

ANNUAL REPORTS OF THE TOWN OF

SEABROOK

NEW HAMPSHIRE



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INCORPORATED 1768

TOWN HALL OFFICE HOURS & TELEPHONE NUMBERS

Monday – Friday

<u>OFFICE</u>	<u>HOURS</u>	<u>TELEPHONE #</u>
Selectmen	7:30 a.m. – 4:00 p.m. (Mon, Tues & Thus)	474-3311
Town Manager	7:30 a.m. – 5:00 p.m. (Wed)	474-3252
Town Clerk	7:30 a.m. – 12:30 p.m. (Fri)	474-3152
Tax Office	.	474-9881
Finance/Treasurer		474-8027
Payroll Office		474-8025
Assessing	7:30 a.m. – 4:00 p.m. (Mon, Tues & Thur) 7:30 a.m. – 5:30 p.m. (Wed) 7:30 a.m. – 12:30 p.m. (Fri) Closed For Lunch 12:30 p.m. - 1:00 p.m.	474-2966
Building & Health	7:30 a.m. – 4:00 p.m. (Mon, Tues & Thur) 7:30 a.m. – 5:30 p.m. (Wed) 7:30 a.m. – 12:30 p.m. (Fri) Closed For Lunch 12:30 p.m. - 1:00 p.m.	474-3874
Procurement Office	7:30 a.m. – 4:00 p.m. (Mon, Tues & Thur) 7:30 a.m. – 5:30 p.m. (Wed) 7:30 a.m. – 12:30 p.m. (Fri) Closed For Lunch 12:30 p.m. - 1:00 p.m.	474-5601
Welfare Office	7:30 a.m. – 4:00 p.m. (Mon, Tues & Thur) 7:30 a.m. – 5:30 p.m. (Wed) 7:30 a.m. – 12:30 p.m. (Fri) Closed For Lunch 12:30 p.m. - 1:00 p.m.	474-8931
Beach Building Insp. (Beach Precinct Building)	7:00 p.m. - 8:00 p.m. (Tuesdays)	474-7029
Public Works Office	7:00 a.m. – 3:30 p.m. (Mon – Thur) 7:00 a.m. – 1:00 p.m. (Fri)	474-9771
Transfer Station	8:00 a.m. – 3:00 p.m. (Mon – Thur) 8:00 a.m. – 12:30 p.m. (Fri) 8:00 a.m. – 11:00 a.m. (Sat & Sun - subject to change)	474-9765
Wastewater Office	7:00 a.m. – 12:30 p.m. 1:00 p.m. - 3:00 p.m.	474-8030
Water Office	7:00 a.m. – 12:30 p.m. 1:00 p.m. – 3:00 p.m.	474-9921



TOWN OF SEABROOK NH 2020 ANNUAL REPORT

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BOARDS & COMMITTEES - TOWN OF SEABROOK

Boards/Committees	Location	Date	Time
Board of Selectmen	Town Hall	1st & 3rd Monday	10:00 a.m.
Zoning Board of Adjustment	Town Hall	4th Wednesday	7:00 p.m.
Planning Board	Town Hall	1st & 3rd Tuesday	6:30 p.m.
Recreation Commission	Town Hall	Quarterly - 3rd Thursday	6:00 p.m.
Conservation Commission	Town Hall	Every odd month - 2nd Monday	6:00 p.m.
Village District Beach Commission	Warren West Building Rte. 1A	2nd Monday	7:00 p.m.
Municipal Telephone Numbers & Locations			
Department	Location	Telephone Number	
Fire & Ambulance	87 Centennial Street	474-3434 - Emergency 474-2611 - Business 474-3880 - Deputy Chief 474-5300 - Fire Chief	
Police	7 Liberty Lane	474-2666 - Emergency 474-5200 - Business 474-2640 - Crimeline	
Town Manager	99 Lafayette Road	474-3252	
Board of Selectmen	99 Lafayette Road	474-3311	
Assessors	99 Lafayette Road	474-2966	
Library	25 Liberty Lane	474-2044	
Building & Health	99 Lafayette Road	474-3871	
Beach Building Inspector	Beach Precinct Building - Rte. 1-A	474-7029	
Emergency Management	87 Centennial Street	474-5772	
Finance Department	99 Lafayette Road	474-8027	
Department of Public Works	43 Railroad Avenue	474-9771	
Community Center	311 Lafayette Road	474-5746	
Elementary School	256 Walton Road	474-3822 474-9221 - Jr. High 474-2252 - Special Ed. 474-9075 - Cafeteria 474-7366 - Homework HL	
Tax Collector	99 Lafayette Road	474-9881	
Town Clerk	99 Lafayette Road	474-3152	
Transfer Station	70 Rocks Road	474-9765	
Water Office	550 Route 107	474-9921	
Wastewater Treatment Plant	Wrights Island	474-8012	
Wastewater Office	Wrights Island	474-8030	
Welfare Office	99 Lafayette Road	474-8931	
POISON CONTROL CENTER OF NH		1-800-562-8236	

ANNUAL REPORTS OF THE
TOWN OF SEABROOK

NEW HAMPSHIRE

For year ending December 31st

2020

As Compiled by the Town Officers

***FRONT & BACK COVER designed by
Kelsey Johnson***

***Pictures courtesy of
Kelsey Johnson***

Wastewater Department

***Curtis Slayton, Water/Sewer Superintendent
Daumanic Fucile, Wastewater Chief Operator
Mario Leclerc, Wastewater Pre-Treatment Manager
Garret Murphy, Foreman
Jamie McDonald, Lab Technician
Ray Follansbee, Chief Mechanic
Asa Knowles, Operator
Branden Moore, Operator
Joseph Walker, Operator
Suzanne Griggs, Secretary***

TOWN OFFICIALS – 2020			
Officials – Appointed		Planning Board Members	Three Year Term
Town Manager	William M. Manzi	James Sanborn III - Chair	Expire 2023 Elected
Police Chief	Brett Walker	John Kelley	Expire 2023 Elected
Fire Chief	William Edwards	Michael Rabideau - Vice	Expire 2022 Elected
Building Inspector/Health Officer	Lacey Fowler	Paul Knowles	Expire 2022 Elected
Emergency Management Director	Joseph Titone	Forrest Dow	Expire 2021 Elected
		Max Abramson	Expire 2021 Elected
Welfare Agent	Bonnie Armentrout	Dean Savastano	Alternate
Sewer Superintendent	Curtis Slayton	Srinivasan Ravikumar	Alternate
Water Superintendent/Sewer	Curtis Slayton	Tom Morgan	Town Planner
Dept. of Public Works	John M. Starkey	Jennifer Hubbard	Secretary
Appraiser	Angela Silva	Aboul B. Khan	BOS Representative
Recreation Director	Katie Duffey	Budget Committee Members	Three Year Term
Officials - Elected/Appointed		Christopher Le Claire - Chair	Expire 2023 Elected
Representatives to General Court	- Two Year Term	Michael O'Connor	Expire 2023 Elected
Tim Baxter	Expire 2022 Elected	Kyle Bragg	Expire 2022 Elected
Tina Harley	Expire 2022 Elected	Rebecca Knott	Expire 2022 Elected
Aboul B. Khan	Expire 2022 Elected	Raymond Fowler	Expire 2021 Elected
Max Abramson	Expire 2022 Elected	Emily Watts - Vice	Expire 2021 Elected
Selectmen & Assessors	Three Year Term	Ella M. Brown	BOS Representative
Aboul B. Khan	Expire 2023 Elected	Jessica Brown	School Board Rep.
Ella M. Brown	Expire 2022 Elected	Richard Maguire	Beach Precinct Rep.
Theresa A. Kyle	Expire 2021 Elected	Kelsey Johnson	Secretary
Tax Collector	Three Year Term	Zoning Board of Adjustments	Three Year Term
Michelle X. Knowles	Expire 2021 Elected	Jeffrey M. Brown - Chair	Appointed Exp. 2022
Town Clerk	Three Year Term	Michael Lowry - Vice	Appointed Exp. 2020
Cheryl L. Bowen	Expire 2023 Elected	Philip Howshan	Appointed Exp. 2022
Treasurer	Three Year Term	Teresa Rowe-Thurlow	Appointed Exp. 2022
Oliver Carter	Expire 2023 Elected	David Davidson	Appointed Alternate
Constables	One Year Term	Robin Fales	Appointed Alternate
James S. Sanborn	Expire 2021 Elected	Robert Lebold	Appointed Alternate
William Fowler	Expire 2021 Elected	Judie Walker	Secretary
Timothy M. Rooney	Expire 2021 Elected	Seabrook Library	Appointed
Trustee of Trust Fund	Three Year Term	Susan Schatvet	Director
Michael Rabideau	Expire 2023 Elected	Debra L. Hiatt	Assistant
Carrie Fowler	Expire 2021 Elected	Joyce A. Frye	Assistant
Gary K Fowler	Expire 2021 Elected	Sharon Rafferty	Technical Services
Trustee of Library	Three Year Term	Jenn Martshorn	Youth Services
Laura Litcorsky	Expire 2023 Elected	Kelsey Martz	Youth Services Asst.
Paul M. Kelley	Expire 2022 Elected	Shannon Weber	Adult Services
Eric N. Small	Expire 2021 Elected	James King	Maintenance Superv.
Moderator	Two Year Term	Conservation Commission	Appointed
Paul M. Kelley	Expire 2021 Elected	Michael Colin - Chair	Appointed Exp. 2022

