>	\$95,000	\$0	\$95,000	\$0
4909	Improvements Other than Buildings	18	<i>Purpose: Water Treatment Plant New wells</i>	\$525,000	\$0	\$525,000	\$0
4909	Improvements Other than Buildings	19	<i>Purpose: Wells rehab, cleaning and maintenance</i>	\$50,000	\$0	\$50,000	\$0
4909	Improvements Other than Buildings	23	<i>Purpose: Refurbish DPW facility</i>	\$75,000	\$0	\$75,000	\$0
4909	Improvements Other than Buildings	24	<i>Purpose: Repair/replace pump stations</i>	\$20,000	\$0	\$20,000	\$0
4909	Improvements Other than Buildings	29	<i>Purpose: Purchase Oxygen probes</i>	\$18,000	\$0	\$18,000	\$0
4909	Improvements Other than Buildings	30	<i>Purpose: SWR - replace air handling unit</i>	\$15,000	\$0	\$15,000	\$0
4909	Improvements Other than Buildings	31	<i>Purpose: Reline chlorine storage tanks</i>	\$26,000	\$0	\$26,000	\$0



Special Warrant Articles

4909	Improvements Other than Buildings	32		\$40,600	\$0	\$40,600	\$0
			<i>Purpose: Purchase/install submersible mixers</i>				
4909	Improvements Other than Buildings	33		\$18,000	\$0	\$18,000	\$0
			<i>Purpose: SWR HVAC units</i>				
Total Proposed Special Articles				\$4,540,075	\$0	\$4,533,264	\$6,811



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for Appropriations for period ending 12/31/2018 (Recommended) (Not Recommended)
0000-0000	Collective Bargaining	14 <i>Purpose: CBA SSEA</i>	\$8,800	\$0	\$8,800	\$0
0000-0000	Collective Bargaining	11 <i>Purpose: CBA SEA</i>	\$93,200	\$0	\$93,200	\$0
0000-0000	Collective Bargaining	13 <i>Purpose: CBA Fire</i>	\$69,747	\$0	\$69,747	\$0
0000-0000	Collective Bargaining	12 <i>Purpose: CBA Police</i>	\$104,960	\$0	\$104,960	\$0
4210-4214	Police	35 <i>Purpose: Hire (2) FT Police officers</i>	\$118,986	\$0	\$118,986	\$0
4220-4229	Fire	27 <i>Purpose: Hire (4) FT Firefighters</i>	\$283,335	\$0	\$283,335	\$0
Total Proposed Individual Articles			\$679,028	\$0	\$679,028	\$0



New Hampshire
 Department of
 Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2017	Selectmen's Estimated Revenues for period ending 12/31/2018	Budget Committee's Estimated Revenues for period ending 12/31/2018
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$18	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$275	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	10	\$127,945	\$135,000	\$135,000
9991	Inventory Penalties		\$0	\$0	\$0
		Taxes Subtotal	\$128,238	\$135,000	\$135,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	10	\$52,726	\$64,510	\$64,510
3220	Motor Vehicle Permit Fees	10	\$1,886,609	\$1,450,000	\$1,450,000
3230	Building Permits	10	\$135,656	\$50,000	\$50,000
3290	Other Licenses, Permits, and Fees	10	\$213,809	\$178,800	\$178,800
3311-3319	From Federal Government		\$0	\$0	\$0
		Licenses, Permits, and Fees Subtotal	\$2,288,800	\$1,743,310	\$1,743,310
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	10	\$455,111	\$387,971	\$387,971
3353	Highway Block Grant	10, 16	\$324,785	\$296,474	\$296,474
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments	10	\$50,000	\$50,000	\$50,000
		State Sources Subtotal	\$829,896	\$734,445	\$734,445



New Hampshire
 Department of
 Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2017	Selectmen's Estimated Revenues for period ending 12/31/2018	Budget Committee's Estimated Revenues for period ending 12/31/2018
Charges for Services					
3401-3406	Income from Departments	10	\$152,984	\$147,754	\$147,754
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$152,984	\$147,754	\$147,754
Miscellaneous Revenues					
3501	Sale of Municipal Property	10	\$83,622	\$2,000	\$2,000
3502	Interest on Investments	10	\$35,564	\$13,000	\$13,000
3503-3509	Other	10	\$263,085	\$247,720	\$247,720
Miscellaneous Revenues Subtotal			\$382,271	\$262,720	\$262,720
Interfund Operating Transfers In					
3912	From Special Revenue Funds	16	\$50,450	\$80,000	\$80,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	10	\$491,077	\$466,500	\$466,500
3914W	From Enterprise Funds: Water (Offset)	10	\$658,483	\$920,548	\$920,548
3915	From Capital Reserve Funds	18	\$0	\$525,000	\$525,000
3916	From Trust and Fiduciary Funds	10	\$336	\$400	\$400
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,400,346	\$1,992,448	\$1,992,448
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	09, 08, 06, 07	\$0	\$1,962,985	\$1,962,985
9998	Amount Voted from Fund Balance	17	\$0	\$480,000	\$480,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$2,442,985	\$2,442,985
Total Estimated Revenues and Credits			\$5,182,635	\$7,458,662	\$7,458,662



Budget Summary

Item	Period ending 12/31/2017	Selectmen's Period ending 12/31/2018 (Recommended)	Budget Committee's Period ending 12/31/2018 (Recommended)
Operating Budget Appropriations	\$3,621,715	\$22,903,403	\$22,903,403
Special Warrant Articles	\$206,714	\$4,540,075	\$4,533,264
Individual Warrant Articles	\$26,203,354	\$679,028	\$679,028
Total Appropriations	\$5,802,019	\$28,122,506	\$28,115,695
Less Amount of Estimated Revenues & Credits		\$7,458,662	\$7,458,662
Estimated Amount of Taxes to be Raised	\$20,401,335	\$20,663,844	\$20,657,033



Supplemental Schedule

1. Total Recommended by Budget Committee	\$28,115,695
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$381,132
3. Interest: Long-Term Bonds & Notes	\$266,564
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$647,696
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$27,467,999
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$2,746,800
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$30,862,495



New Hampshire
Department of
Revenue Administration

**2019
MS-DTB**

Default Budget of the Municipality

Seabrook

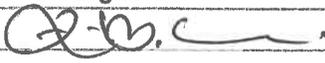
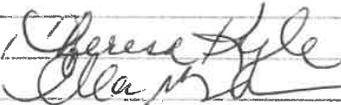
For the period beginning January 1, 2019 and ending December 31, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 15, 2019

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
		
		

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

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$809,409	\$23,053	\$0	\$832,462
4140-4149	Election, Registration, and Vital Statistics	\$409,748	(\$7,870)	\$0	\$401,878
4150-4151	Financial Administration	\$1,175,433	\$72,293	\$0	\$1,247,726
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$217,500	\$2,500	\$0	\$220,000
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$87,743	\$27	\$0	\$87,770
4194	General Government Buildings	\$135,330	\$1,891	\$0	\$137,221
4195	Cemeteries	\$159,045	\$2,206	\$0	\$161,251
4196	Insurance	\$673,654	\$0	\$0	\$673,654
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$3,667,862	\$101,560	\$0	\$3,761,962
Public Safety					
4210-4214	Police	\$4,769,111	\$121,625	\$0	\$4,890,736
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$4,324,075	\$182,402	\$0	\$4,506,477
4240-4249	Building Inspection	\$170,790	\$2,295	\$0	\$173,085
4290-4298	Emergency Management	\$166,292	\$1,919	\$0	\$168,211
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$9,430,268	\$312,241	\$0	\$9,738,509
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$1,591,326	\$31,517	\$0	\$1,622,843
4312	Highways and Streets	\$0	\$0	\$0	\$0
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$90,000	\$0	\$0	\$90,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$1,681,326	\$31,517	\$0	\$1,712,843



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$25,100	\$0	\$0	\$25,100
4323	Solid Waste Collection	\$1,486,497	\$54,536	\$0	\$1,541,033
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$1,511,597	\$54,536	\$0	\$1,566,133
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$119,400	\$0	\$0	\$119,400
Water Distribution and Treatment Subtotal		\$119,400	\$0	\$0	\$119,400
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$96,456	\$60,979	\$0	\$157,435
4414	Pest Control	\$142,819	\$2,114	\$0	\$144,933
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$239,275	\$63,093	\$0	\$302,368
Welfare					
4441-4442	Administration and Direct Assistance	\$105,400	\$5,464	\$0	\$110,864
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$88,500	\$0	\$0	\$88,500
Welfare Subtotal		\$193,900	\$5,464	\$0	\$199,364
Culture and Recreation					
4520-4529	Parks and Recreation	\$1,156,631	\$22,582	\$0	\$1,179,213
4550-4559	Library	\$501,363	\$450	\$0	\$501,813
4583	Patriotic Purposes	\$33,880	\$0	\$0	\$33,880
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$1,691,874	\$23,032	\$0	\$1,714,906



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$3,618	\$0	\$0	\$3,618
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$3,618	\$0	\$0	\$3,618
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$381,132	\$45,325	\$0	\$426,457
4721	Long Term Bonds and Notes - Interest	\$266,564	(\$55,101)	\$0	\$211,463
4723	Tax Anticipation Notes - Interest	\$4,000	\$0	\$0	\$4,000
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$651,696	(\$9,776)	\$0	\$641,920
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,981,373	\$23,970	\$0	\$2,005,343
4914W	To Proprietary Fund - Water	\$1,731,214	\$25,565	\$0	\$1,756,779
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$3,712,587	\$41,535	\$0	\$3,762,122
Total Operating Budget Appropriations		\$22,903,403	\$623,202	\$0	\$23,523,145



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4411	Contractual Items
4441-4442	Contractual Items
4240-4249	Contractual Items
4195	Contractual Items
4140-4149	Contractual Items
4290-4298	Contractual Items
4130-4139	Contractual Items
4150-4151	Contractual Items
4220-4229	Contractual Items
4194	Contractual Items
4153	Contractual Items
4550-4559	Contractual Items
4721	Decrease in Interest Cost
4711	Increase in Principal cost
4520-4529	Contractual Items
4414	Contractual Items
4191-4193	Contractual Items
4210-4214	Contractual Items
4323	Contractual Items
4914S	Contractual Items
4914W	Contractual Items

REPORT OF THE TAX COLLECTOR

Seabrook, New Hampshire

December 31, 2018

<u>Uncollected Taxes – Beg. Of Year*:</u>	<u>Debits Levy for Year of this Report</u>	<u>Year 2017</u>
Property Taxes	XXXXXXXXXX	1,162,555.66
Resident Taxes	XXXXXXXXXX	
Land Use Change	XXXXXXXXXX	
Yield Taxes	XXXXXXXXXX	
Utilities	XXXXXXXXXX	
<u>Taxes Committed This Year</u>		
Property Taxes	41,387,178.00	
Resident Taxes		
Land Use Change		
Yield Taxes	465.39	
Excavation Taxes	129.32	40.00
Utilities		
Check Fees	125.00	75.00
Conv. Of Int. & Cost to Liens		24,796.93
OVERPAYMENT:		
Property Taxes	23,918.30	430,040.18
Taxes Refunded	34,334.60	8,988.00
Pre-Payment Taxes		
Interest Refunded		
Land Use Change Refunded		
Yield Taxes Refunded		
Deeded Property		
Collect Interest-Late Taxes	13,934.22	23,097.86
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
Penalties-Resident Tax		
Total Debits	41,460,084.83	1,649,593.63

<u>Remitted to Treasurer</u>	<u>Credits Levy for Year Of this Report</u>	<u>Year 2017</u>
Property Taxes	40,066,021.32	879,009.87
Def Rev Collected 2017		408,768.55
Resident Taxes		
Land Use Change		
Yield Taxes	465.39	
Excavation Taxes	129.32	
Utilities		
Interest Property	13,934.22	23,097.86
Interest Yield		
Interest Excavation		
Land Use Change Interest		
Penalties		
Conversion to Lien		313,805.42
Conv Int & Cost to Lien		24,796.93
Check Fees	125.00	75.00
<u>Abatements Made:</u>		
Property Taxes	3,959.00	
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded		
Uncollected Taxes <u>End of Year:</u>		
Property Taxes	1,375,450.58	
Resident Taxes		
Land Use Change		
Yield Taxes		40.00
Excavation Tax		
Property Tax Credit Balance		
Total Credits	41,460,084.83	1,649,593.63

DEBITS				
	2017	2016	2015	2014-2003
Outstanding Liens 12/31/17		209,551.78	121,260.94	32,308.72
Overpayment Refunds				
Liens Executed During Year	338,602.35			
Interest & Costs	7,796.07	19,538.66	41,694.78	129.32
TOTAL DEBITS	346,398.42	229,090.44	162,955.72	32,438.04
CREDITS				
Remitted to Treasurer:	2017	2016	2015	2014-2003
Redemptions	149,856.20	96,405.69	105,418.93	11,733.90
Interest & Costs	7,796.07	19,538.66	41,694.78	129.32
Abatements of Liens	1,382.13			
Outstanding Liens	187,364.02	113,146.09	15,842.01	20,574.82
Total Credits	346,398.42	229,090.44	162,955.72	32,438.04
Summary of Billings			Water/Sewer	
December 31, 2018				
Debits	Water		Sewer	
Outstanding Bills 12/31/17	42,652.54		42,330.00	
Outstanding Ser Charge 12/31/17	25,882.13			
Warrants Water & Sewer	552,447.05		567,927.08	
Warrants Service Charge	444,340.00			
Interest	3,395.20		1,166.91	
Restore/In Fees	29,173.14			
Overpayment Refunds Service Charge	70.00			
Returned Check Fees	150.00			
Certified Mail Fees	4,302.41			
Overpayments Water & Sewer	727.34		675.95	
Overpayments Refunds Water & Sewer	45.70		45.70	
Overpayments Service Charge	3,752.94			
Total Debits	1,106,938.45		612,145.64	
Credits				
Cash Receipts	550,275.87		565,343.27	
Returned Check Fees	150.00			
Late Penalty	10.00		10.00	
Service Charge	443,371.12			
Interest	3,395.20		1,166.91	
Restore/In Fees	29,173.14			
Certified Mail Fees	4,302.41			
Def Revenue Collected 2017	985.30		1,012.90	
Def Rev Service Charge Collected 2017	2,805.94			
Abatements			266.90	
Abatements Service Charge	20.00			
Uncollected Water & Sewer	44,601.46		44,345.66	
Uncollected Service Charge	27,848.01			
Total Credits	1,103,938.45		612,145.64	

Michele X. Knowles, Tax Collector

TOWN OF SEABROOK
YEAR ENDING DECEMBER 31, 2018

TOTAL AMOUNT COLLECTED	PAID TO THE STATE	PAID TO THE HIGHWAY FUND	TOWN REVENUE
MOTOR VEHICLE, BOAT, TITLE, AND DECAL FEES	\$1,041,866.00	\$ 58,595.00	\$3,035,334.00
FISH AND GAME (HUNT. LIC. & REC. VEHICLES)	\$5,502.50		\$976.50
MARRIAGE LICENSE FEES	\$4,085.00		\$665.00
VITAL STATISTIC FEES	\$7,317.00		\$6,354.00
ANIMAL LICENSE FEES	\$3,245.00		\$11,977.50
BAD CHECK - FEES COLLECTED	\$275.00		\$275.00
ALL OTHER MISC FEES	\$3,862.00		\$3862.00
COMMERCIAL TRANSFER STATION PERMIT FEES	\$45.00		\$45.00
TOWN REVENUE			\$3,059,489.00

VEHICLE REGISTRATIONS PROCESSED 2017	12,648
VEHICLE REGISTRATIONS PROCESSED 2018	11,719

YEAR ENDING DECEMBER 31, 2018

REGISTRATION FEES	CURRENT YEAR	PRIOR YEAR	DIFFERENCE
MOTOR VEHICLE, BOATS, TITLE, AND DECAL FEES	\$4,135,795.00	\$2,629,178.10	\$1,506,616.90
FISH AND GAME (HUNT. LIC. & REC. VEHICLES)	\$6,479.00	152.00	\$6,327.00
MARRIAGE LICENSE FEES	\$4,900.00	\$5,950.00	(\$1,050.00)
VITAL STATISTIC FEES	\$13,671.00	\$9,930.00	\$3,741.00
ANIMAL LICENSE FEES	\$15,222.50	\$11,442.70	\$3,779.80
BAD CHECK - FEES COLLECTED	\$275.00	\$600.00	(\$325.00)
ALL OTHER MISC FEES	\$3,862.00	\$3,372.00	\$490.00
COMMERCIAL TRANSFER STATION PERMIT FEES	\$45.00	\$5.00	\$40.00
MOTOR VEHICLE TRANSPORTATION FEES	\$58,595.00	\$58,890.00	\$(295.00)
TOTAL	\$4,238,844.50	\$2,719,519.80	\$1,519,323.80

**RESPECTFULLY SUBMITTED,
CHERYL L. BOWEN**

PRELIMINARY COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ending December 31, 2018

<u>Title of Appropriation</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
Executive	809,409.00	778,782.83	30,626.17
Election, Regist. & Vital Statistics	409,748.00	370,677.82	39,070.18
Financial Administration	1,175,433.00	1,085,767.40	89,665.60
Legal Expense	217,500.00	402,905.39	(185,405.39)
Planning & Zoning	87,743.00	85,770.07	1,972.93
General Government Buildings	135,330.00	123,593.68	11,736.32
Cemeteries	159,045.00	89,248.48	69,796.52
Insurance	673,654.00	648,413.00	25,241.00
Police Department	4,769,111.00	4,674,886.05	94,224.95
Fire Department	4,324,075.00	4,351,125.95	(27,050.95)
Building Inspection	170,790.00	168,460.31	2,329.69
Emergency Management	166,292.00	171,693.06	(5,401.06)
Highway Department	1,591,326.00	1,497,499.42	93,826.58
Street Lights	90,000.00	132,132.86	(42,132.86)
Solid Waste Building	25,100.00	41,873.47	(16,773.47)
Rubbish Department	1,486,497.00	1,705,385.01	(218,888.01)
Water Treatment, Conserv., & Other	119,400.00	96,315.71	23,084.29
Health Department	96,456.00	96,732.56	(276.56)
Animal Control/Mosquito Control	142,819.00	130,952.08	11,866.92
Welfare Administration & Direct Assistance	193,900.00	158,938.03	34,961.97
Parks & Recreation	1,156,631.00	1,136,666.59	19,964.41
Library	501,363.00	501,363.00	0.00
Patriotic Purposes (Memorial & Old Home)	33,880.00	33,697.28	182.72
Conservation Commission	3,618.00	1,933.10	1,684.90
Principal on Long Term Note	381,132.00	420,453.60	(39,321.60)
Interest on Long Term Note	266,564.00	227,242.45	39,321.55
Interest on TAN	4,000.00	0.00	4,000.00
Sewer Department	1,981,373.00	1,825,766.17	155,606.83
Water Department	1,731,214.00	1,699,449.45	31,764.55
Total Operating Budget	22,903,403.00	22,657,724.82	245,678.18
2018 Warrant Articles			
#38 Council On Aging	5,000.00	1,246.75	3,753.25
#42 American Red Cross	1,811.00	1,811.00	0.00
#44 Child Advocacy Center	2,264.00	2,264.00	0.00
#45 Chucky's Fight	6,791.00	6,791.00	0.00
#47 Families First	6,791.00	6,791.00	0.00
#48 A Safe Place/Haven	6,807.00	6,807.00	0.00
#49 Lamprey Health Care	3,441.00	3,441.00	0.00
#50 Richie McFarland	5,161.00	5,161.00	0.00
#51 Rockingham County Nutrition Program	8,666.00	8,666.00	0.00
#52 Seabrook Community Table	6,338.00	6,338.00	0.00
#53 Seabrook Lions Club	6,338.00	6,338.00	0.00
#54 Seacoast Mental Health Center	4,527.00	4,527.00	0.00
#55 Seacoast Visiting Nurses	8,602.00	8,602.00	0.00
#56 Seacoast Youth Services	20,374.00	20,374.00	0.00
#58 Transportation Assistance	3,531.00	3,819.50	-288.50
#60 Cross Roads	3,169.00	3,169.00	0.00
ENC - Rec Scoreboard	0.00	5,595.00	-5,595.00
#16 DPW - Road Improvements	282,000.00	257,244.75	24,755.25
#17 SWR - Outfall Pipe Rte 286	480,000.00	4,875.00	475,125.00
#18 WTR - Construct New Wells	525,000.00	138,301.82	386,698.18
#19 WTR - Rehab Wells	50,000.00	40,224.00	9,776.00
#24 DPW - Repair/replace pump stations	20,000.00	0.00	20,000.00
#29 SWR - Mounted oxygen probes	18,000.00	0.00	18,000.00
#31 SWR - Reline chlorine storage tanks	26,000.00	0.00	26,000.00
#41 PKS - Playground Vet's Park	24,000.00	23,859.00	141.00
#62 PKS - Bleachers Vet's Park	9,500.00	7,189.30	2,310.70
Total 2018 Warrant Articles	1,534,111.00	573,435.12	960,675.88
2018 Grand Total	24,437,514.00	23,231,159.94	1,206,354.06

