

ANNUAL REPORTS OF THE
TOWN OF SEABROOK

NEW HAMPSHIRE
For the Year Ending December 31st
2014

As Compiled by the Town Officers

*FRONT COVER designed by
Morgan O'Connor, Part-time Clerk*

*Picture courtesy of
Jo-Anne Page*

In Memoriam



Oliver L. Carter Sr.

August 10, 1933 – January 14, 2014

Oliver was a lifelong resident of the Town of Seabrook.

He was a library trustee.

Oliver worked for the U.S. Postal Service and was Postmaster for the town.

He served with the U.S. Navy aboard the USS Hollis APD 86.

Oliver was a member of the Rand Memorial Church, member and past master of St. James Lodge #102 F.&A.M. of Hampton, East Gate Club, Graham Page Club, Seabrook Fireman's Association and a 59 year member of the Raymond E. Walton American Legion Post 70.

Ivan Q. Eaton, Sr.

August 10, 1932 – September 23, 2014

Ivan was a lifelong resident of Seabrook.

He served as on the Board of Selectmen, the Planning Board, Budget Committee, Housing Authority, Conservation and Pollution Control Commissions and the Cable Franchise Committee.

Ivan was a veteran of the US Army serving as Corporal during the Korean War. He was held as a Prisoner of War from November 28, 1950 until August 29, 1953.

He was the third permanent firefighter for the town and was the founder of the Seabrook Search & Rescue.

Ivan was the recipient of the Prisoner of War Medal, live member of the Prisoner of War Assoc., charter member of the NH American Ex-POW Chapter 1, Korean War Veterans Assoc., NH Korean War Veterans Assoc., Chapter 320, life member and past commander of Raymond E Walton American Legion Post 70, life member of Exeter D.A.V., 20th Infantry Assoc., Blind Veterans Assoc., life member of the Seabrook Fireman's Assoc., North American Hunting Club. NRA & AARP.





Benjamin E. Moore
October 18, 1929 – May 15, 2014
Ben was a lifelong resident of Seabrook.

Ben served on the Budget Committee in the mid 1980's.

He was a veteran serving with the U.S. army from 1951-1953.

Ben served as a State Representative to the General Court for 18 years.

He was a live member of the Seabrook Firemen's Association & a member of the American legion Post 0200 of Concord.

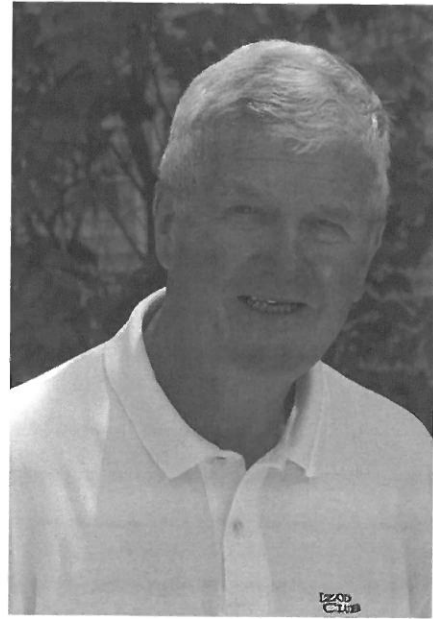
Linwood O. Norton
April 16, 1932 – February 20, 2014

Linwood was a longtime resident of Seabrook.

He served on the Budget Committee in the late 1990's.

Linwood served in the U.S. Air Force.

He retired from Mobil Oil Corporation after more than 30 years of service.



John A. Yell Jr.
November 26, 1942 – January 4, 2014

John was a longtime resident of Seabrook.

He worked for the Town of Seabrook for several years as a police officer.

John was employed as a custodian at the Middle School for 10 years.

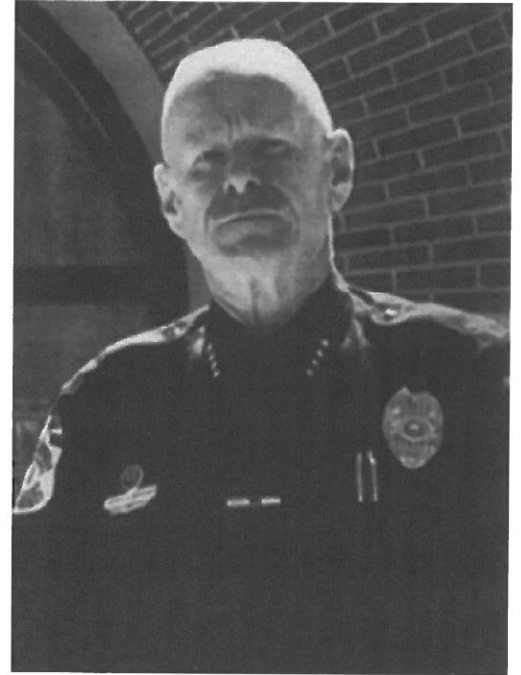
He was a member of the Raymond E. Walton American Legion Post #70.

Patrick D. Manthorn
March 17, 1951 – March 3, 2014

Patrick served the Town of Seabrook with the Police Department for 35 years retiring as Chief of Police in 2012.

He was a proud U.S. Marine serving in Vietnam, where he received a purple heart.

One of Patrick's life's mottos, "There is no right way to do the wrong thing" was a way of life for him.



Amy S. Perkins
November 15, 1970 – February 24, 2014

Amy was a longtime resident of Seabrook.

She worked at the Community Center and created and maintained the Fire Department's web site.

Amy was serving her third term as a representative to District 20 of the State of NH General Court.

She was a member of the Rand Memorial Church, serving as a Sunday school teacher and a member of the Raymond E. Walton American Legion Post 70 Women's Auxiliary.

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**INVOLUNTARILY MERGED LOTS
MAY BE RESTORED TO PREMERGER STATUS UPON
THE OWNER'S REQUEST**

THIS IS PER HOUSE BILL 316 OF THE 2011 SESSION

See below for details:

**TITLE LXIV
PLANNING AND ZONING
CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS
Regulation of Subdivision of Land
Section 674:39-aa**

674:39-aa Restoration of Involuntarily Merged Lots. –

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) **The request is submitted to the governing body prior to December 31, 2016.**

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be estopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

Source. 2011, 206:4, eff. July 24, 2011.

TOWN OFFICIALS – 2014

Officials – Appointed

Town Manager	William M. Manzi, III
Police Chief	Lee Bitomske
Fire Chief	Everett Strangman
Building Inspector - Health Officer	
Emergency Management Director	Joseph Titone
Welfare Agent	Bonnie Armentrout
Sewer Superintendent	Philippe Maltais
Water Superintendent	Curtis Slayton
Department of Public Works	John M. Starkey
Appraiser	Angela Silva
Recreation Director	Sandra L. Beaudoin

Officials - Elected/Appointed

Representative to General Court – 2 year term	
Francis G. Chase	Expire 2017 – Elected
Dennis B. Sweeney	Expire 2017 – Elected
Erin Ahearn	Expire 2014 – Elected
Albert Abramson	Expire 2017 – Elected
Selectmen & Assessors – 3 year term	
Raymond Smith	Expire 2016 – Elected
Aboul B. Khan	Expire 2017 – Elected
Edward J. Hess, Jr.	Expire 2015 – Elected
Tax Collector – 3 year term	
Lillian Knowles	Expire 2015 – Elected
Town Clerk – 3 year term	
Bonnie Lou Fowler	Expire 2017 – Elected
Treasurer – 3 year term	
Oliver Carter	Expire 2017 – Elected
Constables – 1 year term	
William L. Fowler, Sr.	Expire 2015 – Elected
Dennis Sweeney	Expire 2015 – Elected
Mark E. Moore Jr.	Expire 2015 – Elected
Trustee of Trust Funds – 3 year term	
Gary K. Fowler	Expire 2014 – Elected
Bruce G. Brown	Expire 2016 – Elected
Carrie L. Fowler	Expire 2015 – Elected
Moderator – 2 year term	
Paul M. Kelley	Expire 2015 – Elected
Virginia L. Small – Assistant Moderator	Appointed
Elizabeth (Betsey) Ross	Appointed
Citizens Petitioners Advisory Committee	
Bruce Brown	Appointed
Eric N. Small	Appointed
Southeast Watershed Alliance	
Susan Foote	Appointed

Planning Board Members – 3 year term

Donald W. Hawkins (Chair)	Expire 2017 – Elected
Jason A. Janvrin	Expire 2016 – Elected
Francis G. Chase	Expire 2016 – Elected
Ivan Q. Eaton, III	Expire 2017 - Elected
Roger Frazee	Expire 2015 – Elected
Mike Lowry	Expire 2015 – Elected
Aboul B. Khan	BOS Representative
Tom Morgan	Town Planner
Barbara Kravitz	Secretary – Appointed
Paula Wood	Alternate – Appointed
Sue Foote	Alternate – Appointed
David Baxter	Alternate - Appointed
Budget Committee Members – 3 year term	
Paula J. Wood (Chair)	Expire 2017 – Elected
Ivan Q. Eaton, III	Expire 2017 – Elected
Dianna Demars	Expire 2015 – Elected
Ellen Chase	Expire 2017 – Elected
Jeffrey M. Brown	Expire 2016 – Elected
Paul E. Knowles	Expire 2016 – Elected
Edward J. Hess, Jr	BOS Representative
Richard Maguire	Beach Precinct Rep
Kathy Cronin	School Board Rep
Jamie McDonald	Secretary – Appointed
Board of Adjustment – 3 year term	
Henry Theriault (Chair)	Expire 2016 – Appointed
Teresa Rowe	Expire 2016 – Appointed
Mike Lowry (V-Chair)	Expire 2017 – Appointed
Robert Lebold	Expire 2015 – Appointed
Robin Fales (V-Chair)	Expire 2016 – Appointed
Mark Preston	Alternate
Jo-Anne Page	Secretary - Appointed
Supervisors of Checklist – 6 year term	
Bruce G. Brown	Expire 2016 – Elected
Richard Fowler	Expire 2020 – Elected
Gary K. Fowler	Expire 2019 – Elected
Trustees of Library	
Eric N. Small	Expire 2015 – Elected
Robert Gaffney	Expire 2016 – Elected
Laura Litcofsky	Expire 2017 – Elected
Fence Viewers	
Bruce G. Brown	Appointed
Frederick Moulton Jr.	Appointed
Warner Knowles	Appointed

Seabrook Library	
Ann Robinson	Director – Appointed
Joyce Fry	Library Assistant – Appointed
Anne Ferreira	Library Assistant – Appointed
Suzanne Weinreich	Circulation – Appointed
Sharon Rafferty	Technical Services – Appointed
Lisa Bricker	Children Services – Appointed
Richard Gagnon	Maintenance Supervisor – Appointed
Jane Frechette	Circulation - Appointed
Susan Schatvet	Young Adt - Appointed
Paula Steren	Appointed
Conservation Commission	
Susan Foote (Chair)	Expire 2017 – Appointed
Richard Dodge	Expire 2016 – Appointed
Michael R. Colin	Expire 2013 – Appointed
Jesse Fowler	Expire 2017 – Appointed
Helen Lalime (Alternate)	Expire 2017 – Appointed
Judy Walker (Alternate)	Secretary – Appointed
Cable TV Advisory Committee	
Oliver Carter Jr.	Appointed
Charles DeFrancesco	Appointed
Dick Dodge	Appointed
Elizabeth Thibodeau	Appointed
Paula Wood	Appointed
Cora E. Stockbridge	Appointed
Amy Davis	Secretary – Appointed
Recreation Commission	
Vernon Small (Chair)	Member at Large – Appointed
Jason Janvrin	Planning Board Member – Appointed
Raymond Smith	BOS Representative
Forest Carter, Sr.	Parks Representative
Maria Brown	Appointed
Barbara J. Ward	Appointed
Forest Carter, Jr.	Appointed
Minabell Bowden	Appointed
Paul E. Knowles	Alternate
Don Felch	Alternate

Street Light Committee	
E. Albert Weare	Appointed
Michael Klein	Appointed
Housing Authority	
Richard E. Donahue	Expire 2019 – Appointed
Paul Kelley (Chair)	Expire 2017 – Appointed
Phil Reed	Expire 2015 – Appointed
Charles Bagley	Expire 2018 – Appointed
Frederick L. Moulton Jr.	Expire 2016 – Appointed
Highway Safety Committee	
Willard Boyle	Appointed
E. Albert Weare	Appointed
Vacant	Police Department Rep.
John Starkey	DPW Manager
Scholarship Fund Committee	
Frances Eaton	Expire 2015 – Appointed
Gary Fowler	Expire 2016 – Appointed
Dorothy Chase	Expire 2017 – Appointed
Evie Wasson	Secretary
Seabrook Beach Commissioners	
Richard Maguire	Elected
Joseph Giuffre	Elected
Edmund “Ted” Xavier	Elected
Seabrook Beach Officers	
Paul Kelley (Moderator)	Elected
Mike Rurak (Treasurer)	Elected
Donald Hawkins (Clerk)	Elected
Seabrook Beach Board of Adjustment	
Henry Theriault (Chair)	Appointed
Patricia Vivenzio	Appointed
Joseph Giuffre	Appointed
Bob Gardella	Appointed
Peter Harter	Appointed
Doris Sweet	Appointed
Robert Gardella	Alternate
Beach Building Inspector	
Stephen Keaney	Appointed

**TOWN OF SEABROOK
FIRST SESSION
COMMUNITY CENTER
FEBRUARY 4, 2014**

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

The head table was introduced by the moderator. Present were Town Clerk, Bonnie Lou Fowler, Town Attorney, Robert Ciandella, Town Manager, William M. Manzi, III, Selectmen, Edward J. Hess, Jr., Raymond Smith and Aboul B. Khan

Pledge of the flag led by moderator.

Moderator stated business would be conducted under Kelley's Rules of Order. All questions will be directed to the moderator. Moderator states to 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 and signed by the voter and presented to the Town Clerk. Sponsor of the article will be the first to be called upon to explain the article. All articles will be read by the Moderator. Discussion on all articles of interest will be by the town voters.

Moderator states if anyone is running as a candidate they may stand and introduce themselves and state which office they are running for.

Article 1 – Motion by Eric Small seconded by Herbert A. Fowler for proposed amendment to add 1 Budget Committee member for a term of 3-years and 1 Library Trustee for a term of 3-years.

Article 5 - Motion by Raymond Smith seconded by Jason Janvrin to reduce the operating budget by \$17,383 for the library account which would be a final bottom line budget of \$20,307,474.

Motion by Paula Wood and seconded by Jason Janvrin to reduce the operating budget from \$20,324,852 to \$20,237,736 by removing \$15,000 for HRA (insurance cards), \$68,418 for health plan and \$3,703 for dental plan from the 110 - Selectmen's account.

There was much discussion on this article. Question moved as amended by Gary K. Fowler. Point of order by Jason Janvrin. No more amendments stated

by the Moderator.

Motion to adjourn by Jason A. Janvrin seconded by Paul E. Knowles.

Moderator adjourned the meeting at 9:14 p.m.

Respectfully submitted,
Bonnie Lou Fowler CTC., Town Clerk

**TOWN OF SEABROOK
SECOND SESSION
COMMUNITY CENTER
MARCH 11, 2014**

Meeting called to order by Moderator, Paul M. Kelley at 7:00 a.m. All election workers sworn in by Moderator.

Motion by Keith Fowler and seconded by Bruce Brown III to dispense reading of the Town Warrant in its entirety.

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

Absentee ballots opened by Assistant Moderator Virginia L. Small and Deputy Town Clerk Cheryl L. Bowen.

Moderator declared the polls closed at 7:00 p.m.

Total number of voters checklist	5,564
Total number absentee ballots	106
Total number of votes cast	1,436

Election Workers

Marc Bibaud	Nellie Beckman
Minabell Bowden	Bruce Brown II
Kaleb Brown	Nicole Coleman
Janet Dow	Gary K. Fowler III
June Fowler	Lois Lewis
Shaylia Marquis	Kelly O'Connor
Morgan O'Connor	Jo-Anne Page
Elizabeth Ross	Josephine Rumore
Virginia Small (Assistant Moderator)	

Respectfully submitted,
Bonnie Lou Fowler CTC., Town Clerk

**TOWN OF SEABROOK
PRIMARY ELECTION
COMMUNITY CENTER
SEPTEMBER 9, 2014**

All election workers were sworn in by Deputy Town Clerk, Cheryl Bowen.

Security seals were verified at the ballot counting machines and cases by Moderator, Paul Kelley and Assistant Moderators, Virginia Small and Gary Keith Fowler.

Warrant read and polls declared open at 7:00 a.m. by the Moderator.

Moderator states absentee ballots will be opened at 1:00 p.m. by Assistant Moderator, Virginia Small and Deputy Town Clerk, Cheryl Bowen.

Polls declared closed at 7:00 p.m. by Paul Kelley.

Total number voters checklist	5,630
Total number absentee voters	33
Total number of voters	949

Election Workers

Jo-Anne Page	Nicole Coleman
Bonnie McCann	Nellie Beckman
Lois Lewis	Morgan O'Connor
Marie Beal	Josephine Rumore
Kaleb Brown	June Fowler
Paula Wood	Kelly O'Connor
Bruce Brown III	Minabell Bowden
Virginia Small (Assistant Moderator)	
Gary Keith Fowler (Assistant Moderator)	

Respectfully submitted,
Cheryl Lee Bowen, Deputy Town Clerk

**TOWN OF SEABROOK
GENERAL ELECTION
COMMUNITY CENTER
NOVEMBER 4, 2014**

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

Security seals were verified at the ballot counting machines and cases by Moderator, Paul Kelley and Assistant Moderator, Virginia Small.

Warrant read and polls declared open at 7:00 a.m. by the Moderator.

Moderator states absentee ballots will be opened at 1:00 p.m. by Assistant Moderator, Virginia Small and Deputy Town Clerk, Cheryl Bowen.

Polls declared closed at 7:00 p.m. by Paul Kelley.

Total number voters checklist	5,744
Total number absentee voters	178
Total number voters	2,695

Election Workers

Jo-Anne Page	Nellie Beckman
Bonnie McCann	Jayne Dobbins
Kaleb Brown	Edith Follansbee
Marie Beal	Lois Lewis
Josephine Rumore	June Fowler
Morgan O'Connor	Donald Felch
Bruce Brown III	Minabell Bowden
Elizabeth Thibodeau	Paula Wood
Gary Keith Fowler	Philip Reed
Jill Henshaw	Nicole Coleman
Virginia Small (Assistant Moderator)	
Elizabeth Ross (Assistant Moderator)	

Respectfully submitted,
Cheryl Lee Bowen, Deputy Town Clerk

**OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MARCH 11, 2014**

Selectmen – 3-year term vote for one

Keith A. Sanborn	455
Aboul B. Khan	896

Selectmen – 2-year term vote for one

Dennis B. Sweeney	90
Jason A. Janvrin	158
Brendan F. Kelly	244
Paul E. Knowles	181
Raymond E. Smith	636

Town Clerk – 3-year term vote for one

Bonnie L. Fowler	1,139
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Treasurer – 3-year term vote for one

Oliver L. Carter, Jr.	1,041
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Supervisors Checklist – 6-year term vote for one

Richard K. Fowler	719
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Trustee Trust Fund – 3-year term vote for one

Gary K. Fowler	1,200
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Library Trustee – 3-year term vote for one

Laura Litcofsky	978
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Budget Committee – 3-year term vote for three

Paula J. Wood	912
Ivan Q. Eaton III	555
Ellen Chase (Write-in)	95

Planning Board – 3-year term vote for two

Donald W. Hawkins	845
Ivan Q. Eaton III	516

Constables – 3-year term vote for three

William L. Fowler	580
Mark E. Moore, Jr.	828
Dennis B. Sweeney	735

REPORT OF THE BUDGET COMMITTEE

Once again the Budget Committee has been given the task of reviewing the budgets of the Town, School and Beach Precinct; including their warrant articles and making recommendations to the voters of Seabrook. We take this on with great enthusiasm. Each one of us has their own ideas and opinions but we work together as a committee for the best interest of the taxpayers of Seabrook.

It is a difficult task to balance the needs of our Town, while considering the cost of these needs. We have put many hours into these budgets and the decisions have not come easy.

Our questions and discussion in the meetings help us and we hope that it will help those who watch our meeting on Channel 22 to better understand the budgets and warrant articles.

Respectfully submitted,
Members of the Budget Committee

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2014**

To the inhabitants of the Town of Seabrook, in the County of Rockingham, in said State, 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, 2014, at 7:00 o'clock in the evening to participate in the first session of the 2014 Annual Town Meeting.

And, you are hereby notified that the polls will be open in the auditorium of the Seabrook Community Center, U.S. Route 1 (Lafayette Road) on Tuesday, March 11, 2014, 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 11, 2014, pursuant to RSA 659:49.

ARTICLE 1

To select by non-partisan ballot:

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

ARTICLE 2

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

The proposed amendments to the Zoning Ordinance and Zoning Map will re-zone much of Seabrook's commercial district that is situated north of Route 107 into a new North Village – Mixed Use (6M) Zoning District as follows (proposed additions indicated in underline text):

1) On page Z-1, add and North Village to line item 4

2) In Section 2, add the following to the end of the definition of Mixed Use: and with no more than five dwelling units per building.

3) Add a definition of Restaurant to Section 2 as follows: A commercial use with the primary function of food service that may also serve alcohol and provide entertainment.

4) Add a definition of Retail to Section 2 as follows: A use devoted to the sale, rent or lease of merchandise directly to the consumer for use off premises. For the purposes of this ordinance, wholesale clubs shall be considered a retail use.

5) Make the following editorial revisions to Sections 3, 4 & 5:

Section 3 - Zoning Districts

For the purpose of this ordinance, the Town of Seabrook is hereby divided into ~~six~~ eight use districts:

Zone 1 (*Rural*)

Zone 2 (*Commercial*)

Zone 2R (*Residential*)

Zone 3 (*Industrial*)

Zone 4 (*Conservation*)

Zone 5 (*Harbor Commercial*)

Zone 6R (*Smithtown Village-Residential*)

Zone 6M (*Smithtown Village and North Village - Mixed Use*)

These districts and the boundaries of such districts are shown on the official Zoning Map of the Town of Seabrook, which map is incorporated herein by reference and made a part hereof. This official Zoning Map shall be the final authority as the current zoning status of land in the town. In the event that uncertainty exists with respect to the boundaries of the various districts as shown on the official Zoning Map, the following rules of interpretation shall be applied:

3.100 Landmarks: Where a boundary is indicated as a highway, railroad or such other landmark, it shall be construed to be the centerline thereof unless otherwise indicated on the Zoning Map. Where a boundary is indicated as approximately parallel to a highway, railroad or such other landmark, it shall be construed as parallel thereto and at such distance there from as shown on the Zoning Map.

3.200 Lots Divided by Zoning Boundaries: When a boundary between two zoning districts divides a lot, the Planning Board may, upon application of the lot owner, grant a Conditional Use Permit in order to permit a use that would be permitted in either zoning district. The Conditional Use Permit shall only be granted following a Planning Board finding that the proposed use will cause no substantial increase in motor vehicle traffic, or such increase will be mitigated to the Planning Board's satisfaction.

3.300 Map Scale: If no dimension is given on the Zoning Map, the location of any boundary shall be determined by use of the scale shown on the Zoning Map.

3.400 Planning Board Determinations: Where not otherwise provided for or a question exists, the Planning Board shall determine the exact boundary line.

Section 4 – Smithtown Village and North Village

4.100 Authority: The purpose of this ordinance is to establish Smithtown Village and North Village, a mixed use and residential districts focused on creating a diverse service and pedestrian oriented, economically viable development center in Seabrook as authorized under RSA 674:21 II Innovative Land Use Controls and RSA 674:16 Grant of Power. This Section was adopted as one of the instruments to implement the public purposes and objectives of the Town's Master Plan. This Ordinance is declared to be in accord with the Master Plan, as required by RSA 674:2.

4.200 Purpose: The purpose of the Smithtown Village and North Village is to enhance economic vitality, business diversity, accessibility, and visual appeal in a manner that is consistent with the landscape and architecture of the Town's historic village tradition. This Ordinance was adopted to promote the health, safety and general welfare of the Town of Seabrook and its citizens, including protection of the environment, conservation of land, energy and natural resources, reduction in vehicular traffic congestion, more efficient use of public funds, health benefits of a pedestrian environment, preservation of community character, civic and recreational use, reduction in sprawl development, and improvement of the built environment.

4.300 Intent: The intent of the Smithtown Village and North Village is to foster development of a vibrant mixed use district with a cohesive street layout and architectural character that includes commercial, residential and civic uses and integration of open spaces, transit, bicycle and pedestrian accommodations.

4.400 Goals: The overarching goals of the Smithtown Village and North Village are to enhance the economic development potential of properties; encourage mixed uses that support one another; provide services and employment opportunities; create pedestrian and bicycle friendly neighborhoods; respect the historical nature of ~~the Smithtown Village and North Village~~; and create a gateway into the Town of Seabrook ~~between New Hampshire and Massachusetts~~.

4.500 Defining Elements: Development shall incorporate the following concepts to preserve and complement elements of the historic tradition of Seabrook, and local and regional village character:

4.501 Comprised of compact, pedestrian-oriented development;

4.502 Mixed-use pattern of development where development specializing in a single use should be the exception;

4.503 Encourage a range of housing choices and price levels to accommodate diverse populations;

4.504 Diversity of open space including parks, squares, and playgrounds distributed within neighborhoods and throughout the district;

4.505 Expansion and provision of public transportation facilities that promote use and access;

4.506 Provide improved visibility and access to and use of conservation lands, where appropriate; and

4.507 Opportunities for agrarian activities such as farmers markets and community gardens.

Section 5 - Buildings per Lot

Every building hereinafter erected shall be located on a lot, as herein defined, and in no case shall there be more than one building on one lot, except as follows:

1) Commercial development in Zone 2 within 500 feet of Lafayette Road that exceeds a lot area greater than 60,000 square feet; and

2) Zone 6M Smithtown Village and North Village - Mixed Use, are exempt from the "one building per lot" requirement cited above.

6) Make the following revisions to Section 6:

Table 1

P = Permitted S = Special Exception - only permitted if granted by Board of Adjust.
 N = Not Permitted C = Conditional Use - only permitted if granted by Planning Board

Uses	Zoning Districts							
	1	2	2R	3	4	5	6R	6M
Accessory uses and buildings not for human habitation and which are normally incidental to the permitted principal use of the premises.	P	P	P	P	N	P	P	P
Agricultural	P	P	P	N	N	N	P	C ¹
Boat Charters and Excursions	N	N	N	N	N	P	N	P
Boating Supplies	N	P	N	N	N	P	N	P
Churches	P	P	P	N	N	N	N	P
Day Care	P	P	P	S	N	N	C	P
Fireworks Sales	N	N	N	N	N	N	N	N
Fish and Shellfish: wholesale and retail sales	N	P	N	N	N	P	N	P ²
Fishing Equipment: fabrication, storage and repair	P	P	P	N	N	P	P	P
Gasoline Stations, subject to the limitations specified in Section 6.200	N	P	N	N	N	N	N	N
Guest Houses	P	P	P	N	N	N	C	P
Home Occupations	N	P	P	P	N	N	P	P
Hotels and Motels	N	P	N	N	N	N	N	P
Industrial-Heavy	N	N	N	P C	N	N	N	N
Industrial-Light	N	P	N	P	N	N	N	P
Manufacturing – as a Principal Use and of such nature that the use is not obnoxious or injurious to the safety of the community	N	N	N	P	N	N	N	N
Manufacturing - as a Subordinate Use, and clearly subordinate and incidental to the permitted principal use of the premises	N	P	P C	P C	N	N	C	C
Marinas and Related Services such as sail lofts, boat brokerage, boat building & repair, retail boat & motor sales, boat storage, and boat refueling.	N	P	N	P	N	P	C	N
Mixed Uses	N	C	C	N	N	N	C	P
Motor Vehicle Re-Manufacturing provided that 1) No more than 20 vehicles are stored on-site at one time; and 2) all salvaged parts shall be used to repair vehicles on-site.	N	S	N	N	N	N	N	N
Nursing or Convalescent Homes - not	N	P	N	N	N	N	N	P

¹ Livestock, fowl and animal husbandry are not permitted in Zone 6M

² Wholesale sales of fish and shellfish are not permitted in Zone 6M

more than 20 patients.								
Offices - Professional offices which are incidental to a residence, and which conform in design to the structures in the area. There shall be no more than one office per single-family house, and no such office shall have more than three employees.	P	P	P	P	N	N	P	P
Offices for maritime activities	N	P	P	N	N	P	P	P
Offices - All other offices, including banks	N	P	N	P	N	N	N	P
Outdoor Storage of more than one inoperative and unregistered automobile	N	N	N	N	N	N	N	N
Uses	Zoning Districts							
	1	2	2R	3	4	5	6R	6M
Outside Commercial Amusements and Entertainment , including, but not limited to helicopter & airplane rides, bungee jumping, and carnivals.	N	S	N	S	N	N	N	N
Recreation - Commercial amusements and entertainment which is conducted within the confines of a building.	N	P	N	S	N	N	N	N C
Recreation - Non-commercial passive recreation	P	P	P	P	P	P	P	P
Residential ³								
Family Apartment	S	S	S	N	N	N	S	N
Mobile Home Park	N	N	N	N	N	N	N	N
Multi-Family Building	N	N	N	N	N	N	N	P N
Mixed Use with no more than 5 dwelling units	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>P</u>
Single Family Dwelling	P	P	P	N	N	P	P	N
Two Family Dwelling	P	P	P	N	N	N	P	P N
Restaurants & Lounges	N	P	N	N	N	<u>P</u>	N	P
Restaurants that do not have drive-up windows	N	P	N	N	N	<u>N</u>	N	P N
Retail and Service Businesses - floor area of 1,000 sq ft or more	N	P	N	N	N	N	N	P
Retail and Service Businesses - floor area less than 1,000 sq ft	N	P	P	N	N	N	P	P
School Bus Shelters	S	S	S	S	N	S	S	P
Schools	P	P	P	N	N	N	N	P

³ In North Village, existing residential uses are grandfathered and can be redeveloped and expanded as the same use while conforming to all other requirements.

Sexually Oriented Businesses as regulated, restricted and defined by this ordinance, Section 21 hereof and such other ordinances adopted by the Town regulating sexually oriented businesses. Specifically, without limitation, sexually oriented businesses shall not be permitted with 1,000 feet of a church, or place of worship, parish house, or convent, a public, parochial or private school, a state approved day care center, another sexually oriented business, a sexually oriented business for which a building permit has been applied for, or within 300 feet from a residence, or 500 feet from a public sports/recreation park, any establishment in which minors constitute more than 50% of the Town boundaries or within 500 feet of such businesses or buildings owned by the Town of Seabrook and operated for government use.	N	P	N	N	N	N	N	N
Swimming Pools	P	P	P	N	N	N	P	P
Tattoo Establishment	N	N	N	N	N	N	N	N
Telecommunications Facilities permitted only on land west of I-95 and within 3,500' of the centerline of I-95. These facilities are subject to the provisions of Section 16.	P	P	N	P	N	N	N	N
Theaters and Halls	N	P	N	N	N	N	N	P
Trailers and Boats – Dead Storage of travel trailers and boats used by residents <u>of the property</u> .	P	P	P	P	N	P	P	N P
Travel Trailer Parks	N	P	N	N	N	N	N	N
Utilities: Public Utility Buildings	N	P	P	P	N	N	P	C
Wholesale	N	P	N	P	N	N	N	N

7) Make the following revisions to Section 7:

No building shall be erected, reconstructed or structurally altered to exceed the height herein established for the districts in which such building is located. No lot area shall be so reduced or diminished that the yards or other open spaces shall be smaller than prescribed by this ordinance, nor shall the density of population be increased in any manner except in conformity with the table set forth below. No yard or other open space provided around any building for the purpose of complying with the provisions of these regulations shall be considered as providing a yard or open space for any other building. In order to demonstrate the minimum required lot depth and lot width, lots in Zones 2R, 5 & 5 6R must be able to accommodate a 100' by 100' square; lots in Zones 1, 2, 3 & 3 6M must be able to accommodate a 125' by 125' square.

