ANNUAL REPORTS OF THE TOWN OF

SEABROOK

NEW HAMPSHIRE



2019

Incorporated

1768



TOWN HALL OFFICE HOURS & TELEPHONE NUMBERS

Monday – Friday

OFFICE	HOURS	TELEPHONE #
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

2019

As Compiled by the Town Officers

FRONT & BACK COVER designed by
Shaylia Marquis

Pictures courtesy of
Shaylia Marquis, Judy Reinhold & Kelsey Lindgren-Bosco

We would like to recognize all employees
Brett Walker – Police Chief
Kevin Gelineau – Deputy Police Chief
Jason Allen – Police Lieutenant
David Buccheri – Sergeant
Daniel Lawrence – Sergeant
Patrick Smart – Sergeant
Justin Murphy – Sergeant

Full-Time Police Officers
Michael Titone
Frank Brown
John Mounsey
David Hersey
Keith Dietenhofer
Ryan Kane
Joseph Lister
Michael Maloney
John Giarrusso
Eddie Tyre
Richard Hines
Zachary Bunszell
Daniel Hurley
Tyler Houldsworth
John Difrancesco
Anthony Robinson
Stephen Stewart
K9 – Henry

Parking Enforcement Agent
Kevin Giannino
Gerard Pare
Willliam Powers

Part-Time Police Officers
Jeffrey Baillargeon
James Deshaies
Chester Felch

Full-Time Dispatchers
Mary-Jo Ganley
Clement Cote
Owen Carroll
Amanda Eaton

Part-Time Dispatchers
Tarnya Cody
James Deshaies

Custodian
Ray Hill

Retired Officer
Scott Mendes

Police Chief Secretary
Judith Reinhold

Investigation Secretary
Aeriss Felch

Special dedication to Breast Cancer Awareness and all the
Town Employees & Town Residents who are survivors!

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TOWN OFFICIALS – 2019			
Officials – Appointed		**Supervisors of the Checklist**	**Six Year Term**
Town Manager	William M. Manzi III	Gary K. Fowler	Expire 2025 Elected
Police Chief (acting as)	Brett Walker	Richard Fowler	Expire 2020 Elected
Fire Chief	William Edwards	Bruce G. Brown	Expire 2022 Elected
Building Inspector/		**Planning Board Members**	**Three Year Term**
Health Officer	Lacey Fowler	Francis G Chase - Chair	Expire 2020 Elected
Emergency		James W. Sanborn - Vice	Expire 2020 Elected
Management Director	Joseph Titone	Max Abramson	Expire 2021 Elected
Welfare Agent	Bonnie Armentrout	Forrest Dow	Expire 2021 Elected
Sewer Superintendent	Philippe Maltais	George Dow	Expire 2020 Elected
Water Superinendent/Sewer	Curtis Slayton	Michael Lowry	Alternate
Dept. of Public Works	John M. Starkey	Joseph Jones	Alternate
Appraiser	Angela Silva	Paul Knowles	Alternate
Recreation Director	Katie Duffey	Tom Morgan	Town Planner
Officials - Elected/Appointed		Jennifer Hubbard	Secretary
Representatives to General Court		Aboul B. Khan	BOS Representative
Two Years			
Max Abramson	Expire 2020 Elected	**Budget Committee Members**	**Three Year Term**
William L. Fowler	Expire 2020 Elected	Christopher Le Claire - Chair	Expire 2020 Elected
Aboul B. Khan	Expire 2020 Elected	Emily Watts - Vice	Expire 2020 Elected
Jason A. Janvrin	Expire 2020 Elected	Rebecca Knott	Expire 2020 Elected
Selectmen & Assessors	**Three Year Term**	Michael O'Connor	Expire 2020 Elected
Ella M. Brown	Expire 2022 Elected	Ivan Eaton III	Expire 2021 Elected
Aboul B. Khan - Chair	Expire 2020 Elected	Kyle Bragg	Expire 2022 Elected
Theresa A. Kyle	Expire 2021 Elected	Ella M. Brown	BOS Representative
Tax Collector	**Three Year Term**	Jessica Brown	School Board Rep.
Michelle X. Knowles	Expire 2021 Elected	Richard Maguire	Beach Precinct Rep.
Town Clerk	**Three Year Term**	Kelsey Lindgren-Bosco	Secretary
Cheryl L. Bowen	Expire 2020 Elected	**Zoning Board of Adjustments**	**Three Year Term**
Treasurer	**Three Year Term**	Jeffrey M. Brown - Chair	Appointed Exp. 2022
Oliver Carter	Expire 2020 Elected	Michael Lowry - Vice	Appointed Exp. 2020
Constables	**One Year Term**	Philip Howshan	Appointed Exp. 2022
James S. Sanborn	Expire 2020 Elected	Teresa Rowe-Thurlow	Appointed Exp. 2022
Jason A. Janvrin	Expire 2020 Elected	David Davidson	Appointed Alternate
Timothy M. Rooney	Expire 2020 Elected	Robin Fales	Appointed Alternate
Trustee of Trust Fund	**Three Year Term**	Robert Lebold	Appointed Alternate
Ellen Chase	Expire 2022 Elected	Judie Walker	Secetary
Laura Litcofsky	Expire 2020 Elected	**Seabrook Library**	**Appointed**
Eric N. Small	Expire 2021 Elected	Susan Schatvet	Director
Trustee of Library	**Three Year Term**	Debra L. Hiett	Assitant
Eric N. Small	Expire 2021 Elected	Joyce A. Frye	Assistant
Ellen Chase	Expire 2020 Elected	Sharon Rafferty	Technical Services
Paul M. Kelley	Expire 2022 Elected	Jenn Martshorn	Youth Services
Moderator	**Two Year Term**	Kelsey Martz	Youth Services Asst.
Paul M. Kelley	Expire 2019 Elected	Hayden Jurius	Circulation Assistant
Virginia L. Small Asst. Moderator	Appoined	Shannon Weber	Adult Services

Recreation Committee	**Appointed**	James King	Maintenance Superv.
Barbara J. Ward - Chair	Member	**Conservation Commission**	**Appointed**
Paul Knowles - Vice	Member	Francis Chase - Chair	Expire 2021
Maria Brown	Member	Susan Foote - Vice	Expire 2021
Claire Knowles	Member	Forest Carter	Expire 2020
Theresa A. Kyle	BOS Representative	Michael Colin	Expire 2022
James W. Sanborn III	Planning Board Rep.	James W. Sanborn III	Expire 2021
Scholarship Fund Committee	**Appointed**	Albert Mueller	Expire 2021
Kelly O'Connor - Chair	Expire 2020	Helen Latime	Expire 2020 Alternate
Ellen Chase - Vice	Expire 2021	Judie Walker	Secretary
Gary K. Fowler	Expire 2022	**Southeast Watershed Alliance**	
Housing Authority	**Appointed**	Susan Foote	Appointed
Paul M. Kelley - Chair	Expire 2022	**Seabrook Beach Commissioners**	
Richard E. Donahue	Expire 2024	Richard Maguire	Elected by Precinct
Philip Reed	Expire 2020	Joseph Giuffre	Elected by Precinct
Frederick L. Moulton	Expire 2021	Donald Hawkins	Elected by Precinct
Charles Bagley	Expire 2023	**Seabrook Beach Officers**	
Citizens Petitioners Advisory	**Committee**	Theresa A. Kyle - Moderator	Elected by Precinct
Bruce G. Brown	Appointed	Mike Rurak - Treasuer	Elected by Precinct
Eric N. Small	Appointed	Recording Secretary/Open	Elected by Precinct
Streetlight Committee		**Seabrook Beach Board of Adjustments**	
E. Albert Weare	Appointed	Henry Theriault - Chair	Appointed
Michael Klein	Appointed	Mary Durant	Appointed
Fence Viewers		Joseph Giuffre	Appointed
Bruce G. Brown	Appointed	Robert Weisner	Appointed
Frederick Moulton Jr.	Appointed	Doris Sweet	Appointed
Warner Knowles	Appointed	Peter Harter	Appointed
		Beach Building Inspector	
		Stephen Keaney	Appointed

TOWN OF SEABROOK FIRST SESSION
MINUTES
COMMUNITY CENTER
FEBRUARY 5, 2019

Meeting called to order by moderator Paul Kelley at 7:00pm.

Mr. Kelley introduced the head table. Present were Town Clerk, Cheryl Bowen, Town Attorney, Justin Pasay, 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 states, 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 Articles 11, 20, 26, 31, 33, 35, 38 and 49.

Motion by Jeremy Wright to amend Article 11 to add Note: This article if passed includes on overall insurance cost for the employees, and a decrease in cost for the town. Given to the Town Clerk in writing. Passed as amended.

Motion by Jason Janvrin to amend Article 20 to change: The amount in writing is incorrect. Needs to read: One Hundred Nineteen Thousand Seven Hundred Forty Dollars. Given to the Town Clerk in writing. Passed as amended.

Motion by William Edwards to amend Article 26 to change: From Rescue Truck to Fire Engine. Given to the Town Clerk in writing. Passed as amended.

Motion by Eric Small to amend Article 31: Delete in line 4 “Foss Estate” and Hamel Funds and replace it with “the Library Trust Fund”. Given to the Town Clerk in writing. Passed as amended.

Motion by Debra Tomaszewski to amend Article 33 from: raise $120,000 for public safety on Seabrook Beach to allow the Selectman to negotiate with the Hampton Lifeguards. Given to the Town Clerk in writing . Failed by majority of voters hand count. Passed as read.

Motion by Jason Janvrin to amend Article 33: By replacing “Two Hundred Twenty Five Thousand Dollars ($225,000) with “Zero Dollars ($0). Given to the Town Clerk in writing.Passed by majority of voters hand count. Passed as amended.

Motion by Cheryl Bowen to add to Article 35: 100% disabled service connected with proof. Given to the Town Clerk in writing. Passed as amended.

Motion by Jason Janvrin to amend Article 38: By replacing “Eight Thousand Dollars ($8,000)” with “Twelve Thousand Dollars ($12,000)”. Given to the Town Clerk in writing. Failed by majority of voters hand count. Passed as read.

Motion by Jason Janvrin to amend Article 48: Replace “Eighteen Thousand Dollars ($18,000) with “Twenty-Two Thousand Dollars ($22,000)”. Given to the Town Clerk in writing . Failed by majority of voters hand count. Passed as read.

Motion by Eric Small to amend Article 49: Change Southern NH Services to “Rockingham, The Community Action Council”. Given to the Town Clerk in writing. Passed as amended.

TOWN OF SEABROOK RECOUNT
MINUTES
MARCH 25TH 2019

RECOUNT FOR CONSTABLES

Recount began at: 10:00AM

In attendance there were Assistant Moderator Virginia Small and Checklist Supervisor Gary Fowler.

Also in attendance: Deputy Town Clerk Shayna Merrill, Morgan Cogdill, Kelsey Lindgren-Bosco, Amy Davis, Shaylia Marquis, Lacey Fowler, Diana Cerasi, Phil Reed.

Sorting the Ballots from Boxes: Checklist Supervisor Gary Fowler, Constable Contestant Tim Rooney, Deputy Town Clerk Shayna Merrill.

Sorting the Ballots and Counting were: Supervisor Gary Fowler, Deputy Town Clerk Shayna Merrill, Morgan Cogdill, Kelsey Lindgren-Bosco, Amy Davis, Shaylia Marquis, Lacey Fowler, Diana Cerasi, Phil Reed.

Constables Recount Results:	**Recount**	**Original Count**
Timothy M. Rooney	484	479
James S. Sanborn	576	572
William L. Fowler	478	473
Jason A. Janvrin	509	505

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 679
GREGORY TOMASZEWSKI 421

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

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

FRANCIS CHASE 739

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

ELLEN CHASE 712
KYLE BRAGG 27 WRITE IN

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

ELLEN CHASE 700

MODERATOR
ONE (1) TWO (2) YEAR TERM

PAUL M. KELLEY 814

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

GARY K. FOWLER 826

TRUSTEE OF THE LIBRARY
ONE (1) THREE (3) YEAR TERM

PAUL M. KELLEY 814

CONSTABLES
THREE (3) ONE (1) YEAR TERM

TIMOTHY M. ROONEY 484
JAMES S. SANBORN 576
WILLIAM L. FOWLER 470
JASON A. JANVRIN 509

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 Dwelling[6]
Single Family Dwelling + ADU[6]
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.

YES 581

NO 422

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."

YES 566

NO 469

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.

YES 623

NO 422

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. ($3/5^{th}$ 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.

YES 761

NO 337

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.

YES 620
NO 481 FAILED

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.

YES 732 PASSED

NO 379

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.

YES 483

NO 620

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).

YES 514

NO 594

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).

YES 545

NO 569

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 on overall insurance cost increase for employees, and a decrease in cost for the town.

YES 674

NO 448

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.

YES 593

NO 493

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).

YES 485

NO 573

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.

YES 655

NO 433

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).

YES 508

NO 555

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.

YES 609

NO 465

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.

YES 515

NO 555

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.

YES 556

NO 527

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.

YES 544

NO 531

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.

YES 852

NO 268

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.

YES 802

NO 309

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.

YES 659

NO 444

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.

YES 571

NO 537

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.

YES 485

NO 619

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.

YES 713

NO 387

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.

YES 487

NO 609

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).

YES 583

NO 496

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.

YES 522

NO 567

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.

YES 514

NO 574

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.

YES 740

NO 355

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).

YES 642

NO 468

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).

YES 411

NO 701

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) (Estimated $0.0 per $1,000 on the tax rate).

YES 369

NO 712

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.

YES 807

NO 301

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).

YES 704

NO 388

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).

YES 689

NO 415

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).

YES 744

NO 364

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).

YES 606

NO 476

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).

YES 496

NO 574

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).

YES 659

NO 416

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).

YES 472

NO 510

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).

YES 615

NO 456

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).

YES 735

NO 343

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).

YES 706

NO 364

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).

YES 670
NO 405

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).

YES 616

NO 462

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).

YES 718

NO 381

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).

YES 601

NO 394

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 Rockingham, The 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).

YES 570

NO 524

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).

YES 715

NO 380

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).

YES 596

NO 498

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).

YES 501

NO 585

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).

YES 581

NO 510

REPORT OF THE TOWN MANAGER & BOARD OF SELECTMEN

The town had a very busy 2019. The Selectmen successfully reached agreements with three of the four town's unions. Those have been put forth on the town warrant for voter consideration.

Through the work the Board did with the state and federal legislative delegation in 2019 the dredging project at Seabrook Harbor has successfully come to an end. This project was vital to the regional economy, specifically to our fishing industry.

Voter approved warrant articles in 2017 for the sheet pilings at the harbor and 2018 for the painting of the water tanks. We were able to successfully secure these bonds in one note producing a significantly lower interest rate. This is all great news for the taxpayers of Seabrook.

The board was able to save the taxpayer money by combining the water and sewer departments. This is a good move for the town and the selectmen are looking forward to this new transition. We would like to commend Superintendent Curtis Slayton and Chief Operator George Eaton for all of their hard work during the year and taking on the additional responsibilities.

The board is very proud to announce the selection of the new police chief Brett Walker. Chief Walker has done commendable work to bring the department to a new level. Congratulations Chief Walker!

The Town continues to work diligently to bring new policies forward. There are still needed improvements for the town website and channel 22 and we will continue to look into making those changes. All of 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,

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

William M. Manzi, III
Town Manager

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 FY2020.

We will continue to meet throughout 2020 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

REPORT OF THE ASSESSOR

Seabrook Valuation Trends

We passed our assessment review for the assessing department for 2018. This means the State of NH DRA reviewed our office procedures and protocols to be sure we are following the rules and we passed all the tests. We had 134 valid sales this year and 140 valid sales last year. Hopefully this is a sign that things will begin slow down. I completed a partial update for 2019, as the assessment to sales ratio was approximately 85% and we needed to be above 90%. The average overall increase was 6%. However, some areas needed to be adjusted more and some less to bring everyone into the same range of percentage of market value (92%). Market statistics show that generally the market has been increasing since 2014. In the 2017 and 2018 time frame, there was a larger than usual jump. In past years it's been 2-4%, in 2018 it was about 10-11% on average, and in 2019 it was approximately 6%.

Our tax rate went down 50¢ this year to $15.75. This was primarily due to the funding of the water department being offset by the water/sewer bill revenue beginning partially in 2019 and stepping to full funding over the next few years. However, with the assessment increases, most saw their actual bills increase slightly. Elderly exemptions were at approx. 27.5 Million in assessed value, or $423,575. Of tax dollars forgiven and disabled exemptions were at approx 5.5 million in assessed value, or $85,357 of tax dollars forgiven. Veterans tax credits total $259,000. There will be an article on the 2020 voter's warrant to increase the Veteran's tax credits.

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, 2020.

Thank you's

Thank you to Genessa Carrillo and Myranda Gonya for their hard work during the year. 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 agreed to a 3 year payment of 12 Million for tax years 2018, 2019 and 2020. The power plant has also been approved for their 20 year operating license extension from the nuclear regulatory commission, which extended their license to 2050.

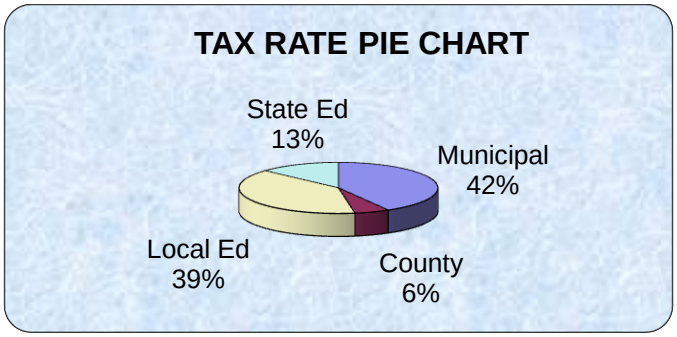
2019 SUMMARY OF VALUATION

Land	1,016,099,100
Buildings	844,435,800
Public Utilities	1,120,257,400
Total Valuation before Exemptions	$2,980,792,300
Blind Exemptions	45,000
Elderly Exemptions	27,465,100
Disabled Exemptions	5,419,500
Exempt Properties	117,988,450
Water/Air Poll Contr Exmpt	97,537,200

TOTAL VALUATION after allowed Exemptions $ 2,732,337,050

2019 – TAX RATE

APPROPRIATION-TAX PER		$1,000	%
Municipal	$17,691,073	$6.57	41.71%
County	2,440,800	$0.89	5.65%
Local School	16,956,127	$ 6.21	39.43%
State Ed	3,560,050	$ 2.08	13.21%
Total Tax Rate	**$40,648,050**	**$15.75**	



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

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
Wild Goose Land Trust LLC (gift)	33.76	acres

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 Twombley 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
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

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

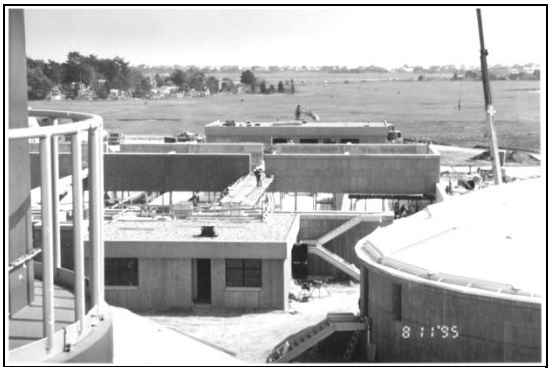
Town Acquired Land - Continued

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 marshalnd, 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
Stone, Betsey M	Land & MH at 141 South Main St
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

The sewer department is dedicated to collecting and treating an average of 700,000 gallons of wastewater per day that flows into our facility; and delivering a clean, clear effluent into the Atlantic Ocean.

The process and our facility are permitted through the EPA's National Pollutant Discharge Elimination System (NPDES). This permit establishes the discharge limitations for the plant under the Clean Water Act (33 U.S.C. §1251 et seq. (1972) and expires every five years at which time the town has to apply for a renewal. The current permit was issued in September of 2010 and is in the process of being renewed.



(Treatment facility during construction 08/95)

PROJECTS/PLANNING: The town's sewer system, which includes 120 lift stations, approximately 50 miles of sewer mains as well as the wastewater treatment facility, officially went online 24 years ago in January of 1996. A majority of the systems that maintain the collection and treatment of the town's waste run 24 hours a day 7 days a week, along with the incredible runtimes, our location along the seacoast has accelerated the deterioration of equipment. In order to maintain effective treatment we need to start planning for future improvements and upgrades. We are working with Weston & Sampson Engineering reviewing the facilities equipment and identifying areas that are in need of improvement. We are also looking into funding options including any grants that may be available.

In addition to the review we have continued the implementation of the asset management program by entering and maintaining equipment records in the town's GIS (Geographical Information System). The asset management program will be vital to planning future equipment replacements to avoid catastrophic and costly failures.

We are continuing with the Blackwater bridge pipe replacement project. The design work is done and we have NHDOT approval to do the work. Both chlorine tanks were relined this summer and dissolve oxygen probes were installed in the oxidation tanks to continuously monitor the oxygen content of the process to give us better process control. An energy audit was conducted here at the sewer department and the results will be used to design equipment upgrades to the facility and justify grant funding. The outfall diffusers were inspected this year by an underwater diving team. Minor repairs are ongoing. Some of the corroded bolts need replacing along with two missing duck bills.

STAFFING: 2019 was a big year for staffing changes with the retirement of Sewer Superintendent Philippe Maltias in April. A longtime employee, Phil started with the department as the chief operator in 1995, when the facility was still under construction. Branden Moore, Sylas Slayton and Joe Walker were hired at the department this year; each of them successfully obtaining a grade I wastewater operator license in December. Daumanic Fucile also tested and successfully upgraded his certification to a grade II wastewater operator in December.

I would like to remind 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 damage to important mechanical equipment and increases operating cost.

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 all live in.

Respectfully submitted,
Curtis Slayton,
Sewer Superintendent

REPORT OF THE WATER DEPARTMENT

Another year is 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 water department and its customers. The water department 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.

Herb Fowler, who was an employee of the water department for more than 40 years, retired in July. Herb started out as an equipment operator for the department and was promoted to foreman in later years. Herb has had a heavy influence on how the water system looks today and always cared deeply that any work done to the water system was an improvement on what was already there.

Robert Moore was promoted to foreman of the water department in December. Among many other duties, he will be overseeing distribution system operations, new construction and GIS work among many other duties. Evie Wasson has taken over the backflow, private hydrant and wellhead protection programs for the department. This position was open after Emily Sanborn retired in 2018. Evie has received specialize training in backflow surveying and will be heading up our BMP inspections.

There were 265,036,000 gallons of water treated and pumped from the ground water treatment facility and 95,077,000 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 360,113,000 gallons of water pumped to the distribution system for the year. This was a 12,030,850 gallon decrease or -3.23% from last year. Commercial and industrial customers accounted for 138,682,628 gallons, while residential users accounted for 157,258,391 gallons.
14,000 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.

The water department performed a full system flush of the distribution system this year. The last time a full system flush was carried out was in 2017.

Municipal water systems are required to flush their systems once every two years per the New Hampshire Code of Administrative Rules (Env-Dw-504.05 Distribution Flushing). In 2018 we preformed a limited flush of dead end and critical areas. 2.7 million gallons of water was used this year to flush water mains.

Bedrock well #2 has been cleaned and redeveloped by Geosphere Environmental Management Inc. BRW#2 specific capacity improved to 3.20 gpm/ft of drawdown at 127 gpm. The results indicate that the specific capacity improved 464% from the pre-redevelopment specific capacity of .69 gpm/ft of drawdown. This work is made possible because of the yearly warrant article for well maintenance. This article allows us to keep the wells at maximum capacity for a consistent supply of water.

This year NHDES significantly lowered the drinking water standards for PFAS (PER-and polyfluoroalkyl substances) compounds that can be in drinking water. These new standards are currently being challenged in the court system, but we completed the required testing. The results of the testing showed that we are below the limits of the new standards. This is great news for us as other communities are not so lucky and they will have to install new treatment systems.

The 20 year old chlorine analyzers where replaced at gravel packed wells #3 and #7. The new ATI analyzers do not require expensive chemical reagents to operate. The cost savings will pay for the new meters in 3 years.

We are currently working with Wright-Pierce engineering of Portsmouth NH, writing specifications for the painting of Route 107 and 286 water tanks. This work will be out to bid for early 2020 and we hope to have the work mostly completed by this time next year.

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 THE POLICE DEPARTMENT

We welcomed several new people to the police department family in 2019. Officers John DiFrancesco, Anthony Robinson, and Stephen Stewart began serving the town in 2019 as did dispatcher Amanda Eaton. They are settling in nicely and getting used to the fast-paced environment in this busy community. The new faces replaced Detective Scott Mendes, who retired after more than twenty years of service to the town, officer Dan Henderson who joined the Massachusetts State Police after more than five years of service to the town, and dispatcher BT Conlon who joined the Merrimack College police department after more than three years of service to the town. We thank them for their service and wish them well in their future endeavors.

We continued our annual active shooter training at the middle and elementary schools during the summer months. Lieutenant Jason Allen, Detective Frank Brown, and School Resource Officer Keith Dietenhofer conducted refresher training for school 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 ongoing training will help the children in the event of a real emergency.

Officers and staff continue to receive exceptional training in order to provide the community with the best police services possible. In 2019 officers attended training in a variety of areas to include active shooter, CPR/First Aid, evidence management, advanced first aid for a K-9, field training officer, mental health, leadership, A.L.I.C.E., animal cruelty investigations, communications training, and more.

The Crimeline for the Hamptons donated money to send two officers to a First Amendment seminar and also purchased three new tasers for officers. Several more tasers were replaced through an account set up by the Estate of Elmo D'Alessandro and provided several more taser replacements for officers. Tasers are an essential tool in modern policing and the availability of these less-lethal force options reduces risks to officers and suspects.

Police staff continue to enjoy opportunities to meet the community through events such as coffee with a cop, trunk-or-treat, the recreation department's festival of trees, walk to school day, national night out, stuff-a-cruiser, beards for bucks, the special olympics torch run, community rocks with the library, and numerous other interactions that can be found on residents' social media posts. Our social media accounts continue to provide a direct connection with the community using three platforms:

Facebook @seabrooknhpolice,
Instagram @seabrookpolicedepartment
Twitter @seabrookpolice

As the opioid epidemic continues, we saw our total documented drug overdoses continue to drop. The 44 documented overdoses in 2019 was less than half of the total number reported in 2017. We remain committed to investigating the sale and distribution of illegal drugs in the community. Drug enforcement is a priority for our patrol staff, detectives, and the multi-jurisdictional drug task forces we participate in. Many incidents we respond to are related to drug use and addiction. Combining our enforcement efforts with addiction and rehabilitation resources will, hopefully, result in reduced overdose statistics in the years to come.

Police statistics for 2019 are as follows:

Total Calls for Service:	14,805
Total Offenses Committed:	1,079
Total Felonies:	225
Total Arrests:	416
Shoplifting/Property Thefts:	287
Motor Vehicle Accident Responses:	526
Disabled Motor Vehicle Responses:	163

The men and women of the police department take great pride in serving our community. We appreciate the support from residents and businesses throughout the year at events like coffee with a cop and stuff-a-cruiser as well as in the countless interactions we have on a daily basis. We look forward to another year helping to make this the greatest community on the seacoast.

Respectfully submitted,
Brett J. Walker
Chief of Police

REPORT OF THE FIRE DEPARTMENT

2019 was another year in which the fire department responded to more calls for service than the previous year. We've seen a steady increase in both the calls requiring fire apparatus as well as calls requiring the ambulance service. The fire department has and will continue to do it's best to handle the increasing volume of calls. We urge voter this year to pay close attention to the needs of the fire department's warrant articles. We have two main articles that have been on the ballot for a number of years and is a real need for the department to continue providing the care and services at the same level we do now.

The fire department members continued their work in the community by organizing the toy bank and providing Christmas presents to over 60 families. Operation warm was another success, handing out over 200 coats to children in town. We hosted the 4th annual touch-a-truck event and was able to bring Santa through town for the 5th year, we even avoided the Grinch stealing Christmas!

Our entire department is extremely thankful for the support of this community. We greatly appreciate it and really enjoy all of the feedback we get for the services we provide and the community work that the members do. Many thanks to the board of selectmen, other town departments, and the town manager. Their collective support throughout the year goes a long way in helping our department to be successful.

We also really want to again thank the residents. It is through your support of the town departments and employees that we are able to provide the many services this town is able to provide. We can never thank the residents enough for their support of this department.

Fire Department Calls for Service
2019 Total Calls for Service: 3,299
2019 Total Medical Aid Calls: 1,521

Respectfully Submitted,
William J Edwards
Fire Chief

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.

In 2019, emergency management started our exercise cycle year involving the emergency management office, The NH Homeland Security/ Emergency Management Division, FEMA, state and local law enforcement and town department heads. We attended a workshop in November to begin this year's graded cycle. We will have two exercises coming up in March and May. The graded drill will be in September of 2020. We run these drills to prepare ourselves for a variety of situations presented to us and other communities in the 10 mile radius of the power plant.