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2017

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
EXECUTIVE			
Board of Selectmen			
Personnel	17,644.00	16,191.99	1,452.01
Food/Meals	200.00	50.97	149.03
Other Professional Services	0.00	0.00	0.00
Meetings and Conferences	150.00	631.00	(481.00)
Mileage and Tolls	100.00	0.00	100.00
Town Manager/Admin.Assistant			
Personnel	734,562.00	684,742.22	49,819.78
Audit Services	0.00	5,250.00	(5,250.00)
Advertising	5,000.00	3,471.89	1,528.11
Phone and Communication	5,000.00	9,962.86	(4,962.86)
Other Professional Services	5,000.00	10,253.68	(5,253.68)
Equipment Rental	5,000.00	436.24	4,563.76
Food/Meals	0.00	344.62	(344.62)
Other Contract Services	3,500.00	17,827.63	(14,327.63)
Printing and Binding	8,000.00	2,698.76	5,301.24
Dues and Memberships	13,000.00	13,184.00	(184.00)
Meetings and Conferences	1,000.00	45.00	955.00
Office Supplies	5,500.00	4,029.78	1,470.22
Postage	2,500.00	2,634.74	(134.74)
Copier Supplies	1,500.00	0.00	1,500.00
Books and Subscriptions	1,000.00	1,824.79	(824.79)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	4,453.95	(4,453.95)
Finance Charges and Late Fees	100.00	80.44	19.56
Trustee of Trust Funds			
Personnel	653.00	668.27	(15.27)
	809,409.00	778,782.83	30,626.17
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	348,103.00	319,685.56	28,417.44
Phone and Communication	400.00	758.12	(358.12)
Programmers	0.00	0.00	0.00
Other Professional Services	600.00	339.23	260.77
Equipment Maintenance	900.00	544.60	355.40
Food/Meals	100.00	108.16	(8.16)
Printing and Binding	20,000.00	17,850.90	2,149.10
Dues and Memberships	50.00	55.00	(5.00)
Meetings and Conferences	1,210.00	1,656.56	(446.56)
Stationery/Paper	500.00	646.00	(146.00)
Postage	5,500.00	(19.80)	5,519.80
Books and Subscriptions	100.00	34.00	66.00
Dog Licenses & Tags	800.00	0.00	800.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Red Book/Motor Vehicles	200.00	0.00	200.00
New Equipment	2,050.00	56.59	1,993.41
Mileage and Tolls	600.00	688.89	(88.89)
Elections & Registrations			
Personnel	26,035.00	26,957.95	(922.95)
Advertising	500.00	108.57	391.43
Food/Meals	1,500.00	1,121.32	378.68
Other Contract Services	0.00	0.00	0.00
Office Supplies	400.00	86.17	313.83
Postage	200.00	0.00	200.00
Mileage and Tolls	0.00	0.00	0.00
	409,748.00	370,677.82	39,070.18
FINANCIAL ADMINISTRATION			
Budget Committee			
Personnel	1,161.00	831.61	329.39
Advertising	0.00	75.75	(75.75)
Food/Meals	350.00	0.00	350.00
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	0.00	0.00	0.00
Postage	0.00	0.00	0.00
Books and Subscriptions	165.00	0.00	165.00
Mileage & Tolls Reimbursements	0.00	0.00	0.00
Finance Department			
Personnel	176,996.00	181,765.79	(4,769.79)
Annual Audit Services	23,000.00	15,750.00	7,250.00
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	431.96	(59.96)
Other Professional Services	2,000.00	10,656.29	(8,656.29)
Equipment Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Dues and Memberships	100.00	35.00	65.00
Meetings and Conferences	0.00	0.00	0.00
Stationery/Paper	650.00	558.08	91.92
Postage	2,635.00	0.00	2,635.00
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	104.20	1,395.80
Mileage and Tolls	0.00	0.00	0.00
Finance Charges & Late Fees	0.00	0.00	0.00
Treasurer			
Personnel	106,788.00	104,482.95	2,305.05
Dues and Memberships	50.00	35.00	15.00
Meetings and Conferences	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	100.00	0.00	100.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Tax Collections			
Personnel	205,275.00	188,881.77	16,393.23
Phone and Communication	400.00	0.00	400.00
Other Professional Services	200.00	1,603.76	(1,403.76)
Food/Meals	0.00	0.00	0.00
Printing and Binding	1,500.00	959.25	540.75
Dues and Memberships	100.00	40.00	60.00
Meetings and Conferences	700.00	490.00	210.00
Postage	6,000.00	3,495.91	2,504.09
Books and Subscriptions	10.00	0.00	10.00
New Equipment	500.00	119.58	380.42
Mileage and Tolls	500.00	0.00	500.00
Assessing Department			
Personnel	225,468.00	235,327.50	(9,859.50)
Phone and Communication	400.00	0.00	400.00
Programmers	9,755.00	9,965.00	(210.00)
Other Professional Services	10,000.00	0.00	10,000.00
Equipment Rental	0.00	0.00	0.00
Food/Meals	100.00	0.00	100.00
Other Contract Services	47,650.00	26,181.51	21,468.49
Printing and Binding	1,300.00	583.86	716.14
Dues and Memberships	2,492.00	812.00	1,680.00
Meetings and Conferences	100.00	165.00	(65.00)
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	150.00	0.00	150.00
Postage	400.00	0.00	400.00
Computer Supplies	0.00	0.00	0.00
Books and Subscriptions	985.00	1,004.15	(19.15)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	300.00	0.00	300.00
Computer Technology			
Personnel	100,189.00	97,977.41	2,211.59
Phone and Communication	2,300.00	2,024.11	275.89
Programmers	4,000.00	3,000.00	1,000.00
Software & Licensing	70,000.00	36,892.19	33,107.81
Hosted Services	5,000.00	20,430.21	(15,430.21)
Other Professional Services	1,000.00	15,684.99	(14,684.99)
Equipment Maintenance	2,000.00	29.00	1,971.00
Other Contract Services	12,500.00	17,004.95	(4,504.95)
Meetings and Conferences	1,000.00	0.00	1,000.00
Computer Supplies	1,000.00	1,243.00	(243.00)
New Equipment	32,000.00	31,292.62	707.38
Finance Charges & Late Fee	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	78,342.00	6,114.80	72,227.20
Programmers/Tech Advisors	0.00	19,512.00	(19,512.00)
Software & Licensing	1,200.00	1,700.00	(500.00)
Hosted Services	2,800.00	0.00	2,800.00
Other Professional Services	13,500.00	0.00	13,500.00
Equipment Maintenance	1,000.00	2,646.00	(1,646.00)
Office Supplies	250.00	0.00	250.00
New Equipment	15,000.00	45,860.20	(30,860.20)
Training	2,000.00	0.00	2,000.00
	1,175,433.00	1,085,767.40	118,525.80
LEGAL EXPENSE	217,500.00	402,905.39	(185,405.39)
	217,500.00	402,905.39	(185,405.39)
PLANNING & ZONING			
Planning Board			
Personnel	39,520.00	15,663.82	23,856.18
Advertising	2,000.00	2,163.68	(163.68)
Engineering Service	0.00	0.00	0.00
Legal Services	4,000.00	5,376.01	(1,376.01)
Phone and Communication	400.00	0.00	400.00
Other Professional Services	8,400.00	11,075.50	(2,675.50)
Billable Services	20,000.00	42,994.73	(22,994.73)
Food/Meals	450.00	476.70	(26.70)
Printing and Binding	75.00	0.00	75.00
Dues and Memberships	1,600.00	0.00	1,600.00
Meetings and Conferences	200.00	165.00	35.00
Stationery/Paper	0.00	0.00	0.00
Office Supplies	300.00	64.06	235.94
Postage	1,700.00	0.00	1,700.00
Computer Supplies	25.00	123.50	(98.50)
Copier Supplies	500.00	377.39	122.61
Books & Subscriptions	350.00	152.97	197.03
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Board of Adjustment			
Personnel	2,998.00	5,289.28	(2,291.28)
Advertising	1,400.00	1,847.43	(447.43)
Legal Services	1,750.00	0.00	1,750.00
Other Professional Services	100.00	0.00	100.00
Food/Meals	280.00	0.00	280.00
Meetings and Conferences	120.00	0.00	120.00
Postage	1,500.00	0.00	1,500.00
Books and Subscriptions	75.00	0.00	75.00
	87,743.00	85,770.07	1,972.93

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	79,080.00	86,127.08	(7,047.08)
Electricity	16,500.00	12,111.48	4,388.52
Equipment Maintenance	2,000.00	9,145.68	(7,145.68)
Building Maintenance	19,000.00	5,383.53	13,616.47
Contract Painting	500.00	744.63	(244.63)
Carpentry Supplies	300.00	2.97	297.03
Food/Meals	0.00	0.00	
Other Contract Services	4,200.00	4,826.34	(626.34)
Medical Supplies	450.00	203.87	246.13
Safety Equipment	0.00	4.97	(4.97)
Electrical Supplies	500.00	202.51	297.49
Gasoline	100.00	330.03	(230.03)
Natural Gas	6,500.00	1,806.82	4,693.18
Custodial Supplies	2,000.00	1,810.68	189.32
Landscaping Materials	1,000.00	375.65	624.35
Hand Tools	200.00	0.00	200.00
New Equipment	1,500.00	405.00	1,095.00
Mileage and Tolls	600.00	342.44	257.56
Deeded Tax Property Fees	900.00	(230.00)	1,130.00
	135,330.00	123,593.68	11,736.32
CEMETERIES			
Personnel	146,157.00	78,843.34	67,313.66
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	6,281.00	(3,581.00)
Electricity	160.00	423.47	(263.47)
Equipment Maintenance	827.00	866.64	(39.64)
Dues and Memberships	60.00	40.00	20.00
Meetings and Conferences	150.00	120.00	30.00
Safety Equipment	200.00	182.12	17.88
Chemicals	250.00	7.49	242.51
Office Supplies	441.00	9.23	431.77
Plumbing Supplies	200.00	119.08	80.92
Gasoline	200.00	171.40	28.60
Custodial Supplies	300.00	0.00	300.00
Landscaping Materials	1,000.00	836.50	163.50
Trees/Shrubs	900.00	0.00	900.00
Water Pipe	100.00	0.00	100.00
Fencing	5,000.00	0.00	5,000.00
Concrete	100.00	0.00	100.00
Mileage and Tolls	200.00	404.58	(204.58)
	159,045.00	89,248.48	69,796.52

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	8,599.00	8,599.00	0.00
Workers' Compensation	418,314.00	418,314.00	0.00
HRA Account Fees	6,400.00	5,888.00	512.00
IRS 720 PCORI Fees	341.00	239.00	102.00
General Property	240,000.00	215,373.00	24,627.00
	673,654.00	648,413.00	25,241.00
POLICE DEPARTMENT			
Personnel	4,333,858.00	4,217,192.19	116,665.81
Advertising	500.00	336.61	163.39
Phone and Communication	24,096.00	50,872.23	(26,776.23)
Programmers	0.00	0.00	0.00
Other Professional Services	10,000.00	17,478.70	(7,478.70)
Equipment Maintenance	0.00	724.97	(724.97)
Radio Maintenance	1,000.00	545.00	455.00
Vehicle Maintenance	20,000.00	32,897.02	(12,897.02)
Equipment Lease	6,500.00	6,014.56	485.44
Patrol Fleet Units	90,000.00	51,630.00	38,370.00
Food/Meals	1,000.00	506.16	493.84
Other Contract Services	0.00	26,080.73	(26,080.73)
Printing and Binding	1,500.00	2,674.22	(1,174.22)
Dues and Memberships	5,100.00	5,005.00	95.00
Meetings and Conferences	5,000.00	629.56	4,370.44
Medical Supplies	800.00	104.00	696.00
Batteries	1,000.00	209.98	790.02
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	6,889.89	(2,889.89)
Public Relations/Ed Supplies	1,500.00	0.00	1,500.00
Postage	1,500.00	296.73	1,203.27
Gasoline	34,848.00	37,181.66	(2,333.66)
Diesel Fuel	0.00	0.00	0.00
Computer Supplies	2,500.00	196.82	2,303.18
Copier Supplies	1,200.00	511.07	688.93
Books and Subscriptions	2,000.00	741.93	1,258.07
Traffic Signs	0.00	657.60	(657.60)
New Equipment	10,000.00	38,250.56	(28,250.56)
K9 New Equipment	0.00	769.70	(769.70)
Mileage and Tolls	1,500.00	1,213.38	286.62
Training	35,000.00	7,772.79	27,227.21
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	105,251.00	102,414.44	2,836.56
Electricity	20,000.00	16,138.05	3,861.95
Equipment Maintenance	2,000.00	3,929.49	(1,929.49)
Building Maintenance	2,000.00	23,284.53	(21,284.53)
Painting	300.00	262.66	37.34
Carpentry Supplies	300.00	0.00	300.00
Equipment Lease	2,500.00	0.00	2,500.00
Ground Maintenance	1,500.00	5,287.02	(3,787.02)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Food/Meals	300.00	119.32	180.68
Other Contract Services	30,358.00	7,829.66	22,528.34
Medical Supplies	0.00	208.50	(208.50)
Plumbing Supplies	300.00	112.27	187.73
Electrical Supplies	300.00	423.63	(123.63)
Natural Gas	8,000.00	4,702.03	3,297.97
Custodial Supplies	1,500.00	1,471.81	28.19
Landscaping Materials	0.00	0.00	0.00
Hand Tools	100.00	0.00	100.00
New Equipment	0.00	1,319.58	(1,319.58)
Finance Charges and Late Fees	0.00	0.00	0.00
	4,769,111.00	4,674,886.05	94,224.95
FIRE DEPARTMENT			
Personnel	3,914,375.00	3,944,815.78	(30,440.78)
Phone and Communication	27,000.00	14,502.35	12,497.65
Other Professional Services	500.00	7,566.51	(7,066.51)
Equipment Maintenance	3,500.00	6,001.06	(2,501.06)
Vehicle Maintenance	20,000.00	18,579.47	1,420.53
Gas Pumps' Maintenance	1,000.00	285.39	714.61
Equipment Lease	231,136.00	242,632.92	(11,496.92)
Food/Meals	0.00	87.51	(87.51)
Other Contract Services	30,000.00	23,781.16	6,218.84
Dues and Memberships	800.00	306.00	494.00
Meetings and Conferences	500.00	0.00	500.00
Photography Supplies	1.00	0.00	1.00
Stationery/Paper	100.00	39.84	60.16
Office Supplies	500.00	324.53	175.47
Public Relations/Ed Supplies	0.00	1,094.44	(1,094.44)
Postage	100.00	7.90	92.10
Gasoline	5,000.00	2,131.08	2,868.92
Diesel Fuel	7,500.00	4,312.70	3,187.30
Computer Supplies	0.00	0.00	0.00
Copier Supplies	200.00	474.83	(274.83)
Books and Subscriptions	1,000.00	299.00	701.00
New Equipment	4,000.00	9,332.44	(5,332.44)
Mileage and Tolls	250.00	480.23	(230.23)
Fire Alarms System	5,000.00	3,117.74	1,882.26
Regional Hazmat	4,400.00	5,294.72	(894.72)
Fire Station			
Other Professional Services	300.00	8,660.23	(8,360.23)
Electricity	17,000.00	11,793.95	5,206.05
Building Maintenance	7,000.00	17,040.06	(10,040.06)
Carpentry Supplies	100.00	356.55	(256.55)
Ground Maintenance	200.00	6,104.52	(5,904.52)
Other Contract Services	7,500.00	3,879.94	3,620.06
Chemicals	250.00	123.96	126.04
Plumbing Supplies	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Electrical Supplies	0.00	0.00	0.00
Natural Gas	17,000.00	11,065.30	5,934.70
Custodial Supplies	1,800.00	1,956.76	(156.76)
Landscaping Materials	1.00	0.00	1.00
Hand Tools	1.00	0.00	1.00
New Equipment	3,000.00	3,000.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
Fire Hire (Fire Hire is 100% reimbursed by persons requiring fire hire)			
Personnel	13,061.00	1,677.08	11,383.92
	4,324,075.00	4,351,125.95	(27,050.95)
BUILDING INSPECTION			
Personnel	152,915.00	143,971.93	8,943.07
Legal Services	0.00	0.00	0.00
Phone and Communication	625.00	549.47	75.53
Other Professional Services	14,000.00	17,000.00	(3,000.00)
Vehicle Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Printing and Binding	0.00	60.84	(60.84)
Dues and Memberships	250.00	75.00	175.00
Meetings and Conferences	300.00	0.00	300.00
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	0.00	250.00
Postage	300.00	0.00	300.00
Postage	0.00	0.00	0.00
Books & Subscriptions	1,600.00	5,000.00	(3,400.00)
New Equipment	400.00	28.95	371.05
Mileage and Tolls	50.00	1,774.12	(1,724.12)
	170,790.00	168,460.31	2,329.69
EMERGENCY MANAGEMENT			
Personnel	132,622.00	135,449.45	(2,827.45)
Phone and Communication	3,000.00	2,617.20	382.80
Other Professional Services	0.00	397.25	(397.25)
Equipment Maintenance	50.00	39.00	11.00
Vehicle Maintenance	500.00	262.73	237.27
Food/Meals	900.00	1,615.67	(715.67)
Other Contract Services	1,000.00	115.10	884.90
Dues & Memberships	0.00	0.00	0.00
Batteries	150.00	0.00	150.00
Photography Supplies	100.00	0.00	100.00
Office Supplies	250.00	118.14	131.86
Gasoline	1,800.00	1,160.96	639.04
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	1,500.00	215.56	1,284.44
Finance Charges and Late Fees	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Emergency Management RERP			
Personnel	24,420.00	29,702.00	0.00
Equipment Maintenance	0.00	0.00	0.00
	166,292.00	171,693.06	(119.06)
HIGHWAY DEPARTMENT			
Personnel	1,143,690.00	1,106,112.82	37,577.18
Advertising	75.00	20.90	54.10
Phone and Communication	6,000.00	5,848.71	151.29
Programmers/Tech Advisors	4,000.00	5,261.04	(1,261.04)
Other Professional Services	5,975.00	6,491.96	(516.96)
Electricity	55,000.00	62,605.38	(7,605.38)
Equipment Maintenance	300.00	13.98	286.02
Radio Maintenance	45,000.00	59,994.68	(14,994.68)
Vehicle Maintenance	1,700.00	821.31	878.69
Carpentry Supplies	10,000.00	2,564.28	7,435.72
Equipment Rental	0.00	0.00	0.00
Food/Meals	0.00	557.79	(557.79)
Other Contract Services	60,000.00	61,111.85	(1,111.85)
Printing and Binding	50.00	497.25	(447.25)
Dues and Memberships	1,675.00	1,270.00	405.00
Meetings and Conferences	700.00	75.00	625.00
Safety Equipment	2,392.00	4,568.68	(2,176.68)
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	3,077.94	(2,577.94)
Office Supplies	1,200.00	925.67	274.33
Postage	300.00	0.00	300.00
Plumbing Supplies	100.00	74.07	25.93
Electrical Supplies	100.00	76.45	23.55
Gasoline	25,000.00	10,538.44	14,461.56
Diesel Fuel	30,000.00	9,666.95	20,333.05
Custodial Supplies	2,800.00	888.76	1,911.24
Computer Supplies	0.00	0.00	0.00
Landscaping Materials	1,500.00	3,241.72	(1,741.72)
Hand Tools	4,000.00	4,597.37	(597.37)
Traffic Signs	9,763.00	8,525.76	1,237.24
Asphalt/Road Materials	10,000.00	651.00	9,349.00
Crushed Stone	2,800.00	1,473.75	1,326.25
Drainage Pipe	2,000.00	786.00	1,214.00
Sand	6,000.00	2,988.57	3,011.43
Road Salt	92,000.00	95,452.47	(3,452.47)
New Equipment	23,000.00	7,557.30	15,442.70
Mileage and Tolls	1,000.00	516.09	483.91
Cold Patch	2,100.00	871.70	1,228.30
Finance Charges and Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	1,500.00	730.69	769.31

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	6,456.00	4,515.39	1,940.61
Building Maintenance	6,400.00	4,954.14	1,445.86
Carpentry Supplies	3,700.00	2,595.19	1,104.81
Other Contract Services	4,500.00	4,837.00	(337.00)
Natural Gas	18,000.00	10,141.37	7,858.63
Hand Tools	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	1,591,326.00	1,497,499.42	93,826.58
STREET LIGHTS			
Electricity	90,000.00	132,132.86	(42,132.86)
	90,000.00	132,132.86	(42,132.86)
SOLID WASTE BUILDING			
Other Professional Services	1,100.00	3,432.00	(2,332.00)
Electricity	10,000.00	11,190.48	(1,190.48)
Building Maintenance	3,000.00	19,255.22	(16,255.22)
Carpentry Supplies	0.00	213.53	(213.53)
Natural Gas	11,000.00	7,782.24	3,217.76
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	25,100.00	41,873.47	(16,773.47)
RUBBISH DEPARTMENT			
Personnel	1,011,888.00	1,209,740.81	(197,852.81)
Advertising	100.00	0.00	100.00
Engineering Services	19,000.00	12,495.07	6,504.93
Phone and Communication	950.00	773.96	176.04
Other Professional Services	1,000.00	894.99	105.01
Equipment Maintenance	17,000.00	29,357.18	(12,357.18)
Vehicle Maintenance	16,000.00	34,435.69	(18,435.69)
Carpentry Supplies	1,500.00	2,130.05	(630.05)
Equipment Rental	2,500.00	2,404.37	95.63
Food/Meals	0.00	381.36	(381.36)
Other Contract Services	2,000.00	1,430.00	570.00
Printing and Binding	300.00	779.51	(479.51)
Dues and Memberships	2,887.00	788.51	2,098.49
Meetings and Conferences	250.00	245.00	5.00
Safety Equipment	1,722.00	3,236.44	(1,514.44)
Chemicals	300.00	217.22	82.78
Office Supplies	400.00	405.58	(5.58)
Gasoline	0.00	2,910.58	(2,910.58)
Diesel Fuel	33,000.00	13,690.48	19,309.52
Custodial Supplies	1,500.00	783.16	716.84
Computer Supplies	100.00	0.00	100.00
Hand Tools	100.00	690.99	(590.99)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
New Equipment	2,000.00	3,529.94	(1,529.94)
Mileage and Tolls	500.00	555.47	(55.47)
Rubbish Disposal	311,500.00	313,258.17	(1,758.17)
Recycling	60,000.00	70,230.50	(10,230.50)
	1,486,497.00	1,705,385.01	(218,888.01)
WATER TREATMENT, CONSERV., & OTHER			
Stormwater Management			
Personnel	8,000.00	14,798.50	(6,798.50)
Other Contract Services	111,400.00	72,481.71	38,918.29
New Equipment	0.00	9,035.50	(9,035.50)
	119,400.00	96,315.71	23,084.29
HEALTH DEPARTMENT			
Personnel	90,281.00	95,428.75	(5,147.75)
Phone and Communication	625.00	549.47	75.53
Other Professional Services	4,500.00	540.00	3,960.00
Dues and Memberships	75.00	70.00	5.00
Meetings and Conferences	200.00	35.00	165.00
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	200.00	0.00	200.00
Books and Subscriptions	50.00	0.00	50.00
New Equipment	425.00	0.00	425.00
Mileage and Tolls	50.00	96.49	(46.49)
	96,456.00	96,732.56	(276.56)
ANIMAL CONTROL			
Personnel	80,619.00	77,513.08	3,105.92
Radio Maintenance	700.00	295.00	405.00
Vehicle Maintenance	200.00	0.00	200.00
Printing and Binding	750.00	1,953.69	(1,203.69)
Office Supplies	100.00	0.00	100.00
New Equipment	0.00	144.93	(144.93)
New Equipment	500.00	298.06	201.94
Prescription Drugs	300.00	0.00	300.00
Damages Caused by Animals	0.00	0.00	0.00
Animal Care/Disposal	1,200.00	242.32	957.68
MOSQUITO CONTROL			
Advertising	50.00	0.00	50.00
Other Professional Services	56,900.00	50,505.00	6,395.00
Carpentry Supplies	1,500.00	0.00	1,500.00
Meetings and Conferences	0.00	0.00	0.00
	142,819.00	130,952.08	11,866.92

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	105,370.00	109,737.15	(4,367.15)
Phone and Communication	0.00	431.96	(431.96)
Other Professional Services	0.00	0.00	0.00
Dues and Memberships	30.00	0.00	30.00
Meetings and Conferences	0.00	0.00	0.00
Postage	0.00	0.00	0.00
New Equipment	0.00	169.15	(169.15)
Direct Assistance			
Other Professional Services	1,000.00	2,205.58	(1,205.58)
Electricity for Clients	7,000.00	3,314.29	3,685.71
Food/Meals for Clients	9,250.00	5,518.41	3,731.59
Gasoline for Clients	2,650.00	1,287.66	1,362.34
Fuel Oil for Clients	4,000.00	2,754.46	1,245.54
Natural Gas for Clients	1,300.00	1,439.85	(139.85)
Prescription Drugs for Clients	2,200.00	2,379.54	(179.54)
Building Rental for Clients	53,500.00	26,775.67	26,724.33
Clothing for Clients	100.00	433.31	(333.31)
Funerals for Clients	6,000.00	2,422.00	3,578.00
Transportation for Clients	1,500.00	69.00	1,431.00
	193,900.00	158,938.03	34,961.97
PARKS & RECREATION			
Parks			
Personnel	151,074.00	153,376.64	(2,302.64)
Phone and Communication	660.00	199.96	460.04
Other Professional Services	1,000.00	810.00	190.00
Electricity	4,500.00	5,989.95	(1,489.95)
Equipment Maintenance	1,900.00	9,291.57	(7,391.57)
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	2,000.00	95.87	1,904.13
Building Maintenance	22,000.00	3,635.32	18,364.68
Painting	6,000.00	6,332.45	(332.45)
Carpentry Supplies	800.00	341.34	458.66
Ground Maintenance	1,000.00	1,105.27	(105.27)
Equipment Rental	0.00	243.60	(243.60)
Other Contract Services	800.00	3,355.00	(2,555.00)
Dues and Memberships	0.00	0.00	0.00
Meetings and Conferences	0.00	120.00	(120.00)
Safety Equipment	100.00	99.98	0.02
Plumbing Supplies	500.00	120.66	379.34
Electrical Supplies	200.00	68.79	131.21
Gasoline	351.00	3,893.07	(3,542.07)
Custodial Supplies	1,400.00	413.15	986.85
Landscaping Materials	3,000.00	2,886.08	113.92
Hand Tools	428.00	1,240.60	(812.60)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Recreational Supplies	300.00	1,984.49	(1,684.49)
Fencing	3,000.00	0.00	3,000.00
Concrete	200.00	138.78	61.22
Infield Mix	4,000.00	3,994.90	5.10
New Equipment	1,000.00	984.00	16.00
Mileage and Tolls	55.00	0.00	55.00
Finance Charges & Late Fees	0.00	0.00	0.00
Memorial Day	2,000.00	3,071.20	(1,071.20)
Recreation Department			
Personnel	625,313.00	643,990.64	(18,677.64)
Advertising	664.00	0.00	664.00
Phone and Communication	7,795.00	5,524.76	2,270.24
Programmers	0.00	0.00	0.00
Other Professional Services	1,900.00	5,291.50	(3,391.50)
Equipment Maintenance	3,125.00	450.00	2,675.00
Vehicle Maintenance	850.00	0.00	850.00
Equipment Lease	3,121.00	2,087.68	1,033.32
Equipment Rental	14,500.00	4,668.94	9,831.06
Food/Meals	360.00	531.34	(171.34)
Other Contract Services	12,410.00	14,651.38	(2,241.38)
Printing and Binding	300.00	105.00	195.00
Dues and Memberships	1,650.00	370.00	1,280.00
Meetings and Conferences	875.00	1,528.16	(653.16)
Medical Supplies	600.00	574.32	25.68
Photography Supplies	600.00	0.00	600.00
Office Supplies	2,321.00	1,597.53	723.47
Postage	500.00	0.00	500.00
Gasoline	650.00	825.44	(175.44)
Computer Supplies	200.00	0.00	200.00
Books and Subscriptions	200.00	0.00	200.00
Recreational Supplies	12,500.00	11,998.22	501.78
New Equipment	5,900.00	6,002.97	(102.97)
Mileage and Tolls	100.00	158.04	(58.04)
Finance Charges and Late Fees	0.00	0.00	0.00
Admission Fees	1,900.00	0.00	1,900.00
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	123,863.00	109,861.67	14,001.33
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	1,959.00	(1,959.00)
Electricity	23,500.00	20,688.60	2,811.40
Equipment Maintenance	3,500.00	5,314.47	(1,814.47)
Building Maintenance	30,000.00	27,656.93	2,343.07
Carpentry Supplies	350.00	301.62	48.38
Ground Maintenance	7,000.00	6,667.53	332.47
Food/Meals	0.00	41.12	(41.12)
Other Contract Services	3,600.00	8,855.65	(5,255.65)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Chemicals	1,600.00	96.23	1,503.77
Plumbing Supplies	50.00	220.93	(170.93)
Electrical Supplies	450.00	124.05	325.95
Gasoline	85.00	48.97	36.03
Natural Gas	14,000.00	7,425.03	6,574.97
Propane Gas	0.00	0.00	0.00
Custodial Supplies	4,030.00	3,977.26	52.74
Landscaping Materials	1,200.00	761.56	438.44
Hand Tools	0.00	282.23	(282.23)
New Equipment	3,000.00	2,559.70	440.30
Mileage and Tolls	0.00	0.00	0.00
Welcome Center			
Personnel	12,201.00	11,622.17	578.83
Electricity	150.00	719.57	(569.57)
Building Maintenance	550.00	570.27	(20.27)
Painting	700.00	96.24	603.76
Carpentry Supplies	300.00	0.00	300.00
Other Contract Services	0.00	1,405.84	(1,405.84)
Custodial Supplies	700.00	532.51	167.49
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
Beach and Pier			
Equipment Lease	0.00	0.00	0.00
Equipment Rental	8,150.00	6,000.00	2,150.00
Town Pier Maintenance	5,000.00	10,388.10	(5,388.10)
Beach Maintenance	6,000.00	4,340.75	1,659.25
	1,156,631.00	1,136,666.59	19,964.41
LIBRARY			
Other Professional Services	501,363.00	501,363.00	0.00
	501,363.00	501,363.00	0.00
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	567.08	332.92
Other Contract Services	4,800.00	5,425.00	(625.00)
Memorial Supplies	3,600.00	2,968.35	631.65