Dimensional Requirements	Zoning Districts							
	1	2	2R	3	4	5	6R	6M

Minimum Lot Area (in thousands of sq ft) ⁴								
With Municipal Sewer	20	30	15	30	--	20	15	30
No Municipal Sewer	30	30	30	30	--	30	30	30
For Two Dwelling Units	30	30	30	--	--	--	20	--
Maximum # of Primary Structures ⁵								
(Residential) Buildings per lot ⁶	1	1	1	0	0	1	2	--
(Residential) Units per lot ⁶	2	2	2	0	0	1	2	2
Mixed Use (maximum dwelling units per building)	--	--	--	--	--	--	--	5
Minimum Lot Dimensions ⁴								
Continuous Road Frontage ⁷	125	125	100	125	--	100'	50 <u>100</u>	50 <u>125</u>
(i.e. uninterrupted frontage)								
Depth and Width					--	100'	50 <u>100</u>	50 <u>125</u>
	125	125	100	125				
	'	'	'	'				
	'	'	'	'				
Minimum Setbacks ⁸								
Front	20'	30'	20'	50'	--	30'	20'	15'
Frontage abutting Route 1	<u>30'</u>	<u>30'</u>	<u>30'</u>	<u>30'</u>	--	<u>30'</u>	<u>30'</u>	<u>30'</u>
Side and Rear	10'	15'	10'	15'	--	15'	10'	10'
Side and Rear for sheds less than 100 sq ft	2'	2'	2'	2'	--	2'	2'	<u>15'</u>
From ponds & streams	50'	50'	50'	50'	--	50'	50'	2'
Bus and Transit Shelters:								50'
setback from roadway pavement	8'	8'	8'	8'	--	8'	8'	
setback from roadway intersections	20'	20'	20'	20'	--	20'	20'	8'
Side and rear setbacks for commercial non-residential uses from land zoned Residential	30'	30'	30'	30'	--	30'	20'	10' <u>30'</u>
Dimensional Requirements	Zoning Districts							
	1	2	2R	3	4	5	6R	6M
Minimum Buffers	See Section 15 for buffer and setback requirements for wetlands and surface waters.							
Maximum Height ⁹	35'	35'	35'	50'	--	35'	35'	--
In 6M - with parking on first floor								45'
In 6M - without parking on first floor								40'
Minimum Width of Greenbelt along		20'					--	20'

⁴ This requirement shall not apply to lots of record that were recorded at the Registry of Deeds prior to 1974. On lots of record with less than the required lot area, no more than one dwelling unit is permitted.

⁵ Note exceptions for lots in Zone 2, per Section 5 of this ordinance.

⁶ A second dwelling building, containing one dwelling unit, may be placed on a lot in Zone 2R, providing that the lot is 45,000 sq ft or larger; and the number of dwelling units on the lot does not exceed two.

⁷ Parcels dedicated for conveyance to the Town of Seabrook for conservation purposes shall be exempt from the roadway frontage requirement.

⁸ On corner lots where the side yard abuts a street, the side yard shall be subject to the minimum setback requirements for front yards.

⁹ Utility structures such as radio/television towers are exempt from this height limit. For wind systems, see Section 19. The maximum height limit for all other structures on properties that abut Lafayette Road in Zone 2 is 50 feet (not 35 feet).

Lafayette Road ¹⁰								
Minimum % of Open Space	25 %	25 %	25 %	25 %	100 %	25%	25%	20%
Maximum Building Footprint (in square feet) ¹¹								
Mixed Use Building (with no more than 5 dwelling units per building permitted)								7,500
In 6M-Smithtown								7,500
In 6M North Village west of Route 1								7,500
In 6M North Village east of Route 1								<u>20,000</u> ¹²

8) Make the following revisions to Section 13:

Section 13 - Signs

No sign shall be erected without a permit issued by the Building Inspector. Said permit will be dated by the Building Inspector. All signs shall adhere to the minimum requirement set forth in Table 3 below:

Zoning District:	1, 2R & 5	2&3	4	6R	6M
Maximum Cumulative Surface Area (<i>in square feet</i>) of all free-standing signs	16	100*	0	16	55
In Zone 6M Smithtown					<u>55</u>
In Zone 6M North Village					<u>100</u>
Maximum area of all roof signs :	0	32	0	0	0
Maximum number of free-standing signs per lot:	1	1	0	1	1
Maximum number of roof signs per business :	0	1	0	0	0
Height of sign above grade:					
Maximum:	15'	20'	-	6' <u>15'</u>	6' <u>20'</u>
Minimum for signs within 30' of street pavement:	6'	6'	-	6'	6'
Minimum for signs beyond 30' of street pavement:	0	0	-	0	0
Setback from lot lines and/or edge of pavement:	10'	15'	-	10'	15'

* 100 square feet plus an additional 24 square feet for every business on the premises, not to exceed a total of 400 square feet. No one side of any sign shall exceed 200 square feet.

¹⁰ The minimum 20-foot Lafayette greenbelt shall be measured from the edge of the widest proposed right-of-way currently under consideration by NH DOT.

¹¹ In Zone 6-M North Village, existing lots of record as of adoption of the 6-M North Village zoning district are allowed to redevelop the square footage of their existing building footprint(s) on that property.

¹² Conditional Use Permit from the Planning Board required to permit structures greater than 20,000 square feet on the east side of Route 1 in 6-M North Village for Industrial-Light uses.

13.100 **Signs That Require No Permit:** Notwithstanding the above, in addition to the signage that is normally permitted herein, each lot shall be allowed, without a sign permit:

- **Entrance & exit signs** less than 3 square feet per side and less than 3 feet above grade;
- One temporary **real estate sign**, one temporary **contractor's sign** and one temporary **yard sale sign**. Temporary signs may be posted for not longer than 60 consecutive days and no more than 125 days in any calendar year;
- **Wall signs** up to a maximum of 10% of the wall surface. In the 6M-Smithtown Village —~~6M~~, wall signs up to a maximum of 10 square feet.
- **Suspended Signs** in 6M-Smithtown Village —~~6M~~ (attached to a building no higher than the second floor sill) up to a maximum of 8 square feet including surface of both sides.

9) Make the following revisions to Section 14:

Section 14 - Non-Conforming Property

14.100 **Expansion:** Non-conforming uses and non-conforming structures shall not be enlarged, expanded or extended, nor changed to another non-conforming use. Note Section 6 Permitted Land Uses and Section 7 Dimensional Requirements for exceptions relating to continuance and expansion of non-conforming uses in 6-M North Village.

14.200 **Cessation:** If a non-conforming use ceases for a period of one year, all subsequent uses shall conform to the terms of the Zoning Ordinance.

14.300 **Restoration:** Nothing in this ordinance shall prevent restoration within one year and continued non-conforming use of a building that has been damaged by fire, water or other casualty. (Majority vote required) (Recommended by the Planning Board) (Recommended by the Board of Selectmen).

YES – 740

NO - 476

ARTICLE 3

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

The proposed revisions would amend Section 8 of the Zoning Ordinance as follows (proposed additions indicated in underline text):

Section 8 - Special Exceptions & Conditional Use Permits

8.100 **Special Exceptions** shall be granted by the Board of Adjustment, and **Conditional Use Permits** shall be granted by the Planning Board, if in the board's judgment, the proposed use ~~does not~~:

8.101 does not have an adverse effect on surrounding properties or on environmentally sensitive areas;

8.102 ~~cause a significant increase in motor vehicle traffic~~ does not at any time of day decrease the existing level of service of roads and intersections servicing the property and any other road or intersection to be determined by the Planning Board;

8.103 implements mitigation measures that retain the existing and/or improve the level of service of roads and intersections servicing the property including other affected components of the roadways network identified by the Planning Board;

8.104 does not cause erosion, or discharge of chemicals ~~and~~ or other pollutants into ~~from~~ stormwater;

8.105 does not emit odors, noise, dust, vibration, smoke or fumes which travel beyond the boundary lines of the subject property; and ~~or~~

8.106 ~~threaten the safety of nearby residents~~ does not interfere with or decrease safety and access for motorists, bicyclists, pedestrians and residents.

(Majority vote required) (Recommended by the Planning Board) (Recommended by the Board of Selectmen).

YES – 756

NO - 440

ARTICLE 4

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

The proposed revisions would amend Section 6 of the Zoning Ordinance by prohibiting methadone clinics in every zoning district.

(Majority vote required) (Recommended by the Planning Board) (Recommended by the Board of Selectmen).

YES – 851

NO - 348

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, totaling Twenty Million Two Hundred Twenty Thousand Three Hundred Fifty Three Dollars (\$20,220,353.00). Should this article be defeated, the default budget shall be \$20,220,230 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 the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$7.846 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 – 724

NO - 513

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Two Hundred Fourteen Dollars (\$100,214.00) for the cost of Seabrook’s contribution to local human service agencies as set forth herein and listed below: 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).

<u>Human Service Agency</u>	<u>Agency Request</u>	<u>Board of Selectmen Recommended</u>	<u>Budget Committee Recommended</u>
A Safe Place	\$6000	\$6000	\$6000
Aids Response of the Seacoast	\$2500	\$2500	\$2500
Area Homecare & Family Services	\$4500	\$4500	\$4500
Big Brother/Big Sisters of the Seacoast	\$8200	\$8200	\$8200
Child & Family Service	\$4500	\$4500	\$4500
Child Advocacy Center	\$2500	\$2500	\$2500
Chucky's Fight	\$5000	\$5000	\$5000
Cross Roads	\$3500	\$3500	\$3500
Easter Seals – Snow Clearance	\$5000	\$5000	\$5000
Families First Health and Support Center	\$7500	\$7500	\$7500
Great Bay Chapter American Red Cross	\$3925	\$1875	\$1875
Lamprey Health Care	\$3800	\$3800	\$3800
Retired & Senior Volunteer Program	\$1300	\$1300	\$1300
Richie McFarland Children's Fund	\$3600	\$3600	\$3600
Rockingham Cty Adult Tutorial Program	\$1000	\$1000	\$1000
Rockingham County Nutrition Program	\$9522	\$9522	\$9522
Seabrook Community Table	\$5000	\$5000	\$5000
Seabrook Lions Club	\$5000	\$5000	\$5000
Seacoast Mental Health Center	\$5000	\$5000	\$5000
Seacoast Visiting Nurses Center	\$9500	\$9500	\$9500
Sexual Assault Support Services	\$1517	\$1517	\$1517
Transportation Assistance for Seacoast Citizens	\$3900	\$3900	\$3900
<u>Total:</u>	\$102,264	\$100,214	\$100,214

YES – 881

NO - 369

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Forty Two Thousand Seven Hundred Dollars (\$42,700.00) for Rockingham Community Action, a human service organization for the purpose of providing assistance to those who are financially struggling during difficult economic times. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.017 impact per \$1,000 on the tax rate).

YES – 861

NO - 450

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) 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 \$0.008 impact per \$1,000 on the tax rate).

YES – 934

NO - 385

ARTICLE 9

To see if the Town will vote to authorize the transfer of One Million Dollars (\$1,000,000.00) from the tax stabilization fund created in 1998 under RSA 35:1-c to the unexpended fund balance. (Majority vote required) (Recommended by the Board of Selectmen) (No impact on the tax rate).

NOTE: The \$1,000,000 was used in 2012 to fund an abatement due to the Seabrook Station as part of the tax agreement reached between Seabrook Station and the Town of Seabrook.

YES – 839

NO - 443

ARTICLE 10

To see if the Town will vote to raise and appropriate an amount up to One Million Two Hundred Thousand Dollars (\$1,200,000.00) to repair the sheet pilings at Seabrook Harbor in an effort to protect the seawall. This sum to be offset by an expected donation of \$400,000, and further to authorize the Board of Selectmen to accept an Economic Development Assistance Grant in the amount of \$600,000. The remaining amount of \$200,000 to be raised by taxation. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.078 impact per \$1,000 on the tax rate for the \$200,000) (Estimated \$0.233 impact per \$1,000 on the tax rate for the \$600,000).

NOTE: The anticipated tax impact to the taxpayers is \$200,000.

YES – 709

NO - 562

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Forty Five Thousand Dollars (\$45,000.00) to be used for the purchase of library materials, including, but not limited to books for children, young adults and adults; large print books, reference books, magazines, newspapers, books on tape, DVD’s, CD’s and videos. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years (December 31, 2016), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.017 impact per \$1,000 on the tax rate).

NOTE: In FY2004, the Selectmen and Budget Committee removed the \$48,600 line item for “Books & Subscriptions” from the Library’s Budget and placed it on a separate Warrant Article.

YES – 811

NO - 471

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000.00) for Building Repairs and Upgrades in the Fire Station. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.029 impact per \$1,000 on the tax rate).

NOTE: Fire Station was built in 1987 and is in need of repairs and upgrades.

YES – 716

NO - 563

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000.00) for the Remodel of the Dispatch Center and Replacement of the Dispatch Console for the Fire Department. This appropriation may be offset by Federal Grants. This amount will only be appropriated if Federal Grants are not received. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.097 impact per \$1,000 on the tax rate).

YES – 635 NO - 638

ARTICLE 14

To see if the Town will vote to authorize the Board of Selectmen to enter into a five-year lease/purchase agreement with a non-appropriation clause in the amount of Eight Hundred Seventy-Five Thousand Dollars (\$875,000.00) for the acquisition and equipping of a Modern (Platform) Aerial Ladder Truck for the Fire Department; and furthermore to raise and appropriate the sum of One Hundred Seventy Five Thousand Dollars (\$175,000.00) towards the lease/purchase agreement for the first year; and to authorize the sale or trade of the existing 1993 LTI Quint Aerial Ladder Truck. This appropriation may be offset by Federal Grants. This amount will only be appropriated if Federal Grants are not received. 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) (Not recommended by the Budget Committee) (Estimated \$0.068 impact per \$1,000 on the tax rate).

YES – 506 NO - 775

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of One Hundred Six Thousand Dollars (\$106,000.00) to purchase and equip a Four Wheel Drive Loader/Backhoe with Extended Boom for the Water Department. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.041 impact per \$1,000 on the tax rate).

YES – 510 NO - 746

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the purpose of cleaning, rehabilitation and long-term well and equipment maintenance for seven (7) bedrock wells and five (5) gravel pack wells. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, 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: These wells provide the Town its drinking water. This work is required to prevent permanent damage to these wells.

YES – 918 NO - 363

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Forty Two Thousand Dollars (\$42,000.00) for the final phase of the Geographic Information System (GIS) for the Water Department Mapping System. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.016 impact per \$1,000 on the tax rate).

NOTE: This was a 3-phase project that was approved in 2012. Due to DES Asset Management Grant received last year this project has been reduced to 2 phases.

YES – 732 NO - 559

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy Eight Thousand Seven Hundred Fifty Dollars (\$178,750.00) for a Groundwater Management Plan for the Water Department. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.069 impact per \$1,000 on the tax rate).

NOTE: This is a 2-year water level monitoring and system optimization project to conduct water level monitoring and reporting program for all of Seabrook’s water supply well fields.

YES – 671 NO - 615

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty Thousand Dollars (\$280,000.00) for improvements to Town streets consisting of pavement overlays, adjustments to associated structures, crack-sealing repairs, and design of drainage improvements. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the projects are completed or in two (2) years, whichever occurs first. Said appropriation will be offset by a State Highway Block Grant estimated to be One Hundred Forty Seven Thousand Six Hundred Sixty Five Dollars (\$147,665.00) and by a transfer of up to Thirty Thousand Dollars (\$30,000.00) from the Transportation Improvement Special Revenue Fund. The balance of One Hundred Two Thousand Three Hundred Thirty Five Dollars (\$102,335.00) will be raised and appropriated through property taxes. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.040 impact on the tax rate).

YES – 902 NO - 405

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of One Hundred Sixty Thousand Dollars (\$160,000.00) to purchase a sidewalk snowplow/blower with full options for four season work for the Public Works Department. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is acquired by the Town and fully equipped or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.062 impact per \$1,000 on the tax rate).

NOTE: This will replace a 1997 roadside mower. This piece of equipment will allow the DPW crew to remove snow from water hydrants, clear sidewalks and remove snow from cemetery roads. In addition, this equipment will

facilitate more timely roadside mowing. This piece of equipment could also be outfitted to sweep town roads and parking lots.

YES – 632

NO - 686

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty Five Thousand Dollars (\$135,000.00) for the purchase and equipping of a Loader/Backhoe for the Public Works Department Rubbish Division, and to authorize the sale or trade of the existing 1996 loader/backhoe. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is acquired by the Town and fully equipped or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.052 impact per \$1,000 on the tax rate).

YES – 541

NO - 750

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) for the purchase and equipping of a One Ton Truck with Rack Body and Plow for the Public Works Department Cemetery/Parks Division, and to authorize the sale or trade of the existing 1999 One Ton Truck. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is acquired and equipped or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.023 impact per \$1,000 on the tax rate).

NOTE: This truck is a first line plow truck and carries a sand/salt spreader during the winter months.

YES – 573

NO - 720

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000.00) for the purchase of a tractor for the Public Works Department Cemetery/Parks Division, and to authorize the sale or trade of the existing 1992 770-John Deere Tractor. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is acquired and equipped or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.010 impact per \$1,000 on the tax rate).

NOTE: This tractor sees daily work in town parks and cemeteries.

YES – 589

NO - 661

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) for the purpose of resurfacing existing Town cemetery roads and paving the new roads in the Hillside Cemetery expansion. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee) (Estimated \$0.023 impact per \$1,000 on the tax rate).

NOTE: This will be the first phase of a 2-year program to resurface the roads and pave the new roads in the Town's major cemeteries.

YES – 489 NO - 763

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for Governor Weare Park expansion. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.004 impact per \$1,000 on the tax rate).

NOTE: FY2014 funds will be spent to rent a bulldozer to sub-grade the football field. In 2009 Town Meeting vote authorized the purchase of this state owned land to expand Governor Weare Park.

YES - 694 NO - 570

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of Thirty Six Thousand Dollars (\$36,000.00) for the purchase and equipping of a 4WD 3/4-Ton Pickup Truck for the Sewer Department and to authorize the sale or trade of the existing 1999 4WD 3/4-Ton Pickup Truck. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is acquired by the Town and fully equipped or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.014 impact per \$1,000 on the tax rate).

NOTE: The 1999 pickup truck has over 185,000 miles on it and is used for snow removal at the wastewater treatment facility and pump stations.

YES - 517 NO - 728

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for approximately 65,000 square feet of pavement overlay at the Sewer Department. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, 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 is the first phase of a 2-phase project to overlay the sewer department paving. The existing hot-top is approximately 18-years old and is showing serious signs of cracking, settling and pot holes. Proper removal of snow and ice is not effective and is a safety concern.

YES - 473 NO - 767

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Forty Two Thousand Dollars (\$42,000.00) for Back-up Power Connection Switches at the Sewer Department. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended

by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.016 impact per \$1,000 on the tax rate).

NOTE: This equipment will be used to provide a quick connection to an auxiliary generator in the event of a power failure.

YES - 692

NO - 556

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of Twenty Three Thousand Eight Hundred Fifty Dollars (\$23,850.00) for the replacement of a back-up generator at the Community Center. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.009 impact per \$1,000 on the tax rate).

NOTE: The current back-up generator is about 26-years old. The Community Center acts as a shelter for the townspeople.

YES - 743

NO - 515

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to add additional elements to the current playground equipment at the Community Center. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, 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 - 760

NO - 549

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to replace the Seabrook Town Hall generator. Included in this appropriation are the funds necessary to build a new concrete pad for the generator and rework the gas supply from the generator to the gas meter. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.039 impact per \$1,000 on the tax rate).

NOTE: The current 20-year old generator is not powerful enough to run the elevator or HVAC.

YES - 574

NO - 721

ARTICLE 32

To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Six Hundred Dollars (\$16,600.00) to purchase a document management system. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, 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 - 512

NO - 753

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of Twenty Seven Thousand Dollars (\$27,000.00) to purchase bulk licensing for the computer operating systems of the Town. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.01 impact per \$1,000 on the tax rate).

YES - 627

NO - 644

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be used for the restoration of cemetery monuments, markers and structures within Town cemeteries. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is completed or in two (2) years, 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: Article submitted by the Cemetery Restoration Committee.

YES - 798

NO - 497

ARTICLE 35

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) 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 shall not lapse until the \$5,000 is fully used by the Council on Aging or in four (4) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES - 1057

NO - 276

ARTICLE 36

To see if the Town will vote to raise and appropriate the sum of Forty Three Thousand Dollars (\$43,000.00) to replace all the clapboards, restore the windows and any other repairs deemed necessary on the Old South Meeting House. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is complete or in two (2) years, whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.017 impact per \$1,000 on the tax rate).

YES - 758

NO - 562

ARTICLE 37 – CITIZENS PETITION

Upon the petition of Philip S. Lycett III and other legal voters of the town: “To see if the Town will vote to modify the elderly exemption from property tax in the Town of Seabrook, beginning with the 2014 tax year, based on assessed value, for qualified taxpayers, to be as followed: for a person 65 year of age up to 75 years, \$128,750; for a person 76 years of age up to 80 years, \$154,500; for a person 81 year of age or older \$180,250. To qualify the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person’s spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a

net income of not more than \$36,050 or, if married, a combined net income of not more than \$48,410; and own net assets not in excess of \$190,500, excluding the value of the person's resident." (Submitted by petition) (Majority vote required).

YES – 763

NO - 480

ARTICLE 38 – CITIZENS PETITION

Upon the petition of Thomas O'Hara and other legal voters of the town: "To see if the Town will vote to allow the display of permissible fireworks on private property throughout the Seabrook Beach Village District on Holidays, Friday's and Saturday's as well as the 3rd of July before 10:30PM as long as the person displaying the fireworks is 21 years of age or older and has the written consent of the owner or is the owner of the property." (Submitted by petition) (Majority vote required).

YES – 615

NO - 666

ARTICLE 39 – CITIZENS PETITION

Upon the petition of Joyce Addison and other legal voter of the town: "To see if the voters of the town of Seabrook will vote to reserve a minimum of 10 (ten) parking spaces for Seabrook residents only at the town-owned Seabrook Harbor parking lot on the west side of Route 1A." (Submitted by petition) (Majority vote required).

YES – 999

NO - 272

ARTICLE 40 – CITIZENS PETITION

Petition Article for Community Home Solutions, Inc. A 501c (3) locate in Seabrook, NH 03874.

Upon the petition of Ellen chase and other legal voters of the town. "To see if the town will vote to raise and appropriate the sum of \$7,500.00 (seven thousand five hundred dollars) for reinvesting in local programs in our town."

Community Home Solutions (CHS) provides services to families and individuals in need throughout New Hampshire. CHS offers emergency repairs for homeowners, loan modifications for people facing foreclosure, financial education for families, individuals and youths in the area of budgeting. Pre and post foreclosure counseling for first time home buyers and other homeowner services like reverse mortgages for seniors of age 62 and older. Most of our services are provided free of charge to anyone in need.

Community Home Solutions has served approximately 1000 households. This is a special warrant article. (Submitted by petition) (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 – 686

NO - 567

ARTICLE 41 – CITIZENS PETITION

Upon the petition of Mark Potvin and other legal voters of the town: "To see if the Town of Seabrook will vote to raise and appropriate the sum of \$7,000 for the Seabrook Youth Baseball Association, "SYBA", for the purpose of removing 2 existing dugouts and constructing 2 new dugouts on the Majors field, known as the Ralph D. Marshall Field, at Governor Weare Park". Existing dugouts are decades old and in disrepair. This is a special warrant article. (Submitted by petition) (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 – 857

NO - 420

REPORT OF THE SELECTMEN

2014 was a milestone year for the town of Seabrook. In 2015 there will be no tax rate increase. Thanks to the town manager and all the department heads for their conservative approach to their budgets.

Earlier this year, Seabrook Commons had a grand opening with Super Wal-Mart and many other national retail chains, including several food establishments.

The second big retail project south of Provident Way is tentatively planned to open in the summer of 2015.

Thanks to the planning board for their vision, dedication and hard work.

Also, earlier this year US Foods, a national food distributor acquired the former Poland Springs warehouse facility to establish their new Northern New England distribution center. It will attract more than 100 good paying jobs and also, during the \$40 million dollar construction and renovation phase, local economy will benefit significantly from this.

Thanks to Town Manager, William Manzi, Planning Board Chairman, Donald Hawkins, Town Planner, Tom Morgan, all members of the planning and zoning boards and many department heads. Their dedication and expedited work will allow US Foods to have a planned grand opening in May 2015. Taxpayers will benefit from this big project for years to come.

For many years, during the summertime, beach area residents faced parking challenges. A committee was formed and their hard work produced a good solution for the 2014 summer parking. Thanks to the parking committee for their valuable work. Like all other departments, Seabrook's public safety department worked very effectively during the busy summer season. They tackled many challenges and resolved them accordingly.

Currently, the town government is focusing extensively on the route 1 widening project in order to ease traffic congestion. The work should be

starting tentatively in early 2016.

Towards the end of 2014, the Board of Selectmen was able to negotiate with all four town employees unions to share the cost of healthcare. The Board of Selectmen is urging all town voters to approve the four contracts in the upcoming March 10, 2015 election. This will be a positive step towards the ever increasing healthcare costs.

The Board of Selectmen respectfully thanks all the volunteers, boards and committees for their dedication and tireless hard work for the town. We hope together we can continue to make Seabrook the best town to live in and raise our families.

Respectfully submitted,
Board of Selectmen

REPORT OF THE TOWN MANAGER

2014 was a productive year for the Town. Channel 22 was upgraded with new equipment, enabling us to provide our residents with higher quality broadcasts of board meetings and other town events, as well as live streaming over the internet. The Selectmen's meeting room was enlarged to accommodate additional members of the public for board meetings.

The past few months I have devoted my time to preparing a budget for presentation to the budget committee and town meeting. I would like to recommend that the citizens pass this budget as presented. The Board of Selectmen and Budget Committee did a tremendous job, actually approving a budget that came in below last year's approved budget. Additionally, the Board of Selectmen were able to hold the tax rate constant, providing tax relief to Seabrook residents.

Along with these duties I have also been dealing with personnel changes which include the retirement of the Fire Chief and several employees who have served well over 30 years with the Town. We have promoted from within our outstanding staff a new Fire Chief, William Edwards, and a new Finance Manager Carrie Fowler. Congratulations to both and best wishes to retired Fire Chief Everett Strangman.

We have incorporated a new purchasing policy and implemented an electronic purchase order system. We have also implemented a new "P" card system to make credit card purchases. The Town will receive 1% back on these purchases with the intent to promote efficiency in the accounts payable department.

Much has been accomplished with more to be done and completed. These accomplishments would not have been possible without the dedication and endeavors 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 as well as the day-to-day operation of the Town Manager's office would not be possible without the assistance and guidance of Deputy Town Manager Kelly O'Connor and Clerk 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,
William M. Manzi, III
Town Manager

REPORT OF THE FIRE CHIEF

This year I would like to dedicate the report of the fire department to retired captain Clarence Fowler and retired Fire Chief Everett Strangman. Both ended their respective careers on December 31, 2014. Captain Fowler was a full-time firefighter and a captain for over 43 years and was an asset that will be sorely missed. Chief Strangman was a full-time firefighter for 30 years and spent the last 14 years as Deputy and finally as Chief. Speaking for all of us here at the fire department, this place will not be the same without them and we wish them both a long and well deserved retirement.

The fire department had many new challenges in 2014. We had a huge boom in commercial growth in our town, which has accounted for a steady increase in calls for service. We had an increase in inspections, fire service calls and medical aid responses. We can predict an equally busy 2015, with the addition of new commercial businesses and new residential subdivisions, bringing more residents and patrons to our great town.

Our firefighters have continued with their community efforts, again providing Christmas gifts through the Toy Bank and collecting funds for organizations like MDA. We would like to thank the residents for of their support in all of these endeavors. We cannot complete them and give back to the community without support from you.

Fire Department Calls for Service
Medical Aid 2,113
Fire 1,523

Respectfully submitted,
William J. Edwards
Fire Chief

**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
Brewster, Charles hrs	7 acres of Tilton Land
Charles, Thomas est	Eaton Land
Chase, Charles P hrs	2 acres of marsh land
Chase, George hrs	1/3 interest in the following properties: 1 acre of Chase Land 4 acres of Chase & Pike Land 1 acre of Felch Stump land 3 acres of Eaton Homestead 3.5 acres Dow's Island Twombly Land
Chase, Josiah hrs	Flats
Chase, J. Smith hrs	Gove Land
Chase, Mary J	3.5 acres of marsh land Map 26-36-0
Clark, Walter	Parcel of land
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 acre of marsh land Walton Rd ext, .5 acres marsh land off Mill Creek, 3 acres of marsh land off Blackwater River, Martin Slough Creek, Map 26-51-0, 26-52-0, 26-53-0

Property Which the Town Purchased

		1.00	acres
Bagley, Charles H Sr		1.00	acres
Chase Homestead, Lafayette Rd		11.80	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
State of NH		2.70	acres
Tri-Town Realty Trust		5.60	acres
Tri-Town Realty Trust (land located in Kensington)		15.00	acres
Tri-Town Realty Trust (land located in South Hampton)		7.00	acres
Town Hall land Lafayette Rd		1.70	acres
Transfer Station land on Rocks Rd		3.50	acres
Van Deusen, Diana 31 Worthley Ave		0.75	acres
Violette, Thomas & Souther, Mary Wrights Island		0.538	acres
Welch, Sandra L Etals, Railroad Ave, Map 8-59-0		0.76	acres

Town Acquired Land - Continued

Flanagan, Albert	Lot 52 Seabrook Beach
Fogg, Newell & Harriett	Stump Land
Fowler, George O	1/2 acre of woodland off Worthley Ave, Map 16-59-1, Book 4472, Pg 1651
Fowler, George O	8 acres of vacant land off South Main St, Map 16-94-0, Book 4472, Pg 1652
Fowler, Wilard est	marsh land
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
Gynan, Andrew hrs	1/2 acre of Gove Flatts map 26-60-0
Gynan, Herbert hrs	3.5 acres of rock marsh
Hodgekins, Julie	Land on River Street
Janvrin, Charles hrs	7 acres of land
Janvrin, John	2.5 acres of Joy March
Joy, Benjamin	2 acres of flats
Knowles, Wallace hrs	Land off Rte 286
Lamprey, Charles W A hrs	Folly Mill Woods lots
Larnard, Dennis	marsh land
Locke, George hrs	1.5 acres marsh land
Mahar, Almerna hrs	7 acres of Collins wood land (3-30-2, 3-30-3, 3-30-4)
Merrill, Albert	4.5 acres of sprout land (3-30-1)
Moody, John	0.5 acre of stump land
Morrill, Walter hrs	Marsh land, Map 26-68
Nedeau, Errol & Alicia	3 acres of land
O'Connor, Ellen est	0.5 acres of marsh land
Pearson, Edmund	12 acres of marsh land
Perkins Charles hrs	Mobile Home, no land
Pike, George D hrs	3.5 acres of Stump & Wood land
Quane, Eugene	Land south side of Rocks Rd
Randall, Chester L Heirs	5.7 acres off South Main St
Robinson, Carrie	4 acres of marsh land
Rowell, Charles hrs	4 acres of Gove Marsh land
	Single Fam home on 1.46 acres
	.39 acres at 202 So. Main St.
	0.50 acres of marshland Map 26-112
	12 acs 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 10 acres of marshland Map 26-76-0
Shattler, Berry	2 acres of marshland, 4 acres of marshland
Short, Ruby	9 pieces of land
Sibley, Susan hrs	3-2 acres of marshland
Smith, Emily	1 acre of Joy woodland, 1.5 acres of Locke tillage, 3 acres Gillis Land, Roak land, .5 acre of Cross land
Smith, Jacob hrs	1 acre of Boynton Land
Smith, James hrs	.5 acre of woodland, 2 acres Dow land, 1/4 acre of stump land
Smith, Madeline	4 acres of Smith Stump Land, B. Chase land, 2.5 acres Pettengill Stump Land, 1.5 acres of tillage land
Stratham, Hardward	Wood land
Sullivan, Charles	.75 acre of land
Tilton, Joseph hrs	4 acres of marshland
Thurlow, Ethel	3 acres of Dow Wood land, .5 acre of marshland, 2.5 acres of marshland
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
West, Carolyn L	condo - 21 Folly Mill Terrace #7C
Willis, Denise A	4 acres of Marshland
Wilson, Edward G Hrs	Land & Bldgs, 20 Washington St

REPORT OF THE ASSESSOR

Seabrook Valuation Trends

Market statistics show that generally the market has begun to increase in most areas in 2014. The Assessor completed a statistical update for 2014. Only the commercial properties needed to be adjusted. For tax year 2014 commercial property values, including new construction and the valuation update, increased 20 million or 5.7%. Utility values increase 2.9% or 38 million, and overall the taxable value of the town increased 65 million or 2.5%. Looking toward 2015, the DDR project is partially completed and the new Waterstone Development off Chevy Chase Road has begun construction. US Foods has also been remodeling the old Poland Springs complex off Ledge Road, spending some 60 million dollars between purchase and remodel work to fit their needs.