Emergency management hosted and attended a variety of trainings including: WebEOC, a web based communication program which allows local towns to communicate rapidly during any type of disaster; RADEF training, which taught us the ability to read the radiological current in the air surrounding us; and incident command classes.

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

Respectfully Submitted,
Joseph Titone
Emergency Management Director
Kelly McDonald
EM Deputy Director of Drills & Unusual Events

REPORT OF THE PLANNING BOARD

The planning board acted on 27 applications in 2019. One of the most significant cases that came in front of the board this year was the decision to approve the opening of a C & J Railway into the community. The C & J terminal will be conveniently located at 13 Batchelder Rd. where the old Sam's Club was prior. This project will include the construction of a 4,000 square foot, state-of-the-art terminal. This terminal will serve customers bound for Logan Airport, Boston, and New York, and will be an asset to the town the surrounding communities.

This project is due to begin in the spring and the company is hoping to have an opening date for sometime in October 2020.



In 2019, the board also approved the following cases:

- Construction of a 3,200 SQ FT building at 28 London Lane.
- Self storage facility at Batchelder Rd.
- Small business at 105 Blacksnake rd
- Change of use for Planet Fitness at 325 Lafayette Rd.
- Change of use at Folly Mill rd.
- A 2 lot subdivision at 52 Ledge rd.
- A 2 lot subdivision at 84 and 86 Cenntennial st.
- Condominium conversion 79 Folly Mill Rd.
- Condominium conversion 81 Folly Mill Rd.
- Lot line adjustment 603 Lafayette Rd
- Reopen gas station at 3 Lafayette Road
- Condo conversion 87 Foggs lane
- Condo Conversion 134 Walton rd
- Condo conversion 7 Whittier drive
- Condo conversion 73 Foggs Lane
- Site plan review 24 London Lane
- Subdivision at 13 Batchelder rd**.**
- Site plan review 13 Batchelder rd.
- Condominium conversion 69 A and 69B Foggs Lane
- Condominium conversion 77 Foggs Lane

We look forward to working with all of you to manage the 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 2019. They heard 23 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 PUBLIC WORKS DEPARTMENT

The department of public works would like to thank the residents and taxpayers for their continued support. In addition, special thanks to the men and women of the department for getting the job done. Also, thank you to the board of selectmen for including the public works department as first responders!

Highlights

"Highway"

- Several winter storm events always met with an aggressive response by your crew.
- Removed ice cakes from Portsmouth Ave and high tide debris from Cross Beach Rd. Along with cleanup of large items on the beach.
- Town wide paving project began on April 24th, 2019 on the following:
  1. Walton Road from Centennial Street to approximately Susan Lane.
  2. Folly Mill Road from Raymond Drive to westerly end of street.
  3. Greenleaf Drive
  4. Hooksett Street from Portsmouth Ave to east end.
  5. Dixon Way
- Drainage problems addressed at Belgian Way, Dow's Lane and Farm Lane.
- Assisted with voting assembly/disassembly.
- Town Hall Christmas tree.

"Cemetery Department"

- Funeral preparation.
- Cut and remove brush in all cemeteries.
- War Memorials made ship shape for Memorial Day observance.

"Parks"

- Parks and athletic field maintenance.
- Marking of fields at Veteran's Park and Governor Weare Park along with building maintenance.
- Assisted the recreation department withold home day events.

"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.
- Continued participation in the regional household hazardous waste day on October 19th in Exeter.
- Rubbish compactor has issues that are being addressed.
- User fees are collected at the transfer station and DPW.

"Beaches"

- Installed newly approved STOP signs on beach streets along with informational rip current and drowning signs.
- Continued beach raking as allowed by NH Fish and Game.
- Improved boat ramp parking with line striping and signage.
- Contracted Riverside and Pickering Marine Engineering for repairs needed to the town's pier and float.
- Beach rake sent for repairs to ensure it is 100% working for summer.
- Repaired Tilton Street boardwalk.

"Stormwater"

- Stormwater EPA Phase 2 NOI – Notice of intent submitted.
- Cleaning of storm water pump stations was complete by Contractor.
- Annual cleaning of catch basins.

Respectfully submitted
John Starkey,
Public Works Manager

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	136	6,922,515
Commercial	10	3,583,052
Demolition	26	650
Electrical Permit	161	1,924,535
Family Apartment	1	15,000
Fence	12	57,918
Foundation/Piling	5	54,400
Home Office	2	50
Industrial	0	0.00
Mechanical Permit	145	1,021,864
Miscellaneous	1	40,000
Mobile Home	16	1,142,987
Plumbing Permit	86	844,577
Plumbing Permit-Gas	0	0.00
Residential Garage	7	240,000
Residential Remodel/Replace	63	718,555
Residential Shed	14	48,717
Sign Permit	29	189,725
Single Family Home	6	1,191,695
Solar	1	14,000
Swimming Pool	6	132,395
Two Family	7	1,818,000
Use/Change of Use	1	50
Total	**794**	**25,948,563**

2015 – 2019 Comparison

YEAR	**# PERMITS**	**TOTAL COST**
2015	580	22,552,121
2016	556	15,884,191
2017	583	21,864,681
2018	634	14,469,648
2019	794	25,948,563

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	108
Restaurants	47
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	2
Bait Shops	1
Tattoo Establishments	4
Tattoo Artists	11
Day Care/Foster Homes	5
Amusement Device License	3

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 basketball program was one of the largest programs offered with over 150 children participating. The total number of individuals who volunteered this year is 64. We have tremendous support within the community.

Number held & Event Name	***#'s***
6 Roller-skating Nights	174
5 Youth Dances/Mixer for 3rd-4th	131
5 Youth Dances/Mixer for 5th-6th	305
4 Youth Dance/Mixers for 7th-8th	205
1 Youth Holiday Party	358
1 Basketball Tourney	6091
Basketball Jamboree	370
New Players Basketball Clinic	82
7 Trips for youth	84
Summer Camp Trips	402
Sports Banquet	297
Summer Camp	4706
Red Sox Trip	20
Wizards Basketball PTO	465
Town Election	1050
Fall After School Program	1757
Winter After School Program	1406
Spring After School Program	1824
Jack-O-Lantern Contest	27
Sea Glass Expo	1400
PTO Craft Fair	390
Senior Citizen Day	213
Halloween Party	441
Quilt Show	205
Annual Easter Egg Hunt & Breakfast	160
Deliberative Session	100

NUMBER OF DAYS CENTER WAS OPEN IN 2019: 291

Number of Programs that Operated Successfully

53 Adult Classes/Programs
129 youth Classes/Programs
53+ Special Events

Total SCC Attendance for the year

Approximately 50,000+



Photo taken by Katie Duffey: 2019 Memorial Day Parade

2019 SEABROOK OLD HOME DAYS

The 2019 Seabrook Old Home Days ran from August 11th -August 18th. The 16th Annual Baby Pageant was held during Old Home Days with approximately 75 in attendance. The overall winners were William Cogdill (boy) and Kali Brown (girl). Approximately 200 attended the 39th Annual Miss Seabrook Contest. Hannah Ritchie was crowned Miss Seabrook. Chanel Jackson took the crown for the 24th Annual Little Miss Seabrook and Alexis Brown was crowned the 35th Annual Jr. Miss Seabrook with over 170 spectators. On Saturday, August 17th 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. The Wear family won the family sack race. Shawn Champagne and Jeff Lennox won the horseshoe pitch. Forrest Carter won the pie eating contest for ages 9-12. Justin Weare won the bubble wrap contest for age 13+. 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.



Photo taken by John Gonthier

2018 Volunteer of the Year Award

Pete Flanders was awarded the 2018 Volunteer of the Year Award. Pete after serving 10+ years he has become a very valuable role model to the youth of the Seabrook Community. The 2019 award will be announced during the 2019 sports banquet.

SPONSORS IN 2019

A big thanks and appreciation goes to all the sponsors who helped make things happen in 2019. Seabrook Lions Club, O'Brien's, Seabrook Firefighters, Screen Gems, 2 Penn LLC, Aero Dynamics, New England Paving, D&D Machine, Rosatone and Bell LLC., EM Trucking, Family Dental, Lego Land, McKenzie Heating and Cooling, McDonalds, Burger King, IHOP, Panera, T-Bones Restaurant, Simmons Heating Cooling and Plumbing, Appliance Warehouse, Greyhound Casino & Tavern, Children's Museum of NH, Boston Swan Boats, Dunkin, Donuts, Copper Door, Panera, Las Olas, Leo's Super Bowl, Royalty, Olive Garden, Applebees, Community Oven,
THANK YOU ALL FOR YOUR SUPPORT!

2019 members of the Recreation Commission: Chairman; Barbara Ward, Vice Chair; Paul Knowles, Selectman; Theresa Kyle; Minabell Bowden; James Sanborn, Claire Knowles, Dwight Souther Sr. Lyndsey Hamblet and Maria Brown. Stephanie McDonald was the Commission's Clerk for 2019. We would also like to recognize Commission member Faye Santos for her service to the community, she will be greatly missed.

The 2019 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 –For more information regarding the Seabrook Recreation Department please visit www.seabrookrec.com , Facebook: Seabrook Recreation Department and Community Center. Twitter: @SeabrookRec

Respectfully submitted, *Seabrook Recreation Commission and Staff*

REPORT OF THE SCHOLARSHIP COMMITTEE

The scholarship committee met at the town hall, 99 Lafayette Road, on May 30, 2019. After reviewing the applications, forty five $2,000 scholarships were awarded.

Ten of these were presented on Award Night at Winnacunnet High School to Victoria Azoury, Brianna Brito, Monique Deschenes, Nicole Knowles, Megan Lavigne, Mason MacDonald, Maria Menas, Hayden O'Hara, Ashley Saalfield & Rachel Worden.

Thirty five recipients were notified by mail and they were: Jumanah Awlia, Serena Brown, Michael Bua, Baylee Cox, Sarah DeMello, Joseph Deshaies, Rachelle Deshaies, Liesel Devaney, Will Devaney, Amanda Dorval, Jace Eaton, Olivia Faulkner, Clint Felch Jr., Pryce Felch, Hailey Gettman, Morgan Immoor, Kelly Jaster, Jordan Keene, Logan Keene, Amie Knowles, Kerin Lynch,Corey Markland, Noelle McGee, William Menas, Glenn Morris, Sydney Morris, Brionna Myers, Erin O'Hara, Jazmine Perkins, Rori Reed, Joshua Sackler, Rose Slayton, Shauna Tennent, Joseph Walker, Jason Worden.

Respectfully Submitted,
The Seabrook Scholarship Committee

REPORT OF THE LIBRARY



MISSION STATEMENT

The mission of the library is to ensure that the 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, and provide a place for community activities. The library welcomes everyone, and the programs and services that are offered are meant to make a difference for those that use them.

LIBRARY STAFF

The library is a thriving organization thanks to the dedication, hard work and expertise of the librarians and library support staff. Whether it's sharing songs at story time, helping patrons find their next great read, showing patrons how to download content to devices, keeping the shelves tidy, or generating innovative ideas, staff provides the human capital behind the library services and resources.

Susan Schatvet, Director
Shannon Weber, Adult Services Librarian
Jennifer Hartshorn, Youth Services Librarian
Debra L. Hiett, Assistant
Joyce A. Fry, Assistant
Sharon L. Rafferty, Technical Services
Hayden Jurius, Circulation Assistant
Kelsey Martz, Youth Services Assistant
Jim King, Maintenance Supervisor

COLLECTION SUMMARY

The Library provides a high quality collection of books and other materials in a variety of formats.

Collection Summary

41,413 Print Items
2,136 Audio materials
4,189 Video

CIRCULATION STATISTICS

Lending out materials is a big part of what we do at the library. In 2019 we circulated 25,797 items.

DIGITAL CONTENT

Our digital collection is available 24/7 to all cardholders. In addition to borrowing eBooks, audio and visual materials, patrons have access through the Statewide Consortium's database, trustworthy answers to questions about Healthcare, Consumer purchases, Personal finances and much more.

In 2019 1,156 patrons borrowed 5,294 digital items, and there were 221 database searches.

Both the physical and digital collection can be accessed from the library's website at https://sealib.org.

SERVICES

At the end of 2019 the Library had 2,050 active borrowers.
4,536 people used the Library's 14 public computers
96 museum passes were used
356 reference questions were answered
287 patrons were offered technology help
4,100 items were loaned through the State Library's Interlibrary Loan System

CHILDREN'S PROGRAMS

In 2019 there were 5,486 children who attended 260 programs at the Library. Notable children's programs included:
Baby Lap sit and Toddler Story times
Head Start visits
Tail Waggin Tutor
LEGO Club/ Makerspace Programs
Video and Board Game Nights
Carol and Crew Puppet Show
Star Wars Summer Reading kickoff party
Sandwiches and Stories on the lawn
Magic by George
Polar Express Storytime
Nocturnal Animals
Touch a Truck
1000 Books before Kindergarten Celebration.

The library also partners with both the elementary and middle schools to support curriculum and to promote reading and library services. Our youth services librarian makes weekly visits to the school and works with the SAZ afterschool program.

PROGRAMS FOR ADULTS

In 2019 3,307 adults attended library sponsored programs. Notable programs included:

Old Time Radio show
Monthly Book Group/Cookbook Club
Social Security and Medicare Workshops
Salem Witch Hysteria
Pilgrims of Woodstock
Celtic Sounds
15 Minute Meals
Civil Liberties vs. National Security
AARP Tax Preparation
Trivia and Movie Nights
Out Reach to Senior Housing
Bone Builders and Yoga classes
Ukulele group
Knitting club
Tutoring

2019 Year End Financial Report

Appropriation from Town:	**$501,813**
EXPENSES	
Dept. Head-Schatvet, S.	$61,207
FT-Macalaster, G.	$12,899
FT-King, J.	$36,600
FT-Weber, S.	$36,600
FT-Hartshorn, J.	$25,115
PT-Ferreira, A.	$5,309
PT-Steren, P.	$5,957
PT-Fry, J.	$705
PT-Rafferty, S.	$26,510
PT-Hiett, D.	$12,564
PT-Jurius, H.	$21,749
PT-Gagnon, R.	$350
PT-Martz, K.	$2,170
Personnel Expenses	$88,045
Utilities	$36,247
Equipment Maintenance	$15,965
Other Contract Services	$18,168
Books & Subscriptions	$40,023
Dues and Membership	$530
Office Supplies	$5,058
Custodial Supplies	$2,684
Copier Supplies	$612
New Equipment	$1,191
Programming	$4,583
Total Expenses	$460,841
Other Income	
Non-appropriated Income	
Memorial Gifts, Donations	$893
Copier/ Computer Printouts	$2,260
Non-Resident Fees	$275

Refer to the website's calendar for dates and times of future programs.

LIBRARY BOARD OF TRUSTEES

Board Chair: Eric Small
Treasurer: Paul Kelley
Secretary: Laura Litcofsky

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 with the librarians 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.

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 soon at https://sealib.org or email us at ocean@sealib.org.

Card Replacement	$20
Sale Books	$1162
Lost/Damaged Replacement	$267
Conscience donations	$369
Misc. Income	$232
Bank interest	$1742
Fax cards	$254
Total	$7474
Other Expense	
Encumbered Funds	$13,194
Non Appropriated Funds Expenditure	

Pavers	$323
Museum Pass Replenishment	$2,085
Miscellaneous	$22
Total Non Appropriated Funds Exp.	$2,430

OTHER FUNDS

Seabrook Library Trust Fund	$336,023
Grace Fogg Mem. Fund	$5,657
Friends of the Library Fund	$4,304
Pavers Fund	$5,582

Respectfully Submitted,
Susan Schatvet
Library Director

REPORT OF THE WELFARE DEPARTMENT

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

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

The shortage of housing in New Hampshire has reached crisis level, vacancy rates are low, housing prices are high and there is a lack of affordable housing for families and young adults. Most low income housing options have a wait list and homeless shelters are at full capacity at times.

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 our department budget and the taxpayers.

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

Budget for year 2019	$88,500.00
Expenditures:	
Other professional services	$ 231.79
Electricity for clients	$ 5,112.52
Food for clients	$ 5,569.40
Gasoline for clients	$ 2,461.69
Fuel/Oil for clients	$ 3,099.33
Natural gas for clients	$ 1,841.22
Prescriptions for clients	$ 2,677.27
Building rent/mortgage for clients	$ 38,995.28
Clothing for clients	$ 296.68
Burials/ Cremations for clients	$ 5,000.00
Transportation for clients	$ 218.50
Total	$ 65,503.68
Available balance	$ 22,996.32

Respectfully submitted,
Bonnie Armentrout
Welfare Officer

Seabrook Conservation Commission

The conservation commission reviewed six New Hampshire Department of Environmental Services Wetland Division Dredge and Fill applications this year. Three applications were for beach construction related and for the dredging the beach and three for town construction.

This year on November 11th Francis Chase had to step down as chairperson because he is no longer a town resident. Sue Foote's retirement was cut short since Francis Chases has moved so she is reinstated as thec conservation chairperson.

The members of the conservation commission are:

- Sue Foote, Chairperson
- Mike Colin
- Helen Lalime
- Albert Mueller
- James Sanborn
- Judie Walker Alternate/ Secretary

Alyson Eberhardt of UNH Extension Coastal Ecosystems State Specialist is working with the conservation commission. She is pursuing additional funding to work on dune resiliency and restoration in town.

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

- Noyes Pond Dam washout essential to the hydrstatic stablization of the footing to the historic arc 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.

Respectfully submitted,
Members of the Conservation Commission

REPORT OF THE TAX COLLECTOR
Seabrook, New Hampshire
December 31, 2019

Uncollected Taxes – Beg. Of Year*:	Debits Levy for Year of this Report	Year 2018
Property Taxes	XXXXXXXXX	1,375,450.58
Resident Taxes	XXXXXXXXX	
Land Use Change	XXXXXXXXX	
Yield Taxes	XXXXXXXXX	
Utilities	XXXXXXXXX	
Taxes Committed This Year		
Property Taxes	40,670,564.00	
Resident Taxes		
Land Use Change		
Yield Taxes	912.33	
Excavation Taxes	46.92	40.00
Utilities		
Check Fees	150.00	75.00
Conv. Of Int. & Cost to Liens		20,570.50
OVERPAYMENT:		
Property Taxes	39,957.52	50,048.72
Taxes Refunded	10104.17	2,623.75
Pre-Payment Taxes		
Interest Refunded		
Land Use Change Refunded		
Yield Taxes Refunded		
Deeded Property		
Collect Interest-Late Taxes	10,454.64	26,055.72
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
Penalties-Resident Tax		
Total Debits	**40,732,189.58**	**1,474,824.27**

Remitted to Treasurer	Credits Levy for Year Of this Report	Year 2018
Property Taxes	39,504,630.39	1,140,293.18
Def Rev Collected 2018		23,918.30
Resident Taxes		
Land Use Change		
Yield Taxes	912.33	
Excavation Taxes	46.92	
Utilities		
Interest Property	10,454.64	26,055.72
Interest Yield		
Interest Excavation		
Land Use Change Interest		
Penalties		
Conversion to Lien		262,707.57
Conv Int & Cost to Lien		20,570.50
Check Fees	150.00	75.00
Abatements Made:		
Property Taxes	3,994.00	1,204.00
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded	2,436.00	
Uncollected Taxes End of Year:		
Property Taxes	1,209,565.30	
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Tax		
Property Tax Credit Balance		
Total Credits	**40,732,189.58**	**1,474,824.27**

DEBITS				
	2018	2017	2016	2015-2007
Outstanding Liens 12/31/18:		187,364.02	113,146.09	36,416.83
Liens Executed During Year	283,278.07			
Overpayment Credits				
Interest & Costs	7,007.56	20,179.79	34,325.61	11,353.52
TOTAL DEBITS	**290,285.63**	**207,543.81**	**147,471.70**	**47,770.35**
CREDITS				
Remitted to Treasurer:	**2018**	**2017**	**2016**	**2015-2007**
Redemptions	150,023.54	107,779.83	91,505.48	13,027.76
Interest & Costs	7,007.56	20,179.79	34,325.61	11,353.52
Abatements of Liens				
Liens Deeded	2,532.59	2,292.49	2,093.61	2,070.48
Outstanding Liens	130,721.94	77,291.70	19,547.00	21,318.59
TOTAL CREDITS	**290,285.63**	**207,543.81**	**147,471.70**	**47,770.35**

DEBITS	Water		Sewer	
Outstanding Bills 12/31/18	44,601.46		44,345.66	
Outstanding Ser Charge 12/31/18	27,848.01			
Warrants Water & Sewer	1,577,784.22		922,732.05	
Warrants Service Charge	109,120.00			
Warrants Water & Sewer Service C	211,800.00		211,205.00	
Interest	4,382.11		1,698.40	
Install Fees	67,475.10		100.00	
Inst/Misc Interest	120.23			
Returned Check Fees	100.00			
Certified Mail Fees	4,582.02			
Overpayments Water & Sewer	1,363.46		891.58	
Overpayments Refunds Water & Sewer	600.39		567.15	
Overpayment Refunds Service Charge	355.00		235.00	
Overpayment Water & Sewer Service Charge	1,158.39		841.64	
TOTAL DEBITS	**2,051,290.39**		**1,182,616.48**	
CREDITS	**Water**		**Sewer**	
Cash Receipts	1,454,888.10		873,444.46	
Water & Sewer Service Charge	328,674.38		197,212.06	
Late Penalty	5.00		5.00	
Interest	4,382.11		1,698.40	
Install Fees	67,475.10		100.00	
Inst/Misc Interest	120.23			
Returned Check Fees	100.00			
Certified Mail Fees	4,582.02			
Def Rev Water/Sewer Collected 2018	727.34		675.95	
Def Rev Service Charge Collected 2018	3,752.94			
Abatements Water & Sewer	817.50		3,504.51	
Abatements Service Charge	45.00		15.00	
Uncollected Water & Sewer	167,911.59		90,906.52	
Uncollected Service Charge	17,809.08		15,054.58	
TOTAL CREDITS	**2,051,290.39**		**1,182,616.48**	

Michele X. Knowles, Tax Collector

TOWN OF SEABROOK

YEAR ENDING DECEMBER 31, 2019

	TOTAL AMOUNT COLLECTED	PAID TO THE STATE	PAID TO THE HIGHWAY FUND	TOWN REVENUE
MOTOR VEHICLE, BOAT, TITLE, AND DECAL FEES	$2,715,407.03	$182,764.01	**$61,595.00**	$2,471,048.02
FISH AND GAME (HUNT. LIC. & REC. VEHICLES)	$ 9560.50	$ 9209.50		$351.00
MARRIAGE LICENSE FEES	$ 4850.00	$ 3,827.00		$ 1,023.00
VITAL STATISTIC FEES	$ 16,982.00	$6,870.00		$ 10,112.00
ANIMAL LICENSE FEES	$ 15,222.50	$3,096.00		$ 12,126.50
BAD CHECK - FEES COLLECTED	$ 250.00			$ 250.00
ALL OTHER MISC FEES	$ 3,378.00			$3,378.00
COMMERCIAL TRANSFER STATION PERMIT FEES	$77.00			$ 77.00
TOWN REVENUE				**$2,498,314.52**
VEHICLE REGISTRATIONS PROCESSED 2018	**11,719**			
VEHICLE REGISTRATIONS PROCESSED 2019	**12,052**			

YEAR ENDING DECEMBER 31, 2019

REGISTRATION FEES	**CURRENT YEAR**	**PRIOR YEAR**	**DIFFERENCE**	
MOTOR VEHICLE, BOATS, TITLE, AND DECAL FEES	$2,471,048.02	$3,035,334.00	($ 564,285.98)	
FISH AND GAME (HUNT. LIC. & REC. VEHICLES)	$ 351.00	$ 976.50	($ 625.50)	
MARRIAGE LICENSE FEES	$1023.00	$665.00	$ 358.00	
VITAL STATISTIC FEES	$ 10,112.00	$ 6,354.00	$ 3758.00	
ANIMAL LICENSE FEES	$13,764.50	$15,222.50	($ 1,458.00)	More dogs pd on time
BAD CHECK - FEES COLLECTED	$275.00	$600.00	($325.00)	Low # bad cks
ALL OTHER MISC FEES	$ 3378.00	$3862.00	($ 484.00)	
COMMERCIAL TRANSFER STATION PERMIT FEES	$ 77.00	$ 45.00	$ 32.00	
MOTOR VEHICLE TRANSPORTATION FEES	$ 61,595.00	$ 58,595.00	$ 3,000	
TOTAL	**$ 2,561,623.52**	**$3,121,654.00**	**($560,030.48)**	

RESPECTFULLY SUBMITTED,
CHERYL L. BOWEN

PRELIMINARY **COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES**
Fiscal Year Ending December 31, 2019

Title of Appropriation	Appropriation	Expenditure	Balance
Executive	654,080.00	674,886.17	(20,806.17)
Election, Regist. & Vital Statistics	317,191.00	299,732.85	17,458.15
Financial Administration	979,214.00	926,517.36	52,696.64
Legal Expense	220,000.00	304,199.19	(84,199.19)
Planning & Zoning	87,770.00	78,680.99	9,089.01
General Government Buildings	122,730.00	119,811.88	2,918.12
Cemeteries	145,877.00	88,282.80	57,594.20
Insurance	663,654.00	221,335.42	442,318.58
Police Department	3,962,182.00	3,961,903.52	278.48
Fire Department	3,741,694.00	3,992,435.52	(250,741.52)
Building Inspection	114,159.00	80,321.69	33,837.31
Emergency Management	138,927.00	139,130.50	(203.50)
Highway Department	1,272,926.00	1,223,002.06	49,923.94
Street Lights	90,000.00	109,743.70	(19,743.70)
Solid Waste Building	25,100.00	27,791.07	(2,691.07)
Rubbish Department	1,217,906.00	1,357,945.33	(140,039.33)
Water Treatment, Conserv., & Other	119,400.00	93,985.64	25,414.36
Health Department	98,509.00	65,362.14	33,146.86
Animal Control/Mosquito Control	131,343.00	127,892.26	3,450.74
Welfare Administration & Direct Assistance	160,373.00	130,174.60	30,198.40
Parks & Recreation	1,020,589.00	1,021,724.74	(1,135.74)
Library	501,813.00	501,360.00	453.00
Patriotic Purposes (Memorial & Old Home)	33,880.00	34,794.71	(914.71)
Conservation Commission	3,618.00	1,162.20	2,455.80
Health Insurance	3,324,756.00	3,111,602.94	213,153.06
Principal on Long Term Note	426,457.00	426,456.96	0.04
Interest on Long Term Note	211,463.00	211,462.57	0.43
Interest on TAN	4,000.00	0.00	4,000.00
Sewer Department	2,005,343.00	1,816,245.74	189,097.26
Water Department	1,759,629.00	1,589,602.87	170,026.13
Total Operating Budget	**23,554,583.00**	**22,737,547.42**	**817,035.58**
2019 Warrant Articles			
(ENC) Vision	10,000.00	10,000.00	0.00
#34 Council On Aging	5,000.00	0.00	5,000.00
#36 Child & Family Services	3,600.00	3,600.00	0.00
#37 Child Advocacy Center	2,000.00	2,000.00	0.00
#38 Chucky's Fight	8,000.00	8,000.00	0.00
#40 A Safe Place/Haven	6,014.00	6,014.00	0.00
#42 Richie McFalrland Children's Fund	4,129.00	4,129.00	0.00
#43 Rockingham County Nutrition Program	7,656.00	7,656.00	0.00
#44 Seabrook Community Table	5,600.00	5,600.00	0.00
#45 Seabrook Lions Club	4,000.00	4,000.00	0.00
#46 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#47 Seacoast Visiting Nurses	7,600.00	7,600.00	0.00
#48 Seacoast Youth Services	18,000.00	18,000.00	0.00
#49 Southern NH Services	14,669.00	14,669.00	0.00
#50 Transportation Assistance for Seacoast Citizens	3,200.00	3,200.00	0.00
#51 Friends Program	1,040.00	1,040.00	0.00
#53 Families First	6,000.00	6,000.00	0.00
#23 DPW - 6 wheel dump truck	150,000.00	83,420.00	66,580.00
#20 DPW - Road Improvements	377,000.00	355,140.00	21,860.00
#21 WTR - Rehab/well maintenance	50,000.00	41,387.50	8,612.50
#22 WTR - SCADA	138,600.00	0.00	138,600.00
#27 SWR - Air handling unit	15,000.00	0.00	15,000.00
#30 REC - Boiler replacement	65,000.00	33,361.68	31,638.32
Total 2019 Warrant Articles	**905,730.00**	**618,439.18**	**287,290.82**
2019 Grand Total	**24,460,313.00**	**23,355,986.60**	**1,104,326.40**