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Old Home Day			
Other Professional Services	4,950.00	1,976.00	2,974.00
Carpentry Supplies	500.00	0.00	500.00
Equipment Rental	7,275.00	6,082.00	1,193.00
Other Contract Services	6,350.00	13,010.00	(6,660.00)
Printing and Binding	1,350.00	1,994.80	(644.80)
Photography Supplies	30.00	0.00	30.00
Office Supplies	0.00	0.00	0.00
Postage	600.00	643.19	(43.19)
Electrical Supplies	100.00	0.00	100.00
Recreational Supplies	2,600.00	1,030.86	1,569.14
New Equipment	825.00	0.00	825.00
Finance Charge & Late Fee	0.00	0.00	0.00
	33,880.00	33,697.28	182.72
CONSERVATION COMMISSION			
Personnel	2,217.00	996.05	1,220.95
Advertising	150.00	0.00	150.00
Other Professional Services	0.00	400.00	(400.00)
Food/Meals	250.00	0.00	250.00
Printing and Binding	100.00	0.00	100.00
Dues and Memberships	300.00	515.00	(215.00)
Meetings and Conferences	50.00	0.00	50.00
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	50.00	0.00	50.00
Office Supplies	25.00	22.05	2.95
Postage	25.00	0.00	25.00
Computer Supplies	1.00	0.00	1.00
Books and Subscriptions	50.00	0.00	50.00
Maps	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	250.00	0.00	250.00
	3,618.00	1,933.10	1,684.90
PRINCIPAL ON LONG TERM NOTE	381,132.00	420,453.60	(39,321.60)
INTEREST ON LONG TERM NOTE	266,564.00	227,242.45	39,321.55
TAX ANTICIPATION NOTE	4,000.00	0.00	4,000.00
WATER DEPARTMENT	1,731,214.00	1,699,449.45	31,764.55
SEWER DEPARTMENT	1,981,373.00	1,825,766.17	155,606.83
TOTAL OPERATING BUDGET	22,903,403.00	22,657,724.82	245,678.18
2018 Warrant Articles			
#38 Council On Aging	5,000.00	1,246.75	3,753.25
#42 American Red Cross	1,811.00	1,811.00	-
#44 Child Advocacy Center	2,264.00	2,264.00	-
#45 Chucky's Fight	6,791.00	6,791.00	-

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
#47 Families First	6,791.00	6,791.00	-
#48 A Safe Place/Haven	6,807.00	6,807.00	-
#49 Lamprey Health Care	3,441.00	3,441.00	-
#50 Richie McFarland	5,161.00	5,161.00	-
#51 Rockingham County Nutrition Program	8,666.00	8,666.00	-
#52 Seabrook Community Table	6,338.00	6,338.00	-
#53 Seabrook Lions Club	6,338.00	6,338.00	-
#54 Seacoast Mental Health Center	4,527.00	4,527.00	-
#55 Seacoast Visiting Nurses	8,602.00	8,602.00	-
#56 Seacoast Youth Services	20,374.00	20,374.00	-
#58 Transportation Assistance	3,531.00	3,819.50	(288.50)
#60 Cross Roads	3,169.00	3,169.00	-
ENC - Rec Scoreboard	-	5,595.00	(5,595.00)
#16 DPW - Road Improvements	282,000.00	257,244.75	24,755.25
#17 SWR - Outfall Pipe Rte 286	480,000.00	4,875.00	475,125.00
#18 WTR - Construct New Wells	525,000.00	138,301.82	386,698.18
#19 WTR - Rehab Wells	50,000.00	40,224.00	9,776.00
#24 DPW - Repair/replace pump stations	20,000.00	-	20,000.00
#29 SWR - Mounted oxygen probes	18,000.00	-	18,000.00
#31 SWR - Reline chlorine storage tanks	26,000.00	-	26,000.00
#41 PKS - Playground Vet's Park	24,000.00	23,859.00	141.00
#62 PKS - Bleachers Vet's Park	9,500.00	7,189.30	2,310.70
Total 2018 Warrant Articles	1,534,111.00	573,435.12	960,675.88
SELECTMEN'S ENCUMBRANCES			
2017 Warrant Articles			
#23 WTR - Gruhn Site Closure	25,000.00	18,448.00	6,552.00
#36 Council On Aging	5,000.00	-	5,000.00
# 39 250th Anniversary cost	23,749.00	22,199.90	1,549.10
#12 HWY - One-ton dump truck	60,000.00	59,874.98	125.02
#13 CEM - Purchase/equip F-250 truck	-	1,017.10	(1,017.10)
#21 WTR - Replace Radios	8,710.00	-	8,710.00
#14 DPW - Replace roof	82,885.00	14,862.44	68,022.56
#35 MGR - Town Hall repairs	25,800.00	-	25,800.00
#10 WTR - Anne's Lane	28,163.01	17,000.00	11,163.01
#18 FD - Purchase/replace equipment	11,671.21	11,654.16	17.05
#20 WTR - Cleaning/Rehab (7) bedrock wells	49,732.44	65,389.60	(15,657.16)
#25 DPW - Road Improvements	22,941.86	11,658.00	11,283.86
Total 2017 Warrant Articles	343,652.52	222,104.18	121,548.34
2016 Warrant Articles			
#35 WTR - Rehab Wells	27,901.87	27,901.87	0.00
#65 250th Anniversary	14,372.12	11,596.15	2,775.97
#67 Rail Trail	25,000.00	0.00	25,000.00
#60 REC - Upgrading exercise equipment	1,562.01	0.00	1,562.01
#40 WTR - Air compressor	9,974.00	0.00	9,974.00
#59 REC - Roof Replacement	111,660.92	27,274.00	84,386.92
#41 DPW - Road Improvements	8,284.00	8,846.84	(562.84)
#49 DPW - Governor Weare Park	3,150.19	0.00	3,150.19

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
#55 SWR - Replace HVAC unit	19,840.00	0.00	19,840.00
#56 SWR - Replace heating boiler	15,985.76	0.00	15,985.76
#58 REC - Replace boiler control panel (ENC) DPW - People GIS	15,000.00 3,500.00	0.00 0.00	15,000.00 3,500.00
Total 2016 Warrant Articles	256,230.87	75,618.86	180,612.01
2015 Warrant Articles			
#49 Council On Aging	1,357.00	1,288.00	69.00
(ENC) Retiree Reserve (HD)	8,669.00	0.00	8,669.00
#47 TH - Roof repair	0.00	1,500.00	(1,500.00)
Total 2015 Warrant Articles	10,026.00	2,788.00	7,238.00
2013 Warrant Articles			
#35 CEM - Stone wall - Methodist Cemetery	27,500.00	0.00	27,500.00
Total 2013 Warrant Articles	27,500.00	0.00	27,500.00
Grants with no matching Town Funds			
EM Performance Grant	0.00	4,000.00	(4,000.00)
Highway Block Grant	0.00	22,941.86	(22,941.86)
Total Grants	0.00	26,941.86	(26,941.86)
ABATEMENTS & REFUNDS	0.00	59,742.31	(59,742.31)
SEABROOK ELEMENTARY SCHOOL			
Budget 2017-2018 Balance	5,649,521.00	5,649,521.00	0.00
Budget 2018 - 2019	13,083,735.00	6,600,000.00	6,483,735.00
WINNACUNNET HIGH SCHOOL			
Budget 2017-2018 Balance	2,234,036.00	2,234,036.00	0.00
Budget 2018 - 2019	7,643,174.00	4,200,000.00	3,443,174.00
COUNTY TAX 2017	2,421,089.00	2,421,089.00	0.00

**TOWN OF SEABROOK
REVENUE REPORT
January through December 2018**

Code Enforcement		
Amusement Device	2000.00	
Board of Adjustment	5863.00	
Building Permit Fees	127801.07	
Business License	11200.00	
Certificate of Occupancy	1817.65	
Demo Permit	850.00	
Health License Fees	8564.00	
Tattoo License	2375.00	
Total Code Enforcement		160470.72
DPW		
Sale of Cemetery Plots	3200.00	
Transfer Station Fees	29236.25	
Driveway Permit	700.00	
Street Excavation Permit	4100.00	
Highway Block Grant	181050.68	
Equipment Maintenance Reimbursement	37.81	
Total DPW		218286.93
Emergency Management		
EM RERP Reimbursement	13251.96	
Total Emergency Management		13251.96
Fire Department		
Miscellaneous Fire Income	6367.65	
Total Fire Department		6367.65
Grants		
Due from Federal	5997.77	
PD 2017 Opioid Grant	5098.79	
2017 DWI Patrols	954.03	
2017 Distracted Driving	1603.24	
2017 K-9 Stanton Foundation	14000.00	
PD Radar Unit Reimbursement	1545.00	
Harborside Park	500.00	
SWR Wastewater/Stormwater	26205.89	
Total Grants		55904.72
Payroll Office		
Elected Officials	300.00	
Aflac Premiums	466.56	
Deferred Annuity	12451.09	
STD/WC Buyback	34708.82	
Fed & State Tax Reimbursement	2271.39	
NH Retirement (PD)	36390.52	
Total Payroll		86588.38

**TOWN OF SEABROOK
REVENUE REPORT
January through December 2018**

Planning Board		
Application Fees	25694.31	
PB Administration	850.00	
PB Legal	604.88	
Planning Board AR	9210.34	
Total Planning Board		36359.53
Police Dept		
Dog Fines	160.00	
Fingerprint Fees	5405.00	
Insurance Report Fees	9628.00	
Miscellaneous Income	8269.07	
Parking Fines	11860.00	
Pistol Permit Fees	750.00	
Police Detail AR	112745.68	
Reimbursed From SES	50000.00	
Police Restitution	934.68	
Violations	808.87	
Donations	393.00	
Equipment Lease (PD)	2964.00	
Total Police Department		203918.30
Recreation Department		
Facility Rental	2805.00	
Membership ID Income	1853.00	
Old Home Days Revenue	2129.00	
Program & Registration Fees	91552.10	
Roller Skating & Dances	4958.00	
Special Events	4.00	
Total Recreation Dept		103301.10
Reimbursements		
HRA Debit Card	3668.55	
Phone & Communication	906.63	
Other Contract Services	1872.14	
Mileage & Tolls	73.03	
Total Reimbursements		6520.35
Sewer Department		
Sewer Use AR	565343.27	
A/R Sewer Late Fees	5.00	
Install / Inspect/Miscellaneous	7050.73	
Interest on Delinquent Sewer	1166.91	
Chemicals	4651.10	
Phone & Communication Device	117.00	
New Equipment	2851.94	
Total Sewer		581185.95

**TOWN OF SEABROOK
REVENUE REPORT
January through December 2018**

Tax Collector	
Excavation Tax Receivable	129.32
Interest on Delinquent Taxes	37032.29
Lien Interest	74427.41
Liens Receivable	363414.72
Property Tax Receivable Current	39636081.14
Property Tax Prior	879009.87
Yield Tax Receivable	465.39
Meetings & Conference	50.00
Total Tax Collector	40990610.14
Town Clerk	
Certificates Birth & Death	11871.00
Commercial Refuse License Fee	48.00
Dog License	12544.00
All other Fees	2462.00
Marriage License	4380.00
Motor Vehicle Permits	1952226.29
MV Permits Collected for State NH	631761.43
Fish & Game	7322.00
Uniform Commercial Code	615.00
Postage	98.80
Total Town Clerk	2623328.52
Town Hall	
Fireworks License	125.00
Party or Parade Permit Fee	4.00
Hawkers & Vendors License	150.00
Rent of Town Property	1475.00
Total Town Hall	1754.00
Treasurer	
Channel 22 Franchise Fee Comcast	86239.60
Dog Racing Permit Fees	114700.00
Lease Payment Verizon	17239.62
Bad Check Fees	525.00
P-Card Revenue Share	33231.50
Room & Meals Tax	2187.22
State Revenue Sharing	5142.72
Interest on Deposits	96150.71
Insurance & Dividends	23876.72
Sale of Municipal Property	31917.00
Misc Income/Copies	12447.28
Income from Tax Deed	5621.06
Due To Trust Fund Comcast	53381.14
Reserved for DPW Bond Security	5000.00
Reserved for 22 Equipment	10000.00
Painting Town Hall	153.04
Total Treasurer	497812.61

**TOWN OF SEABROOK
REVENUE REPORT
January through December 2018**

Welfare		
PY Reimbursements	9492.48	
CY Reimbursements	489.39	
Total Welfare		9981.87
Water Dept		
A/R Water Use	550288.91	
A/R Late Fees	5.00	
A/R Service Charge	443358.08	
Due from Water resource Cr	40167.00	
Install/Inspect	43215.64	
Certified Fees	4302.41	
Interest Income Delinquent Water	3395.20	
Insurance Reimbursement Water	7860.41	
Miscellaneous	2.61	
Total Water		1092595.26
Ambulance Fund		
Ambulance Fees	474591.05	
Interest	13449.71	
Contract Services	707.27	
Total Ambulance		488748.03
Recycled Materials Fund		
Recycled Materials Income	42909.41	
Interest	2385.87	
Total Recycled Materials		45295.28
Recreation Revolving Fund		
Admissions	29945.00	
Programs	19269.50	
Donations	18801.54	
Donations Gun Range	41.00	
Donations-250 th Anniversary	28,063.00	
Interest	1748.62	
Total Rec Revolving Fund		97868.66
Agency Fund Interest		
Interest		1958.39
Communication Fund		
Interest	118.99	
Lease Payments Verizon	20630.09	
Total Communication Fund		20749.08
Conservation Interest		3631.80
D'Allesandro Interest		2848.98
Water Treatment Plant Interest		127.85
Transportation Fund Interest		2113.82
Total Revenue all Accounts		47,251,579.88

2012 SERIES B NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF SEABROOK

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED:	06/14/12	Amount of Loan to be Paid	\$971,000.00
BONDS DATED: 07/19/12	08/15/12	Premium	\$29,000.00
INTEREST START DATE: 206 days	07/19/12	Total Proceeds	\$1,000,000.00
FIRST INTEREST PAYMENT:	02/15/13		
TRUE INTEREST COST:	3.1796%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/13				\$19,317.51	\$19,317.51	
1	08/15/13	\$971,000.00	\$51,000.00	3.000%	16,879.38	67,879.38	\$67,196.89
	02/15/14				16,114.38	16,114.38	
2	08/15/14	920,000.00	50,000.00	4.000%	16,114.38	66,114.38	82,228.76
	02/15/15				15,114.38	15,114.38	
3	08/15/15	870,000.00	50,000.00	3.000%	15,114.38	65,114.38	80,228.76
	02/15/16				14,364.38	14,364.38	
4	08/15/16	820,000.00	50,000.00	3.000%	14,364.38	64,364.38	78,728.76
	02/15/17				13,614.38	13,614.38	
5	08/15/17	770,000.00	50,000.00	2.000%	13,614.38	63,614.38	77,228.76
	02/15/18				13,114.38	13,114.38	
6	08/15/18	720,000.00	50,000.00	4.000%	13,114.38	63,114.38	76,228.76
	02/15/19				12,114.38	12,114.38	
7	08/15/19	670,000.00	50,000.00	2.750%	12,114.38	62,114.38	74,228.76
	02/15/20				11,426.88	11,426.88	
8	08/15/20	620,000.00	50,000.00	4.000%	11,426.88	61,426.88	72,853.76
	02/15/21				10,426.88	10,426.88	
9	08/15/21	570,000.00	50,000.00	4.000%	10,426.88	60,426.88	70,853.76
	02/15/22				9,426.88	9,426.88	
10	08/15/22	520,000.00	50,000.00	4.000%	9,426.88	59,426.88	68,853.76
	02/15/23				8,426.88	8,426.88	
11	08/15/23	470,000.00	50,000.00	4.000%	8,426.88	58,426.88	66,853.76
	02/15/24				7,426.88	7,426.88	
12	08/15/24	420,000.00	50,000.00	4.000%	7,426.88	57,426.88	64,853.76
	02/15/25				6,426.88	6,426.88	
13	08/15/25	370,000.00	50,000.00	3.000%	6,426.88	56,426.88	62,853.76
	02/15/26				5,676.88	5,676.88	
14	08/15/26	320,000.00	50,000.00	5.000%	5,676.88	55,676.88	61,353.76
	02/15/27				4,426.88	4,426.88	
15	08/15/27	270,000.00	45,000.00	3.125%	4,426.88	49,426.88	53,853.76
	02/15/28				3,723.75	3,723.75	
16	08/15/28	225,000.00	45,000.00	3.125%	3,723.75	48,723.75	52,447.50
	02/15/29				3,020.63	3,020.63	
17	08/15/29	180,000.00	45,000.00	3.250%	3,020.63	48,020.63	51,041.26
	02/15/30				2,289.38	2,289.38	
18	08/15/30	135,000.00	45,000.00	3.300%	2,289.38	47,289.38	49,578.76
	02/15/31				1,546.88	1,546.88	
19	08/15/31	90,000.00	45,000.00	3.375%	1,546.88	46,546.88	48,093.76
	02/15/32				787.50	787.50	
20	08/15/32	45,000.00	45,000.00	3.500%	787.50	45,787.50	46,575.00

TOTALS \$971,000.00 \$355,135.81 \$1,326,135.81 \$1,326,135.81

25 TRIANGLE PARK DRIVE, SUITE 102 • CONCORD, NEW HAMPSHIRE 03301 • (603) 271-2595 or 1 (800) 393-6422 • FAX (603) 271-3937

E-MAIL: info@nhmhb.com • WEBSITE: www.nhmhb.org

2008 SERIES A NON GUARANTEED - AFTER 2016 E REFUNDING

29 YEAR LEVEL DEBT SCHEDULE FOR

TOWN OF SEABROOK

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED:	11/29/16	Amount of Loan to be Paid	\$5,997,345.00
BONDS DATED:	07/01/08	Premium	\$2,655.00
INTEREST START DATE: 208 days	07/17/08	Total Proceeds	\$6,000,000.00
FIRST INTEREST PAYMENT:	02/15/09		
NET INTEREST COST:	4.5600%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$160,225.03		\$160,225.03	\$160,225.03	
1	08/15/09	\$5,997,345.00	\$162,345.00	4.000%	138,658.28		138,658.28	301,001.28	\$461,226.31
	02/15/10				135,409.38		135,409.38	135,409.38	
2	08/15/10	5,835,000.00	170,000.00	4.000%	135,409.38		135,409.38	305,409.38	440,818.76
	02/15/11				132,009.38		132,009.38	132,009.38	
3	08/15/11	5,665,000.00	175,000.00	5.000%	132,009.38		132,009.38	307,009.38	439,018.76
	02/15/12				127,634.38		127,634.38	127,634.38	
4	08/15/12	5,490,000.00	180,000.00	5.000%	127,634.38		127,634.38	307,634.38	435,268.76
	02/15/13				123,134.38		123,134.38	123,134.38	
5	08/15/13	5,310,000.00	185,000.00	5.250%	123,134.38		123,134.38	308,134.38	431,268.76
	02/15/14				118,278.13		118,278.13	118,278.13	
6	08/15/14	5,125,000.00	195,000.00	5.250%	118,278.13		118,278.13	313,278.13	431,556.26
	02/15/15				113,159.38		113,159.38	113,159.38	
7	08/15/15	4,930,000.00	200,000.00	5.250%	113,159.38		113,159.38	313,159.38	426,318.76
	02/15/16				107,909.38		107,909.38	107,909.38	
8	08/15/16	4,730,000.00	195,000.00	5.250%	107,909.38		107,909.38	302,909.38	410,818.76
	02/15/17				102,790.63		102,790.63	102,790.63	
9	08/15/17	4,535,000.00	205,000.00	5.250%	102,790.63	(5,396.00)	97,394.63	302,394.63	406,185.26
	02/15/18				97,409.38	(5,396.00)	92,013.38	92,013.38	
10	08/15/18	4,330,000.00	215,000.00	5.250%	97,409.38	(5,396.00)	92,013.38	307,013.38	399,026.76
	02/15/19				91,765.63	(5,396.00)	86,369.63	86,369.63	
11	08/15/19	4,115,000.00	220,000.00	5.000%	91,765.63	(6,885.00)	84,880.63	304,880.63	391,250.26
	02/15/20				86,285.63	(6,885.00)	79,380.63	79,380.63	
12	08/15/20	3,885,000.00	140,000.00	4.125%	86,285.63	(5,822.00)	80,443.63	220,443.63	299,824.26
	02/15/21				83,378.13	(5,822.00)	77,556.13	77,556.13	
13	08/15/21	3,755,000.00	145,000.00	4.125%	83,378.13	(5,272.00)	78,106.13	223,106.13	300,662.26
	02/15/22				80,387.50	(5,272.00)	75,115.50	75,115.50	
14	08/15/22	3,610,000.00	155,000.00	4.250%	80,387.50	(5,635.00)	74,752.50	229,752.50	304,888.00
	02/15/23				77,093.75	(5,635.00)	71,458.75	71,458.75	
15	08/15/23	3,455,000.00	160,000.00	4.250%	77,093.75	(5,817.00)	71,276.75	231,276.75	302,735.50
	02/15/24				73,693.75	(5,817.00)	67,876.75	67,876.75	
16	08/15/24	3,295,000.00	170,000.00	4.250%	73,693.75	(6,180.00)	67,513.75	237,513.75	305,390.50
	02/15/25				70,081.25	(6,180.00)	63,901.25	63,901.25	
17	08/15/25	3,125,000.00	180,000.00	4.375%	70,081.25	(6,544.00)	63,537.25	243,537.25	307,438.50
	02/15/26				66,143.75	(6,544.00)	59,599.75	59,599.75	
18	08/15/26	2,945,000.00	190,000.00	4.375%	66,143.75	(6,808.00)	59,235.75	249,235.75	308,835.50
	02/15/27				61,937.50	(6,808.00)	55,079.50	55,079.50	
19	08/15/27	2,755,000.00	200,000.00	4.500%	61,937.50	(7,271.00)	54,716.50	254,716.50	309,796.00
	02/15/28				57,487.50	(7,271.00)	50,216.50	50,216.50	
20	08/15/28	2,555,000.00	210,000.00	4.500%	57,487.50	(7,635.00)	49,852.50	259,852.50	310,069.00
	02/15/29				52,762.50	(7,635.00)	45,127.50	45,127.50	
21	08/15/29	2,345,000.00	220,000.00	4.500%	52,762.50	(7,998.00)	44,764.50	264,764.50	309,892.00
	02/15/30				47,812.50	(7,998.00)	39,814.50	39,814.50	
22	08/15/30	2,125,000.00	230,000.00	4.500%	47,812.50	(8,362.00)	39,450.50	269,450.50	309,265.00
	02/15/31				42,637.50	(8,362.00)	34,275.50	34,275.50	
23	08/15/31	1,895,000.00	240,000.00	4.500%	42,637.50	(8,725.00)	33,912.50	273,912.50	308,188.00
	02/15/32				37,237.50	(8,725.00)	28,512.50	28,512.50	
24	08/15/32	1,655,000.00	255,000.00	4.500%	37,237.50	(13,771.00)	23,466.50	278,466.50	306,979.00
	02/15/33				31,500.00	(13,771.00)	17,729.00	17,729.00	
25	08/15/33	1,400,000.00	265,000.00	4.500%	31,500.00	(12,234.00)	19,266.00	284,266.00	301,995.00
	02/15/34				25,537.50	(12,234.00)	13,303.50	13,303.50	
26	08/15/34	1,135,000.00	260,000.00	4.500%	25,537.50	(11,853.00)	13,684.50	273,684.50	286,988.00
	02/15/35				19,867.50	(11,853.00)	7,834.50	7,834.50	
27	08/15/35	875,000.00	275,000.00	4.500%	19,867.50	(7,998.00)	11,869.50	286,689.50	294,524.00
	02/15/36				13,500.00	(7,998.00)	5,502.00	5,502.00	
28	08/15/36	600,000.00	290,000.00	4.500%	13,500.00	(3,901.00)	9,599.00	289,589.00	305,101.00
	02/15/37				6,975.00	(3,900.00)	3,075.00	3,075.00	
29	08/15/37	310,000.00	310,000.00	4.500%	6,975.00		6,975.00	316,975.00	320,050.00
TOTALS		\$5,997,345.00			\$4,466,218.93	(\$299,205.00)	\$4,167,013.93	\$10,164,358.93	\$10,164,358.93