Virginia L. Small Asst. Moderator	Appointed	James W. Sanborn III	Appointed Exp. 2021
Recreation Committee	Appointed	Diane LeClair	Appointed
Barbara J. Ward - Chair	Member	Donna May	Appointed
Paul Knowles - Vice	Member	Derek Griggs	Appointed
Maria Brown	Member	Helen Latime	Alternate
Claire Knowles	Member	Judie Walker	Secretary
Theresa A. Kyle	BOS Representative	Seabrook Beach Commissioners	
James W. Sanborn III	Planning Board Rep.	Richard Maguire	Elected by Precinct
Scholarship Fund Committee	Appointed	Joseph Giuffre	Elected by Precinct
Kelly O'Connor - Chair	Expire 2024	Donald Hawkins	Elected by Precinct
Cheryl L. Bowen	Expire 2023	Seabrook Beach Officers	
Gary K Fowler - Vice	Expire 2022	Theresa A. Kyle - Moderator	Elected by Precinct
Housing Authority	Appointed	Mike Rurak - Treasuer	Elected by Precinct
Philip Reed	Expire 2025	Recording Secretary/Open	Elected by Precinct
Richard E. Donahue	Expire 2024	Seabrook Beach Board of Adjustments	
Charles Bagley	Expire 2023	Henry Theriault - Chair	Appointed
Paul M. Kelley - Chair	Expire 2022	Mary Durant	Appointed
Frederick L. Moulton	Expire 2021	Joseph Giuffre	Appointed
Supervisors of the Checklist	Six Year Term	Robert Weisner	Appointed
Richard Fowler	Expire 2025 Elected	Doris Sweet	Appointed
Gary K. Fowler	Expire 2024 Elected	Peter Harter	Appointed
Bruce G. Brown - Chair	Expire 2022 Elected	Beach Building Inspector	
		Stephen Keaney	Appointed

**TOWN OF SEABROOK FIRST SESSION
MINUTES SEABROOK COMMUNITY
CENTER
FEBRUARY 4, 2020**

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

Mr. Kelley introduced the head table. Present were Town Clerk, Cheryl Bowen, Town Attorney, Justin Pasay, Town Manager, William Manzi, Finance Manager, Carrie Fowler, Selectmen, Theresa Kyle, Ella Brown and Aboul Khan.

Salute to the flag was led by Mr. Moderator.

Meeting will be conducted under Kelley's Rules of Order.

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

All articles were passed as read except for Article 49.

Articles 2 and 3 were explained by Tom Morgan, the Town Planner for the Planning Board.

Article 4 was explained by the Acting Police Chief, Brett Walker, on how important it is to pass this article. The radios now are obsolete and can no longer get parts for them. The radios have a difficult time reaching some of the areas of town. This could be dangerous in the time of an emergency.

Article 7 was discussed by the Acting Police Chief, Brett Walker, stating we have had good officers leave for more pay in other towns and we can't afford to lose anymore. He also stated that the new officers train at the academy for 16 weeks and are with another officer for 6 months, in a cruiser, to learn the streets of Seabrook. Officer John Giarrusso expressed the need for more police officers and fire fighters due to town growth and the drug issues in the town.

Article 12-18 were explained by Water/Sewer Superintendent Curtis Slayton. He explained the bed rocks and the technology need to be updated. This technology is 20 yrs old and not supported by the manufacturer. He explained why Article 16 must be passed, due to the serious odor it has caused by the pump station for many years.

Article 20 was discussed by Reynold Perkins as to the reasons why we don't need 4 more fire fighters. He explained that if everyone would do their share of the work is not necessary.

Article 49 States: "Shall the Town of Seabrook, start issuing resident stickers for all taxpaying citizens and stop issuing placards for parking and transfer station use." Changed to, "Shall the Town of Seabrook, start issuing resident stickers for all taxpaying citizens and stop issuing placards for parking and transfer station use take effect 2030." This change was amended by Eric Small. Passed as amended.

Minutes by:
Cheryl Bowen
Seabrook Town Clerk

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

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

You are hereby notified to meet in the auditorium of the Seabrook Community Center, U.S. Route 1 (Lafayette Road) on Tuesday, February 4, 2020, at 7:00 o'clock in the evening to participate in the first session of the 2020 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 10, 2020, at 7:00 o'clock in the forenoon, and you may cast your ballots on the official ballot questions below, until at least 7:00 o'clock in the evening of the same day.

Further, you are notified that the Moderator will process the absentee ballots beginning at 1:00 o'clock in the afternoon on Tuesday, March 10, 2020, pursuant to RSA 659:49.

ARTICLE 1

To select by non-partisan ballot:

One (1) Selectman and Assessor for a term of three (3) years:

**KEVIN JAMES CORBIN 173
ABOUL B. KHAN 804
GREGORY TOMASZEWSKI 289**

Four (4) members of the Planning Board for a term of three (3) years;

**MICHAEL RABIDEAU 507
JAMES SANBORN III 579
DENNIS SWEENEY 418
GEORGE DOW 488
JOHN KELLEY 540
PAUL KNOWLES 500**

Two (2) members of the Budget Committee for a term of three (3) years;

**CHRISTOPHER LECLAIRE 721
MICHAEL O'CONNOR 774**

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

REBECCA KNOTT 883

One (1) member of the Budget Committee for a term of one (1) year;

RAYMOND FOWLER 24 WRITE IN

One (1) Town Clerk for a term of three (3) years;

CHERYL L. BOWEN 1008

One (1) Treasurer for a term of three (3) years;

OLIVER CARTER 945

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

LAURA LITCOFKY 924

One (1) Trustee of the Trust Funds for a term of three (3) years;

MICHAEL RABIDEAU

One (1) Trustee of the Trust Funds for a term of two (2) years;

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

TIMOTHY M. ROONEY 376

JAMES S. SANBORN 477

DENNIS SWEENEY 335

THOMAS S. BROWN 322

KEVIN JAMES CORBIN 270

WILLIAM FOWLER 382

One (1) Supervisor of the Checklist for a term of six (6) years;

RICHARD FOWLER 892

ARTICLE 2

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

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

To see if the Town will vote to clarify the Zoning Ordinance by adding the following to Section 6.

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

YES 667

NO 485

ARTICLE 3

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

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

To see if the Town will vote to amend Section 2 of the Zoning Ordinance in order to prohibit short-term rentals in the residential districts:

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

YES 686
NO 493

ARTICLE 4

To see if the Town will vote to raise and appropriate the sum of Six Hundred Eighty-Five Thousand Three Hundred Seven Dollars (\$685,307) for the purpose of replacing the existing radio equipment at the police department and to authorize the issuance of not more than \$685,307 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen and the Town Treasurer to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Further, to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State or other available funds toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. This bond will be repaid through the communication revolving fund, leaving no tax impact. (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

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

YES 876
NO 398

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 Four Million Three Hundred Twenty Six Thousand One Hundred ThirtyEightDollars (\$24,326,138.00)?Should this article be defeated, the default budget shall be Twenty Four Million Two Hundred Forty Nine Thousand Ninety Eight Dollars (\$24,249,098)which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)(Recommended by Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$8.903 impact per \$1,000 on the tax rate).

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

YES 608
NO 632

ARTICLE 6

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Employees Association for the period April 1, 2020 through March 31, 2021; and furthermore to raise and appropriate the sum of Zero Dollars (\$0) for fiscal year 2020, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2021 would be \$19,157 through March 31, 2021. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

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

YES 827
NO 434

ARTICLE 7

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Police Association for the period April 1, 2020 through March 31, 2021; and furthermore to raise and appropriate the sum of Zero Dollars (\$0) for fiscal year 2020, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2021 would be \$31,376 through March 31, 2021. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

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

YES 877
NO 423

ARTICLE 8

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Professional Firefighters Association for the period April 1, 2020 through March 31, 2023; and furthermore to raise and appropriate the sum of Zero Dollars (\$0) for fiscal year 2020, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2021 would be \$2,970. The increases in salaries and benefits for fiscal year 2022 would be \$2,970. The increases in salaries and benefits for fiscal year 2023 would be \$16,200 through March 31, 2023. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

YES 791
NO 483

ARTICLE 9

To see if the Town, if any of articles 6 – 8 are defeated, will authorize the Board of Selectmen to call one special meeting, at its option, to address the relevant article's or articles' cost items only? (Majority vote required).