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2019

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
EXECUTIVE			
Board of Selectmen			
Personnel	17,644.00	19,114.29	(1,470.29)
Food/Meals	200.00	520.59	(320.59)
Other Professional Services	0.00	0.00	0.00
Meetings and Conferences	150.00	0.00	150.00
Mileage and Tolls	100.00	0.00	100.00
Town Manager/Admin.Assistant			
Personnel	579,233.00	580,351.33	(1,118.33)
Audit Services	0.00	0.00	0.00
Advertising	5,000.00	4,913.66	86.34
Phone and Communication	5,000.00	12,314.82	(7,314.82)
Other Professional Services	5,000.00	7,584.96	(2,584.96)
Equipment Rental	5,000.00	1,800.01	3,199.99
Food/Meals	0.00	219.22	(219.22)
Other Contract Services	3,500.00	9,263.40	(5,763.40)
Printing and Binding	8,000.00	3,814.08	4,185.92
Dues and Memberships	13,000.00	22,761.88	(9,761.88)
Meetings and Conferences	1,000.00	0.00	1,000.00
Office Supplies	5,500.00	5,225.47	274.53
Postage	2,500.00	573.22	1,926.78
Copier Supplies	1,500.00	318.00	1,182.00
Books and Subscriptions	1,000.00	980.61	19.39
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	130.63	(130.63)
Finance Charges & Late Fees	0.00	5,000.00	(5,000.00)
Finance Charges and Late Fees	100.00	0.00	100.00
Trustee of Trust Funds			
Personnel	653.00	0.00	653.00
	654,080.00	**674,886.17**	**(20,806.17)**
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	255,746.00	254,200.01	1,545.99
Phone and Communication	400.00	763.47	(363.47)
Programmers	0.00	2,111.00	(2,111.00)
Other Professional Services	600.00	4,824.00	(4,224.00)
Equipment Maintenance	900.00	1,148.00	(248.00)
Food/Meals	100.00	225.00	(125.00)
Printing and Binding	20,000.00	5,385.25	14,614.75
Dues and Memberships	50.00	35.00	15.00
Meetings and Conferences	1,210.00	1,941.94	(731.94)
Stationery/Paper	500.00	1,045.75	(545.75)
Postage	5,500.00	4,381.52	1,118.48
Books and Subscriptions	100.00	0.00	100.00
Dog Licenses & Tags	800.00	68.75	731.25

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Red Book/Motor Vehicles	0.00	0.00	0.00
New Equipment	2,050.00	41.71	2,008.29
Mileage and Tolls	600.00	819.90	(219.90)
Elections & Registrations			
Personnel	26,035.00	22,173.94	3,861.06
Advertising	500.00	0.00	500.00
Food/Meals	1,500.00	472.61	1,027.39
Other Contract Services	0.00	0.00	0.00
Office Supplies	400.00	0.00	400.00
Postage	200.00	95.00	105.00
Mileage and Tolls	0.00	0.00	0.00
	317,191.00	**299,732.85**	**17,458.15**
FINANCIAL ADMINISTRATION			
Budget Committee			
Personnel	1,161.00	1,224.30	(63.30)
Advertising	0.00	0.00	0.00
Food/Meals	350.00	0.00	350.00
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	0.00	49.99	(49.99)
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	148,377.00	160,377.23	(12,000.23)
Annual Audit Services	23,000.00	23,500.00	(500.00)
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	442.96	(70.96)
Other Professional Services	2,000.00	39,680.00	(37,680.00)
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	866.47	(216.47)
Postage	2,635.00	773.08	1,861.92
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	83.22	1,416.78
Mileage and Tolls	0.00	0.00	0.00
Finance Charges & Late Fees	0.00	0.00	0.00
Treasurer			
Personnel	68,606.00	66,541.74	2,064.26
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	145,738.00	134,329.35	11,408.65
Phone and Communication	400.00	0.00	400.00
Other Professional Services	200.00	625.49	(425.49)
Food/Meals	0.00	0.00	0.00
Printing and Binding	1,500.00	1,312.16	187.84
Dues and Memberships	100.00	40.00	60.00
Meetings and Conferences	700.00	766.00	(66.00)
Postage	6,000.00	6,231.68	(231.68)
Books and Subscriptions	10.00	0.00	10.00
New Equipment	500.00	857.01	(357.01)
Mileage and Tolls	500.00	0.00	500.00
Assessing Department			
Personnel	167,254.00	172,440.77	(5,186.77)
Phone and Communication	400.00	0.00	400.00
Programmers	9,755.00	10,190.00	(435.00)
Other Professional Services	10,000.00	0.00	10,000.00
Equipment Rental	0.00	0.00	0.00
Food/Meals	100.00	35.60	64.40
Other Contract Services	47,650.00	19,672.81	27,977.19
Printing and Binding	1,300.00	507.46	792.54
Dues and Memberships	2,492.00	248.99	2,243.01
Meetings and Conferences	100.00	0.00	100.00
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	150.00	113.24	36.76
Postage	400.00	830.05	(430.05)
Computer Supplies	0.00	0.00	0.00
Books and Subscriptions	985.00	1,014.15	(29.15)
New Equipment	0.00	88.75	(88.75)
Mileage and Tolls	300.00	0.00	300.00
Computer Technology			
Personnel	89,483.00	84,959.15	4,523.85
Phone and Communication	2,300.00	939.89	1,360.11
Programmers	4,000.00	10,000.00	(6,000.00)
Software & Licensing	70,000.00	47,234.06	22,765.94
Hosted Services	25,000.00	14,642.45	10,357.55
Other Professional Services	1,000.00	9,008.00	(8,008.00)
Equipment Maintenance	2,000.00	85.00	1,915.00
Other Contract Services	12,500.00	11,748.46	751.54
Meetings and Conferences	1,000.00	0.00	1,000.00
Computer Supplies	1,000.00	1,170.71	(170.71)
New Equipment	32,000.00	26,055.46	5,944.54
Finance Charges & Late Fee	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	57,381.00	57,448.08	(67.08)
Programmers/Tech Advisors	0.00	11,400.00	(11,400.00)
Software & Licensing	1,200.00	0.00	1,200.00
Hosted Services	2,800.00	3,195.00	(395.00)
Other Professional Services	13,500.00	3,985.00	9,515.00
Equipment Maintenance	1,000.00	0.00	1,000.00
Office Supplies	250.00	57.98	192.02
New Equipment	15,000.00	1,675.62	13,324.38
Training	2,000.00	0.00	2,000.00
	979,214.00	**926,517.36**	**37,372.26**
LEGAL EXPENSE	220,000.00	304,199.19	(84,199.19)
	220,000.00	**304,199.19**	**(84,199.19)**
PLANNING & ZONING			
Planning Board			
Personnel	39,520.00	12,831.27	26,688.73
Advertising	2,000.00	1,063.87	936.13
Engineering Service	0.00	4,314.80	(4,314.80)
Legal Services	4,000.00	10,834.96	(6,834.96)
Phone and Communication	400.00	0.00	400.00
Other Professional Services	8,400.00	7,870.10	529.90
Billable Services	20,000.00	31,416.80	(11,416.80)
Food/Meals	450.00	350.00	100.00
Printing and Binding	75.00	579.08	(504.08)
Dues and Memberships	1,600.00	0.00	1,600.00
Meetings and Conferences	200.00	0.00	200.00
Stationery/Paper	0.00	0.00	0.00
Office Supplies	300.00	99.65	200.35
Postage	1,700.00	900.68	799.32
Computer Supplies	25.00	0.00	25.00
Copier Supplies	500.00	0.00	500.00
Books & Subscriptions	350.00	119.21	230.79
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Board of Adjustment			
Personnel	4,075.00	4,513.08	(438.08)
Advertising	1,200.00	2,406.26	(1,206.26)
Legal Services	1,000.00	0.00	1,000.00
Other Professional Services	100.00	110.00	(10.00)
Food/Meals	280.00	0.00	280.00
Meetings and Conferences	120.00	60.00	60.00
Postage	1,400.00	1,211.23	188.77
Books and Subscriptions	75.00	0.00	75.00
	87,770.00	**78,680.99**	**9,089.01**

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	66,480.00	73,629.61	(7,149.61)
Electricity	16,500.00	16,546.25	(46.25)
Equipment Maintenance	2,000.00	2,421.82	(421.82)
Building Maintenance	19,000.00	9,092.33	9,907.67
Contract Painting	500.00	398.99	101.01
Carpentry Supplies	300.00	181.68	118.32
Food/Meals	0.00	0.00	
Other Contract Services	4,200.00	5,117.07	(917.07)
Medical Supplies	450.00	458.75	(8.75)
Safety Equipment	0.00	0.00	0.00
Electrical Supplies	500.00	2,241.28	(1,741.28)
Gasoline	100.00	0.00	100.00
Natural Gas	6,500.00	4,771.38	1,728.62
Custodial Supplies	2,000.00	1,335.43	664.57
Landscaping Materials	1,000.00	485.70	514.30
Hand Tools	200.00	85.88	114.12
New Equipment	1,500.00	2,353.43	(853.43)
Mileage and Tolls	600.00	692.28	(92.28)
Deeded Tax Property Fees	900.00	0.00	900.00
	122,730.00	**119,811.88**	**2,918.12**
CEMETERIES			
Personnel	132,989.00	80,287.08	52,701.92
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	2,775.00	(75.00)
Electricity	160.00	1,811.42	(1,651.42)
Equipment Maintenance	827.00	570.21	256.79
Dues and Memberships	60.00	40.00	20.00
Meetings and Conferences	150.00	120.00	30.00
Safety Equipment	200.00	0.00	200.00
Chemicals	250.00	0.00	250.00
Office Supplies	441.00	236.66	204.34
Plumbing Supplies	200.00	65.87	134.13
Gasoline	200.00	328.71	(128.71)
Custodial Supplies	300.00	0.00	300.00
Landscaping Materials	1,000.00	1,358.08	(358.08)
Trees/Shrubs	900.00	0.00	900.00
Hand Tools	0.00	388.63	(388.63)
Water Pipe	100.00	0.00	100.00
Fencing	5,000.00	0.00	5,000.00
Concrete	100.00	0.00	100.00
New Equipment	0.00	66.91	(66.91)
Mileage and Tolls	200.00	234.23	(34.23)
	145,877.00	**88,282.80**	**57,594.20**

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	8,599.00	4,085.00	4,514.00
Workers' Compensation	408,314.00	214,610.42	193,703.58
HRA Account Fees	6,400.00	2,640.00	3,760.00
IRS 720 PCORI Fees	341.00	0.00	341.00
General Property	240,000.00	0.00	240,000.00
	663,654.00	**221,335.42**	**442,318.58**
POLICE DEPARTMENT			
Personnel	3,562,683.00	3,488,452.57	74,230.43
Advertising	500.00	1,042.94	(542.94)
Phone and Communication	24,096.00	45,459.83	(21,363.83)
Programmers	0.00	0.00	0.00
Other Professional Services	10,000.00	15,657.68	(5,657.68)
Equipment Maintenance	0.00	1,794.56	(1,794.56)
Radio Maintenance	1,000.00	572.00	428.00
Vehicle Maintenance	20,000.00	39,300.48	(19,300.48)
Equipment Lease	6,500.00	9,278.10	(2,778.10)
Patrol Fleet Units	90,000.00	103,606.70	(13,606.70)
Food/Meals	1,000.00	859.98	140.02
Other Contract Services	0.00	45,038.70	(45,038.70)
Printing and Binding	1,500.00	2,737.40	(1,237.40)
Dues and Memberships	5,100.00	4,449.80	650.20
Meetings and Conferences	5,000.00	1,148.60	3,851.40
Medical Supplies	800.00	0.00	800.00
Batteries	1,000.00	612.07	387.93
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	1,337.04	2,662.96
Public Relations/Ed Supplies	1,500.00	225.11	1,274.89
Postage	1,500.00	673.43	826.57
Gasoline	34,848.00	28,742.02	6,105.98
Diesel Fuel	0.00	0.00	0.00
Computer Supplies	2,500.00	0.00	2,500.00
Copier Supplies	1,200.00	0.00	1,200.00
Books and Subscriptions	2,000.00	388.45	1,611.55
Traffic Signs	0.00	0.00	0.00
New Equipment	10,000.00	21,025.71	(11,025.71)
K9 New Equipment	0.00	2,482.23	(2,482.23)
Mileage and Tolls	1,500.00	1,099.67	400.33
Training	35,000.00	13,259.58	21,740.42
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	69,497.00	68,066.88	1,430.12
Electricity	20,000.00	17,798.27	2,201.73
Equipment Maintenance	2,000.00	3,623.22	(1,623.22)
Building Maintenance	2,000.00	14,349.44	(12,349.44)
Painting	300.00	1,198.57	(898.57)
Carpentry Supplies	300.00	295.67	4.33
Equipment Lease	2,500.00	0.00	2,500.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Ground Maintenance	1,500.00	1,526.86	(26.86)
Food/Meals	300.00	50.84	249.16
Other Contract Services	30,358.00	11,104.25	19,253.75
Medical Supplies	0.00	0.00	0.00
Plumbing Supplies	300.00	24.29	275.71
Electrical Supplies	300.00	15.84	284.16
Natural Gas	8,000.00	5,051.72	2,948.28
Custodial Supplies	1,500.00	828.84	671.16
Landscaping Materials	0.00	242.09	(242.09)
Hand Tools	100.00	0.00	100.00
New Equipment	0.00	8,482.09	(8,482.09)
Finance Charges and Late Fees	0.00	0.00	0.00
	3,962,182.00	**3,961,903.52**	**278.48**
FIRE DEPARTMENT			
Personnel	3,321,994.00	3,523,879.04	(201,885.04)
Phone and Communication	27,000.00	30,036.89	(3,036.89)
Other Professional Services	500.00	2,980.08	(2,480.08)
Equipment Maintenance	3,500.00	3,239.18	260.82
Vehicle Maintenance	20,000.00	40,721.92	(20,721.92)
Gas Pumps' Maintenance	1,000.00	1,219.23	(219.23)
Equipment Lease	231,136.00	231,135.52	0.48
Vehicle Lease	10,000.00	19,944.87	(9,944.87)
Food/Meals	0.00	122.06	(122.06)
Other Contract Services	30,000.00	37,513.61	(7,513.61)
Dues and Memberships	800.00	2,316.49	(1,516.49)
Meetings and Conferences	500.00	0.00	500.00
Photography Supplies	1.00	0.00	1.00
Stationery/Paper	100.00	25.99	74.01
Office Supplies	500.00	437.45	62.55
Public Relations/Ed Supplies	0.00	1,794.44	(1,794.44)
Postage	100.00	20.49	79.51
Gasoline	5,000.00	2,828.06	2,171.94
Diesel Fuel	7,500.00	995.87	6,504.13
Computer Supplies	0.00	120.00	(120.00)
Copier Supplies	200.00	0.00	200.00
Books and Subscriptions	1,000.00	744.00	256.00
New Equipment	4,000.00	554.87	3,445.13
Mileage and Tolls	250.00	588.34	(338.34)
Fire Alarms System	5,000.00	4,084.26	915.74
Regional Hazmat	4,400.00	5,294.72	(894.72)
Fire Station			
Other Professional Services	300.00	22,082.55	(21,782.55)
Electricity	17,000.00	14,230.51	2,769.49
Building Maintenance	7,000.00	17,774.57	(10,774.57)
Carpentry Supplies	100.00	0.00	100.00
Ground Maintenance	200.00	7,655.50	(7,455.50)
Other Contract Services	7,500.00	1,889.86	5,610.14
Chemicals	250.00	0.00	250.00
Plumbing Supplies	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Electrical Supplies	0.00	575.00	(575.00)
Natural Gas	17,000.00	14,811.08	2,188.92
Custodial Supplies	1,800.00	1,457.34	342.66
Landscaping Materials	1.00	0.00	1.00
Hand Tools	1.00	0.00	1.00
New Equipment	3,000.00	0.00	3,000.00
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	1,361.73	11,699.27
	3,741,694.00	**3,992,435.52**	**(250,741.52)**
BUILDING INSPECTION			
Personnel	96,284.00	63,307.04	32,976.96
Legal Services	0.00	0.00	0.00
Phone and Communication	625.00	1,211.71	(586.71)
Other Professional Services	14,000.00	10,589.07	3,410.93
Vehicle Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Printing and Binding	0.00	30.45	(30.45)
Dues and Memberships	250.00	220.00	30.00
Meetings and Conferences	300.00	440.00	(140.00)
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	0.00	250.00
Postage	300.00	307.13	(7.13)
Postage	0.00	0.00	0.00
Books & Subscriptions	1,600.00	4,044.00	(2,444.00)
New Equipment	400.00	129.10	270.90
Mileage and Tolls	50.00	43.19	6.81
	114,159.00	**80,321.69**	**33,837.31**
EMERGENCY MANAGEMENT			
Personnel	109,677.00	110,040.95	(363.95)
Phone and Communication	3,000.00	2,526.62	473.38
Other Professional Services	0.00	100.00	(100.00)
Equipment Maintenance	50.00	15.00	35.00
Vehicle Maintenance	500.00	1,253.31	(753.31)
Food/Meals	900.00	205.76	694.24
Other Contract Services	1,000.00	3,855.00	(2,855.00)
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	92.00	158.00
Gasoline	1,800.00	996.19	803.81
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	1,500.00	0.00	1,500.00
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	20,000.00	20,045.67	0.00
Equipment Maintenance	0.00	0.00	0.00
	138,927.00	**139,130.50**	**(157.83)**
HIGHWAY DEPARTMENT			
Personnel	825,290.00	843,394.93	(18,104.93)
Advertising	75.00	85.95	(10.95)
Phone and Communication	6,000.00	7,772.82	(1,772.82)
Programmers/Tech Advisors	0.00	0.00	0.00
Other Professional Services	4,000.00	4,288.10	(288.10)
Electricity	5,975.00	7,392.24	(1,417.24)
Equipment Maintenance	55,000.00	52,601.67	2,398.33
Radio Maintenance	300.00	0.00	300.00
Vehicle Maintenance	45,000.00	62,176.95	(17,176.95)
Carpentry Supplies	1,700.00	235.33	1,464.67
Equipment Rental	10,000.00	1,922.35	8,077.65
Food/Meals	0.00	438.91	(438.91)
Other Contract Services	60,000.00	39,321.52	20,678.48
Printing and Binding	50.00	285.97	(235.97)
Dues and Memberships	1,675.00	1,230.00	445.00
Meetings and Conferences	700.00	110.00	590.00
Safety Equipment	2,392.00	2,439.56	(47.56)
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	3,333.15	(2,833.15)
Office Supplies	1,200.00	1,011.03	188.97
Postage	300.00	88.19	211.81
Plumbing Supplies	100.00	93.28	6.72
Electrical Supplies	100.00	153.67	(53.67)
Gasoline	25,000.00	9,152.23	15,847.77
Diesel Fuel	30,000.00	2,674.96	27,325.04
Custodial Supplies	2,800.00	1,613.51	1,186.49
Computer Supplies	0.00	0.00	0.00
Landscaping Materials	1,500.00	3,345.72	(1,845.72)
Hand Tools	4,000.00	3,537.93	462.07
Books and Subscriptions	0.00	100.00	(100.00)
Traffic Signs	9,763.00	10,291.02	(528.02)
Asphalt/Road Materials	10,000.00	6,910.26	3,089.74
Crushed Stone	2,800.00	1,182.00	1,618.00
Drainage Pipe	2,000.00	3,951.77	(1,951.77)
Sand	6,000.00	1,016.75	4,983.25
Road Salt	92,000.00	99,005.15	(7,005.15)
New Equipment	23,000.00	7,265.73	15,734.27
Mileage and Tolls	1,000.00	503.43	496.57
Cold Patch	2,100.00	2,367.30	(267.30)
Finance Charges and Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	1,500.00	3,448.96	(1,948.96)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	6,456.00	4,227.70	2,228.30
Building Maintenance	6,400.00	13,357.47	(6,957.47)
Carpentry Supplies	3,700.00	135.92	3,564.08
Other Contract Services	4,500.00	3,520.00	980.00
Natural Gas	18,000.00	17,018.63	981.37
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
	1,272,926.00	**1,223,002.06**	**49,923.94**
STREET LIGHTS			
Electricity	90,000.00	109,743.70	(19,743.70)
	90,000.00	**109,743.70**	**(19,743.70)**
SOLID WASTE BUILDING			
Other Professional Services	1,100.00	3,272.00	(2,172.00)
Electricity	10,000.00	10,493.06	(493.06)
Building Maintenance	3,000.00	1,122.62	1,877.38
Carpentry Supplies	0.00	1,549.48	(1,549.48)
Natural Gas	11,000.00	11,353.91	(353.91)
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	25,100.00	**27,791.07**	**(2,691.07)**
RUBBISH DEPARTMENT			
Personnel	734,797.00	888,257.40	(153,460.40)
Advertising	100.00	0.00	100.00
Engineering Services	19,000.00	12,896.85	6,103.15
Phone and Communication	950.00	2,005.50	(1,055.50)
Other Professional Services	1,000.00	1,225.00	(225.00)
Equipment Maintenance	17,000.00	17,218.00	(218.00)
Vehicle Maintenance	16,000.00	28,176.81	(12,176.81)
Carpentry Supplies	1,500.00	323.32	1,176.68
Equipment Rental	2,500.00	3,330.59	(830.59)
Food/Meals	0.00	269.50	(269.50)
Other Contract Services	2,000.00	(75.00)	2,075.00
Printing and Binding	300.00	713.92	(413.92)
Dues and Memberships	2,887.00	2,066.03	820.97
Meetings and Conferences	250.00	245.00	5.00
Safety Equipment	1,722.00	1,678.35	43.65
Chemicals	300.00	0.00	300.00
Office Supplies	400.00	126.51	273.49
Gasoline	0.00	0.00	0.00
Diesel Fuel	33,000.00	19,103.27	13,896.73
Natural Gas	0.00	2,606.22	(2,606.22)
Custodial Supplies	1,500.00	540.62	959.38
Computer Supplies	100.00	69.97	30.03
Hand Tools	100.00	210.46	(110.46)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
New Equipment	2,000.00	3,355.74	(1,355.74)
Mileage and Tolls	500.00	567.78	(67.78)
Damages to Non-Town Property	0.00	198.90	(198.90)
Rubbish Disposal	320,000.00	294,295.43	25,704.57
Recycling	60,000.00	78,539.16	(18,539.16)
	1,217,906.00	**1,357,945.33**	**(140,039.33)**
WATER TREATMENT, CONSERV., & OTHER			
Stormwater Management			
Personnel	8,000.00	8,140.00	(140.00)
Other Contract Services	111,400.00	78,338.92	33,061.08
New Equipment	0.00	7,506.72	(7,506.72)
	119,400.00	**93,985.64**	**25,414.36**
HEALTH DEPARTMENT			
Personnel	94,334.00	63,234.11	31,099.89
Phone and Communication	625.00	1,211.66	(586.66)
Other Professional Services	2,500.00	630.00	1,870.00
Dues and Memberships	75.00	35.00	40.00
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	129.08	295.92
Mileage and Tolls	50.00	56.84	(6.84)
	98,509.00	**65,362.14**	**33,146.86**
ANIMAL CONTROL			
Personnel	69,143.00	75,072.97	(5,929.97)
Radio Maintenance	700.00	800.00	(100.00)
Vehicle Maintenance	200.00	0.00	200.00
Printing and Binding	750.00	1,744.83	(994.83)
Office Supplies	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
New Equipment	500.00	184.46	315.54
Prescription Drugs	300.00	0.00	300.00
Damages Caused by Animals	0.00	0.00	0.00
Animal Care/Disposal	1,200.00	0.00	1,200.00
MOSQUITO CONTROL			
Advertising	50.00	0.00	50.00
Other Professional Services	56,900.00	50,090.00	6,810.00
Carpentry Supplies	1,500.00	0.00	1,500.00
Meetings and Conferences	0.00	0.00	0.00
	131,343.00	**127,892.26**	**3,450.74**

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	71,843.00	73,129.32	(1,286.32)
Phone and Communication	0.00	442.96	(442.96)
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	41.07	(41.07)
New Equipment	0.00	0.00	0.00
Direct Assistance			
Other Professional Services	1,000.00	231.79	768.21
Electricity for Clients	7,000.00	3,813.70	3,186.30
Food/Meals for Clients	9,250.00	4,924.27	4,325.73
Gasoline for Clients	2,650.00	1,790.12	859.88
Fuel Oil for Clients	4,000.00	1,325.04	2,674.96
Natural Gas for Clients	1,300.00	1,275.90	24.10
Prescription Drugs for Clients	2,200.00	1,962.17	237.83
Building Rental for Clients	53,500.00	35,723.08	17,776.92
Clothing for Clients	100.00	296.68	(196.68)
Funerals for Clients	6,000.00	5,000.00	1,000.00
Transportation for Clients	1,500.00	218.50	1,281.50
	160,373.00	**130,174.60**	**30,198.40**
PARKS & RECREATION			
Parks			
Personnel	139,560.00	158,107.71	(18,547.71)
Phone and Communication	660.00	124.95	535.05
Other Professional Services	1,000.00	5,025.00	(4,025.00)
Electricity	4,500.00	7,598.98	(3,098.98)
Equipment Maintenance	1,900.00	2,788.89	(888.89)
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	2,000.00	525.37	1,474.63
Building Maintenance	22,000.00	14,442.18	7,557.82
Painting	6,000.00	5,449.53	550.47
Carpentry Supplies	800.00	215.13	584.87
Ground Maintenance	1,000.00	866.16	133.84
Equipment Rental	0.00	0.00	0.00
Other Contract Services	800.00	5,947.00	(5,147.00)
Dues and Memberships	0.00	130.00	(130.00)
Meetings and Conferences	0.00	175.00	(175.00)
Safety Equipment	100.00	0.00	100.00
Plumbing Supplies	500.00	536.64	(36.64)
Electrical Supplies	200.00	173.52	26.48
Gasoline	351.00	862.92	(511.92)
Custodial Supplies	1,400.00	647.79	752.21
Landscaping Materials	3,000.00	6,942.81	(3,942.81)
Hand Tools	428.00	922.22	(494.22)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Recreational Supplies	300.00	119.95	180.05
Fencing	3,000.00	2,133.65	866.35
Concrete	200.00	0.00	200.00
Infield Mix	4,000.00	4,362.00	(362.00)
New Equipment	1,000.00	1,012.94	(12.94)
Mileage and Tolls	55.00	78.30	(23.30)
Finance Charges & Late Fees	0.00	0.00	0.00
Memorial Day	2,000.00	2,115.56	(115.56)
Recreation Department			
Personnel	527,954.00	538,321.23	(10,367.23)
Advertising	664.00	0.00	664.00
Phone and Communication	7,795.00	7,681.99	113.01
Programmers	0.00	0.00	0.00
Other Professional Services	1,900.00	2,551.16	(651.16)
Equipment Maintenance	3,125.00	0.00	3,125.00
Vehicle Maintenance	850.00	489.32	360.68
Equipment Lease	3,121.00	3,390.52	(269.52)
Equipment Rental	14,500.00	4,220.45	10,279.55
Food/Meals	360.00	433.12	(73.12)
Other Contract Services	12,410.00	21,988.38	(9,578.38)
Printing and Binding	300.00	39.10	260.90
Dues and Memberships	1,650.00	350.00	1,300.00
Meetings and Conferences	875.00	763.95	111.05
Medical Supplies	200.00	261.09	(61.09)
Photography Supplies	600.00	0.00	600.00
Office Supplies	2,321.00	463.69	1,857.31
Postage	500.00	483.71	16.29
Gasoline	650.00	0.00	650.00
Computer Supplies	200.00	0.00	200.00
Books and Subscriptions	200.00	0.00	200.00
Recreational Supplies	12,500.00	13,315.49	(815.49)
New Equipment	5,900.00	744.39	5,155.61
Mileage and Tolls	100.00	0.00	100.00
Finance Charges and Late Fees	0.00	0.00	0.00
Admission Fees	1,900.00	2,094.30	(194.30)
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	96,944.00	81,016.66	15,927.34
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	3,604.69	(3,604.69)
Electricity	23,500.00	24,487.08	(987.08)
Equipment Maintenance	3,500.00	1,256.34	2,243.66
Building Maintenance	30,000.00	29,190.41	809.59
Carpentry Supplies	350.00	0.00	350.00
Ground Maintenance	7,000.00	5,803.03	1,196.97
Food/Meals	0.00	0.00	0.00
Other Contract Services	3,600.00	6,351.95	(2,751.95)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Chemicals	1,600.00	0.00	1,600.00
Plumbing Supplies	50.00	0.00	50.00
Electrical Supplies	450.00	0.00	450.00
Gasoline	85.00	153.00	(68.00)
Natural Gas	14,000.00	9,439.32	4,560.68
Propane Gas	0.00	0.00	0.00
Custodial Supplies	4,030.00	3,448.34	581.66
Landscaping Materials	1,200.00	0.00	1,200.00
Hand Tools	150.00	0.00	150.00
New Equipment	3,000.00	579.96	2,420.04
Mileage and Tolls	0.00	0.00	0.00
Welcome Center			
Personnel	12,201.00	12,288.03	(87.03)
Electricity	150.00	792.10	(642.10)
Building Maintenance	550.00	466.36	83.64
Painting	700.00	0.00	700.00
Carpentry Supplies	300.00	0.00	300.00
Other Contract Services	0.00	0.00	0.00
Custodial Supplies	700.00	483.66	216.34
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	3,375.00	4,775.00
Town Pier Maintenance	5,000.00	12,271.08	(7,271.08)
Beach Maintenance	6,000.00	7,821.64	(1,821.64)
	1,020,589.00	**1,021,724.74**	**(1,135.74)**
LIBRARY			
Other Professional Services	501,813.00	501,360.00	453.00
	501,813.00	**501,360.00**	**453.00**
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	877.94	22.06
Other Contract Services	4,800.00	5,450.00	(650.00)
Memorial Supplies	3,600.00	2,871.86	728.14