Town of Seabrook - Debt Schedule

New Hampshire Department of Environmental Services
 Drinking Water SRF Loan Schedule

Date: 7/6/2011

Total Disbursed: \$ 5,000,000
Principal Forgiven: \$ 2,500,000

Interest Rate: 0.864%

Administrative Fee: 2.000%

Term: 20 Years

Project Number: 2111010 ARRA

Due Date	Principal Payment	Interest Payment	Administrative Fee	Total Payment
2/1/2012	\$2,500,000 forgiven	81,424.35	100,000.00	181,424.35
2/1/2013	100,840.00	21,600.00	50,000.00	172,440.00
2/1/2014	103,728.00	20,728.74	47,983.20	172,439.94
2/1/2015	106,699.00	19,832.53	45,908.64	172,440.17
2/1/2016	109,755.00	18,910.65	43,774.66	172,440.31
2/1/2017	112,898.00	17,962.37	41,579.56	172,439.93
2/1/2018	116,132.00	16,986.93	39,321.60	172,440.53
2/1/2019	119,458.00	15,983.55	36,998.96	172,440.51
2/1/2020	122,879.00	14,951.43	34,609.80	172,440.23
2/1/2021	126,398.00	13,889.76	32,152.22	172,439.98
2/1/2022	130,018.00	12,797.68	29,624.26	172,439.94
2/1/2023	133,742.00	11,674.32	27,023.90	172,440.22
2/1/2024	137,573.00	10,518.79	24,349.06	172,440.85
2/1/2025	141,513.00	9,330.16	21,597.60	172,440.76
2/1/2026	145,565.00	8,107.49	18,767.34	172,439.83
2/1/2027	149,734.00	6,849.81	15,856.04	172,439.85
2/1/2028	154,023.00	5,556.11	12,861.36	172,440.47
2/1/2029	158,434.00	4,225.35	9,780.90	172,440.25
2/1/2030	162,972.00	2,856.48	6,612.22	172,440.70
2/1/2031	167,639.00	1,448.40	3,352.78	172,440.18
	\$ 2,500,000.00	\$ 315,634.90	\$ 642,154.10	\$ 3,457,789.00

TOWN OF SEABROOK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

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**TOWN OF SEABROOK,
NEW HAMPSHIRE**
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

**Town of Seabrook
Independent Auditor's Report**

the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Seabrook's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

November 13, 2018

*Plodzik & Sanderson
Professional Association*



PLODZIK & SANDERSON
Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Seabrook
Seabrook, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Town of Seabrook, as of December 31, 2017, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3-11), Schedule of Funding Progress for Other Postemployment Benefit Plan (page 43), Schedule of the Town's Proportionate Share of Net Pension Liability (page 44), and Schedule of Town Contributions (page 45) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing

Management's Discussion and Analysis For the Fiscal Year 2017

The Town of Seabrook's (the Town) discussion and analysis is designed to: (1) assist the reader in focusing on significant financial issues; (2) provide an overview of the Town's financial activity; (3) identify changes in the Town's financial position (its ability to address the next and subsequent year's challenges); and (4) identify any material deviations from the financial plan (the approved budget).

Financial Highlights:

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent year-end by \$53,404,827 (*net position*).
- The Town's change in net position was a decrease of \$3,398,328.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$13,387,559. Approximately 51% (\$6,843,877) of this total amount is available for spending at the Town's discretion (*unassigned fund balance*).
- At the end of the current year, unassigned fund balance for the General Fund is \$6,843,877, which is a decrease of 15.5% (\$1,247,046) in relationship to the 2017 year-end balance.

Overview of the Financial Statements:

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include four components: 1) government-wide financial statements; 2) fund financial statements; 3) notes to the financial statements; and 4) required supplementary information. In addition to the basic financial statements, this report contains other supplementary information.

Government-wide financial statements

The government-wide financial statements provide a broad view of the Town's finances. These statements (*Statement of Net Position* and the *Statement of Activities*) provide both short-term and long-term information about the Town's overall financial position. They are prepared using the accrual basis of accounting which recognizes all revenues and expenses connected with the current year, even if cash has not been received or paid.

The *Statement of Net Position* presents information on all of the Town's non-fiduciary assets and liabilities with the difference between the two being reported as net position. Overall, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future periods (such as uncollected taxes, licenses, and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Town.

The Town participates in governmental activities and does not currently participate in any business type activities. The governmental activities in this section represent most of the Town's basic services and are generally supported by taxes, grants, and intergovernmental revenues. The governmental activities of the Town include general government, public safety, highway and streets, sanitation, water distribution and treatment, health, welfare, culture and recreation, conservation, and economic development.

The government-wide financial statements can be found on pages 12-13 of this report.

Fund financial statements

Unlike government-wide financial statements, the focus of the fund financial statements is directed to specific activities of the Town rather than the Town as a whole. Except for the General Fund, a specific fund is established to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on the individual parts of the Town government and report the Town's operations in more detail than the government-wide statements. The Town's funds are divided into two categories: 1) governmental; and 2) fiduciary.

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented here with similar information presented in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures and Changes in Fund Balances* provide reconciliation to the government-wide statements in order to facilitate this comparison between governmental funds and governmental activities.

The Town maintains eleven individual governmental funds. Information is presented separately in the *Governmental Fund Balance Sheet* and in the *Statement of Revenues, Expenditures and Changes in Fund Balances* for the General Fund. The General Fund accounts for governmental services provided to the Town's residents. Data from the other governmental funds are combined into a single, aggregated presentation termed Other Governmental Funds.

The Town's governmental fund financial statements can be found on pages 14-17.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the government. While these funds represent trust responsibilities of the Town, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government Wide Financial Statements.

• **Private-Purpose Trust Funds:** These funds account for the activity of trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The Town uses these types to account for scholarship donations.

• **Agency Funds:** These funds account for the resources held in a purely custodial capacity. This fund reports information on developers' performance bonds held by the Town's Treasurer and also two funds that are held by the Trustee of the Trust Funds, which are for School Maintenance and School Special Education Needs.

The Town's fiduciary funds statements can be found on pages 19-20 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements and are required by generally accepted accounting principles (GAAP) in the United States.

The notes to the financial statements begin on pages 21-42.

Required supplementary information: The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a Schedule of Funding Progress for Other Postemployment Benefit Plan, Schedule of the Town's Proportionate Share of Net Pension Liability and the Schedule of Town Contributions.

Other supplementary information: Other supplementary information includes the combining and financial schedules for the general and other (non-major) governmental funds.

Government-wide Financial Analysis:

The following table reflects a condensed summary of Net Assets compared to the prior year. More detailed information can be found on page 12 of this report.

	Town of Seabrook	
	2017	2016
Net Assets as of December 31, 2017 and 2016		
	Governmental Activities	
Current and other assets	\$ 23,185,354	\$ 27,864,486
Capital assets, net	62,300,861	59,741,551
Total assets	85,486,215	87,606,037
Related to Pensions	3,288,744	4,852,125
Total Deferred outflow or resources	3,288,744	4,852,125
Current liabilities	9,047,832	8,456,222
Long-term liabilities	25,269,434	26,525,255
Total liabilities	34,317,266	34,981,477
Related to pensions	641,865	566,127
Unavailable Revenue - Prop Tax	408,769	21,563
Unavailable Revenue - Wtr/Swr	1,967	-
Unavailable Revenue - grants	265	265
Total Deferred outflow or resources	1,052,866	587,955
Net assets:		
invested in capital assets, net of related debt	54,597,032	55,021,947
Restricted	1,682,287	2,020,436
Unrestricted	(2,874,492)	(153,653)
Total net assets	\$ 53,404,827	\$ 56,888,730

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred resources exceeded liabilities and deferred inflows of resources by \$53,404,827 as of December 31, 2017.

The Town's capital assets, net of related debt, at the end of 2017 were \$54,597,032. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (102%) reflects its investment in capital assets, less any related debt used to acquire those assets. The Town uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending.

Long-term liabilities decreased by \$1,255,821. This was due to the following factors: a decrease in bond debt of \$369,348; a decrease in capital leases of \$494,176; an increase in compensated absences (vested sick leave and accrued vacation leave) of \$346,487; an increase in other postemployment benefits of \$122,341; and a decrease of \$861,125 in net pension liability.

The Town reported \$15,489 in net position restricted for perpetual care, representing the permanent trust funds. The Town also reported \$1,682,287 which is restricted for the road improvements, donations, drug forfeiture, library, and capital project. Total restricted net position is \$1,682,287.

The balance of unrestricted net position totaling a deficit \$2,874,492. The unrestricted net position represents negative 5.4% of the Town's total net.

Net position

Net investment in Capital Assets: The largest portion of the Town's net position 102.23% reflects its net investment in capital assets.

Restricted Net Position: 3.15% of the Town's net position represents resources that are subject to external restrictions on how they may be used.

Unrestricted Net Position: The remaining -5.38% of the Town's total net position falls into this category. Internally imposed designations of resources are not presented as restricted net position. At the end of the year, the Town did have a negative balance in unrestricted net position.

The following is a summary of the information presented in the Statement of Activities found on page 13.

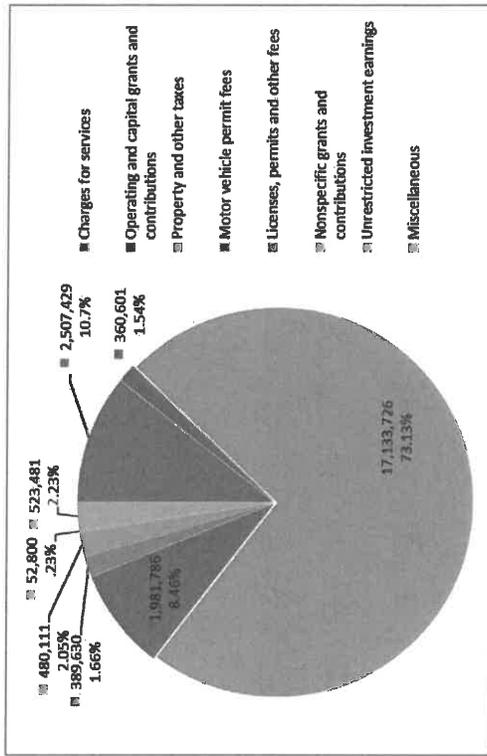
Town of Seabrook		Changes in Net Assets for year ended December 31, 2017 and 2016	
	2017	2016	
Governmental Activities			
Revenues			
Program revenues:			
Charges for services	2,507,429	\$ 2,148,086	
Operating and capital grants and contributions	360,601	220,172	
General revenues:			
Property and other taxes	17,133,725	16,310,707	
Motor vehicle permit fees	1,981,786	1,889,543	
Licenses, permits and other fees	389,630	373,284	
Grants and contributions not restricted to specific programs	480,111	580,767	
Unrestricted investment earnings	52,800	52,521	
Miscellaneous	523,481	458,601	
Total revenues	\$ 23,429,563	\$ 21,983,861	
Expenses			
General governmental	3,816,092	\$ 3,534,307	
Public safety	10,653,391	10,321,208	
Highways and streets	3,531,557	2,410,318	
Sanitation	3,774,272	4,442,766	
Water distributions and treatments	2,285,728	2,937,938	
Health	247,411	212,822	
Welfare	374,184	307,126	
Culture and recreation	1,919,880	1,641,584	
Conservation	9,899	8,771	
Interest on long-term debt	285,527	305,964	
Total expenses	\$ 26,827,891	\$ 26,123,806	
Increase (Decrease) in net assets	(3,398,328)	(4,140,123)	
Net assets, beginning of year as restated	56,803,155	61,028,853	
Net assets, end of year	\$ 53,404,827	\$ 56,888,730	

*Beginning net position was adjusted due to retroactively restating capital assets to reflect the proper year-end balance.

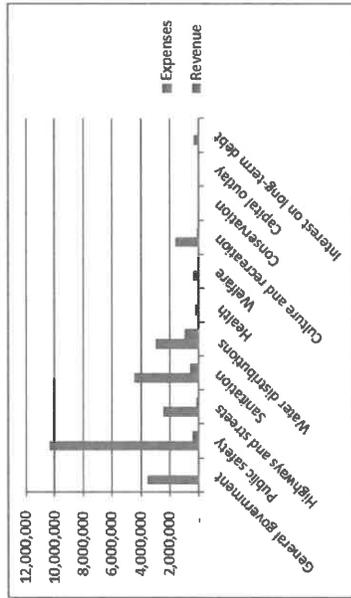
Governmental Activities

Net position decreased in 2017 by \$3,398,328. This decrease was due mainly to revenue reduction.

The total cost of Governmental activities this year was \$26,827,891. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only \$17,133,725. The overall tax rate in 2017 increased to (\$16.25/\$1000) from previous year of 2016 at (\$14.79/\$1000). Those who directly benefited from the programs paid \$2,507,429, and other governments and organizations subsidized certain programs in the amount of \$360,601. The Town paid for the remaining governmental activities with \$3,427,808 in revenues not specifically targeted for specific programs. These revenues are known as general revenues, such as: other taxes, interest, miscellaneous, motor vehicle permit fees, and other licenses and permits.



Expense and Program Revenues – Governmental Activities



The Town's expenses cover a range of services. The largest expenses were for Public Safety, which accounts for 39.51% of total expenses. Public safety is made up of police, fire, building inspections, and emergency services.

Financial Analysis of the Town's Funds:

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The governmental fund financial statements for the Town are provided on pages 14-17. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the current year, the Town's governmental funds reported a combined ending fund balance of \$13,387,559, which decreased \$1,760,690 from the prior year. Of the \$13,387,559 in combined ending fund balance, \$6,543,682 has been designated for specific uses. The remaining fund balance of \$6,843,877 is considered unassigned and is available for spending at the Town's discretion subject to budgetary controls.

The General Fund is the primary operating fund of the Town. At the end of the current year the unassigned fund balance of the General Fund was \$6,843,877. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund expenditures. Unassigned fund balance represents 28% of total General Fund expenditures, while total fund balance represents 46% of that same amount.

The unassigned fund balance of the Town's General Fund decreased by \$1,217,658, or 14.3%, from the prior year. Key factors in this change are as follows:

Unassigned fund balance used to offset tax rate	\$(2,000,000)
Amount voted from fund balance	(270,000)
Excess of revenues over budget estimates	1,258,709
Decrease in fund balance non-spendable	11,173
Increase in fund balance restricted	(154,325)
Decrease in fund balance committed	22,360
Total	<u>\$(1,132,083)</u>

Capital Assets and Long-Term Liabilities:

Capital assets

The Town's capital assets for its governmental activities as of December 31, 2017 are \$62,300,861 net of accumulated depreciation. This investment in capital assets includes land, construction in progress, buildings and building improvements, improvements other than buildings, equipment and vehicles, and infrastructure.

Capital Assets

	2017	2016
Land	\$ 3,811,948	\$ 3,811,948
Buildings and improvements	39,820,901	39,589,872
Improvements other than buildings	1,056,573	1,056,573
Equipment and vehicles	10,365,175	9,236,255
Construction in progress	157,638	35,801
Infrastructure	73,541,042	73,259,886
Total	<u>128,753,277</u>	<u>126,990,335</u>
Accumulated Depreciation	<u>(66,452,416)</u>	<u>(63,401,039)</u>
Total Capital Assets	\$ 62,300,861	\$ 63,589,300

BASIC FINANCIAL STATEMENTS

Debt administration and Long-Term Liabilities

Additional information on the long-term liabilities can be found in Note 14 in the Notes to the Basic Financial Statements.

Long-term Liabilities Payable as of December 31, 2017

Long-term Liabilities Payable as of 2016	\$	26,525,255
Additional Debt		488,828
Debt retired		-1,724,649
Long-term Liabilities Payable as of 2017	\$	25,269,434

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for June 2018 at 2.8%, the State's unemployment rate at 2.7%. The National unemployment rate is at 4.3%. These same rates for July, 2017 were 3.6%, 2.7%, and 4.5% respectively.

In looking to the future the Town of Seabrook faces the challenge of escalating employee health care costs along with the expiration of a multi-year property tax agreement with its largest property tax payer. These two factors present the Seabrook Board of Selectmen with great challenges in the short term and the longer term.

As noted in a past report Seabrook faces major challenges with the maintenance of equipment and buildings. A comprehensive review of buildings and equipment with a goal of basing future capital requests on data derived from such study, with the funding of a capital reserve account, may assist the Town in dealing with these issues.

As noted in prior reports Seabrook has provided services to its residents without regard to costs. The Board of Selectmen have instituted a fee structure at the Transfer Station to recoup some of the costs of that service. The effort to match costs with revenues is an important effort for Seabrook moving forward. Managing capital assets is another area where additional tools could produce positive results for the Town of Seabrook. Updating and reviewing the capital asset list annually in conjunction with the annual audit would provide a more accurate picture of Seabrook's financial position.

Requests for Information:

This financial report is designed to provide a general overview of the Town of Seabrook's finances for all of the citizens, taxpayers, customers, investors, and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to: Town of Seabrook, Finance Department, PO Box 456, Seabrook, NH 03034-0456 or telephone (603) 474-8027.

EXHIBIT A
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Net Position
December 31, 2017

ASSETS		Governmental Activities
Cash and cash equivalents	\$ 18,960,301	
Investments	1,962,384	
Taxes receivables (net)	1,515,677	
Account receivables (net)	638,560	
Intergovernmental receivable	5,998	
Prepaid items	73,966	
Tax decayed property, subject to resale	28,468	
Capital assets:		
Land and construction in progress	3,969,586	
Other capital assets, net of depreciation	58,331,275	
Total assets	85,486,215	
		3,288,744
DEFERRED OUTFLOWS OF RESOURCES		
Related to pensions		
		3,288,744
LIABILITIES		
Accounts payable	549,809	
Accrued salaries and benefits	316,034	
Accrued interest payable	106,035	
Intergovernmental payable	8,075,954	
Long-term liabilities:		
Due within one year	1,075,137	
Due in more than one year	24,194,297	
Total liabilities	34,317,266	
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	408,769	
Unavailable revenue - water and sewer	1,967	
Grants	265	
Related to pensions	641,865	
Total deferred inflows of resources	1,052,866	
NET POSITION		
Net investment in capital assets	54,597,032	
Restricted	1,682,287	
Unrestricted	(2,874,492)	
Total net position	\$ 53,404,827	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2017

	Program Revenues		Net (Expense) Revenue and Change In Net Position
	Expenses	Operating Grants and Contributions	
General government	\$ 3,816,092	\$ 32,305	\$ (3,783,787)
Public safety	10,633,391	697,027	(9,900,548)
Highways and streets	3,331,557	-	(3,206,772)
Sanitation	3,774,272	628,586	(3,145,686)
Water distribution and treatment	2,285,728	1,024,179	(1,261,549)
Health	247,411	-	(247,411)
Welfare	324,184	-	(324,184)
Culture and recreation	1,919,830	125,332	(1,794,498)
Conservation	9,899	-	(9,899)
Interest on long-term debt	285,527	-	(285,527)
Total governmental activities	\$ 26,827,891	\$ 2,507,429	(23,952,861)
General revenues:			
Taxes:			
Property			17,005,488
Other			126,237
Motor vehicle permit fees			1,981,786
Licenses and other fees			389,630
Grants and contributions not restricted to specific programs			480,111
Unrestricted investment earnings			52,800
Miscellaneous			523,481
Total general revenues			20,561,533
Change in net position			(3,398,328)
Net position, beginning, as restated (see Note 20)			56,803,155
Net position, ending			\$ 53,404,827

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2017

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 15,392,136	\$ 1,875,225	\$ 17,267,361
Investments	5,014	15,140	20,154
Receivables, net of allowance for uncollectible:			
Taxes	1,525,677	-	1,525,677
Accounts	349,692	288,868	638,560
Intergovernmental receivable	-	5,998	5,998
Interfund receivable	195,170	176,012	371,182
Prepaid items	73,966	-	73,966
Tax delinquent property, subject to resale	28,468	-	28,468
Restricted assets:			
Cash and cash equivalents	1,692,940	-	1,692,940
Investments	1,942,230	-	1,942,230
Total assets	\$ 21,205,293	\$ 2,361,243	\$ 23,566,536
LIABILITIES			
Accounts payable	\$ 532,106	\$ 17,703	\$ 549,809
Accrued salaries and benefits	298,881	17,153	316,034
Intergovernmental payable	8,075,954	-	8,075,954
Interfund payable	151,012	220,170	371,182
Total liabilities	9,057,953	255,026	9,312,979
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	863,766	-	863,766
Unavailable revenue - Water and sewer	1,967	-	1,967
Grants	-	265	265
Total deferred inflows of resources	865,733	265	865,998
FUND BALANCES			
Nonspendable	102,434	15,354	117,788
Restricted	1,903,496	357,190	2,260,686
Committed	2,419,631	1,733,408	4,153,039
Assigned	12,169	-	12,169
Unassigned	6,843,877	-	6,843,877
Total fund balances	11,281,607	2,105,952	13,387,559
Total liabilities, deferred inflows of resources, and fund balances	\$ 21,205,293	\$ 2,361,243	\$ 23,566,536

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2017

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)	\$ 13,387,559	
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 128,753,277	
Less accumulated depreciation	(66,452,416)	62,300,861
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 3,288,744	
Deferred inflows of resources related to pensions	(641,865)	2,646,879
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (371,182)	
Payables	371,182	
Long term revenues (taxes) are not available to pay current-period expenditures and therefore, are reported as deferred inflows of resources in the governmental funds.		
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		454,997
Interest on long-term debt is not accrued in governmental funds.		(10,000)
Accrued interest payable		(106,035)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 7,016,080	
Unamortized bond premium	21,750	
Capital leases	665,999	
Compensated absences	1,271,799	
Other postemployment benefits	1,180,749	
Net pension liability	15,113,057	(25,269,434)
Net position of governmental activities (Exhibit A)		\$ 53,404,827

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF SEABROOK, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2017

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 17,106,811	-	\$ 17,106,811
Licenses and permits	2,316,866	54,550	2,371,416
Intergovernmental	804,896	35,816	840,712
Charges for services	1,733,788	773,641	2,507,429
Miscellaneous	544,782	31,499	576,281
Total revenues	<u>22,507,143</u>	<u>895,506</u>	<u>23,402,649</u>
EXPENDITURES			
Current:			
General government	3,411,993	-	3,411,993
Public safety	10,005,176	694,218	10,699,394
Highways and streets	1,841,073	-	1,841,073
Water distribution and treatment	1,679,404	-	1,679,404
Sanitation	3,457,538	-	3,457,538
Health	234,327	-	234,327
Welfare	324,353	-	324,353
Culture and recreation	1,711,766	59,371	1,771,137
Conservation	1,984	-	1,984
Debt service:			
Principal	367,898	-	367,898
Interest	294,162	-	294,162
Capital outlay	1,013,298	66,778	1,080,076
Total expenditures	<u>24,342,972</u>	<u>820,367</u>	<u>25,163,339</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,835,829)</u>	<u>75,139</u>	<u>(1,760,690)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	164,951	102,223	267,174
Transfers out	(102,223)	(164,951)	(267,174)
Total other financing sources (uses)	<u>62,728</u>	<u>(62,728)</u>	<u>-</u>
Net change in fund balances	<u>(1,773,101)</u>	<u>12,411</u>	<u>(1,760,690)</u>
Fund balances, beginning, as restated (see Note 20)	13,054,708	2,093,541	15,148,249
Fund balances, ending	<u>\$ 11,281,607</u>	<u>\$ 2,105,952</u>	<u>\$ 13,387,559</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2017