YES 621
NO 613

ARTICLE 10

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

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

YES 689
NO 552

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be added to the existing Town Building Capital Reserve Fund previously established? This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: This article would fund capital projects for each Town building.

YES 571
NO 679

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be added to the existing DPW Vehicle Capital Reserve Fund previously established? This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.018 impact per \$1,000 on the tax rate).

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

YES 628
NO 637

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Three Hundred Thousand Dollars (\$300,000.00) for improvements to Town streets consisting of pavement overlays, adjustments to associated structures, crack-sealing repairs, and design of drainage improvements. Said appropriation will be offset by a State Highway Block Grant estimated to be One Hundred Sixty Thousand Eight Hundred Dollars (\$160,800.00), and by a transfer of the sum of Eighty Thousand Dollars (\$80,000.00) from the Transportation Improvement Special Revenue Fund and an appropriation of Fifty Nine Thousand Two Hundred Dollars (\$59,200.00) from local taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the projects are completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.022 impact per \$1,000 on the tax rate).

YES 898
NO 376

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the purpose of cleaning, rehabilitation and long-term well and equipment maintenance for seven (7) bedrock wells and five (5) gravel pack wells. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.018 impact per \$1,000 on the tax rate).

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

**YES 931
NO 332**

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of One Hundred Forty-Three Thousand Seven Hundred Twenty-Seven Dollars (\$143,727.00) to construct new wells including well design, construction and infrastructure to connect to the water treatment plant and authorize the withdrawal of One Hundred Forty-Three Thousand Seven Hundred Twenty-Seven Dollars (\$143,727.00) from the Water Resources Capital Reserve Fund created for that purpose, to fund the appropriation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article.. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

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

**YES 923
NO 332**

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to repair and replace the Centennial Street pump station. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.037 impact per \$1,000 on the tax rate).

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

**YES 799
NO 451**

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Ninety-Four Thousand Dollars (\$94,000.00) for the purpose of upgrading the System Control and Data Acquisition (S.C.A.D.A.)

system at the Town Wastewater Department. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.034 impact per \$1,000 on the tax rate).

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

YES 744
NO 499

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000.00) to repair the two DPW stormwater pump stations. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.013 impact per \$1,000 on the tax rate).

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

YES 772
NO 474

ARTICLE 19

To see if the Town will authorize the Board of Selectmen to enter into a five-year lease/purchase agreement in the amount of Eight Hundred Seventy Five Thousand Dollars (\$875,000.00) for the acquisition and equipping of a modern Fire Engine for the Fire Department, and to raise and appropriate the sum of One Hundred Seventy Five Thousand Dollars (\$175,000.00) for the first year's payment for that purpose. This lease/purchase agreement contains an escape clause. Further, to authorize the sale or trade of the existing 2003 Rescue Vehicle. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is fully owned or in five (5) years, whichever occurs first. In future years the lease payments will be included in the proposed and default budgets. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.064 impact per \$1,000 on the tax rate.)

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

YES 566
NO 688

ARTICLE 20

To see if the Town will vote to create four (4) new full-time firefighter positions with the Fire

Department, and to raise and appropriate the sum of One Hundred Sixty-Four Thousand Eight Hundred Forty-Eight Dollars (\$164,848.00) in salary and benefits to fund these positions. If approved the appropriations for these positions will become part of the annual operating budget in subsequent years. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.060 impact per \$1000 on the tax rate).

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

YES 557
NO 743

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000.00) to be added to the existing Police Department Equipment Capital Reserve Fund previously established? This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.013 impact per \$1,000 on the tax rate).

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

YES 725
NO 560

ARTICLE 22

To see if the Town will vote to create two (2) new full-time patrolman positions within the Police Department, beginning in December of 2020, and to raise and appropriate the sum of Twenty-Five Thousand Six Hundred Forty-Four Dollars (\$25,644) in salary and benefits to fund these positions. If approved the appropriations for these positions will become part of the annual operating budget in subsequent years. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.009 impact per \$1,000 on the tax rate).

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

YES 721
NO 586

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be added to the existing Fire Department Self Contained Breathing Apparatus (SCBA) and Turnout Gear Capital Reserve Fund previously established? This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan. This article would allow the Town to begin saving for the mandatory purchase of turnout gear for Firefighters, estimated to be due in 2021, and mandatory purchase of SCBA breathing equipment, estimated to be due in 2025. The combined cost is estimated at \$280,000. The current balance of this fund is \$40,000.

YES 818
NO 462

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000.00) to install a wet sprinkler system at the Department of Public Works building. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This sum to come from the unassigned fund balance. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

YES 627
NO 632

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000.00) for the purchase and equipping of a 6-wheel dump truck with plow and sander and further to authorize the sale or trade of the existing 2007 International Dump Truck with plow and sander. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the vehicle is acquired or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.055 impact per \$1,000 on the tax rate).

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

YES 626
NO 647

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to repair and refurbish the concession stand at Governor Weare Park. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2022), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.005 impact per \$1,000 on the tax rate).

NOTE: The concession stand is in need of repair.

YES 737
NO 613

ARTICLE 27

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

YES 745
NO 502

ARTICLE 28

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

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

YES 771
NO 452

ARTICLE 29

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

YES 981
NO 264

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Dollars (\$3,600.00) for Waypoint (formerly Child & Family Services), a human service organization for the purpose of providing a range of home and community-based family support and counseling programs designed to tackle problems before they reach a crisis and provides treatment during a crisis to stabilize the family. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 771
NO 470

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for Child Advocacy Center, a human service organization for the purpose of assisting children ages 3-18 and developmentally delayed adults who have disclosed sexual or physical abuse, been neglected, are drug endangered, and/or witnessed domestic violence or crime. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 841
NO 405

ARTICLE 32

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for Chucky’s Fight, a human service organization for the purpose of providing guidance for loved ones/family members with substance abuse or mental health issues by providing guidance into treatments centers, mentorship, and community service hours that are supervised. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 745
NO 509

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of Six Thousand Fourteen Dollars (\$6,014.00) for Haven (formerly A Safe Place), a human service organization for the purpose of serving women, men and children affected by domestic and sexual violence and stalking and their non-offending parents, partners and friends; including individuals who have just been sexually or physically assaulted, as well as those dealing with the trauma months or years later. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 786
NO 451

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of Four Thousand One Hundred Twenty Nine Dollars (\$4,129.00) for Richie McFarland Children’s Fund, a human service organization for the purpose of providing early intervention services for children from birth to age 3 and their families who have been identified as, or are at risk of having a developmental delay or disability. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 753
NO 477

ARTICLE 35

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Fifty-Six Dollars (\$7,656.00) for Rockingham County Nutrition Program, a human service organization for the purpose of providing a ready hot meal and safety services for those in need, on an ongoing basis to elderly residents. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 878
NO 367

ARTICLE 36

To see if the Town will vote to raise and appropriate the sum of Five Thousand Six Hundred Dollars (\$5,600.00) for Seabrook Community Table, a human service organization for the purpose of providing a free home-cooked meal to those having financial problems, families, and the elderly. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 905
NO 368

ARTICLE 37

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000.00) for Seabrook Lions Club, a human service organization for the purpose of serving the elderly and children, the blind and deaf and/or the impoverished to help make their lives easier. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 830
NO 437

ARTICLE 38

To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Twenty-Two Dollars (\$3,622.00) for Seacoast Mental Health Center, a human service organization for the purpose of providing community mental health services to individuals and families in the eastern half of Rockingham County who meet the appropriate clinical criteria. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 767
NO 491

ARTICLE 39

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Dollars (\$7,600.00) for Seacoast Visiting Nurses Center, a human service organization for the purpose of providing skilled nursing, rehabilitation and support services to patients who have been discharged from a hospital or rehabilitation facility after an illness or injury. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

YES 856
NO 409

ARTICLE 40

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000.00) for Seacoast Youth Services, a human service organization for the purpose of providing programs to school aged children. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

YES 750
NO 502

ARTICLE 41

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Six Hundred Sixty Nine Dollars (\$14,669.00) for Southern NH Services, a human service organization for the purpose of supporting low-income individuals and families with direct services, preventing more families from falling into poverty and/or homelessness, and assisting at-risk families in finding long-term solutions to their economic needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.005 impact per \$1,000 on the tax rate).

YES 650
NO 594

ARTICLE 42

To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Dollars (\$3,200.00) for Transportation Assistance for Seacoast Citizens, a human service organization that serves the senior population through a volunteer program utilized to meet many community needs. This

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

YES 878
NO 381

ARTICLE 43

To see if the Town will vote to raise and appropriate the sum of One Thousand Forty Dollars (\$1,040.00) for Friends Program, a human service organization assisting the homeless population by providing shelter on a 24/7 basis, 365 days a year. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.0004 impact per \$1,000 on the tax rate).