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Old Home Day			
Other Professional Services	4,950.00	1,060.00	3,890.00
Carpentry Supplies	500.00	140.97	359.03
Equipment Rental	7,275.00	6,029.00	1,246.00
Other Contract Services	6,350.00	14,632.00	(8,282.00)
Printing and Binding	1,350.00	1,752.00	(402.00)
Photography Supplies	30.00	0.00	30.00
Office Supplies	0.00	0.00	0.00
Postage	600.00	896.39	(296.39)
Electrical Supplies	100.00	0.00	100.00
Recreational Supplies	2,600.00	1,084.55	1,515.45
New Equipment	825.00	0.00	825.00
Finance Charge & Late Fee	0.00	0.00	0.00
	33,880.00	**34,794.71**	**(914.71)**
CONSERVATION COMMISSION			
Personnel	2,217.00	812.20	1,404.80
Advertising	150.00	0.00	150.00
Other Professional Services	0.00	0.00	0.00
Food/Meals	250.00	350.00	(100.00)
Printing and Binding	100.00	0.00	100.00
Dues and Memberships	300.00	0.00	300.00
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	0.00	25.00
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	**1,162.20**	**2,455.80**
HEALTH INSURANCE			
Health Insurance	2,694,745.00	2,596,507.92	98,237.08
HRA Debit Card Expense	368,650.00	256,017.02	112,632.98
Life Insurance	99,552.00	91,170.22	8,381.78
Dental Insurance	161,809.00	167,907.78	(6,098.78)
	3,324,756.00	**3,111,602.94**	**213,153.06**
PRINCIPAL ON LONG TERM NOTE	**426,457.00**	**426,456.96**	**0.04**
INTEREST ON LONG TERM NOTE	**211,463.00**	**211,462.57**	**0.43**
TAX ANTICIPATION NOTE	**4,000.00**	**0.00**	**4,000.00**
WATER DEPARTMENT	**1,759,629.00**	**1,589,602.87**	**170,026.13**
SEWER DEPARTMENT	**2,005,343.00**	**1,816,245.74**	**189,097.26**
TOTAL OPERATING BUDGET	**23,554,583.00**	**22,737,547.42**	**817,035.58**

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
2019 Warrant Articles			
(ENC) Vision	10,000.00	10,000.00	-
#34 Council On Aging	5,000.00	0.00	5,000.00
#36 Child & Family Services	3,600.00	3,600.00	-
#37 Child Advocacy Center	2,000.00	2,000.00	-
#38 Chucky's Fight	8,000.00	8,000.00	-
#40 A Safe Place/Haven	6,014.00	6,014.00	-
#42 Richie McFalrland Children's Fund	4,129.00	4,129.00	-
#43 Rockingham County Nutrition Program	7,656.00	7,656.00	-
#44 Seabrook Community Table	5,600.00	5,600.00	-
#45 Seabrook Lions Club	4,000.00	4,000.00	-
#46 Seacoast Mental Health Center	3,622.00	3,622.00	-
#47 Seacoast Visiting Nurses	7,600.00	7,600.00	-
#48 Seacoast Youth Services	18,000.00	18,000.00	-
#49 Southern NH Services	14,669.00	14,669.00	-
#50 Transportation Assistance for Seacoast Citizen	3,200.00	3,200.00	-
#51 Friends Program	1,040.00	1,040.00	-
#53 Families First	6,000.00	6,000.00	-
#23 DPW - 6 wheel dump truck	150,000.00	83,420.00	66,580.00
#20 DPW - Road Improvements	377,000.00	355,140.00	21,860.00
#21 WTR - Rehab/well maintenance	50,000.00	41,387.50	8,612.50
#22 WTR - SCADA	138,600.00	0.00	138,600.00
#27 SWR - Air handling unit	15,000.00	0.00	15,000.00
#30 REC - Boiler replacement	65,000.00	33,361.68	31,638.32
Total 2019 Warrant Articles	**905,730.00**	**618,439.18**	**287,290.82**
SELECTMEN'S ENCUMBRANCES			
2018 Warrant Articles			
#38 Council On Aging	3,753.25	1,538.00	2,215.25
ENC - Rec Scoreboard	-	340.00	(340.00)
#16 DPW - Road Improvements	24,755.25	24,708.00	47.25
#17 SWR - Outfall Pipe Rte 286	475,125.00	24,600.00	450,525.00
#18 WTR - Construct New Wells	386,698.18	251,690.98	135,007.20
#19 WTR - Rehab Wells	9,776.00	1,749.50	8,026.50
#24 DPW - Repair/replace pump stations	20,000.00	20,000.00	-
#29 SWR - Mounted oxygen probes	26,000.00	16,894.30	9,105.70
#31 SWR - Reline chlorine storage tanks	26,000.00	26,000.00	-
#41 PKS - Playground Vet's Park	141.00	-	141.00
Total 2018 Warrant Articles	972,248.68	367,520.78	604,727.90
2017 Warrant Articles			
#23 WTR - Gruhn Site Closure	6,552.00	-	6,552.00
#36Council On Aging	5,000.00	-	5,000.00
#12 HWY - One-ton dump truck	125.02	-	125.02
#21 WTR - Replace Radios	8,710.00	-	8,710.00
#14 DPW - Replace roof	68,022.56	5,102.00	62,920.56
#35 MGR - Town Hall repairs	25,800.00	-	25,800.00
#10 WTR - Anne's Lane	11,163.01	-	11,163.01

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
#18 FD - Purchase/replace equipment	17.05	-	17.05
#25 DPW - Road Improvements	11,283.86	12,000.04	(716.18)
Total 2017 Warrant Articles	**136,673.50**	**17,102.04**	**119,571.46**
2016 Warrant Articles			
(ENC) DPW - People GIS	3,500.00	0.00	3,500.00
Total 2016 Warrant Articles	**3,500.00**	**0.00**	**3,500.00**
2015 Warrant Articles			
#49 Council On Aging	69.00	0.00	69.00
(ENC) Retiree Reserve (HD)	8,669.00	0.00	8,669.00
Total 2015 Warrant Articles	**8,738.00**	**0.00**	**8,738.00**
Grants with no matching Town Funds			
Stanton K9 School	0.00	4,000.00	(4,000.00)
EM Performance Grant	0.00	4,000.00	(4,000.00)
EM Performance Grant-Generator	0.00	20,000.00	(20,000.00)
Highway Block Grant	0.00	22,941.86	(22,941.86)
DPW Harborside Park	0.00	658	(658.00)
Total Grants	**0.00**	**51,599.86**	**(51,599.86)**
ABATEMENTS & REFUNDS	0.00	587,777.76	(587,777.76)
SEABROOK ELEMENTARY SCHOOL			
Budget 2018-2019 Balance	6,253,011.00	6,253,011.00	0.00
Budget 2019 - 2020	13,421,364.00	6,600,000.00	6,821,364.00
WINNACUNNET HIGH SCHOOL			
Budget 2018-2019 Balance	3,252,123.00	3,252,123.00	0.00
Budget 2019 - 2020	7,854,840.00	4,200,000.00	3,654,840.00
COUNTY TAX 2019	2,440,800.00	2,440,800.00	0.00

TOWN OF SEABROOK
REVENUE REPORT
January through December 2018

Code Enforcement		
Amusement Device	3200.00	
Board of Adjustment	6059.00	
Building Permit Fees	146792.00	
Business License	13050.00	
Certificate of Occupancy	2747.26	
Demo Permit	625.00	
Health License Fees	14852.00	
Tattoo License	2250.00	
Total Code Enforcement		174723.26
DPW		
Sale of Cemetery Plots	3200.00	
Transfer Station Fees	28449.70	
Driveway Permit	1350.00	
Street Excavation Permit	2400.00	
Highway Block Grant	127800.56	
Equipment Maintenance	62.88	
Total DPW		163263.14
Emergency Management		
EM RERP Reimbursement	7095.00	
Total Emergency Management		7095.00
Fire Department		
Miscellaneous Fire Income	19287.45	
New Equipment	2181.32	
Total Fire Department		21468.77
Grants		
2017 DWI Patrols	273.12	
2017 Distracted Driving	1097.72	
EM PW 11 FEMA 4370-DR-NH	34751.26	
EM PW 7 FEMA 4370-DR-NH	38542.12	
EM 2019 Performance grant- Generator	20000.00	
WTR -CWSRF Grant	17978.17	
Total Grants		112642.39
Payroll Office		
Deferred Annuity	5346.40	
STD/WC Buyback	30992.75	
Fed & State Tax Reimbursement	144.72	
NH Retirement (PD)	15288.08	
Total Payroll		51771.95

TOWN OF SEABROOK
REVENUE REPORT
January through December 2018

Planning Board		
Application Fees	48574.25	
PB Legal	364.22	
Planning Board Reimbursed	31919.40	
Total Planning Board		80857.87
Police Dept		
Dog Fines	200.00	
Fingerprint Fees	3615.00	
Insurance Report Fees	7748.00	
Miscellaneous Income	10802.12	
Parking Fines	10525.00	
Pistol Permit Fees	610.00	
Police Detail AR	148588.90	
Reimbursed From SES	50000.00	
Police Restitution	6316.35	
Donations	200.00	
Total Police Department		238605.37
Recreation Department		
Facility Rental	3080.00	
Membership ID Income	1774.00	
Old Home Days Revenue	1867.00	
Program & Registration Fees	103140.35	
Roller Skating & Dances	3814.00	
Special Events	136.00	
Total Recreation Dept		113811.35
Reimbursements		
Elected Officials	403.69	
Phone & Communication	906.63	
Postage	1084.22	
Equipment		
Total Reimbursements		2394.54
Sewer Department		
Sewer Use AR	873444.46	
A/R Sewer Late Fees	5.00	
A/R Sewer Service Charge	197212.06	
Install / Inspect/Miscellaneous	25970.80	
Interest on Delinquent Sewer	1698.40	
Insurance Div Reimbursement	1763.73	
Equipment Maintenance	10.00	
Other Professional Services	1990.04	
Total Sewer		1102094.49

TOWN OF SEABROOK
REVENUE REPORT
January through December 2019

Tax Collector		
Excavation Tax Receivable	46.92	
Interest on Delinquent Taxes	38155.93	
Lien Interest	72250.21	
Liens Receivable	362336.61	
Property Tax Receivable Current	39419812.67	
Property Tax Prior	1176960.18	
Yield Tax Receivable	912.33	
Meetings & Conference	50.00	
Total Tax Collector		41070524.85
Town Clerk		
Certificates Birth & Death	14600.00	
Commercial Refuse License Fee	71.00	
Dog License	15811.00	
Marriage License	7701.38	
Motor Vehicle Permits	2066576.27	
MV Permits Collected for State NH	650683.64	
Fish & Game	9971.50	
Uniform Commercial Code	3327.00	
Landlord/Agent Registration Fees	555.00	
Total Town Clerk		2769296.41
Town Hall		
Fireworks License	100.00	
Party or Parade Permit Fee	1.00	
Hawkers & Vendors License	100.00	
Total Town Hall		201.00
Treasurer		
Channel 22 Franchise Fee Comcast	68908.70	
Dog Racing Permit Fees	101292.00	
Bad Check Fees	500.00	
Room & Meals Tax	905888.55	
Interest on Deposits	159218.44	
Insurance & Dividends	13553.70	
Sale of Municipal Property	318088.37	
Misc Income/Copies	184168.05	
Due To Trust Fund Comcast	68908.71	
Reserved for DPW Pier	19750.00	
Reserved for Welfare	1000.00	
Legal Services	4197.00	
Donations	543.80	
Total Treasurer		1846017.32
Welfare		
PY Reimbursements	13050.39	
Total Welfare		13050.39

TOWN OF SEABROOK
REVENUE REPORT
January through December 2018

Water Dept		
A/R Water Use	1454888.10	
A/R Late Fees	5.00	
A/R Service Charge	328674.38	
Install/Inspect	124775.65	
Certified Fees	4582.02	
Interest Income Delinquent Water	4381.29	
Interest Install/Inspect	200.40	
Full Time Employees	8203.69	
New Equipment	900.00	
Vehicle Maintenance	343.44	
Total Water		1926953.97
Ambulance Fund		
A/R Ambulance Fees	666668.08	
Ambulance Fees	329669.81	
Interest	11582.22	
Total Ambulance		1007920.11
Recycled Materials Fund		
Recycled Materials Income	24417.37	
Interest	3341.94	
Total Recycled Materials		27759.31
Recreation Revolving Fund		
Admissions	29945.00	
Programs	19269.50	
Donations	18801.54	
Donations Gun Range	41.00	
Donations-250th Anniversary	28,063.00	
Interest	1748.62	
Total Rec Revolving Fund		97868.66
Agency Fund Interest		
Interest	1528.28	
Misc Revenue	153.12	
Agency Fund Total		1681.40
Communication Fund		
Interest	418.48	
Lease Payments Verizon/ T-Mobile	67188.99	
Total Communication Fund		67607.47
Conservation Interest		3839.01
D'Allesandro Interest		1404.28
Water Treatment Plant Interest		100.45
Transportation Fund Interest		2113.82
Total Revenue all Accounts		**50905066.58**

THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2020

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 4, 2020, at 7:00 o'clock in the evening to participate in the first session of the 2020Annual 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 10, 2020, 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 10, 2020, pursuant to RSA 659:49.

ARTICLE1
To select by non-partisan ballot:

one (1) Selectman and Assessor for a term of three (3) years;
four (4) members of the Planning Board for a term of three (3) years;
two(2) members of the Budget Committee for a term of three (3) years;
one (1) member of the Budget Committee for a term of two (2) years;
one (1) member of the Budget Committee for a term of one (1) year;
one (1) Town Clerk for a term of three (3) years;
one (1) Treasurer for a term of three (3) years;
one (1) Trustee of the Library for a term of three (3) years;
one (1) Trustee of the Trust Funds for a term of three (3) years;
one (1) Trustee of the Trust Funds for a term of two (2) years;
three (3) Constables for a term of one (1) year;
one (1) Supervisor of the Checklist for a term of six (6) years;

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 clarify the Zoning Ordinance by adding the following to Section 6.

Uses that are not designated as permitted (by right or as a conditional use) shall be construed as prohibited.

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:

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 in order to prohibit short-term rentals in the residential districts:

Dwelling Unit: A ~~single unit~~building orportion thereofproviding complete independent living facilities for one or more persons including permanent provisions for living, sleeping, eating, cooking and sanitation. This use shall not be deemed to include such transient occupancies as hotels, motels, rooming or boarding houses.

ARTICLE 4
To see if the Town will vote to raise and appropriate the sum of Six Hundred Eighty-Five Thousand Three Hundred Seven Dollars ($685,307) for the purpose of replacing the existing radio equipment at the police department and to authorize the issuance of not more than $685,307 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. This bond will be repaid through the communication revolving fund, leaving no tax impact. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: The current radio equipment has reached the end of its 20-year useful life. This project will replace obsolete equipment, and vastly improve police communications in areas where communication is currently substandard, including the beach area and our schools. Payment of the bond will be through the communication revolving fund, derived from lease payments made to Seabrook by Verizon cell tower and T-Mobile water tower, leaving no tax impact.

ARTICLE 5
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, totalingTwenty Four Million Three Hundred Twenty Six Thousand One Hundred ThirtyEightDollars ($24,326,138.00)?Should this article be defeated, the default budget shall be Twenty Four Million Two Hundred Forty Nine Thousand Ninety Eight Dollars

($24,249,098)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) (Recommendedby the Budget Committee) (Estimated $8.903 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 6

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, 2020 through March 31, 2021; and furthermore to raise and appropriate the sum of Zero Dollars ($0) for fiscal year 2020, 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 2021 would be $19,157 through March 31, 2021. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: The SEA has been without a contract for several years.

ARTICLE 7

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, 2020 through March 31, 2021; and furthermore to raise and appropriate the sum of Zero Dollars ($0) for fiscal year 2020, 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 2021 would be $31,376 through March 31, 2021. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: The Seabrook Police Association has been without a contract for several years.

ARTICLE 8

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, 2020 through March 31, 2023; and furthermore to raise and appropriate the sum of Zero Dollars ($0) for fiscal year 2020, 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 2021 would be $2,970. The increases in salaries and benefits for fiscal year 2022 would be $2,970. The increases in salaries and benefits for fiscal year 2023 would be $16,200 through March 31, 2023. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

ARTICLE 9
To see if the Town, if any of articles6 – 8 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 10
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. This is a special warrant article. (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 11
To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars ($40,000.00) to be added to the existing Town Building 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 would fund capital projects for each Town building.

ARTICLE 12
To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars ($50,000.00) to be added to the existing DPW Vehicle 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 $0.018 impact per $1,000 on the tax rate).

NOTE: This article would fund DPW vehicles on a scheduled replacement basis.

ARTICLE 13
To see if the Town will vote to raise and appropriate the sum of Three Hundred Thousand Dollars ($300,000.00) 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 Sixty Thousand Eight Hundred Dollars ($160,800.00), and by a transfer of the sum of Eighty Thousand Dollars ($80,000.00) from the Transportation Improvement Special Revenue Fund and an appropriation of Fifty Nine Thousand Two Hundred Dollars ($59,200.00) from local taxation. 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, 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 $0.022 impact per $1,000on the tax rate).

ARTICLE 14
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, 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 $0.018impact 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 15
To see if the Town will vote to raise and appropriate the sum of One Hundred Forty-Three Thousand Seven Hundred Twenty-Seven Dollars ($143,727.00) to construct new wells including well design, construction and infrastructure to connect to the water treatment plant and authorize the withdrawal of One Hundred Forty-Three Thousand Seven Hundred Twenty-Seven Dollars ($143,727.00) from 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, 2022), 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).

NOTE: This article is included in the capital improvement plan. $725,000 was authorized with the 2015 warrant article #36 for two years and reauthorized in 2018 by article # 17. The two years has passed and $143,727 remains from the original article. The project is ongoing and the funds need to be reauthorized to continue the work as described.

ARTICLE 16
To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars ($100,000.00) to repair and replace the Centennial Street pump 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, 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 $0.037 impact per $1,000 on the tax rate).

NOTE: This pump station has had serious odor control issues for many years. This will be a comprehensive solution.

ARTICLE 17
To see if the Town will vote to raise and appropriate the sum of Ninety-Four Thousand Dollars ($94,000.00) for the purpose of upgrading the System Control and Data Acquisition (S.C.A.D.A.) system at the Town Wastewater 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, 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 $0.034 impact per $1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan. These systems are twenty years old. The Programable Logic Controller (P.L.C.) the heart of the SCADA system, are no longer manufactured or supported by the factory. Without these components the automation would cease to exist.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars ($35,000.00) to repair the two DPW stormwater 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, 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 $0.013 impact per $1,000 on the tax rate).

NOTE: These stormwater drainage stations are more than 20 years old. These stations are vital for removing stormwater from the streets of the beach during rain events. It was discovered in the summer of 2019 that all 4 pumps were in need of repairs. 2 of the 4 pumps were replaced or repaired using article 24 of the 2018 warrant. This article will allow us to repair or replace the other 2 pumps and complete necessary valve maintenance and repair.

ARTICLE 19

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 ($875,000.00) for the acquisition and equipping of a modern Fire Engine for the Fire Department, and to raise and appropriate the sum of One Hundred Seventy Five Thousand Dollars ($175,000.00) 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 $0.064 impact per $1,000 on the tax rate.)

NOTE: This article is included in the Capital Improvement Plan. This would be replacing a 2003 Rescue Truck. This truck is necessary to carry specialized tools to vehicle accidents and other emergency calls.

ARTICLE 20

To see if the Town will vote to create four (4) new full-time firefighter positions with the Fire Department, and to raise and appropriate the sum of One Hundred Sixty-Four Thousand Eight Hundred Forty-Eight Dollars ($164,848.00) in salary and benefits to fund these positions. If approved the appropriations 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 $0.060 impact per $1000 on the tax rate).

NOTE: The hiring of these four (4) firefighters in 2020 will only be for 4-months. In subsequent years it will be for 12 months for a cost of $498,748.00. The last addition of firefighters occurred in 2003.

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars ($35,000.00) to be added to the existing Police Department Equipment 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 $0.013 impact per $1,000 on the tax rate).

NOTE: This article would allow the Town to begin saving for the purchase of police equipment, due in 2025. The equipment will include replacement of firearms, tasers, protective vests, and digital equipment for cruisers. The combined cost is estimated at $205,000.

ARTICLE 22

To see if the Town will vote to create two (2) new full-time patrolman positions within the Police Department, beginning in December of 2020, and to raise and appropriate the sum of Twenty-Five Thousand Six Hundred Forty-Four Dollars ($25,644) in salary and benefits to fund these positions. If approved the appropriations 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 $0.009 impact per $1,000 on the tax rate).

NOTE: The hiring of these two (2) patrolmen in 2020 will only be for 1-month. In subsequent years it will be for 12 months for a cost of $225,204. The last addition of Patrol Officers occurred in 1993.

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars ($40,000.00) 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. 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. The current balance of this fund is $40,000.

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars ($75,000.00) to install a wet sprinkler system 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, 2022), 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).

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars ($150,000.00) 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 2007 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, 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 $0.055 impact per $1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan.

ARTICLE 26
To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars ($15,000.00) to repair and refurbish the concession stand at Governor Weare Park. 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, 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 $0.005 impact per $1,000 on the tax rate).

NOTE: The concession stand is in need of repair.

ARTICLE 27
To see if the Town will vote to allow the operation of sports book retail locations within the Town? (Majority vote required).

ARTICLE 28
Shall the Town modify the provisions of RSA 72:35 for an optional tax credit of $4,000 for a Service-Connected Total Disability on residential property?(Majority vote required).

NOTE: The current optional tax credit for a Service-Connected Total Disability on residential property is $2,000.

ARTICLE 29
Shall the Town modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of $500 per year to $750 per year? (Majority vote required).

ARTICLE 30
To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Dollars ($3,600.00) for Waypoint (formerly 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 31
To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars ($2,000.00) 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 32
To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars ($8,000.00) 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 $0.003impact per $1,000 on the tax rate).

ARTICLE 33
To see if the Town will vote to raise and appropriate the sum of Six Thousand Fourteen Dollars ($6,014.00) for Haven (formerly A Safe Place), 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 34
To see if the Town will vote to raise and appropriate the sum of Four Thousand One Hundred Twenty Nine Dollars ($4,129.00) 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 35
To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Fifty-Six Dollars ($7,656.00) 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 $0.003impact per $1,000 on the tax rate).

ARTICLE 36
To see if the Town will vote to raise and appropriate the sum of Five Thousand Six Hundred Dollars ($5,600.00) 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).

ARTICLE37
To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars ($4,000.00) 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 38
To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Twenty-Two Dollars ($3,622.00) 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 39
To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Dollars ($7,600.00) 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 40
To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars ($18,000.00) 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 41
To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Six Hundred Sixty Nine Dollars ($14,669.00) 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 $0.005impact per $1,000 on the tax rate).

ARTICLE 42
To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Dollars ($3,200.00) 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 43
To see if the Town will vote to raise and appropriate the sum of One Thousand Forty Dollars ($1,040.00) 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).

ARTICLE 44
To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars ($2,000.00) for Aids Response of the Seacoast, a human service organization for the purpose of preventing the spread of HIV infection and improving 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 45
To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars ($6,000.00) for Greater Seacoast Community Health (d/b/a 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).

ARTICLE 46
To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars ($1,200.00) 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) (Recommended by the Budget Committee) (Estimated $0.0004 impact per $1,000 on the tax rate).

ARTICLE 47
To see if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Dollars ($2,800.00) 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).

ARTICLE 48 – PETITION ARTICLE
Upon the petition of Melanie Eaton and other legal voters of the town "To see if the Town of Seabrook will vote to raise and appropriate the sum of $100,000.00 to create a second full-time school resource officer within the Seabrook school system. If approved the appropriation for this

position will become part of the annual operating budget in subsequent years. This is a special warrant article. (Majority vote required) (Not Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee) (Estimated $0.037 impact per $1,000 on the tax rate).

ARTICLE 49 – PETITION ARTICLE

Shall the Town of Seabrook, start issuing resident stickers for all taxpaying citizens and stop issuing placards for parking and transfer station use effective in 2030. (Majority vote required).

Given under our hands and seals the 7TH day of January, 2020.

BOARD OF SELECTMEN:

Aboul B. Khan, Chairman

Theresa A. Kyle, Vice Chairman

Ella M. Brown, Clerk

A true copy of warrant, ATTEST:

Aboul B. Khan, Chairman

Theresa A. Kyle, Vice Chairman

Ella M. Brown, 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 7TH day of January, 2020.