Our tax rate stayed flat this year at \$15.27. This was primarily due to receiving an additional \$500,000 from the owners of the Seabrook Nuclear Plant and the increase in commercial values, while the Board of Selectmen and Town Manager held down spending, along with the School Board and County Commissioners.

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, 2015.

Thank you's

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

Seabrook Nuclear Power Plant

The town and the joint owners of the Seabrook Nuclear Power Plant have an agreement for the 2012 thru 2015 tax years. For tax years 2014 and 2015 we will be receiving an additional \$500,000 in tax revenues per year from them.

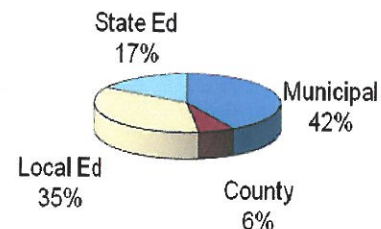
2014 SUMMARY OF VALUATION

Land	776,254,550
Buildings	679,637,800
Public Utilities	<u>1,466,858,300</u>
Total Valuation before Exemptions	\$2,922,750,650
Blind Exemptions	30,000
Elderly Exemptions	21,858,100
Disabled Exemptions	3,521,300
Exempt Properties	95,737,400
Water/Air Poll Contr Exmpt	<u>135,076,250</u>
TOTAL VALUATION after allowed exemptions	\$ 2,666,527,600

2014 - TAX RATE

APPROPRIATION TAX PER			
		\$1,000	%
Municipal	\$16,986,651	\$ 6.37	41.7%
County	2,555,394	\$.96	6.3%
Local School	14,453,735	\$ 5.42	35.5%
State Ed	3,366,006	\$ 2.52	16.5%
Total Tax Rate	\$36,361,786	\$15.27	

TAX RATE PIE CHART



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

REPORT OF THE WATER DEPARTMENT

This past year has been very productive and challenging for the water department. 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. This year the staff has had new training and expanded their knowledge in the areas of asbestos water line removal, dig safe procedures, meter reading equipment/software and CPR. These areas of training are important for improving employee safety and customer service.

There were 258,082,000 gallons of water treated and pumped from the Ground Water Treatment Facility and 100,247,610 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 358,329,610 gallons of water pumped to the distribution system. This was a 14,653,810 gallon increase from last year, with 2.9 million gallons being used to flush the distribution system this spring. Commercial and industrial customers accounted for 131,928,223 gallons, while residential users accounted for 169,959,779 gallons. At the time of this report the water levels are down from previous years but with the recent wet weather they are slowly improving. We would hope to see a wet spring to recharge the wells for the coming summer of 2015. 14,230 gallons of sludge was removed from the treatment facilities holding tanks and trucked by Enpro Services to a processing facility in South Portland Maine.

The water department successfully completed the water main flushing program again this spring. We reversed the direction the water normally flows in the water mains by opening and closing gate valves and then we opened hydrants to increase the water flow to a scouring velocity. This action scours the inside of the water pipes and forces any deposits out of a hydrant and on to the ground. The water department started flushing April 21st and finished May 28th. We flushed 50 miles of water mains over a period of 5 weeks using 2.9 million gallons of water and 161 overtime man hours.

This year the water department started a fire hydrant inspection program. The Towns water system has a total of 455 fire hydrants within its distribution system, 70 of which are privately owned. 11 more are maintenance only hydrants on raw water mains. That leaves 374 public fire hydrants that this department needs to inspect. We completed 138 hydrant inspections in 2013 and 176 in 2014. We will continue to inspect the other 60 in 2015. Hydrants that are found to be non-functional are repaired immediately. Others that have less serious deficiencies are added to a repair list.

September 15th through September 25th 2014 F.G. Sullivan Drilling Company Inc. Lancaster Mass. performed a chemical treatment process and redevelopment of gravel pack well #2. Additional work performed on the well included; removal of an obsolete gear drive, replacement of corroded pump shafts and pump bowl bolts. A new stilling tube was installed with a PVC flush tube. A video inspection of the well was completed before and after the cleaning was performed. Pump tests were performed before and after cleaning before cleaning the well which showed the pre cleaning yield at 30.15 specific capacity (gpm/footDD) after cleaning the well yield increased to 40.17 specific capacity (gpm/footDD). This shows an increase of 28.4% of water production.

Best management practice inspections for the well head protection area were completed this year. A windshield survey was completed first to update the list of business that operates in the protection area. The 40 businesses that operate in the well head protection area were inspected by the water department for compliance and the findings were sent to the Department of Environmental services. During this process home owners that live within the wellhead protection area receive educational material from us through the mail. This best management practice is completed every three years by the water department.

RH White construction won the bid to replace 350 feet of 2-inch black iron pipe on Dwight Avenue. summer to include 350 feet of 8-inch ductile iron water pipe, new services lines to the property line and one new hydrant. The highway department took the opportunity to do some drainage work to address some issues. Once RH White construction completed the installation the highway department stepped in to help the water department with the paving operation. The final paving will be completed in 2015. This work was made possible because of article 20 of the 2012 warrant.

In closing, I would like to thank the citizens of Seabrook for their continued support and to remind everyone that drinking water is a precious resource. The Town of Seabrook 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 BOARD OF ADJUSTMENT

The Board of Adjustment was busy during 2014 with 20 cases presented to be heard. The cases ranged from variances, special exceptions and appeals from administrative decisions. The board members diligently worked to make decisions in the best interest of the town.

During the year, board members also attended the NH Law Lecture Series and various other seminars to remain current in the ever-changing laws and recent court cases which affect our community's land use and rulings on zoning adjustments within Seabrook.

All board members donate their time and efforts to these non-pay positions and serve the town well.

Respectfully submitted,
Members of the Zoning Board of Adjustment

REPORT OF THE SCHOLARSHIP COMMITTEE

The scholarship committee met at the groundwater treatment facility building on Route 107, May 24, 2014. After reviewing the applications, thirty eight, \$2,000 awards, were given.

Twelve of these were presented on awards night at Winnacunnet High School to Michaela Fiorino, Amanda Dorval, Kyle Borges, Thomas Harter, Hayle Walker, Cierra Dumont, Dylan Cox, Emily Jaster, Kelsey Brown, Cameron Hauze, Paige Wasson and Cole Evans.

Twenty six recipients were notified by mail and they were: Michelle Meldrum, Atik Khan, Danielle King, Nicole Harter, Albert Abramson, Ariana Greene, Samantha McLaughlin, Ashley Saracy, Christian Dyer, Alison Demello, Abbie Morton, Jordyn Cote, Colby Oster, Ethan Riley, Ryan Mawson, Rachelle Deshaies, Dean Hartnett, Alayna Perkins, Hongda Chen, Trisha Mills, Hayley Bibaud, Adam Houben, Lance Knowles, Morgan O'Connor, Lindsey Evans and Marianne Russell.

Respectfully Submitted,
Members of the Scholarship Committee

REPORT OF THE WELFARE DEPARTMENT

In today's society most working class people are one paycheck away from financial hardship. Many issues can lead to a hardship. A death in the family, an illness/ injury, loss of employment. The question becomes where or how do I get help?

Many residents don't know where to turn when facing financial hardship.

As the welfare director I deal with a full range of needs presented by an individual or family. Does this person or family have shelter, heat, lights, medication & food? There are any number of things a person or family may require in order to meet their basic needs.

The local welfare duty is described in RSA 165:1 as well as The Town of Seabrook welfare guidelines to ensure that those residents who have an established and documented need for financial assistance can obtain appropriate assistance from the town in a manner appropriate to their individual circumstances.

All applicants will be treated with courtesy, respect and provided with proper instructions in the processing of their individual application. It is the welfare department's objective to provide assistance to those who qualify and to assist them in obtaining long-term financial security through all available resources.

Current year expenditures:

Other Professional Services	\$417.25
Electricity	\$3,945.82
Food	\$3,177.19
Gasoline	\$4,702.98
Oil	\$3,771.74
Natural gas	\$970.29
Prescriptions	\$1,007.78
Rent/Mortgage	\$19,052.76
Clothing	\$413.90
Burials & Cremations	\$2,000
Transportation	\$37.00
Totals	\$39,496.71

Respectfully submitted,
Bonnie Armentrout
Welfare Director

REPORT OF EMERGENCY MANAGEMENT

Seabrook's Emergency Management Department is the responding agency which aids as liaison and the planning office for other departments in the town.

2014 challenged the office of emergency management with a variety of events, including weather events, seminars on climate changes and change in ocean levels. We also had a several week event moving very large transformers from Harborside Park to the NextEra facility. 2014 was also our graded exercise cycle year involving the Emergency Management office, the State of New Hampshire's Homeland Security/Emergency Management Division, FEMA, FBI, State & Local law Enforcement personnel with our Police Department in the lead role. Leading up to the graded portion of this exercise were a series of training events which included 2 practice exercises to prepare for the graded drill which was held in November. I am proud to report that all departments involved in this graded exercise performed in an outstanding and professional manner, demonstrating our ability to respond to emergencies presented to us. We received an excellent grade with no errors or discrepancies.

I would like to recognize and thank all departments involved in contributing to the professionalism and dedication to the continued safety of our community. I would also like to thank all volunteers and staff members. A special thanks to Town Manager Bill Manzi and the Board of Selectmen for their continued support.

Respectfully submitted,
Joseph Titone
Emergency Management Director

REPORT OF THE POLICE DEPARTMENT

For the Seabrook Police Department, the year 2014 has been one of accomplishment mixed with some sorrow and troubled times. Sadly, we mourned the passing of former Chief Patrick Manthorn. Chief Manthorn spent the majority of his life in service to the community and his country. After serving in the United States Marines with a tour in Vietnam, Chief Manthorn began a career with the Seabrook Police Department that spanned 33 years. He will be missed and forever in our gratitude.

This year, three members of our department retired after a collective service of 98 years. Officer Howard Page retired after 36 years of service to the Town. Officer Mike Cawley was with the Department for 26 years, meanwhile serving three tours of duty in the Middle East with the United States Army. Officer Jim Goldthwaite dedicated 36 years of his life to part-time service. All three officers became familiar faces in the town and we cannot thank them enough for their dedication and unselfish devotion to Law Enforcement and the community.

We also welcomed new full time officer John Giarusso. John graduated from the police academy in December, and I'm sure he will be a valuable asset to the department as well as the community. Three of our officers attended and graduated from the police motorcycle rider course; Sgt. Dave Buccheri, Officer Joe Lister and Officer Mike Maloney are now certified to ride the department motorcycle.

A special mention goes to Officer Justin Murphy. In May of 2014, Officer Murphy responded to Salisbury, Ma. to assist police who were confronted by a deranged, knife wielding subject who had just seriously injured two people. Officer Murphy's professionalism and courage in the face of danger was truly remarkable. For his actions on that day, Officer Murphy was awarded a Medal of Valor by the Salisbury Police Department, was recognized as Officer of the Month by the National Law Enforcement Memorial Foundation, and received a Medal of Valor from the American Police Hall of Fame. Justin represents the finest that the Law Enforcement profession has to offer and we are truly proud of him.

Unfortunately, the department saw some dark days beginning early in the year when a certain youtube video was released showing an incident which had occurred in our station in 2009. We here at the Seabrook Police Department took the matter very seriously. An independent company was hired to investigate the matter to the fullest extent. As a result of the investigation, a decision was made to release two officers and a third was demoted. Unfortunately, the Department saw some dark days beginning early in the year when a certain YouTube video was released showing an incident which had occurred in our station in 2009. We here at the Seabrook Police Department took the matter very seriously. An independent company was hired to investigate the matter to the fullest extent. As a result of the investigation, a decision was made to release two officers and a third was demoted.

Statistically, group A crimes against property totaled 453. This includes such crimes as robberies, larcenies, motor vehicle thefts, frauds, and stolen and damaged property. It represents a 4% decrease from 2013's total of 472.

Group A crimes against society totaled 100. This includes drug offenses and certain other crimes. It represented a 20% increase from 2013's total of 83.

Group B crimes are basically comprised of all other varied offenses. The total in 2014 was 339, down 2% from 2013's total of 345.

As we begin 2015, I, as well as all members of the Seabrook Police Department thank you for your support, and continue to pledge our dedication to serving this great town and the community.

Here's to a safe and happy year.

Respectfully submitted,
Lee Bitomske
Chief of Police

REPORT OF THE BUILDING INSPECTOR

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

	Total Building Permits Issued	Estimated Construction Cost
Commercial	26	11,588,215
Commercial Addition/Alteration	71	7,286,021
Electrical Permit – Commercial	57	1,772,465
Electrical Permit – Industrial	11	267,400
Electrical Permit – Residential	37	84,870
Family Apartment	2	21,000
Fence	10	29,360
Fire Permit	1	35,000
Foundation/Piling	6	2,844,000
Industrial	3	5,188,080
Industrial Addition/Alteration	5	34,877,124
Mechanical Permit	42	1,312,343
Mobile Home	4	282,000
Plumbing Permit	33	509,797
Plumbing Permit - Gas	69	292,045
Renewal of Permit	6	0
Residential	8	401,410
Residential Addition/Alteration	84	696,690
Residential Garage	3	75,000
Residential Remodel	39	316,627
Residential Shed	17	39,422
Sign Permit	46	339,629
Single Family Home	17	2,631,400
Swimming Pool	1	1,000
Town	14	298,583
Two Family	2	400,000
TOTAL	614	71,589,481

2010 – 2014 Permit Comparison

YEAR	# PERMITS	TOTAL COST
2010	433	\$15,410,539
2011	346	\$7,577,239
2012	475	\$25,711,203
2013	471	\$26,824,322
2014	617	\$71,589,481

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 artist working within these studios, daycare centers, hair and nail salons and convenience stores. The office also inspects both the middle and elementary schools, hotels motels, rooming houses; issuing permits once the establishment passes the required inspections.

The office also deals with health complaints that range from trash, bedbugs, mold 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 ensures shellfish quality.

The office conducted the following inspections:

INSPECTION TYPE	# OF INSPECTIONS
Restaurants	62
Hair/Nail Salons	13
Convenience Stores	13
Hotel/Motel	5
Supermarket	4
Mobile Vendor	4
Farm Stand/Flowers	3
Food Processors	
Gyms	1
Tattoo Establishments	4
Tattoo Artists	12
Amusement Device Licenses	5
Day Care/Foster Homes	4

Respectfully submitted,
Stefan Zalewski
Interim Code Enforcement Officer

REPORT OF THE SEWER DEPARTMENT

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

The Environmental Protection Agency has taken the position that communities such as Seabrook need to perform a conditional assessment of its infrastructures. The compelling reason to perform a condition assessment of the collection system is to preserve the existing valuable infrastructure, reduce O&M and avoid emergencies and unexpected costs. Condition assessment is an investment in managing risk. Knowing the structural conditions of the underground assets will allow the town to avoid emergencies, prioritize repair and replacement projects and plan for the future.

In a condition assessment, data and information are gathered through observation, direct inspection, investigation, and monitoring. An analysis of the data and information helps determine the structural, operational, and performance status of capital infrastructure assets. A good written protocol consistently applied will help define the assessment. Incorporating systematic data collection and

implementing a pro-active program removes the problems with second-guessing and allows for effective decision-making. It is the goal of this dept in the next year to expand the assessment program and to utilize the current staff and prioritize work by focusing on critical assets and the maintenance and replacement needs for the town's collections system along with critical systems and equipment at the treatment plant.

I am pleased to report that although the department has been understaffed during 2014, the employees working in the day to day operations of the complete system, both the collections and treatment facility, have been successful and have performed well below the permit limits. Non critical scheduled work due to the shortage of staff has been postponed. Once the staffing levels are up to design levels, the program will function more efficiently.

The pre-treatment division of this department has worked diligently to monitor the commercial establishment and develop strict requirement to prevent undesirable material from entering the sewer system from these establishments. Specifically maintaining the grease trap devices has shifted the burden of handling this waste product from the town's collection system back to the generator of this waste. The manager of this division, Thomas Campbell, has retired and has done an excellent job overseeing this program. We wish him luck in his future endeavors.

A reminder to all residents, that non-biodegradable material should not be deposited into the town sewer system. This cause blockages and damage to mechanical equipment.

In closing, I want to thank the sewer dept. staff for their continued dedicated effort to perform, above and beyond, a valuable service of maintaining sanitary facilities to the Seabrook residents and the protection of the environment they live in.

Respectfully submitted,
Philippe J.G. Maltais
Sewer Superintendent

REPORT OF THE DEPARTMENT OF PUBLIC WORKS

Winter snow and ice evolutions in 2014 were documented in 42 separate reports. Although we did not receive an over abundance of snow on any one occasion the frequency of our emergency response to Mother Nature would conclude we experienced an old fashion winter. The winter in February was brutally cold with at least 24 inches of solid ice on Secord's Pond. It is again noteworthy that the DPW crew never faltered in picking up curbside rubbish and recyclables during the aforementioned extreme sub-zero weather.

Seabrook Harbor remained a busy place in 2014 as our port received 3 giant transformers needed at our Nuclear Power Plant. This work was evident for several months.

The United States Environmental Protection Agency (EPA) "did not" implement the "phase 2" stormwater regulations applicable to Seabrook and approximately another 50 NH towns. Our town participated in joining many of the effective towns with a legal protest and lobbying our congressional leaders in protest of these unfunded federal mandates. Did the EPA pause because of this protest or was their inaction the results of posturing before the fall of 2014 federal elections? 2015 may answer this question.

The recycle center replaced the largest overhead door at their facility which was twenty years old and saw much use. The transfer station implemented a fee schedule in mid-2014 which starts a transition which will hopefully result in commodities received paying for their ultimate disposal.

With the coming of spring, the DPW began preparing our cemeteries for Memorial Day. The cemetery truly reflected the hard work and dedication of the DPW crew. In 2014, we had 24 full burials and 17 cremation internments.

Spring also marks opening day of "T" ball, little league, baseball and softball. It was a pleasure to refurbish a section of Governor Weare Park where the youngest and the non-players can also have a great time.

At the end of the summer the Governor Weare Park expansion land was transformed into a football/soccer field. This work was done by contractors and was a

remarkable change from what was five years ago an abandoned State of NH DOT Facility and an eye sore.

Old Home Day, double rubbish runs, roadside mowing, beach raking and paving roads are examples of summer work that keeps the crew members very busy during the peak of the construction season.

During the summer and early fall the following town roads were paved: Adams Avenue, Causeway Street, Pages Lane, Foggs Corner, Foggs Lane, Spur Road, Transfer Station access road, Sewage Treatment Plant access road and Dwight Avenue.

Fall town wide clean up was again held as was the first household hazardous waste day.

During the late fall the Department of Public Works replaced the Farm Lane pedestrian bridge which joins the main-land to the adjacent island.

In November after 46 years of faithful service, DPW worker Edgar Beckman retired. We wish Edgar the best of luck!

Finally, I want to thank my crews and the good people of Seabrook for making at all possible.

Respectfully submitted
John Starkey
Public Works Manager

2014 REPORT OF THE PLANNING BOARD

The Seabrook Planning Board received 31 applications in 2014, of which 10 were expedited applications involving minor changes to existing structures or their use. In addition, the board continued considerable deliberation and facilitation of development and redevelopment projects introduced in 2012 and 2013. Primarily this activity was located along Route 1 and in the industrial area west of Route I-95. The combined activity, comprised of 42 proposals, kept the board very busy throughout the year. 1 case initiated in 2014 will first be heard in 2015.

2014 Planning Board Cases	# Cases
Subdivision	2
Site Plan review	10
Condominium Conversion	2
Lot Line Adjustment, Merger,	5
Amend previously approved plan	2
Expedited Application	5
Total 2014:	31
Carried over from prior years	11
Combined Total	42

In accordance with the 2011-2020 Master Plan objectives of reestablishing the town's traditional New England village atmosphere, attracting residents and smaller businesses including professional offices and services, and calming traffic to the extent possible, the steering committee and the planning board recommended, and the 2014 Town Meeting adopted, Seabrook North Village as a mixed-use Zone 6M along Route 1 from the Route 107 intersection to the Hampton Falls boundary. Most significantly, building footprints on the west side of the roadway are now limited to 7,500 square feet, and on the east side to 20,000 square feet, although if a parcel is large enough more than one building is allowed.

The planning board is presenting a number of warrant articles to the 2015 town meeting. Under a \$19,200 grant awarded to the town by New Hampshire Housing Finance Authority, the Steering Committee and the Planning Board determined that the highest priority in planning for the future needs of the area along Route 107 (Crowtown) was to concentrate on protecting the aquifer comprising the town wells located west of Route I-95, where there is near-term potential for significant development. Accordingly, a proposed aquifer protection zoning overlay will be

submitted to the voters. The board is also strengthening the related site plan and subdivision regulations by upgrading spill protection controls and groundwater standards to further protect the town's drinking water resources. As with the Smithtown Village and Seabrook North Village grants, the Rockingham Planning Commission served as our consultant. In another vital zoning initiative, the planning board is submitting to the voters a long awaited updated Town of Seabrook Zoning Map to record existing zoning changes, and to better align boundaries in accordance with the factual lot-lines and actual on the ground conditions.

During 2014 an appointed subcommittee reviewed renewed requests to examine whether the town could benefit from adopting an impact fee ordinance. After many meetings, and with the guidance of Bruce Mayberry, the recognized expert on this topic in New Hampshire, a draft enabling ordinance was discussed and approved by the planning board for presentation to the town meeting. The objective is to learn whether the voters are in favor of the town pursuing an impact fee option. If approved, the board would address the potential implementation of specific impact fees, as well as the substantial administration process and fee-setting procedures. The board is also submitting a zoning change making restaurants that have a drive-thru a conditional use in Zone 6M, where this is now prohibited. At the request of the Building Inspector, the planning board is also asking for town meeting approval for an updated building code ordinance.

The final warrant article submission comes as an outgrowth of the new Federal Flood Insurance Rate Maps for Rockingham County, which requires that communities that are members of the National Flood Insurance Program (NFIP) have fully compliant ordinances. The NH Office of Energy and Planning Floodplain Program Coordinator has conducted a compliance review of Seabrook's current floodplain management regulations, and offered several amendments designed to keep the town eligible to participate in the NFIP, which is a requisite for homeowners requiring flood insurance. The planning board strongly recommends that the voters adopt this warrant article.

Seabrook has experienced a banner year for business growth in the town with nearly 1,200,000 square feet of new development and redevelopment having completed construction in 2014, or nearing completion in 2015. This ranks Seabrook as the 4th

strongest business development community in New Hampshire. All of the applications for site plan, subdivision, or other land use proposals were processed through the planning board, sometimes for several months until approved. Highlights are presented below.

Much of this year's activity continued to center around major Route 1 retail developments north and south of Provident Way. After 8 years of negotiation and litigation, in August of 2014, Developers Diversified Realty (DDR) opened Seabrook Commons Shopping Center comprised of approximately 400,000 square feet of retail shopping stores. Walmart, the anchor tenant, moved from its original Route 1 location to open the 188,000 square-foot superstore amidst more than 18 other retail tenants. Panera Bread, Dicks, PetSmart, Michaels, UTLA, Kay Jewelers, Famous Footwear, Five Below, PetSmart, Rue 21, Lane Bryant, Maurices, and Massage Envy are already in operation; AT&T, Game Stop, SuperCuts, Orange Leaf, and Sally's Beauty Supply are preparing to open. Additionally, Outback and Noodles restaurants are scheduled to begin operating in stand-alone parcels in mid-2015. It is important to note that the widening of the Route 107 Bridge over I-95 was completed in 2014, as the result of the public-private partnership agreement among the Town, DDR, and the NH Department of Transportation.

South of Provident Way, Waterstone Retail Development, is constructing Seabrook Crossing, a 168,000 square-foot retail center on property formerly occupied by Seabrook Trucking. The project was approved by the planning board in 2014, and is comprised of several individual buildings. Hobby Lobby and Goodwill Industries are tenants expected to seek certificates of occupancy in the near future. Bob's Discount Furniture is moving a short way from its current Route 1 location into a two story building now under construction. The developer is in the process of constructing and leasing up the balance of space. The approval requires several traffic impact improvements along Provident Way, including roadway lane widening and a traffic light at the entrance to the retail center. Because Waterstone did not want to delay its opening for one or two years, it reached an accommodation with the NH Department of Transportation to accomplish certain of the agreed Route 1 widening work ahead of the NHDOT schedule. The developer is undertaking, at its expense, certain improvements to the Route 107 and Provident Way intersection signalization. Waterstone

is also to widen Route 1 on the east side from the Route 107 intersection south to the end of the Staples property, including installing a traffic signal at the Perkins Avenue intersection. In the interim, NHDOT is appraising and negotiating with private landowners for the necessary land strips to complete the balance of the widening project, now likely delayed until 2017.

Development activity along Route 1 north of Route 107 includes Sea City Crossing, abutting the Seabrook Commons driveway entrance. The first building, for medical and retail tenants already has Aspen Dental in place. The siteplan for the second building is in the revision process after receiving an approval with conditions from the planning board. Across Route 1 on the corner of New Zealand Road, the application process begun in 2012 for the redevelopment of a Getty gas station with an added convenience store was substantially delayed due to litigation brought by an abutter challenging the board's process. The case was remanded to the planning board when the judge determined that the impact of one site on the other had been insufficiently reviewed during the deliberations. The board devoted several months during 2014 reviewing the traffic and easement issues affecting the site, finally determining that an approval with conditions was appropriate. Thereafter, the remand documentation was provided to the board's legal counsel for the judge's review and decision. In a related proposal the abutter submitted and received approval for an application for a restaurant and convenience store on the adjacent site. Another approved application was for the warehouse use of 20,000 square feet in the 72 New Zealand Road building. Closer to Hampton Falls, one landowner has applied to the planning board to refurbish another building on his Route 1 property across from the Smokey Quartz Distillery for use as an auction house. This proposal is in the review process. The planning board also approved a 13 lot residential subdivision Marshall Way, at the end of Rocks Road.

Substantial activity also took place on Route 1 further south of Route 107. Atomic Fireworks has redeveloped and expanded its facility and is open for business. After refurbishing the entire façade of the Market Basket building in the Demoulas Southgate Plaza, several new tenants are in place including Party City, Olympia Sports, and Dress Barn. The adjacent stand alone retail building owned by the Demoulas interests now houses a FIVE GUYS restaurant, Zenga Yogurt, and nail and beauty salons.

The Planning Board has received an application to change the retail use in one of the units to a dental office facility. A cabinet sales and display business has been approved for the building formerly occupied by West Marine.

Turning westward to the other side of I-95, the planning board has approved a number of facilities in the industrial area. Seabrook Trucking, having demolished its former facility to make way for Seabrook Crossing, received approval for a 26,600 square-foot headquarters located on Stard Road. The building has been constructed, and is now occupied. In the summer of 2014 US Foods informed the planning board that it was ready to move its Peabody operation to Seabrook and to seek approval to renovate the 505,000 square-foot former Poland Springs warehouse. One of the largest food distributors in the country, the relocation of US Foods is anticipated to include approximately 150 employees, and add about 100 new jobs in the town. The site development includes a truck washing and fueling facility with state-of-the art equipment. The construction and renovation is well underway, and expected to be completed in the spring of 2015. Another industrial building was approved and is under construction on Ledge Road; the tenant is not yet determined. Most recently Greenhead Lobster, a Maine packager of lobsters shipped internationally, submitted an application to the planning board to build a 20,000 square foot industrial building on London Lane. The company has outgrown its Kittery shipping facility. Importantly, all of the above applicants for industrial projects understand that because they are located in the aquifer protection area the planning board will require compliance with the specific provisions of the zoning ordinance and site plan regulations.

In December of 2014, the Yankee Greyhound Race Track and Richmond Construction Company requested an informal conversation with the planning board to share their ideas for development of this approximately 75 acre site. At this point they are thinking about developing 3 industrial buildings (manufacturing, warehouse and/or light industrial use) together with a residential subdivision of about 13 single family homes. The presenters emphasized that their plan may change before they are ready to submit an application to the board. Currently the property is being surveyed.

Respectfully submitted,
Members of the Planning Board

2014 Tax Abatements/Refunds

Last Name	First Name	Map/Lot	Tax Year	Amount
Beckman	Frank Jr.	13-73-1	2012	9.00
		Total For Tax Year	2012	9.00
Lannan	Trust	20-398	2013	403.39
Lima	Robert M	20-260	2013	489.51
Riley	Family Trust	7-21	2013	1,758.97
Yankee	Greyhound	2-41	2013	54,227.00
Yankee	Greyhound	2-41	2013	2,050.23
		Total For Tax Year	2013	58,929.10
Marshall	Dana A & Rose M	2-37-2	2014	1,527.00
Belo	Ana	8-102	2014	248.00
Bilodeau	Family Trust	14-6-135	2014	413.00
Castleton	George B & Madeline L	14-6-129	2014	38.00
Egnew	Davis	14-6-150	2014	421.00
Greenwood	Marlene & Rhonda, Jean	14-6-113	2014	385.00
Laine	Ronald Hrs Of	3-4-147	2014	93.00
Munroe	Bruce A & Shawnee M	23-29	2014	296.00
Spurling	Dorothy	14-6-105	2014	177.00
Barry	Kevin J & Pamela A	22-9-1	2014	2,941.00
		Total For Tax Year	2014	5,012.68

Seabrook Conservation Commission

The conservation commission reviewed eleven New Hampshire Department of Environmental Services Wetland Division Dredge and Fill applications this year. Two applications were commercial; six were beach construction related and two town construction.

The conservation commission reviewed one alteration of terrain application for beach residential use.

The conservation commission reviewed a utility maintenance permit for PSNH. PSNH will be cutting down brush and track mowing and tree trimming in the utility right of way.

The conservation commission reviewed an air Permit for NextEra Energy. The permit is for a new emergency diesel generator which will provide backup power to a communications room.

The conservation commission has lost two valuable and long term members.

Ivan Eaton Sr. was a multi term member of the conservation commission. His knowledge of the Town's natural resources was extensive and his connection to past history and practices was precious. Ivan was a lifelong hunter and fisherman and fully supported the conservation commission's activity.

Jesse Fowler had been a member of the conservation commission since 1996. He was a supporter of protecting and restoring our salt marshes and protecting the town's natural resources. An avid fisherman, he had hoped to see the day that the Cains Brook watershed was restored and once again could fish for sea run brown trout, as he did as a young man.

Both these members will be greatly missed. Their contribution and advice will be remembered and honored.

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

The conservation commission meets the 2nd Monday of every other month at 7:00 p.m. The public is always welcome and we value your interest and support.

Respectfully submitted,

Members of the Conservation Commission



REPORT OF OLD SOUTH MEETING HOUSE 1764-2014

In March 2014, voters raised and appropriated \$43,000 to replace the old wood clapboards with cement clapboards and restore or replace the windows at the Old South Meeting House.

The town manager and the Historical Society of Seabrook (HSS) developed a "request for proposals" to find a qualified and cost effective contractor. We received three proposals: \$73,914, \$149,102 and \$172,460.

As we did not have the funds to complete our original goals, the town manager and the HSS met with the low bidder and came up with a price of \$51,336 to replace all clapboards below the roof. The HSS donated \$8,336 towards this revised proposal.

During the construction phase, builders discovered structural problems. The southwest and northeast corner posts were rotted and had to be rebuilt, as well as all corner boards. This work was done without compromising the architecture of the building.

Two anonymous donors paid for the replacement of two thresholds under the front doors with new mahogany ones.

In the end, the total cost for this project was \$62,273. The town share was \$43,000, the HSS was \$16,313 and the private donors was \$3,000.