YES 707
NO 536

ARTICLE 44

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for Aids Response of the Seacoast, a human service organization for the purpose of preventing the spread of HIV infection and improving the quality of life for those living with the virus. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 600
NO 634

ARTICLE 45

To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000.00) for Greater Seacoast Community Health (d/b/a Families First Health & Support Center), a human service organization for the purpose of targeting and assisting people who face risk factors such as poverty, homelessness, single parenthood, mental illness, uninsured, lack of medical/dental care, substance abuse, etc. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

YES 665
NO 566

ARTICLE 46

To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for American Red Cross, a human service organization for the purpose of preventing and alleviating human suffering in the face of emergencies by mobilizing the power of volunteers and generosity of donors. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.0004 impact per \$1,000 on the tax rate).

YES 741
NO 496

ARTICLE 47

To see if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Dollars (\$2,800.00) for Cross Roads, a human service organization for the purpose of housing homeless

individuals. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

YES 653
NO 570

ARTICLE 48 – PETITION ARTICLE

Upon the petition of Melanie Eaton and other legal voters of the town “To see if the Town of Seabrook will vote to raise and appropriate the sum of \$100,000.00 to create a second full-time school resource officer within the Seabrook school system. If approved the appropriation for this position will become part of the annual operating budget in subsequent years. This is a special warrant article. (Majority vote required) (Not Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee) (Estimated \$0.037 impact per \$1,000 on the tax rate).

YES 377
NO 867

ARTICLE 49 – PETITION ARTICLE

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

YES 743
NO 780

REPORT OF THE TOWN MANAGER AND BOARD OF SELECTMEN

The town had a very busy 2020 coping with the Covid-19 pandemic. The pandemic has put a lot of strain on the town and its employees but through the constant support of the Board of Selectmen and the taxpayers of Seabrook we have been able to continue to offer services vital to our citizens.

The Selectmen successfully reached agreements with the two municipal unions that were out of contract. Those have been put forth on the town warrant for voter consideration.



Work started on the major maintenance project on the Town's two water tanks approved by voters. That work is scheduled to be completed in 2021. Engineering work has begun on the replacement of the sheet pilings at the Town pier at Harborside Park. That project should be put out to bid in 2021. Additional state aid was secured and has been utilized to undertake needed upgrades to the Police building. The voters approved a warrant article in 2020 for police communication equipment. We were able to successfully secure bond finance for this project at a very low rate of interest, which will enable vital upgrades to our first responders ability to communicate throughout the Town, but especially within our school system. That project will begin in 2021. The Town resurfaced the parking lot at our Community Center, again using funds derived from the state. This is all great news for the taxpayers of Seabrook, and the Board of Selectmen thank the voters for approving these projects.

The Town continues to work diligently to bring new initiatives forward. There are infrastructure issues that need to be addressed at our Wastewater plant, and the Selectmen continue to pursue new sources of water that will ensure our water supply for years to come. All of these accomplishments would not have

been made possible without the dedication of our elected officials, board members, commissions and committees and especially the Board of Selectmen. A sincere thank you to all! Certainly, many of these accomplishments and the day-to-day operation of the town manager's office would not efficiently function without the assistance and guidance of Kelly O'Connor. I congratulate her for her 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

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

REPORT OF THE PLANNING BOARD

The members of the Seabrook Planning board acted on 23 cases in 2020. The cases ranged from lot line adjustments, condo conversions, site plan reviews, subdivisions, and conditional use permits.

Cases	# of Cases
Condo Conversions	3
Conditional Use Permits	3
Lot Line Adjustments	4
Site Plan Reviews	5
Subdivisions	8

The Planning Board also approved a new restaurant in town where the old Applebee’s use to reside, Red’s Kitchen + Tavern, they serve breakfast, lunch and dinner and has a beautiful outdoor seating area!



We are looking forward to a great 2021 and continue to enjoy working with our community.

Respectfully Submitted,
Members of the Planning Board

REPORT OF THE ZONING BOARD OF ADJUSTMENTS

The Board of Adjustment was very busy in 2020. They heard 18 cases for variances, as well as reconsiderations and request for re-hearings.

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

Respectfully submitted,
Members of the Zoning Board of Adjustment

REPORT OF THE BUDGET COMMITTEE

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

This year’s budget committee also met in several work sessions to help develop guidance on how budgets and capital plans should be presented. Our committee has advocated for more capital reserve funds to help avoid large one time spikes in capital spending that can lead to instability in the tax rate. The board of selectmen adopted our proposal. We met with each department head to ascertain their needs and recommended funding that provides first rate services while protecting our taxpayers in FY2021.

We will continue to meet throughout 2021 to address policies and procedures for future budgets and to work with our board of selectmen to ensure that we meet the needs of residents while keeping the town affordable.

Respectfully Submitted,
Members of the Budget Committee

REPORT OF THE CONSERVATION COMMISSION

The Conservation Commission reviewed Eight New Hampshire Department of Environmental Services Wetland Division Dredge and Fill applications this year. Four applications were for beach construction and four for town construction

One of the permits was to repair the deteriorated steel sheet piles bulkhead at the public fishing access at Harborside Park.

The Conservation Commission is now working with the Seabrook-Hamptons Estuary Alliance to develop the Estuary Management Plan.

This year Sue Foote, Conservation Chair has permanently retired we would like to thank her for her services for so many years. Albert Mueller has also stepped down as a conservation members.

Helen Lalime, a Conservation Members has recruited new members Donna May, Diane Leclair and Derek Griggs, we would like to thank them for joining the Conservation Commission. Mike Colin has accepted the position as acting Conservation Chair man.

The Members of the Conservation Commission are:

- Mike Colin, Chair
- Helen Lalime
- James Sanborn
- Derek Griggs
- Diane Leclair
- Donna May
- Judie Walker Alternate/ Secretary

The Conservation Commission accepted a donation of land from the Merriman Weare Family at 121 Weare Road. The family is asking that the donation of land is used for recreation use and to explore the possibility of new water source. The Conservation Commission accepts this generous donation.

The Conservation Commission is eager to start the following projects while funding is still available:

- Noyes Pond Dam washout essential to the hydrstatic stablization of the footing to the historic arc culvert.
- Repairing the historical arch culvert that connects Noyes Pond to Mill Pond.

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

Respectfully submitted,
Members of the Conservation Commission

REPORT OF THE SCHOLARSHIP COMMITTEE

The scholarship committee met at the Town Hall, 99 Lafayette Road, on May 21, 2020. After reviewing the applications, thirty \$2,000 scholarships were awarded.

Seven of the scholarships were from Winnacunnet High were presented on Award Night to Rachel Brown, Breanna Butland, Savanna Greene, Alexandria Kurland, Brennan Proulx, Ashleigh Trimarco and Ryan Walker.

Twenty three recipients were notified by mail and they were: Dallen Brown-Bloom, Haley Brown-Bloom, Madison Brown-Bloom, Michael Bua, Baylee Cox, Monique Deschenes, Liesel Devaney, Will Devaney, Olivia Faulkner, Clint Felch Jr., Morgan Immoor, Kelly Jaster, Logan Keene, Mason MacDonald, Corey Markland, Shaylia Marquis, Maria Menas, Sydney Morris, Rori Reed, Adele Sinagra, Rose Slayton, Tiana Warren and Josh Worden.

Respectfully Submitted,
Scholarship Committee

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, Tuesday & Thursday 7:30am to 4:00pm, Wednesday 7:30am to 5:30pm and Friday 7:30am to 12:00pm. Any owner or authorized agent who intends to construct, enlarge, alter, repair, move, demolish or change the occupancy of any building or portion of building must make out an application prior to work starting. Building applications are available in the office or on the town's website Seabrooknh.info. If you have any questions concerning the building permit application process please contact us.