STATE OF NEW HAMPSHIRE
Rockingham, ss

January 7TH, 2020

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

New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget

Seabrook

For the period beginning January 1, 2020 and ending December 31, 2020

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

This form was posted with the warrant on: January 27, 2020

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
Ella Brown	Selectmen	
Kyle Bates	Budget Com	
Rebecca Knott	Budget Committee	
Richard P. Maguire	Budget Committee	
Christopher LeClaire	Budget Committee Chair	
Michael O'Connor	Budget Committee	

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 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
4130-4139	Executive	05	$3,786,489	$835,742	$884,086	$0	$884,086	$0
4140-4149	Election, Registration, and Vital Statistics	05	$299,733	$403,518	$452,756	$0	$452,756	$0
4150-4151	Financial Administration	05	$926,517	$1,254,079	$1,325,881	$0	$1,325,881	$0
4152	Revaluation of Property		$0	$0	$0	$0	$0	$0
4153	Legal Expense	05	$304,199	$220,000	$220,000	$0	$220,000	$0
4155-4159	Personnel Administration		$0	$0	$0	$0	$0	$0
4191-4193	Planning and Zoning	05	$75,344	$87,770	$69,242	$0	$69,242	$0
4194	General Government Buildings	05	$119,812	$137,221	$143,239	$0	$143,239	$0
4195	Cemeteries	05	$88,283	$161,251	$165,415	$0	$165,415	$0
4196	Insurance	05	$221,335	$673,654	$663,654	$0	$663,654	$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		**$5,821,712**	**$3,773,235**	**$3,924,273**	**$0**	**$3,924,273**	**$0**
Public Safety								
4210-4214	Police	05	$3,965,904	$4,893,586	$5,097,981	$0	$5,097,981	$0
4215-4219	Ambulance		$0	$0	$0	$0	$0	$0
4220-4229	Fire	05	$3,992,436	$4,507,902	$4,743,453	$0	$4,743,453	$0
4240-4249	Building Inspection	05	$80,322	$174,510	$153,573	$0	$153,573	$0
4290-4298	Emergency Management	05	$139,131	$169,636	$171,839	$0	$171,839	$0
4299	Other (Including Communications)		$0	$0	$0	$0	$0	$0
	Public Safety Subtotal		**$8,177,793**	**$9,745,634**	**$10,166,846**	**$0**	**$10,166,846**	**$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 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration	05	$1,220,456	$1,624,268	$1,687,653	$0	$1,687,653	$0
4312	Highways and Streets		$0	$0	$0	$0	$0	$0
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting	05	$109,744	$90,000	$90,000	$0	$90,000	$0
4319	Other		$0	$0	$0	$0	$0	$0
	Highways and Streets Subtotal		**$1,330,200**	**$1,714,268**	**$1,777,653**	**$0**	**$1,777,653**	**$0**
Sanitation								
4321	Administration	05	$27,791	$25,100	$25,100	$0	$25,100	$0
4323	Solid Waste Collection	05	$1,357,945	$1,541,033	$1,654,074	$0	$1,654,074	$0
4324	Solid Waste Disposal		$0	$0	$0	$0	$0	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal		$0	$0	$0	$0	$0	$0
4329	Other Sanitation		$0	$0	$0	$0	$0	$0
	Sanitation Subtotal		**$1,385,736**	**$1,566,133**	**$1,679,174**	**$0**	**$1,679,174**	**$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	05	$93,986	$119,400	$135,000	$0	$135,000	$0
	Water Distribution and Treatment Subtotal		**$93,986**	**$119,400**	**$135,000**	**$0**	**$135,000**	**$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**	**$0**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	05	$65,362	$158,860	$131,588	$0	$131,588	$0
4414	Pest Control	05	$127,892	$146,358	$150,448	$0	$150,448	$0
4415-4419	Health Agencies, Hospitals, and Other		$0	$0	$0	$0	$0	$0
	Health Subtotal		**$193,254**	**$305,218**	**$282,036**	**$0**	**$282,036**	**$0**
Welfare								
4441-4442	Administration and Direct Assistance	05	$73,613	$112,504	$122,604	$0	$122,604	$0
4444	Intergovernmental Welfare Payments		$0	$0	$0	$0	$0	$0
4445-4449	Vendor Payments and Other	05	$56,561	$188,630	$88,300	$0	$88,300	$0
	Welfare Subtotal		**$130,174**	**$301,134**	**$210,904**	**$0**	**$210,904**	**$0**
Culture and Recreation								
4520-4529	Parks and Recreation	05	$1,021,725	$1,183,488	$1,252,554	$0	$1,252,554	$0
4550-4559	Library	05	$501,360	$501,813	$506,772	$0	$506,772	$0
4583	Patriotic Purposes	05	$34,795	$33,880	$42,101	$0	$42,101	$0
4589	Other Culture and Recreation		$0	$0	$0	$0	$0	$0
	Culture and Recreation Subtotal		**$1,557,880**	**$1,719,181**	**$1,801,427**	**$0**	**$1,801,427**	**$0**
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	$1,162	$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		**$1,162**	**$3,618**	**$3,618**	**$0**	**$3,618**	**$0**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	$426,457	$426,457	$347,489	$0	$347,489	$0
4721	Long Term Bonds and Notes - Interest	05	$211,463	$211,463	$197,630	$0	$197,630	$0
4723	Tax Anticipation Notes - Interest	05	$0	$4,000	$4,000	$0	$4,000	$0
4790-4799	Other Debt Service		$0	$0	$0	$0	$0	$0
	Debt Service Subtotal		**$637,920**	**$641,920**	**$549,119**	**$0**	**$549,119**	**$0**
Capital Outlay								
4901	Land		$0	$725,000	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$150,000	$0	$0	$0	$0
4903	Buildings		$0	$60,000	$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$2,884,700	$0	$0	$0	$0
	Capital Outlay Subtotal		**$0**	**$3,819,700**	**$0**	**$0**	**$0**	**$0**
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	05	$1,786,791	$2,008,193	$1,963,961	$0	$1,963,961	$0
4914W	To Proprietary Fund - Water	05	$1,589,603	$1,759,629	$1,832,127	$0	$1,832,127	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0	$0	$0
4919	To Fiduciary Funds		$0	$0	$0	$0	$0	$0
	Operating Transfers Out Subtotal		**$3,376,394**	**$3,767,822**	**$3,796,088**	**$0**	**$3,796,088**	**$0**
	Total Operating Budget Appropriations				**$24,326,138**	**$0**	**$24,326,138**	**$0**

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (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
4210-4214	Police	48	$0	$100,000	$0	$100,000
		Purpose: *Petition Article School Officer*				
4445-4449	Vendor Payments and Other	30	$3,600	$0	$3,600	$0
		Purpose: *Waypoint (Formerly Child & Family Services)*				
4445-4449	Vendor Payments and Other	31	$2,000	$0	$2,000	$0
		Purpose: *Child Advocacy*				
4445-4449	Vendor Payments and Other	32	$8,000	$0	$8,000	$0
		Purpose: *Chucky's Fight*				
4445-4449	Vendor Payments and Other	33	$6,014	$0	$6,014	$0
		Purpose: *Haven/A safe Place*				
4445-4449	Vendor Payments and Other	34	$4,129	$0	$4,129	$0
		Purpose: *Richie McFarland Children's Fund*				
4445-4449	Vendor Payments and Other	35	$7,656	$0	$7,656	$0
		Purpose: *Rockingham Country Nutrition Program*				
4445-4449	Vendor Payments and Other	36	$5,600	$0	$5,600	$0
		Purpose: *Seabrook Community Table*				
4445-4449	Vendor Payments and Other	37	$4,000	$0	$4,000	$0
		Purpose: *Seabrook Lions CLub*				
4445-4449	Vendor Payments and Other	38	$3,622	$0	$3,622	$0
		Purpose: *Seacoast Mental Health Center*				
4445-4449	Vendor Payments and Other	39	$7,600	$0	$7,600	$0
		Purpose: *Seacoast Visiting Nurses Center*				
4445-4449	Vendor Payments and Other	40	$18,000	$0	$18,000	$0
		Purpose: *Seacoast Youth Services*				
4445-4449	Vendor Payments and Other	41	$14,669	$0	$14,669	$0
		Purpose: *Southern NH Services*				

Special Warrant Articles

4445-4449	Vendor Payments and Other	42	$3,200	$0	$3,200	$0
	Purpose: *Transportation Assistance for Seacoast Citizens*					
4445-4449	Vendor Payments and Other	43	$1,040	$0	$1,040	$0
	Purpose: *Friends Program*					
4445-4449	Vendor Payments and Other	44	$2,000	$0	$2,000	$0
	Purpose: *Aids Response of the Seacoast*					
4445-4449	Vendor Payments and Other	45	$6,000	$0	$6,000	$0
	Purpose: *Greater Seacoast Community Health DBA Families Fir*					
4445-4449	Vendor Payments and Other	46	$1,200	$0	$1,200	$0
	Purpose: *American Red Cross*					
4445-4449	Vendor Payments and Other	47	$2,800	$0	$2,800	$0
	Purpose: *Cross Roads*					
4902	Machinery, Vehicles, and Equipment	04	$685,307	$0	$685,307	$0
	Purpose: *Radio Equipment for Police Dept Bonding*					
4902	Machinery, Vehicles, and Equipment	19	$175,000	$0	$175,000	$0
	Purpose: *Lease/Purchase of a Modern Fire engine*					
4902	Machinery, Vehicles, and Equipment	25	$150,000	$0	$150,000	$0
	Purpose: *Purchase of Dump truck with Plow and Sander*					
4903	Buildings	26	$15,000	$0	$15,000	$0
	Purpose: *Refurbish the Concession stand Governor Weare park*					
4909	Improvements Other than Buildings	13	$300,000	$0	$300,000	$0
	Purpose: *Town Street improvements*					
4909	Improvements Other than Buildings	14	$50,000	$0	$50,000	$0
	Purpose: *Cleaning, Rehab Wells*					
4909	Improvements Other than Buildings	15	$143,727	$0	$143,727	$0
	Purpose: *Constructing new wells*					
4909	Improvements Other than Buildings	16	$100,000	$0	$100,000	$0
	Purpose: *Repair and Replace Pump Station*					
4909	Improvements Other than Buildings	17	$94,000	$0	$94,000	$0
	Purpose: *SCADA System Upgrade*					
4909	Improvements Other than Buildings	18	$35,000	$0	$35,000	$0
	Purpose: *Repair two DPW Storm-water Pump Stations*					

Special Warrant Articles

4909	Improvements Other than Buildings	24	$75,000	$0	$75,000	$0
	Purpose: *DPW Wet Sprinkler System*					
4915	To Capital Reserve Fund	11	$40,000	$0	$40,000	$0
	Purpose: *Capital Reserve Fund Maintenance of Seabrook Munic*					
4915	To Capital Reserve Fund	12	$50,000	$0	$50,000	$0
	Purpose: *Capital Reserve Fund Purchase DPW Vehicles*					
4915	To Capital Reserve Fund	21	$35,000	$0	$35,000	$0
	Purpose: *Capital Reserve Fund for police capital equipment*					
4915	To Capital Reserve Fund	23	$40,000	$0	$40,000	$0
	Purpose: *Fire SCABA Funding*					
	Total Proposed Special Articles		**$2,089,164**	**$100,000**	**$2,089,164**	**$100,000**

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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4210-4214	Police	22	$25,644	$0	$25,644	$0
	Purpose: *PD hiring of 2 FT officers*					
4220-4229	Fire	20	$164,848	$0	$164,848	$0
	Purpose: *4 new Full-time firefighters*					
	Total Proposed Individual Articles		**$190,492**	**$0**	**$190,492**	**$0**

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		$0	$0	$0
3180	Resident Tax		$0	$0	$0
3185	Yield Tax		$912	$0	$0
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax		$0	$0	$0
3189	Other Taxes		$47	$0	$0
3190	Interest and Penalties on Delinquent Taxes	05	$131,185	$135,000	$135,000
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$132,144**	**$135,000**	**$135,000**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	$36,513	$27,160	$27,160
3220	Motor Vehicle Permit Fees	05	$2,099,522	$1,450,000	$1,450,000
3230	Building Permits	05	$147,308	$50,000	$50,000
3290	Other Licenses, Permits, and Fees	05	$79,583	$179,900	$179,900
3311-3319	From Federal Government		$0	$0	$0
	Licenses, Permits, and Fees Subtotal		**$2,362,926**	**$1,707,060**	**$1,707,060**
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	05	$905,889	$450,000	$450,000
3353	Highway Block Grant	05, 13	$127,801	$280,540	$280,540
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	05	$50,000	$50,000	$50,000
	State Sources Subtotal		**$1,083,690**	**$780,540**	**$780,540**

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	05	$200,411	$157,754	$157,754
3409	Other Charges		$0	$0	$0
	Charges for Services Subtotal		**$200,411**	**$157,754**	**$157,754**
Miscellaneous Revenues					
3501	Sale of Municipal Property	05	$322,289	$2,000	$2,000
3502	Interest on Investments	05	$163,401	$80,000	$80,000
3503-3509	Other	05	$330,975	$200,320	$200,320
	Miscellaneous Revenues Subtotal		**$816,665**	**$282,320**	**$282,320**
Interfund Operating Transfers In					
3912	From Special Revenue Funds	13	$47,796	$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)	05	$1,090,277	$1,216,726	$1,216,726
3914W	From Enterprise Funds: Water (Offset)	05	$1,937,463	$1,970,215	$1,970,215
3915	From Capital Reserve Funds	15	$0	$143,727	$143,727
3916	From Trust and Fiduciary Funds	05	$0	$400	$400
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$3,075,536**	**$3,411,068**	**$3,411,068**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	04	$0	$685,307	$685,307
9998	Amount Voted from Fund Balance	24	$0	$75,000	$75,000
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$760,307**	**$760,307**
	Total Estimated Revenues and Credits		**$7,671,372**	**$7,234,049**	**$7,234,049**

Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	$24,326,138	$24,326,138
Special Warrant Articles	$2,089,164	$2,089,164
Individual Warrant Articles	$190,492	$190,492
Total Appropriations	$26,605,794	$26,605,794
Less Amount of Estimated Revenues & Credits	$7,234,049	$7,234,049
Estimated Amount of Taxes to be Raised	**$19,371,745**	**$19,371,745**

Supplemental Schedule

1. Total Recommended by Budget Committee	**$26,605,794**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$0
3. Interest: Long-Term Bonds & Notes	$0
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$0
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$26,605,794**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$2,660,579
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)*	**$29,266,373**

Default Budget of the Municipality

Seabrook

For the period beginning January 1, 2020 and ending December 31, 2020

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 17, 2020

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
PAUL B. KHAN	Selectman	
Theresa A. Kyle	Vice Chair, Selectman	Theresa A. Kyle
THERESA A. KYLE		

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	$835,742	$53,344	$0	$889,086
4140-4149	Election, Registration, and Vital Statistics	$403,518	$41,584	$0	$445,102
4150-4151	Financial Administration	$1,254,079	$70,304	$0	$1,324,383
4152	Revaluation of Property	$0	$0	$0	$0
4153	Legal Expense	$220,000	$0	$0	$220,000
4155-4159	Personnel Administration	$0	$0	$0	$0
4191-4193	Planning and Zoning	$87,770	$0	$0	$87,770
4194	General Government Buildings	$137,221	$14,018	$0	$151,239
4195	Cemeteries	$161,251	$4,164	$0	$165,415
4196	Insurance	$673,654	($10,000)	$0	$663,654
4197	Advertising and Regional Association	$0	$0	$0	$0
4199	Other General Government	$0	$0	$0	$0
	General Government Subtotal	**$3,773,235**	**$173,414**	**$0**	**$3,946,649**
Public Safety					
4210-4214	Police	$4,893,586	$144,573	$0	$5,038,159
4215-4219	Ambulance	$0	$0	$0	$0
4220-4229	Fire	$4,507,902	$212,051	$0	$4,719,953
4240-4249	Building Inspection	$174,510	($20,937)	$0	$153,573
4290-4298	Emergency Management	$169,636	$2,203	$0	$171,839
4299	Other (Including Communications)	$0	$0	$0	$0
	Public Safety Subtotal	**$9,745,634**	**$337,890**	**$0**	**$10,083,524**
Airport/Aviation Center					
4301-4309	Airport Operations	$0	$0	$0	$0
	Airport/Aviation Center Subtotal	**$0**	**$0**	**$0**	**$0**
Highways and Streets					
4311	Administration	$1,624,268	$53,038	$0	$1,677,306
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	**$1,714,268**	**$53,038**	**$0**	**$1,767,306**

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	$1,541,033	$93,694	$0	$1,634,727
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	**$1,566,133**	**$93,694**	**$0**	**$1,659,827**
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	$15,600	$0	$135,000
	Water Distribution and Treatment Subtotal	**$119,400**	**$15,600**	**$0**	**$135,000**
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	$158,860	($27,272)	$0	$131,588
4414	Pest Control	$146,358	$3,840	$0	$150,198
4415-4419	Health Agencies, Hospitals, and Other	$0	$0	$0	$0
	Health Subtotal	**$305,218**	**($23,432)**	**$0**	**$281,786**
Welfare					
4441-4442	Administration and Direct Assistance	$112,504	$10,100	$0	$122,604
4444	Intergovernmental Welfare Payments	$0	$0	$0	$0
4445-4449	Vendor Payments and Other	$88,500	$0	$0	$88,500
	Welfare Subtotal	**$201,004**	**$10,100**	**$0**	**$211,104**
Culture and Recreation					
4520-4529	Parks and Recreation	$1,183,488	$64,066	$0	$1,247,554
4550-4559	Library	$501,813	$4,959	$0	$506,772
4583	Patriotic Purposes	$33,880	$7,071	$0	$40,951
4589	Other Culture and Recreation	$0	$0	$0	$0
	Culture and Recreation Subtotal	**$1,719,181**	**$76,096**	**$0**	**$1,795,277**

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	$426,457	($78,968)	$0	$347,489
4721	Long Term Bonds and Notes - Interest	$211,463	($13,833)	$0	$197,630
4723	Tax Anticipation Notes - Interest	$4,000	$0	$0	$4,000
4790-4799	Other Debt Service	$0	$0	$0	$0
	Debt Service Subtotal	**$641,920**	**($92,801)**	**$0**	**$549,119**
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	$2,008,193	($39,432)	$0	$1,968,761
4914W	To Proprietary Fund - Water	$1,759,629	$87,498	$0	$1,847,127
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	**$3,767,822**	**$48,066**	**$0**	**$3,815,888**
	Total Operating Budget Appropriations	**$23,557,433**	**$691,665**	**$0**	**$24,249,098**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4311	Contractual
4411	Contractual
4441-4442	Contractual
4240-4249	Contractual
4195	Contractual
4140-4149	Contractual
4290-4298	Contractual
4130-4139	Contractual
4150-4151	Contractual
4220-4229	Contractual
4194	Contractual
4196	Contractual
4550-4559	Contractual
4721	Reduction of Interest Payment
4711	Reduction of Principal Payment
4520-4529	Contractual
4583	Contractual
4414	Contractual
4210-4214	Contractual
4323	Contractual
4914S	Contractual
4914W	Contractual
4335-4339	Contractual

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	$87,196.89
	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

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	$87,196.89
	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

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	08/15/08	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%	138,656.28		138,656.28	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	405,185.26
	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				86,265.63	(6,885.00)	79,380.63	79,380.63	
12	08/15/20	3,895,000.00	140,000.00	4.125%	86,265.63	(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	304,868.00
	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	(6,908.00)	59,235.75	249,235.75	308,835.50
	02/15/27				61,937.50	(6,908.00)	55,079.50	55,079.50	
19	08/15/27	2,755,000.00	200,000.00	4.500%	61,987.50	(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				19,687.50	(11,853.00)	7,834.50	7,834.50	
27	08/15/35	875,000.00	275,000.00	4.500%	19,687.50	(7,998.00)	11,689.50	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	299,599.00	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, 2018

TOWN OF SEABROOK, NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

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TOWN OF SEABROOK, NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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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, 2018, 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, 2018, 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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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 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.

October 18, 2019

Plodzik & Sanderson
Professional Association

Management's Discussion and Analysis
For the Fiscal Year 2018

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 $49,949,927 (*net position*).
- The Town's change in net position was a decrease of $2,343,001.
- The Town implemented Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, during fiscal year 2018. The beginning net position for governmental activities was restated by ($1,304,752) for the OPEB provided by NHRS and $ 192,853 for the Town's local OPEB plan to retroactively report the increase/decrease in the net OPEB liability as of July 1, 2017.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of $13,461,019. Approximately 53% ($7,172,554) 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 $7,172,554, which is an increase of 4.8% ($328,677) in relationship to the 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 13 - 14 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 15 - 18.

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 20 - 21 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 page 22.

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 Position compared to the prior year. More detailed information can be found on pages 13 - 14 of this report.

Town of Seabrook
Net Assets as of December 31, 2018 and 2017

	Governmental Activities	
	2018	**2017**
Current and other assets	$ 24,680,073	$ 27,154,940
Capital assets, net	60,028,160	58,331,275
Total assets	84,708,233	85,486,215
Related to OPEB	259,415	92,318
Related to Pensions	2,590,946	3,288,744
Total Deferred outflow or resources	2,850,361	3,381,062
Current liabilities	10,864,780	10,122,969
Long-term liabilities	26,058,750	25,394,119
Total liabilities	36,923,530	35,517,088
Related to OPEB	6,576	4,395
Related to pensions	648,722	641,865
Unavailable Revenue - Prop Tax	23,918	408,769
Unavailable Revenue - Wtr/Swr	5,156	1,967
Unavailable Revenue - grants	765	265
Total Deferred outflow or resources	685,137	1,057,261
Net assets:		
Invested in capital assets, net of related debt	52,992,259	54,597,032
Restricted	1,629,353	1,682,287
Unrestricted	(4,671,685)	(3,986,391)
Total net assets	$ 49,949,927	$ 52,292,928

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 $49,949,927 as of December 31, 2018.

The Town's capital assets, net of related debt, at the end of 2018 were $52,992,259. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (106%) 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 $410,506. This was due to the following factors: a decrease in bond debt of $382,582; a decrease in capital leases of $285,346; a decrease in compensated absences (vested sick leave and accrued vacation leave) of $47,259, an increase in other post employment benefits of $672,140; and a decrease of $367,459 in net pension liability.

The Town reported $15,046 in net position restricted for perpetual care, representing the permanent trust funds. And the Town also reported $1,614,307 which is restricted for the road improvements, donations, drug forfeiture, library, and capital project. Total restricted net position is $1,629,353.

The balance of unrestricted net position totaling a deficit -$4,671,685. The unrestricted net position represents negative 9.4% of the Town's total net.

Net position

Net investment in Capital Assets: The largest portion of the Town's net position 106.1% reflects its net investment in capital assets.

Restricted Net Position: Only 3.26% 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 -9.36% 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 14.

Town of Seabrook

Changes in Net Assets for year ended December 31, 2018 and 2017

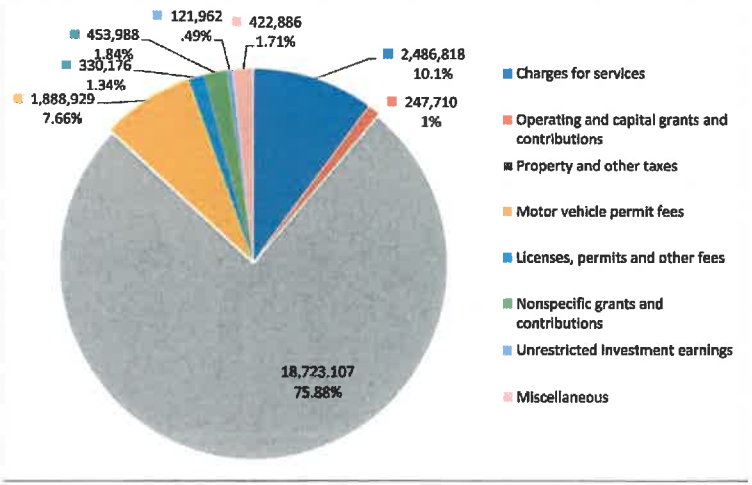
	Governmental Activities	
Revenues		
Program revenues:	**2018**	**2017**
Charges for services	$ 2,486,818	$ 2,507,429
Operating and capital grants and contributions	247,710	360,601
General revenues:		
Property and other taxes	18,723,107	17,133,725
Motor vehicle permit fees	1,888,929	1,981,786
Licenses, permits and other fees	330,176	389,630
Grants and contributions not restricted to specific programs	453,988	480,111
Unrestricted investment earnings	121,962	52,800
Miscellaneous	422,886	523,481
Total revenues	$ 24,675,576	$ 23,429,563
Expenses		
General governmental	$ 3,661,383	$ 3,816,092
Public safety	10,938,181	10,633,391
Highways and streets	3,446,955	3,531,557
Sanitation	4,139,644	3,774,272
Water distributions and treatments	2,133,921	2,285,728
Health	228,557	247,411
Welfare	255,242	324,184
Culture and recreation	1,948,504	1,919,830
Conservation	9,850	9,899
Interest on long-term debt	256,340	285,527
Prior period adjustment related to GASB Statement No. 75	0	1,111,899
Total expenses	$ 27,018,577	$ 27,939,790
Increase (Decrease) in net assets	-2,343,001	-4,510,227
Net assets, beginning of year as restated	52,292,928	56,803,155
Net Position	$ 49,949,927	$ 52,292,928

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

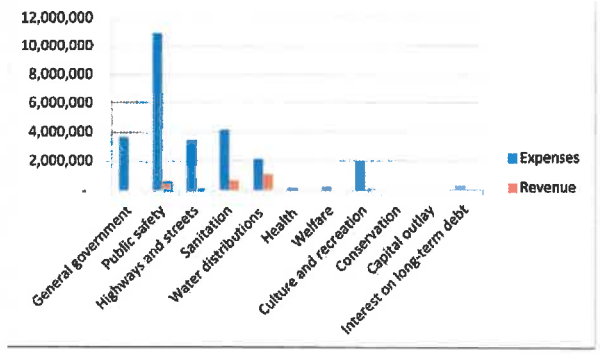
Governmental Activities

Net position decreased in 2018 by $2,343,001. This decrease was due mainly to revenue reduction.

The total cost of Governmental activities this year was $27,018,577. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only $18,723,107. The overall tax rate in 2018 remained the same as 2017 rate of ($16.25/$1000). Those who directly benefited from the programs paid $2,486,818, and other governments and organizations subsidized certain programs in the amount of $247,710. The Town paid for the remaining governmental activities with $3,217,941 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 40.5% 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 15 - 18. 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 $13,461,019, which increased $73,460 from the prior year. Of the $13,461,019 in combined ending fund balance, $6,228,465 has been designated for specific uses. The remaining fund balance of $7,172,554 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 $7,172,554. 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 28.5% of total General Fund expenditures, while total fund balance represents 49.8% of that same amount.

The unassigned fund balance of the Town's General Fund increased by $308,677, or 4.2%, from the prior year. Key factors in this change are as follows:

Unassigned fund balance used to offset tax rate	(495,000)
Amount voted from fund balance	(480,000)
Excess of revenues over budget estimates	1,504,723
Decrease in fund balance non-spendable	48,680
Decrease in fund balance restricted	138,044
Increase in fund balance committed	(407,770)
Total	$ 308,677

Capital Assets and Long-Term Liabilities:

Capital assets
The Town's capital assets for its governmental activities as of December 31, 2018 are $60,028,160 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

	2018	Restated 2017
Land	$ 3,811,948	$ 3,811,948
Buildings and improvements	39,862,397	39,820,901
Improvements other than buildings	1,056,573	1,056,573
Equipment and vehicles	10,552,904	10,365,175
Construction in progress	46,776	157,638
Infrastructure	74,229,234	73,541,042
Total	129,559,832	128,753,277
Accumulated Depreciation	(69,531,672)	(66,452,416)
Total Capital Assets	$ 60,028,160	$ 62,300,861

Debt administration and Long-Term Liabilities

Additional information on the long-term liabilities can be found in Note 13 in the Notes to the Basic Financial Statements.

Long-term Liabilities Payable as of December 31, 2018

Long-term Liabilities Payable as of 2017 Restated	$ 26,469,256
Additions to Long term liabilities	676,984
Reductions to Long term liabilities	-1,087,490
Long-term Liabilities Payable as of 2018	$ 26,058,750

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for June 2019 at 2.8%, the State's unemployment rate at 2.5%. The National unemployment rate is at 3.7%. These same rates for June 2017 were 2.8%, 2.7%, and 4.3% 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 03874-0456 or telephone (603) 474-8027.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 19,938,821
Investments	1,923,463
Taxes receivables (net)	1,692,418
Account receivables (net)	617,629
Intergovernmental receivable	453,988
Prepaid items	27,841
Tax deeded property, subject to resale	25,913
Capital assets:	
Land and construction in progress	3,858,724
Other capital assets, net of depreciation	56,169,436
Total assets	84,708,233
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	2,590,946
Amounts related to other postemployment benefits	259,415
Total deferred outflows of resources	2,850,361
LIABILITIES	
Accounts payable	718,924
Accrued salaries and benefits	341,538
Accrued interest payable	97,261
Intergovernmental payable	9,707,057
Long-term liabilities:	
Due within one year	997,498
Due in more than one year	25,061,252
Total liabilities	36,923,530
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	23,918
Unavailable revenue - grants	765
Unavailable revenue - water and sewer prepayments	5,156
Amounts related to pensions	648,722
Amounts related to other postemployment benefits	6,576
Total deferred inflows of resources	685,137
NET POSITION	
Net investment in capital assets	52,992,259
Restricted	1,629,353
Unrestricted	(4,671,685)
Total net position	$ 49,949,927

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, 2018

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change In Net Position
General government	$ 3,661,383	$ 17,497	$ -	$ (3,643,886)
Public safety	10,938,181	606,381	40,453	(10,291,347)
Highways and streets	3,446,955	-	181,051	(3,265,904)
Sanitation	4,139,644	647,507	26,206	(3,465,931)
Water distribution and treatment	2,133,921	1,084,034	-	(1,049,887)
Health	228,557	-	-	(228,557)
Welfare	255,242	-	-	(255,242)
Culture and recreation	1,948,504	131,399	-	(1,817,105)
Conservation	9,850	-	-	(9,850)
Interest on long-term debt	256,340	-	-	(256,340)
Total governmental activities	$ 27,018,577	$ 2,486,818	$ 247,710	(24,284,049)
General revenues:				
Taxes:				
Property				18,586,163
Other				136,944
Motor vehicle permit fees				1,888,929
Licenses and other fees				330,176
Grants and contributions not restricted to specific programs				453,988
Unrestricted investment earnings				121,962
Miscellaneous				422,886
Total general revenues				21,941,048
Change in net position				(2,343,001)
Net position, beginning, as restated (see Note 19)				52,292,928
Net position, ending				$ 49,949,927

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, 2018

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 16,444,834	$ 1,905,357	$ 18,350,191
Investments	5,107	14,866	19,973
Receivables, net of allowance for uncollectible:			
Taxes	1,712,418	-	1,712,418
Accounts	374,308	243,321	617,629
Intergovernmental receivable	453,988	-	453,988
Interfund receivable	209,832	25,000	234,832
Prepaid items	27,841	-	27,841
Tax deeded property, subject to resale	25,913	-	25,913
Restricted assets:			
Cash and cash equivalents	1,588,630	-	1,588,630
Investments	1,903,490	-	1,903,490
Total assets	$ 22,746,361	$ 2,188,544	$ 24,934,905
LIABILITIES			
Accounts payable	$ 703,694	$ 15,230	$ 718,924
Accrued salaries and benefits	330,266	11,272	341,538
Intergovernmental payable	9,707,057	-	9,707,057
Interfund payable	25,000	209,832	234,832
Total liabilities	10,766,017	236,334	11,002,351
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	465,614	-	465,614
Unavailable revenue - Water and sewer prepayments	5,156	-	5,156
Unavailable revenue - Donations and grants	-	765	765
Total deferred inflows of resources	470,770	765	471,535
FUND BALANCES			
Nonspendable	53,754	14,415	68,169
Restricted	1,614,179	249,056	1,863,235
Committed	2,646,918	1,687,974	4,334,892
Assigned	22,169	-	22,169
Unassigned	7,172,554	-	7,172,554
Total fund balances	11,509,574	1,951,445	13,461,019
Total liabilities, deferred inflows of resources, and fund balances	$ 22,746,361	$ 2,188,544	$ 24,934,905