The meeting house is the most historic building in Seabrook. It was Seabrook's town hall from 1768-1954 and was the recruiting station for men enlisting in four wars, from the American Revolution to the Civil War. Votes were cast here for 33 US Presidents from Washington in 1788 to Eisenhower in 1952. The bell was first rung the day Abraham Lincoln was inaugurated on March 4, 1861 and women voted for the first time on November 2, 1920 in the Presidential Election.

In 1981, the HSS acquired the meeting house from Trinity United Church. A provision of this transfer states that if the HSS ceases to exist, the Town has the option of acquiring this property.

Historical Society of Seabrook

REPORT OF RESTORATION COMMITTEE

This year the Cemetery Restoration Committee focused on the Methodist Cemetery across from the town hall. The Methodist is one of the oldest cemeteries with a lot of fragile stones.

It is our primary objective to increase the awareness and highlight the importance of our historic cemeteries as sources of community and state pride, while promoting an attitude of reverence and respect, and encouraging the further preservation of these unique historical resources for future generations to appreciate and learn from.

We would like to thank the taxpayers for giving us the opportunity to take pride in restoring our cemeteries.



Respectfully submitted,
Members of the Cemetery Restoration Committee

**REPORT OF THE RECREATION
COMMISSION**

Members of the Seabrook Recreation Commission: Vernon Small, Chairman; Raymond Smith, Selectmen; Jason Janvrin, Planning Board; Minabell Bowden; Forrest Carter; Forrest Carter, Jr., Barbara Ward; and Maria Brown. Alternates for 2014 were Paul Knowles and Don Felch. Mitchell Bragg, Community Center Custodian. Shayna Merrill was the Commission's Clerk for 2014. The 2014 Recreation and Community Center Full-time Staff included: Sandra Beaudoin, Director of Recreation; Patrick Collins, Assistant Director; Lyndsey Hamblet/Cassandra Carter Program Directors; Frances Eaton, Office Supervisor; and

General Information

In general, the department managed to provide 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 of participants.

Community Center

During 2014 two articles were proposed for the community center and both were approved. The articles involved replacing the store front of the community center and purchasing a new back-up generator. The store front was put out to bid and the lowest bidder, Portland Glass, replaced it in October. The back-up generator still needs to be done sometime in 2015.

Staff Training

During 2014 only one training workshop was offered **to the year round staff. It was held on November 11th** with 12 employees attending. Topics included active listening, let positivity power you, and how to change habits/personal & professional. This year's speaker was Jen Chiarantona from LifeResources/All One Health. Team work was another key topic.

**Seabrook Recreation Department/Community
Center Income for the past 8 Years**

2007	2008	2009	2010
\$71,806	\$95,342	97,898	\$111,831
2011	2012	2013	2014
\$112,777	\$101,607	109,198	110,063

Income Breakdown for 2014

General Budget Income = 61,108

Revolving Budget Income = 48,955

Summer Camp/Year & Total Enrollment Number

2003	2004	2005	2006	2007	2008
171	162	163	158	176	217
2009	2010	2011	2012	2013	2014
164	168	161	168	167	167

Total New I.D. Cards Issued - 174

(2,964 grand total)

Number of Days Center was Open - 289

Number of Programs that Operated Successfully

42 adult classes/programs

93 youth classes/programs

63+ special events

Total SCC Attendance for the year-

46,085+

Total of Difference People Using SCC Services-

3,681 (3,263 residents & 418 non-residents)



Photo taken by Sandy Beaudoin of the 2014 Memorial Day Parade American Legion Members Marching



December 22nd, 2014
Gift of Giving coordinated by the Butcher shop in Hampton Falls. This was the 3rd year held at the community center. Presents for the kids and lots of food for all.



Photos taken by Sandy Beaudoin of the 2014 Christmas Party

The following displays the different types of **Special Events** held throughout the year. The special events listed below contain the lowest and highest event attendance during 2014. In addition to the below, there were other vacation events and trips.

Number held & Event Name	Low-High
7 Roller-skating Nights	78-119
7 Youth Dances/Mixer for 3 rd -4 th	35-58
7 Youth Dances/Mixer for 5 th -6 th	36-77
7 Youth Dance/Mixers 7th-8th	64-79
1 Youth Holiday Party	158
1 Basketball Tourney	3,559
3rd-5th Basketball Jamboree	107
6th-8th Basketball Jamboree	42
New Players Basketball Clinic	50
3rd-5th Parents vs Kids Game	72
6th-8th Parents vs Kids Game	58
Biddy Basketball Parents vs Kids Game	86
3 Feb. Vacation Trip for youth	5-8
Job Fair - NH Employment Security	150
3 Sports Banquets	65-222
Red Sox Trip vs. Tampa Bay Rays	48
Disney Ice Show (Let's Celebrate)	43
Summer Camp Trip- Water Country	59
Summer Camp Trip - Canobie Lake	61
Summer Camp Trip - Fisher Cats	65
Summer Camp - Splash Day	25
4 Summer Camp 7 & 8 Grade Trips	8-9
5 Sr. Wii Club Trips	14-28
Senior Citizen Day	248
Halloween Party	258
Jack-O-Lantern Contest	34
Gift of Giving /Butcher shop Christmas	400
Annual Easter Egg Hunt	79
1 Basketball Camp	9
Seabrook Middle School Choir/MOW+	90

Other Community Center Usage: Over 24 different local groups used the SCC in 2014 for meetings, training, fundraising and recreation –Included were health agencies, elections, businesses, scouts, outside agency events, child services, state programs, public meetings, civic & booster clubs, various town committee meetings and leagues. Facilities request forms are available for those groups interested in renting room for activities.

Contact the Recreation Department - 474-5746.

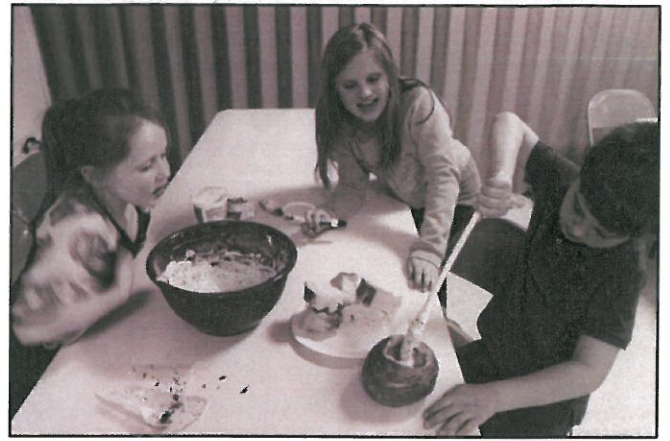


Photo taken by Sandy Beaudoin of the 2014 Healthy Snacks Cooking Class in the Fall

Web Site –information on Seabrook Recreation Department programs and facilities visit the town web site/recreation address – www.seabrooknh.org (maintained by staff)

Old Home Days

The 2014 Seabrook Old Home Days ran from Saturday, August 9th thru Saturday, August 17th. The 11th Annual Seabrook Lions Club Baby Pageant was the first event held during the Old Home Days festivities with over 100 attending. The overall winners were Nilan Campolini and Alexis Brown. Also that night, CJ Johnson was selected as Ambassador and Noland Robert Souther as the Most Photogenic. Around 150 attended Monday’s slide show of “Fowler Families” shown at the community center by Eric Small of the Seabrook Historical Society.



Photo taken by Paula Wood of the OHD2014Pageant

witnessed Erin O’Hara being crowned Miss Seabrook. The 19th Little Miss Seabrook, MacKenzie Goldberg, was also crowned that same night. On the following night, Daisy Mace was crowned the 30th Jr. Miss Seabrook in front of over 250 spectators. The Annual Old Home Day softball tournament was won by the Hardknocks. On Saturday, August 16th local non-profit groups, town departments and others provided

food, crafts, contests, entertainment and more at the main event held at the Seabrook Elementary School. The Musket Shoot was the first activity held on Saturday at the Seabrook Wells on Rt. 107, run by Hunter Education Instructors. Bruce Felch took the title as the best shooter and became the 2014 Champ. The In-Line winner was Ralph Coolbaugh. Back at the school, Rosemarie Smith won over the judges in the Best Homemade Pie Contest with her apple pie. This year's tractor pull winners were Javyn Filippone, 3-4yr. old class and Dwight Souther, 5-6 yr. old class. Mark Clifford was the 2014 "Champion of the Hot Dog Eating Contest" by eating eleven hotdogs, including the rolls, in ten minutes.



Photo taken by Sandy Beaudoin of the Hot Dog Eating Contest

Rusty Janvrin & Amber Eaton claimed the Cribbage Tournament title as Champs for 2014. The band "Chris Anders & Pure Country" entertained everyone this year. The younger crowd again enjoyed dancing and games with "DJ- A & B Music". 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. It was sponsored by the instructors of the Hunter Safety Education Program. Burton Marshall won overall at the Turkey Shoot. The 2014 Old Home Day committee included representatives from the public at large, community civic groups and the recreation department. Anyone interested in helping with the 2015 Old Home Days, please contact the Seabrook Recreation Department at 474-5746.

James Champoux Basketball Scholarship Award –

Frank Chase was the recipient of the James Champoux Basketball Scholarship Award at the March basketball banquet. He received a 2014 award plaque for his achievement and a free scholarship to attend a Seabrook Rec. Dept. Basketball Camp this past June.

2014 Volunteer of the Year Award recipient, **Shawn McClelland** will be presented with an award at the 2015 Basketball banquet in March. During the winter Shawn coached the Gators (youth basketball

team), Spurs (junior basketball team), and helped coach the 5th & 6th boys travel basketball team. During the spring he coached the Cubs (minor league baseball team) and a 14 years old Babe Ruth Team. Thank you Shawn for your time and dedication to youth sports in Seabrook.

Shawn had also coach the Ram Football teams in the past. Again, the commission and staff, appreciatively extends a special thanks to all those volunteers who shared their time and put forth a great deal of effort for the youth of Seabrook during 2014. Over 311 youth of Seabrook got involved in the sports programs offered by the recreation department. Over forty local volunteers were responsible for coaching over 38 sports teams for youth & teens (these totals do not include baseball program teams).

Sponsors

Seacoast Coca-Cola Bottling Co. continues to be an active sponsor supporting youth & teen programs. During 2014, the company provided over \$1,000 in beverage products, prizes and \$1,450 in sponsorships. They partnered with the department and helped sponsor a 12th year Junior Golf program (held at Breakfast Hill Golf Club for the 2014 season. A big "Thanks" and appreciation goes to all the money sponsors who helped make things happen in 2014 - American Legion, F.O.R.S., Lions Club, D & D Machines, MacKenzie Heating & Cooling, Zinga, MacKenzie Oil, Markland Welding, Seabrook Firefighters, Lowes, Seabrook Supervisory Employees Assoc., Seabrook Police Association, Hampton Physical Therapy, Seabrook Chiropractic, Arleigh Green, 2 Penn LLC, Legion Riders, and Chris Talas Heating. Others who donated products or items were Foss, Dunkin Donuts, Coca Cola, Flatbread Pizza, NH Food Pantry, Alden Merrill, Tony Farms, North Hill Nursery & Pizza Hut. **THANK YOU ALL FOR YOUR SUPPORT!**



American Legion donating \$9,000 to help build a new playground at Governor Weare Park

Respectfully submitted, Seabrook Recreation Commission and Staff

SEABROOK LIBRARY

INTRODUCTION: 2014 was another great year at the library. Children's programs continue to grow in popularity. During the period of economic recovery, the library provides free entertainment, information and services to help all citizens move forward in challenging times.

STAFF: Ann Robinson, in her seventh year as Director of the Library, continues to try to provide the best possible library for Seabrook. Suzanne Weinreich, Anne Ferreira and Jane Frechette provide help at the front desk. Sharon Rafferty does our technical processing, Joyce Fry leads our book discussion group and Rick Gagnon keeps the building clean. Librarians Susan Schatvet (reference and teen services), Lisa Michaud and Paula Steren (Children's Services) offer the highest level of professional service available in their respective areas.

SERVICES: The library has books to borrow, as well as movies, audio books, music CDs, large print books, newspapers and magazines. With sixteen public computers with the latest software and free WiFi, we are extremely well equipped to meet patrons' needs. The library's website (www.sealib.org) has a calendar of events, a blog highlighting new books and movies and a link to the NH downloadable audio books program. With just your library card number you have access to hundreds of audio books to save to your computer or MP3 player. Our facebook pages are Seabrook library for adults and Seabrook library children's room for kids. Interlibrary loan service allows us to borrow books from other libraries. Museum passes include reduced-cost passes to the Children's Museum in Dover and the Museum of Science in Boston. Comfortable clean meeting rooms that can accommodate 100, 8, 6 and 4 people are available for public use. We also offer free walk-in computer coaching for those who need just a little help or who have never touched a computer, with more intensive one-on-one tutoring also available. Please call us at 474-2044 to make an appointment.

VOLUNTEERS: Our volunteer again this year was Karen Luxton. Karen is responsible for the planting and maintaining the beautiful gardens in the front and back of the Library, as well as working at the desk and in the stacks. We greatly appreciate her

time and effort, and hope that other people will feel welcome to come share their talents.

CHILDREN'S DEPT.: Story times took place twice a week, and the library's wonderful craft room is open all week long for "open art" time. The children's summer reading program had the second highest level of participation since 2008. Other kids' programming included school vacation activities, family movie nights, and special holiday events, including *The Polar Express* read by local actor Don Bagley, followed by hot chocolate and songs.

YOUNG ADULT DEPT.: Young Adult/Reference Librarian Susan Schatvet is ready to provide teens with programs and services geared to their interests. We have a Wii and a PS2 console with several popular games that are used on gaming nights. We also lend computer games just like books, for two weeks at a time.

PROGRAMS FOR ADULTS: Old Time Radio shows continue to be very popular; the monthly book discussion group led by Joyce Fry carries on a lively tradition sharing books; GED prep classes through Exeter Adult Education are held several times weekly. On Mondays from February to mid-April volunteers from the AARP offer free tax preparation assistance at the library. Other programs in 2014 included *The Last of the Doughboys (WW1)*, *Downton Abbey High Tea*, *Firefighters of the Civil War*, *Vanished Veterans*, *Comics in World History and Culture*, and *The 1918 Flu Pandemic*. Refer to the website's calendar for dates and times of future programs.

We acknowledge a generous grant from the Stanley A. Hamel Fund to support children's and adult programming.

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, or email us at ocean@sealib.org.

**2014 Year End Financial Report
INCOME**

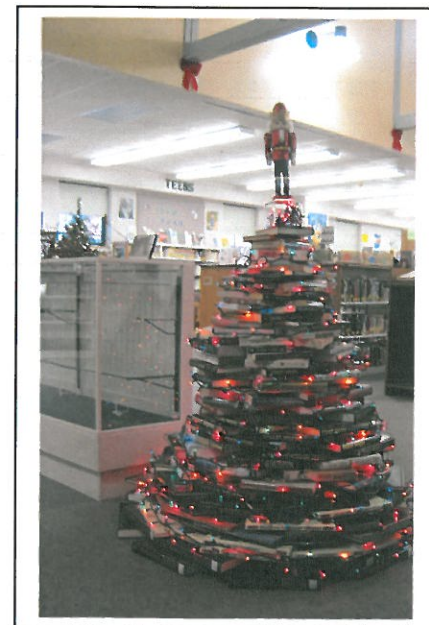
Appropriation from Town:	\$497,190
EXPENSES	
Dept. Head-Robinson, A.	\$59,653
FT-Michaud, L.	\$36,941
FT-Gagnon, R.	\$33,509
FT-Schatvet, S.	\$37,253
FT-Weinreich, S.	\$33,454
PT-Ferreira, A.	\$16,324
PT-Fry, J.	\$12,641
PT-Rafferty, S.	\$22,365
PT-Frechette, J.	\$13,079
Health insurance	\$65,498
HRA Debit Card	\$13,327
Dental insurance	\$4,213
Longevity	\$1,150
Life Insurance, STD, LTD	\$3,804
Social Security	\$16,863
Medicare	\$3,944
Deferred Comp - ICMA	\$8,595
Tuition/Education	\$1,000
Education Pay	\$4,875
Unemployment Compensation	\$1,667
Worker's Compensation	\$2,378
Uniforms/Clothing	\$200
Legal Services	\$0
Telephone	\$5,434
Electricity	\$21,550
Heat (Nat. gas)	\$9,031
Equipment Maintenance	\$9,399
Building Maintenance	\$11,635
Equipment Lease	\$2,843
Other Contract Services	\$12,929
Printing & Binding	\$0
Dues and Membership	\$1,225
Meetings and Conferences	\$201
Stationery/Paper	\$512
Chemicals	\$0
Office Supplies	\$3,462
Postage	\$1,444
Gasoline	\$45
Custodial Supplies	\$1,119
Computer Supplies	\$361
Copier Supplies	\$50
New Equipment	\$0
Mileage Reimbursement	\$570
Programming	\$5,095
Total Expenses	\$480,285
Encumbered funds	\$
Anticipated Unexpended funds	\$16,905

Non-appropriated income:	
Memorial Gifts, Donations	\$6,388
Copier/ Computer Printouts	\$2,302
Non-Resident Fees	\$300
Card Replacement	\$64
Sale Books	\$1,720
Lost/Damaged Replacement	\$493
Conscience donations	\$415
Misc.	\$342
Refunds/returns	\$4,044
Bank interest	\$1,855
Fax cards	\$84
Total	\$18,007

OTHER FUNDS

Seabrook Library Trust Fund	\$449,619
Grace Fogg Mem. Fund	\$5,364
Friends of the Library Fund	\$4,081
Pavers Fund	\$7,051

Respectfully submitted,
Ann Robinson
Director



**TOWN OF SEABROOK, NEW HAMPSHIRE
YEAR ENDING DECEMBER 31, 2014**

STATEMENT OF TOWN CLERK'S ACCOUNTS FOR FISCAL YEAR

MOTOR VEHICLE, TITLE & DECAL FEES	1,496,883.63
MARRIAGE LICENSE FEES	518.00
VITAL STATISTIC FEES	4,427.00
ANIMAL LICENSE FEES	20,319.50
BAD CHECK - FEES COLLECTED	400.00
ALL OTHER MISC. FEES	2,424.00
COMMERCIAL TRANSFER STATION PERMIT FEES	58.00
TOWN FEES COLLECTED	1,525,030.13
STATE FEES COLLECTED BY THE TOWN CLERKS OFFICE	604,692.25
TOTAL FEES COLLECTED BY THE TOWN CLERKS OFFICE	2,129,722.38

**TOWN OF SEABROOK, NEW HAMPSHIRE
YEAR ENDING DECEMBER 31, 2013**

	2013	2014	Difference
MOTOR VEHICLE, TITLE & DECAL FEES	\$1,487,672.16	\$1,496,883.63	\$9,211.47
MARRIAGE LICENSE FEES	\$3,134.00	\$3,285.00	\$151.00
VITAL STATISTIC FEES	\$2,722.00	\$4,427.00	\$1,705.00
ANIMAL LICENSE FEES	\$9,283.50	\$20,319.50	\$11,036.00
BAD CHECK - FEES COLLECTED	\$125.00	\$400.00	\$275.00
ALL OTHER MISC. FEES	\$1,793.40	\$2,424.00	\$631.00
COMMERCIAL TRANSFER STATION PERMITFEES	\$75.00	\$58.00	(\$17.00)
MOTO VEHICLE TRANSPORTATION FEES	\$25,675.00	\$56,270.00	\$30,595.00

Respectfully submitted,
Cheryl Bowen, Deputy Town Clerk

REPORT OF THE TAX COLLECTOR

Seabrook, New Hampshire

December 31, 2014

Uncollected Taxes – Beg. Of Year*:	Debits Levy for Year of this Report	Year 2013
Property Taxes	XXXXXXXXXX	1,279,362.28
Resident Taxes	XXXXXXXXXX	
Land Use Change	XXXXXXXXXX	
Yield Taxes	XXXXXXXXXX	
Utilities	XXXXXXXXXX	
Taxes Committed This Year		
Property Taxes	37,138,453.00	
Resident Taxes		
Land Use Change		
Yield Taxes	130.00	
Excavation Taxes	2,800.00	
Utilities		
Check Fees	250.00	
Conv. Of Int. & Cost to Liens		28,530.31
OVERPAYMENT:		
Property Taxes	6,755.50	
Taxes Refunded	18,589.85	6,504.00
Pre-Payment Taxes		
Resident Taxes		
Land Use Change Refunded		
Yield Taxes Refunded		
Deeded Property		
Collect Interest- Late Taxes	12,126.54	25,857.14
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
Penalties-Resident Tax		
Total Debits	37,179,104.89	1,340,253.73

Remitted to <u>Treasurer</u>	Credits Levy for Year Of this Report	Year 2013
Property Taxes	36,182,046.56	916,275.22
Def Rev Collected 2013		6,029.49
Resident Taxes		
Land Use Change		
Yield Taxes	130.00	
Excavation Taxes	2,800.00	
Utilities		
Interest Property	12,126.54	25,857.14
Interest Yield		
Interest Excavation		
Land Use Change Interest		
Penalties		
Conversion to Lien		361,787.57
Conv Int & Cost to Lien		28,530.31
Check Fees	250.00	
Abatements Made:		
Property Taxes	4,917.00	1,774.00
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded		
Uncollected Taxes End of Year:		
Property Taxes	976,834.79	
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Tax		
Property Tax Credit Balance		
Total Credits	37,179,104.89	1,340,253.73

DEBITS						
	2013	2012	2011	2010	2009-2003	
Outstanding Liens 12/31/13	390,317.88	220,723.02	97,298.36	46,479.64	47,202.17	
Outstanding Current Use Lien						
Liens Executed During Year						
Overpayment Refund						
Interest & Costs	6,714.56	19,012.51	34,005.46	3,014.83	6,385.79	
TOTAL DEBITS	397,032.44	239,735.53	131,303.82	49,494.47	53,587.96	
CREDITS						
Remitted to Treasurer:	2013	2012	2011	2010	2009-2003	
Redemptions	141,226.04	88,594.64	87,116.80	5,068.94	8,954.36	
Interest & Costs	6,714.56	19,012.51	34,005.46	3,014.83	6,385.79	
Liens Deeded						
Abatements of Liens	2,602.49	4,112.67	1,062.29			
Outstanding Liens	246,489.35	128,015.71	9,119.27	41,410.70	38,247.81	
Total Credits	397,032.44	239,735.53	131,303.82	49,494.47	53,587.96	
Town of Seabrook						
Summary of Billings		Water/Sewer				
December 31, 2014						
Debits	Water		Sewer			
Outstanding Bills 12/31/13	36,509.07		34,903.92			
Outstanding Per Charge 12/31/13	20,327.32					
Warrants Water & Sewer	515,147.46		521,295.09			
Warrants Service Charge	437,420.00					
Interest	2,895.46		1,067.76			
Restore/In Fees	5,161.80					
Certified Mail Fees	4,074.10					
Overpayments Water & Sewer	420.29		408.14			
Overpayments Service Charge	1,441.59					
Overpayments Refund	30.00					
Total Debits	1,023,427.09		557,674.91			
Credits						
Cash Receipts	513,740.47		516,604.04			
Late Fees						
Service Charge	436,777.70					
Interest	2,895.46		1,067.76			
Restore/In Fees	5,161.80					
Certified Mail Fees	4,074.10					
Def Revenue Collected 2013	2,180.99		472.45			
Abatements			2,224.63			
Abatements Service Charge	40.00					
Uncollected Service Charge	20,684.36					
Uncollected Billings	37,872.21		37,306.03			
	1,023,427.09		557,674.91			

Lillian L. Knowles, CTC
Tax Collector

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

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

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Town of Seabrook – Debt Schedule

29 Year Level Debt Schedule
 NH Municipal Bond Bank

Date Prepared:	07/14/08	Loan Amount to be paid:	5,997,345.00
Bond Dated:	07/01/08	Premium:	2,655.00
Interest Start Date:	208 days	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	Total Payment	Calendar Year Total Payment
1	02/15/09	5,997,345.00	162,345.00	4.00	160,225.03	160,225.03	
	08/15/09				138,656.28	301,001.28	461,226.31
	02/15/10				135,409.38	135,409.38	
2	08/15/10	5,835,000.00	170,000.00	4.00	135,409.38	305,409.38	440,818.76
	02/15/11				132,009.38	132,009.38	
3	08/15/11	5,665,000.00	175,000.00	5.00	132,009.38	307,009.38	439,018.76
	02/15/12				127,634.38	127,634.38	
4	08/15/12	5,490,000.00	180,000.00	5.00	127,634.38	307,634.38	435,268.76
	02/15/13				123,134.38	123,134.38	
5	08/15/13	5,310,000.00	185,000.00	5.25	123,134.38	308,134.38	431,268.76
	02/15/14				118,278.13	118,278.13	
6	08/15/14	5,125,000.00	195,000.00	5.25	118,278.13	313,278.13	431,556.26
	02/15/15				113,159.38	113,159.38	
7	08/15/15	4,930,000.00	200,000.00	5.25	113,159.38	313,159.38	426,318.76
	02/15/16				107,909.38	107,909.38	
8	08/15/16	4,730,000.00	195,000.00	5.25	107,909.38	302,909.38	410,818.76

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Calendar Year Total Payment
	02/15/17				102,790.63	102,790.63	
9	08/15/17	4,535,000.00	205,000.00	5.25	102,790.63	307,790.63	410,581.26
	02/15/18				97,409.38	97,409.38	
10	08/15/18	4,330,000.00	215,000.00	5.25	97,409.38	312,409.38	409,818.76
	02/15/19				91,765.63	91,765.63	
11	08/15/19	4,115,000.00	220,000.00	5.00	91,765.63	311,765.63	403,531.26
	02/15/20				86,265.63	86,265.63	
12	08/15/20	3,895,000.00	140,000.00	4.125	86,265.63	226,265.63	312,531.26
	02/15/21				83,378.13	83,378.13	
13	08/15/21	3,755,000.00	145,000.00	4.125	83,378.13	228,378.13	311,756.26
	02/15/22				80,387.50	80,387.50	
14	08/15/22	3,610,000.00	155,000.00	4.25	80,387.50	235,387.50	315,775.00
	02/15/23				77,093.75	77,093.75	
15	08/15/23	3,455,000.00	160,000.00	4.25	77,093.75	237,093.75	314,187.50
	02/15/24				73,693.75	73,693.75	
16	08/15/24	3,295,000.00	170,000.00	4.25	73,693.75	243,693.75	317,387.50
	02/15/25				70,081.25	70,081.25	
17	08/15/25	3,125,000.00	180,000.00	4.375	70,081.25	250,081.25	320,162.50
	02/15/26				66,143.75	66,143.75	
18	08/15/26	2,945,000.00	190,000.00	4.375	66,143.75	256,143.75	322,287.50
	02/15/27				61,987.50	61,987.50	
19	08/15/27	2,755,000.00	200,000.00	4.50	61,987.50	261,987.50	323,975.00
	02/15/28				57,487.50	57,487.50	
20	08/15/28	2,555,000.00	210,000.00	4.50	57,487.50	267,487.50	324,975.00
	02/15/29				52,762.50	52,762.50	
21	08/15/29	2,345,000.00	220,000.00	4.50	52,762.50	272,762.50	325,525.00
	02/15/30				47,812.50	47,812.50	
22	08/15/30	2,125,000.00	230,000.00	4.50	47,812.50	277,812.50	325,625.00
	02/15/31				42,637.50	42,637.50	
23	08/15/31	1,895,000.00	240,000.00	4.50	42,637.50	282,637.50	325,275.00

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Calendar Year Total Payment
	02/15/32				37,237.50	37,237.50	
24	08/15/32	1,655,000.00	255,000.00	4.50	37,237.50	292,237.50	329,475.00
	02/15/33				31,500.00	31,500.00	
25	08/15/33	1,400,000.00	265,000.00	4.50	31,500.00	296,500.00	328,000.00
	02/15/34				25,537.50	25,537.50	
26	08/15/34	1,135,000.00	260,000.00	4.50	25,537.50	285,537.50	311,075.00
	02/15/35				19,687.50	19,687.50	
27	08/15/35	875,000.00	275,000.00	4.50	19,687.50	294,687.50	314,375.00
	02/15/36				13,500.00	13,500.00	
28	08/15/36	600,000.00	290,000.00	4.50	13,500.00	303,500.00	317,000.00
	02/15/37				6,975.00	6,975.00	
29	08/15/37	310,000.00	310,000.00	4.50	6,975.00	316,950.00	323,950.00
Totals			5,997,345.00		4,466,218.93	10,463,563.93	10,463,563.93

PRELIMINARY COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ending December 31, 2014

Title of Appropriation	Appropriation	Expenditure	Balance
Executive	660,781.00	710,550.84	(49,769.84)
Election, Regist. & Vital Statistics	394,399.00	384,015.57	10,383.43
Financial Administration	1,078,242.00	957,830.73	120,411.27
Legal Expense	175,000.00	170,293.83	4,706.17
Planning & Zoning	95,382.00	214,322.70	(118,940.70)
General Government Buildings	126,579.00	136,664.07	(10,085.07)
Cemeteries	129,188.00	74,391.40	54,796.60
Insurance	690,241.00	609,176.63	81,064.37
Police Department	4,110,421.00	3,743,519.91	366,901.09
Fire Department	3,312,049.00	3,254,803.33	57,245.67
Building Inspection	178,000.00	204,345.85	(26,345.85)
Emergency Management	153,720.00	163,210.12	(9,490.12)
Highway Department	1,329,747.00	1,272,808.73	56,938.27
Street Lights	75,000.00	77,261.71	(2,261.71)
Solid Waste Building	27,315.00	22,020.08	5,294.92
Rubbish Department	1,455,015.00	1,348,374.28	106,640.72
Water Treatment, Conserv., & Other	94,000.00	46,083.19	47,916.81
Health Department	91,804.00	80,002.12	11,801.88
Animal Control/Mosquito Control	138,436.00	125,272.93	13,163.07
Welfare Administration & Direct Assistance	190,410.00	135,780.58	54,629.42
Parks & Recreation	977,594.00	795,469.08	182,124.92
Library	497,190.00	497,290.00	(100.00)
Patriotic Purposes (Memorial & Old Home)	33,954.00	33,851.47	102.53
Conservation Commission	4,638.00	1,232.62	3,405.38
Principal on Long Term Note	348,728.00	348,728.00	0.00
Interest on Long Term Note	337,497.00	337,496.96	0.04
Interest on TAN	4,000.00	0.00	4,000.00
Sewer Department	1,923,522.00	1,461,124.97	462,397.03
Water Department	1,587,501.00	1,451,457.48	136,043.52
Total Operating Budget	20,220,353.00	18,657,379.18	1,562,973.82
#10 Human Service Request	103,179.00	102,179.00	1,000.00
#11 Rockingham Community Action	42,700.00	42,700.00	0.00
#12 Seacoast Youth Services	20,000.00	20,000.00	0.00
#14 Library Materials	40,000.00	23,888.14	16,111.86
#16 Exhaust System - Fire	85,000.00	68,840.00	16,160.00
#17 Fire Equipment	42,000.00	23,413.97	18,586.03
#18 SCBA Gear	180,000.00	0.00	180,000.00
#19 Rehab (12) wells	50,000.00	490.00	49,510.00
#20 Dwight Ave water pipe	102,900.00	2,700.00	100,200.00
#21 Town Road Improvements	241,000.00	221,431.27	19,568.73
#22 Rubbish Truck	135,000.00	0.00	135,000.00
#24 Resurface cemetery roads	35,000.00	16,887.00	18,113.00
#26 Purchase frequency drives - SWR	15,000.00	0.00	15,000.00
#29 Repair tennis courts	7,500.00	0.00	7,500.00
#30 Repair parking lot - REC	12,500.00	10,283.00	2,217.00
#31 Mold Remediation	300,000.00	289,365.80	10,634.20
#35 Stone Wall - Methodist Cemetery	27,500.00	0.00	27,500.00
#36 Restore Cemetery Monuments	5,000.00	2,251.04	2,748.96
#37 Council On Aging	5,000.00	0.00	5,000.00
#45 Wrestling Mat - Citizen's petition	10,000.00	9,762.97	237.03
Total 2014 Warrant Articles	1,459,279.00	834,192.19	625,086.81
2014 Grand Total	21,679,632.00	19,491,571.37	2,188,060.63