Building Permits Issued

Type of Permit	# of Permits	Construction Cost
Addition/Alteration	108	3,302,627
Commercial	39	13,165,023
Demolition	16	400.00
Electrical Permits	175	1,701,856
Family Apartment	2	22,000
Fence	33	149,160
Foundation	3	325,000
Home Office	5	125.00
Mechanical Permit	111	571,518
Miscellaneous	2	45,020
Mobile Home	12	982,395
Plumbing Permit	60	746,587
Residential Garage	7	132,782
Remodel/Replace	51	480,876
Residential Shed	17	52,987
Sign Permit	20	282,190
Single Family	8	1,067,000
Solar	5	111,211
Swimming Pool	8	167,319
Two Family	5	1,200,000
Use/Change of use	2	3,050
Total	689	24,509,128

2016-2020 Comparison

YEAR	# PERMITS	TOTAL COST
2016	556	15,884,191
2017	583	21,864,681
2018	634	14,469,648
2019	794	25,948,563
2020	689	24,509,128

REPORT OF THE HEALTH OFFICER

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

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

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

The office conducted the following inspections:

Health Permits

Restaurants	40
Hair/Nail Salons	14
Convenience Stores	18
Hotel/Motel	7
Supermarket	2
Mobile Vendor	4
Farm Stand/Flowers/Food Processors	3
Cafeteria	1
Gym	1
Food Warehouse/Food Service	3
Catering	1
Concession Stands	2
Ice Cream Stands	2
Bait shops	1
Tattoo Establishments	4
Tattoo Artists	11
Day Care/Foster Homes	5
Amusement Device License	3

REPORT OF THE TAX COLLECTOR

Seabrook, New Hampshire

December 31, 2020

Uncollected Taxes – <u>Beg. Of Year*:</u>	Debits Levy for Year of this Report	<u>Year 2019</u>
Property Taxes	XXXXXXXXXX	1,209,565.30
Resident Taxes	XXXXXXXXXX	
Land Use Change	XXXXXXXXXX	
Yield Taxes	XXXXXXXXXX	
Utilities	XXXXXXXXXX	
<u>Taxes Committed This Year</u>		
Property Taxes	41,279,983.00	
Resident Taxes		
Land Use Change		
Yield Taxes	22.64	
Excavation Taxes		
Utilities		
Check Fees		
Conv. Of Int. & Cost to Liens		18,425.55
OVERPAYMENT:		
Property Taxes	26,304.59	72,956.94
Taxes Refunded	13,962.11	22,502.10
Pre-Payment Taxes		
Interest Refunded		
Land Use Change Refunded		
Yield Taxes Refunded		
Deeded Property		
Collect Interest- Late Taxes	9,508.32	15,568.15
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
Penalties-Resident Tax		
Total Debits	41,329,780.66	1,339,018.04

Remitted to <u>Treasurer</u>	Credits Levy for Year Of this Report	<u>Year 2019</u>
Property Taxes	39,276,816.25	947,591.71
Def Rev Collected 2015		39,957.52
Resident Taxes		
Land Use Change		
Yield Taxes	22.64	
Excavation Taxes		
Utilities		
Interest Property	9,508.32	15,568.15
Interest Yield		
Interest Excavation		
Land Use Change Interest		
Penalties		
Conversion to Lien		
Conv Int & Cost to Lien		300,084.69
Check Fees		
<u>Abatements Made:</u>		
Property Taxes	3,066.00	881.00
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded	1,828.00	
Uncollected Taxes <u>End of Year:</u>		
Property Taxes	1,001,392.71	347,008.65
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Tax		
Property Tax Credit Balance		
Total Credits	37,082,689.09	897,368.74

Debits					
	2019	2018	2017	2016	2015-2007
Outstanding Liens 12/13/19:		130,721.94	77,291.70	19,547.00	21,318.59
Liens Exceed During Year	318,510.24				
Overpayment Credits					
Interest Costs	6,315.37	10,916.36	14,170.30	2,841.48	1,350.59
TOTAL DEBITS	324,825.64	141,638.30	91,462.00	22,388.48	22,669.18
CREDITS					
Remitted to Treasurer	2019	2018	2017	2016	2015-2007
Redemptions	145,553.42	56,612.56	38,539.78	4,612.32	1,524.41
Interest & Costs	6,315.37	10,916.36	14,170.30	2,841.48	1,350.59
Abatement of Liens			58.34		
Liens Deed					
Outstanding Liens	172,956.82	74,109.38	38,693.58	14,934.68	19,794.18
TOTAL CREDITS	324,825.61	141,638.30	91,462.00	22,388.48	22,669.18
DEBITS					
	Water			Sewer	
Outstanding Bills 12/31/19	167,911.59			90,906.52	
Outstanding Ser Charge 12/31/19	17,809.08			15,054.58	
Warrants Water & Sewer	1,854,568.95			1,040,209.58	
Warrants Service Charge					
Warrants Water & Sewer Service Charge	280,657.65			279,803.75	
Late Fees					
Interest	6,883.89			3,190.02	
Install Fees	45,191.44				
Inst/Misc Interest	111.46				
Returned Check Fees	25.00				
Certified Mail Fees	15.00				
Overpayment Water & Sewer	1,691.59			637.99	
Overpayment Refund Water& Sewer	25.32			13.88	
Overpayment Refund Service Charge	15.00			15.00	
Overpayment Water & Sewer Service Charge	832.74			842.53	
TOTAL DEBITS	2,377,048.97			1,143,673.85	
CREDITS					
	Water			Sewer	
Cash Receipts	1,863,898.35			1,044,897.98	
Water & Sewer Service Charge	279,196.79			278,102.76	
Late Penalty					
Interest	6,883.89			3,190.02	
Install Fee	45,191.44				
Inst/Misc Interest	111.46				
Returned Check Fees	25.00				
Certified Mail Fees	1,325.26				
Def Rev Water/Sewer Collected 2019	1,363.46			891.58	
Def Rev Service Charge Collected 2019	1,158.39			841.64	
Abatements Water & Sewer	44.68			709.59	
Abatements Service Charge	630.30			100.50	
Uncollected Water & Sewer	158,890.96			85,268.82	
Uncollected Service Charge	18,328.99			16,670.86	
Total Credits	2,377,048.97			1,430,673.85	

Respectfully Submitted, Michele X. Knowles

REPORT OF THE POLICE DEPARTMENT

The Seabrook PD family welcomed some new employees in 2020. Lieutenant Tim Mone and Officers Matt Goehle and Adam Lawton began serving the Town in 2020. These new faces replaced Officers Joe Lister and John DiFrancesco, who accepted positions with the Hampton Falls Police Department. Dispatcher Mary-Jo Ganley and Criminal Investigations Secretary Aeriss Felch moved on from their service to the Town. We thank them for their service and wish them well in their future endeavors.



Seabrook residents came out in force to support the police warrant articles in March 2020. The Police Department will be able to upgrade existing communications equipment and is now budgeted for 29 full-time officers which will enhance the services the department is able to provide to the residents. Police services have been stretched thin as the Town continued to grow but the voters recognized this and supported our requests.

We first began feeling the effects of the COVID-19/coronavirus pandemic in March and took several steps to ensure the health and safety of our employees. In order to provide better service during the beginning stages of quarantine we implemented

an online reporting system for filing police reports. This project has been very successful and will remain in place. In 2020 we had one positive COVID-19 case which resulted in multiple quarantines. While we had to make adjustments in our communications procedures during this time, we were able to continue providing the Town with the police services they've grown accustomed to.

Unfortunately, implementing safety measures also meant restricting access to the police facility and indefinitely suspending our popular Coffee with a Cop events and participation in regular community activities such as Walk to School Day and Touch-A-Truck. We participated in modified social events such as Trunk-or-Treat and Stuff-A-Cruiser but we were not able to participate in National Night Out after hosting a fantastic event in 2019. We're optimistic that 2021 will allow us to participate in and organize more of these events that have proved to be popular with residents and officers, alike.

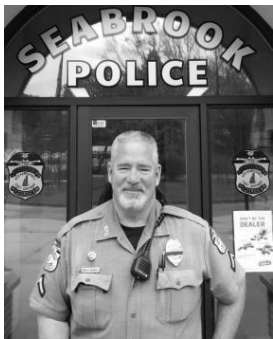
The pandemic impacted training, as well, but Seabrook officers and staff continued to receive a broad range of training aimed at providing the community with excellent police services. In 2020 officers attended training in a variety of areas to include first responder and veteran suicide, De-biasing Techniques, Internal Affairs investigations, Active Bystandership in Law Enforcement, firearms and Use of Force, Intoxilyzer re-certifications, School Re-unification, and more.

Seabrook officers John Giarrusso, Eddie Tyre, Rick Hines, and Dan Hurley were recognized by the Town in March for assisting a 95-year-old resident and World War II veteran when his heat was broken during a stretch of freezing temperatures. The officers secured overnight accommodations for him and helped coordinate the repair of his heating system. These officers demonstrated the type of compassion and dedication to the community that makes our residents proud of their police officers.

Sgt. Justin Murphy was selected to play in the Children's Hospital at Dartmouth-Hitchcock (CHaD) Battle of the Badges hockey game in March for Team Police. Team Fire came out on top in this annual charity game to benefit CHaD but we're looking forward to 2021!

Twenty-two members of the Seabrook PD, including K9 Henry, participated in the Beards for Bucks fundraiser to benefit the Child Advocacy Center of

Rockingham County. Officers John Giarrusso and John Mounsey were the top fundraisers for the Seabrook PD in this annual event and finished in the top ten in Rockingham County.