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)	\$	(1,760,690)
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.	\$ 1,917,793	
Capitalized capital outlay	<u>(3,162,706)</u>	
Depreciation expense		(1,244,913)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(43,526)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	\$ (267,174)	
Transfers in	<u>267,174</u>	
Transfers out		
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	\$ 21,914	
Change in deferred tax revenue	<u>5,000</u>	
Change in allowance for uncollectible property taxes		26,914
The issuance of long-term debt provides current financial resources to governmental financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	\$ 367,898	
Repayment of bond principal	<u>494,176</u>	
Repayment of capital leases		
Amortization of bond premium	<u>1,450</u>	
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	\$ 7,185	
Decrease in accrued interest expense	<u>(346,487)</u>	
Increase in compensated absences payable	<u>(122,341)</u>	
Increase in postemployment benefits payable		
Net increase in net pension liability and deferred outflows and inflows related to pensions	<u>(777,994)</u>	
Changes in net position of governmental activities (Exhibit B)		<u>(1,239,637)</u>
		<u>\$ (3,398,328)</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2017

ASSETS		Private Purpose Trust	Agency
Cash and cash equivalents	\$	32,288	\$ 1,127,355
Investments		1,135,133	180,811
Intergovernmental receivable		75,539	-
Total assets		<u>1,242,960</u>	<u>1,308,166</u>
LIABILITIES			
Intergovernmental payable		-	182,485
Due to others		-	1,125,681
Total liabilities		<u>-</u>	<u>1,308,166</u>
NET POSITION			
Held in trust for specific purposes		<u>\$ 1,242,960</u>	<u>\$ -</u>

EXHIBIT D
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 16,913,816	\$ 16,913,816	\$ 17,133,725	\$ 219,909
Licenses and permits	1,884,610	1,884,610	2,316,866	432,256
Intergovernmental	681,845	681,845	804,896	123,051
Changes for services	129,255	129,255	156,834	27,579
Miscellaneous	348,764	348,764	403,361	54,597
Total revenues	<u>19,958,290</u>	<u>19,958,290</u>	<u>20,815,682</u>	<u>857,392</u>
EXPENDITURES				
Current:				
General government	3,605,542	3,605,542	3,370,793	234,749
Public safety	8,993,996	8,993,996	9,767,890	(773,894)
Highways and streets	1,710,424	1,710,424	1,611,075	99,349
Water distribution and treatment	113,000	113,000	52,234	60,766
Sanitation	1,663,815	1,663,815	1,691,113	(27,298)
Health	231,532	231,532	234,327	(2,795)
Welfare	341,665	341,665	324,353	17,312
Culture and recreation	1,697,260	1,697,260	1,569,525	127,735
Conservation	3,618	3,618	1,984	1,634
Debt service:				
Principal	367,898	367,898	367,898	-
Interest	296,352	296,352	294,162	2,190
Capital outlay	969,800	1,158,982	1,013,298	145,684
Total expenditures	<u>19,994,902</u>	<u>20,184,084</u>	<u>20,298,652</u>	<u>(114,568)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,612)</u>	<u>(225,794)</u>	<u>517,030</u>	<u>742,824</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	60,400	249,582	370,245	120,663
Transfers out	(2,293,788)	(2,293,788)	(1,898,566)	395,222
Total other financing sources (uses)	<u>(2,233,388)</u>	<u>(2,044,206)</u>	<u>(1,528,321)</u>	<u>515,885</u>
Net change in fund balances	<u>\$ (2,270,000)</u>	<u>\$ (2,270,000)</u>	<u>(1,011,291)</u>	<u>\$ 1,258,709</u>
Decrease in nonspendable fund balance			11,173	
Increase in restricted fund balance			(154,325)	
Decrease in committed fund balance			22,360	
Unassigned fund balance, beginning, as restated (see Note 20)			8,423,431	
Unassigned fund balance, ending			<u>\$ 7,291,348</u>	

The notes to the basic financial statements are an integral part of this statement.

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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended December 31, 2017

	Private Purpose Trust
ADDITIONS	
Contributions:	
New funds	\$ 112,067
Investment income:	
Interest	32,037
Net increase in fair value of investments	56,910
Total additions	<u>201,014</u>
DEDUCTIONS	
Scholarships	131,000
	70,014
Change in net position	<u>1,172,946</u>
Net position, beginning, as restated (see Note 20)	<u>\$ 1,242,960</u>
Net position, ending	

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The notes to the basic financial statements are an integral part of this statement.

TOWN OF SEABROOK, NEW HAMPSHIRE
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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Seabrook, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Seabrook is a municipal corporation governed by an elected 3-member Board of Selectmen and Town Manager. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

General Fund – is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants, and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, water distribution and treatment, sanitation, culture and recreation, debt service, and capital outlay. Under GASB Statement No. 54 guidance the library, water, sewer, and expendable trust funds are consolidated in the general fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Agency Fund – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such monies in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Restricted Assets

Certain Town assets are classified as restricted assets because their use is restricted by statutory limitation, and/or they are earmarked for a specific purpose.

1-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

- New Hampshire law authorizes the Town to invest in the following type of obligations:
- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

Level 2 inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

Level 3 inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP) are categorized as Level 2. The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

1-F Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

1-H Capital Assets

Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (i.e. easements) which are reported in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the governmental activities column of the government-wide Statement of Net Position.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	Years
Buildings and building improvements	20 - 50
Land improvements	20 - 50
Equipment and vehicles	3 - 20
Infrastructure	20 - 100

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 12, 2017 and November 20, 2017 and due on July 3, 2017 and December 29, 2017. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectible at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Seabrook School District, Winnacumnet Cooperative School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2017 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 1,565,034,610
For all other taxes	\$ 2,596,500,410

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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

The tax rates and amounts assessed for the year ended December 31, 2017 were as follows:

Municipal portion	Per \$1,000 of Assessed Valuation	Property Taxes	Assessed
State of New Hampshire	2.31	3,609,848	17,309,562
Local	6.35	16,498,709	
County portion	0.92	2,392,527	
Total	16.25	\$ 39,810,446	

1-K Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2017.

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-M Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium.

1-N Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-O Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as an expense when the related liabilities are incurred.

1-P Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System and are audited by the plan's independent auditors.

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1-Q Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government’s fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax decided property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – This classification includes the amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the government’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

The Town’s fund balance policy indicates that the Town will strive to maintain a level of fund balance between 5% and 17% of the total annual budget plus school and county appropriations. This level of fund balance is also in accordance with the best practices recommendation of the NH Department of Revenue Administration and generally accepted accounting practices recommended by the Government Finance Officers Association.

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1-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town’s operations. At its annual meeting, the Town adopts a budget for the current year for the general fund, as well as the blended water and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2017, \$2,000,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$270,000 was voted from unassigned fund balance for various projects.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	\$ 21,185,927
Per Exhibit D (budgetary basis)	
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	1,718,375
To eliminate transfers between blended funds	(205,294)
Change in deferred tax revenue relating to 60-day revenue recognition	(21,914)
Change in allowance for uncollectible property taxes	(5,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 22,672,094</u>
	<i>(Continued)</i>

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Budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 22,197,218
Adjustment:	
Basis differences:	
Encumbrances, beginning	335,100
Encumbrances, ending	(12,169)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	3,721,389
To eliminate transfers between general and blended funds	(1,796,343)
Per Exhibit C-3 (GAAP basis)	<u>\$ 24,445,195</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$20,119,944 and the bank balances totaled \$18,439,660. Petty cash totaled \$3,507.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 18,960,301
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	<u>1,159,643</u>
Total cash and cash equivalents	<u>\$ 20,119,944</u>

Custodial Credit Risk – The Town's repurchase agreements are all with banking institutions; therefore, are subject to custodial credit risk. The custodial credit risk is the risk that in the event of bank failure, the Town's deposits may not be recovered.

Interest Rate Risk – The term repurchase agreements are also subject to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of the Town's investments.

NOTE 4 – RESTRICTED ASSETS

Cash and/or investments are classified as restricted for the following purposes:

Cash and cash equivalents:	
General fund:	
Library	\$ 617,924
Capital reserve funds	17,305
Escrow accounts	1,010,151
Sewer	47,560
Total restricted cash and cash equivalents	<u>1,692,940</u>
Investments:	
General fund:	
Capital reserve funds	1,942,230
Total restricted assets	<u>\$ 3,635,170</u>

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NOTE 5 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2017:

Investments type:	Valuation Measurement Method	Fair Value
Corporate bonds	Level 1	\$ 2,526,381
Equity mutual funds	Level 1	746,933
New Hampshire Public Deposit Investment 1	Level 2	5,014
Total fair value		<u>\$ 3,278,328</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. This risk is considered a systematic risk affecting the entire market that cannot be diversified.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town considers this risk to be a nonsystematic risk which is a risk unique to a specific asset that can be reduced through diversification.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,962,384
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	<u>1,315,944</u>
Total investments	<u>\$ 3,278,328</u>

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2017. The amount has been reduced by an allowance for an estimated uncollectible amount of \$10,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2017	\$ 1,162,556	\$ 1,162,556
Unreformed (under tax lien):		
Levy of 2016	209,552	209,552
Levy of 2015	121,261	121,261
Levies of 2014 and prior	32,308	32,308
Less: allowance for estimated uncollectible taxes	(10,000)*	--
Net taxes receivable	<u>\$ 1,515,677</u>	<u>\$ 1,525,677</u>

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

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NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2017, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2017 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	\$ 1,420,996	\$ 1,770,688	\$ 3,191,684
Less: allowance for uncollectibles	(1,132,128)	(1,132,128)	(2,264,256)
Net total receivables	\$ 288,868	\$ 638,560	\$ 927,428

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 is as follows:

At cost:	Balance, beginning	Additions	Deletions	Balance, ending
Not being depreciated:				
Land	\$ 3,811,948	\$ 121,837	\$ -	\$ 3,933,785
Construction in progress	35,801	121,837	-	157,638
Total capital assets not being depreciated	\$ 3,847,749	\$ 243,674	\$ -	\$ 4,091,423
Being depreciated:				
Land improvements	1,056,573	-	-	1,056,573
Buildings and building improvements	39,589,872	231,029	-	39,820,901
Equipment and vehicles	9,236,265	1,283,771	(154,851)	10,365,175
Infrastructure	73,259,886	281,156	-	73,541,042
Total capital assets being depreciated	122,145,596	1,795,956	(154,851)	123,786,701
Total all capital assets	126,993,345	1,917,793	(154,851)	128,756,287
Less accumulated depreciation:				
Land improvements	(704,243)	(28,955)	-	(733,198)
Buildings and building improvements	(17,501,187)	(969,796)	-	(18,470,983)
Equipment and vehicles	(5,967,661)	(597,081)	111,325	(6,453,417)
Infrastructure	(39,227,944)	(1,566,874)	-	(40,794,818)
Total accumulated depreciation	(63,400,035)	(3,162,706)	111,325	(66,451,416)
Net book value, capital assets being depreciated	59,745,561	(1,366,750)	(43,526)	58,335,285
Net book value, all governmental activities capital assets	\$ 63,589,300	\$ (1,244,913)	\$ (43,526)	\$ 62,300,861

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 76,465
Public safety	387,213
Highways and streets	1,681,838
Sanitation	590,965
Water distribution and treatment	297,466
Culture and recreation	120,842
Conservation	7,917
Total depreciation expense	\$ 3,162,706

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NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2017 is as follows:

General	Nonmajor General	Nonmajor	Payable Fund	Amount
Receivable Fund				\$ 195,170
General			Nonmajor	151,012
Nonmajor			General	25,000
Nonmajor			Nonmajor	\$ 371,182

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2017 is as follows:

	Transfers In:		
	General Fund	Nonmajor Fund	Total
Transfers out:			
General fund	\$ -	\$ 102,223	\$ 102,223
Nonmajor funds	164,951	-	164,951
Total	\$ 164,951	\$ 102,223	\$ 267,174

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$8,258,439 at December 31, 2017 consist of the following:

General fund:	
Seabrook School District	\$ 5,649,521
Winnacunnet Cooperative School District	2,234,036
Amounts due to the New Hampshire Retirement System	192,397
Total general fund	\$ 8,075,954
Agency fund:	
Balance of capital reserve funds due to the Seabrook School District	182,485
Total intergovernmental payables due	\$ 8,258,439

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$3,288,744 in the government wide activities at December 31, 2017 consists of deferred amounts related to pensions. See Note 15 for further information on pension related deferrals.

Deferred inflows of resources are as follows:

	Government-wide	General Fund	Nonmajor Governmental Funds
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 454,997	\$ -
Local grant revenue collected in advance of eligible expenditures being made	265	-	265
Property taxes paid in advance of the issuance of warrants	408,769	408,769	-
Water and sewer fees collected in advance	1,967	1,967	-
Amounts related to pensions	641,865	-	-
Total deferred inflows of resources	\$ 1,052,866	\$ 865,733	\$ 265

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NOTE 12 – CAPITAL LEASE OBLIGATIONS

The Town has entered into certain capital lease agreements under which the related equipment will become the property of the Town when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2017
Capital lease obligations:		
Trackless SideWalk Tractor	3.71%	\$ 83,849
Fire Ladder Truck	2.04%	448,526
Ambulance	2.35%	133,624
Total capital lease obligations		\$ 665,999

Leased equipment under capital leases, included in capital assets, is as follows:

Equipment:	Governmental Activities
Trackless SideWalk Tractor	\$ 144,350
Fire Ladder Truck	881,067
Ambulance	176,138
Total equipment	1,201,555
Less: accumulated depreciation	(391,492)
Total capital lease equipment	\$ 810,063

The annual requirements to amortize the capital leases payable as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2018	\$ 300,726
2019	300,726
2020	69,590
2021	22,942
Total requirements	693,984
Less: interest	27,985
Present value of remaining payments	\$ 665,999

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 13 – SHORT-TERM DEBT

Changes in the Town's short-term borrowings during the year ended December 31, 2017 consisted of the following:

Governmental Activities	Original Issue	Interest Rate	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
Tax anticipation note	\$ 2,000,000	4.15%	\$ -	\$ 2,000,000	\$ (2,000,000)	\$ -

The purpose of the short-term borrowings was to provide for interim financing of general fund operations.

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NOTE 14 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2017:

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Due Withi One Year
Bonds payable:					
General obligation bonds	\$ 7,383,978	\$ -	\$ (367,898)	\$ 7,016,080	\$ 381,1
Premium	23,200	-	(1,450)	21,750	1,4
Total bonds payable	7,407,178	-	(369,348)	7,037,830	382,5
Capital leases	1,160,175	-	(494,176)	665,999	285,3
Compensated absences	925,312	346,487	-	1,271,799	407,2
Pension related liability	15,974,182	-	(861,125)	15,113,057	
Net other postemployment benefits	1,058,408	122,341	-	1,180,749	
Total long-term liabilities	\$ 26,525,255	\$ 468,828	\$ (1,724,649)	\$ 25,269,434	\$ 1,075,1

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2017	Current Portion
General obligation bonds payable:						
Water treatment facility	\$ 5,997,345	2008	2037	4.00-5.25%	\$ 4,330,000	\$ 215,000
Drinking water state revolving loan	\$ 5,000,000	2011	2031	2.86%	1,966,080	116,132
Water treatment facility	\$ 971,000	2012	2032	2.75-4.00%	720,000	50,000
Bond premium					7,016,080	381,132
Total					21,750	1,450
					\$ 7,037,830	\$ 382,582

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 381,132	\$ 227,242	\$ 608,374
2019	389,458	211,463	600,921
2020	312,879	197,629	510,508
2021	321,398	190,406	511,804
2022	335,018	181,519	516,537
2023-2027	1,853,127	745,445	2,598,572
2028-2032	2,023,068	426,216	2,449,284
2033-2037	1,400,000	108,658	1,508,658
Totals	\$ 7,016,080	\$ 2,288,578	\$ 9,304,658

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of December 31, 2017 were as follows:

Town Meeting	Vote of	Purpose	Unissued Amount
March 2017	Requiring sheet pilings at the harbor		\$ 1,200,000
March 2017	Planning for asset management plan for Town's water & sewer		60,000
			\$ 1,260,000

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NOTE 15 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by 1/4 of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the Town contributed the following amounts:

Period	Police	Fire	All Other Employees
January 1, 2017 thru June 30, 2017	26.38%	29.16%	11.17%
July 1, 2017 thru December 31, 2017	29.43%	31.89%	11.38%

The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$1,167,187, \$1,232,252, and \$1,411,204, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: At December 31, 2017 the Town reported a liability of \$15,113,057 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the Town's proportion was 0.30730133% which was an increase of 0.00689896% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$1,928,663. At December 31, 2017 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,213,958	\$ 257,047
Changes in assumptions	1,517,550	-
Net difference between projected and actual investment earnings on pension plan investments	-	192,472
Differences between expected and actual experience	34,268	192,346
Contributions subsequent to the measurement date	522,968	-
Total	\$ 3,288,744	\$ 641,865

The \$522,968 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2018	\$ 603,718
2019	926,703
2020	761,987
2021	(168,497)
Totals	\$ 2,123,911

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions which, accordingly apply to 2017 measurements:

- Inflation: 2.5%
- Salary increases: 5.6% average, including inflation
- Investment rate of return: 7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return	
		2017	
Large Cap Equities	22.50%	4.25%	
Small/Mid Cap Equities	7.50%	4.50%	
Total domestic equity	30.00%		
Int'l Equities (unhedged)	13.00%	4.50%	
Emerging Int'l Equities	7.00%	6.25%	
Total international equity	20.00%		
Core Bonds	5.00%	0.75%	
Short Duration	2.00%	(0.25%)	
Global Multi-Sector Fixed Income	11.00%	2.11%	
Absolute Return Fixed Income	7.00%	1.26%	
Total fixed income	25.00%		
Private equity	5.00%	6.25%	
Private debt	5.00%	4.75%	
Opportunistic	5.00%	2.84%	
Total alternative investments	15.00%		
Real estate	10.00%	3.25%	
Total	100.00%		

Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on these assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 19,910,695	\$ 15,113,057	\$ 11,181,584

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 16 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements.

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The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45 requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2017:

Annual required contribution	\$ 156,306
Interest on net OPEB obligation	42,336
Adjustment to annual required contribution	(21,025)
Annual OPEB cost (expense)	177,617
Contributions made	(55,276)
Increase in net OPEB obligation	122,341
Net OPEB obligation - beginning of year	1,058,408
Net OPEB Obligation - end of year	\$ 1,180,749

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 and the eight preceding years were as follows:

Fiscal Year Ended	Annual OPEB			Net OPEB Obligation
	Contribution Cost	Contributions (pay-as-you-go)	Percentage Contributed	
December 31, 2017	\$ 156,306	\$ 21,025	13.45%	\$ 1,180,749
December 31, 2016	\$ 148,696	\$ 21,025	14.14%	\$ 1,058,408
December 31, 2015	\$ 141,270	\$ 21,025	14.18%	\$ 941,131
December 31, 2014	\$ 109,522	\$ 31,199	28.49%	\$ 828,915
December 31, 2013	\$ 103,232	\$ 27,834	26.96%	\$ 749,354
December 31, 2012	\$ 103,232	\$ 24,592	25.30%	\$ 688,525
December 31, 2011	\$ 103,232	\$ 17,206	6.45%	\$ 590,652
December 31, 2010	\$ 103,232	\$ 8,126	3.16%	\$ 399,627
December 31, 2009	\$ 103,232	\$ -	0.00%	\$ 194,127

As of January 1, 2017, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,600,049, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,600,049. The covered payroll (annual payroll of active employees covered by the plan) was \$11,010,285 during fiscal year 2017, and the ratio of the UAAL to the covered payroll was 14.53%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost

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sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2017 actuarial valuation, the actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return per annum. The projected annual healthcare cost trend is 9% initially, reduced by decrements to an ultimate rate of 5.0% for years 2018 and later. The UAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at December 31, 2017 was 30 years.

NOTE 17 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2017 and are as follows:

General fund:	
Highways and streets	\$ 3,500
Health	8,669
Total encumbrances	<u>\$ 12,169</u>

NOTE 18 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2017 include the following:

Net investment in capital assets:	\$ 62,300,861
Less:	
Net book value, all capital assets	(7,016,080)
General obligation bonds payable	(21,750)
Unamortized bond premiums	(665,999)
Capital leases payable	54,597,032
Total net investment in capital assets	<u>54,597,032</u>
Restricted net position:	
Road improvements	1,010,564
Donations	19,999
Security bonds	10,000
Drug forfeiture	9,649
Library	616,586
Perpetual care - nonexpendable	15,354
Perpetual care - expendable	135
Total restricted net position	<u>1,682,287</u>
Unrestricted	<u>(2,874,492)</u>
Total net position	<u>\$ 53,404,827</u>

NOTE 19 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Prepaid items	\$ 73,966	-	\$ 73,966
Tax decided property	28,468	-	28,468
Permanent fund - principal balance	-	15,354	15,354
Total nonspendable fund balance	<u>102,434</u>	<u>15,354</u>	<u>117,788</u>
			<i>(Continued)</i>

Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Restricted:			
Road improvements	1,010,564	-	1,010,564
Donations	19,999	-	19,999
Security bonds	10,000	-	10,000
Drug forfeiture	9,649	-	9,649
State Highway Block Grant	148,051	-	148,051
Library	616,586	-	616,586
Sewer	88,647	-	88,647
Permanent - income balance	-	135	135
D'Alessandro Trust	-	357,055	357,055
Total restricted fund balance	<u>1,903,496</u>	<u>357,190</u>	<u>2,260,686</u>
Committed:			
Expendable trust	1,730,186	-	1,730,186
Nonlapsing appropriations	689,445	-	689,445
Conservation commission	-	198,095	198,095
Transportation	-	27,767	27,767
Recreation	-	75,693	75,693
Police outside detail	-	298,594	298,594
Ambulance	-	1,028,288	1,028,288
Recycling	-	104,971	104,971
Total committed fund balance	<u>2,419,631</u>	<u>1,733,608</u>	<u>4,153,039</u>
Assigned:			
Encumbrances	12,169	-	12,169
Unassigned	6,843,877	-	6,843,877
Total governmental fund balances	<u>\$ 11,281,607</u>	<u>\$ 2,105,952</u>	<u>\$ 13,387,559</u>

NOTE 20 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2017 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	General Fund - Budgetary (Schedule 3)	General Fund - GAAP (Exhibit C-3)	Private Purpose Trust
To adjust recorded interfund for cable franchise fees owed	-	-	-	-
To record amounts due for legal settlement of prior balances	(85,575)	(85,575)	(85,575)	73,132
Net position/fund balance, as previously reported	56,888,730	8,509,006	13,140,283	1,099,814
Net position/fund balance, as restated	<u>\$ 56,803,155</u>	<u>\$ 8,423,431</u>	<u>\$ 13,054,708</u>	<u>\$ 1,172,946</u>

NOTE 21 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2017, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2017 to December 31, 2017 by Primex, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Seabrook billed and paid for the year ended December 31, 2017 was \$397,099 for workers' compensation and \$213,311 for property/liability.

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NOTE 22 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through November 13, 2018, the date the December 31, 2017 financial statements were available to be issued, and the following events were noted:

The Town settled litigation with local businesses which required the Town to return prior years of fees collected. Because this litigation related to prior years these amounts are recorded as accounts payable in the general fund at December 31, 2017. See also Note 20 on restatement of beginning fund balance and net position amounts due to the settlement agreement.

At the March 2018 annual Town meeting a warrant article was approved to establish a revolving fund for public safety communications, equipment and/or software. Also, at the same meeting a total of \$480,000 of December 31, 2017 unassigned general fund balance was voted to be used to fund 2018 warrant articles.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended December 31, 2017

Fiscal Year End	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) (b)	Unfunded AAL (UAAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2017	January 1, 2017	\$ -	\$ 1,600,049	\$ 1,600,049	0.00%	\$ 11,010,285	14.53%
December 31, 2016	January 1, 2016	\$ -	\$ 1,492,393	\$ 1,492,393	0.00%	\$ 10,326,286	14.45%
December 31, 2015	January 1, 2015	\$ -	\$ 1,385,742	\$ 1,385,742	0.00%	\$ 9,343,872	14.52%
December 31, 2014	January 1, 2013	\$ -	\$ 1,075,706	\$ 1,075,706	0.00%	\$ 6,850,924	15.70%

The notes to the required supplementary information is an integral part of this schedule.