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2014

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
EXECUTIVE			
Board of Selectmen			
Personnel	20,086.00	62,294.29	(42,208.29)
Food/Meals	200.00	304.87	(104.87)
Other Professional Services	0.00	0.08	(0.08)
Meetings and Conferences	150.00	0.00	150.00
Mileage and Tolls	100.00	66.02	33.98
Town Manager/Admin.Assistant			
Personnel	562,492.00	552,595.31	9,896.69
Audit Services	0.00	0.00	0.00
Advertising	4,000.00	4,591.67	(591.67)
Engineering Services	0.00	0.00	0.00
Phone and Communication	4,400.00	4,478.92	(78.92)
Other Professional Services	4,500.00	9,092.76	(4,592.76)
Equipment Rental	5,000.00	5,901.00	(901.00)
Food/Meals	0.00	117.77	(117.77)
Other Contract Services	3,500.00	10,611.05	(7,111.05)
Printing and Binding	15,500.00	13,094.74	2,405.26
Dues and Memberships	11,000.00	20,156.27	(9,156.27)
Meetings and Conferences	1,500.00	1,614.00	(114.00)
Office Supplies	5,800.00	6,856.81	(1,056.81)
Postage	1,700.00	2,605.47	(905.47)
Copier Supplies	1,500.00	0.00	1,500.00
Books and Subscriptions	1,000.00	1,239.09	(239.09)
New Equipment	1,600.00	2,443.14	(843.14)
Mileage and Tolls	100.00	175.62	(75.62)
Finance Charges and Late Fees	0.00	417.94	(417.94)
Trustee of Trust Funds			
Personnel	16,653.00	11,894.02	4,758.98
	660,781.00	710,550.84	(49,769.84)
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	336,360.00	319,245.54	17,114.46
Phone and Communication	400.00	325.69	74.31
Programmers	0.00	923.85	(923.85)
Other Professional Services	620.00	1,431.56	(811.56)
Equipment Maintenance	800.00	148.00	652.00
Food/Meals	300.00	0.00	300.00
Printing and Binding	20,000.00	18,764.04	1,235.96
Dues and Memberships	100.00	70.00	30.00
Meetings and Conferences	700.00	495.00	205.00
Stationery/Paper	600.00	170.00	430.00
Postage	5,500.00	3,440.13	2,059.87
Books and Subscriptions	100.00	16.00	84.00
Dog Licenses & Tags	800.00	700.87	99.13

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Red Book/Motor Vehicles	500.00	567.00	(67.00)
New Equipment	2,050.00	1,554.50	495.50
Mileage and Tolls	900.00	463.03	436.97
Elections & Registrations			
Personnel	22,769.00	34,587.12	(11,818.12)
Advertising	500.00	432.24	67.76
Food/Meals	900.00	600.00	300.00
Other Contract Services	0.00	0.00	0.00
Office Supplies	300.00	81.00	219.00
Postage	200.00	0.00	200.00
	394,399.00	384,015.57	10,383.43

FINANCIAL ADMINISTRATION

Budget Committee

Personnel	1,095.00	602.78	492.22
Advertising	200.00	68.25	131.75
Food/Meals	0.00	0.00	0.00
Meetings and Conferences	50.00	0.00	50.00
Office Supplies	25.00	0.00	25.00
Postage	0.00	0.00	0.00
Books and Subscriptions	165.00	360.00	(195.00)
Mileage & Tolls Reimbursements	0.00	0.00	0.00

Finance Department

Personnel	178,533.00	94,342.60	84,190.40
Annual Audit Services	21,000.00	27,758.25	(6,758.25)
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	296.72	75.28
Other Professional Services	2,500.00	41,171.76	(38,671.76)
Equipment Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Dues and Memberships	100.00	25.00	75.00
Meetings and Conferences	100.00	75.00	25.00
Stationery/Paper	650.00	545.33	104.67
Postage	2,635.00	1,601.01	1,033.99
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	1,666.69	(166.69)
Mileage and Tolls	800.00	0.00	800.00
Finance Charges & Late Fees	0.00	0.00	0.00

Treasurer

Personnel	103,574.00	75,048.74	28,525.26
Dues and Memberships	50.00	0.00	50.00
Meetings and Conferences	150.00	25.00	125.00
Books and Subscriptions	100.00	0.00	100.00
New Equipment	800.00	777.25	22.75
Mileage and Tolls	100.00	0.00	100.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Tax Collections			
Personnel	195,901.00	179,860.48	16,040.52
Phone and Communication	400.00	298.44	101.56
Other Professional Services	1,200.00	789.10	410.90
Food/Meals	0.00	52.00	(52.00)
Printing and Binding	1,500.00	1,473.99	26.01
Dues and Memberships	50.00	20.00	30.00
Meetings and Conferences	700.00	150.00	550.00
Postage	6,000.00	5,935.04	64.96
Books and Subscriptions	10.00	0.00	10.00
New Equipment	900.00	1,455.72	(555.72)
Mileage and Tolls	600.00	492.12	107.88
Assessing Department			
Personnel	280,993.00	243,300.29	37,692.71
Auto Allowance	4,800.00	4,800.00	0.00
Phone and Communication	400.00	322.80	77.20
Programmers	6,675.00	6,835.00	(160.00)
Other Professional Services	5,716.00	1,199.36	4,516.64
Equipment Rental	1,974.00	1,974.00	0.00
Food/Meals	100.00	0.00	100.00
Other Contract Services	54,700.00	22,196.00	32,504.00
Printing and Binding	1,300.00	473.75	826.25
Dues and Memberships	1,913.00	1,115.00	798.00
Meetings and Conferences	500.00	95.00	405.00
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	250.00	168.93	81.07
Postage	400.00	273.09	126.91
Computer Supplies	0.00	478.48	(478.48)
Books and Subscriptions	800.00	879.15	(79.15)
New Equipment	1,000.00	2,160.49	(1,160.49)
Mileage and Tolls	1,000.00	259.84	740.16
Computer Technology			
Personnel	93,470.00	87,556.81	5,913.19
Phone and Communication	3,120.00	2,027.06	1,092.94
Programmers	0.00	0.00	0.00
Software & Licensing	30,400.00	34,251.74	(3,851.74)
Hosted Services	5,000.00	1,958.38	3,041.62
Other Professional Services	0.00	300.00	(300.00)
Equipment Maintenance	1,000.00	90.00	910.00
Other Contract Services	15,600.00	14,311.96	1,288.04
Meetings and Conferences	2,000.00	56.49	1,943.51
Computer Supplies	500.00	663.13	(163.13)
New Equipment	36,000.00	44,985.69	(8,985.69)
Finance Charges & Late Fee	0.00	18.12	(18.12)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	5,921.00	5,374.72	546.28
Other Professional Services	500.00	6,250.00	(5,750.00)
Other Professional Services	0.00	0.00	0.00
Office Supplies	250.00	76.22	173.78
New Equipment	0.00	38,487.96	(38,487.96)
	1,078,242.00	957,830.73	120,411.27
LEGAL EXPENSE	175,000.00	170,293.83	4,706.17
	175,000.00	170,293.83	4,706.17
PLANNING & ZONING			
Planning Board			
Personnel	45,468.00	47,900.10	(2,432.10)
Advertising	2,000.00	1,751.74	248.26
Engineering Service	2,000.00	680.00	1,320.00
Legal Services	4,000.00	2,827.07	1,172.93
Phone and Communication	400.00	344.00	56.00
Other Professional Services	8,400.00	8,312.50	87.50
Billable Services	18,000.00	141,104.16	(123,104.16)
Food/Meals	450.00	0.00	450.00
Printing and Binding	200.00	18.00	182.00
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	96.00	204.00
Postage	1,700.00	1,761.00	(61.00)
Computer Supplies	0.00	0.00	0.00
Copier Supplies	0.00	0.00	0.00
Books & Subscriptions	50.00	51.50	(1.50)
New Equipment	1,500.00	1,503.17	(3.17)
Mileage and Tolls	300.00	212.24	87.76
Board of Adjustment			
Personnel	3,589.00	1,901.20	1,687.80
Advertising	1,400.00	1,069.25	330.75
Legal Services	1,750.00	3,400.99	(1,650.99)
Other Professional Services	100.00	31.12	68.88
Food/Meals	280.00	0.00	280.00
Meetings and Conferences	120.00	35.00	85.00
Postage	1,500.00	1,256.16	243.84
Books and Subscriptions	75.00	67.50	7.50
	95,382.00	214,322.70	(118,940.70)

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	69,749.00	91,699.76	(21,950.76)
Electricity	15,000.00	14,418.86	581.14
Equipment Maintenance	2,500.00	2,306.02	193.98
Building Maintenance	20,000.00	7,630.17	12,369.83
Contract Painting	500.00	0.00	500.00
Carpentry Supplies	300.00	0.00	300.00
Other Contract Services	4,200.00	8,241.07	(4,041.07)
Medical Supplies	450.00	213.37	236.63
Safety Equipment	0.00	0.00	0.00
Electrical Supplies	500.00	248.88	251.12
Gasoline	100.00	45.11	54.89
Natural Gas	5,000.00	2,823.99	2,176.01
Custodial Supplies	2,000.00	2,354.05	(354.05)
Landscaping Materials	1,000.00	1,582.83	(582.83)
Hand Tools	200.00	159.89	40.11
New Equipment	1,500.00	1,815.95	(315.95)
Mileage and Tolls	1,000.00	544.12	455.88
Deeded Tax Property Fees	2,580.00	2,580.00	0.00
	126,579.00	136,664.07	(10,085.07)
CEMETERIES			
Personnel	113,500.00	66,464.05	47,035.95
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	925.00	1,775.00
Electricity	160.00	215.51	(55.51)
Equipment Maintenance	827.00	341.91	485.09
Equipment Rental	0.00	1,437.13	(1,437.13)
Dues and Memberships	60.00	60.00	0.00
Meetings and Conferences	150.00	110.00	40.00
Safety Equipment	200.00	144.77	55.23
Chemicals	250.00	0.00	250.00
Office Supplies	441.00	102.30	338.70
Gasoline	0.00	187.47	(187.47)
Custodial Supplies	300.00	0.00	300.00
Computer Supplies	100.00	0.00	100.00
Landscaping Materials	1,000.00	720.46	279.54
Trees/Shrubs	900.00	0.00	900.00
Hand Tools	100.00	0.00	100.00
Water Pipe	100.00	579.38	(479.38)
Fencing	5,000.00	0.00	5,000.00
Concrete	0.00	0.00	0.00
New Equipment	3,000.00	2,999.00	1.00
Mileage and Tolls	300.00	104.42	195.58
	129,188.00	74,391.40	54,796.60

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	26,645.00	26,645.00	0.00
Workers' Compensation	448,396.00	361,536.44	86,859.56
HRA Account Fees	6,400.00	6,540.00	(140.00)
IRS 720 PCORI Fees	341.00	228.00	113.00
General Property	208,459.00	214,227.19	(5,768.19)
	690,241.00	609,176.63	81,064.37
POLICE DEPARTMENT			
Personnel	3,719,829.00	3,348,047.67	371,781.33
Advertising	500.00	0.00	500.00
Phone and Communication	24,096.00	19,545.53	4,550.47
Programmers	0.00	0.00	0.00
Other Professional Services	11,788.00	58,435.56	(46,647.56)
Equipment Maintenance	0.00	0.00	0.00
Radio Maintenance	1,000.00	340.00	660.00
Vehicle Maintenance	20,000.00	7,762.90	12,237.10
Equipment Lease	2,400.00	5,098.90	(2,698.90)
Patrol Fleet Units	90,000.00	81,948.57	8,051.43
Food/Meals	1,000.00	496.43	503.57
Other Contract Services	0.00	219.26	(219.26)
Printing and Binding	1,500.00	1,997.87	(497.87)
Dues and Memberships	5,720.00	5,810.00	(90.00)
Meetings and Conferences	0.00	1,118.65	(1,118.65)
Medical Supplies	800.00	0.00	800.00
Batteries	1,200.00	204.74	995.26
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	1,732.59	2,267.41
Public Relations/Ed Supplies	1,000.00	0.00	1,000.00
Postage	2,000.00	951.17	1,048.83
Gasoline	36,848.00	59,673.67	(22,825.67)
Diesel Fuel	0.00	1,024.95	(1,024.95)
Computer Supplies	3,262.00	1,443.70	1,818.30
Copier Supplies	1,200.00	255.60	944.40
Books and Subscriptions	2,500.00	511.90	1,988.10
New Equipment	9,900.00	8,443.41	1,456.59
Mileage and Tolls	1,500.00	921.87	578.13
Firearms Training	10,500.00	1,290.92	9,209.08
Finance Charges & Late Fees	0.00	2.07	(2.07)
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	86,520.00	77,679.12	8,840.88
Electricity	20,000.00	16,815.55	3,184.45
Equipment Maintenance	2,000.00	295.81	1,704.19
Building Maintenance	3,000.00	4,702.68	(1,702.68)
Painting	300.00	24.50	275.50
Carpentry Supplies	300.00	0.00	300.00
Equipment Lease	2,500.00	4,023.20	(1,523.20)
Ground Maintenance	1,500.00	502.25	997.75

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Food/Meals	300.00	0.00	300.00
Other Contract Services	30,358.00	25,352.00	5,006.00
Medical Supplies	0.00	0.00	0.00
Plumbing Supplies	300.00	166.79	133.21
Electrical Supplies	300.00	350.00	(50.00)
Natural Gas	8,000.00	4,396.40	3,603.60
Custodial Supplies	1,500.00	1,605.25	(105.25)
Landscaping Materials	0.00	17.89	(17.89)
Hand Tools	100.00	40.55	59.45
New Equipment	900.00	244.99	655.01
Finance Charges and Late Fees	0.00	25.00	(25.00)
	4,110,421.00	3,743,519.91	366,901.09
FIRE DEPARTMENT			
Personnel	3,214,626.00	3,160,996.45	53,629.55
Phone and Communication	3,000.00	15,883.56	(12,883.56)
Other Professional Services	500.00	4,215.39	(3,715.39)
Equipment Maintenance	3,000.00	927.49	2,072.51
Vehicle Maintenance	6,500.00	6,940.19	(440.19)
Gas Pumps' Maintenance	1,000.00	0.00	1,000.00
Equipment Lease	0.00	14.34	(14.34)
Food/Meals	200.00	51.22	148.78
Other Contract Services	1,000.00	3,765.00	(2,765.00)
Dues and Memberships	800.00	1,105.00	(305.00)
Meetings and Conferences	1.00	0.00	1.00
Photography Supplies	1.00	0.00	1.00
Stationery/Paper	100.00	0.00	100.00
Office Supplies	1,000.00	335.16	664.84
Public Relations/Ed Supplies	0.00	0.00	0.00
Postage	100.00	28.37	71.63
Gasoline	5,000.00	2,856.94	2,143.06
Diesel Fuel	7,500.00	5,129.37	2,370.63
Computer Supplies	0.00	846.98	(846.98)
Copier Supplies	200.00	167.94	32.06
Books and Subscriptions	2,000.00	1,963.45	36.55
New Equipment	6,000.00	6,337.80	(337.80)
Mileage and Tolls	250.00	114.35	135.65
Fire Alarms System	2,000.00	2,697.00	(697.00)
Regional Hazmat	4,400.00	4,310.02	89.98
Finance Charges and Late Fees	0.00	0.00	0.00
Fire Station			
Other Professional Services	300.00	900.00	(600.00)
Electricity	12,200.00	12,593.65	(393.65)
Building Maintenance	10,000.00	3,541.70	6,458.30
Carpentry Supplies	100.00	0.00	100.00
Ground Maintenance	100.00	0.00	100.00
Chemicals	250.00	0.00	250.00
Plumbing Supplies	100.00	247.79	(147.79)

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
Electrical Supplies	100.00	12.97	87.03
Natural Gas	10,000.00	11,339.01	(1,339.01)
Custodial Supplies	1,800.00	1,882.65	(82.65)
Landscaping Materials	1.00	0.00	1.00
Hand Tools	1.00	0.00	1.00
New Equipment	5,000.00	233.90	4,766.10
Finance Charges and Late Fees	0.00	0.00	0.00
Fire Hire (Fire Hire is 100% reimbursed by persons requiring fire hire)			
Personnel	12,919.00	5,365.64	7,553.36
	3,312,049.00	3,254,803.33	57,245.67
BUILDING INSPECTION			
Personnel	141,150.00	122,145.85	19,004.15
Legal Services	21,000.00	0.00	21,000.00
Phone and Communication	625.00	485.11	139.89
Other Professional Services	10,000.00	79,231.00	(69,231.00)
Vehicle Maintenance	1,000.00	101.44	898.56
Food/Meals	0.00	0.00	0.00
Printing and Binding	0.00	58.74	(58.74)
Dues and Memberships	250.00	240.00	10.00
Meetings and Conferences	300.00	27.50	272.50
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	0.00	250.00
Postage	300.00	216.85	83.15
Postage	1,400.00	629.05	770.95
Books & Subscriptions	500.00	165.50	334.50
New Equipment	425.00	793.09	(368.09)
Mileage and Tolls	700.00	251.72	448.28
	178,000.00	204,345.85	(26,345.85)
EMERGENCY MANAGEMENT			
Personnel	126,965.00	99,870.92	27,094.08
Phone and Communication	3,000.00	3,328.78	(328.78)
Other Professional Services	0.00	0.00	0.00
Equipment Maintenance	200.00	371.54	(171.54)
Vehicle Maintenance	600.00	45.64	554.36
Food/Meals	900.00	190.40	709.60
Other Contract Services	200.00	0.00	200.00
Dues & Memberships	0.00	0.00	0.00
Batteries	250.00	0.00	250.00
Photography Supplies	100.00	0.00	100.00
Office Supplies	500.00	275.25	224.75
Gasoline	2,275.00	1,944.82	330.18
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	3,960.00	2,796.55	1,163.45
Finance Charges and Late Fees	0.00	0.00	0.00

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
Emergency Management RERP			
Personnel	12,700.00	54,153.39	0.00
Equipment Maintenance	2,070.00	232.83	0.00
	153,720.00	163,210.12	30,126.10
HIGHWAY DEPARTMENT			
Personnel	968,277.00	932,143.62	36,133.38
Advertising	75.00	0.00	75.00
Phone and Communication	5,000.00	4,105.51	894.49
Other Professional Services	6,000.00	3,938.31	2,061.69
Electricity	5,800.00	5,583.41	216.59
Equipment Maintenance	50,000.00	49,306.28	693.72
Radio Maintenance	300.00	52.00	248.00
Vehicle Maintenance	25,000.00	40,222.53	(15,222.53)
Carpentry Supplies	1,700.00	1,311.47	388.53
Equipment Rental	5,000.00	831.10	4,168.90
Food/Meals	0.00	0.00	0.00
Other Contract Services	21,031.00	29,848.71	(8,817.71)
Printing and Binding	50.00	0.00	50.00
Dues and Memberships	1,675.00	1,285.00	390.00
Meetings and Conferences	800.00	977.20	(177.20)
Safety Equipment	2,392.00	1,023.21	1,368.79
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	2,830.89	(2,330.89)
Office Supplies	1,200.00	1,174.84	25.16
Postage	300.00	154.61	145.39
Plumbing Supplies	100.00	30.61	69.39
Electrical Supplies	100.00	0.00	100.00
Gasoline	24,030.00	16,028.48	8,001.52
Diesel Fuel	28,232.00	27,100.16	1,131.84
Custodial Supplies	2,800.00	2,042.35	757.65
Landscaping Materials	2,000.00	2,385.87	(385.87)
Hand Tools	5,000.00	1,175.90	3,824.10
Traffic Signs	8,735.00	9,763.73	(1,028.73)
Asphalt/Road Materials	10,000.00	4,033.12	5,966.88
Crushed Stone	2,800.00	3,411.81	(611.81)
Drainage Pipe	2,000.00	4,637.49	(2,637.49)
Sand	3,500.00	4,678.19	(1,178.19)
Road Salt	81,000.00	87,521.53	(6,521.53)
New Equipment	23,000.00	3,568.95	19,431.05
Mileage and Tolls	1,000.00	1,279.33	(279.33)
Cold Patch	2,100.00	1,518.02	581.98
Finance Charges and Late Fees	0.00	42.35	(42.35)
Damages to Non-Town Property	0.00	117.34	(117.34)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	6,456.00	6,450.51	5.49
Building Maintenance	6,400.00	4,831.97	1,568.03
Carpentry Supplies	1,200.00	717.18	482.82
Other Contract Services	5,033.00	4,495.00	538.00
Natural Gas	19,111.00	12,190.15	6,920.85
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
	1,329,747.00	1,272,808.73	56,938.27
STREET LIGHTS			
Electricity	75,000.00	77,261.71	(2,261.71)
	75,000.00	77,261.71	(2,261.71)
SOLID WASTE BUILDING			
Other Professional Services	2,600.00	3,502.00	(902.00)
Electricity	9,700.00	8,697.12	1,002.88
Building Maintenance	2,840.00	276.85	2,563.15
Carpentry Supplies	175.00	0.00	175.00
Natural Gas	12,000.00	9,544.11	2,455.89
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	27,315.00	22,020.08	5,294.92
RUBBISH DEPARTMENT			
Personnel	986,006.00	959,480.93	26,525.07
Advertising	100.00	0.00	100.00
Engineering Services	19,000.00	6,874.09	12,125.91
Phone and Communication	950.00	1,000.42	(50.42)
Other Professional Services	2,000.00	2,259.25	(259.25)
Equipment Maintenance	17,000.00	7,976.60	9,023.40
Vehicle Maintenance	14,000.00	20,903.55	(6,903.55)
Carpentry Supplies	0.00	273.24	(273.24)
Equipment Rental	2,000.00	4,020.03	(2,020.03)
Other Contract Services	2,000.00	1,532.63	467.37
Printing and Binding	400.00	522.04	(122.04)
Dues and Memberships	2,887.00	1,918.65	968.35
Meetings and Conferences	250.00	200.00	50.00
Safety Equipment	1,722.00	2,717.10	(995.10)
Chemicals	400.00	525.97	(125.97)
Office Supplies	550.00	758.91	(208.91)
Gasoline	0.00	4,187.21	(4,187.21)
Diesel Fuel	33,000.00	25,936.04	7,063.96
Natural Gas	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Custodial Supplies	2,450.00	1,359.81	1,090.19
Computer Supplies	200.00	145.99	54.01
Hand Tools	100.00	66.95	33.05
New Equipment	4,800.00	3,514.43	1,285.57
Mileage and Tolls	700.00	837.64	(137.64)
Damages to Non-Town Property	0.00	251.82	(251.82)
Rubbish Disposal	304,500.00	258,159.35	46,340.65
Recycling	60,000.00	42,951.63	17,048.37
	1,455,015.00	1,348,374.28	106,640.72
WATER TREATMENT, CONSERV., & OTHER			
Stormwater Management			
Personnel	0.00	0.00	0.00
Personnel	10,000.00	6,397.00	3,603.00
Other Contract Services	84,000.00	39,424.79	44,575.21
New Equipment	0.00	261.40	(261.40)
	94,000.00	46,083.19	47,916.81
HEALTH DEPARTMENT			
Personnel	86,229.00	77,358.62	8,870.38
Phone and Communication	625.00	474.25	150.75
Other Professional Services	850.00	900.00	(50.00)
Vehicle Maintenance	1,000.00	101.43	898.57
Printing and Binding	0.00	51.24	(51.24)
Dues and Memberships	75.00	70.00	5.00
Meetings and Conferences	200.00	27.50	172.50
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	200.00	0.00	200.00
Stationery/Paper	1,400.00	0.00	1,400.00
Books and Subscriptions	50.00	0.00	50.00
New Equipment	425.00	767.36	(342.36)
Mileage and Tolls	700.00	251.72	448.28
	91,804.00	80,002.12	11,801.88
ANIMAL CONTROL			
Personnel	75,386.00	70,941.39	4,444.61
Radio Maintenance	200.00	0.00	200.00
Vehicle Maintenance	750.00	60.00	690.00
Printing and Binding	100.00	0.00	100.00
Office Supplies	0.00	0.00	0.00
New Equipment	500.00	0.00	500.00
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	57,900.00	50,100.00	7,800.00
Carpentry Supplies	2,000.00	4,171.54	(2,171.54)
Meetings and Conferences	50.00	0.00	50.00
	138,436.00	125,272.93	13,163.07

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	96,120.00	93,291.32	2,828.68
Phone and Communication	1,000.00	1,168.98	(168.98)
Other Professional Services	0.00	0.00	0.00
Food/Meals	60.00	0.00	60.00
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	30.00	0.00	30.00
Meetings and Conferences	200.00	0.00	200.00
Postage	200.00	69.98	130.02
Books and Subscriptions	0.00	0.00	0.00
New Equipment	2,800.00	851.48	1,948.52
Mileage and Tolls	0.00	489.13	(489.13)
Finance Charge & Late Fee	0.00	0.00	0.00
Direct Assistance			
Other Professional Services	1,000.00	417.25	582.75
Electricity for Clients	8,000.00	3,945.82	4,054.18
Food/Meals for Clients	3,250.00	3,590.17	(340.17)
Gasoline for Clients	1,600.00	4,702.98	(3,102.98)
Fuel Oil for Clients	7,000.00	3,771.74	3,228.26
Natural Gas for Clients	2,000.00	970.29	1,029.71
Prescription Drugs for Clients	2,000.00	1,007.78	992.22
Building Rental for Clients	57,550.00	19,052.76	38,497.24
Clothing for Clients	100.00	413.90	(313.90)
Funerals for Clients	7,000.00	2,000.00	5,000.00
Transportation for Clients	500.00	37.00	463.00
	190,410.00	135,780.58	54,629.42
PARKS & RECREATION			
Parks			
Personnel	112,702.00	74,554.39	38,147.61
Phone and Communication	660.00	902.47	(242.47)
Other Professional Services	2,700.00	1,707.66	992.34
Electricity	4,500.00	5,400.82	(900.82)
Equipment Maintenance	1,900.00	2,180.98	(280.98)
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	1,000.00	2,784.99	(1,784.99)
Painting	2,556.00	1,820.59	735.41
Carpentry Supplies	800.00	3,087.42	(2,287.42)
Ground Maintenance	1,000.00	4,737.58	(3,737.58)
Equipment Rental	0.00	0.00	0.00
Other Contract Services	800.00	650.00	150.00
Dues and Memberships	0.00	55.00	(55.00)
Meetings and Conferences	150.00	265.00	(115.00)
Safety Equipment	100.00	87.55	12.45
Plumbing Supplies	507.00	652.63	(145.63)
Electrical Supplies	201.00	158.44	42.56
Gasoline	351.00	4,886.10	(4,535.10)
Custodial Supplies	1,400.00	655.13	744.87

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Landscaping Materials	3,000.00	2,832.89	167.11
Hand Tools	428.00	222.88	205.12
Recreational Supplies	300.00	587.00	(287.00)
Fencing	3,000.00	1,074.64	1,925.36
Concrete	200.00	74.69	125.31
Infield Mix	1,128.00	1,796.00	(668.00)
New Equipment	1,000.00	856.28	143.72
Mileage and Tolls	55.00	0.00	55.00
Memorial Day	2,000.00	1,824.00	176.00
Recreation Department			
Personnel	564,089.00	458,625.16	105,463.84
Advertising	664.00	0.00	664.00
Phone and Communication	3,300.00	3,192.44	107.56
Programmers	400.00	350.00	50.00
Other Professional Services	3,900.00	2,245.88	1,654.12
Equipment Maintenance	3,125.00	845.93	2,279.07
Vehicle Maintenance	343.00	372.73	(29.73)
Equipment Lease	3,121.00	3,120.00	1.00
Equipment Rental	11,500.00	11,340.00	160.00
Food/Meals	360.00	499.05	(139.05)
Other Contract Services	9,410.00	14,776.49	(5,366.49)
Printing and Binding	300.00	0.00	300.00
Dues and Memberships	1,650.00	649.00	1,001.00
Meetings and Conferences	875.00	250.00	625.00
Medical Supplies	600.00	437.63	162.37
Photography Supplies	1,329.00	119.00	1,210.00
Office Supplies	2,113.00	1,877.63	235.37
Postage	500.00	297.95	202.05
Gasoline	632.00	606.91	25.09
Computer Supplies	200.00	38.94	161.06
Books and Subscriptions	408.00	160.72	247.28
Recreational Supplies	9,107.00	7,755.62	1,351.38
New Equipment	5,900.00	4,023.00	1,877.00
Mileage and Tolls	575.00	436.03	138.97
Finance Charges and Late Fees	0.00	10.63	(10.63)
Admission Fees	1,200.00	724.96	475.04
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	96,969.00	79,128.80	17,840.20
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	0.00	0.00
Electricity	23,500.00	19,471.55	4,028.45
Equipment Maintenance	5,965.00	3,066.30	2,898.70
Building Maintenance	24,359.00	21,132.65	3,226.35
Carpentry Supplies	350.00	215.28	134.72
Ground Maintenance	5,000.00	5,258.66	(258.66)
Other Contract Services	3,608.00	3,500.44	107.56
Chemicals	1,625.00	2,689.05	(1,064.05)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Plumbing Supplies	50.00	0.00	50.00
Electrical Supplies	434.00	643.56	(209.56)
Gasoline	80.00	0.00	80.00
Natural Gas	14,000.00	10,721.39	3,278.61
Propane Gas	5.00	0.00	5.00
Custodial Supplies	4,030.00	2,689.49	1,340.51
Landscaping Materials	800.00	0.00	800.00
Hand Tools	50.00	140.71	(90.71)
New Equipment	4,000.00	567.47	3,432.53
Mileage and Tolls	75.00	96.84	(21.84)
Finance Charges and Late Fees	0.00	8.14	(8.14)
Welcome Center			
Personnel	11,705.00	10,962.57	742.43
Electricity	150.00	707.63	(557.63)
Building Maintenance	550.00	1,103.90	(553.90)
Painting	700.00	0.00	700.00
Carpentry Supplies	300.00	35.76	264.24
Other Contract Services	0.00	1,175.00	(1,175.00)
Custodial Supplies	700.00	933.28	(233.28)
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
Beach and Pier			
Equipment Rental	3,000.00	800.00	2,200.00
Town Pier Maintenance	5,000.00	2,405.56	2,594.44
Beach Maintenance	2,500.00	1,404.22	1,095.78
	977,594.00	795,469.08	182,124.92
LIBRARY			
Other Professional Services	497,190.00	497,290.00	(100.00)
	497,190.00	497,290.00	(100.00)
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	820.65	79.35
Other Contract Services	4,800.00	4,725.00	75.00
Memorial Supplies	3,600.00	2,873.00	727.00

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
Old Home Day			
Personnel	0.00	0.00	0.00
Other Professional Services	4,950.00	4,740.00	210.00
Carpentry Supplies	550.00	407.30	142.70
Equipment Rental	7,275.00	6,195.00	1,080.00
Other Contract Services	6,350.00	6,581.55	(231.55)
Printing and Binding	1,350.00	1,400.00	(50.00)
Photography Supplies	30.00	0.00	30.00
Office Supplies	44.00	0.00	44.00
Postage	580.00	613.55	(33.55)
Electrical Supplies	100.00	0.00	100.00
Recreational Supplies	2,600.00	4,748.32	(2,148.32)
New Equipment	825.00	747.10	77.90
Finance Charge & Late Fee	0.00	0.00	0.00
	33,954.00	33,851.47	102.53
CONSERVATION COMMISSION			
Personnel	2,217.00	731.66	1,485.34
Advertising	150.00	0.00	150.00
Food/Meals	320.00	350.00	(30.00)
Printing and Binding	100.00	0.00	100.00
Dues and Memberships	500.00	150.00	350.00
Meetings and Conferences	100.00	0.00	100.00
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	50.00	0.00	50.00
Office Supplies	25.00	0.00	25.00
Postage	25.00	0.96	24.04
Computer Supplies	1.00	0.00	1.00
Books and Subscriptions	50.00	0.00	50.00
Maps	250.00	0.00	250.00
New Equipment	250.00	0.00	250.00
Mileage and Tolls	500.00	0.00	500.00
	4,638.00	1,232.62	3,405.38
PRINCIPAL ON LONG TERM NOTE	348,728.00	348,728.00	0.00
INTEREST ON LONG TERM NOTE	337,497.00	337,496.96	0.04
TAX ANTICIPATION NOTE	4,000.00	0.00	4,000.00
WATER DEPARTMENT	1,587,501.00	1,451,457.48	136,043.52
SEWER DEPARTMENT	1,923,522.00	1,461,124.97	462,397.03
TOTAL OPERATING BUDGET	20,220,353.00	18,657,379.18	1,562,973.82