Thanks to funding through the Estate of Elmo D'Alessandro the Police Department was able to replace an aging ATV and add a UTV to our off-road vehicles. The D'Alessandro fund also provided a larger shed at the beach to store the vehicles for faster deployment on the beach with the ability to mobilize anywhere in town.

Seabrook Police statistics for 2020 are as follows:

Total Calls for Service:.....	16,794
Total Offenses Committed:.....	991
Total Felonies:.....	164
Total Misdemeanors.....	740
Total Violations.....	172
Total Arrests:.....	421
Shoplifting:.....	101
All Other Theft/Fraud:.....	178
Motor Vehicle Accident Responses:.....	452

We continue to utilize our social media accounts to provide a direct connection with the community using three platforms:

- Facebook @SeabrookNHPD
- Instagram @ SeabrookNHPD
- Twitter @SeabrookNHPD

The men and women of the Seabrook Police Department take great pride in serving our community. Despite the challenges faced as a result of the pandemic as well as social justice issues, the support from our residents and businesses throughout the year was unwavering and we are eternally grateful. We look forward to another year as part of the greatest community on the Seacoast.

Respectfully submitted,
Brett J. Walker, Chief of Police

REPORT OF THE WATER & SEWER DEPARTMENT

Another year is in the books and like always we have been very busy doing what we do best. I would like to thank the water & wastewater operators, office staff, and field crews for their continued dedication to the Seabrook Water & Sewer Department and its customers. The department's employees are continually attending training classes to increase their skill level, while applying their new skills to our water & wastewater system, keeping the utilities current and safe as they continue their hard work and dedication to provide the residents and businesses the best customer service possible. This year our task was made more complicated by the covid-19 pandemic, especially in the beginning when we were all learning to adapt to our new situation. We appreciate the public's patience during this time, and we will do our best to meet the needs of the community in a timely manner.

Sylas Slayton left the lab tech position at the wastewater treatment plant to take an open operator position at the water department. Jamie McDonald moved from the sewer department secretarial position to the Lab Tech position. Suzanne Griggs moved from the billing clerk position at the water department to the sewer department secretarial spot. Amy Davis left Town Hall to take over as the billing clerk at the water department, and Daumanic Fucile has left the mechanic 1 position to take over as the Chief Operator of the sewer department.

There were 251,017,000 gallons of water treated and pumped from the Ground Water Treatment Facility, and 114,556,000 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 365,573,000 gallons of water pumped to the distribution system for the year. This was a 5,460,000 gallon increase or 1.5% from last year. 18,000 gallons of sludge was removed from the water treatment facility's holding tanks and trucked to Berwick Maine Sewer District by the Seabrook Water Department using the Sewer Department's pump truck.

Wilson Controls LLC replaced the Programmable Logic Controllers (PLC's) at all of the water pump stations. These components which are an important part of the SCADA automation system had gone obsolete and were unserviceable. Wilson Controls was the lowest responsible bidder at \$77,800.00.

This upgrade was made possible by article 22 of the 2019 town warrant.

Worldwide Construction Corporation of Butler PA was awarded the painting of both 107 and 286 water tanks. Worldwide was the lowest responsible bidder at \$1,086,710.00 beating out six other bidders. The Route 107 tank was stripped, primed and repainted this past spring. The Route 286 tank has been stripped and primed, but construction was halted due to inclement weather, Worldwide will be back in the spring to finish the painting. This project was made possible by article 5 of the 2019 town warrant.

Once again, our part of the state experienced drought conditions over the summer months. This was complicated by lightning strikes that damaged a drive at well #5 and other equipment at Rockwell's 1-4. Gravel Packed #3 was offline for a short time due to a pump failure which had to be replaced. After all this, it wasn't until October 5th that voluntary water restrictions had to be instituted due to declining ground water levels.

Best management practice inspections are ongoing in the well head protection area. Every three years water department staff inspects business within the protection area to protect ground water supplies. Because of the recent GAA classification, we now inspect business within Hampton Falls and South Hampton in conjunction with the respective town personnel for only the areas within the protection area.

On the wastewater side 230,200,000 gallons were treated and discharged 2,100 feet out into the Atlantic Ocean, with 1,690 wet tons of bio solids that were trucked to Unity Maine for composting. We expect our new discharge permit from EPA almost any day as we had an opportunity to review the draft over the summer and to provide comments. We have applied for SRF and USDA funding to help with needed upgrades to the bio solids dewatering system, SCADA systems and Blackwater Bridge discharge pipe crossing. The upgrade to the bio solids handling facility has a projected cost savings of \$111,000 per year in electricity and bio solids disposal. Please look for these articles on the 2021 warrant at town meeting.

We are still working on 3 active grants the sewer department has been awarded over the last couple of years. We are finishing phase 2 of the NHDES asset management grant that has inventoried all above ground assets to be added to the Peoples GIS

system, a Home Land Security (HLS) grant to install cameras on the grounds of the wastewater treatment facility, and finally a Coastal Resiliency grant to look at how sea rise will affect sewer infrastructure and identify areas of vulnerability. This will help us apply for funding to make long term improvements to overcome sea level rise.

The Ocean Blvd drainage station had the second pump rebuilt this year and both 12 inch check valves replaced. The River Street drainage station is waiting for the new pump to be delivered, to replace the last pump that is twenty five years old at that station. These repairs were made possible by article #18 of the 2020 town warrant.

Sewer and Water staff replaced the media at the Centennial Street pump station biofilter. This filter was not treating the odors as it should and was overdue for maintenance. Please let us know via email or phone message if the problems persist. It seems to us, the filter is working, but the only way to know for sure is with public input. We will keep working at it until the odors are nonexistent.

Please be mindful of what is flushed down the sewer. We see wipes and paper towels that clog lines and disable pumps increasing maintenance cost.

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.

Respectfully Submitted,
Curtis Slayton, Water & Sewer Superintendent

REPORT OF THE WELFARE DEPARTMENT

The purpose of the municipal welfare department is to provide for those who are unable to provide for themselves. As the Welfare Director the work atmosphere is challenging and emotional working with individuals who are experiencing extremely stressful situations such as, loss of a job, loss of housing and threat of utility disconnection to name a few.

The Welfare officer must work with applicants in a humane and respectful manner while at the same time verifying the information, determining whether the person is eligible for assistance while following the welfare guidelines as well as the law (RSA 165:1)

As the Welfare Officer I educate myself with new and ongoing available resources that will reduce or eliminate the need for local welfare.

Financial hardship caused by the COVID-19 pandemic and the effects on food, housing and employment hardship.

Job losses have left families struggling to pay for necessities like housing, food, utilities and medical care, while those who are still employed report difficulty finding child care. The covid-19 crisis has caused significant disruption to the children's daily lives with school and child care closing as well as outside household members unable to watch the children during these trying times.

The Governor, that issued Emergency Orders for the state allowed our residents to utilize the much needed assistance during the pandemic

Families that experienced food insecurity were able to receive an increase in the Snap program (Supplemental Nutrition Assistance Program) as well as Medicaid expansion

The NH Housing Relief program was to help with keeping people from losing their housing and to secure or maintain permanent housing, the program also helped with past due housing related expenses due to Covid-19.

Unemployment Benefits added extra benefits as well as extended additional weeks to help people who loss work or reduced hours due to the pandemic

The Eviction Moratorium was to stop evictions for non payments of rent and mortgages as well as allow

tenants to remain quarantined to help slow the spread of Covid-19. Another emergency order was stopping the shut off of utilities and set up a 6 month payment plan to deal with the balance owed.

Local organizations that helped and are continuing to help during these trying times like the, Community Table, which has provided drive-up meals for those in need of a home cooked hot meal, Gather - Mobile Market and Meals 4 Kids had two locations in Seabrook offering food, as well as local food panties.

As the holidays approached some local businesses and churches, as well as The Lions Club, Rockingham Community Action and The Seabrook Police Department to name a few helped filled the need of the children and residents in Seabrook with gifts cards, holiday food baskets and gifts.

The expenditure for the Welfare Department 2020 was approximately \$34,927.65:

Electricity	\$2,197.56
Prescription	\$ 912.83
Food	\$2,762.41
Rent/ Mortgage	\$ 21,048.02
Gasoline	\$511.45
Cremations and Burials	\$ 5,000
Oil	\$1,855.80
Transportation	\$257.50
Natural Gas	\$382.08

Respectfully Submitted,
Bonnie Armentrout
Welfare Officer

REPORT OF THE PUBLIC WORKS DEPARTMENT

2020 The Year of the Pandemic:

Yikes!!! As I think about all years past, this year 2020 presented the most serious and challenging scenarios of all of them. Consequently and without reservation I would be remiss without thanking Town Manager, William Manzi for his tireless leadership and council, and The Board of Selectmen & Selectwomen for their dedication, prompt decision making, and once again support of this department, by the residents, taxpayers, & coworkers.