EXHIBIT G
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

Fiscal Year End	Valuation Date	Town's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2017	June 30, 2017	0.30730133%	\$ 15,113,057	\$ 4,185,317	36.110%	62.66%
December 31, 2016	June 30, 2016	0.30040237%	\$ 15,974,182	\$ 4,301,631	37.135%	58.30%
December 31, 2015	June 30, 2015	0.26926397%	\$ 10,666,965	\$ 3,833,602	278.25%	65.47%
December 31, 2014	June 30, 2014	0.28294286%	\$ 10,620,503	\$ 3,871,031	274.36%	66.32%
December 31, 2013	June 30, 2013	0.26767214%	\$ 11,520,032	\$ 4,033,905	285.58%	59.81%

The notes to the required supplementary information is an integral part of this schedule.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
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EXHIBIT H
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2017	June 30, 2017	\$ 1,125,778	\$ 1,125,778	\$ -	\$ 4,185,317	26.90%
December 31, 2016	June 30, 2016	\$ 1,075,678	\$ 1,075,678	\$ -	\$ 4,301,631	25.01%
December 31, 2015	June 30, 2015	\$ 903,349	\$ 903,349	\$ -	\$ 3,883,602	23.26%
December 31, 2014	June 30, 2014	\$ 917,932	\$ 917,932	\$ -	\$ 3,871,031	23.71%
December 31, 2013	June 30, 2013	\$ 665,576	\$ 665,576	\$ -	\$ 4,033,905	16.50%

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)
This schedule is presented to show information for 10 years. However, information is only presented for years which information is available.

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions
As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the Town's pension plan as December 31, 2017, and preceding four years.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2017:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 Years beginning July 1, 2017 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

Other Information:

Notes
Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

These schedules are presented to show information for 10 years. However, information is only presented for years which information is available.

The notes to the required supplementary information is an integral part of this schedule.

SCHEDULE I
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 16,796,541	\$ 17,005,488	\$ 208,947
Yield	-	18	18
Excavation	275	275	-
Interest and penalties on taxes	117,000	127,944	10,944
Total from taxes	16,913,816	17,133,725	219,909
Licenses, permits, and fees:			
Business licenses, permits, and fees	52,285	40,166	(12,119)
Motor vehicle permit fees	1,700,000	1,927,236	227,236
Building permits	67,325	135,656	68,331
Other	65,000	213,808	148,808
Total from licenses, permits, and fees	1,884,610	2,316,866	432,256
Intergovernmental:			
State:			
Meals and rooms distribution	455,111	455,111	-
Highway block grant	176,734	324,785	148,051
Other	50,000	25,000	(25,000)
Total from intergovernmental	681,845	804,896	123,051
Charges for services:			
Income from departments	129,255	156,834	27,579
Miscellaneous:			
Sale of municipal property	37,600	78,913	41,313
Interest on investments	35,000	35,565	565
Contributions and donations	23,150	28,160	5,010
Other	253,014	260,723	7,709
Total from miscellaneous	348,764	403,361	54,597
Other financing sources:			
Transfers in	249,582	370,245	120,663
Total revenues and other financing sources	20,207,872	\$ 21,185,927	\$ 978,055
Unassigned fund balance used to reduce tax rate	2,000,000		
Amounts voted from fund balance	270,000		
Total revenues, other financing sources, and use of fund balance	\$ 22,477,872		

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 2 (Continued)
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	367,898	367,898	-	-
Interest on long-term debt	-	292,352	286,956	-	5,396
Interest on tax anticipation notes	-	4,000	7,206	-	(3,206)
Total debt service	-	664,250	662,060	-	2,190
Capital outlay	-	1,158,982	1,013,298	-	145,684
Other financing uses:					
Transfers out	-	2,293,788	1,898,566	-	395,222
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 335,100	\$ 22,477,872	\$ 22,520,149	\$ 12,169	\$ 280,654

SCHEDULE 2
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 800,788	\$ 828,215	\$ -	\$ (27,427)
Election and registration	-	427,485	309,918	-	117,567
Financial administration	-	1,157,034	1,103,903	-	53,131
Legal	-	225,000	175,495	-	49,505
Planning and zoning	-	86,904	108,222	-	(21,318)
General government buildings	41,200	135,688	147,051	-	29,837
Cemeteries	-	111,924	115,565	-	(3,641)
Insurance, not otherwise allocated	-	660,719	623,624	-	37,095
Total general government	41,200	3,605,542	3,411,993	-	234,749
Public safety:					
Police	-	4,613,228	4,936,677	-	(323,449)
Fire	237,286	4,048,013	4,715,092	-	(429,793)
Building inspection	-	171,770	166,499	-	5,271
Emergency management	-	160,985	186,908	-	(25,923)
Total public safety	237,286	8,993,996	10,005,176	-	(773,894)
Highways and streets:					
Administration	12,500	1,620,424	1,565,324	3,500	64,100
Highways and streets	-	-	9,021	-	(9,021)
Street lighting	-	90,000	45,730	-	44,270
Total highways and streets	12,500	1,710,424	1,620,075	3,500	99,349
Water distribution and treatment	-	113,000	52,234	-	60,766
Sanitation:					
Administration	-	26,600	30,078	-	(3,478)
Solid waste collection	16,445	1,637,215	1,677,480	-	(23,820)
Total sanitation	16,445	1,663,815	1,707,558	-	(27,298)
Health:					
Administration	8,669	86,056	89,796	8,669	(3,730)
Pest control	-	145,476	144,541	-	935
Total health	8,669	231,532	234,327	8,669	(2,795)
Welfare:					
Administration	-	106,928	113,803	-	(6,875)
Vendor payments	-	234,737	210,550	-	24,187
Total welfare	-	341,665	324,353	-	17,312
Culture and recreation:					
Parks and recreation	19,000	1,046,442	1,038,264	-	27,178
Library	-	616,518	515,548	-	100,970
Patriotic purposes	-	34,300	32,834	-	1,466
Other	-	-	1,879	-	(1,879)
Total culture and recreation	19,000	1,697,260	1,588,525	-	127,735
Conservation	-	3,618	1,984	-	1,634

SCHEDULE 3
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2017

Unassigned fund balance, beginning, as restated, see Note 20 (Non-GAAP Budgetary Basis)	\$ 8,423,431
Changes:	
Unassigned fund balance used to reduce 2017 tax rate	(2,000,000)
Amounts voted from fund balance	(270,000)
2017 Budget summary:	
Revenue surplus (Schedule 1)	\$ 978,055
Unexpended balance of appropriations (Schedule 2)	280,654
2017 Budget surplus	<u>1,258,709</u>
Decrease in nonspendable fund balance	11,173
Increase in restricted fund balance	(154,325)
Decrease in committed fund balance	22,360
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	<u>7,291,348</u>
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:	
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end	(454,997)
To remove allowance for uncollectible property taxes which are deferred	10,000
To cover water fund unassigned deficit fund balance	(2,474)
Unassigned fund balance, ending (GAAP basis Exhibit C-1)	<u>\$ 6,843,877</u>

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2017

	Special Revenue Funds			
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail
ASSETS				
Cash and cash equivalents	\$ 198,095	\$ 92,807	\$ 79,973	\$ 255,342
Investments	-	-	-	-
Accounts receivable, net of allowance for uncollectable	-	-	-	44,794
Intergovernmental receivable	-	-	-	-
Interfund receivable	-	-	-	-
Total assets	<u>\$ 198,095</u>	<u>\$ 92,807</u>	<u>\$ 79,973</u>	<u>\$ 300,136</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 4,149	\$ -
Accrued salaries and benefits	-	65,040	131	1,542
Interfund payable	-	-	-	-
Total liabilities	<u>-</u>	<u>65,040</u>	<u>4,280</u>	<u>1,542</u>
Deferred Inflows of Resources:				
Grants	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	198,095	27,767	75,693	298,594
Total fund balances	<u>198,095</u>	<u>27,767</u>	<u>75,693</u>	<u>298,594</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 198,095</u>	<u>\$ 92,807</u>	<u>\$ 79,973</u>	<u>\$ 300,136</u>

SCHEDULE 5
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2017

	Special Revenue Funds				
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail	
Revenues:					
Licenses and permits	-	\$ 54,550	\$ -	\$ -	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	39,321	-	325,384
Miscellaneous	1,787	595	20,005	-	-
Total revenues	1,787	55,145	59,326	-	325,384
Expenditures:					
Current:					
Public safety	-	-	-	-	257,146
Culture and recreation	-	-	59,371	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	59,371	-	257,146
Excess (deficiency) of revenues over (under) expenditures	1,787	55,145	(45)	-	68,238
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(60,000)	-	-	-
Total other financing sources (uses)	-	(60,000)	-	-	-
Net change in fund balances	1,787	(4,855)	(45)	-	68,238
Fund balances, beginning	196,308	32,622	75,738	-	230,356
Fund balances, ending	\$ 198,095	\$ 27,767	\$ 75,693	\$ -	\$ 298,594

	Special Revenue Funds					Capital Project Fund	Water Treatment Plant	Permanent Fund	Total
	Grants	Ambulance Revolving	Recycling Revolving	D'Alessandro Trust	Conservation Commission	-	-	-	-
\$ 42,257	\$ 804,252	\$ 104,971	\$ 285,898	\$ 11,281	\$ 349	-	15,140	\$ 1,875,225	
-	-	-	-	-	-	-	-	15,140	
5,998	244,074	-	-	-	-	-	-	288,868	
-	-	-	73,789	102,223	-	-	-	5,998	
\$ 48,255	\$ 1,048,326	\$ 104,971	\$ 359,687	\$ 113,504	\$ 15,489	-	-	\$ 2,361,243	
\$ -	\$ 4,427	\$ -	\$ 2,632	\$ 6,495	\$ -	-	-	\$ 17,703	
47,990	15,611	-	-	-	-	-	-	17,153	
47,990	20,038	-	2,632	107,009	-	-	-	220,170	
265	-	-	-	113,504	-	-	-	255,026	
-	-	-	-	-	-	-	-	265	
-	-	-	-	-	-	-	15,354	15,354	
-	-	-	357,055	-	-	-	135	357,190	
-	1,028,288	104,971	-	-	-	-	-	1,733,408	
-	1,028,288	104,971	357,055	-	-	-	-	2,105,952	
\$ 48,255	\$ 1,048,326	\$ 104,971	\$ 359,687	\$ 113,504	\$ 15,489	-	-	\$ 2,361,243	



PLODZIK & SANDERSON
Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

**INDEPENDENT AUDITOR'S COMMUNICATION
 OF MATERIAL WEAKNESS AND SIGNIFICANT DEFICIENCY**

To the Members of the Board of Selectmen
 Town of Seabrook
 Seabrook, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Seabrook's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Seabrook's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Seabrook's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness:

General Ledger Maintenance

It was determined that the Town's general ledger is not being properly reconciled and maintained, this condition existed and was commented on in the prior period. Key accounting tasks such as monthly reconciliations play a key role in proving the accuracy of accounting data and information included in interim financial statements. There were various accounts that required significant adjustment and further reconciliation to complete the audit. We recommend that the Town establish more efficient review and reconciliation policies and procedures as a customary part of the accounting processes.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

Ambulance Reconciliations

Testing of the ambulance revolving fund determined that significant reconciliation and adjustments were needed to bring account balances to actual amounts. The general ledger is not being recorded on an accrual basis and monthly adjustments to agree revenue and receivables are not being made. It was further noted that approval of write offs of accounts receivables are not being formally noted for approval by the Board of Selectmen. The ambulance fee policy has not been updated since 2007. The Town's general ledger should be recorded on an accrual basis and receivables and revenues for this fund should be reconciled with the outside service provider at least monthly. The Board of Selectmen or Town Manager should be indicating formal approval of all accounts written off. This lack of accurate reporting causes a misstatement in the general ledger and does not provide accurate information for decision making purposes. We recommend that the Finance Office be provided with copies of

Special Revenue Funds		Capital Project Fund			Total
Grants	Ambulance Revolving	Recycling Revolving	D'Alessandro Trust	Water Treatment Plant	Permanent Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,550
35,816	-	-	-	-	35,816
-	363,770	45,166	-	-	773,641
-	6,047	656	882	385	31,499
35,816	369,817	45,822	882	385	895,506
35,816	362,978	-	38,278	-	694,218
-	-	-	-	66,778	59,371
-	362,978	-	38,278	66,778	66,778
-	6,839	45,822	(37,396)	(66,393)	1,142
-	-	-	-	102,223	102,223
-	-	-	-	(104,615)	(336)
-	-	-	-	(2,392)	(62,728)
-	6,839	45,822	(37,396)	(68,785)	806
-	1,021,449	59,149	394,451	68,785	14,683
\$ -	\$ 1,028,288	\$ 104,971	\$ 357,055	\$ -	\$ 2,105,952

*Town of Seabrook
Independent Auditor's Communication of Material Weakness and Significant Deficiency*

the monthly reports from the outside service provider and that the general ledger be reconciled to these reports monthly. All accounts determined to be written off should be formally approved to do so and documented in a public Selectmen's meeting. The ambulance fee policy should be updated, and more detail included to document the proper procedures over the operation of this fund.

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the Town of Seabrook, and is not intended to be and should not be used by anyone other than these specified parties.

*Philip A. Sanderson
Professional Association*

November 13, 2018



REPORT OF COMMON TRUST FUND INVESTMENTS

For the period ending: 31 DEC 2018

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the entities contact information
- Enter the preparer's information

Reporting:

- Please complete all fields as necessary for the *Report of the Common Trust Funds Investments, For the Year Ending, and Principal Only* sections

A hard copy of this form, as well as the signature page, must be sent to:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6397

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: SEABROOK County: ROCKINGHAM

PREPARER'S INFORMATION

First Name: Gary Last Name: Fowler
Street No.: 12 Street Name: Washington Street Phone Number: (603) 474-9973
Email (optional): GKFPOPPO8701@yahoo.com



SEABROOK (409)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

Gary

Fowler

2 Feb 2019

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

TRUSTEE CERTIFICATION

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

Gary H. Fowler
 Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

[Signature]
 Trustee of Trust Funds Signature

Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice
Office of the Attorney General
 33 Capitol Street
 Concord, NH 03301-6397



REPORT OF TRUST AND CAPITAL RESERVE FUNDS

For the period ending:

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

Reporting:

- Complete all fields as necessary for the *Report of Trust Funds* and *Principal Only* sections.
- INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).
- PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- WEB SITE - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at www.doi.nh.gov/charitable
- FAIR VALUE - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

A hard copy of this form, as well as the signature page, must be sent to:

Department of Justice
Office of the Attorney General
33 Capitol Street
Concord, NH 03301-6397

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality:

County: ROCKINGHAM

Total of All Funds:

PREPARER'S INFORMATION

First Name

Gary

Last Name

Fowler

Street No.

12

Street Name

Washington Street

Phone Number

(603) 474-9973

Email (optional)

GKFPOPP08701@yahoo.com



SEABROOK (409)

1. CERTIFY THIS FORM

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

Preparer's First Name	Preparer's Last Name	Date
Gary	Fowler	2 Feb 2019

2. SAVE AND EMAIL THIS FORM

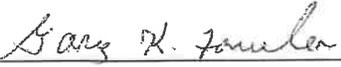
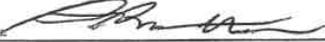
Please save and e-mail the completed PDF form to your Municipal Services Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

TRUSTEE CERTIFICATION

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

 Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature
 Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature
_____ Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature
_____ Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature
_____ Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature
_____ Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature
_____ Trustee of Trust Funds Signature	_____ Trustee of Trust Funds Signature

Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

Department of Justice
 Office of the Attorney General
 33 Capitol Street
 Concord, NH 03301-6397

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2018

TRUST FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE		
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1900	William H. & C. H. Sarnborn	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1910	Sally A. Fowler	Lot Maintenance	Common TF	0.48	68.52	0.00	-0.27	0.00	68.25	0.64	2.38	0.00	3.02	71.27	0.99	72.26
1912	George F. Dow	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1912	Edward D. Gove	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1912	Emily Locke	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1914	Reuben & Annie Eaton	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1915	Mary A. Smith	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1916	Maple Grove Cemetery	Lot Maintenance	Common TF	1.73	246.38	0.00	-1.01	0.00	245.37	2.33	8.97	0.00	10.90	256.27	3.55	259.82
1918	William H. Walton	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1920	Arthur Rowe	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1920	Benjamin Perkins	Lot Maintenance	Common TF	0.55	79.09	0.00	-0.32	0.00	78.77	0.74	2.77	0.00	3.51	82.28	1.14	83.42
1920	Benjamin F. Gove	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1920	Augustus S. Brown	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1922	Emily P. Sarnborn	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1924	Abner A. Locke	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1924	John L. Chase	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1924	Teppan Chase	Lot Maintenance	Common TF	0.22	31.69	0.00	-0.13	0.00	31.50	0.29	1.10	0.00	1.39	32.89	0.46	33.35
1925	Cable Eaton	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1925	Nancy F. Carey	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1926	Alfred N. Dow	Lot Maintenance	Common TF	0.49	69.77	0.00	-0.29	0.00	69.48	0.66	2.46	0.00	3.12	72.60	1.01	73.61
1926	Albert L. Brown	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1929	J. Chase & C. Brown	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1930	John Philbrick	Lot Maintenance	Common TF	2.96	421.81	0.00	-1.73	0.00	420.08	3.98	14.64	0.00	18.62	438.70	6.07	444.77
1931	George P. Locke	Lot Maintenance	Common TF	3.70	527.22	0.00	-2.16	0.00	525.06	4.98	18.34	0.00	23.32	548.38	7.99	555.97
1933	Willma H. Smith, Jr.	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1933	William Albert Rend	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1935	Cynthia H. Moore	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1936	Adin F. Smith	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1937	Gove Rowe & Ellen P. Bragg	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1939	David B. Collins	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1941	George L. & Mary A. Brown	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1944	Lillian S. Cavanaugh	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1944	Winifred Hickman	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1944	Richard B. Brown	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1945	Alice Gyan Chase	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2018

TRUST FUNDS				PRINCIPAL					INCOME			TOTAL		MARKET VALUE		
Date Cre-ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1945	John Chase	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1945	Nicholas Gyan	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1945	Joseph C. & Lurana W. Noyes	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1947	Henry Knowles & Sara A. Fogg	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1948	Weber Brown	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1948	John L. Brown & Jere Smith	Lot Maintenance	Common TF	3.70	527.22	0.00	-2.16	0.00	525.06	4.98	18.34	0.00	23.32	548.38	7.59	555.97
1948	Florence A. Small	Lot Maintenance	Common TF	1.11	158.16	0.00	-0.85	0.00	157.51	1.49	5.48	0.00	6.97	164.48	2.28	166.76
1948	Collin C. Butler & Lottie Osborne	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1952	Charles Albert Smith	Lot Maintenance	Common TF	0.89	126.52	0.00	-0.51	0.00	126.01	1.20	4.39	0.00	5.59	131.60	1.82	133.42
1953	William E. McLaughlin	Lot Maintenance	Common TF	2.22	316.36	0.00	-1.30	0.00	315.06	2.99	11.03	0.00	14.02	328.08	4.56	333.64
1953	Joseph & Jennie Wear	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1953	Arthur & Horense Burnham	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1955	David Whittier & William I. Felch	Lot Maintenance	Common TF	2.22	316.36	0.00	-1.30	0.00	315.06	2.99	11.03	0.00	14.02	328.08	4.56	333.64
1955	George & Josephine Felch	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1956	James Beaumont & Margaret Eaton	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1956	J.A. Varnes, George Rebeica & Stillman Dew	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1958	George E. & Emily Knowles	Lot Maintenance	Common TF	2.22	316.36	0.00	-1.30	0.00	315.06	2.99	11.03	0.00	14.02	328.08	4.56	333.64
1958	Samuel J. Smith	Lot Maintenance	Common TF	2.22	316.36	0.00	-1.30	0.00	315.06	2.99	11.03	0.00	14.02	328.08	4.56	333.64
1982	Jerome Harby	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1983	Barton	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1983	Charles Orzo Smith	Lot Maintenance	Common TF	1.34	190.32	0.00	-0.78	0.00	190.04	1.80	6.62	0.00	8.42	198.48	2.75	201.21
1985	Nicholas A. Gyan	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1985	Charles Janvier	Lot Maintenance	Common TF	2.96	421.81	0.00	-1.73	0.00	420.08	3.98	14.64	0.00	18.62	438.70	6.07	444.77
1985	William H. & John Fretch	Lot Maintenance	Common TF	0.74	105.43	0.00	-0.44	0.00	104.99	0.99	3.68	0.00	4.67	109.66	1.52	111.18
1985	Anna Maude Dow	Lot Maintenance	Common TF	3.70	527.22	0.00	-2.16	0.00	525.06	4.98	18.34	0.00	23.32	548.38	7.59	555.97
1986	William L. Boyd	Lot Maintenance	Common TF	2.96	421.81	0.00	-1.73	0.00	420.08	3.98	14.64	0.00	18.62	438.70	6.07	444.77
1987	John N. Chase	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1987	John Larabee	Lot Maintenance	Common TF	1.11	158.16	0.00	-0.85	0.00	157.51	1.49	5.48	0.00	6.97	164.48	2.28	166.76
1987	Joshua & Dorcus Eaton	Lot Maintenance	Common TF	1.48	210.90	0.00	-0.86	0.00	210.04	1.99	7.32	0.00	9.31	219.35	3.04	222.39
1988	Wilton - Adams	Lot Maintenance	Common TF	1.11	158.16	0.00	-0.85	0.00	157.51	1.49	5.48	0.00	6.97	164.48	2.28	166.76
1972	George A. Fogg	Lot Maintenance	Common TF	1.85	263.83	0.00	-1.08	0.00	262.55	2.48	9.18	0.00	11.66	274.21	3.80	278.01
1973	Gove - Rowe	Lot Maintenance	Common TF	0.37	52.72	0.00	-0.21	0.00	52.51	0.50	1.84	0.00	2.34	54.85	0.76	55.61
1974	Avay A. Felch	Lot Maintenance	Common TF	2.22	316.36	0.00	-1.30	0.00	315.06	2.99	11.03	0.00	14.02	328.08	4.56	333.64



MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2018

TRUST FUNDS				PRINCIPAL				INCOME			TOTAL		MARKET VALUE				
Date Cre-ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value	
Cemetery Trusts																	
Perpetual Care																	
1974	Roy S. Brown	Lot Maintenance	Common TF	2.22	315.35	0.00	-1.30	0.00	315.05	2.99	11.03	0.00	14.02	329.08	4.56	333.64	
1975	Albert E. Cobb	Lot Maintenance	Common TF	1.85	263.63	0.00	-1.08	0.00	262.55	2.48	9.18	0.00	11.66	274.21	3.80	278.01	
1975	Memorial Fund	Lot Maintenance	Common TF	7.39	1,054.54	0.00	-4.31	0.00	1,050.20	10.10	36.65	0.00	46.75	1,096.95	15.19	1,112.14	
1976	Other	Lot Maintenance	Common TF	0.96	137.09	0.00	-0.56	0.00	136.53	1.30	4.78	0.00	6.08	142.61	1.97	144.58	
1983	William & Lydia Eaton	Lot Maintenance	Common TF	1.70	243.19	0.00	-1.00	0.00	242.19	2.29	8.43	0.00	10.72	252.91	3.50	256.41	
Total Perpetual Care				100	14,268.31	0.00	-58.53	0.00	14,209.78	134.71	498.35	0.00	631.06	14,840.84	205.60	15,046.44	
Total Cemetery Trusts				100	14,268.31	0.00	-58.53	0.00	14,209.78	134.71	498.35	0.00	631.06	14,840.84	205.60	15,046.44	
Scholarship Trusts																	
1988	Viola B. Brown Scholarship	Scholarships	Common TF	1.54	16,007.42	0.00	-64.15	0.00	15,943.27	77.90	551.66	500.00	129.46	16,072.73	222.52	16,295.25	
1988	Cablevision Scholarship	Scholarships	Common TF	90.15	849,049.38	0.00	-3,888.98	0.00	845,160.40	163,198.45	34,376.11	104,000.00	93,572.58	938,732.96	12,898.14	951,729.10	
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	3.45	1,819.13	33,246.00	-117.22	0.00	34,947.91	296.89	722.32	0.00	1,019.21	35,967.12	497.95	36,465.07	
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	4.86	40,405.92	0.00	-199.82	0.00	40,206.10	9,164.35	1,704.55	500.00	10,368.90	50,575.00	700.18	51,275.18	
Total Scholarship Trusts				100	907,281.85	33,246.00	-4,270.17	0.00	936,257.68	172,735.59	37,354.54	105,000.00	105,090.13	1,041,347.81	14,416.79	1,055,764.60	
Scholarship Trusts - Operating Acct																	
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	100.00	129,385.85	257,313.00	0.00	253,748.85	132,950.00	0.00	0.00	0.00	0.00	132,950.00	0.00	132,950.00	
Total Scholarship Trusts - Operating Acct				100	129,385.85	257,313.00	0.00	253,748.85	132,950.00	0.00	0.00	0.00	0.00	0.00	132,950.00	0.00	132,950.00
GRAND TOTAL: TRUST FUNDS					1,050,936.01	290,558.00	-4,328.70	253,748.85	1,083,417.46	172,870.30	37,850.89	105,000.00	105,721.19	1,189,136.65	14,622.39	1,203,761.04	