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 - Governmental Funds to the Statement of Net Position
December 31, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		$ 13,461,019
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	$ 129,559,832	
Less accumulated depreciation	(69,531,672)	
		60,028,160
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	$ 2,590,946	
Deferred inflows of resources related to pensions	(648,722)	
Deferred outflows of resources related to OPEB	259,415	
Deferred inflows of resources related to OPEB	(6,576)	
		2,195,063
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (234,832)	
Payables	234,832	
		-
Other long-term revenues are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		441,696
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(20,000)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(97,261)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	$ 6,634,948	
Unamortized bond premium	20,300	
Capital leases	380,653	
Compensated absences	1,224,540	
Net pension liability	14,745,598	
Other postemployment benefits	3,052,711	
		(26,058,750)
Net position of governmental activities (Exhibit A)		$ 49,949,927

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, 2018

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	$18,746,373	$ -	$18,746,373
Licenses and permits	2,214,681	59,350	2,274,031
Intergovernmental receivable	685,039	53,407	738,446
Charges for services	1,823,465	663,353	2,486,818
Miscellaneous	382,784	70,425	453,209
Total revenues	23,852,342	846,535	24,698,877
EXPENDITURES			
Current:			
General government	3,635,193	4,000	3,639,193
Public safety	9,321,555	836,661	10,158,216
Highways and streets	1,996,884	-	1,996,884
Water distribution and treatment	1,834,723	26,206	1,860,929
Sanitation	3,557,976	-	3,557,976
Health	229,334	-	229,334
Welfare	255,242	-	255,242
Culture and recreation	1,791,221	54,175	1,845,396
Conservation	1,933	-	1,933
Debt service:			
Principal	381,132	-	381,132
Interest	266,564	-	266,564
Capital outlay	432,618	-	432,618
Total expenditures	23,704,375	921,042	24,625,417
Excess (deficiency) of revenues over (under) expenditures	147,967	(74,507)	73,460
OTHER FINANCING SOURCES (USES)			
Transfers in	80,000	-	80,000
Transfers out	-	(80,000)	(80,000)
Total other financing sources (uses)	80,000	(80,000)	-
Net change in fund balances	227,967	(154,507)	73,460
Fund balances, beginning	11,281,607	2,105,952	13,387,559
Fund balances, ending	$11,509,574	$ 1,951,445	$13,461,019

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 - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2018

Net change in fund balances of governmental funds (Exhibit C-3)		$ 73,460
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	$1,045,251	
Depreciation expense	(3,140,334)	
		(2,095,083)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(177,618)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (80,000)	
Transfers out	80,000	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	$ (13,301)	
Change in allowance for uncollectible property taxes	(10,000)	
		(23,301)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term		
Repayment of bond principal	$ 381,132	
Repayment of capital leases	285,346	
Amortization of bond premium	1,450	
		667,928
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.		
Decrease in accrued interest expense	$ 8,774	
Decrease in compensated absences payable	47,259	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(337,196)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	(507,224)	
		(788,387)
Changes in net position of governmental activities (Exhibit B)		$ (2,343,001)

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

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 18,511,423	$ 18,723,072	$ 211,649
Licenses and permits	1,868,025	2,214,681	346,656
Intergovernmental receivable	685,141	685,039	(102)
Charges for services	151,310	204,044	52,734
Miscellaneous	227,915	370,080	142,165
Total revenues	21,443,814	22,196,916	753,102
EXPENDITURES			
Current:			
General government	3,667,862	3,645,193	22,669
Public safety	9,430,268	9,321,555	108,713
Highways and streets	2,443,326	1,925,654	517,672
Water distribution and treatment	119,400	115,936	3,464
Sanitation	1,511,597	1,740,081	(228,484)
Health	239,275	229,334	9,941
Welfare	293,511	255,242	38,269
Culture and recreation	1,725,374	1,749,514	(24,140)
Conservation	3,618	1,933	1,685
Debt service:			
Principal	381,132	381,132	-
Interest	270,564	266,564	4,000
Capital outlay	639,000	432,618	206,382
Total expenditures	20,724,927	20,064,756	660,171
Excess of revenues over expenditures	718,887	2,132,160	1,413,273
OTHER FINANCING SOURCES (USES)			
Transfers in	605,400	218,302	(387,098)
Transfers out	(2,299,287)	(1,820,739)	478,548
Total other financing sources (uses)	(1,693,887)	(1,602,437)	91,450
Net change in fund balances	$ (975,000)	529,723	$ 1,504,723
Decrease in nonspendable fund balance		48,680	
Decrease in restricted fund balance		138,044	
Increase in committed fund balance		(407,770)	
Unassigned fund balance, beginning		7,291,348	
Unassigned fund balance, ending		$ 7,600,025	

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, 2018

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	$ 40,594	$ 580,125
Investments	1,043,122	255,459
Accounts receivable	128,920	-
Total assets	1,212,636	$ 835,584
LIABILITIES		
Intergovernmental	-	$ 257,320
Due to others	-	578,264
Total liabilities	-	$ 835,584
NET POSITION		
Held in trust for specific purposes	$ 1,212,636	

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

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended December 31, 2018

	Private Purpose Trust
ADDITIONS	
New funds	$ 89,227
Interest	37,355
Change in fair market value	(71,257)
Total additions	55,325
DEDUCTIONS	
Scholarships	105,000
Change in net position	(49,675)
Net position, beginning, as restated (see Note 19)	1,262,311
Net position, ending	$1,212,636

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

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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, 2018

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 U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-Q for further information on this pronouncement.

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. 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. 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.

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, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* 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 – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include 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 reports 11 nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Net Position and a Statement of Changes in Net Position. The Town's fiduciary funds are private purpose trust and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

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 moneys 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.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

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,
- 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. All of the Town's holdings in New Hampshire Public Deposit Investment Pool (NHPDIP), U.S. government obligations, and corporate bonds would be examples of Level 2 investments.

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, *Certain External Investment Pools and Pool Participants,* 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.

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 applicable governmental activities column 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 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:

	Years
Capital Asset Classes:	
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 in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 15, 2018 and November 20, 2018, and due on July 2, 2018 and December 28, 2018. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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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 uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Seabrook School District, Winnacunnet 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, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	$ 1,661,390,750
For all other taxes	$ 2,696,931,950

The tax rates and amounts assessed for the year ended December 31, 2018 were as follows:

	Per $1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	$ 7.00	$ 18,893,219
School portion:		
State of New Hampshire	2.13	3,537,626
Local	6.22	16,767,508
County portion	0.90	2,421,089
Total	$ 16.25	$ 41,619,442

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, 2018.

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 outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

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. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

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 and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the bond premium or discount.

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 prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-Q Postemployment Benefits Other Than Pensions

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-R Net Position/Fund Balances

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

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.

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Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

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

Restricted – 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 – 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 – 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 – 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 the Government Finance Officers Association.

1-S 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 capital 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 2018, $495,000 of the beginning general fund unassigned fund balance was applied for this purpose and $480,000 was voted from unassigned fund balance as a transfer to the capital reserve funds.

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:	
Per Exhibit D (budgetary basis)	$ 22,415,218
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	1,632,125
To eliminate transfers between blended funds	(138,302)
Change in deferred tax revenue relating to 60-day revenue recognition	13,301
Change in allowance for uncollectible property taxes	10,000
Per Exhibit C-3 (GAAP basis)	$ 23,932,342
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	$ 21,885,495
Adjustment:	
Basis differences:	
Encumbrances, beginning	12,169
Encumbrances, ending	(22,169)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	3,649,619
To eliminate transfers between general and blended funds	(1,820,739)
Per Exhibit C-3 (GAAP basis)	$ 23,704,375

2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows and outflows of resources, as follows:

	Local OPEB	State OPEB	Total OPEB
Change in total OPEB liability under current standards, January 1	$ 192,853	$ (1,392,675)	$ (1,199,822)
Initial balance of deferred outflows of resources	-	92,318	92,318
Initial balance of deferred inflows of resources	-	(4,395)	(4,395)
Cumulative restatement related to GASB No. 75 implementation (see Note 19)	$ 192,853	$ (1,304,752)	$ (1,111,899)

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 $20,559,540 and the bank balances totaled $20,210,970. Petty cash totaled $3,507.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$ 19,938,821
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	620,719
Total cash and cash equivalents	$ 20,559,540

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	$ 600,105
Capital reserve funds	13,864
Escrow accounts	940,878
Sewer	33,783
Total restricted cash and cash equivalents	1,588,630
Investments:	
General fund:	
Capital reserve funds	1,903,490
Total restricted assets	$ 3,492,120

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, 2018:

	Valuation Measurement Method	Fair Value
Investments type:		
Corporate bonds	Level 2	$ 668,388
Equity mutual funds	Level 1	2,548,549
New Hampshire Public Deposit Investment Pool	Level 2	5,107
Total fair value		$ 3,222,044

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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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 does not have custodial credit risk policies for investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	$1,923,463
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	1,298,581
Total investments	$3,222,044

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of $20,000. Taxes receivable by year are as follows:

	As reported on: Exhibit A	Exhibit C-1
Property:		
Levy of 2018	$1,375,451	$1,375,451
Unredeemed (under tax lien):		
Levy of 2017	187,364	187,364
Levy of 2016	113,146	113,146
Levies of 2015 and prior	36,417	36,417
Excavation	40	40
Less: allowance for estimated uncollectible taxes	(20,000) *	-
Net taxes receivable	$1,692,418	$1,712,418

*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-B. 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, 2018, 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, 2018 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	$374,308	$1,387,847	$1,762,155
Intergovernmental	453,988	-	453,988
Gross receivables	828,296	1,387,847	2,216,143
Less: allowance for uncollectibles	-	(1,144,526)	(1,144,526)
Net total receivables	$828,296	$ 243,321	$1,071,617

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	$ 3,811,948	$ -	$ -	$ 3,811,948
Construction in progress	157,638	10,975	(121,837)	46,776
Total capital assets not being depreciated	3,969,586	10,975	(121,837)	3,858,724
Being depreciated:				
Land improvements	1,056,573	-	-	1,056,573
Buildings and building improvements	39,820,901	41,496	-	39,862,397
Equipment and vehicles	10,365,175	304,588	(116,859)	10,552,904
Infrastructure	73,541,042	688,192	-	74,229,234
Total capital assets being depreciated	124,783,691	1,034,276	(116,859)	125,701,108
Total all capital assets	128,753,277	1,045,251	(238,696)	129,559,832
Less accumulated depreciation:				
Land improvements	(733,198)	(23,855)	-	(757,053)
Buildings and building improvements	(18,470,983)	(981,003)	-	(19,451,986)
Equipment and vehicles	(6,453,417)	(637,139)	61,078	(7,029,478)
Infrastructure	(40,794,818)	(1,498,337)	-	(42,293,155)
Total accumulated depreciation	(66,452,416)	(3,140,334)	61,078	(69,531,672)
Net book value, capital assets being depreciated	58,331,275	(2,106,058)	(55,781)	56,169,436
Net book value, all governmental activities capital assets	$62,300,861	$(2,095,083)	$ (177,618)	$60,028,160

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	$ 71,465
Public safety	381,913
Highways and streets	1,677,076
Sanitation	589,513
Water distribution and treatment	297,466
Culture and recreation	114,984
Conservation	7,917
Total depreciation expense	$ 3,140,334

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2018 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	$209,832
Nonmajor	General	25,000
		$234,832

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, 2018 is as follows:

	Transfers In: General Fund
Transfers out:	
Nonmajor fund	$ 80,000

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 $9,964,377 at December 31, 2018 consist of the following:

General fund:	
Balance of the 2018-19 assessment due to the Seabrook School District	$6,253,011
Balance of the 2018-19 assessment due to the Winnacunnet Cooperative School District	3,252,123
Amounts due to the New Hampshire Retirement System	201,923
Total general fund	9,707,057
Agency fund:	
Balance of capital reserve funds held on behalf of the Seabrook School District	257,320
Total intergovernmental payables due	$9,964,377

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at December 31, 2018 consist of amounts related to pensions totaling $2,590,946 and amounts related to OPEB totaling $259,415. For further discussion on these amounts, see Note 14 and 15 respectively.

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	$ -	$441,696	$ -
Property taxes paid in advance of warrants issued	23,918	23,918	-
Local grant revenues collected in advance of eligible expenditures being made	765	-	765
Water and sewer fees collected in advance	5,156	5,156	-
Amounts related to pensions	648,722	-	-
Amounts related to OPEB	6,576	-	-
Total deferred inflows of resources	$ 685,137	$470,770	$ 765

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, 2018
Capital lease obligations:		
Trackless sidewalk tractor	3.71%	$ 64,018
Fire ladder truck	2.04%	226,523
Ambulance	2.35%	90,112
Total capital lease obligations		$ 380,653

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

	Governmental Activities
Equipment:	
Trackless sidewalk tractor	$ 144,350
Fire ladder truck	881,067
Ambulance	176,138
Total equipment	1,201,555
Less: accumulated depreciation	(506,015)
Total capital lease equipment	$ 1,707,570

The annual requirements to amortize the capital leases payable as of December 31, 2018, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2019	$ 300,726
2020	69,590
2021	22,942
Total requirements	393,258
Less: interest	12,605
Present value of remaining payments	$ 380,653

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

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2018:

	Balance January 1, 2018 (as restated)	Additions	Reductions	Balance December 31, 2018	Due Within One Year
Bonds payable:					
General obligation bonds	$ 7,016,080	$ -	$ (381,132)	$ 6,634,948	$ 389,458
Premium	21,750	-	(1,450)	20,300	1,450
Total bonds payable	7,037,830	-	(382,582)	6,655,248	390,908
Capital leases	665,999	-	(285,346)	380,653	291,624
Compensated absences	1,271,799	-	(47,259)	1,224,540	314,966
Net pension liability	15,113,057	-	(367,459)	14,745,598	-
Net other postemployment benefits	2,380,571	676,984	(4,844)	3,052,711	-
Total long-term liabilities	$ 26,469,256	$ 676,984	$ (1,087,490)	$ 26,058,750	$ 997,498

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2018	Current Portion
General obligation bonds payable:						
Water treatment facility	$ 5,997,345	2008	2037	4.00-5.25%	$ 4,115,000	$ 220,000
Drinking water state revolving loan	$ 5,000,000	2011	2031	2.86%	1,849,948	119,458
Water treatment facility	$ 971,000	2012	2032	2.75-4.00%	670,000	50,000
					6,634,948	389,458
Bond premium					20,300	1,450
Total					$ 6,655,248	$ 390,908

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2018, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
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	343,742	171,264	515,006
2024-2028	1,918,408	687,254	2,605,662
2029-2033	1,879,045	350,138	2,229,183
2034-2037	1,135,000	71,663	1,206,663
Totals	$ 6,634,948	$ 2,061,336	$ 8,696,284

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 Authorized and Unissued – Bonds and notes authorized and unissued as of December 31, 2018 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 2017	Repairing sheet pilings at harbor	$ 1,200,000
March 2017	Asset management plan for Town water and sewer	60,000
		$ 1,260,000

NOTE 14 – 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 within 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 ¼ 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. Group I members are required to contribute 7% of earnable compensation and Group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was $1,323,376, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2018 the Town reported a liability of $14,745,598 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the Town's proportion was 0.31% which was a decrease of 0.001% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of $1,780,083. At December 31, 2018 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	$ 781,230	$188,100
Changes in assumptions	1,020,468	-
Net difference between projected and actual investment earnings on pension plan investments	-	341,226
Differences between expected and actual experience	117,696	119,396
Contributions subsequent to the measurement date	671,552	-
Total	$2,590,946	$648,722

The $671,552 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 December 31, 2019. 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,	
2019	$ 863,706
2020	699,543
2021	(228,375)
2022	(64,202)
Totals	$1,270,672

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Wage inflation	3.25%
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, 2018 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 real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
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%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
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 those 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, 2018	$19,619,139	$ 14,745,598	$10,661,422

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 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

15-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provide - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2018 were as follows:

For qualified retirees not eligible for Medicare, the amounts were $375.56 for a single-person plan and $751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were $236.84 for a single-person plan and $473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lessor of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was $204,491, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2018, the Town reported a liability of $2,069,659 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town's proportion was 0.45% which was an increase of 0.15% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of $734,772. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 143,496	$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	6,576
Differences between expected and actual experience	12,148	-
Contributions subsequent to the measurement date	103,771	-
Total	$ 259,415	$ 6,576

The $103,771 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2019	$ 153,593
2020	(2,052)
2021	(2,052)
2022	(421)
Totals	$ 149,068

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2017 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 OPEB 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 real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
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%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB 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, 2018	$2,154,110	$ 2,069,659	$1,833,096

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption – GASB No. 75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

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

15-B Town of Seabrook Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Inter-Local Trust.

Employees Covered by Benefit Terms – At January 1, 2018 the following employees were covered by the benefit terms:

Retired employees	21
Active employees	123
Total participants covered by OPEB plan	144

Total OPEB Liability – The Town's total OPEB liability of $983,052 was measured as of January 1, 2018 and was determined by an actuarial valuation of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of $983,052 in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.80%
Healthcare Cost Trend Rates:	
Current Year Trend	9.00%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2028

The selected discount rate was based on the prescribed discount interest rate methodology under GASB No. 74/75 using an average of three 20-year bond indices (e.g. Bond Buyer-20 Bond GO-4.09%, S&P Municipal Bond 20 Year High Grade Rate Index -3.64% and Fidelity GA AA 20 Years -3.71%) as of December 31, 2018.

Mortality rates were based on the Employee and Healthy Annuitant Tables for both pre & post retirement projected with mortality improvement using the most current Society of Actuaries Mortality Improvement Scale MP-2018.

Changes in the Total OPEB Liability

	December 31, 2018
OPEB liability beginning of year, as restated	$ 987,896
Changes for the year:	
Service cost	14,423
Interest	36,481
Benefit payments	(55,748)
OPEB liability end of year	$ 983,052

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The January 1, 2018 actuarial valuation was prepared using a discount rate of 3.80%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to $893,312 or by 9.13%. If the discount rate were 1% lower than what was used the OPEB liability would increase to $1,090,231 or by 10.90%.

	Discount Rate		
	1% Decrease	Baseline 3.80%	1% Increase
Total OPEB Liability	$1,090,231	$ 983,052	$ 893,312

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The January 1, 2018 actuarial valuation was prepared using an initial trend rate of 9.0%. If the trend rate were 1% higher than what was used the OPEB liability would increase to $1,131,952 or by 15.15%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to $856,155 or by 12.91%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 9.0%	1% Increase
Total OPEB Liability	$ 856,155	$ 983,052	$1,131,952

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2018, the Town recognized OPEB expense of $50,904. At December 31, 2018, the Town reported nondeferred outflows of resources or deferred inflows of resources related to OPEB.

NOTE 16 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2018 and are as follows:

General fund:	
General government	$10,000
Highways and streets	3,500
Health	8,669
Total encumbrances	$22,169

NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2018 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value, all capital assets	$ 60,028,160
Less:	
General obligation bonds payable	(6,634,948)
Unamortized bond premiums	(20,300)
Capital leases payable	(380,653)
Total net investment in capital assets	52,992,259
Restricted net position:	
Road improvements	941,292
Donations	29,999
Security bonds	10,000
Drug forfeiture	9,656
Library	584,245
Capital projects	128
Sewer	38,987
Perpetual care - nonexpendable	14,415
Perpetual care - expendable	631
Total restricted net position	1,629,353
Unrestricted	(4,671,685)
Total net position	$ 49,949,927

NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Prepaid items	$ 27,841	$ -	$ 27,841
Tax deeded property	25,913	-	25,913
Permanent fund - principal balance	-	14,415	14,415
Total nonspendable fund balance	53,754	14,415	68,169
Restricted:			
Road improvements	941,292	-	941,292
Donations	29,999	-	29,999
Security bonds	10,000	-	10,000
Drug forfeiture	9,656	-	9,656
Library	584,245	-	584,245
Sewer	38,987	-	38,987
Water treatment plant	-	128	128
Permanent - income balance	-	631	631
D'Alessandro trust	-	248,297	248,297
Total restricted fund balance	1,614,179	249,056	1,863,235

(Continued)

Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Committed:			
Expendable trust	1,549,703	-	1,549,703
Nonlapsing appropriations	1,097,215	-	1,097,215
Conservation commission	-	201,727	201,727
Transportation	-	9,232	9,232
Recreation	-	78,516	78,516
Police detail	-	325,730	325,730
Ambulance	-	901,754	901,754
Recycling	-	150,266	150,266
Communications	-	20,749	20,749
Total committed fund balance	2,646,918	1,687,974	4,334,892
Assigned:			
Encumbrances	22,169	-	22,169
Unassigned	7,172,554	-	7,172,554
Total governmental fund balances	$ 11,509,574	$ 1,951,445	$ 13,461,019

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2018 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	Private Purpose Trust
To restate for the cumulative changes related to implementation of GASB No. 75, see Note 2-C	$ (1,111,899)	$ -
To adjust prior year receivables	-	19,351
Net position, as previously reported	53,404,827	1,242,960
Net position, as restated	$ 52,292,928	$ 1,262,311

NOTE 20 – 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 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2018 to December 31, 2018 by Primex^3, 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 workers' compensation section of the self-insurance membership agreement permits Primex^3 to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex^3 foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 21 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the government's 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 22 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

For the fiscal year 2018 the Town did not have any such agreements.

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 October 18, 2019, the date the December 31, 2018 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
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, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.27%	0.28%	0.27%	0.30%	0.31%	0.31%
Town's proportionate share of the net pension liability	$11,520,032	$10,620,503	$10,666,965	$15,974,182	$15,113,057	$14,745,598
Town's covered payroll	$ 4,033,905	$ 3,871,031	$ 3,833,602	$ 4,301,631	$ 4,185,317	$ 4,387,923
Town's proportionate share of the net pension liability as a percentage of its covered payroll	285.58%	274.36%	278.25%	371.35%	361.10%	336.05%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Contractually required contribution	$ 665,576	$ 917,932	$ 903,349	$1,075,678	$1,125,778	$1,294,305
Contributions in relation to the contractually required contributions	665,576	917,932	903,349	1,075,678	1,125,778	1,294,305
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered payroll	$4,033,905	$3,871,031	$3,833,602	$4,301,631	$4,185,317	$4,387,923
Contributions as a percentage of covered payroll	16.50%	23.71%	23.56%	25.01%	26.90%	29.50%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TOWN OF SEABROOK, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Contributions - Pensions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (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	3.62% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
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 table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.
Other Information:	
Notes	Contribution rates for fiscal year 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT H

TOWN OF SEABROOK, NEW HAMPSHIRE

Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Town's proportion of the net OPEB liability	0.30%	0.30%	0.45%
Town's proportionate share of the net OPEB liability	$ 1,436,916	$1,392,675	$2,069,659
Town's covered payroll	$ 4,301,631	$4,185,317	$4,387,923
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	33.40%	33.28%	47.17%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT I
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Contractually required contribution	$ 172,470	$ 180,529	$ 199,952
Contributions in relation to the contractually required contribution	172,470	180,529	199,952
Contribution deficiency (excess)	$ -	$ -	$ -
Town's covered payroll	$4,301,631	$4,185,317	$4,387,923
Contributions as a percentage of covered payroll	4.01%	4.31%	4.56%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT J
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended December 31, 2018

	December 31, 2018
OPEB liability, beginning of year, as restated	$ 987,896
Changes for the year:	
Service cost	14,423
Interest	36,481
Benefit payments	(55,748)
OPEB liability, end of year	$ 983,052
Covered payroll	$ 7,475,688
Total OPEB liability as a percentage of covered payroll	13.15%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF SEABROOK, NEW HAMPSHIRE

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFIT LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
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 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2018. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
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, 2018

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	$ 18,421,383	$ 18,586,163	$ 164,780
Yield	-	465	465
Excavation	40	169	129
Interest and penalties on taxes	90,000	136,275	46,275
Total from taxes	18,511,423	18,723,072	211,649
Licenses, permits, and fees:			
Business licenses, permits, and fees	18,325	26,011	7,686
Motor vehicle permit fees	1,700,000	1,888,929	188,929
Building permits	110,000	128,597	18,597
Other	39,700	171,144	131,444
Total from licenses, permits, and fees	1,868,025	2,214,681	346,656
Intergovernmental:			
State:			
Meals and rooms distribution	453,988	453,988	-
Highway block grant	181,153	181,051	(102)
From other governments	50,000	50,000	-
Total from intergovernmental	685,141	685,039	(102)
Charges for services:			
Income from departments	151,310	204,044	52,734
Miscellaneous:			
Sale of municipal property	3,200	24,780	21,580
Interest on investments	70,000	96,158	26,158
Other	154,715	249,142	94,427
Total from miscellaneous	227,915	370,080	142,165
Other financing sources:			
Transfers in	605,400	218,302	(387,098)
Total revenues and other financing sources	22,049,214	$ 22,415,218	$ 366,004
Unassigned fund balance used to reduce tax rate	495,000		
Amounts voted from fund balance	480,000		
Total revenues, other financing sources, and use of fund balance	$ 23,024,214		

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, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	$ -	$ 809,409	$ 799,777	$ -	$ 9,632
Election and registration	-	409,748	377,464	-	32,284
Financial administration	-	1,175,433	1,097,519	10,000	67,914
Legal	-	217,500	402,905	-	(185,405)
Planning and zoning	-	87,743	89,272	-	(1,529)
General government buildings	-	135,330	129,499	-	5,831
Cemeteries	-	159,045	90,344	-	68,701
Insurance, not otherwise allocated	-	673,654	648,413	-	25,241
Total general government	-	3,667,862	3,635,193	10,000	22,669
Public safety:					
Police	-	4,769,111	4,631,812	-	137,299
Fire	-	4,324,075	4,350,591	-	(26,516)
Building inspection	-	170,790	166,693	-	4,097
Emergency management	-	166,292	172,459	-	(6,167)
Total public safety	-	9,430,268	9,321,555	-	108,713
Highways and streets:					
Administration	-	1,591,326	1,507,975	-	83,351
Highways and streets	3,500	282,000	280,244	3,500	1,756
Bridges	-	480,000	4,875	-	475,125
Street lighting	-	90,000	132,560	-	(42,560)
Total highways and streets	3,500	2,443,326	1,925,654	3,500	517,672
Sanitation:					
Administration	-	25,100	45,454	-	(20,354)
Solid waste collection	-	1,486,497	1,694,627	-	(208,130)
Total sanitation	-	1,511,597	1,740,081	-	(228,484)
Water distribution and treatment	-	119,400	115,936	-	3,464
Health:					
Administration	8,669	96,456	98,237	8,669	(1,781)
Pest control	-	142,819	131,097	-	11,722
Total health	8,669	239,275	229,334	8,669	9,941
Welfare:					
Administration and direct assistance	-	105,400	109,237	-	(3,837)
Vendor payments and other	-	188,111	146,005	-	42,106
Total welfare	-	293,511	255,242	-	38,269
Culture and recreation:					
Parks and recreation	-	1,190,131	1,180,658	-	9,473
Library	-	501,363	501,363	-	-
Patriotic purposes	-	33,880	33,697	-	183
Other	-	-	33,796	-	(33,796)
Total culture and recreation	-	1,725,374	1,749,514	-	(24,140)
Conservation	-	3,618	1,933	-	1,685

(Continued)

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, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	381,132	381,132	-	-
Interest on long-term debt	-	266,564	266,564	-	-
Interest on tax anticipation notes	-	4,000	-	-	4,000
Total debt service	-	651,696	647,696	-	4,000
Capital outlay	-	639,000	432,618	-	206,382
Other financing uses:					
Transfers out	-	2,299,287	1,820,739	-	478,548
Total appropriations, expenditures, other financing uses, and encumbrances	$ 12,169	$ 23,024,214	$21,875,495	$ 22,169	$ 1,138,719

SCHEDULE 3
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2018

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		$ 7,291,348
Changes:		
Unassigned fund balance used to reduce 2018 tax rate		(495,000)
Amounts voted from fund balance		(480,000)
2018 Budget summary:		
Revenue surplus (Schedule I)	$ 366,004	
Unexpended balance of appropriations (Schedule 2)	1,138,719	
2018 Budget surplus		1,504,723
Decrease in nonspendable fund balance		48,680
Decrease in restricted fund balance		138,044
Increase in committed fund balance		(407,770)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		7,600,025
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(441,696)
Elimination of the allowance for uncollectible taxes		20,000
Deficit fund balance of blended sewer fund		(5,775)
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		$ 7,172,554

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2018

	Special Revenue Funds					Special Revenue Funds				Capital Project Fund		
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail	Grants	Ambulance Revolving	Recycling Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Permanent Fund	Total
ASSETS												
Cash and cash equivalents	$ 201,727	$ 74,272	$ 87,701	$272,024	$74,961	$ 729,456	$150,266	$ 289,107	$ 20,749	$ 4,914	$ 180	$1,905,357
Investments	-	-	-	-	-	-	-	-	-	-	14,866	14,866
Accounts receivable, net of allowance for uncollectable	-	-	-	54,168	-	189,153	-	-	-	-	-	243,321
Interfund receivable	-	-	-	-	-	-	-	25,000	-	-	-	25,000
Total assets	$ 201,727	$ 74,272	$ 87,701	$326,192	$74,961	$ 918,609	$150,266	$ 314,107	$ 20,749	$ 4,914	$ 15,046	$2,188,544
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	$ -	$ -	$ 8,916	$ -	$ -	$ 6,314	$ -	$ -	$ -	$ -	$ -	$ 15,230
Accrued salaries and benefits	-	-	269	462	-	10,541	-	-	-	-	-	11,272
Interfund payable	-	65,040	-	-	74,196	-	-	65,810	-	4,786	-	209,832
Total liabilities	-	65,040	9,185	462	74,196	16,855	-	65,810	-	4,786	-	236,334
Deferred inflows of resources												
Unavailable revenue - grants	-	-	-	-	765	-	-	-	-	-	-	765
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	14,415	14,415
Restricted	-	-	-	-	-	-	-	248,297	-	128	631	249,056
Committed	201,727	9,232	78,516	325,730	-	901,754	150,266	-	20,749	-	-	1,687,974
Total fund balances	201,727	9,232	78,516	325,730	-	901,754	150,266	248,297	20,749	128	15,046	1,951,445
Total liabilities, deferred inflows of resources, and fund balances	$ 201,727	$ 74,272	$ 87,701	$326,192	$74,961	$ 918,609	$150,266	$ 314,107	$ 20,749	$ 4,914	$ 15,046	$2,188,544

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, 2018

	Special Revenue Funds									Capital Project Fund		
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail	Grants	Ambulance Revolving	Recycling Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Permanent Fund	Total
Revenues:												
Licenses and permits	$ -	$ 59,350	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 59,350
Intergovernmental receivable	-	-	-	-	53,407	-	-	-	-	-	-	53,407
Charges for services	-	-	31,440	167,036	-	421,968	42,909	-	-	-	-	663,353
Miscellaneous	3,632	2,115	25,558	-	-	13,452	2,386	2,848	20,749	128	(443)	70,425
Total revenues	3,632	61,465	56,998	167,036	53,407	435,420	45,295	2,848	20,749	128	(443)	846,535
Expenditures:												
Current:												
General government	-	-	-	-	4,000	-	-	-	-	-	-	4,000
Public safety	-	-	-	139,900	23,201	561,954	-	111,606	-	-	-	836,661
Water distribution and treatment	-	-	-	-	26,206	-	-	-	-	-	-	26,206
Culture and recreation	-	-	54,175	-	-	-	-	-	-	-	-	54,175
Total expenditures	-	-	54,175	139,900	53,407	561,954	-	111,606	-	-	-	921,042
Excess (deficiency) of revenues over (under) expenditures	3,632	61,465	2,823	27,136	-	(126,534)	45,295	(108,758)	20,749	128	(443)	(74,507)
Other financing uses:												
Transfers out	-	(80,000)	-	-	-	-	-	-	-	-	-	(80,000)
Net change in fund balances	3,632	(18,535)	2,823	27,136	-	(126,534)	45,295	(108,758)	20,749	128	(443)	(154,507)
Fund balances, beginning	198,095	27,767	75,693	298,594	-	1,028,288	104,971	357,055	-	-	15,489	2,105,952
Fund balances, ending	$ 201,727	$ 9,232	$ 78,516	$ 325,730	$ -	$ 901,754	$ 150,266	$ 248,297	$ 20,749	$ 128	$ 15,046	$ 1,951,445

PLODZIK & SANDERSON
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INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESS

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, 2018, 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 no 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. The interfund accounts 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.