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
2014 Warrant Articles			
#6 Human Service Request	100,214.00	100,214.00	0.00
#7 Rockingham Community Action	42,700.00	42,700.00	0.00
#8 Seacoast Youth Services	20,000.00	20,000.00	0.00
#10 Seabrook Harbor sheet pilings	200,000.00	0.00	200,000.00
#11 Library Materials	45,000.00	20,550.54	24,449.46
#12 Building Repairs/Upgrades - Fire	75,000.00	4,374.68	70,625.32
#16 Rehab wells	50,000.00	0.00	50,000.00
#17 GIS Mapping	42,000.00	0.00	42,000.00
#18 Groundwater Management Plan	178,750.00	0.00	178,750.00
#19 Town Road Improvements	280,000.00	202,738.00	77,262.00
#25 Governor Weare Expansion	10,000.00	9,990.00	10.00
#28 Back-up power switches - SWR	42,000.00	0.00	42,000.00
#29 Replace Back-up generator - REC	23,850.00	0.00	23,850.00
#30 Playground Equipment - REC	15,000.00	15,000.00	0.00
#34 Restore Cemetery Monuments	5,000.00	0.00	5,000.00
#35 Council On Aging	5,000.00	0.00	5,000.00
#36 Old South Meeting House Repairs	43,000.00	43,000.00	0.00
#40 Community Home Solutions - Citizen's petition	7,500.00	7,500.00	0.00
#41 Governor Weare Dugouts - Citizen's petition	7,000.00	6,850.00	150.00
Total 2014 Warrant Articles	1,192,014.00	472,917.22	719,096.78

SELECTMEN'S ENCUMBRANCES

2013 Warrant Articles

#14 Library Materials	16,111.86	16,111.86	0.00
#16 Exhaust System - Fire	16,160.00	6,563.92	9,596.08
#17 Fire Equipment	18,586.03	0.00	18,586.03
#18 SCBA Gear	180,000.00	0.00	180,000.00
#19 Rehab (12) wells	49,510.00	32,915.00	16,595.00
#20 Dwight Ave water pipe	100,200.00	97,357.20	2,842.80
#21 Town Road Improvements	19,568.73	19,568.73	0.00
#22 Rubbish Truck	135,000.00	0.00	135,000.00
#24 Resurface cemetery roads	18,113.00	0.00	18,113.00
#26 Purchase frequency drives - SWR	15,000.00	0.00	15,000.00
#29 Repair tennis courts	7,500.00	7,200.00	300.00
#30 Repair parking lot - REC	2,217.00	0.00	2,217.00
#31 Mold Remediation	10,634.20	600.00	10,034.20
#35 Stone Wall - Methodist Cemetery	27,500.00	0.00	27,500.00
#36 Restore Cemetery Monuments	2,748.96	2,520.00	228.96
#37 Council On Aging	5,000.00	3,185.49	1,814.51
#39 Cable Access	0.00	9,514.26	-9,514.26
#45 Wrestling Mat - Citizen's petition	237.03	237.03	0.00
Total 2013 Warrant Articles	624,086.81	195,773.49	428,313.32

2013 Operating Budget Encumbrances

ENC (WTR) - Aerator Repair	36,000.00	35,999.58	0.42
Total 2013 Operating Budget Encumbrances	36,000.00	35,999.58	0.42

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
2012 Warrant Articles			
#19 Rehab Wells - GPW 3	1,327.88	540.00	787.88
#21 Town Roads	16,656.81	16,648.92	7.89
#26 Harborside Park	17,248.94	1,629.12	15,619.82
Total 2012 Warrant Articles	35,233.63	18,818.04	16,415.59
2012 Operating Budget Encumbrances			
ENC (SWM) - Dam bureau filings	11,200.00	0.00	11,200.00
Total 2012 Operating Budget Encumbrances	11,200.00	0.00	11,200.00
2011 Warrant Articles			
#34 Council On Aging	0.00	265.01	-265.01
Total 2011 Warrant Articles	0.00	265.01	(265.01)
Grants with no matching Town Funds			
2012 NHHFA Challenge Grant	0.00	3,313.71	(3,313.71)
2013 NHHFA Challenge Grant	0.00	18,167.23	(18,167.23)
2011 Operation Safe Commute	0.00	1,140.39	(1,140.39)
2013 Operation Safe Commute	0.00	138.35	(138.35)
Safe Routes To School	0.00	12,027.46	(12,027.46)
WTR Asset Mgmt Plan/GIS Improvements	0.00	15,000.00	(15,000.00)
Total Grants	0.00	49,787.14	(49,787.14)
ABATEMENTS & REFUNDS	0.00	65,477.78	(65,477.78)
SEABROOK ELEMENTARY SCHOOL			
Budget 2013-2014 Balance	5,319,638.00	5,319,638.00	0.00
Budget 2014-2015	11,363,271.00	5,670,000.00	5,693,271.00
WINNACUNNET HIGH SCHOOL			
Budget 2013-2014 Balance	2,476,555.00	2,476,555.00	0.00
Budget 2014-2015	6,993,273.00	3,975,000.00	3,018,273.00
COUNTY TAX 2015	2,555,394.00	2,555,394.00	0.00

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NAME	TITLE	BASE PAY	OVERTIME	*WORK DETAIL	TOTAL PAY	Year Hired
ELECTED OFFICIALS						
Brown, Bruce G	Supervisor of the Checklist	1,660.00			1,660.00	1967
Carter Jr., Oliver L	Treasurer	51,451.70			51,451.70	1996
Fowler, Bonnie L	Town Clerk	61,068.72			61,068.72	1983
Fowler, Gary	Supervisor of the Checklist	2,238.00			2,238.00	1988
Fowler, Richard L	Supervisor of the Checklist	1,650.00			1,650.00	1990
Hess, Edward	Selectman	6,014.61			6,014.61	2003
Kelley, Paul M	Moderator	1,000.00			1,000.00	1999
Khan, Aboul B	Selectman	5,332.11			5,332.11	2008
Knowles, Lillian L	Tax Collector	61,068.72			61,068.72	1982
Smith, Raymond	Selectman	5,043.36			5,043.36	2013
FIRE DEPARTMENT						
Baker, Robert J	Fireman	61,810.05	21,818.23		83,628.28	2003
Bibaud, Marc P	Fireman	64,472.68	37,180.07	734.02	102,386.77	2000
Chase Jr., Frank W	Fireman	63,309.15	27,464.08	260.17	91,033.40	2003
Coleman, Seth R	Fireman	62,408.34	22,838.43		85,246.77	2003
Edwards, William J	Fireman	60,015.48	22,845.94		82,861.42	2005
Felch, Charles W	Fire Captain	70,450.27	43,709.04		114,159.31	1983
Felch, Jabe W	Fireman	58,648.49	21,143.95		79,792.44	2004
Fowler, Clarence G	Fire Captain	71,775.28	30,092.25		101,867.53	1973
Hewlett III, Harold W	Fire Captain	71,775.32	25,493.90		97,269.22	1986
Janvrin, Kevin M	Fireman	68,616.37	31,794.48	370.39	100,781.24	1993
Lebor, Adam J	Fireman	59,648.48	14,207.19		72,855.67	2005
Mawson, Robert G	Fireman	63,332.79	39,288.58	171.66	102,793.03	2000
Perkins, Rayenold B	Fireman	63,542.56	25,696.90		89,239.46	2001
Perry, Christopher G	Fireman	63,309.11	32,809.07	681.69	96,799.87	2003
Potvin, Mark A	Fireman	63,293.20	32,092.45		95,385.65	2002
Saracy, Richard C	Fireman	55,143.67	9,455.95	305.74	64,905.36	2008
Saracy, Stanley	Fire Captain	70,573.77	20,960.38		91,534.15	1990
Sargent, Barry M	Fireman	63,960.71	14,325.85	600.94	78,887.50	2003
Tilley, Christopher	Fireman	55,060.14	19,074.11	642.12	74,776.37	2010
Wright, Jeremy R	Fireman	60,012.48	32,379.75	524.63	92,916.86	2005
POLICE DEPARTMENT						
Allen, Jason R	Police Sergeant	60,573.31	19,133.98	10,341.25	90,048.54	1998
Brown, Frank W JR	Police Officer	55,884.00	11,567.29	6,905.00	74,356.29	2000
Bucherri, David J	Police Sergeant	58,729.26	20,028.95	9,816.60	88,574.81	2003
Chase Jr., Donald G	Police Officer	58,316.72	4,196.97	2,260.00	64,773.69	1985
Deshais, James J	Police Officer	56,627.99	24,917.10	4,960.00	86,505.09	1988
Dietenhofer, Keith W	Police Officer	51,083.95	1,529.28	2,677.50	55,290.73	2009
Felch, Chester A	Police Officer	62,851.11	6,888.79	49,749.07	119,488.97	1994
Gelineau, Kevin M	Police Officer	49,392.50	15,638.83	22,021.75	87,053.08	2005
Giarusso III, John	Police Officer	16,532.66	131.33		16,663.99	2014
Henderson, Daniel	Police Officer	47,254.73	6,880.85	9,569.25	63,724.83	2013
Hersey, David R	Police Officer	32,632.49	6,650.33	350.00	39,632.82	2003
Kane, Ryan A	Police Officer	52,148.23	16,997.31	6,184.00	75,329.54	2011
Laurent, Adam R	Police Officer	34,973.89	273.05		35,246.94	2004

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NAME	TITLE	BASE PAY	OVERTIME	*WORK DETAIL	TOTAL PAY	Year Hired
Lawrence, Daniel J	Police Officer	59,181.03	40,876.09	440.00	100,497.12	1999
Lister, Joseph	Police Officer	47,728.19	11,219.06	5,872.50	64,819.75	2013
Maloney, Michael	Police Officer	46,359.52	5,443.48	1,332.50	53,135.50	2013
Mendes, Scott T	Police Officer	57,304.13	23,984.66	6,647.50	87,936.29	1999
Mounsey, John A	Police Officer	52,977.31	8,986.50	7,196.25	69,160.06	2003
Murphy, Justin T	Police Officer	52,609.31	17,163.70	4,198.75	73,971.76	2007
Richardson, Mark A	Police Officer	18,748.07			18,748.07	2001
Smart, Patrick E	Police Officer	57,310.23	5,699.06	2,125.00	65,134.29	2003
Tetreault, Jeremy	Police Officer	15,634.61			15,634.61	2008
Titone, Michael D	Police Officer	54,528.51	562.69		55,091.20	1994
Walker, Brett J	Police Sargeant	61,043.34	10,402.80	11,876.50	83,322.64	2003
Wasson, John C	Police Officer	61,772.94	415.66	5,240.00	67,428.60	2001
DEPARTMENT HEADS/DEPUTIES						
Armentrout, Bonnie L	Welfare Officer	51,495.13			51,495.13	2006
Baillargeon, Jeffrey J	Animal Control/PT Police Officer	51,273.82	42,587.03	1,794.00	95,654.85	1986
Beaudoin, Sandra L	Recreation Director	61,663.78			61,663.78	1982
Bitomske, Lee J	Police Chief	151,894.84		2,699.70	154,594.54	1986
Bowen, Cheryl L	Deputy Town Clerk	51,628.55	17,167.62		68,796.17	2003
Carter, Cassandra	Recreation Program Director	14,767.55	586.62		15,354.17	2004
Collins, Patrick T	Assistant Recreation Director	47,019.51	1,400.52		48,420.03	2001
Eaton, George M	Chief Water Treatment Facility Operator	67,706.04			67,706.04	1996
Fowler, Amy E	Deputy Tax Collector	46,544.92			46,544.92	1983
Fowler, Carrie L	Finance Manager	63,011.53	634.83		63,646.36	2002
Gallagher, Michael T	Deputy Police Chief	76,360.87			76,360.87	1989
Garand, Paul J	Code Enforcement Officer	69,138.92			69,138.92	1999
Gilligan, Lilli	Finance Manager	9,272.15			9,272.15	2002
Hamblet, Lyndsey S	Recreation Program Director	32,487.69	130.61		32,618.30	2004
Maitais, Philippe J. G.	Sewer Superintendent	72,223.74			72,223.74	1995
Manzi III, William	Town Manager	129,493.08			129,493.08	2013
Murphy, Brian J	Computer Systems Administrator	65,669.45			65,669.45	2010
O'Connor, Kelly J	Deputy Town Manager	61,644.12			61,644.12	2003
Perkins Jr., Lawrence B	Deputy Fire Chief/Call Fire	77,217.95			77,217.95	1994
Sanborn, Emily A	Assistant Code Enforcement Officer	51,630.86			51,630.86	1992
Silva, Angela	Assessing Appraiser	65,669.49			65,669.49	2007
Slayton, Curtis P	Water Superintendent	69,601.40			69,601.40	1995
Starkey, John M	Public Works Director	68,320.83			68,320.83	2001
Strangman, Everett C	Fire Chief	107,466.67			107,466.67	1986
Titone, Joseph F	Emergency Management Director	94,171.00			94,171.00	1996
Wolfenden, Lara K	Employee Services Manager	56,422.52			56,422.52	2006
LABORERS/CERTIFIED EQUIPMENT OPERATORS/PLANT OPERATORS/FOREMEN						
Beckman, Edgar	Laborer	49,110.26	8,228.70		57,338.96	1968
Bowlen, Richard P	Certified Laborer	28,171.00	1,664.94		29,835.94	2009
Brown, Jason A	Certified Laborer	42,868.33	9,152.61		52,020.94	2006
Campbell, Thomas E	Ind. Sewer Pre-treatment Manager	53,988.05			53,988.05	2004
Carrillo, Julio	Wastewater Chief Mechanic	6,971.70	94.32		7,066.02	2014
Carter, Casey B	Certified Laborer	43,339.28	4,827.93		48,167.21	2002
Carter, Forrest E	Parks/Cemetery Foreman w/CDL	51,282.41	3,084.47		54,366.88	1993

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Chagnon, Clement J	Certified Laborer	42,630.85	8,426.56		51,057.41	2004
Colin, Michael R	Water Operator I w/CDL	46,902.55	2,332.79		49,235.34	1995
Dow, Anthony G	Certified Laborer	41,854.10			41,854.10	2006
Eaton, Allen Ward	Certified Laborer	43,238.59	5,546.48		48,785.07	2002
Eaton, George F	Certified Laborer	43,060.86	7,566.05		50,626.91	2002
Eaton, Stephen E	Certified Laborer	42,937.89	11,951.51		54,889.40	2003
Falco, Antonio	Wastewater Operator II w/CDL	3,041.41			3,041.41	2011
Felch, Bruce A	DFW Working Foreman w/CDL	53,992.87	11,611.59		65,604.46	1992
Follansbee, Raymond	Laborer/Equip. Operator/Call Fire	45,275.60	378.34		45,653.94	1997
Fowler, Herbert E	Water Dept. Foreman	44,806.23	164.10		44,970.33	1978
Knowles IV, Asa	Equipment Operator w/CDL	46,004.74	6,004.96		52,009.70	2001
Knowles, William A	Water Operator Grade II	67,375.43	5,930.30		73,305.73	1995
Larson, Nils	Wastewater Operator III	29,191.63	3,963.99		33,155.62	2013
LeClerc, Mario	Ind. Sewer Pre-treatment Manager	3,001.20			3,001.20	2014
Littlefield, Claire L	Laboratory Technician	5,074.33			5,074.33	1998
Littlefield, Randy S	Water Operator Grade I w/CDL	48,627.26	8,610.67		57,237.93	1995
Littlefield, Walter L	Mechanic w/CDL	79.31			79.31	1999
Maltais, Nathaniel M	Wastewater Operator III	58,486.79	8,540.54		67,027.33	2004
Mason, Kevin W	Mechanic w/CDL	46,942.04	11,269.17		58,211.21	2002
McDonald, Matthew J	Certified Laborer	41,106.38	4,554.02		45,660.40	2009
Merrill Jr., Anthony J	Laborer	57,526.61	6,066.71		63,593.32	2006
Moore, Branden	Certified Laborer	41,743.41	5,594.04		47,337.45	2009
Moore, Robert A	Water Operator Grade II	53,724.53	10,935.63		64,660.16	2003
Murphy, Garret L	Sewer Foreman/Wastewtr Oper Gr III w/CDL	58,770.84	8,416.90		67,187.74	2008
Perkins Jr., Harry A	Laborer/Equip. Operator	45,557.08	1,960.62		47,517.70	1994
Perkins Sr., Dennis W	Certified Laborer	42,917.80	10,641.88		53,559.68	2002
Pike, Domenic M	Wastewater Operator Grade II	52,706.32	8,867.94		61,574.26	2006
Randall Sr, Herbert M	Equipment Operator w/CDL	51,027.45	10,829.95		61,857.40	1982
Ross Jr., George L	Certified Laborer	42,563.44	6,079.98		48,643.42	2005
Samborn, Keith A	Certified Laborer	41,875.16	2,869.21		44,744.37	2006
Thurlow, Wayne D	Scale House Operator	45,706.21	7,681.69		53,387.90	1996
Welch, Ralph F	Rubbish Working Foreman w/CDL	50,759.40	3,479.17		54,238.57	1996
Wood, Robert	Water Operator II w/CDL	50,588.46	10,282.54		60,871.00	2008
CUSTODIANS						
Bragg, Mitchell R	Recreation Department	41,894.63	1,682.08		43,576.71	2009
Hill Jr., Raymond L	Police Department	44,079.38	4,957.83		49,037.21	1996
Stankatis, Robert A	Town Hall	24,271.69	356.46		24,628.15	1993
CLERKS/SECRETARIES						
Allen, Melanie J	Wastewater Secretary	34,723.37			34,723.37	2002
Carrillo, Genessa M	Assessing Dept Clerk	41,780.54			41,780.54	2003
Cody, Taryna M	Criminal Investigations Clerk	44,884.83	10,336.76		55,221.59	1988
Davis, Amy E	Town Manager's Clerk	46,015.38	107.33		46,122.71	2005
Dow, Mary J	Certified Assessing Clerk	39,622.39	319.03		39,941.42	2007
Eaton, Frances H	Recreation Secretary/Bookkeeper	50,592.87	853.97		51,446.84	1984
Follansbee, Edith M	Clerk to Town Clerk	36,228.51			36,228.51	1997
Griggs, Suzanne M	Water Clerk	44,795.95			44,795.95	1983
Knowles, Tia M	Payroll/Benefits Supervisor	51,438.70	354.18		51,792.88	2002
Marquis, Shaylia D.W.	Projects Clerk	46,138.79	1,222.40		47,361.19	2004
McDonald, Kelly	Fire Secretary	50,389.09	29.50		50,418.59	2008
Page, Jo-Anne	Building&Health/BOA Clerk	43,604.46	2,852.17		46,456.63	1996

TOWN PAYROLL - ANNUAL TOWN REPORT 2014

NAME	TITLE	BASE PAY	OVERTIME	*WORK DETAIL	TOTAL PAY	Year Hired
Petit, Janine R	Police Chief's Secretary	44,912.91	2,568.34		47,481.25	1991
Reinhold, Judith	Clerk to the Town Clerk	41,448.39			41,448.39	2003
Walker, Judith E	Public Works Secretary	41,619.50	3,015.03		44,634.53	2008
Wasson, Yvette M	Water Dept Clerk	42,229.12	90.72		42,319.84	2004
Willwerth, Lynn A	DPW Secretary/Bookkeeper/Office Supervisor	46,280.05	2,004.09		48,284.14	1992
DISPATCHERS						
Cawley, James M	Police Dispatcher	44,962.05	17,028.43	4,406.00	66,396.48	1985
Cote Jr, Clement	Police Dispatcher	41,062.70	23,447.74		64,510.44	2009
Ganley, Mary-Jo	Police Dispatcher	41,325.50	16,085.79		57,411.29	2009
Smith, Melissa L	Police Dispatcher	5,216.35			5,216.35	2009
PART-TIME EMPLOYEES						
CLERKS/LABORERS/ELECTION WORKERS/CALL FIREMEN/POLICE OFFICERS, ETC.						
Allen, Rhonda	Recreation Worker	9,977.16			9,977.16	2014
Annis, Zachary C	Call Fire	775.00			775.00	2006
Ash, Elizabeth	Supervisor-Recreation	1,810.00			1,810.00	2012
Bagley, Benjamin M	Summer Camp Counselor - Recreation	4,037.31			4,037.31	2011
Beal, Marie	Election Worker	242.54			242.54	2010
Beckman, Nellie	Election Worker	650.71			650.71	2002
Bibaud, Marc P	Election Worker	177.47			177.47	2008
Bishop, Sheila M	Laborer/Custodian - Welcome Center	10,123.23			10,123.23	2002
Borges, Kyle	Summer Camp CIT - Recreation	2,969.10	4.56		2,973.66	2011
Bouchrouche, Jason	Police Officer	6,825.82			6,825.82	2013
Bowden, Minabell	Election Worker	396.34			396.34	2000
Bowen, Kathie	Recreation Worker	1,060.00			1,060.00	2014
Brown II, Bruce	Election Worker	544.24			544.24	2000
Brown, Jeffrey M	Call Fire/PT Fire	7,500.00			7,500.00	1986
Brown, Kaleb	Election Worker	331.28			331.28	2008
Brown, Lita M	Supervisor - Recreation	14,613.67			14,613.67	1987
Buell, Jacob C	Call Fire	2,100.00			2,100.00	2008
Calderwood, Daniel C	Call Fire	1,775.00			1,775.00	2008
Cawley, Michael J	Police Officer	750.58			750.58	1991
Coleman, Nichole E	Election Worker	615.22			615.22	2008
Coleman, Troy	Call Fire	1,625.00			1,625.00	2011
Cooper, Richard W	Emergency Management/Call Fire	850.00			850.00	2003
Crossland, James A	Laborer	17,325.57			17,325.57	2009
Denis, Avis A.	Election Worker	177.47			177.47	2008
Dobbins, Jayne	Election Worker	70.99			70.99	2012
Dow, George W	Emergency Management/Call Fire	2,050.00			2,050.00	2003
Dow, Janet	Recreation Worker	103.58			103.58	2004
Dyer, Emily	Summer Camp Counselor - Recreation	1,938.00			1,938.00	2013
Eaton, Corri	Recreation Worker	1,546.06			1,546.06	2000
Eaton Jr., Furmer H	Call Fire	3,000.00			3,000.00	2003
Eaton Jr., Russell	Call Fire	2,425.00			2,425.00	2012
Emond, Francis E	Call Fire	1,925.00			1,925.00	2005
Felch, Donald	Election Worker/Recreation Worker	4,370.65			4,370.65	2014
Fields, Daniel	Recreation Worker	207.50			207.50	2014
Follansbee, Edith M	Election Worker	260.29			260.29	2001
Foulkes-Bagley, Karen	Recreation Worker	11,505.76			11,505.76	2001

TOWN PAYROLL - ANNUAL TOWN REPORT 2014

NAME	TITLE	BASE PAY	OVERTIME	*WORK DETAIL	TOTAL PAY	Year Hired
Fowler II, Gary K	Election Worker	662.54			662.54	2008
Fowler, June A	Election Worker	455.50			455.50	2000
Fowler, Lacey L	Clerk to the Town Clerk	12,351.86			12,351.86	2007
Franklin, Terri J	Tax Clerk	9,405.92			9,405.92	2011
Gabiosa, Anna Nicole	Summer Camp Counselor - Recreation	2,351.67	6.00		2,357.67	2012
Gabiosa, Justin	Recreation Worker	564.00			564.00	2014
Gentile, Brittney A	Supervisor - Recreation	9,227.83			9,227.83	2006
Giuffre, Joseph	Emergency Management	660.00			660.00	2014
Gonthier, John D	Supervisor - Recreation	5,414.16	9.86		5,424.02	2008
Hale, Richard	Call Fire	2,250.00			2,250.00	2003
Harley, Tina	Instructor	1,400.00			1,400.00	2012
Hayes, Brandon	Instructor	60.00			60.00	2013
Henshaw, Jill	Election Worker	118.31			118.31	2014
Himmer, Paul A	Emergency Management	9,960.00			9,960.00	2009
Janvrin, Melissa	Receptionist-Recreation	11,693.24			11,693.24	2013
Johnson, Alanah M	Summer Camp Counselor - Recreation	3,477.26			3,477.26	2009
Johnson, Ryan	Laborer	21,696.65	19.89		21,716.54	2013
Johnson, Timisha	Recreation Worker	2,198.12			2,198.12	2014
Keenan, Paul T.	Emergency Management	200.00			200.00	2014
Keene, Jordan	Referee - Recreation	232.50			232.50	2013
Kimball, Chad	Custodian-Recreation	13,737.33			13,737.33	2013
King, Jeffrey	Emergency Management	240.00			240.00	2007
Knight, Richard	Call Fire	1,500.00			1,500.00	2014
Knowles, Amie	Summer Camp Counselor - Recreation	2,011.01			2,011.01	2012
Knowles V, Asa	Certified Laborer	22,613.73	20.32		22,634.05	2013
Kravitz, Barbara K	Committee/Planning Board Clerk	45,864.01			45,864.01	2006
Lambert, Jordan	Certified Laborer/Call Fire	22,703.72			22,703.72	2013
Larcomb, Eric	Recreation Worker	480.00			480.00	2014
Lewis, Lois J	Election Worker	638.88			638.88	2000
Lynch, Ryan	Referee - Recreation	645.00			645.00	2009
Macara, Michael	Emergency Management	1,260.00			1,260.00	2008
Marquis, Shaylia	Election Worker	437.76			437.76	2004
Marshall, Justin	Certified Laborer	22,121.84			22,121.84	2003
Mawson, Nathan G	Certified Laborer/Call Fire	22,556.66			22,556.66	2008
McAdams, Joseph R.	Referee - Recreation	3,226.86			3,226.86	2007
McCann, Bonnie	Election Worker	366.77			366.77	2004
McDonald, Jamie N	Budget Committee Secretary	559.95			559.95	2011
Merrill, Cameron	Summer Camp Counselor - Recreation	2,140.65			2,140.65	2011
Merrill, Shayna D	Office Receptionist - Recreation	19,372.46	145.02		19,517.48	2010
Mills, Dale	Emergency Management	590.00			590.00	2010
Morris, Kelli	Sewer Clerk	6,002.09			6,002.09	2014
O'Connor, Morgan	Election Worker	615.21			615.21	2012
O'Connor, Morgan	Part time Clerk/BOA Clerk	5,391.80			5,391.80	2012
O'Connor, Kelly	Election Worker	479.16			479.16	2003
Ostromecky, Peter	Emergency Management	240.00			240.00	2010
Page III, Howard C	Police Officer	130.54			130.54	1978
Page, Jo Anne	Election Worker	650.71			650.71	1996
Pingree, Adam	Summer Camp Counselor - Recreation	1,984.00			1,984.00	2012
Pitts, Gary	Call Fire	3,000.00			3,000.00	2003
Preston, Mark	Emergency Management	8,030.00			8,030.00	1981
Primavera, Anthony	Recreation Worker	150.00			150.00	2013

TOWN PAYROLL - ANNUAL TOWN REPORT 2014

NAME	TITLE	BASE PAY	OVERTIME	*WORK DETAIL	TOTAL PAY	Year Hired
Radkay, Randall	Emergency Management	24,600.00			24,600.00	2011
Radkay, Rikki	Emergency Management	1,040.00			1,040.00	2013
Raymond, Robert	Emergency Management	1,960.00			1,960.00	2012
Reed, Philip	Election Worker	141.97			141.97	2012
Rivera, Jordan	Recreation Worker	1,934.00	3.00		1,937.00	
Ross, Elizabeth A.	Election Worker	112.40			112.40	2006
Rumore, Josephine M	Election Worker	532.41			532.41	2010
Savastano, Barbara	Emergency Management	2,510.00			2,510.00	2014
Sinagra, Anthony J	Supervisor - Recreation	4,088.19			4,088.19	2005
Small, Virginia L	Election Worker	698.03			698.03	2003
Souther, Dwight	Fire Dept/Call Fire	1,925.00			1,925.00	2003
Stackhouse, Justin	Referee - Recreation	922.50			922.50	2009
Studer, Amanda	Recreation Worker	3,029.70			3,029.70	2014
Thibodeau, Elizabeth	Election Worker	141.97			141.97	2004
Valcarcel, Tasia	Supervisor/Camp Counselor-Recreation	5,144.15			5,144.15	2012
Wasson, Paige	Supervisor/Camp Counselor-Recreation	2,461.15			2,461.15	2013
Welch, Ronald R	Laborer	26,723.86			26,723.86	1998
Wentworth, Kolbi	Recreation Worker	2,907.67			2,907.67	2014
Wood, Paula	Election Worker	366.77			366.77	2012
Totals		7,559,029.96	1,151,896.39	182,974.48	8,893,900.83	

*Details are reimbursed to the Town at no cost to the taxpayer.

TOWN OF SEABROOK,
NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

TOWN OF SEABROOK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013



PLODZIK & SANDERSON
Professional Association/Accountants & Auditors

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**INDEPENDENT AUDITOR'S
COMMUNICATION OF MATERIAL WEAKNESS**

To the Members of the Board of Selectmen
Town of Seabrook
Seabrook, NH

In planning and performing our audit of the financial statements of the governmental activities, the major general fund, and the aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2013, 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 certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 the Town of Seabrook's internal control to be a material weakness:

Cash Reconciliations

Reconciliations for all of the Town's cash accounts for the year were not performed in a timely manner. Proper internal controls over the cash balances were not implemented in order to ensure accurate reporting of cash balances. Errors or mistakes can remain undetected when the reconciliation procedures are not performed timely. We recommend that a monthly reconciliation be prepared between the general ledger and the Treasurer's cash balances for all cash accounts and that any discrepancies be followed up on immediately and corrected.

It was noted that subsequent to year-end all reconciliations were prepared and activity in the general ledger was properly recorded so no audit adjustments to the cash balances were necessary.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

October 17, 2014

Plodzik & Sanderson
Professional Association

SCHEDULE 3 (Continued)
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, 2013

	Special Revenue Funds				Capital Project Fund	Water Treatment Plant	D'Alessandro Trust	Permanent Fund	Total
	Ambulance Revolving	Recycling Revolving	DA/lessandro Trust	Water Treatment Plant					
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,965
	480,928	42,340	-	-	-	-	-	-	927,336
	152	44	693	287	-	-	639	-	1,941
	481,080	42,384	250,000	287	-	-	639	-	277,627
			230,693	287	-	-	639	-	1,285,869
	694,890	-	-	-	-	-	-	-	14,136
	-	-	-	-	-	-	-	-	1,002,259
	-	28,597	-	-	-	-	-	-	60,314
	-	-	-	-	-	-	-	-	28,597
	-	-	-	-	-	-	-	-	29,181
	694,890	28,597	457,252	611,031	-	-	-	-	1,068,283
			457,252	611,031	-	-	-	-	2,202,750
	(213,810)	13,787	(206,559)	(610,744)	639	-	-	-	(916,881)
	(213,810)	13,787	(206,559)	(610,744)	194	-	(445)	-	(94,038)
	619,319	136,170	238,155	1,047,178	14,056	-	-	-	(1,010,919)
	405,509	\$ 149,957	\$ 31,596	\$ 436,434	\$ 14,250	-	\$ 14,250	-	\$ 2,442,203
									\$ 1,431,284



PLODZIK & SANDERSON
Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major general fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2013, 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 of 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 general fund, and aggregate remaining fund information of the Town of Seabrook as of December 31, 2013, and the respective changes in financial position, and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 11) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 40) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

*Town of Seabrook
Independent Auditor's Report*

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 financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial 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 financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

October 17, 2014

*Blodgett & Sanderson
Professional Association*

SCHEDULE 3
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, 2013

	Special Revenue Funds				
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail	Grants
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 78,965
Charges for services	-	29,035	26,031	349,002	-
Investment earnings	76	28	22	-	-
Miscellaneous	-	-	27,462	-	165
Total revenues	76	29,063	53,515	349,002	79,130
Expenditures:					
Current:					
General government	-	-	-	-	14,136
Public safety	-	-	-	302,669	4,680
Highways and streets	-	-	-	-	60,314
Sanitation	-	-	-	-	-
Culture and recreation	-	-	29,181	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	29,181	302,669	79,130
Excess (deficiency) of revenues over (under) expenditures	76	29,063	24,334	46,333	-
Other financing uses:					
Transfers out	-	(93,593)	-	-	-
Net change in fund balances	76	(64,530)	24,334	46,333	-
Fund balances, beginning, as restated (see Note 18)	217,650	75,395	53,218	41,062	-
Fund balances, ending	\$ 217,726	\$ 10,865	\$ 77,552	\$ 87,395	\$ -

SCHEDULE 4 (Continued)
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2013

	Special Revenue Funds			Capital Project Fund		Total
	Ambulance Revolving	Recycling Revolving	D'Allesandro Trust	Water Treatment Plant	Permanent Fund	
\$ 228,282	\$ 151,158	\$ 31,596	\$ 545,734	\$ 152	\$ 1,306,812	
-	-	-	-	14,098	14,098	
188,918	-	-	-	-	234,941	
\$ 417,200	\$ 151,158	\$ 31,596	\$ 545,734	\$ 14,250	\$ 1,623,559	
\$ 2,369	\$ -	\$ -	\$ 11,000	\$ -	\$ 19,990	
9,126	1,201	-	-	-	12,572	
196	-	-	98,300	-	157,878	
11,691	1,201	-	109,300	-	190,440	
-	-	-	-	-	1,835	
-	-	-	-	13,961	13,961	
-	-	-	436,434	289	436,723	
405,509	149,957	31,596	-	-	980,600	
405,509	149,957	31,596	436,434	14,250	1,431,284	
\$ 417,200	\$ 151,158	\$ 31,596	\$ 545,734	\$ 14,250	\$ 1,623,559	

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Management's Discussion and Analysis
 For the Fiscal Year 2013

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 of the Town exceeded its liabilities at the close of the most recent year-end by \$71,554,311 (*net position*). Of this amount, \$9,037,170 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to its citizens.
- The Town's change in net position was a decrease of \$822,732.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$11,700,582. Approximately 30% (\$3,510,274) 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 \$3,510,274, which is an increase of 56.39% (\$1,265,724) in relationship to the 2012 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 three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. 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.