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2018

Date Created	CAPITAL RESERVE FUNDS				PRINCIPAL				INCOME			TOTAL		MARKET VALUE		
	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Capital Reserve Funds																
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	0.25	5,011.37	0.00	12.82	0.00	5,024.19	412.17	93.81	0.00	505.98	5,530.17	-21.97	5,508.20
2002	Tax Stabilization	Stabilize Taxes	Common CRF	10.68	215,482.98	0.00	540.78	0.00	216,023.74	13,953.30	3,957.54	0.00	17,310.84	233,334.58	-928.83	232,407.75
2003	Water Resources	Water	Common CRF	76.88	1,898,441.31	0.00	3,920.92	0.00	1,902,362.23	183,240.57	28,654.00	40,187.00	171,727.57	1,874,089.80	-5,648.68	1,868,440.12
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	0.29	5,778.69	0.00	14.85	0.00	5,793.54	807.14	108.88	0.00	615.82	6,407.36	-25.45	6,381.91
2007	Special Education Fund	Special Education	Common CRF	7.25	75,245.71	75,000.00	246.98	0.00	150,492.69	6,134.48	1,644.18	0.00	7,778.66	158,271.35	-628.67	157,642.68
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	0.26	5,011.68	0.00	13.07	0.00	5,024.75	918.07	95.64	0.00	613.71	5,638.46	-22.40	5,616.06
2010	School Building Maintenance	School Maintenance	Common CRF	4.58	94,352.74	0.00	231.83	0.00	94,584.67	3,792.12	1,697.33	0.00	5,489.45	100,074.12	-397.51	99,676.61
Total Capital Reserve Funds				100	1,899,322.46	75,000.00	4,981.35	0.00	1,979,303.81	207,957.85	36,251.18	40,187.00	204,042.03	2,183,345.84	-8,672.51	2,174,673.33
GRAND TOTAL: CAPITAL RESERVE FUNDS					1,899,322.46	75,000.00	4,981.35	0.00	1,979,303.81	207,957.85	36,251.18	40,187.00	204,042.03	2,183,345.84	-8,672.51	2,174,673.33
GRAND TOTAL: SEABROOK					2,950,258.47	365,559.00	652.85	253,748.95	3,062,721.27	380,828.15	74,102.07	145,187.00	305,763.22	3,372,484.49	5,948.88	3,378,434.37

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Elected Officials</u>				
Bowen, Cheryl L.	Town Clerk	\$71,519.51		2003
Brown, Bruce G.	Supervisor of the Checklist	\$1,748.36		1967
Brown, Ella	Selectman	\$5,515.58		2016
Carter Jr., Oliver L.	Treasurer	\$60,696.48		1996
Fowler, Gary	Supervisor of the Checklist	\$2,485.56		1988
Fowler, Richard L.	Supervisor of the Checklist	\$1,658.63		1990
Kelley, Paul M.	Moderator	\$2,075.75		1999
Khan, Aboul B.	Selectman	\$4,623.08		2008
Knowles, Lillian L.	Tax Collector	\$14,943.84		1982
Knowles, Michele X.	Tax Collector	\$62,161.76		2015
Kyle, Theresa	Selectman	\$4,885.58		2015
<u>TOTAL ELECTED OFFICIALS</u>		<u>\$232,314.13</u>		

<u>Dispatchers</u>				
Annis, Zachary	Fire Alarm Operator	\$35,420.00		2017
Carroll, Owen	Police Dispatcher	\$41,436.40		2017
Cody, Tarnya M.	Fire Alarm Operator/Clerk	\$44,954.00		1988
Conlon, Bartholomew T.	Police Dispatcher	\$44,003.67		2016
Cote Jr., Clement	Police Dispatcher	\$47,919.56		2009
Ganley, Mary-Jo	Police Dispatcher	\$47,957.84		2009
Gettman, James	Fire Alarm Operator	\$35,380.00		2017
Lee, Kassandra	Fire Alarm Operator	\$35,376.00		2017
<u>TOTAL DISPATCHERS</u>		<u>\$332,447.47</u>		

2707.75

\$90,331.09

TOTAL OVERTIME HOURS

TOTAL OVERTIME DISPATCHERS

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Fire Department</u>				
Baker, Robert J.	Fireman	\$66,203.08		2003
Bibaud, Marc P.	Fire Captain	\$73,544.50		2000
Chase Jr., Frank W.	Fireman	\$67,814.11		2003
Coleman, Seth R.	Fire Captain	\$71,999.93	\$265.46	2003
Coleman, Troy	Fireman	\$62,200.32	\$228.71	2011
Curtis, Richard	Fireman	\$57,782.25	\$219.75	2017
Eaton Jr., Russell	Fireman	\$62,179.56		2012
Felch, Jabe W.	Fireman	\$63,721.82		2004
Janvrin, Kevin M.	Fire Captain	\$76,028.39		1993
Lebor, Adam J.	Fireman	\$65,770.76		2005
Mawson, Nathan G.	Fireman	\$62,185.11		2008
Mawson, Robert G.	Fireman	\$70,192.55		2000
Perkins, Rayenold B.	Fireman	\$72,725.29		2001
Perry, Christopher G.	Fireman	\$67,700.68		2003
Potvin, Mark A.	Fireman	\$67,748.44		2002
Saraey, Richard C.	Fireman	\$63,082.73		2008
Saracy, Stanley	Fire Captain	\$76,809.16		1990
Sargent, Barry M.	Fireman	\$67,309.23	\$245.65	2003
Tilley, Christopher	Fireman	\$62,578.74		2010
Wright, Jeremy R.	Fireman	\$67,066.79	\$298.53	2005
<u>TOTAL FIRE DEPARTMENT</u>		<u>\$1,344,643.44</u>	<u>\$1,523.56</u>	

10,445

\$637,438.88

TOTAL OVERTIME HOURS

TOTAL OVERTIME FIRE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2018

<u>NAME</u>	<u>TITLE</u>	<u>BASE PAY</u>	<u>*WORK DETAIL</u>	<u>YEAR HIRED</u>
<u>Police Department</u>				
Allen, Jason R.	Police Lieutenant	\$86,893.95	\$1,754.54	1998
Brown, Frank W. Jr.	Police Officer	\$64,626.00	\$1,272.19	2000
Buccheri, David J.	Police Sargeant	\$81,462.72	\$2,287.33	2003
Bunszell, Zachary P.	Police Officer	\$54,555.50	\$11,260.48	2016
Deshates, James J.	Police Officer	\$61,080.21	\$7,702.00	1988
Dietenhofer, Keith W.	Police Officer	\$59,720.00	\$820.00	2009
Felch, Chester A.	Police Officer	\$32,106.09	\$18,907.24	1994
Gelineau, Kevin M.	Police Lieutenant/Acting Deputy Chief	\$97,376.76	\$5,552.41	2005
Giarusso III, John	Police Officer	\$61,713.69	\$5,563.19	2014
Henderson, Daniel	Police Officer	\$61,808.20	\$8,585.48	2013
Hersey, David R.	Police Officer	\$62,669.90	\$3,028.13	2003
Hines Jr., Richard K.	Police Officer	\$54,596.20	\$6,165.43	2016
Houldsworth, Tyler C.	Police Officer	\$51,876.57	\$484.50	2016
Hurley, Daniel J.	Police Officer	\$54,108.00	\$4,661.59	2016
Kane, Ryan A.	Police Officer	\$59,431.20	\$1,217.36	2011
Lawrence, Daniel J.	Police Sargeant	\$72,046.51		1999
Lister, Joseph	Police Officer	\$57,861.95	\$4,158.50	2013
Maloney, Michael	Police Officer	\$54,334.60		2013
Mendes, Scott T.	Police Officer	\$78,453.05	\$4,997.36	1999
Mounsey, John A.	Police Officer	\$60,246.00	\$5,545.01	2003
Murphy, Justin T.	Police Sargeant	\$64,570.40		2007
Smart, Patrick E.	Police Sargeant	\$65,228.00	\$320.00	2003
Titone, Michael D.	Police Officer	\$65,728.00	\$4,911.54	1994
Tyre, Golden	Police Officer	\$55,237.25		2015
<u>TOTAL POLICE DEPARTMENT</u>		<u>\$1,517,730.75</u>	<u>\$99,194.28</u>	

9040.497

\$443,403.52

TOTAL OVERTIME HOURS

TOTAL OVERTIME POLICE DEPARTMENT

\$4,014.18

TOTAL SICK/VACATION BUYOUT POLICE

PAYROLL - ANNUAL TOWN REPORT 2018

<u>NAME</u>	<u>TITLE</u>	<u>BASE PAY</u>	<u>*WORK DETAIL</u>	<u>YEAR HIRED</u>
<u>Department Heads/Deputies</u>				
Armentrout, Bonnie L.	Welfare Officer	\$57,284.98		2006
Baillargeon, Jeffrey J.	Animal Control/PT Police Officer	\$56,871.50	\$1,250.00	1986
Carter, Cassandra	Recreation Program Director	\$48,002.42		2004
Collins, Patrick T.	Assistant Recreation Director	\$50,596.75		2001
Duffey, Kathleen M.	Recreation Director	\$60,630.78		2015
Eaton, George M.	Chief Water Treatment Facility Operator	\$75,052.29		1996
Edwards, William J.	Fire Chief	\$116,974.27		2005
Fowler, Carrie L.	Finance Manager	\$77,386.44		2002
Gallagher, Michael T.	Police Chief	\$70,819.44		1989
Maltais, Philippe J.G.	Sewer Superintendent	\$77,166.94		1995
Manzi III, William	Town Manager	\$136,229.36		2013
Marquis, Shaylia	Chief Procurement Officer	\$60,906.78		2004
Merrill, Shayna	Deputy Town Clerk	\$48,359.10		2010
Murphy, Brian J.	Computer Systems Administrator	\$70,848.65		2010
O'Connor, Kelly J.	Deputy Town Manager	\$81,881.37		2003
Perkins Jr., Lawrence B.	Deputy Fire Chief/Call Fire	\$91,027.65		1994
Sanborn, Emily A.	Assistant Code Enforcement Officer	\$35,977.38		1992
Silva, Angela	Assessing Appraiser	\$73,434.12		2007
Slayton, Curtis P.	Water Superintendent	\$76,625.52		1995
Starkey, John M.	Public Works Director	\$74,473.06		2001
Titone, Joseph F.	Emergency Management Director	\$67,276.23		1996
Walker, Brett J.	Deputy Police Chief/Acting Police Chief	\$106,714.67		2003
Waterman, LeeAnn M.	Deputy Tax Collector	\$39,038.81		2015
Zalewski, Stefan C.	Code Enforcement Officer	\$62,774.72		2006
<u>TOTAL DEPARTMENT HEADS</u>		<u>\$1,716,353.23</u>	<u>\$1,250.00</u>	

TOTAL OVERTIME HOURS 829.75

TOTAL OVERTIME DEPARTMENT HEADS \$36,732.99

TOTAL SICK/VACATION BUYOUT \$144,912.58

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Laborers/Certified Equipment Operators/Plant Operators/Foremen</u>				
Acheson, David	Wastewater Operator	\$28,891.88		2018
Bowlen, Richard P.	Certified Laborer	\$48,335.29		2009
Brown, Jason A.	Certified Laborer	\$49,681.52		2006
Carter, Casey B.	Certified Laborer	\$52,590.91		2002
Carter, Forrest E.	Parks/Cemetery Foreman w/CDL	\$60,737.67		1993
Chagnon, Clement J.	Certified Laborer	\$47,735.26		2004
Colin, Michael R.	Water Operator I w/CDL	\$48,648.64		1995
Eaton, Allen Ward	Certified Laborer	\$50,454.25		2002
Eaton, George F.	Certified Laborer	\$42,132.51		2002
Eaton, Stephen E.	Certified Laborer	\$52,279.66		2003
Felch, Bruce A.	DPW Working Foreman w/CDL	\$63,121.57		1992
Follansbee, Raymond	Laborer/Equip. Operator/Call Fire	\$58,057.50		1997
Fowler, Herbert E.	Water Dept. Foreman	\$63,418.95		1978
Fucile, Daumanic J.	Mechanic I	\$48,495.87		2016
Hueber, Kelli	Lab Technician	\$49,751.52		2014
Knowles IV, Asa	Equipment Operator w/CDL	\$53,819.86		2001
Knowles V, Asa	Wastewater Operator II w/CDL	\$51,908.95		2013
Larson, Nils	Wastewater Operator III	\$70,969.70		2013
LeClerc, Mario	Ind. Sewer Pre-Treatment Manager	\$60,860.81		2014
Littlefield, Randy S.	Water Operator Grade I w/CDL	\$55,769.19		1995
Mason, Kevin W.	Mechanic w/CDL	\$56,888.18		2002
McDonald, Matthew J.	Certified Laborer	\$49,003.09		2009
Merrill Jr., Anthony J.	Laborer	\$48,620.07		2006
Moore, Branden	Certified Laborer	\$49,046.56		2009
Moore, Robert A.	Water Operator Grade II	\$58,111.97		2003
Murphy, Garret L.	Sewer Foreman/Wastewtr Oper Gr III w/CI	\$64,962.58		2008
Perkins Jr., Harry A.	Laborer/Equip. Operator	\$53,632.49		1994
Perkins Sr., Dennis W.	Certified Laborer	\$50,979.12		2002
Pike, Domenic M.	Wastewater Operator Grade II	\$52,956.80		2006
Randall Sr., Herbert M.	Equipment Operator w/CDL	\$63,615.63		1982
Ross Jr., George L.	Certified Laborer	\$45,329.54		2005
Sanborn, Keith A.	Certified Laborer	\$49,603.81		2005
Thurlow, Wayne D.	Scale House Operator	\$56,333.02		1996
VanAmburgh, Gerald	Wastewater Operator Grade II w/CDL	\$50,766.28		2017

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Welch, Ralph F.	Rubbish Working Foreman w/CDL	\$63,376.26		1996
Wood, Robert	Water Operator II w/CDL	\$55,227.72		2008
<u>TOTAL LABORERS/CERT EQUIP OPER</u>		<u>\$1,926,114.63</u>		
<u>TOTAL OVERTIME HOURS</u>	6403.25			
<u>TOTAL OVERTIME LABORERS/ CERT EQUIP</u>	<u>\$252,943.71</u>			
<u>Custodians</u>				
Bragg, Mitchell R.	Recreation Department	\$48,893.48		2009
Hill Jr., Raymond L.	Police Department	\$52,974.67		1996
Stankatis, Robert A.	Town Hall	\$52,368.81		1993
<u>TOTAL CUSTODIANS</u>		<u>\$154,236.96</u>		
<u>TOTAL OVERTIME HOURS</u>	415.56			
<u>TOTAL OVERTIME CUSTODIANS</u>	<u>\$15,812.39</u>			
<u>Clerks/Secretaries</u>				
Brown, Kellie	Clerk to Town Clerk	\$42,499.38		2017
Carrillo, Genessa M.	Assessing Dept. Clerk	\$52,743.28		2004
Cogdill, Morgan	Finance Clerk	\$46,377.43		2014
Davis, Amy E.	Town Manager's Clerk	\$58,920.18		2005
Felch, Aeriss	Police Detective's Clerk	\$34,695.49		2016
Fowler, Lacey L.	Building & Health Clerk	\$50,681.85		2007
Griggs, Suzanne M.	Water Clerk	\$54,055.40		1983
Knowles, Tia M.	Payroll/Benefits Supervisor	\$69,807.91		2002
McDonald, Jamie N.	Wastewater Secretary	\$50,183.36		2011
McDonald, Kelly	Fire Secretary	\$47,651.40		2008
Page, Jo-Anne	Rec Secretary/Bookkeeper/Office Super	\$59,872.95		1996
Phaneuf, Brittany	Clerk to Town Clerk	\$41,559.61		2017
Reinhold, Judith	Police Chief's Secretary	\$47,977.28		2008
Walker, Judith E.	Public Works Secretary	\$50,658.01		2008
Wasson, Yvette M.	Water Dept. Clerk	\$50,976.55		2004
Willwerth, Lynn A.	DPW Secretary/Bookkeeper/Office Super	\$58,389.76		1992
<u>TOTAL CLERKS/SECRETARIES</u>		<u>\$817,049.84</u>		
<u>TOTAL OVERTIME HOURS</u>	795.75			
<u>TOTAL OVERTIME CLERKS/SECRETARIES</u>	<u>\$30,374.49</u>			

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Part-Time Employees - Clerks/Laborers/Election Workers/Call Firemen/Police Officers, Etc.</u>				
Albrecht, Tracey L.	PT Dispatcher			2017
Albright, Emily S.	Recreation Worker	\$2,343.76		2016
Albright, Fuller	Recreation Worker	\$2,392.34		2017
Allen, Connor	Recreation Worker	\$13,539.22		2018
Allen, Rhonda	Recreation Worker	\$13,711.22		2014
Ash, Elizabeth	Supervisor-Recreation	\$3,060.00		2012
Baker, Jarod M.	Laborer	\$16,481.98		2016
Balderamma, Selena	Recreation Worker	\$2,517.29		2018
Bartlett, Jake B.	Seasonal Parking Enforcement	\$2,553.00		2017
Beaudoin, Sandra L.	Recreation Worker	\$3,877.50		1982
Beckman, Dale	Election Worker	\$383.33		2018
Beckman, Nellie	Election Worker	\$661.97		2002
Belanger, Jonathan	Recreation Worker	\$4,784.70		2018
Bishop, Sheila M.	Laborer/Custodian - Welcome Center	\$10,656.32		2002
Blanchette, Shaye	Recreation Worker	\$4,742.47		2016
Borges, Kyle	Summer Camp CIT - Recreation	\$2,984.99		2011
Bowden, Minabell	Election Worker	\$143.64		2013
Bowen, Kathie	Recreation Worker	\$1,995.00		2014
Brown II, Bruce	Election Worker	\$268.54		2000
Brown, Catherine	Election Worker	\$74.94		2018
Brown, Jeff	Emergency Management	\$4,500.00		2018
Brown, Kaleb	Election Worker	\$374.71		2008
Brown, Lita M.	Supervisor-Recreation	\$20,220.36		1987
Brown, Maria	Planning Board Sec/Emerg. Mgmt.	\$8,019.78		2015
Callahan, Leah	Recreation Worker	\$9,202.59		2016
Carter, Shauna	Laborer	\$21,274.72		2017
Castro, Maelan	Recreation Worker	\$235.51		2016
Cerasi, Diana	PT Clerk to Town Clerk/Election Worker	\$10,693.52		2017
Chase, Donald G.	PT Police Officer	\$746.49	\$7,868.93	2016
Cicale, Michael	Recreation Worker	\$1,035.00		2016
Cooper, Richard W.	Emergency Management/Call Fire	\$300.00		2003
Cronin, Kathleen	Election Worker	\$256.05		2018

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Dobbins, Jayne	Election Worker	\$437.16		2012
Donahue, Chantel	Recreation Worker	\$4,923.23		2017
Donahue, Corina	Recreation Worker	\$6,107.59		2016
Duffy, Owen	Recreation Worker	\$46.92		2015
Dyer, Emily	Summer Camp Counselor - Recreation	\$10,692.59		2013
Eaton, Corri	Recreation Worker	\$2,178.98		2018
Eaton, Frances H.	Recreation Worker	\$895.79		1984
Ellsworth, Nichole	PT Tax Clerk	\$1,986.12		2018
Emond, Francis E.	Call Fire	\$2,500.00		2017
Falzarano, Wesley	Recreation Worker	\$287.50		2015
Felch, Jason	Recreation Worker	\$2,677.38		2014
Fields, Daniel	Recreation Worker	\$357.50		2014
Finocchiaro-Oliver, Joshua	Recreation Worker	\$4,342.61		2015
Flanders, Brandon	PT Laborer	\$20,555.08		2017
Foulkes-Bagley, Karen	Recreation Worker	\$15,249.82		2008
Fowler, June A.	Election Worker	\$387.20		2000
Franklin, Terri J.	Tax Clerk	\$119.66		2011
Gallagher, Jordan	PT Laborer	\$8,702.07		2018
Gardner, Tammy	Recreation Worker	\$3,724.51		2015
Gentile, Brittney A.	Supervisor-Recreation	\$5,886.96		2006
Giannino, Kevin J.	Seasonal Parking Enforcement	\$2,909.50		2016
Giuffre, Joseph	Emergency Management	\$1,110.00		2018
Gonthier, John D.	Election Worker/Recreation Worker	\$819.34		2008
Goucher, Jeffrey	Laborer	\$8,671.22		2018
Hale, Hannah	Recreation Worker	\$4,481.49		2017
Hale, Richard	Call Fire	\$2,250.00		2003
Harley, Tina	Instructor	\$2,700.00		2012
Hersey, Cameron	Seasonal Parking Enforcement	\$2,610.50		2018
Hess, Edward	Emergency Management	\$240.00		2018
Himmer, Paul A.	Emergency Management	\$25,843.82		2009
Iannuccilli, Carmen	Emergency Management	\$480.00		2018
Janvrin, Jason	Emergency Management	\$120.00		2018
Janvrin, Justin	PT Laborer	\$21,465.59		2016
Johnson, Alanah M.	Summer Camp Counselor - Recreation	\$9,678.73		2008
Johnson, Daryl	Recreation Worker	\$16,269.13		2015

PAYROLL - ANNUAL TOWN REPORT 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Johnson, Donna	Election Worker	\$374.70		2018
Johnson, Ryan	PT Laborer	\$15,813.57		2013
Kimball, Chad	PT Laborer	\$21,737.90		2013
Knowles, Amie	Summer Camp Counselor - Recreation	\$4,653.12		2012
Knowles, Harry	PT Laborer	\$16,280.38		2016
Lewis, Lois J.	Election Worker	\$699.44		2000
Lindgren-Bosco, Kelsey	Planning Board Secretary/Pool Clerk	\$15,551.26		2018
Macinnes, Mary	Recreation Worker	\$5,825.00		2017
Marino, Annette	Election Worker	\$199.84		2016
Marquis, Shaylia	Election Worker	\$612.01		2004
Mason, Thomas	PT Laborer	\$19,785.32		2017
McDonald, Kelly	Emergency Management	\$3,570.00		2018
McDonald, Stephanie	Recreation Worker	\$8,355.61		2016
McGinley, Sherri	Election Worker	\$81.19		2018
Mills, Dale	Emergency Management	\$120.00		2016
Mizzi, Haley M.	Election Worker	\$187.35		2018
Moura, Peter	Recreation Worker	\$517.42		2016
Murphy, Brian J.	Emergency Management	\$470.00		2016
Newell, Daniel W.	Emergency Management	\$540.00		2017
Nickerson, Benjamin	PT Laborer	\$444.05		2016
Nielsen, Bria	Recreation Worker	\$1,786.33		2018
Nielsen, Courtney	Recreation Worker	\$3,361.72		2017
Ostromecky, Peter S.	Emergency Management	\$120.00		2012
Page, Jo-Anne	Election Worker	\$124.90		1996
Pare, Gerard A.	Seasonal Parking Enforcement	\$2,242.50		2018
Pitts, Gary	Call Fire	\$3,000.00		2003
Preston, Mark	Emergency Management	\$4,710.00		1981
Radkay, Randall	Emergency Management	\$8,010.00		2011
Radkay, Rikki	Emergency Management	\$200.00		2013
Reardon, Chad E.	Recreation Worker	\$537.50		2018
Reed, Philip	Election Worker	\$718.18		2012
Reed, Rori	Recreation Worker	\$3,134.44		2017
Rogers, Randy	Recreation Worker	\$4,000.99		2015
Rumore, Josephine M.	Election Worker	\$699.44		2010