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.

October 18, 2019

Plodzik & Sanderson
Professional Association

Town Of Seabrook
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2019

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL Balance Beginning of Year	PRINCIPAL Additions-Withdraw Gain-Loss	PRINCIPAL Balance End of Year	INCOME Balance Beginning of Year	INCOME Net Income	INCOME Expended During Year	INCOME Balance End of Year	TOTAL Principal & Income
CEMETERY TRUSTS											
1900-1983	Perpetual Care	Lot Maintenance	Common TF	14,209.78	218.93	14,428.71	631.06	537.44	0.00	1,168.50	15,597.21
	Total Cemetery Trusts			14,209.78	218.93	14,428.71	631.06	537.44	0.00	1,168.50	15,597.21
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	15,943.27	237.04	16,180.31	129.46	582.31	500.00	211.77	16,392.08
1998	Cablevision Scholarship	Scholarships	Common TF	845,160.40	13,847.21	859,007.61	93,572.56	34,017.64	0.00	127,590.20	986,597.81
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	34,947.91	-24,044.98	10,902.93	1,019.21	2,131.44	0.00	3,150.65	14,053.58
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	40,206.10	745.99	40,952.09	10,368.90	1,632.59	500.00	11,701.49	52,653.58
	Total Scholarship Trusts			936,257.68	-9,214.74	927,042.94	105,090.13	38,563.98	1,000.00	142,654.11	1,069,697.05
SCHOLARSHIP TRUSTS - OPERATING ACCT											
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	132,950.00	-41,900.00	91,050.00	0.00	0.00	0.00	0.00	91,050.00
	Total Scholarship Trusts - Operating Acct			132,950.00	-41,900.00	91,050.00	0.00	0.00	0.00	0.00	91,050.00
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	5,024.19	5.25	5,029.44	505.98	116.92	0.00	622.90	5,652.34
2002	Tax Stabilization	Stabilize Taxes	Common CRF	216,023.74	221.52	216,245.26	17,310.84	4,933.50	0.00	22,244.34	238,489.60
2003	Water Resources	Water	Common CRF	1,502,362.23	1,589.31	1,503,951.54	171,727.57	35,395.86	0.00	207,123.43	1,711,074.97
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	5,791.54	6.08	5,797.62	615.82	135.48	0.00	751.30	6,548.92
2007	Special Education Fund	Special Education	Common CRF	150,492.69	75,155.17	225,647.86	7,778.66	3,658.23	0.00	11,436.89	237,084.75
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	5,024.75	5.36	5,030.11	613.71	119.20	0.00	732.91	5,763.02
2010	School Building Maintenance	School Maintenance	Common CRF	94,584.67	50,098.28	144,682.95	5,489.45	2,323.78	0.00	7,813.23	152,496.18
	Total Capital Reserve Funds			1,979,303.81	127,080.97	2,106,384.78	204,042.03	46,682.97	0.00	250,725.00	2,357,109.78
			GRAND TOTALS:	3,062,721.27	76,185.16	3,138,906.43	309,763.22	85,784.39	1,000.00	394,547.61	3,533,454.04

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE PERIOD 12/01/2019 THRU 12/31/2019

TRUST FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	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																
1900	William H. & C. H. Sanborn	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1910	Sally A. Fowler	Lot Maintenance	Common TF	0.48	69.09	0.00	0.22	0.00	69.31	5.11	0.51	0.00	5.62	74.93	7.29	82.22
1912	George F. Dow	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1912	Edward D. Gove	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1912	Emily Locke	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1914	Reuben & Annie Eaton	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1915	Mary A. Smith	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1916	Maple Grove Cemetery	Lot Maintenance	Common TF	1.73	248.39	0.00	0.77	0.00	249.16	18.37	1.82	0.00	20.19	269.35	26.21	295.56
1918	William H. Walton	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1920	Arthur Rowe	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1920	Benjamin Perkins	Lot Maintenance	Common TF	0.55	79.74	0.00	0.24	0.00	79.98	5.89	0.58	0.00	6.47	86.45	8.41	94.86
1920	Benjamin F. Gove	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1920	Augustus S. Brown	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1922	Emily P. Sanborn	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1924	Abbott A. Locke	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1924	John L. Chase	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1924	Tappan Chase	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1925	Cable Eaton	Lot Maintenance	Common TF	0.22	31.89	0.00	0.10	0.00	31.99	2.34	0.23	0.00	2.57	34.56	3.36	37.92
1926	Nancy F. Carey	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1928	Alfred N. Dow	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1928	Albert L. Brown	Lot Maintenance	Common TF	0.49	70.33	0.00	0.22	0.00	70.55	5.21	0.51	0.00	5.72	76.27	7.42	83.69
1929	J. Chase & C. Brown	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1930	John Philbrick	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1931	George P. Locke	Lot Maintenance	Common TF	2.96	425.24	0.00	1.30	0.00	426.54	31.41	3.11	0.00	34.52	461.06	44.87	505.93
1933	Willima H. Smith, Jr.	Lot Maintenance	Common TF	3.70	531.51	0.00	1.63	0.00	533.14	39.32	3.89	0.00	43.21	576.35	56.09	632.44
1933	William Albert Rand	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1935	Cynthia H. Moore	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1936	Adin F. Smith	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1937	Gove Rowe & Ellen P. Bragg	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1939	David B. Collins	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1941	Geroge L. & Mary A. Brown	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1944	Lillian S. Cavanaugh	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1944	Winifred Hickman	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1944	Richard B. Brown	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1945	Alice Gynan Chase	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE PERIOD 12/01/2019 THRU 12/31/2019

TRUST FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	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	Capt. John Chase	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1945	Nicholas Gynan	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1945	Joseph C. & Lurana W. Noyes	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1947	Henry Knowles & Sara A. Fogg	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1948	Webster Brown	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1948	John L. Brown & Jere Smith	Lot Maintenance	Common TF	3.70	531.51	0.00	1.63	0.00	533.14	39.32	3.89	0.00	43.21	576.35	56.09	632.44
1948	Florence A. Small	Lot Maintenance	Common TF	1.11	159.44	0.00	0.49	0.00	159.93	11.77	1.17	0.00	12.94	172.87	16.82	189.69
1949	Collin C. Butler & Lottie Osbone	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1952	Charles Albert Smith	Lot Maintenance	Common TF	0.89	127.57	0.00	0.39	0.00	127.96	9.43	0.93	0.00	10.36	138.32	13.46	151.78
1953	William E. McLaughlin	Lot Maintenance	Common TF	2.22	318.94	0.00	0.98	0.00	319.92	23.60	2.33	0.00	25.93	345.85	33.66	379.51
1953	Joseph & Jennie Weare	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1953	Arthur & Hortense Burnham	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1955	David Whittier & William I. Felch	Lot Maintenance	Common TF	2.22	318.94	0.00	0.98	0.00	319.92	23.60	2.33	0.00	25.93	345.85	33.66	379.51
1955	George & Josephine Felch	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1956	James Beaumont & Margaret Eaton	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1956	J. A. Varney, George Rebeica & Stillman Dow	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1958	George E. & Emily Knowles	Lot Maintenance	Common TF	2.22	318.94	0.00	0.98	0.00	319.92	23.60	2.33	0.00	25.93	345.85	33.66	379.51
1958	Samuel J. Smith	Lot Maintenance	Common TF	2.22	318.94	0.00	0.98	0.00	319.92	23.60	2.33	0.00	25.93	345.85	33.66	379.51
1962	Jerome Hardy	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1963	Barton	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1963	Charles Orzo Smith	Lot Maintenance	Common TF	1.34	192.37	0.00	0.59	0.00	192.96	14.23	1.41	0.00	15.64	208.60	20.30	228.90
1965	Nicholas A. Gynan	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1965	Charles Janvrin	Lot Maintenance	Common TF	2.96	425.24	0.00	1.30	0.00	426.54	31.41	3.11	0.00	34.52	461.06	44.87	505.93
1965	William H. & John Fretch	Lot Maintenance	Common TF	0.74	106.28	0.00	0.33	0.00	106.61	7.87	0.78	0.00	8.65	115.26	11.22	126.48
1966	Anna Maude Dow	Lot Maintenance	Common TF	3.70	531.51	0.00	1.63	0.00	533.14	39.32	3.89	0.00	43.21	576.35	56.09	632.44
1966	William L. Boyd	Lot Maintenance	Common TF	2.96	425.24	0.00	1.30	0.00	426.54	31.41	3.11	0.00	34.52	461.06	44.87	505.93
1967	John N. Chase	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1967	John Larrabee	Lot Maintenance	Common TF	1.11	159.44	0.00	0.49	0.00	159.93	11.77	1.17	0.00	12.94	172.87	16.82	189.69
1967	Joshua & Dorcus Eaton	Lot Maintenance	Common TF	1.48	212.62	0.00	0.65	0.00	213.27	15.69	1.55	0.00	17.24	230.51	22.43	252.94
1968	Walton - Adams	Lot Maintenance	Common TF	1.11	159.44	0.00	0.49	0.00	159.93	11.77	1.17	0.00	12.94	172.87	16.82	189.69
1972	George A. Fogg	Lot Maintenance	Common TF	1.85	265.78	0.00	0.82	0.00	266.60	19.64	1.94	0.00	21.58	288.18	28.05	316.23
1973	Gove - Rowe	Lot Maintenance	Common TF	0.37	53.16	0.00	0.17	0.00	53.33	3.92	0.39	0.00	4.31	57.64	5.61	63.25
1974	Avery A. Felch	Lot Maintenance	Common TF	2.22	318.94	0.00	0.98	0.00	319.92	23.60	2.33	0.00	25.93	345.85	33.66	379.51

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE PERIOD 12/01/2019 THRU 12/31/2019

TRUST FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	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																
1974	Roy S. Brown	Lot Maintenance	Common TF	2.22	318.94	0.00	0.98	0.00	319.92	23.60	2.33	0.00	25.93	345.85	33.66	379.51
1975	Albert E. Cobb	Lot Maintenance	Common TF	1.85	265.78	0.00	0.82	0.00	266.60	19.64	1.94	0.00	21.58	288.18	28.05	316.23
1975	Memorial Fund	Lot Maintenance	Common TF	7.39	1,063.11	0.00	3.27	0.00	1,066.38	78.73	7.78	0.00	86.51	1,152.89	112.20	1,265.09
1976	Other	Lot Maintenance	Common TF	0.96	138.21	0.00	0.42	0.00	138.63	10.23	1.01	0.00	11.24	149.87	14.59	164.46
1983	William & Lydia Eaton	Lot Maintenance	Common TF	1.70	245.17	0.00	0.75	0.00	245.92	18.09	1.79	0.00	19.88	265.80	25.87	291.67
Total Perpetual Care				100	14,384.48	0.00	44.25	0.00	14,428.71	1,063.32	105.18	0.00	1,168.50	15,597.21	1,517.93	17,115.14
Total Cemetery Trusts				100	14,384.48	0.00	44.25	0.00	14,428.71	1,063.32	105.18	0.00	1,168.50	15,597.21	1,517.93	17,115.14
Scholarship Trusts																
1988	Viola B. Brown Scholarship	Scholarships	Common TF	1.53	16,132.45	0.00	47.86	0.00	16,180.31	597.95	113.82	500.00	211.77	16,392.08	1,595.29	17,987.37
1998	Cablevision Scholarship	Scholarships	Common TF	92.23	856,209.83	0.00	2,797.78	0.00	859,007.61	120,935.82	6,654.36	0.00	127,590.20	986,597.81	96,016.21	1,082,614.02
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	1.31	67,438.61	29,250.00	214.32	86,000.00	10,902.93	2,640.90	509.75	0.00	3,150.65	14,053.58	1,367.70	15,421.28
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	4.92	40,801.40	0.00	150.69	0.00	40,952.09	11,843.09	358.40	500.00	11,701.49	52,653.58	5,124.27	57,777.85
Total Scholarship Trusts				100	980,582.29	29,250.00	3,210.65	86,000.00	927,042.94	136,017.76	7,636.35	1,000.00	142,654.11	1,069,697.05	104,103.47	1,173,800.52
Scholarship Trusts - Operating Acct																
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	100.00	4,050.00	116,250.00	0.00	29,250.00	91,050.00	0.00	0.00	0.00	0.00	91,050.00	0.00	91,050.00
Total Scholarship Trusts - Operating Acct				100	4,050.00	116,250.00	0.00	29,250.00	91,050.00	0.00	0.00	0.00	0.00	91,050.00	0.00	91,050.00
GRAND TOTAL: TRUST FUNDS					999,016.75	145,500.00	3,254.90	115,250.00	1,032,521.65	137,081.08	7,741.53	1,000.00	143,822.61	1,176,344.26	105,621.40	1,281,965.66

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE PERIOD 12/01/2019 THRU 12/31/2019

CAPITAL RESERVE FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	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
Capital Reserve Funds																
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	0.24	5,029.44	0.00	0.00	0.00	5,029.44	606.55	16.35	0.00	622.90	5,652.34	293.53	5,945.87
2002	Tax Stabilization	Stabilize Taxes	Common CRF	10.12	216,245.26	0.00	0.00	0.00	216,245.26	21,554.59	689.75	0.00	22,244.34	238,489.60	12,385.11	250,874.71
2003	Water Resources	Water	Common CRF	72.59	1,503,951.54	0.00	0.00	0.00	1,503,951.54	202,174.76	4,948.67	0.00	207,123.43	1,711,074.97	88,858.60	1,799,933.57
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	0.28	5,797.62	0.00	0.00	0.00	5,797.62	732.36	18.94	0.00	751.30	6,548.92	340.09	6,889.01
2007	Special Education Fund	Special Education	Common CRF	10.08	225,647.86	0.00	0.00	0.00	225,647.86	10,751.21	685.68	0.00	11,436.89	237,084.75	12,312.15	249,396.90
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	0.24	5,030.11	0.00	0.00	0.00	5,030.11	716.24	16.67	0.00	732.91	5,763.02	299.28	6,062.30
2010	School Building Maintenance	School Maintenance	Common CRF	6.47	144,682.95	0.00	0.00	0.00	144,682.95	7,372.19	441.04	0.00	7,813.23	152,496.18	7,919.35	160,415.53
Total Capital Reserve Funds				100	2,106,384.78	0.00	0.00	0.00	2,106,384.78	243,907.90	6,817.10	0.00	250,725.00	2,357,109.78	122,408.11	2,479,517.89
GRAND TOTAL: CAPITAL RESERVE FUNDS					2,106,384.78	0.00	0.00	0.00	2,106,384.78	243,907.90	6,817.10	0.00	250,725.00	2,357,109.78	122,408.11	2,479,517.89
GRAND TOTAL: SEABROOK					3,105,401.53	145,500.00	3,254.90	115,250.00	3,138,906.43	380,988.98	14,558.63	1,000.00	394,547.61	3,533,454.04	226,029.51	3,761,483.55

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Elected Officials				
Bowen, Cheryl L.	Town Clerk	$73,705.50		2003
Brown, Bruce G.	Supervisor of the Checklist	$1,748.36		1967
Brown, Ella	Selectman	$5,831.14		2016
Carter Jr., Oliver L.	Treasurer	$60,696.48		1996
Fowler, Gary	Supervisor of the Checklist	$2,510.54		1988
Fowler, Richard L.	Supervisor of the Checklist	$1,733.63		1990
Kelley, Paul M.	Moderator	$1,055.75		1999
Khan, Aboul B.	Selectman	$6,461.14		2008
Knowles, Michele X.	Tax Collector	$56,768.26		2015
Kyle, Theresa	Selectman	$5,463.64		2015
TOTAL ELECTED OFFICIALS		$215,974.44		
Dispatchers				
Annis, Zachary	Fire Alarm Operator	$36,405.00		2017
Carroll, Owen	Police Dispatcher	$42,423.95		2017
Cody, Tarnya M.	Fire Alarm Operator/Clerk	$44,999.50		1988
Conlon, Bartholomew T.	Police Dispatcher	$20,338.23		2016
Cote Jr., Clement	Police Dispatcher	$48,335.82		2009
Eaton, Amanda	Police Dispatcher	$9,418.96		2019
Ganley, Mary-Jo	Police Dispatcher	$48,031.32		2009
Gettman, James	Fire Alarm Operator	$36,368.00		2017
Lee, Kassandra	Fire Alarm Operator	$36,364.00		2017
TOTAL DISPATCHERS		$322,684.78		
TOTAL OVERTIME HOURS		3311.75		
TOTAL OVERTIME DISPATCHERS		$108,071.08		

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Fire Department				
Baker, Robert J.	Fireman	$66,342.78		2003
Bibaud, Marc P.	Fire Captain	$73,775.82		2000
Chase Jr., Frank W.	Fireman	$68,252.42		2003
Coleman, Seth R.	Fire Captain	$73,082.74	$318.55	2003
Coleman, Troy	Fireman	$62,546.82		2011
Curtis, Richard	Fireman	$59,126.31		2017
Eaton Jr., Russell	Fireman	$62,200.32		2012
Felch, Jabe W.	Fireman	$65,434.74		2004
Janvrin, Kevin M.	Fire Captain	$76,230.43		1993
Lebor, Adam J.	Fireman	$67,885.00		2005
Mawson, Nathan G.	Fireman	$63,232.17		2008
Mawson, Robert G.	Fireman	$70,652.44		2000
Millian, Timothy	Fireman	$12,365.74	$165.38	
Perkins, Rayenold B.	Fireman	$72,951.24		2001
Perry, Christopher G.	Fireman	$67,708.38		2003
Potvin, Mark A.	Fireman	$68,910.91		2002
Saracy, Richard C.	Fireman	$64,711.06		2008
Saracy, Stanley	Fire Captain	$40,163.03		1990
Sargent, Barry M.	Fireman	$68,252.16		2003
Tilley, Christopher	Fireman	$63,082.72	$280.82	2010
Wright, Jeremy R.	Fireman	$67,177.33	$368.53	2005
TOTAL FIRE DEPARTMENT		$1,334,084.56	$1,133.28	

TOTAL OVERTIME HOURS	14,679
TOTAL OVERTIME FIRE DEPARTMENT	$769,377.70
TOTAL SICK/VACATION BUYOUT FIRE	$49,224.99

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Police Department				
Allen, Jason R.	Police Lieutenant	$87,660.09	$1,269.94	1998
Brown, Frank W. Jr.	Police Officer	$66,510.20	$1,179.79	2000
Buccheri, David J.	Police Sargeant	$68,371.60	$6,744.87	2003
Bunszell, Zachary P.	Police Officer	$57,274.15	$4,348.36	2016
Dietenhofer, Keith W.	Police Officer	$61,654.20	$333.62	2009
DiFrancesco, John M	Police Officer	$48,093.00		2019
Gelineau, Kevin M.	Police Lieutenant/Acting Deputy Chief	$97,215.08	$5,627.96	2005
Giarusso III, John	Police Officer	$62,015.00	$5,506.23	2014
Henderson, Daniel	Police Officer	$4,623.50		2013
Hersey, David R.	Police Officer	$66,087.80	$1,173.30	2003
Hines Jr., Richard K.	Police Officer	$56,971.50	$1,611.41	2016
Houldsworth, Tyler C.	Police Officer	$55,796.60	$494.13	2016
Hurley, Daniel J.	Police Officer	$56,788.30	$2,712.00	2016
Kane, Ryan A.	Police Officer	$61,089.40	$295.97	2011
Lawrence, Daniel J.	Police Sargeant	$74,415.49	$378.23	1999
Lister, Joseph	Police Officer	$61,079.50	$4,427.39	2013
Maloney, Michael	Police Officer	$57,186.15	$65.12	2013
Mendes, Scott T.	Police Officer	$56,125.80	$3,244.67	1999
Mounsey, John A.	Police Officer	$63,729.80	$3,203.13	2003
Murphy, Justin T.	Police Sargeant	$67,075.70	$1,050.00	2007
Robinson, Anthony	Police Officer	$48,093.00		2019
Smart, Patrick E.	Police Sargeant	$74,114.01	$216.00	2003
Stewart, Stephen	Police Officer	$36,592.50		2019
Titone, Michael D.	Police Officer	$67,797.60	$122.24	1994
Tyre, Golden	Police Officer	$58,384.15	$4,733.33	2015
TOTAL POLICE DEPARTMENT		$1,514,744.12	$48,737.69	

TOTAL OVERTIME HOURS	8712
TOTAL OVERTIME POLICE DEPARTMENT	$476,985.88

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Department Heads/Deputies				
Armentrout, Bonnie L.	Welfare Officer	$58,017.93		2006
Baillargeon, Jeffrey J.	Animal Control/PT Police Officer	$56,462.08	$3,160.95	1986
Carter, Cassandra	Recreation Program Director	$48,898.09		2004
Collins, Patrick T.	Assistant Recreation Director	$52,051.02		2001
Duffey, Kathleen M.	Recreation Director	$61,773.89		2015
Eaton, George M.	Chief Water Treatment Facility Operator	$83,731.92		1996
Edwards, William J.	Fire Chief	$131,150.78		2005
Fowler, Carrie L.	Finance Manager	$78,866.01		2002
Fowler, Lacey	Code Enforcement Officer/Code Clerk	$57,913.69		2006
Maltais, Philippe J.G.	Sewer Superintendent	$79,141.04		1995
Manzi III, William	Town Manager	$139,634.80		2013
Marquis, Shaylia	Chief Procurement Officer	$63,448.82		2004
Merrill, Shayna	Deputy Town Clerk	$49,314.88		2010
Murphy, Brian J.	Computer Systems Administrator	$72,138.81		2010
O'Connor, Kelly J.	Deputy Town Manager	$86,150.00		2003
Perkins Jr., Lawrence B.	Deputy Fire Chief/Call Fire	$93,570.96		1994
Silva, Angela	Assessing Appraiser	$74,197.19		2007
Slayton, Curtis P.	Water Superintendent	$101,364.35		1995
Starkey, John M.	Public Works Director	$76,404.79		2001
Titone, Joseph F.	Emergency Management Director	$65,113.40		1996
Walker, Brett J.	Deputy Police Chief/Acting Police Chief	$129,340.72		2003
Waterman, LeeAnn M.	Deputy Tax Collector	$48,122.70		2015
TOTAL DEPARTMENT HEADS		$1,706,807.87	$3,160.95	

TOTAL OVERTIME HOURS	1560
TOTAL OVERTIME DEPARTMENT HEADS	$74,096.82
TOTAL SICK/VACATION BUYOUT	$53,157.44

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Laborers/Certified Equipment Operators/Plant Operators/Foremen				
Acheson, David	Wastewater Operator	$27,133.25		2018
Bowlen, Richard P.	Certified Laborer	$48,832.12		2009
Brown, Jason A.	Certified Laborer	$50,032.62		2006
Carter, Casey B.	Certified Laborer	$50,382.70		2002
Carter, Forrest E.	Parks/Cemetery Foreman w/CDL	$60,287.84		1993
Chagnon, Clement J.	Certified Laborer	$50,994.39		2004
Colin, Michael R.	Water Operator I w/CDL	$54,136.58		1995
Eaton, Allen Ward	Certified Laborer	$51,022.04		2002
Eaton, George F.	Certified Laborer	$50,313.89		2002
Eaton, Stephen E.	Certified Laborer	$52,796.61		2003
Felch, Bruce A.	DPW Working Foreman w/CDL	$63,707.26		1992
Follansbee, Raymond	Laborer/Equip. Operator/Call Fire	$58,368.99		1997
Fowler, Herbert E.	Water Dept. Foreman	$61,509.76		1978
Fucile, Daumanic J.	Mechanic I	$49,251.44		2016
Knowles IV, Asa	Equipment Operator w/CDL	$54,378.42		2001
Knowles V, Asa	Wastewater Operator II w/CDL	$59,166.28		2013
Larson, Nils	Wastewater Operator III	$67,479.75		2013
LeClerc, Mario	Ind. Sewer Pre-Treatment Manager	$61,485.16		2014
Littlefield, Randy S.	Water Operator Grade I w/CDL	$56,328.91		1995
Mason, Kevin W.	Mechanic w/CDL	$57,334.04		2002
McDonald, Matthew J.	Certified Laborer	$49,629.21		2009
Merrill Jr., Anthony J.	Laborer	$47,998.00		2006
Moore, Branden	Certified Laborer	$49,997.80		2009
Moore, Robert A.	Water Operator Grade II	$58,012.89		2003
Murphy, Garret L.	Sewer Foreman/Wastewtr Oper Gr III w/Cl	$65,349.14		2008
Perkins Jr., Harry A.	Laborer/Equip. Operator	$53,884.49		1994
Perkins Sr., Dennis W.	Certified Laborer	$51,320.00		2002
Pike, Domenic M.	Wastewater Operator Grade II	$42,597.92		2006
Randall Sr., Herbert M.	Equipment Operator w/CDL	$64,155.43		1982
Ross Jr., George L.	Certified Laborer	$51,225.61		2005
Sanborn, Keith A.	Certified Laborer	$49,880.68		2005
Slayton, Sylas	Lab Tech/PT Laborer	$30,009.49		2018
Thurlow, Wayne D.	Scale House Operator	$56,163.05		1996
VanAmburgh, Gerald	Wastewater Operator Grade II w/CDL	$50,632.40		2017