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2013

	Special Revenue Funds				
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail	Grants
ASSETS					
Cash and cash equivalents	\$ 217,726	\$ 10,865	\$ 77,682	\$ 43,617	\$ -
Investments	-	-	-	-	-
Receivables, net of allowance for uncollectable:					
Accounts	-	-	-	46,023	-
Intergovernmental	-	-	-	-	67,708
Total assets	\$ 217,726	\$ 10,865	\$ 77,682	\$ 89,640	\$ 67,708
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 130	\$ -	\$ 6,491
Accrued salaries and benefits	-	-	-	2,245	-
Interfund payable	-	-	-	-	59,382
Total liabilities	-	-	130	2,245	65,873
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Grants	-	-	-	-	1,835
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	217,726	10,865	77,552	87,395	-
Total fund balances	217,726	10,865	77,552	87,395	-
Total liabilities and fund balances	\$ 217,726	\$ 10,865	\$ 77,682	\$ 89,640	\$ 67,708

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

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

Fund financial statements

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

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

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

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

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

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

- **Private-Purpose Trust Funds:** These funds account for the activity of trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The Town uses these types to account for scholarship donations.
- **Agency Funds:** These funds account for the resources held in a purely custodial capacity. This fund reports information on developers' performance bonds held by the Town's Treasurer and also two funds that are held by the Trustee of the Trust Funds, which are for School Maintenance and School Special Education Needs.

SCHEDULE 3
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2013

Unassigned fund balance, beginning (non-GAAP budgetary basis), as restated (see Note 18)	\$ 3,224,179
Changes:	
Unassigned fund balance used to reduce 2013 tax rate	(875,000)
2013 Budget summary:	
Revenue surplus (Schedule 1)	\$ 674,529
Unexpended balance of appropriations (Schedule 2)	<u>2,046,130</u>
2013 Budget surplus	2,720,659
Increase in nonspendable fund balance	(6,025)
Increase in restricted fund balance	(4,162)
Increase in committed fund balance	<u>(583,974)</u>
Unassigned fund balance, ending (non-GAAP budgetary basis)	4,475,677
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:	
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end	(1,105,403)
To remove allowance for uncollectible property taxes which are deferred	<u>140,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)	<u>\$ 3,510,274</u>

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

Notes to the financial statements

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

The notes to the financial statements begin on page 21.

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.

Other supplementary information: Other supplementary information includes combining financial statements for 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 page 12 of this report.

Town of Seabrook		
Net Assets as of December 31, 2013 and 2012		
	2013	2012
	Governmental Activities	
Current and other assets	\$ 21,235,334	\$ 20,248,507
Capital assets, net	69,274,860	71,395,975
Total assets	90,510,194	91,638,482
Current liabilities	8,681,064	9,170,796
Long-term liabilities	10,286,955	10,157,398
Total liabilities	18,948,019	19,328,194
Unavailable Revenue-property tax	6,029	10,527
Unavailable Revenue - grants	1,835	208
Total Deferred outflow or resources	7,864	10,735
Net position:		
Net Investment in capital assets	60,803,150	63,587,250
Restricted	1,713,991	681,078
Unrestricted	9,037,170	8,021,225
Total net position	\$ 71,554,311	\$ 72,289,553

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, 2013

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay	25,108	954,900	456,571	-	523,437
Other financing uses:					
Transfers out	-	3,164,831	2,192,145	-	972,686
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 39,613	\$ 19,650,348	\$ 17,652,631	\$ 11,200	\$ 2,046,130

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 exceeded liabilities by \$71,554,311 as of December 31, 2013.

The Town's capital assets, net of related debt, at the end of 2013 were \$60,803,150. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (84.97%) 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 \$256,212. This was due to the following factors: a decrease in bond debt of \$338,290; a decrease in capital leases of \$12,959; and an increase in compensated absences (vested sick leave and accrued vacation leave) of \$14,208 and an increase in other post employment benefits of \$80,829.

The Town reported \$14,250 in net position restricted for perpetual care. These represent the permanent funds for which the principal cannot be spent and the income is used for Town purposes. The Town also reported \$1,699,741 which is restricted for the road improvements, donations, library, and water treatment facility.

The balance of unrestricted net position totaling \$9,073,170 may be used to meet the government's ongoing obligations to its citizens and creditors. The unrestricted net position represents 12.62% of the Town's total net position.

Net position

Net investment in Capital Assets: The largest portion of the Town's net position (84.97%) reflects its investment in capital assets.

Restricted Net Position: Only 2.39% of the Town's net position represent resources that are subject to external restrictions on how they may be used.

Unrestricted Net Position: The remaining 12.64% 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 was able to report positive balances in all three categories of net position.

SCHEDULE 2
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-CAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2013

Current:	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
General government:					
Executive	\$ -	\$ 615,769	\$ 633,520	\$ -	\$ (19,751)
Election and registration	-	360,474	306,379	-	54,095
Financial administration	4,830	960,389	848,548	-	116,671
Legal	-	175,000	267,963	-	(92,963)
Planning and zoning	-	91,208	141,422	-	(50,214)
General government buildings	9,675	123,047	116,885	11,200	4,637
Generetries	-	207,118	142,880	-	64,238
Insurance, not otherwise allocated	-	633,455	545,604	-	107,851
Total general government	14,505	3,186,460	3,005,201	11,200	184,364
Public safety:					
Police	-	3,852,516	3,501,468	-	351,048
Fire	-	3,097,806	3,159,166	-	(61,360)
Building inspection	-	154,124	113,461	-	40,663
Emergency management	-	147,419	128,703	-	18,716
Total public safety	-	7,251,865	6,902,798	-	349,067
Highways and streets:					
Administration	-	1,313,462	1,233,812	-	79,650
Highways and streets	-	241,000	221,431	-	19,369
Street lighting	-	75,000	80,950	-	(5,950)
Total highways and streets	-	1,629,462	1,536,193	-	93,269
Water distribution and treatment	-	55,500	103,442	-	(47,942)
Sanitation:					
Administration	-	27,315	32,308	-	(4,993)
Solid waste collection	-	1,340,436	1,299,379	-	41,057
Total sanitation	-	1,367,751	1,331,687	-	36,064
Health:					
Administration	-	76,412	77,732	-	(1,320)
Pest control	-	137,075	130,212	-	6,863
Health agencies	-	170,879	164,879	-	6,000
Total health	-	384,366	372,823	-	11,543
Welfare:					
Administration	-	86,733	81,019	-	5,714
Vendor payments	-	102,950	62,421	-	40,529
Total welfare	-	189,683	143,440	-	46,243
Culture and recreation:					
Parks and recreation	-	856,441	829,062	-	27,379
Library	-	40,000	39,672	-	328
Patriotic purposes	-	24,749	22,724	-	2,025
Total culture and recreation	-	921,190	891,458	-	29,732
Conservation	-	4,574	1,336	-	3,238
Debt service:					
Principal of long-term debt	-	236,000	336,840	-	(100,840)
Interest on long-term debt	-	282,466	356,836	-	(74,370)
Interest on tax anticipation notes	-	21,300	1,861	-	19,439
Total debt service	-	539,766	695,537	-	(155,771)

(Continued)

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

Town of Seabrook			
Changes in Net Position for year ended December 31, 2013 and 2012		Governmental Activities	
	2013	2012	
Revenues			
Program revenues:			
Charges for services	\$ 2,557,657	\$ 2,119,162	
Operating grants and contributions	290,274	228,355	
Capital grants and contributions	-	3,066,738	
General revenues:			
Property and other taxes	16,331,547	14,181,870	
Motor vehicle permit fees	1,460,238	1,397,458	
Licenses, permits and other fees	547,793	394,514	
Grants and contributions not restricted to specific programs	388,646	387,971	
Unrestricted investment earnings	18,224	68,212	
Miscellaneous	613,296	564,912	
Total revenues	\$ 22,201,675	\$ 22,409,192	
Expenses			
General government	\$ 3,123,142	\$ 3,545,985	
Public safety	8,057,210	8,038,447	
Highways and streets	1,836,782	2,355,024	
Sanitation	3,807,360	4,243,537	
Water distributions and treatments	2,879,928	2,097,427	
Health	372,823	366,938	
Welfare	143,440	148,257	
Culture and recreation	1,570,600	1,724,395	
Conservation	7,003	2,423	
Economic development	-	5,420	
Capital Outlay	824,544	-	
Interest on long-term debt	301,605	429,927	
Total expenses	\$ 23,024,407	\$ 22,957,780	
Decrease in net position	(822,732)	(548,588)	
Net position, beginning of year as restated	72,377,043	72,848,141	
Net position, end of year	\$ 71,554,311	\$ 72,299,553	

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

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, 2013

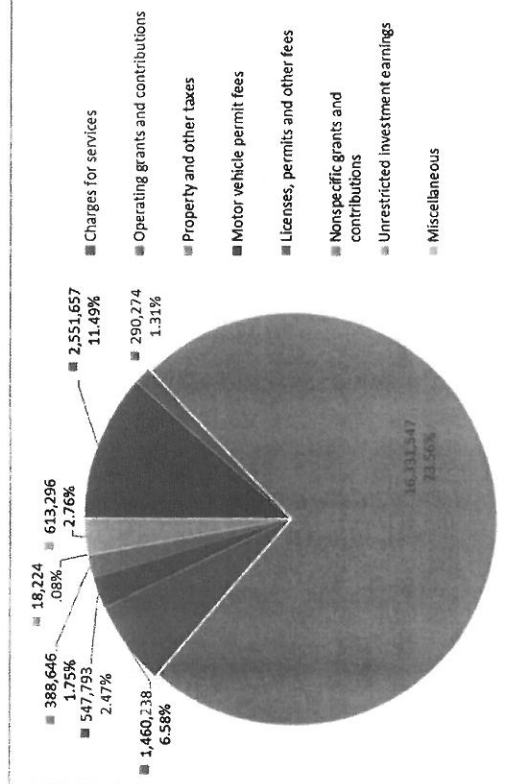
	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 16,083,840	\$ 16,221,329	\$ 137,489
Yield	-	491	491
Excavation	-	1,404	1,404
Interest and penalties on taxes	135,000	108,323	(26,677)
Total from taxes	16,218,840	16,331,547	112,707
Licenses, permits, and fees:			
Business licenses, permits, and fees	57,000	54,908	(2,092)
Motor vehicle permit fees	1,300,000	1,460,238	160,238
Building permits	81,671	200,598	118,927
Other	166,350	292,287	125,937
Total from licenses, permits, and fees	1,605,021	2,008,031	403,010
Intergovernmental:			
State:			
Meals and rooms distribution	388,646	388,646	-
Highway block grant	147,562	147,188	(374)
Other	67,406	50,000	(17,406)
Federal:			
FFMA	63,956	63,956	-
Total from intergovernmental	667,570	649,790	(17,780)
Charges for services:			
Income from departments	101,767	137,812	36,045
Miscellaneous:			
Sale of municipal property	2,000	19,991	17,991
Interest on investments	15,813	12,360	(3,453)
Fines and forfeits	9,100	14,158	5,058
Insurance dividends and reimbursements	-	7,359	7,359
Contributions and donations	-	1,550	1,550
Other	61,244	173,241	111,997
Total from miscellaneous	88,157	228,659	140,502
Other financing sources:			
Transfers in	93,993	94,038	45
Total revenues and other financing sources	18,775,348	\$ 19,449,877	\$ 674,529
Unassigned fund balance used to reduce tax rate	875,000		
Total revenues, other financing sources, and use of fund balance	\$ 19,650,348		

Governmental Activities

Net position decreased in 2013 by \$822,732. This decrease was due mainly to capital asset reduction.

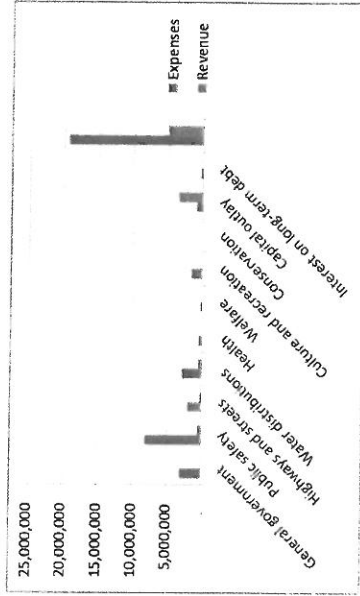
The total cost of Governmental activities this year was \$23,024,407. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only \$16,221,329. The overall tax rate in 2013 increased by \$.76/\$1000 (from \$14.51/\$1000 in 2012 to \$15.27/\$1000 in 2013). Those who directly benefited from the programs paid \$2,551,657, and other governments and organizations subsidized certain programs in the amount of \$290,274. The Town paid for the remaining governmental activities with \$3,138,415 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.

Revenue by Source - Governmental Activities



The Town's expenses cover a range of services. The largest expenses were for Public Safety, which accounts for 34.99% of total expenses. Public safety is made up of police, fire, building inspections, and emergency services.

Expense and Program Revenues – Governmental Activities



COMBINING AND INDIVIDUAL FUND SCHEDULES

Financial Analysis of the Town's Funds:

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

Governmental funds

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

At the end of the current year, the Town's governmental funds reported a combined ending fund balance of \$11,700,582, which increased \$994,619 from the prior year. Of the \$11,700,582 in combined ending fund balance, \$8,190,308 has been designated for specific uses. The remaining fund balance of \$3,510,274 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 \$3,510,274. 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 18.48% of total General Fund expenditures, while total fund balance represents 54.07% of that same amount.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit F represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended December 31, 2013.

The unassigned fund balance of the Town's General Fund increased by \$286,095, or 8.87%, from the prior year. Key factors in this change are as follows:

Use of fund balance to reduce the 2013 tax rate	\$ (875,000)
Excess of revenues over budget estimates	674,529
Unexpended balance of appropriations not spent by departments	2,046,130
Increase in fund balance non-spendable	(6,025)
Increase in fund balance restricted	(4,162)
Increase in fund balance committed	(583,974)
Deferred property taxes not collected	(1,105,403)
Remove allowance for uncollectible which are deferred	140,000
Total	\$ 286,095

Budgetary Highlights:

The Finance Dept saw the finance manager leaving at the end of 2013. CPA, Rita Donaldson, was hired to assist with the closing of year-end.

The General Fund operating budget returned \$2,046,130 to fund balance. Please see Schedule 2 of the audit report found on pages 43 - 44 to see the break-down by category.

Capital Assets and Long-Term Liabilities:

Capital assets

The Town's capital assets for its governmental activities as of December 31, 2013 are \$69,274,860 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

	2013	Restated 2012
Land	\$ 3,811,948	\$ 3,811,948
Buildings and improvements	36,408,542	36,386,542
Improvements other than buildings	1,056,573	1,038,573
Equipment and vehicles	7,891,443	7,547,592
Construction in progress	712,622	12,312
Infrastructure	72,583,413	72,583,413
Total	124,464,541	123,380,380
Accumulated Depreciation	(55,189,681)	(51,965,200)
Total Capital Assets	\$ 69,274,860	\$ 71,415,180

EXHIBIT F
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended December 31, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAI) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAI as a Percentage of Covered Payroll ((b-a)/c)
January 1, 2009	\$ -	\$ 2,177,109	\$ 2,177,109	0.00%	\$ 6,241,665	34.90%
January 1, 2013	\$ -	\$ 1,075,706	\$ 1,075,706	0.00%	\$ 6,830,924	15.70%

Debt administration and Long-Term Liabilities

Additional information on the debt can be found in Note 14 in the Notes to the Basic Financial Statements.

Debt Payable as of December 31, 2013

Debt Payable as of 2012	\$ 8,822,959
Debt retired	-338,290
Capital leases retired	-12,959
Debt Payable as of 2013	\$ 8,471,710

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for July 2014 at 6.5%, the State's unemployment rate at 4.4%. The National unemployment rate is at 6.5%. These same rates for July, 2013 were 7.2%, 5.1%, and 7.3% 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 03034-0456 or telephone (603) 474-8027.

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

REQUIRED SUPPLEMENTARY INFORMATION

BASIC FINANCIAL STATEMENTS

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending December 31, 2014. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending December 31, 2015. The guidance contained in this statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013, will be effective for the Town beginning with its fiscal year ending December 31, 2014. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued in April 2013, will be effective for the Town beginning with the fiscal year ending December 31, 2014. The objective of this statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*, issued in November 2013, will be effective for the Town beginning with its fiscal year ending December 31, 2015. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*, and is required to be applied simultaneously with the provisions of that Statement.

NOTE 24 - 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 17, 2014, the date the December 31, 2013 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

EXHIBIT A
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Net Position
December 31, 2013

	Governmental	
	Activities	
ASSETS		
Cash and cash equivalents	\$	13,073,407
Investments		19,037
Taxes receivables (net)		1,552,416
Account receivables (net)		690,879
Intergovernmental receivable		67,708
Prepaid items		6,269
Tax decayed property, subject to resale		26,944
Restricted assets:		
Cash and cash equivalents		3,046,480
Investments		2,752,194
Capital assets:		
Land and construction in progress		4,524,370
Other capital assets, net of depreciation		64,750,290
Total assets		90,510,194
LIABILITIES		
Accounts payable		276,428
Accrued salaries and benefits		341,761
Accrued interest payable		119,379
Intergovernmental payable		7,943,296
Long-term liabilities:		
Due within one year		770,754
Due in more than one year		9,496,201
Total liabilities		18,948,019
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes		6,029
Unavailable revenue - grants		1,835
Total deferred outflows of resources		7,864
NET POSITION		
Net investment in capital assets		60,803,150
Restricted		1,713,991
Unrestricted		9,087,170
Total net position		\$ 71,554,311

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, 2013

NOTE 21 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2013, the Town was a member of the Local Government Center Property-Liability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property-Liability Programs. These entities are considered a public entity risk pools, currently operating as common risk management and insurance programs for member Towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending June 30, 2013, to be recorded as an insurance expenditure totaled \$168,445. There were no unpaid contributions for the year ended June 30, 2013.

The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Programs is a pooled risk management program under RSAs 5-B and 281-A. Coverage was provided from January 1, 2013 to December 31, 2013 by Primex, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Seabrook billed and paid for the year ended December 31, 2013 was \$466,963 for workers' compensation.

NOTE 22 – CONTINGENCIES

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

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

NOTE 23 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the Town for the fiscal year ended December 31, 2013. Only GASB Statement No. 65 impacted these financial statements:

GASB Statement No. 61, The Financial Reporting Entity: Omnibus and Amendments of GASB Statements No. 14 and No. 34, issued November 2010. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, issued March 2012. This Statement is intended to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

GASB Statement No. 66, Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62, issued March 2012. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 34 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.

EXHIBIT B
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2013

	Program Revenues		Net (Expense) Revenue and Change in Net Position
	Charges for Services	Operating Grants and Contributions	
General government	\$ 3,123,142	\$ 14,136	\$ (3,010,392)
Public safety	8,057,210	68,636	(7,151,108)
Highways and streets	1,936,752	207,302	(1,729,250)
Sanitation	3,807,360	566,496	(3,240,864)
Water distribution and treatment	2,879,928	968,251	(1,911,677)
Health	372,823	-	(372,823)
Welfare	143,440	-	(143,440)
Culture and recreation	1,570,600	80,830	(1,489,770)
Conservation	7,003	-	(7,003)
Interest on long-term debt	301,605	-	(301,605)
Capital outlay	824,544	-	(824,544)
Total governmental activities	\$ 23,024,407	\$ 2,990,274	(20,132,476)
General revenues:			
Taxes:			
Property			16,221,329
Other			110,218
Motor vehicle permit fees			1,460,238
Licenses and other fees			547,793
Grants and contributions not restricted to specific programs			388,646
Unrestricted investment earnings			18,224
Miscellaneous			613,296
Total general revenues			19,359,744
Change in net position			(822,732)
Net position, beginning, as restated (see Note 18)			72,377,043
Net position, ending			\$ 71,554,311

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, 2013

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2013:

Annual required contribution/OPEB cost	\$ 103,232
Interest on net OPEB obligation	26,741
Adjustment to annual required contribution	(27,834)
Contributions made (pay-as-you-go)	(21,310)
Increase in net OPEB obligation	80,829
Net OPEB obligation, beginning	668,525
Net OPEB obligation, ending	\$ 749,354

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2013 was as follows:

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
December 31, 2009	\$ 234,241	\$ -	20.20%	\$ 194,127
December 31, 2010	\$ 237,539	\$ 8,126	20.10%	\$ 399,627
December 31, 2011	\$ 266,817	\$ 17,206	28.10%	\$ 590,632
December 31, 2012	\$ 97,204	\$ 24,592	19.10%	\$ 688,525
December 31, 2013	\$ 103,232	\$ 27,834	20.90%	\$ 749,354

As of January 1, 2013, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,075,706, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,075,706. The covered payroll (annual payroll of active employees covered by the plan) was \$6,830,924 during fiscal year 2013, and the ratio of the UAAL to the covered payroll was 15.70%.

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2013 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.00% investment rate of return per annum. The projected annual healthcare cost trend is 10% initially, reduced by decrements to an ultimate rate of 2.5% after 30 years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at December 31, 2013 was 29 years.

EXHIBIT C-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2013

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 11,766,595	\$ 1,306,812	\$ 13,073,407
Investments	4,939	14,098	19,037
Accounts receivable	455,938	234,941	690,879
Taxes	1,692,416	-	1,692,416
Due from other governments	-	67,708	67,708
Interfund receivable	157,878	-	157,878
Prepaid items	6,269	-	6,269
Tax decided property, subject to resale	26,944	-	26,944
Restricted assets:			
Cash and cash equivalents	3,046,480	-	3,046,480
Investments	2,752,194	-	2,752,194
Total assets	\$ 19,909,653	\$ 1,623,559	\$ 21,533,212
LIABILITIES			
Accounts payable	\$ 256,438	\$ 19,990	\$ 276,428
Accrued salaries and benefits	329,189	12,572	341,761
Due to other governments	7,943,296	-	7,943,296
Interfund payable	-	157,878	157,878
Total liabilities	8,528,923	190,440	8,719,363
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	1,111,432	-	1,111,432
Unavailable revenue - Grants	-	1,835	1,835
Total deferred inflows of resources	1,111,432	1,835	1,113,267
FUND BALANCES			
Nonspendable	33,105	13,961	47,066
Restricted	1,263,307	436,723	1,700,030
Committed	5,451,412	980,600	6,432,012
Assigned	11,200	-	11,200
Unassigned	3,510,274	-	3,510,274
Total fund balances	10,269,298	1,431,284	11,700,582
Total liabilities, deferred inflows of resources, and fund balances	\$ 19,909,653	\$ 1,623,559	\$ 21,533,212

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

EXHIBIT C-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2013

Total fund balances of governmental funds (Exhibit C-1) Amounts reported for governmental activities in the Statement of Net Position are different because: Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds. Cost Less accumulated depreciation Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position. Receivables Payables Long term revenue (taxes) is not available to pay current-period expenditures and therefore, are reported as deferred inflows in the governmental funds. Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis. Interest on long-term debt is not accrued in governmental funds. Accrued interest payable Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds. Bonds Unamortized bond premium Compensated absences Other postemployment benefits Net position of governmental activities (Exhibit A)	\$ 11,700,582 69,274,860 \$ (157,878) 157,878 1,105,403 (140,000) (119,579) \$ 8,444,160 27,550 1,045,891 749,354 (10,266,935) \$ 71,554,311
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EXHIBIT C-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2013

Total fund balances of governmental funds (Exhibit C-1) Amounts reported for governmental activities in the Statement of Net Position are different because: Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds. Cost Less accumulated depreciation Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position. Receivables Payables Long term revenue (taxes) is not available to pay current-period expenditures and therefore, are reported as deferred inflows in the governmental funds. Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis. Interest on long-term debt is not accrued in governmental funds. Accrued interest payable Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds. Bonds Unamortized bond premium Compensated absences Other postemployment benefits Net position of governmental activities (Exhibit A)	\$ 11,700,582 69,274,860 \$ (157,878) 157,878 1,105,403 (140,000) (119,579) \$ 8,444,160 27,550 1,045,891 749,354 (10,266,935) \$ 71,554,311
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EXHIBIT C-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2013

	Government-wide Statements	General Fund (GAAP Basis)	General Fund (Budgetary)	Other Governmental Funds
To adjust for escrow funds previously recorded as a separate fund and should be in the general fund	\$ 25,341	\$ 636,283	\$ -	\$ (636,283)
To record planning board receivables not previously recorded	52,149	-	25,341	-
To record infrastructure capital assets not previously reported	72,299,553	7,602,136	3,198,838	3,078,486
Net position/fund balance, as previously reported	\$ 72,377,043	\$ 8,263,760	\$ 3,224,179	\$ 2,442,203
Net position/fund balance, as restated	-	-	-	-

NOTE 18 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2013 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	General Fund (GAAP Basis)	General Fund (Budgetary)	Other Governmental Funds
To adjust for escrow funds previously recorded as a separate fund and should be in the general fund	\$ 25,341	\$ 636,283	\$ -	\$ (636,283)
To record planning board receivables not previously recorded	52,149	-	25,341	-
To record infrastructure capital assets not previously reported	72,299,553	7,602,136	3,198,838	3,078,486
Net position/fund balance, as previously reported	\$ 72,377,043	\$ 8,263,760	\$ 3,224,179	\$ 2,442,203
Net position/fund balance, as restated	-	-	-	-

NOTE 19 – EMPLOYEE RETIREMENT PLAN

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(c) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. 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.

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. For fiscal year 2013, all employees except police officers and firefighters were required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers and 11.80% for firefighters. The Town's contribution rates for 2013 for pension and medical subsidy were as follows:

	Police	Fire	All Other Employees
January 1, 2013 thru June 30, 2013	19.95%	22.89%	8.80%
July 1, 2013 thru December 31, 2013	25.30%	27.74%	10.77%

The contribution requirements for the Town of Seabrook for the fiscal years 2011, 2012, and 2013 were \$732,786, \$811,486, and \$979,446, respectively, which were paid in full in each year.

NOTE 20 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in preceding notes, the Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, was implemented by the Town during fiscal year 2013, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The 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, 2013

Governmental activities net position continued:

Restricted net position:	635,243
Road improvement funds	12,500
Donations	615,564
Library	14,250
Perpetual care	436,634
Capital project	1,713,991
Total restricted net position	9,037,170
Unrestricted	71,554,311
Total net position	80,591,481

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2013 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Prepaid items	6,161	-	6,161
Tax decayed property	26,944	-	26,944
Permanent funds - principle portion	-	13,961	13,961
Total nonspendable fund balances	33,105	13,961	47,066
Restricted:			
Road improvement funds	635,243	-	635,243
Donations	12,500	-	12,500
Library	615,564	-	615,564
Permanent funds - income portion	-	289	289
Water treatment plant	436,434	-	436,434
Total restricted fund balances	1,263,307	436,723	1,700,030
Committed:			
Non-lapsing appropriations	699,320	-	699,320
Water	818,482	-	818,482
Sewer	1,133,117	-	1,133,117
Expendable trust funds	2,784,381	-	2,784,381
Economic development	16,112	-	16,112
Conservation commission	-	217,726	217,726
Transportation	-	10,865	10,865
Recreation revolving	-	77,552	77,552
Police outside detail	-	87,395	87,395
Ambulance revolving	-	405,509	405,509
Recycling revolving	-	149,957	149,957
D'Alessandro Trust	-	31,596	31,596
Total committed fund balance	5,451,412	980,600	6,432,012
Assigned:			
Encumbrances	11,200	-	11,200
Unassigned	3,510,274	-	3,510,274
Total fund balances	10,269,298	1,431,284	11,700,582

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, 2013

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 16,320,432	-	\$ 16,320,432
Licenses and permits	2,008,031	-	2,008,031
Intergovernmental	649,790	78,965	728,755
Charges for services	1,624,321	927,336	2,551,657
Investment earnings	12,360	1,941	14,301
Miscellaneous	289,757	277,627	567,384
Total revenues	20,904,691	1,285,869	22,190,560
EXPENDITURES			
Current			
General government	3,006,241	14,136	3,020,377
Public safety	6,902,798	1,002,239	7,905,037
Highways and streets	1,536,193	603,14	1,596,507
Water distribution and treatment	1,552,007	-	1,552,007
Sanitation	2,888,147	28,597	2,916,744
Health	372,823	-	372,823
Welfare	143,440	-	143,440
Culture and recreation	1,438,098	29,181	1,467,279
Conservation	1,336	-	1,336
Debt service:			
Principal	336,840	-	336,840
Interest	358,697	-	358,697
Capital outlay	456,571	1,068,283	1,524,854
Total expenditures	18,993,191	2,202,750	21,195,941
Excess (deficiency) of revenues over (under) expenditures	1,911,500	(916,881)	994,619
OTHER FINANCING SOURCES (USES)			
Transfers in	94,038	-	94,038
Transfers out	-	(94,038)	(94,038)
Total other financing sources (uses)	94,038	(94,038)	-
Net change in fund balances	2,005,538	(1,010,919)	994,619
Fund balances, beginning, as restated (see Note 18)	8,263,760	2,442,203	10,705,963
Fund balances, ending	\$ 10,269,298	\$ 1,431,284	\$ 11,700,582

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, 2013

Net change in fund balances of governmental funds (Exhibit C-3) \$ 994,019

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.

Capitalized capital outlay \$ 1,122,161
 Depreciation expense (3,262,481)
 (2,140,320)

Transfers in and out between governmental funds are eliminated on the Statement of Activities.