Sargent, Barry M.
PAYROLL - ANNUAL TOWN REPORT 2018

Emergency Management \$150.00 2018

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Savastano, Barbara	Emergency Management	\$2,635.00		2014
Sinagra, Anthony J.	Supervisor-Recreation	\$4,374.48		2005
Slayton, Syllas	PT Laborer	\$14,402.92		2018
Small, Virginia L.	Election Worker	\$774.38		2003
Solimine, Anthony	Recreation Worker	\$326.62		2018
Stackhouse, Justin	Referee - Recreation	\$425.00		2009
Stocker, Michael	Recreation Worker	\$572.50		2015
St. Cyr, Ashley M.	Recreation Worker	\$3,258.14		2016
Swanson, Brett M.	Recreation Worker	\$646.70		2017
Thibodeau, Elizabeth	Election Worker	\$124.90		2004
Tilton, Rio	Election Worker	\$661.97		2018
Titone, Joseph F.	Emergency Management RERP	\$22,410.00		1996
Valcarcel, Tasia	Supervisor/Camp Counselor - Recreation	\$1,532.13		2012
Walker, Donald	Emergency Management	\$480.00		2018
Walker, Dylan	PT Laborer	\$8,558.16		2018
Walker, Joseph R.	PT Laborer	\$5,234.94		2018
Ward, Barbara J.	Election Worker	\$570.68		2018
Wasson, Blake	Recreation Worker	\$4,548.24		2016
Whiting, Mark	Recreation Worker	\$5,600.71		2013
Xavier, Ruth	Election Worker	\$306.01		2016
<u>TOTAL PART TIME EMPLOYEES</u>		<u>\$591,796.57</u>		

TOTAL OVERTIME HOURS 153.75
TOTAL OVERTIME PART TIME EMPLOYEES \$3,317.17

TOTAL PAYROLL ALL DEPARTMENTS \$8,632,687.02
TOTAL OVERTIME HOURS ALL DEPT. 30,791
TOTAL OVERTIME WAGES ALL DEPT. \$1,510,354.24
TOTAL SICK/VACATION BUYOUT ALL DEPT. \$148,926.76

RESIDENT BIRTH REPORT
01/01/2018 – 12/31/2018

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER'S NAME	MOTHER'S NAME
MORTON, AUSTIN R.	01/15/2018	EXETER, NH	MORTON, JESSE	MORTON, COURTNEY
BROADLEY, KATIA E.	02/12/2018	PORTSMOUTH, NH	BROADLEY, JOHN	BROADLEY, VANESSA
FROST JR, ANTHONY M.	02/15/2018	DOVER, NH	FROST SR, ANTHONY	FROST, SAMANTHA
EISNER, REMINGTON L.	02/16/2018	CONCORD, NH	EISNER, NICO	COVEY, NICOLE
THEMELIS, KEIRA J.	03/01/2018	EXETER, NH	THEMELIS, KOSTAS	PRESCOTT, MARIAH
ENTWISTLE, GWYNETH N	03/16/2018	EXETER, NH	ENTWISTLE, TIMOTHY	ENTWISTLE, RUTH
PERKINS, ARYA G.	05/10/2018	PORTSMOUTH, NH	PERKINS, MICHAEL	ARSENAULT, HEATHER
TRIMARCO, PARKER D.	05/15/2018	DOVER, NH	TRIMARCO, DANIEL	TRIMARCO, LARA
SOMMERS, SOPHIA J.	06/08/2018	PORTSMOUTH, NH	SOMMERS, DANIEL	SOMMERS, GABRIELA
MIDDLEMISS, JACK P.	07/27/2018	PORTSMOUTH, NH	MIDDLEMISS, JORDAN	MIDDLEMISS, KAYLA
MILANO, BECKETT A.	08/06/2018	DOVER, NH	MILANO, MICHAEL	MILANO, JORDIN
SHAFFER, MADELYNN P.	08/15/2018	PORTSMOUTH, NH	SHAFFER, MAX	SHAFFER, LISA
COGDILL, WILLIAM H.	08/25/2018	NEWBURYPORT, MA	COGDILL, KEVIN	COGDILL, MORGAN
SCHWARTZ, EMIT S. E.	11/12/2018	NEWBURYPORT, MA	SCHWARTZ, JAMES	RIVERA, LESLIE
STILES, JAXSON C.	12/29/2018	DOVER, NH	STILES, CALEB	SILVER, SHAYNA

RESIDENT MARRIAGE REPORT

01/01/2018 – 12/31/2018

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
LOISELLE, LEEANN SEABROOK, NH	HARRIMAN, CHRISTOPHER SEABROOK, NH	SEABROOK	01/15/2018
O'RIORDAN, KEITH SEABROOK, NH	BOUTIN, LYNNDSEY RAYMOND, NH	PORTSMOUTH	01/20/2018
STEVENSON, GLORIA SEABROOK, NH	PEREZ, ALEXANDER SEABROOK, NH	HAMPTON FALLS	03/03/2018
PANTELAKOS, STEPHEN SOMERSWORTH, NH	WITMER, ASHLEY SEABROOK, NH	SOMERSWORTH	03/07/2018
POIRIER, REBECCA SEABROOK, NH	REINHOLD, JEREMY SEABROOK, NH	EXETER	03/14/2018
BUSSEY, JESSICA SEABROOK, NH	PENNIMAN, DANIEL SEABROOK, NH	SEABROOK	03/16/2018
COGDILL, KEVIN ESSEX JCT. VT	O'CONNOR, MORGAN SEABROOK, NH	HAMPTON	05/12/2018
MARTIN, VANESSA SEABROOK, NH	LABUSCHAGNE, CHRISTIAAN SEABROOK, NH	SEABROOK	05/21/2018
ONEILL, KAYLA SEABROOK, NH	MIDDLEMISS, JORDAN CRAMLINGTON, UK	SEABROOK	07/01/2018
CRUZ, VINCENT SEABROOK, NH	HALE, LISA SEABROOK, NH	STAR ISLAND	07/14/2018
KENT, NICOLE HAMPTON, NH	WELCH, SEAN SEABROOK, NH	SEABROOK	07/27/2018
MICHAUD, CHELSI SEABROOK, NH	TALAS, TYLER SEABROOK, NH	NEWBURY	08/25/2018
SOUTHER, MADIGAN SEABROOK, NH	PLAISTED, DYLAN HAMPTON, NH	HAMPTON	09/03/2018

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
ELLIS, SOPHIE SEABROOK, NH	ESTY, RICHARD SEABROOK, NH	PORTSMOUTH	09/07/2018
RICHARD, MICHAEL HAMPTON, NH	TOBIN, MALLORY HAMPTON, NH	HAMPTON	09/15/2018
GARDNER, RONALEE SEABROOK, NH	CURRIER, MICHAEL BARRINGTON, NH	EPPING	09/21/2018
STOREY, MICHAEL SEABROOK, NH	VETTERGREEN, SAMANTHA SEABROOK, NH	SEABROOK	09/22/2018
CIURULA, RACHEL SEABROOK, NH	FRANCOEUR III, DENNIS SEABROOK, NH	EXETER	09/22/2018
GREELISH, KEAGAN HAMPTON FALLS, NH	CARTER, ALEXANDRIA SEABROOK, NH	HAMPTON FALLS	09/22/2018
BROWN, LEEANN SEABROOK, NH	WATERMAN, JEROMY SALISBURY, MA	EPPING	09/28/2018
SHORT, GARY SEABROOK, NH	SEGURA REGALADO, KRISSIA SEABROOK, NH	HAMPTON FALLS	10/30/2018
BONNER, TIMOTHY LEBANON, NH	BOWER, JENNIFER BRADFORD, MA	CANDIA	11/02/2018
SULSKY, DANIEL SEABROOK, NH	SCHREMPF, GAYLENE SEABROOK, NH	HUDSON	11/04/2018
MORAHAN-HARRINGTON, SEABROOK, NH	SHANNON BROWN, DEREK SEABROOK, NH	SEABROOK	12/28/2018
GLEASON, MICHAEL SEABROOK, NH	DEMELLO, MAURA SEABROOK, NH	SEABROOK	12/31/2018

RESIDENT DEATH REPORT

01/01/2018 – 12/31/2018

DECEDENT'S NAME	DEATH DATE	PLACE OF DEATH	FATHER'S NAME	PRIOR TO FIRST MARRIAGE		MILITARY
				MOTHER'S NAME	MOTHER'S NAME	
PERRY, ROGER	01/01/2018	SEABROOK	PERRY, FREDERIC	UNKNOWN		N
DEVITO, SANDRA	01/01/2018	SEABROOK	HILL, MARTIN	MC NAMARA, MAXINE		N
NICOTERA, LILLIAN	01/04/2018	SEABROOK	SALUCCO, CARMINE	ANNESE, JOSEPHINE		N
LANDERS, JAMES	01/04/2018	SEABROOK	LANDERS, JOHN	ZUNINO, ANN		N
FERRARA, JOHN	01/10/2018	EXETER	FERRARA, FRANK	FREER, CAROLINE		N
LIND, PAUL	01/15/2018	PORTSMOUTH	LIND, ERIC	ELWELL, VIOLA		N
SANBORN, SHIRLEY	01/19/2018	EXETER	PERKINS, BENJAMIN	ROBINSON, CHRISTINE		N
AUSTIN, MARY	01/20/2018	SEABROOK	ROIG, JUAN	FELIZANO, MARGARITA		N
ODONNELL, MARY	01/21/2018	SEABROOK	TETRAULT, HENRY	HEALEY, MARY		N
MEARS, HAROLD	01/24/2018	EXETER	MEARS, HAROLD	WIOLAND, CLARA		N
ROGERS, BARBARA	01/25/2018	NEWBURYPORT	JUDD, ROY	JUDD, ISABELLE		N
HAGGERTY, WILLIAM	01/29/2018	SEABROOK	HAGGERTY, WILLIAM	NELSON, ELEANOR		N
RICHARD, CAROL	01/31/2018	HAMPTON	MUNDY, FREDERICK	MACKENZIE, WINIFRED		N
CHIGAS, PAUL	02/08/2018	HAMPTON	CHIGAS, ARTHUR	BAROUNAS, ROSE		Y
RANDALL JR, FRANK G	02/09/2018	NEWBURYPORT				Y
HOPKINSON, ELIZABETH	02/10/2018	SEABROOK	LYNCH, JEREMIAH	CANNING, BERTHA		N
MACLEAN, RICHARD	02/16/2018	HAMPTON	CHISHOLM, ANGUS	MACLEAN, GERTRUDE		Y
GOSSELIN, NOEL	02/18/2018	DOVER	GOSSELIN, JOSEPH	LEMELIN, LAURE		Y
SHAW, KAREN	02/21/2018	EXETER	JUCHNIEWICZ, WILLIAM	HARGRAVES, SADIE		N
BERGERON SR, DONAL	02/22/2018	EXETER	BERGERON, LEO	MERRILL, VIANNA		N
WILLIS, DENISE	02/23/2018	WISCONSON	GILMORE, RALPH	BLAISDELL, GERTRUDE		N
BROWN, BARBARA	03/05/2018	SEABROOK	CROSSLAND, WILBUR	THOMAS, ALICE		N
TUTTLE, GARFIELD	03/07/2018	SEABROOK	TUTTLE, EARL	FLANDERS, REBECCA		N
BELLEAU JR, ROBERT	03/09/2018	SEABROOK	BELLEAU SR, ROBERT	DELP, DOROTHY		N

DECEDENT'S NAME	DEATH DATE	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
WELCH SR, ROBERT	03/11/2018	HAVERHILL	WELCH, EUGENE	EATON, ROSALIE	Y
MCNEFE, PETER	03/14/2018	SEABROOK	MCNEFE, JAMES	TODINO, ANNE	N
BROWN, LINDA	03/15/2018	EXETER	CASSIDY, CHARLES	PHILLIP, AURORA	N
MUNROE, SHAWNEE	03/17/2018	EXETER	EATON SR, DONALD	RANDALL, JUNE	N
DEMONTIER SR, THOMAS	03/19/2018	PORTSMOUTH	DEMONTIER, THEODORE	MCCARTHY, ANNA	N
MANLEY, ELIZABETH	03/27/2018	SEABROOK	HUNT, ROBERT	MULLIN, HANNAH	N
DOW, MILDRED	04/03/2018	SEABROOK	KNOWLES, CHARLES	KNOWLES, ABBIE	N
BABINEAU, JOSEPH	04/04/2018	SEABROOK	BABINEAU, JOSEPH	BOUDREAU, ELIZABETH	N
JACQUES, DEBORAH	04/04/2018	SEABROOK	MORIN, NORMAN	BABEU, THERESA	N
MALO, CHARLES	04/05/2018	EXETER	MALO, CHARLES	TURCOTTE, LORETTA	N
PATTERSON, TANYA	04/07/2018	SEABROOK	DAVIS, MAURICE	COSTIGAN, RUTH	N
PATTERSON, KATHLEEN	04/07/2018	EXETER	PATTERSON, CLARK	STANLEY, BARBARA	N
FALLON, MARY	04/14/2018	WINDHAM	HEALEY, CHARLES	KUERTZ, MARY	N
GIDLEY, PAMELA	04/16/2018	SEABROOK	GIDLEY, ALBERT	BROWN, PHYLLIS	N
CAWLEY JR, JAMES	04/18/2018	BOSTON	CAWLEY SR, JAMES	KEHOE, MARJORIE	Y
EATON SR, ALWIN	04/25/2018	PORTSMOUTH	EATON, WOODROW	FOWLER, GOLDIE	N
PINEO, CARROLL	04/25/2018	RYE	PINEO, BENJAMIN	MACGINNIS, NELLIE	N
MERRILL, RICHARD	05/03/2018	BOSTON	MERRILL, CLIFTON	FURBUSH, SHIRLEY	N
FOSTER JR, JOHN	05/08/2018	DOVER	FOSTER, JOHN	DUDLEY, JOAN	Y
WELCH, WILLIAM	05/11/2018	SEABROOK	WELCH SR, EUGENE	EATON, ROSALIE	N
KASTANOPOLOUS, NANCY	05/13/2018	HAMPTON	BLAIS, EMILE	UNKNOWN, ROSE	N
FOWLER, MARY	05/14/2018	SEABROOK	EATON, HERMAN	DROUIN, ANNIE	N
COLE, KEVIN	05/19/2018	PORTSMOUTH	COLE, GERALD	LANGLEY, VIOLET	N
CARDIN, LEATRICE	05/24/2018	HAMPTON	PARENT, ALPHONSE	GRANDMAISON, ALDEA	N
PAYOS, BARBARA	05/24/2018	EXETER	VENTRILLO, ANTHONY	VENTI, ELENA	N
TURNER, MADELYN	05/28/2018	SEABROOK	TURNER, HENRY	BOWES, VIVIENNE	N
DEPIPPA, LUCY	05/31/2018	HAMPTON	DELELLIS, ALBERT	DIMEGLIO, GIOVANNINA	N

PRIOR TO FIRST MARRIAGE

DECEDENT'S NAME	DEATH DATE	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME		MILITARY
				FATHER'S NAME	MOTHER'S NAME	
PRIOR TO FIRST MARRIAGE						
TITONE, JOSEPH	06/04/2018	SEABROOK	TITONE, JOSEPH	LAROSA, NANCY		Y
MELANSON, MARY	06/13/2018	EXETER	MCCORMICK, WALTER	GEORGE, MILDRED		N
HUOT, FLORENCE	06/15/2018	DOVER	GERVAIS, ARTHUR	BARLOW, ROSE		N
DIPERT, TIMOTHY	06/16/2018	PORTSMOUTH	DIPERT, ROBERT	UNKNOWN, ELEANOR		N
BLAKE, SHANNON	06/19/2018	SEABROOK	BLAKE, DANIEL	WELCH, PAULA		N
RANDALL, KATHLEEN	06/22/2018	PORTSMOUTH	HICKS, FRED	LONERGAN, ALICE		N
HANLEY, MARY	06/29/2018	SEABROOK	MULKERN, JOSEPH	HILTON, FLORENCE		N
BARTER, JOANNE	06/30/2018	SEABROOK	BEAUCHENE, ADOLPH	PERRY, ELEANOR		N
STONE, IRA	07/02/2018	WEST PALM BCH	STONE, MAURICE	SHINBERG, ELIZABETH		N
ANDERSON SR, LAURENCE	07/03/2018	SEABROOK	ANDERSON, WILLIAM	ROSE, MARY		N
NEDEAU JR, HAROLD	07/04/2018	SEABROOK	NEDEAU, HAROLD	PERKINS, BRENDA		N
POTTLE, INA	07/10/2018	GLEN	PATTEN, CLARENCE	PORTER, INA		N
SHORT, ROBERT	07/16/2018	HAMPTON	SHORT, CHARLES	EATON, ROSE		N
EATON, LAURIE	07/17/2018	SEABROOK	EATON, RAYMOND	KING, MARY		N
COOK, MICHAEL	07/19/2018	PORTSMOUTH	COOK, MICHAEL	HASSEN, DEE-ANN		N
LOVIZA, CELESTINE	07/20/2018	EXETER	DICOSOLA, VITO	ALOISE, JOSEPHINE		N
LENNOX, JOAN	07/22/2018	EXETER	WELCH, ERNEST	EATON, PEARLINE		N
ROBICHAU, MARC	07/25/2018	EXETER	ROBICHAU, EDWARD	CARLSON, ELVA		N
HANSEN, STEPHEN	07/28/2018	HAMPTON FALLS	MACLEOD, WAYNE	HANSEN, MEREDITH		N
FOWLER, BEATRICE	07/28/2018	BRENTWOOD				
FROST, SARAH	07/28/2018	HAMPTON FALLS	FROST, EARL	GOSSELIN, CHARLENE		N
RICHARD, NATHAN	07/30/2018	SEABROOK	RICHARD, CAMILE	MAILLET, LINDA		N
EATON, LORRAINE	07/31/2018	NORTH CONWAY	KNOWLES, KENNETH	DOW, ALICE		N
MCCARTHY, MARY	08/04/2018	EXETER	MCCARTHY SR, CHARLES	EICHORN, SHIRLEY		N
THOMAS, ROGER	08/05/2018	NEWBURYPORT	UNKNOWN	UNKNOWN		Y
DOW JR, BURTON	08/16/2018	EXETER	DOW SR, BURTON	KNOWLES, ADDIE		N

DECEDENT'S NAME	DEATH DATE	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
PONTOO, JAMES	08/18/2018	SEABROOK	PONTOO, FELEST	KITCHEN, BETTY-ANN	N
TOOHEY, M BEATRICE	08/26/2018	EXETER	AUCOIN, PATRICK	BOUDREAU, MARY	N
VANDALINDA, STEPHEN	08/29/2018	PORTSMOUTH	VANDALINDA, EDWARD	STEVENS, MARY	Y
SPERRY III, JOSEPH	09/06/2018	EXETER	SPERRY JR, JOSEPH	TRAVIS, PATRICIA	Y
GUPTA, DEVENDRA	09/08/2018	EXETER	DAS, RAM SARAN	DEVI, CHANDRAMULHI	N
CHAGNON, OSCAR	09/10/2018	SEABROOK	CHAGNON, GEORGE	AUGER, MARY	N
DUVALL, CHARLES	09/17/2018	DANVERS	DUVALL, MARSHALL	SPEARS, MARGARET	Y
ROCK, EILEEN	09/18/2018	SEABROOK	MAHONEY, WILLIAM	BRENNAN, ELIZABETH	N
EATON, MARY	09/24/2018	SEABROOK	KING, JOSEPH	LAWRENCE, TERESA	N
COOPER JR, ELMER	09/29/2018	EXETER	COOPER, ELMER	YEATON, ALICE	Y
WALSH, NANCY	10/01/2018	SEABROOK	MCGUIGAN, EDWARD	FELL, ALICE	N
KANE, JOAN	10/14/2018	HAMPTON	LYNCH, JOHN	STERLING, MARGARET	N
MARKOS, ARISTOLE	10/16/2018	METHUEN	MARKOS, ATHANASIOS	GIOURDAS, CHRISAFI	N
YOUNG, ROBERTA	10/19/2018	PORTSMOUTH	HEWETT, ROBERT	HART, RITA	N
SHEA III, EDWARD	10/29/2018	SEABROOK	SHEA JR, EDWARD	BRONDSOON, MARY	N
KECK, JACOB	10/31/2018	EXETER	UNKNOWN	KECK, LAURIE	N
DOYLE, PAULA	11/03/2018	NEWBURYPORT	LAPIERRE, JOHN	KIMAN, FRANCES	N
ROWELL, DONALD	11/04/2018	DOVER	ROWELL, CARL	SCHNYER, RUTH	Y
HAMEL, MAYBELLE	11/06/2018	BRENTWOOD	MERRITT, WILLIAM	FULLER, ADELAIDE	N
SULLIVAN, MARIA	11/07/2018	SEABROOK	PACINI, IACOPO	BERTINI, CLOTILDE	N
PAQUETTE, DANIEL	11/13/2018	BRISTOL	PAQUETTE, ALBERT	TELLIER, CHARLOTTE	N
RODRIGUEZ, ELSIE	11/21/2018	SEABROOK	DILME, EDUARDO	LEBRON, PURA	N
GONYA, JONATHAN	11/26/2018	SEABROOK	GONYA, ARNOLD	DAIGLE, PATRICIA	Y
STONE, BETSEY	11/29/2018	PORTSMOUTH	STONE, LEON	BROWN, ARLINE	N
LOCKWOOD, LORRETTA	12/05/2018	EXETER	RILEY, WILLIAM	RYAN, FLORENCE	N

DECEDENT'S NAME	DEATH DATE	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
LARKIN, WILLIAM	12/07/2018	SEABROOK	LARKIN, JOHN	LYNCH, MARGARET	Y
BABINE, CONSTANCE	12/09/2018	SEABROOK	MCDONALD, HAROLD	KENYON, ELSIE	N
MCGARY, HELEN	12/12/2018	SEABROOK			
STAPLES, GEORGE	12/14/2018	SEABROOK	STAPLES, RALPH	SANBORN, MARY	Y
GRUBBS, GLEN	12/20/2018	SEABROOK	GRUBBS, WILLIAM	BAIRD, IVA	Y
PORTER, CATHERINE	12/22/2018	EXETER	D'ENTREMONT, ANSELM	D'EON, ESTELLE	N
BROUSSEAU, ERICA	12/24/2018	SEABROOK	BROUSSEAU, MARK	BEAL, SUSAN	N
CAMPO, JOSEPH	12/29/2018	SEABROOK	CAMPO, JOSEPH	SINOWSKI, LUCILLE	N

PRIOR TO FIRST MARRIAGE

BOARDS & COMMITTEES - TOWN OF SEABROOK

Boards/Committees	Location	Date	Time
Board of Selectmen	Town Hall	1st & 3rd Monday	10:00 a.m.
Zoning Board of Adjustment	Town Hall	4th Wednesday	7:00 p.m.
Planning Board	Town Hall	1st & 3rd Tuesday	6:30 p.m.
Recreation Commission	Town Hall	Quarterly - 3rd Thursday	6:00 p.m.
Conservation Commission	Town Hall	Every odd month - 2nd Monday	6:00 p.m.
Village District Beach Commission	Warren West Building Rte. 1A	2nd Monday	7:00 p.m.
Municipal Telephone Numbers & Locations			
Department	Location	Telephone Number	
Fire & Ambulance	87 Centennial Street	474-3434 - Emergency 474-2611 - Business 474-3880 - Deputy Chief 474-5300 - Fire Chief	
Police	7 Liberty Lane	474-2666 - Emergency 474-5200 - Business 474-2640 - Crimeline	
Town Manager	99 Lafayette Road	474-3252	
Board of Selectmen	99 Lafayette Road	474-3311	
Assessors	99 Lafayette Road	474-2966	
Library	25 Liberty Lane	474-2044	
Building & Health	99 Lafayette Road	474-3871	
Beach Building Inspector	Beach Precinct Building - Rte. 1-A	474-7029	
Emergency Management	87 Centennial Street	474-5772	
Finance Department	99 Lafayette Road	474-8027	
Department of Public Works	43 Railroad Avenue	474-9771	
Community Center	311 Lafayette Road	474-5746	
Elementary School	256 Walton Road	474-3822 474-9221 - Jr. High 474-2252 - Special Ed. 474-9075 - Cafeteria 474-7366 - Homework HL	
Tax Collector	99 Lafayette Road	474-9881	
Town Clerk	99 Lafayette Road	474-3152	
Transfer Station	70 Rocks Road	474-9765	
Water Office	550 Route 107	474-9921	
Wastewater Treatment Plant	Wrights Island	474-8012	
Wastewater Office	Wrights Island	474-8030	
Welfare Office	99 Lafayette Road	474-8931	
POISON CONTROL CENTER OF NH		1-800-562-8236	



Meter Testing Bench