2020 DPW Highlights

"Highway"

- All winter storm events met with a professional and timely response.
- Town wide paving portion of:
 1. Centennial Street
 2. Folly Mill Road
 3. Walton Road
 4. All of Ocean Drive
 5. Community Center Parking Lot
- Drainage Problems Corrected: Walton Rd, Centennial Street and Dwight Ave.
- Assisted with voting assembly/disassembly.
- Town Hall Christmas Tree
- Town Wide Sign Maintenance
- Town Wide Sidewalk Maintenance
- A Happy and Long Retirement to Ben Merrill, Dennis Perkins & Allen Eaton.

"Cemetery Department"

- Assisted with numerous burials at all cemetery locations.
- Maintained Proper & Respectful Presentation of the cemeteries.
- Memorial Day Observance Cemeteries & War Memorials.

"Parks"

- Constructed New Batters Cage Gov. Weare Park.
- Painted Dugouts and Concession Stands.
- Maintenance of all Athletic Fields, Bathrooms & Litter removal.

"Recreation Dept Facility Assistance"

- Reconstructed, Repaved and Reconfigured the Parking Lot and Sidewalks.

- Cleaned and Maintained the Outside Grounds.

"Rubbish Department"

- New garbage compactor installed under the tipping floor.
- Repainted scale house and swap shop
- Remained ever vigilant and always completed the trash and recycling routes daily, regardless of what the weather was.
- Stayed in compliance with both State and Federal regulation.
- Continued participation in the regional Household Hazardous Waste Day on October 19th in Exeter.
- Stormwater Federal & State requirements met this year.

"Beaches"

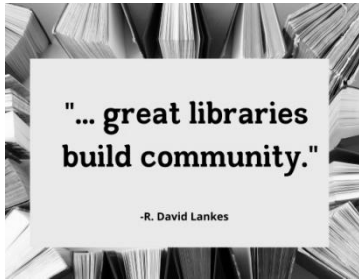
- North Beach, dredged material 100,000 cubic yards from harbor, bulldozed & graded to correct contours.
- Replanked Hooksett Street Boardwalk.
- Repaired Ashland & Tilton Street Boardwalks.
- Repainted interior of Welcome Center
- Continued beach raking as allowed by NH Fish & Game Dept.
- Repaired Town Pier, Float & Gangway from storm damage. Work was done by Pickering Marine and Whites Welding.

"Stormwater"

- Stormwater EPA Phase 2 reporting adhered to and complied with.
- Test pits dug at Harbor Side Park for design engineers as they ponder correct repairs or reconstruction of harbor bulkhead.

Respectfully Submitted,
John Starkey, Public Works Manager

SEABROOK LIBRARY-ANNUAL REPORT 2020



MISSION STATEMENT

The mission of the Seabrook Library is to provide the residents with free and open access to information and ideas that are fundamental to a democracy. The Seabrook Library welcomes everyone, and the programs and services that are offered are meant to make a difference for those that use them. In March of 2020, our way of serving the residents and patrons of the Seabrook Library was severely disrupted by Covid-19. We were required to close our doors and pivot to online/digital services only. In a matter of a few days, our website became a portal for online services, providing our community access to books, movies, music, and more from the safety of their homes.

As the stay-at-home order lifted, we implemented a policy that would allow us to safely bring back in-person services. This has been a slow process and we are not back to pre Covid-19 times but are working hard at making sure that our patrons' needs are being met.

LIBRARY STAFF (past* & present)

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

Library Board of Trustees

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

VOLUNTEERS

Our volunteer again this year was Karen Luxton.

2020 COLLECTION SUMMARY

45,250 Print Items

2,181 Audio Items

4,021 DVDs

AT THE LIBRARY:	
Books	Magazines
Audiobooks	Puzzles
DVDs	Videogames
Ukuleles	Telescope
Wheelchair	CDs

DIGITAL ACCESS TO:	
Audiobooks	Ebooks
Music	TV/Movies

CIRCULATION STATISTICS

Lending out materials is a big part of what we do. In 2020 we circulated:

12,488 Books
128 Magazines
466 Audio items
2,849 DVDs
116 Puzzles
34 Video Games

At the end of 2020, the Library had 1,947 registered borrowers.

DIGITAL CONTENT

Our digital collection is available 24/7 to all cardholders. In addition to borrowing eBooks, and audio and visual materials, patrons have access through the Statewide Consortium's database to trustworthy answers to questions about healthcare, consumer purchases, personal finances, and much more. In 2020, patrons borrowed 8,064 digital items, and there were 764 database searches. Both the physical and digital collections can be accessed from the library's website at <https://sealib.org>.

SERVICES

At the start of 2020 library services were robust. In the first few months, the library was seeing on average 250 patrons a day. We were making weekly visits to the Elementary School, monthly outreach to seniors, there were exercise classes, a knitting group, and citizens were getting their taxes prepared by the AARP. Then on March 16th 2020 to comply with the State mandate to stay at home our in-person services needed to be modified. In a matter of a few days, our website became a portal for online services. Programming needed to be either virtual or taken outdoors. Our parking lot became a useful location for computer Wi-Fi access and a place for groups to meet.

Service Numbers:

1,763 computer users
1,931 accessed the Wi-Fi
16 museum passes used
91 reference questions answered
114 were provided technology help
1,010 items were loaned through the State Library's Interlibrary Loan system.

PROGRAMS

2020 programs at the Library like other services provided by the Library, had to transform from in-person to either take and make or be presented virtually. Both Youth and Adult Services created posts on social media. The goal of these posts was to maintain engagement with those patrons that did not feel comfortable coming into the library.



2020 Children's Programs

Baby lap sit and Toddler Story times, Head Start visits, Tail Waggin Tutor, Books and Barks, LEGO Club/ Maker space Programs, 1000 Books before Kindergarten Celebration, Mo Willems Drop-In, Dog Man Days, Dr. Seuss Drop In, Monthly Take and Make, Virtual Summer Reading Program, Book character Pumpkins, Participation in the town-wide Trunk or Treat.

The Library also partners with both the Elementary and Middle schools to support the curriculum and to promote reading and library services. Our Youth Services librarian makes weekly visits to the school and works with the Seabrook Adventure Zone afterschool program.

2020 Adult Programs

Monthly Book Group/Cookbook Club, AARP Tax Preparation, Outreach to Seniors, Bone Builders and Yoga classes, Quilting groups, Ukulele group, Knitting club, Arbor Day Trees, Tutoring, Virtual Summer Reading, Monthly Take and Make Crafts.

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

HOURS

The Library is open Monday through Friday from 9:00 am to 5:00 pm. For information on updates to hours and services please contact the library:

sealib.org
ocean@sealib.org
603-474-2044

Appropriation from Town:	\$506,772
EXPENSES	
Dept. Head-Schatvet, S	\$65,855
FT-King, J.	\$46,129
FT-Weber, S	\$45,426
FT-Hartshorn, J	\$47,265
PT-Cira, A.	\$7,518
PT-Fry, J.	\$146
PT-Rafferty, S.	\$26,123
PT-Hiett, D. *	\$8,161
PT-Jurius, H*	\$13,245
PT-Martz, K*	\$11,285
Personnel Expenses	\$81.57
Utilities	\$29,886
Building Maintenance	\$22,865
Equipment Maintenance	\$7,077
Equipment Lease	\$2,130
Other Contract Services	\$9,883
Books & Subscriptions	\$38,063
Dues and Membership	\$547
Office Supplies	\$4,129
Custodial Supplies	\$1,859
Copier Supplies	\$174
New Equipment	\$86
Programming	1,785
Total Expenses	\$471,210
Other Income	
Non-appropriated Income	

Memorial Gifts, Donations	\$527
Copier/ Computer Printouts	\$1,615
Non-Resident Fees	\$250
Card Replacement	\$14
Sale Books	\$356
Lost/Damaged Replacement	\$276
Conscience donations	\$100
Misc. Income	\$59
Bank interest	\$1,301
Fax cards	\$97
Total	\$4,595
Other Expenses	
Encumbered Funds	\$8,196
Non-Appropriated Funds Expenditure	
Painting	\$1,736
Museum Pass Replenishment	\$424
Miscellaneous	\$37
Total Non-Appropriated Funds Exp	\$10,393
Other Funds	
Seabrook Library Trust Fund	
Grace Fogg Mem. Fund	\$337,023
Friends of the Library Fund	\$5,702
Pavers Fund	\$4,338
	\$6,736

Respectfully Submitted,
Susan Schatvet, Library Director

REPORT OF THE ASSESSOR

Seabrook Valuation Trends

2020 was a peculiar year with COVID-19 and the real estate market. Midsummer the sale prices took a leap like never before. With the interest rates low and very little on the market. It was a seller's market. Additionally with the growing stock market, there was a lot of money out there to be spent. We had 129 valid sales this year and 134 valid sales last year and 140 the year before that. Hopefully this is a sign that things will begin to slow down. Market statistics show that generally the market prices have been increasing since 2014. I completed a very minor partial update for 2020, as the assessment to sales ratio was approximately 89% and we needed to be above 90%. Less than 10% of properties were adjusted. The higher sales from the summer of 2020 were not used in my analysis because I cut the market study off in May so that I could complete my work for August. Therefore, these higher sales will come into play with the required full revaluation we will be doing for 2021. This will be completed by an outside company, Vision Government Solutions.