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Welch, Ralph F.	Rubbish Working Foreman w/CDL	$62,679.33		1996
Wood, Robert	Water Operator II w/CDL	$55,100.72		2008
TOTAL LABORERS/CERT EQUIP OPER		$1,923,578.21		
TOTAL OVERTIME HOURS	6514.75			
TOTAL OVERTIME LABORERS/ CERT EQUIP	$261,842.71			
Custodians				
Bragg, Mitchell R.	Recreation Department	$48,966.66		2009
Hill Jr., Raymond L.	Police Department	$52,994.24		1996
Stankatis, Robert A.	Town Hall	$52,368.78		1993
TOTAL CUSTODIANS		$154,329.68		
TOTAL OVERTIME HOURS	501.75			
TOTAL OVERTIME CUSTODIANS	$19,128.97			
Clerks/Secretaries				
Brown, Kellie	Clerk to Town Clerk	$43,258.13		2017
Carrillo, Genessa M.	Assessing Dept. Clerk	$53,904.49		2004
Cogdill, Morgan	Finance Clerk	$55,572.24		2014
Davis, Amy E.	Town Manager's Clerk	$59,530.24		2005
Felch, Aeriss	Police Detective's Clerk	$43,631.65		2016
Griggs, Suzanne M.	Water Clerk	$54,202.98		1983
Hueber, Kelli	DPW Clerk/Lab Technician	$49,920.38		2014
Knowles, Tia M.	Payroll/Benefits Supervisor	$72,523.27		2002
Lindgren-Bosco, Kelsey M	Projects Clerk	$41,553.59		2019
McDonald, Jamie N.	Wastewater Secretary	$50,458.60		2011
McDonald, Kelly	Fire Secretary	$47,977.29		2008
Page, Jo-Anne	Rec Secretary/Bookkeeper/Office Super	$59,900.64		1996
Phaneuf, Brittany	Clerk to Town Clerk	$43,662.79		2017
Reinhold, Judith	Police Chief's Secretary	$48,170.30		2008
Walker, Judith E.	Public Works Secretary	$50,427.46		2008
Wasson, Yvette M.	Water Dept. Clerk	$53,536.20		2004
Willwerth, Lynn A.	DPW Secretary/Bookkeeper/Office Super	$58,865.79		1992
TOTAL CLERKS/SECRETARIES		$887,096.04		
TOTAL OVERTIME HOURS	1189.5			
TOTAL OVERTIME CLERKS/SECRETARIES	$47,005.44			

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Part-Time Employees - Clerks/Laborers/Election Workers/Call Firemen/Police Officers, Etc.				
Albright, Emily S.	Recreation Worker	$4,341.39		2016
Albright, Fuller	Recreation Worker	$3,013.52		2017
Allen, Connor	Recreation Worker	$1,148.55		2018
Allen Hannah	Recreation Worker	$3,186.72		2019
Allen, Rhonda	Recreation Worker	$12,796.52		2014
Almeida, Ashton	Recreation Worker	$40.12		2019
Ash, Elizabeth	Supervisor-Recreation	$2,835.00		2012
Barrett, Matthew	Recreation Worker	$2,540.13		2019
Bateman, Owen	Recreation Worker	$325.00		2019
Beaudoin, Sandra L.	Recreation Worker	$3,930.00		1982
Beckman, Dale	Election Worker	$193.60		2018
Beckman, Nellie	Election Worker	$231.07		2002
Belanger, Jonathan	Recreation Worker	$8,067.13		2018
Bishop, Sheila M.	Laborer/Custodian - Welcome Center	$11,287.11		2002
Blanchette, Shaye	Recreation Worker	$111.02		2016
Borges, Kyle	Summer Camp CIT - Recreation	$6,948.10		2011
Bowen, Kathie	Recreation Worker	$1,418.75		2014
Bowley, Jason	Recreation Worker	$2,920.79		2019
Brown II, Bruce	Election Worker	$193.60		2000
Brown, Jeff	Emergency Management	$540.00		2018
Brown, Kaleb	Election Worker	$118.66		2008
Brown, Lita M.	Supervisor-Recreation	$20,847.37		1987
Brown, Michael III	Laborer	$13,135.30		2019
Callahan, Leah	Recreation Worker	$11,340.94		2016
Carter, Casey Jr	Recreation Worker	$3,429.64		2019
Carter, Shauna	Laborer	$15,021.37		2017
Carter-Duffy, Owen	Recreation Worker	$4,275.01		2015
Cerasi, Diana	PT Clerk to Town Clerk/Election Worker	$18,854.93		2017
Cicale, Michael	Recreation Worker	$690.00		2016
Deshaies, James J	Part Time Police Officer	$7,426.79	$7,072.00	1988

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Dobbins, Jayne	Election Worker	$106.17		2012
Donahue, Chantel	Recreation Worker	$7,437.68		2017
Donahue, Corina	Recreation Worker	$6,107.59		2016
Dyer, Emily	Summer Camp Counselor - Recreation	$10,243.31		2013
Eaton, Frances H.	Recreation Worker	$280.47		1984
Ellsworth, Nichole	PT Tax Clerk	$4,297.74		2018
Emond, Francis E.	Call Fire	$1,925.00		2017
Falzarano, Wesley	Recreation Worker	$505.00		2015
Felch, Chester	Part Time Police Officer	$2,314.60	$34,027.75	1994
Felch, Donald	Election Worker	$93.68		2019
Felch, Jason	Recreation Worker	$2,971.18		2014
Flanders, Brandon	PT Laborer	$21,079.38		2017
Foulkes-Bagley, Karen	Recreation Worker	$12,258.24		2008
Fowler, June A.	Election Worker	$256.05		2000
Gallagher, Jordan	PT Laborer	$21,708.73		2018
Gardner, Tammy	Recreation Worker	$10,564.95		2015
Gentile, Brittney A.	Supervisor-Recreation	$6,252.77		2006
Giannino, Kevin J.	Seasonal Parking Enforcement	$2,443.75		2016
Giuffre, Joseph	Emergency Management	$200.00		2018
Gonthier, John D.	Election Worker/Recreation Worker	$439.31		2008
Gonya, Myranda	Assessing Clerk	$8,661.86		2019
Goucher, Jeffrey	Laborer	$20,288.64		2018
Hale, Hannah	Recreation Worker	$4,017.91		2017
Hale, Richard	Call Fire	$2,500.00		2003
Harley, Tina	Instructor	$2,625.00		2012
Harris, Morgan	Recreation Worker	$4,430.30		2019
Himmer, Paul A.	Emergency Management	$24,080.52		2009
Hubbard, Jennifer	Planning Board Secretary	$5,210.63		2019
Iannuccilli, Carmen	Emergency Management	$300.00		2018
Janvrin, Justin	PT Laborer	$22,176.01		2016
Johnson, Alanah M.	Summer Camp Counselor - Recreation	$6,977.84		2008
Johnson, Daryl	Recreation Worker	$13,300.44		2015

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Johnson, Donna	Election Worker	$218.58		2018
Johnson, Ryan	PT Laborer	$11,231.08		2013
Keenan, Paul T	Emergency Management	$840.00		2019
Kimball, Chad	PT Laborer	$12,579.05		2013
Knowles, Amie	Summer Camp Counselor - Recreation	$5,010.13		2012
Knowles, Charles SB	PT Laborer	$1,562.24		2019
Knowles, Harry	PT Laborer	$9,806.28		2016
Knowles, Tia	Emergency Management	$1,080.00		2002
Lewis, Lois J.	Election Worker	$231.07		2000
Macinnes, Mary	Recreation Worker	$5,194.36		2017
Marino, Annette	Election Worker	$124.90		2016
Marquis, Sage	Recreation Worker	$3,038.78		2019
Marquis, Shaylia	Election Worker	$306.01		2004
Mason, Thomas	PT Laborer	$6,732.54		2017
McDonald, Kelly	Emergency Management	$3,390.00		2018
McDonald, Stephanie	Recreation Worker	$18,182.52		2016
Moura, Peter	Recreation Worker	$342.78		2016
Murphy, Brian J.	Emergency Management	$240.00		2016
Owens, Catherine	Tax Clerk	$3,623.52		2019
Page, Jo-Anne	Election Worker	$174.86		1996
Pare, Gerard A.	Seasonal Parking Enforcement	$1,518.00		2018
Pitts, Gary	Call Fire	$3,000.00		2003
Powers, William	Seasonal Parking Enforcement	$2,449.50		2018
Preston, Mark	Emergency Management	$20,220.00		1981
Radkay, Randall	Emergency Management	$4,540.00		2011
Reardon, Chad E.	Recreation Worker	$310.00		2018
Reed, Philip	Election Worker	$249.80		2012
Rogers, Randy	Recreation Worker	$4,009.51		2015
Rumore, Josephine M.	Election Worker	$231.07		2010
Sanborn, Emily A	Part Time Code	$7,021.08		1992

PAYROLL - ANNUAL TOWN REPORT 2019

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Savastano, Barbara	Emergency Management	$2,625.00		2014
Schiappa, David	Recreation Worker	$4,983.50		2019
Simonelli, Vincent	Recreation Worker	$300.00		2019
Sinagra, Anthony J.	Supervisor-Recreation	$634.22		2005
Small, Virginia L.	Election Worker	$312.25		2003
Stackhouse, Justin	Referee - Recreation	$550.00		2009
Stocker, Michael	Recreation Worker	$330.00		2015
St. Cyr, Ashley M.	Recreation Worker	$4,268.50		2016
Thibodeau, Elizabeth	Election Worker	$156.13		2004
Thurlow, Julie	Planning Board Secretary	$6,135.00		2019
Tilton, Rio	Election Worker	$231.07		2018
Titone, Joseph F.	Emergency Management RERP	$16,770.00		1996
Tobia, Michael	Emergency Management	$180.00		2019
Valcarcel, Tasia	Supervisor/Camp Counselor - Recreation	$8,762.81		2012
Wade, Malia	Recreation Worker	$2,166.41		2019
Walker, Dylan	PT Laborer	$20,454.02		2018
Walker, Joseph R.	PT Laborer	$16,624.41		2018
Ward, Barbara J.	Election Worker	$193.60		2018
Wasson, Blake	Recreation Worker	$161.16		2016
Wasson, Douglas	PT Laborer	$3,042.30		2019
Welch, Ronald	PT Laborer	$25,149.74		1998
Whiting, Mark	Recreation Worker	$8,627.67		2013
Witham, Douglas	Emergency Management	$180.00		2019
Xavier, Ruth	Election Worker			2016
TOTAL PART TIME EMPLOYEES		$637,558.33	$41,099.75	

TOTAL OVERTIME HOURS	90.5	
TOTAL OVERTIME PART TIME EMPLOYEES	$1,948.29	

TOTAL PAYROLL ALL DEPARTMENTS	**$8,696,858.03**
TOTAL OVERTIME HOURS ALL DEPT.	**36,559**
TOTAL OVERTIME WAGES ALL DEPT.	**$1,758,456.89**
TOTAL SICK/VACATION BUYOUT ALL DEPT.	**$102,382.43**

RESIDENT BIRTH REPORT

01/01/2019 – 12/31/2019

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER'S NAME	MOTHER'S NAME
YANSANEH, LIAM SIMEON	01/29/2019	EXETER, NH		CLARKE, DENA
ANDREWS, IRIS LOUISE	04/16/2019	PORTSMOUTH, NH	ANDREWS, SHAWN	LEBRUN, ELSIE
COTE, JOSHUA AMAHRI	07/30/2019	SEABROOK, NH	COTE, JOSH	COTE, STACEY
PEREIRA, JAYSA	10/01/2019	PORTSMOUTH, NH	PEREIRA, JAKE	KNOWLES, BILLIE-JO
MORTON, CHASE	10/02/2019	EXETER, NH	MORTON, JESSE	MORTON, COURTNEY
BOYD, JAYZIAH JEORGE	10/28/2019	DOVER, NH	BOYD, NEROY	TOMBLIN, JENNIFER
BELO, LYDIA VICTORIA	10/31/2019	EXETER, NH	BELO, DAVID	HANNAN, LINDSEY
BROWN, ARMANI ELIJAH	11/08/2019	EXETER, NH	ROWN, JAYCOB	PEARSON, KALEIGH
JOHNSON, ABIGAIL	12/18/2019	EXETER, NH	JOHNSON, NATHAN	LINDGREN-BOSCO, KELSEY

2019 RESIDENT DEATH REPORT

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
MAURER KATHLEEN	11/06/2018	NEWBURYPORT	MUNROE NORMAN	MUNROE RACHEL	N
FORTIER MARYANN	01/01/2019	DOVER	CAMPBELL, BEN	VARNEY MARTHA	N
LONGVAL RAYMOND	01/01/2019	SEABROOK	LONGVAL LUCIEN	CHOINARD ANNA	N
KING STEPHEN	01/03/2019	PORTSMOUTH	KING BERT	GOLDEN MILDRED	N
NEENAN LESLIE	01/06/2019	SEABROOK	FRASER LESLIE	MCNAMARA ANN	N
PERKINS SR DONALD	01/06/2019	PORTSMOUTH	PERKINS CLARENCE	MARSHALL HELEN	N
EMERY WILLIAM	01/10/2019	SEABROOK	EMERY EMANUELE	GRECO MARIA	Y
AUSTIN JR GEORGE	01/16/2019	EXETER	AUSTIN GEORGE	MCCARTHY GRACE	N
LOVIZA WELLMAN	01/22/2019	EXETER	LOVIZA LEO	JOHNSON BLANCHE	Y
HILL KATHY	01/22/2019	SEABROOK	SAVAGE ALBERT	DONOHUE ELIZABETH	N
MCILVEEN ELLA	01/23/2019	PORTSMOUTH	TURCOTTE EVERETT	BUNKER STELLA	N
SANTOS FAYE	01/26/2019	SEABROOK	PERKINS LEONARD	BLANCHARD DEBRA	N
GAURON JR EDMOND	02/01/2019	HAMPTON	GAURON EDMOND	DOW VILLA	Y
IAQUINTA DAVID	02/03/2019	SEABROOK	IAQUINTA JOSEPH	HLADISH JOY	N
EATON JOSEPH	02/05/2019	SEABROOK	EATON HOWARD	PAULHUS JOLENE	N
FRITZ KEVIN	02/08/2019	SEABROOK	FRITZ WAYNE	HANES MARY	N
HARVEY WARREN	02/11/2019	SEABROOK	HARVEY ROSS	UNKNOWN LOIS	Y
ANDREWS CINDY	02/13/2019	PORTSMOUTH	EATON JR ROLAND	BUNKER MURIEL	N
FOGG KAITLYN	02/15/2019	SEABROOK	DOGG AUSTIN	HARVEY KATHRYN	N
HUMES JOSEPHINE	02/15/2019	PORTSMOUTH	PERVERE ARTHUR	STONE EMMA	N
PANAGGIO SR JOSEPH	02/21/2019	SEABROOK	PANAGGIO LOIS	BUTERO ROSE	Y
MACISAAC ESTHER	02/21/2019	SEABROOK	MACISAAC HAROLD	FUHRMANN ANITA	N
MURACA MICHAEL	02/21/2019	SEABROOK	MURACA FILIPPO	ANZALDI GRAZIA	Y
DODGE MARGARET	02/22/2019	SEABROOK	BELANGER ULRIC	GALLANT BRIDGET	N
GLOVER ROBERT	02/28/2019	PORTSMOUTH	GLOVER RAYMOND	DICHARIA JENNIE	Y
GREENWOOD JASON	02/28/2019	EXETER	NOT STATED	GREENWOOD JANET	N
TOMAINO ANTHONY	03/03/2019	SEABROOK	TOMAINO ANTONIO	MASON MURIEL	Y
LEARY CINDY	03/09/2019	SOMERSWORTH	SIMONDS RICHARD	GENESTRETI DIANE	N
NEENAN BRIAN	03/10/2019	SEABROOK	NEENAN DAVID	FRASER LESLIE	N
PARENT ALICE	03/18/2019	SEABROOK	CROWELL FRANCIS	MARTIN ALBERTA	N
DEYO DORIS	09/19/2019	SEABROOK	NUTTING EBENEZER	WOOD MARY ELIZA	N
MCCOLLUM EVELYN	03/24/2019	SEABROOK	PICHE LOUIS	BARRETT EVELYN	N

ST GEORGE STEPHEN	03/29/2019	PORTSMOUTH	ST GEORGE EDMUND	ROSSEEL MARY	N
MARSHALL BRENDA	03/29/2019	SEABROOK	RUBINO JOSEPH	TRAVERS ELSIE	N
SOUTHER GAIL	04/01/2019	PORTSMOUTH	CORBIN PHILIP	CURRIER LOUISE	N
CORMIER VALERIE	04/03/2019	SEABROOK	CORMIER MARK	DANIELS BARBARA	N
RANDALL JR MAURICE	04/14/2019	EXETER	RANDALL SR MAURICE	TRICKEY BEATRICE	N
KRISTIANSEN ROBERT	04/16/2019	SEABROOK	KRISTIANSEN EDMUND	HAMILTON HILDA	N
CUNNINGHAM LORI	04/21/2019	DOVER	CUNNINGHAM JOHN	FRENCH PATRICIA	N
SOUTHER-DITUCCI TASHIA	04/25/2019	SEABROOK	ELLIS JR FRANCIS	RHOADES DEBBIE	N
MARLOWE III WILLIAM	04/28/2019	SEABROOK	MARLOWE JR WILLIAM	COTE JOAN	N
FOGG JR GEORGE	04/28/2019	SEABROOK	FOGG SR GEORGE	OLIVER SANDRA	N
DESMARAIS LEONARD	04/29/2019	SEABROOK	DESMARAIS NELSON	DOUCETTE JULIA	Y
AUGER WILLIAM	05/01/2019	SEABROOK	AUGER ROBERT	TEDESCO NICOLETTA	Y
SARTY KEVIN	05/05/2019	SEABROOK	SARTY ARTHUR	BAKER RAMONA	N
KELLY RUSSELL	05/10/2019	SEABROOK	KELLY JOHN	CURRAN MARGARET	Y
CAMUSO PATRICIA	05/20/2019	PORTSMOUTH	MCMAHON WILLIAM	DUNN MARY	N
RANDALL JR FRANK	05/20/2019	SEABROOK	RANDALL SR FRANK	GRIFFITH ALICE	Y
SCHROTH ALAN	05/22/2019	PORTSMOUTH	SCHIROTH EDWARD	CEPPATA JOSEPHINE	N
ALEXANDER JR JOSEPH	05/24/2019	DOVER	ALEXANDER JOSEPH	HOPPS GLORIA	N
DUBE DONNA	05/25/2019	ROCHESTER	CURRIE CECIL	GRANT LETHA	N
ROSS TONI	05/25/2019	SEABROOK	RANDALL SR WALTER	ABRAHAMS MADELINE	N
BADDOUR SHAE	05/27/2019	SEABROOK	BADDOUR ALBERT	HASHEM ALICE	Y
SHERIDAN TIMOTHY	06/12/2019	PORTSMOUTH	SHERIDAN THOMAS	KEARNEY DANA	N
GIBSON MARY	06/15/2019	SEABROOK	VARNEY EVERETT	DIDIO MARY	N
JODOIN DIANA	06/23/2019	PORTSMOUTH	PAVLAK STANLEY	BADOWSKI IRENE	N
LOCKWOOD GEORGE	07/05/2019	HAMPTON	LOCKWOOD ALVIN	BURKE FRANCES	N
BROWN CHARLES	07/07/2019	SEABROOK	UNKNOWN	BROWN CHRISTIE	N
SPINNEY-MCKENNA VIRGINIA	07/09/2019	SEABROOK	SPINNEY RAYMOND	BLACKBURN ELSIE	N
SAVASTANO DAN	07/13/2019	MANCHESTER	SAVASTANO ALBERICO	DELUCA ASSUNTA	Y
DRISCOLL GEORGE	07/25/2019	SEABROOK	DRISCOLL MICHAEL	HOLLAND VERONICA	N
DOW INA MAY	07/25/2019	LEWISTON	RUSH JAMES	KNOWLES PEARL	N
OLSON JEANETTE	08/02/2019	BOSTON	DIONNE JOSEPH	ELLISON KAY	N
THERRIAULT BARBARA	08/04/2019	ROCHESTER	HALL RAYMOND	LESSARD MARIE	N
EARABINO NANCY	08/05/2019	SEABROOK	WILKINS FLOYD	OSBORNE DOROTHY	N
WILSON WILLIAM	08/07/2019	SEABROOK	WILSON JOHN	FORD JANE	N

DOYLE JR JOHN	08/12/2019	EXETER	DOYLE JOHN	MCLAUGHLIN KATHERINE	N
PACE MARY	08/16/2019	DOVER	LESLIE HARRY	CLAUS GABRIELLE	N
ANDERSON MABEL	08/17/2019	DOVER	WALTON TRISTRAM	LITIME EVELYN	N
LAVALLEE PAUL	08/21/2019	PORTSMOUTH	LAVALLEE ROSARIO	TARDIFF ALICIA	Y
COLETTI SR ANTHONY	08/25/2019	EXETER	COLETTI CHARLES	TOMASELLI JENNIE	Y
FARRELL JOHN	08/26/2019	BRENTWOOD	FARRELL CARL	STOCKING MARGARET	N
MONAHAN FRANCES	08/28/2019	SEABROOK	MURPHY LEO	CARMODY MARY	N
EATON JOANNE	08/30/2019	SEABROOK	PROVENCHER GEORGE	HUDSON CECILIA	N
HANLEY JOHN	09/02/2019	SEABROOK	HANLEY MALACHI	CAVANAUGH VIRGINIA	Y
PIKE LUCY	09/04/2019	SEABROOK	SCATAMACCHIA DOMINIC	MARA ROSE	N
BROWN KAREN	09/11/2019	SEABROOK	BROWN JOSEPH	CHAMPLIN THELMA	N
CONNOR JOAN	09/25/2019	SEABROOK	JAY ALFRED	WRIGHT FLORENCE	N
DRISCOLL TIMOTHY	09/26/2019	SEABROOK	DRISCOLL JAMES	COSGRAVE JULIA	N
FRODYMA MARK	10/04/2019	PORTSMOUTH	FRODYMA JOHN	MEUNIER DORIS	N
WHELAN MARY	10/06/2019	SEABROOK	BARIL LEO	HOGAN MARY	N
FEWTRELL EDWARD	10/10/2019	PORTSMOUTH	FEWTRELL ALBERT	MACMASTERS IRENE	Y
PETERSON SANDRA	10/10/2019	SEABROOK	POND GEORGE	UNKNOWN NATALIE	N
TILLEY RODERICK	10/14/2019	SEABROOK	TILLEY ROBERT	BEATTY DOROTHY	Y
KLEIN HELEN	10/19/2019	DOVER	SADDLIER FRANCIS	BROWN ELIZABETH	N
VERITY EARLY	10/19/2019	SEABROOK	VERITY RALPH	KINSLEY MAYBELLE	N
SERWON STEPHEN	10/22/2019	SEABROOK	SERWON FRANCIS	STEVENS DOROTHY	N
DEMOS PAMELA	10/22/2019	SEABROOK	DEMOS CHARLES	DEMAKIS B	N
SHEA ROBERT	10/31/2019	DANVERS	SHEA CHESTER	BOYLE BARBARA	Y
DELANEY RICHARD	11/01/2019	DOVER	DELANEY GEORGE	LANG PHYLLIS	N
KIMBALL ANN	11/06/2019	SEABROOK	VANAMBURGH RAYMOND	BRADYBURY FLORENCE	N
TANOIAN ESTHER	11/10/2019	PORTSMOUTH	MANOOGIAN TATEOS	TERJIAN ZABEL	N
DONLEY SR MICHAEL	11/14/2019	RAYMOND	SILVER LOUIS	MOLLARKEY BEVERLY	N
EATON KAREN	11/17/2019	BRENTWOOD	PETERSON RAYMOND	FLYNN MARY	N
REUSCH MICHAEL	11/17/2019	SEABROOK	REUSCH EDWARD	SAVER JULIE	Y
CAMACHO AUDREY	11/18/2019	SEABROOK	ANGELL GRANVILLE	AUDETTE HELEN	N
PRIDHAM MICHAEL	12/04/2019	SEABROOK	PRIDHAM FREDERICK	MORAN MARY	N
SPINALE VINCENT	12/10/2019	DOVER	SPINALE SALVATORE	STANLEY HAZEL	N
EATON JR FREDERICK	12/11/2019	SEABROOK	EATON SR FREDERICK	DOW MARLENA	Y
EATON KATHLEEN	12/20/2019	EXETER	HART EDWIN	FOGG EDWIN	N
DUPUIS THOMAS	12/25/2019	SEABROOK	DUPUIS ALBERT	MARY FORD	N

RESIDENT MARRIAGE REPORT

01/01/2019 – 12/31/2019

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
LICKTEIG, JORDAN M SEABROOK, NH	DONNELLY, CHRISTOPHER HAMPTON, NH	HAMPTON	01/26/2019
DOW, JENNIFER L SEABROOK, NH	CAMPANO II, JOSEPH J RAYMOND, NH	WINDHAM	05/19/2019
MOODY, KENNETH U SEABROOK, NH	FITCH, DIANE M SEABROOK, NH	SEABROOK	05/25/2019
NEWTON, DESIREE R SEABROOK, NH	PEEL, SCOTT M SEABROOK, NH	SEABROOK	06/01/2019
BRADY, PATRICK K SEABROOK, NH	ROBERTS, CHERYL L DEERFIELD, NH	DEERFIELD	06/12/2019
VAVRA, ERIK E HAMPTON, NH	SCOTT, PAMELA J SEABROOK, NH	RYE	06/14/2019
WEEKS, CHARLENE J SEABROOK, NH	TROTTIER, GENE M SEABROOK, NH	SEABROOK	06/15/2019
FLANAGAN, STEPHANIE M SEABROOK, NH	HOLGATE JR, MICHAEL SEABROOK, NH	SEABROOK	07/03/2019

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
BAKER JR, JAMES M SEABROOK, NH	CAMPBELL, KIM M SEABROOK, NH	SEABROOK	07/27/2019
SILVER, SHAYNA L SEABROOK, NH	STILES, CALEB A SEABROOK, NH	WOLFEBORO	08/15/2019
CLIFTON, JANTZEN N SEABROOK, NH	TREEN, EUNICE B NEWBURYPORT, MA	SEABROOK	08/23/2019
FRANCIOSA, JOSEPH S SEABROOK, NH	AUSTIN, HANNAH M FREMONT, NH	RYE	08/31/2019
PLOURDE, STEPHEN T SEABROOK, NH	MICHAUD, JESSICA L SEABROOK, NH	SEABROOK	09/01/2019
LAMBERT, LISA A MANCHESTER, NH	HOYT JR, CARLTON L SEABROOK, NH	EPPING	09/05/2019
BRENNAN, THOMAS W SEABROOK, NH	SCARAFONE, ELIZABETH A SEABROOK, NH	HAMPTON FALLS	09/08/2019
CARON, LOUIE J SEABROOK, NH	OWENS, ELIZABETH A SEABROOK, NH	SEABROOK	09/21/2019
MERRITT, TIMOTHY J BARRINGTON, NH	MILLER, SHAWNA L SEABROOK, NH	SEABROOK	09/26/2019

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
FERRANDI, RACHELE L SEABROOK, NH	MARTINEZ, RICHARD LYNN, MA	BEDFORD	10/18/2019
LARKIN, LEAH E SEABROOK, NH	TEFFT, ROBERT D SEABROOK, NH	HAMPSTEAD	10/26/2019
COUTURE, JEREMY W SEABROOK, NH	BRITTON, RACHEL L SEABROOK, NH	EPPING	11/10/2019
CHAPMAN, KIMBERLY A SEABROOK, NH	MURPHY, RICKY C SEABROOK, NH	SEABROOK	12/17/2019

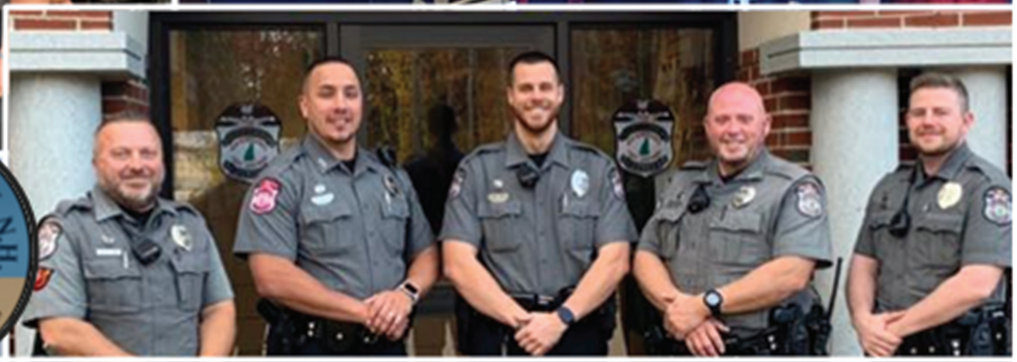
BOARDS & COMMITTEES - TOWN OF SEABROOK

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**	


SEABROOK
POLICE










TOWN OF SEABROOK, N.H.
INCORPORATED 1768