Transfers in \$ (94,038)
 Transfers out 94,038

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 \$ 151,115
 Change in allowance for uncollectible property taxes (140,000)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Repayment of bond principal \$ 336,840
 Repayment of capital leases 12,959
 Amortization of bond premium 1,450
 351,249

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 \$ 55,642
 Increase in compensated absences payable (14,208)
 Increase in postemployment benefits payable (80,829)

Changes in net position of governmental activities (Exhibit B) \$ (19,395)
 \$ (822,732)

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

Long term bonds and compensated absences are comprised of the following:

	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2013	Current Portion
General obligation bonds payable:					
Water treatment facility	2008	2037	4.00-5.25%	\$ 5,125,000	\$ 195,000
Drinking water state revolving loan	2011	2031	2.86%	2,399,160	103,728
Water treatment facility	2012	2032	2.75-4.00%	920,000	30,000
Bond premium				8,444,160	348,728
				27,550	1,450
				8,471,710	350,178
Compensated absences payable:					
Vested sick leave				367,320	159,033
Accrued vacation leave				678,571	261,543
				1,045,891	420,576
				\$ 9,517,601	\$ 770,754
Total					

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2013, including interest payments, are as follows:

Fiscal Year Ending	Total	
	Principal	Interest
June 30, 2014	\$ 348,728	\$ 289,514
2015	356,699	276,380
2016	354,755	263,458
2017	367,898	250,772
2018	381,132	238,034
2019-2023	1,702,495	1,010,722
2024-2028	1,918,408	754,512
2029-2033	1,879,045	447,719
2034-2037	1,135,000	131,400
Totals	\$ 8,444,160	\$ 3,662,511

Bond premiums are being amortized on a straight-line basis over the life of the bonds.

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.

NOTE 15 – ENCUMBRANCES

Encumbrances outstanding in the general fund at December 31, 2013 consist of the \$11,200 for general government.

NOTE 16 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2013 include the following:

Invested in capital assets, net of related debt:	
Net property, buildings, and equipment	\$ 69,274,860
Less:	
General obligation bonds payable	(8,444,160)
Unamortized bond premiums	(27,550)
Total invested in capital assets, net of related debt	60,803,150
	(Continued)

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

NOTE 12 – DEFERRED INFLOW OF RESOURCES

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, 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. The Town has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	General Fund	Nonmajor Governmental Funds	Total
Fiscal year 2014 property tax payments received in advance	\$ 6,029	\$ -	\$ 6,029
Property taxes not collected within 60 days of the fiscal year-end	1,105,403	-	1,105,403
Local grant revenue collected in advance of eligible expenditure being made	-	1,835	1,835
Total deferred inflows of resources	\$ 1,111,432	\$ 1,835	\$ 1,113,267

NOTE 13 – SHORT-TERM DEBT

Changes in the Town's short-term borrowings during the year ended December 31, 2013 consisted of the following:

	Original Issue	Interest Rate	Balance January 1, 2013	Issues	Redemptions	Balance December 31, 2013
Governmental Activities	\$ 1,100,000	-	\$ -	\$ 1,100,000	\$ (1,100,000)	\$ -
Tax anticipation notes	-	-	-	-	-	-

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

NOTE 14 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2013:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 8,781,000	\$ -	\$ (336,840)	\$ 8,444,160	\$ 348,728
Premium	29,000	-	(1,450)	27,550	1,450
Total bonds payable	8,810,000	-	(338,290)	8,471,710	350,178
Capital leases	12,959	-	(12,959)	-	-
Compensated absences	1,031,683	14,208	-	1,045,891	420,576
Net other postemployment benefits	668,525	80,829	-	749,354	-
Total long-term liabilities	\$ 10,523,167	\$ 95,037	\$ (351,249)	\$ 10,266,955	\$ 770,754

EXHIBIT D
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgeting Basis)
General Fund
For the Fiscal Year Ended December 31, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 16,218,840	\$ 16,331,547	\$ 112,707
Licenses and permits	1,605,021	2,008,031	403,010
Intergovernmental	667,570	649,790	(17,780)
Charges for services	101,767	137,812	36,045
Investment earnings	15,813	12,360	(3,453)
Miscellaneous	72,344	216,299	143,955
Total revenues	18,681,355	19,355,839	674,484
EXPENDITURES			
Current:			
General government	3,186,460	3,001,896	184,564
Public safety	7,251,865	6,902,798	349,067
Highways and streets	1,679,462	1,536,193	93,269
Water distribution and treatment	55,500	103,442	(47,942)
Sanitation	1,367,751	1,331,687	36,064
Health	384,566	372,823	11,543
Welfare	189,683	143,440	46,243
Culture and recreation	921,190	891,458	29,732
Conservation	4,574	1,336	3,238
Debt service:			
Principal	236,000	336,840	(100,840)
Interest	303,766	338,697	(54,931)
Capital outlay	954,900	431,463	523,437
Total expenditures	16,485,517	15,412,073	1,073,444
Excess of revenues over expenditures	2,195,838	3,943,766	1,747,928
OTHER FINANCING SOURCES (USES)			
Transfers in	93,993	94,038	45
Transfers out	(3,164,831)	(2,192,145)	(972,686)
Total other financing sources (uses)	(3,070,838)	(2,098,107)	(972,611)
Net change in fund balances	\$ (875,000)	\$ 1,845,659	\$ 775,287
Increase in nonspendable fund balance		(6,025)	
Increase in restricted fund balance		(4,162)	
Increase in committed fund balance		(583,974)	
Unassigned fund balance, beginning, as restated (see Note 18)		3,224,179	
Unassigned fund balance, ending		\$ 4,475,677	

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 Fiduciary Net Position
December 31, 2013

	Private Purpose Trust	Agency	Total
ASSETS			
Cash and cash equivalents	\$ 98,566	\$ 2,497,299	\$ 2,595,865
Investments	1,061,867	181,892	1,243,759
Total assets	1,160,433	2,679,191	3,840,024
LIABILITIES			
Due to other governmental units	-	184,019	184,019
Due to others	-	2,495,172	2,495,172
Total liabilities	-	2,679,191	2,679,191
NET POSITION			
Held in trust for specific purposes	\$ 1,160,433	\$ -	\$ 1,160,433

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	\$ 49,269
Public safety	519,446
Highways and streets	358,245
Sanitation	1,327,921
Water distribution and treatment	890,616
Culture and recreation	111,317
Conservation	5,667
Total depreciation expense	<u>\$ 3,262,481</u>

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2013 is as follows:

	Receivable Fund	Payable Fund	Amount
General		Nonmajor	\$ 157,878

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, 2013 is as follows:

	Transfers in:	Transfers out:
	General Fund	Nonmajor funds
	\$ 94,038	\$ 94,038

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 - ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at December 31, 2013, were as follows:

	General Fund	Nonmajor Governmental Funds	Government-wide
Salary and employee benefits	\$ 329,189	\$ 12,572	\$ 341,761

NOTE 11 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at December 31, 2013 consist of the following:

General fund:	
Balance of the FY 2013-14 district assessment due to the Seabrook School District	\$ 5,319,638
Balance of the FY 2013-14 district assessment due to the Winnacunnet Cooperative School District	2,476,555
December portion of retirement due to the New Hampshire Retirement System	145,262
Miscellaneous fees due to the State of Massachusetts	1,841
Total general fund	<u>\$ 7,943,296</u>
Agency funds:	
Balance of capital reserve fund due to the Seabrook School District	<u>\$ 184,019</u>

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, 2013

NOTE 7 – RECEIVABLES

Receivables at December 31, 2013, 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, 2013 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	\$ 455,938	\$ 1,376,097	\$ 1,832,035
Intergovernmental	-	67,708	67,708
Gross receivables	455,938	1,443,805	1,899,743
Less: allowance for uncollectibles	-	(1,141,156)	1,141,156
Net total receivables	\$ 455,938	\$ 302,649	\$ 758,587

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 consisted of the following:

	Balance, beginning (as restated)	Additions	Disposals	Balance, ending
At cost:				
Land	\$ 3,811,948	\$ -	\$ -	\$ 3,811,948
Construction in progress	12,312	700,310	-	712,622
Total capital assets not being depreciated	3,824,260	700,310	-	4,524,570
Being depreciated:				
Land improvements	1,038,573	18,000	-	1,056,573
Buildings and building improvements	38,386,542	22,000	-	38,408,542
Equipment and vehicles	7,547,592	381,851	(38,000)	7,891,443
Infrastructure	72,583,413	-	-	72,583,413
Total capital assets being depreciated	119,556,120	421,851	(38,000)	119,939,971
Total all capital assets	123,380,380	1,122,161	(38,000)	124,464,541
Less accumulated depreciation:				
Land improvements	(574,066)	(36,794)	-	(610,860)
Buildings and building improvements	(13,722,374)	(938,529)	-	(14,660,903)
Equipment and vehicles	(4,671,503)	(739,251)	38,000	(5,372,754)
Infrastructure	(32,997,257)	(1,547,907)	-	(34,545,164)
Total accumulated depreciation	(51,965,200)	(3,262,481)	38,000	(55,189,681)
Net book value, capital assets being depreciated	67,590,920	(2,840,630)	-	64,750,290
Net book value, all capital assets	\$ 71,415,180	\$ (2,140,320)	\$ -	\$ 69,274,860

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2013

	Private Purpose Trust
ADDITIONS	
New funds	\$ 96,106
Interest	31,049
Change in fair market value	105,782
Total revenue	232,937
DEDUCTIONS	
Scholarships	62,500
Change in net position	170,437
Net position, beginning	990,396
Net position, ending	\$ 1,160,833

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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At December 31, 2013, this Town had the following investments:

Investments type:	Fair Value
Bonds	\$ 3,090,565
New Hampshire Public Deposit Investment Pool	4,939
Mutual funds	913,486
Total fair value	<u>\$ 4,014,990</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 2,771,231
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	1,243,759
Total investments	<u>\$ 4,014,990</u>

NOTE 5 – RESTRICTED CASH AND INVESTMENTS

Certain cash and investment accounts in the general fund belong to funds which have been blended with the general fund in accordance with the requirements of GASB Statement No. 54, as follows:

Cash and cash equivalents:	
Library fund	\$ 615,564
Expendable trusts	32,187
Water fund	655,412
Sewer fund	1,091,962
Economic development	16,112
Road improvements	635,743
Total cash and cash equivalents	<u>3,046,480</u>
Investments:	
Expendable trusts	2,752,194
Total restricted assets	<u>\$ 5,798,674</u>

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2013. Taxes receivable by year are as follows:

Property:		As reported on:
Levy of 2013		Exhibit A
Unredeemed (under tax lien):	\$ 1,280,713	Exhibit C-1
Levy of 2012		
Levy of 2011	220,723	220,723
Levies of 2010 and prior	97,298	97,298
Less: allowance for estimated uncollectible taxes	93,682	93,682
Net taxes receivable	<u>(140,000)</u>	<u>-</u>
	<u>\$ 1,552,416</u>	<u>\$ 1,692,416</u>

TOWN OF SEABROOK, NEW HAMPSHIRE
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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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)	\$ 19,449,877
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record income of the blended funds	1,559,967
Change in deferred tax revenue relating to 60-day revenue recognition	(151,115)
Change in allowance for uncollectible property taxes	140,000
Per Exhibit C-3 (GAAP basis)	<u>\$ 20,998,729</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 17,604,218
Adjustment:	
Basis differences:	
Encumbrances, beginning	39,613
Encumbrances, ending	(11,200)
GASB Statement No. 54:	
To record blended fund expenditures during the year	3,552,705
To eliminate transfers between general and blended funds	(2,192,145)
Per Exhibit C-3 (GAAP basis)	<u>\$ 18,993,191</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$18,716,152.

At December 31, 2013, the cash reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 16,119,887
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	2,596,265
Total cash and cash equivalents	<u>\$ 18,716,152</u>

NOTE 4 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Fund Balance Classifications - The fund balances of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable - This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

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

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

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

Unassigned - This classification includes the residual fund balance for the general fund.

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 recommendations of the NH Department of Revenue Administration and generally accepted accounting practices as recommended by the Government Finance Officers Association.

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 2013, \$875,000 of the beginning general fund unassigned fund balance was applied for this purpose.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1-A Reporting Entity

The Town of Seabrook is a municipal corporation governed by an elected 3-member Board of Selectmen and Town Manager. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organization; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, and net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Government 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.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

1-M 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-N Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

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 expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-P 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-Q Net Position/Fund Balance Reporting

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

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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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. 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used for a specific purpose, and expenditure requirements, in which the Town must provide local reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Town reports the following major governmental fund:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

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

Additionally, the Town reports the following fund types:

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

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

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

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

1-D 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, certificates of 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, 2013

1-E Restricted Assets

Certain cash and investments are classified as restricted assets on the balance sheet because their use is designated for a specific purpose and therefore not available for immediate and general use by the Town.

1-F 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.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-G 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, accounts (billing for charges, and other user fees) and intergovernmental amounts arising from primarily grants.

1-H Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-I Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses as the items are used.

1-J Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	Years
Buildings and building improvements	20-50
Improvements other than buildings	20-50
Equipment and vehicles	3-20
Infrastructure	20-100

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-K Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two types of items, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, these items, unavailable tax revenue, and grant revenue are reported only in the governmental funds balance sheet. The amounts are deferred and recognized as inflows of resources in the period that the amounts becomes available.

1-L Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Billings for the year were on May 15, 2013 and November 25, 2013. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2013 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 1,308,232,650	Property Taxes Assessed	\$ 16,456,646
For all other taxes	\$ 2,001,910,850		
		Municipal portion	\$6.32
		School portion:	
		State of New Hampshire	\$2.57
		Local	\$5.40
		County portion	\$0.98
		Total	\$ 36,406,421

The tax rates and amounts assessed for the year ended December 31, 2013 were as follows:

TREASURER'S REPORT 2014

GENERAL FUND

Balance January 1, 2014	10,818,268.66
Total Receipts	<u>\$ 41,375,301.27</u>
Less Total Payments	<u>(37,556,572.59)</u>
GENERAL FUND BALANCE AS OF DECEMBER 31, 2014	<u>\$ 14,636,997.34</u>

WATER FUND

Treasurer's Report for Water Department

Balance as of January 1, 2014	699,473.75
Total Revenues	1,452,169.44
Total Expenditures	<u>(1,578,062.56)</u>
WATER FUND BALANCE AS OF DECEMBER 31, 2014	<u>\$ 573,580.63</u>

SEWER FUND

Treasurer's Report for Sewer Department

Balance as of January 1, 2014	1,177,697.78
Total Revenues	1,451,016.62
Total Expenditures	<u>(1,497,188.28)</u>
SEWER FUND BALANCE AS OF DECEMBER 31, 2014	<u>\$ 1,131,526.12</u>

ECONOMIC DEVELOPMENT FUND

Balance January 1, 2014	16,112.04
Receipts	-
Payments	-
ECONOMIC DEVELOPMENT BALANCE AS OF DECEMBER 31, 2014	<u>\$ 16,112.04</u>

GRANTS

Balance January 1, 2014	(\$68,338.12)
Operation Safe Commute	\$1,288.80
HarborsidePark	60,149.22
Water Asset Mgmt GIS	15,000.00
Historical Grant Cemetery	5,000.00
PB2012 NHHFA Challenge Grant	9,145.34
Payments	<u>\$ (56,278.66)</u>
BALANCE OF BANK AND CASH BOOK AS OF DECEMBER 31, 2014	<u>(\$34,033.42)</u>

POLICE REVOLVING FUND

Balance January 1, 2014	43,616.93
Receipts	253,778.78
Payments	<u>(222,905.11)</u>
BALANCE OF BANK AND CASH BOOK AS OF DECEMBER 31, 2014	<u>74,490.60</u>

TRANSPORTATION FUND

TREASURER'S REPORT 2014

Balance January 1, 2014	8,625.65
Motor Vehicle Transportation Fees	53,380.00
Interest	4.97
BALANCE OF BANK AND CASH BOOK AS OF DECEMBER 31, 2014	\$ 62,010.62

CONSERVATION FUND

Balance January 1, 2014	217,726.26
Payments	(7,571.02)
Interest	40.57
BALANCE OF BANK AND CASH BOOK AS OF DECEMBER 31, 2014	\$ 210,195.81

AMBULANCE REVOLVING FUND

Balance January 1, 2014	\$218,833.48
Ambulance Fees	386,795.38
Interest	42.69
Payments	(326,338.89)
BALANCE OF CASH BOOK AS OF DECEMBER 31, 2014	279,332.66
Due to general Fund	(2.00)
BALANCE OF BANK AS OF DECEMBER 31, 2014	279,330.66

RECREATION REVOLVING FUND

Balance January 1, 2014	77,421.96
Receipts	55,280.63
Interest	16.26
Payments	(53,222.33)
BALANCE OF CASH BOOK AS OF DECEMBER 31, 2014	\$ 79,496.52
Deposit Error	\$ 0.01
BALANCE OF BANK AS OF DECEMBER 31, 2014	\$ 79,496.53

WATER TREATMENT PLANT

Balance January 1, 2014	447,433.42
Interest	88.24
Payments	(56,640.50)
BALANCE OF BANK AND CASH BOOK AS OF DECEMBER 31, 2014	\$ 390,881.16

RECYCLED MATERIALS REVOLVING FUND

Balance January 1, 2014	151,158.43
Interest	31.44
Recycled Materials Income	56,605.60
Payments	(1,425.24)
BALANCE OF BANK AND CASH BOOK AS OF DECEMBER 31, 2014	\$ 206,370.23

Respectfully Submitted,
Oliver L. Carter Jr., Treasurer

Town Of Seabrook
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2014

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year		Balance End of Year
CEMETERY TRUSTS											
1900-	Perpetual Care	Lot Maintenance	Common TF	13,561.80	226.08	13,787.88	56.46	381.59	0.00	438.05	14,225.93
1983											
	Total Cemetery Trusts			13,561.80	226.08	13,787.88	56.46	381.59	0.00	438.05	14,225.93
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	15,485.35	234.66	15,720.01	166.97	436.87	475.00	128.84	15,848.85
1998	Cablevision Scholarship	Scholarships	Common TF	662,405.89	64,191.28	726,597.17	83,015.28	21,857.82	0.00	104,873.10	831,470.27
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	219,634.71	-26,782.25	192,852.46	1,085.94	6,565.52	5,700.00	1,951.46	194,803.92
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	38,046.19	729.23	38,775.42	5,883.39	1,231.51	0.00	7,114.90	45,890.32
	Total Scholarship Trusts			935,572.14	38,372.92	973,945.06	90,151.58	30,091.72	6,175.00	114,068.30	1,088,013.36
SCHOLARSHIP TRUSTS - OPERATING ACCT											
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	87,494.81	-26,344.81	61,150.00	0.00	0.00	0.00	0.00	61,150.00
	Total Scholarship Trusts - Operating Acct			87,494.81	-26,344.81	61,150.00	0.00	0.00	0.00	0.00	61,150.00
EXPENDABLE TRUSTS											
2008	Elmo A. D'Alessandro Trust	Police Department	TD Bank MM+ Elmo	73,244.72	417,639.59	490,884.31	754.46	417.49	0.00	1,171.95	492,056.26
	Total Expendable Trusts			73,244.72	417,639.59	490,884.31	754.46	417.49	0.00	1,171.95	492,056.26
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	4,940.13	18.46	4,958.59	111.18	79.18	0.00	190.36	5,148.95
2002	Tax Stabilization	Stabilize Taxes	Common CRF	1,002,958.72	-789,702.13	213,256.59	203,090.61	7,102.43	206,199.38	3,993.66	217,250.25
2003	Water Resources	Water	Common CRF	1,476,356.46	5,723.60	1,482,080.06	89,906.90	24,551.26	0.00	114,458.16	1,596,538.22
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	5,694.16	21.39	5,715.55	158.38	91.73	0.00	250.11	5,965.66
2007	Special Education Fund	Special Education	Common CRF	121,346.93	20,474.83	141,821.76	649.79	1,976.04	0.00	2,625.83	144,447.59
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	4,939.07	18.83	4,957.90	211.16	80.74	0.00	291.90	5,249.80
2010	School Building Maintenance	School Maintenance	Common CRF	62,238.07	-174.72	62,063.35	48.71	990.20	0.00	1,038.91	63,102.26
	Total Capital Reserve Funds			2,678,473.54	-763,619.74	1,914,853.80	294,176.73	34,871.58	206,199.38	122,848.93	2,037,702.73
	GRAND TOTALS:			3,788,347.01	-333,725.96	3,454,621.05	385,139.23	65,762.38	212,374.38	238,527.23	3,693,148.28

RESIDENT BIRTH REPORT 2014

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER'S/PARTNER'S NAME	MOTHER'S NAME
BAROWY, ANASTASIA CONSTANCE	2/17/2014	PORTSMOUTH, NH	BAROWY, JASON	TEAGUE, SARAH
BOWDEN, PAXTON MICHAEL	5/8/2014	EXETER, NH	BOWDEN, JACOB	KIMBLE, CHRISTINA
BURKE, ISABELLA RAYE	6/11/2014	PORTSMOUTH, NH	BURKE, JONATHAN	BURKE, CHERISE
KAUFFMAN, JACOB DAVID	6/27/2014	NASHUA, NH		KAUFFMAN, STEPHANIE
BELRHALLIA, LENA KAWTHAR	6/28/2014	PORTSMOUTH, NH	BELRHALLIA, ALLAL	TAIB, RAJAE
WEIR, CAMERON MICHAEL	7/17/2014	PORTSMOUTH, NH	WEIR, HUGH	GILLEN, KATHERINE
EATON, CHARLIE DAVID	7/28/2014	DOVER, NH	EATON JR, DAVID	SMITH, ROBIN
MOORE, JAXSON DARRELL	10/11/2014	PORTSMOUTH, NH	MOORE, DARRELL	MARSHALL, JACLYN
ABRAHAMS, JAXTON HUNTER	10/11/2014	EXETER, NH		ABRAHAMS, HATTIE
BRAGG, SAVANNAH RENEE	10/30/2014	PORTSMOUTH, NH	BRAGG, TIMOTHY	HUBBARD, CONSTANCE

RESIDENT MARRIAGE REPORT 2014

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
NEWMAN, KELLEY R SEABROOK, NH	SNOW, CHRISTINA M SEABROOK, NH	SEABROOK	SEABROOK	1/4/2014
SOUCY, RICKY G ROCHESTER NH	SOUCY, DONNA L SEABROOK NH	ROCHESTER	ROCHESTER	1/17/2014
KERLEY, DONALD J SEABROOK NH	CADORETTE, DENISE E SEABROOK NH	SEABROOK	HAMPTON	4/19/2014
LAGO, CHRISTINE SEABROOK NH	LALIBERTE, JEAN SEABROOK NH	SEABROOK	SEABROOK	5/16/2014
WALTER, JEFFREY C ROCHESTER NH	DUFOUR, CHRISTI-ANNE SEABROOK NH	SEABROOK	DOVER	5/24/2014
LEBEL, STEPHEN J SEABROOK NH	SEAVEY, RACHEL A EXETER NH	SEABROOK	SEABROOK	6/1/2014
KIMBALL JR, ANDREW B SEABROOK NH	MASON, NANCY S SEABROOK NH	SEABROOK	SEABROOK	6/21/2014
GREENMAN, JESSICA M SEABROOK NH	LUBY, CONNOR P SEABROOK NH	KINGSTON	HAMPTON FALLS	6/24/2014
HUSSEY SR, KEITH P SALISBURY MA	MCDONALD, DIANE SEABROOK NH	TAMWORTH	TAMWORTH	7/24/2014
DUMOND, DARLENE D SEABROOK NH	BEAULIEU, GARRY J SEABROOK NH	SEABROOK	SEABROOK	8/1/2014

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
ARBOGAST, BRENT A SEABROOK NH	CRIZ, CLARIDALIA SEABROOK NH	HAMPTON	HAMPTON	8/2/2014
JOHNSON, MEGAN E SEABROOK NH	CABRERA, MARCELO A SEABROOK NH	SEABROOK	SEABROOK	8/2/2014
SARGENT, ANGELLA L HAMPTON FALLS NH	EATON, JAMES A SEABROOK NH	SEABROOK	BARTLETT	8/22/2014
BLANTON, RAYMOND D SEABROOK NH	PEREIRA, SONIA M SEABROOK NH	SEABROOK	SEABROOK	8/23/2014
SOUCY, STEVEN M SEABROOK NH	KELCOURSE, ALEXANDRA E AMESBURY MA	SEABROOK	SEABROOK	8/30/2014
HAUGH, TYLER L SEABROOK NH	EVANS, LINDSEY J SEABROOK NH	SEABROOK	SEABROOK	9/12/2014
MOORE, LACEY L SEABROOK NH	FOWLER, JUSTIN E SEABROOK NH	SEABROOK	PORTSMOUTH	9/13/2014
CHAGNON, KEITH A SEABROOK NH	EATON, ANNETTE M SEABROOK NH	SEABROOK	SEABROOK	9/14/2014
HASHAM, RICHARD M SEABROOK NH	SUTHERLAND, DONNA E SEABROOK NH	SEABROOK	NORTH HAMPTON	9/20/2014
BRITTON, JANE M SEABROOK NH	SHEEHAN III, WARREN J MEDFORD MA	SEABROOK	PORTSMOUTH	10/13/2014

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LONARDO, ROBERT SEABROOK NH	BAXTER, COLLEEN D SEABROOK NH	SEABROOK	HAMPSTEAD	10/18/2014
HAUGHTON JR, JOHN M SEABROOK NH	NICASTRO, KRISTEN E SEABROOK NH	SEABROOK	PORTSMOUTH	10/31/2014
HEYWOOD, MICHELLE N SEABROOK NH	BLOOM, SHERRI A SEABROOK NH	SEABROOK	SEABROOK	11/15/2014
DURKEE, CANDACE J SEABROOK NH	BASHAM, BRANDON K SEABROOK NH	SEABROOK	GREENLAND	11/29/2014
CIRCEO, JOANNE SEABROOK NH	CHASE, STEVEN A SEABROOK NH	SEABROOK	HAMPTON	12/27/2014
PHANEUF, ALLISON B SEABROOK NH	NOONAN, SHAWN A SEABROOK NH	SEABROOK	SEABROOK	12/27/2014
OUELLETTE, GLEN C SEABROOK NH	CORTHELL, RAELENE C SEABROOK NH	SEABROOK	BRENTWOOD	12/31/2014

Resident Death Record 2014

Decedent's Name	Death Date	Death Place	Father's/Parents's Name	Mother's/ Parent's Name	Military
ISHMAEL, ERIN	10/23/13	SEABROOK, NH	PAUL O'BRIEN	CAROL SAWYER	
FOWLER, CHERYL ANN	11/25/13	CONCORD, NH	MERTON FOWLER	SHIRLEY FOWLER	
CARROZZO, MARY	01/09/14				
OLSEN, ANITA	01/09/14				
SOUTHER, TRUMAN	01/26/14	AMESBURY, MA	CLARENCE SOUTHER	HIDA SOUTHER	
LANG, EUGENE	01/28/14	DANVERS, MA	FRANKLIN LANG	ADELINE LANG	Y
THURSTON, JOHN	01/29/14				
WILLISON, RICHARD	02/13/14				
MORTON, LEWIS	02/17/14	NEWBURYPORT, MA	LEWIS MORTON	ETHEL MORTON	Y
NORTON, LINWOOD	02/20/14	FARMINGTON, CT	HENRY NORTON	GLADYS NORTON	Y
WHITNEY, REBECCA	02/27/14	NEWBURYPORT, MA	REYNOLDS SENIOR	BERTHA SENIOR	
MANTHORN, PATRICK	03/03/14	HAMPTON, NH	EDWARD MANTHORN	REGINA MANTHORN	Y
KARONIS, JOSEPH	03/09/14	AMESBURY, MA	JOSEPH KARONIS	MARGARET KARONIS	
DIMONTE, CARMELLA	03/16/14				
PEREIRA, ROGERIO	04/02/14	BURLINGTON, MA	MANUEL ROSA	ADELAIDE ROSA	
LAVERY SR, WILLIAM	04/03/14	THE VILLIAGES, FL	HENRY LAVERY	REBECCA HALL	Y
ABENANTE JR, JOHN	04/09/14	DANVERS, MA	JOHN ABENANTE	MARY ABENANTE	Y
THOMPSON, PAULA	04/09/14	HAMPTON, NH	JOSEPH LACARUBBA	MARIE LACARUBBA	
DEMERS JR, ALFRED	04/12/14	LAWRENCE, MA	ALFRED DEMERS SR	YVETTE DEMERS	Y
SAWYER, MARY	04/15/14	HAVRHILL, MA	SIMONE TOSCANO	MARY TOSCANO	
FOLLANSBEE, PAULINE	04/18/14	AMESBURY, MA	WARREN HUMES	LUCY HUMES	
POULIN, TIFFANY	04/28/14	DERRY, NH	THOMAS POULIN	MARYBETH BOURBEAU	
COBERLY, KENNETH	05/01/14	SEABROOK, NH	DONALD GREENWOOD	TAMMY GREENWOOD	
LACEY, CAMILLE	05/04/14	HAVRHILL, MA	JOSEPH MARQUIS	DELINA MARQUIS	
DESJARDINS, JOHN	05/12/14	CHELSMFORD, MA			
MOORE, BENJAMIN	05/15/14	BRENTWOOD, NH	FRED MOORE	MAUDE MOORE	Y
TWOMBLY, EDNA	05/28/14	THE VILLIAGES, FL	LEVI LOUGEE	STELLA LOUGEE	
EATON, MELANIE	05/30/14	PEABODY, MA	CALVIN RANDALL	EVELYN RANDALL	
DAVIS, RITA	06/09/14	AMESBURY, MA	WILFRED PELLETTIER	FLORDIA PELLETTIER	
RANDALL JR, CALVIN	06/11/14	NEWBURYPORT, MA	CALVIN RANDALL SR	RUTH RANDALL	Y

Resident Death Record

2014

Decedent's Name	Death Date	Death Place	Father's/Parents's Name	Mother's/ Parent's Name	Military
MARLAND, VIVIAN	06/29/14	BOSTON, MA	FERINAND CORLISS	CHRISTINA CORLISS	
PENNIMAN JR, CHARLES	07/13/14	SALISBURY, MA	CHARLES PENNIMAN SR	SARAH PENNIMAN	
HEYWOOD JR, WILLIAM	07/14/14	BOSTON, MA	WILLIAM HEYWOOD	DORA HEYWOOD	Y
DOWN, CHARLES	07/25/14	BOSTON, MA	CHARLES DOWNS	MARJORIE DOWNS	
PATTERSON SR, DAVID	08/01/14	SEABROOK, NH	EVERETT PATTERSON	HAZEL PATTERSON	
CREDIT, RICHARD	08/08/14	NEWBURYPORT, MA	ARTHUR CREDIT	EVA CREDIT	Y
WALLACE, PATRICIA	08/24/14	HAVERTHILL, MA	WILFRED LESSARD	DOROTHY LESSARE	
ABRAHAMS, ROBERT	09/01/14	HAVERTHILL, MA	ROBERT ABRAHAMS	CLAUDIA ABRAHAMS	
CAMERON, JOHN	09/08/14	SOMERVILLE, MA	ALLEN CAMERON	ROSE CAMERON	Y
ADAMS DOROTHEA	09/13/14	EXETER, NH	CARL BICKFORD	MILDRED BICKFORD	
FIELDS, ENOLA	09/27/14	HAVERTHILL, MA	FRANK SHEA	LILLIAN SHEA	
MURPHY, MARGUERITE	09/28/14	NEWBURYPORT, MA	MICHAEL MURPHY	MARGARET MURPHY	
CHAPDELAIN, MICHELE	10/02/14	BARSTOW, FL	ALLEN EATON	FRANCES EATON	
SOUSA, THERESA	10/06/14	BRENTWOOD, NH	THOMAS MURPHY	CATHERINE MURPHY	
PARISI JR, PAUL	10/09/14	CAPE CORAL, FL	PAUL PARISI	CARMELA MC GLONE	Y
JANOS, LOUIS	10/13/14	BOSTON, MA	EMANUEL JANOS	CATHERINE JANOS	Y
HAYDEN, CHARLES	10/24/14	NAPLES, FL	GEORGE HAYDEN	LILLIAN HAYDEN	Y
LATTIME, RYAN	10/27/14	METHUEN, MA			
DEYO, JASON	11/25/14	MANCHESTER, CT	JAMES DEYO	DIANE DEYO	
BELISLE, VIVIAN	12/16/14	NEWBURYPORT, MA	JOHN LEGAULT	ESTELLE LEGAULT	
DECOLA, LOUISE	12/16/14	EXETER, NH	LABAN TURNER	RUTH TURNER	
JONES, FLOYD	12/26/14	BOSTON, MA	HOWARD JONES	GLADYS JONES	Y
LATTIME, NORMAN	12/27/14	GROVETON, NH	HERBERT LATTIME	ESTELLA KNOWLES	
PERREAULT, DOMINIQUE	12/28/14	SEABROOK, NH			Y
WHITE SR., RICHARD	12/25/2014	SALISBURY, MA	MARK WHITE JR	DOROTHY WHITE	