Our tax rate went up 22¢ this year to \$15.97. This was primarily due to an increase in the school portion of the rate. Additionally the change in policy regarding the sewer rates has produced approximately \$1.5 Million in additional local revenue, helping to stabilize the town tax rate. Elderly Exemptions were at approx. 28.5 Million in assessed value, or \$455,145 of tax dollars forgiven. Disabled Exemptions were at approx 4.9 Million in assessed value, or \$78,253 of tax dollars forgiven. Veterans Tax credits total \$412,250, up from 259,000 the year before with the new laws voted in for 2020.

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, 2021.

Thank You's

Thank you to Genessa Carrillo and Myranda Gonya 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 had agreed to a 3 year payment of 12 Million for tax years 2018 thru 2020. We will have to start renegotiating for 2021. The plant also has been approved for their 20 year operating license extension from the Nuclear Regulatory Commission, which extended their license to 2050.

Land	1,017,706,200
Buildings	857,264,200
Public Utilities	<u>1,104,648,500</u>

Total Valuation before Exemptions
\$2,979,618,900

Blind Exemptions	30,000
Elderly Exemptions	28,476,200
Disabled Exemptions	4,900,600
Exempt Properties	120,858,450
Water/Air Pol. Control Exempt	<u>95,923,300</u>

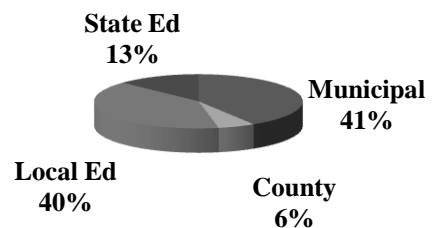
TOTAL VALUATION after allowed Exemptions
\$ 2,729,430,350

2020 – TAX RATE

Appropriation – Tax Per

		\$1,000	%
Municipal	\$17,513,951	\$6.57	41.14%
County	\$2,510,694	\$0.92	5.76%
Local School	\$17,503,975	\$6.41	40.14%
State Ed	\$3,560,072	\$2.07	12.96%
Total Tax Rate	\$41,088,692	\$15.97	

TAX RATE PIE CHART



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

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

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

Property Which the Town Purchased

Bagley, Charles H Sr	1.00	acres
Chase Homestead, Lafayette Rd	11.80	acres
Chase, Ortrude E Revoc Trust	5.20	acres
Chase, Thomas & Eaton Anne Heirs	2.00	acres
Crovetti Well Field, True Rd	18.50	acres
Downs, Helen & Ruhp, Grace & Nancy, Map 6-37-0	0.09	acres
Dobson, Dorothy marshland 26-40, 26-41, 26-42	5.50	acres
Eaton, Clinton hrs	4.00	acres
Eaton, Mavis	0.54	acres
Eaton, R.C.V. est	1.00	acres
Felch, Sadie hrs	1.70	acres
Fogg-Pineo Well Field, Mill Lane	17.30	acres
Fogg, Grace C (gift)	10.15	acres
Goodwin, Fannie hrs	6.00	acres
Meeting House Land	3.10	acres
North Atlantic Energy Corp, Rocks Road	1.892	acres
Old new Boston Rd land	24.00	acres
Peters, Christopher	9.685	acres
Police Station land Centennial St	10.50	acres
Randall, Anthony Jr & Edith off Centennial St	0.38	acres
Riley Well Fields Ledge/Blacksnake Rd	28.60	acres
Rock Well Fields, Rte 107	112.70	acres
Sand Dunes East of Atlantic Ave	19.00	acres
Sand Dunes West of Ocean Blvd	56.00	acres
Simas, Karen P- marshland	6.00	acres
State of NH	2.70	acres
Tri-Town Realty Trust	5.60	acres
Tri-Town Realty Trust (land located in Kensington)	15.00	acres
Tri-Town Realty Trust (land located in South Hampton)	7.00	acres
Town Hall land Lafayette Rd	1.70	acres
Transfer Station land on Rocks Rd	3.50	acres
Van Deusen, Diana 31 Worthley Ave	0.75	acres
Violette, Thomas & Souther, Mary Wrights Island	0.538	acres
Welch, Sandra L Etals, Railroad Ave, Map 8-59-0	0.76	acres
Wild Goose Land Trust LLC (gift)	33.76	acres

Town Acquired Land - Continued

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

Town Acquired Land - Continued

Sanborn, Theophilus Jr	8 acres of marshland Map 26-73-0, 6 acres of marshland Map 27-74-0, 4 acres of marshland Map 26-75-0, and 10 acres of marshland Map 26-76-0
Shattler, Berry	2 acres of 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
Stone, Betsey M	Land & MH at 141 South Main St
Stratham, Hardward	Wood land
Sullivan, Charles	.75 acre of land
Tilton, Joseph hrs	4 acres of marshland
Thurflow, Ethel	3 acres of Dow Wood land, .5 acre of marshland, 2.5 acres of marshland
Thurman, Oda	184 South Main St
Towle, Howard	2.5 acres of marshland, 4 pieces of Tilton marshland totalling 4 acres
Unknown Owner	Land on Rte 286 next to Lamott property 4.2 acres of backland, Map 9-236-1 2.11 acres off South Main St on Plan D-28278 Map 15-8-99 1 acre off Ledge Rd, Map 6-1-4 .48 acres off Worthley Ave, Map 16-56-5 3 acres off Worthley Ave, Map 16-93
Walton, George est	Land
Walton, John N hrs	Marshland
Walton, Theresa est	Marshland
Walton, William H est	Marshland & Philbrick land
Weare, George O	Marshland
Willis, Denise A	4 acres of Marshland, Map 26-58-0

REPORT OF THE SEABROOK RECREATION COMMISSION & DEPT.

The Recreation Department was faced with many challenges this year. The Town and the Department had to make difficult decisions regarding the facilitation of various programs and some had to be cancelled. Safety is always our number one priority and we came together as a team to create a safe place while still offering programs. We were able to develop innovative ideas for our Halloween and Holiday event. Both events were drive-thru events to allow for social distance. Hundreds of bags of activities and treats were distributed, trunks were decorated and Santa and Mrs. Claus were even there! Although times were unprecedented we were able to provide programming that included flag football, basketball, soccer, after school programs, bingo and chair yoga. Early in the year we were able to remodel and renovate our Game Room. We received tremendous support from the Lowes in Seabrook. Much thought went into the games, furniture and décor. Our goal was to make the Game Room a place where the Seabrook youth would want to go to be engaged in age appropriate games and activities. The remodel was well received by the community. Another major improvement included the paving of the parking lot.



2019 Volunteer of the Year Award

Shackiel Boyd was awarded the 2019 Volunteer of the Year Award. Shackiel is an excellent coach and has become a very valuable role model for the youth of the Seabrook Community. We value his time and commitment.

SPONSORS IN 2020

Community businesses were extremely generous during this difficult time. A big thanks and appreciation goes to all the sponsors who helped make things happen in 2020 –Patriot Riders of America, Wal-Mart, Flowers by Marianne, Howard Page III, NH1 Motorplex, Pinz, Gametime, Red's Kitchen and Tavern, Seabrook Truck Center, Edwards Survey and Design, Seabrook Professional Firefighters, Service Credit Union, Massage Envy, KW Precision Machine, Advantage Truck Group, Chris Talas Heating, Hurley Precision Machining, EZ Mart Shell of Seabrook, Dick's Sporting Goods, Charles Preston, Mackenzie Heating and Cooling Seabrook Supervisory Employees Association and the Seabrook Police Association. *THANK YOU ALL FOR YOUR SUPPORT!*

Members of the Seabrook Recreation Commission:

Chairman; Barbara Ward, Vice Chair; Paul Knowles, Selectman; Theresa Kyle; Minabell Bowden; Dwight Souther; James Sanborn, Claire Knowles and Lindsey Hamblet. Stephanie McDonald was the Commission's Clerk for 2020.

Community Center Full-time Staff included:

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

WEB INFO

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

**Respectfully Submitted,
Seabrook Recreation Department**

REPORT OF THE FIRE DEPARTMENT

2020 was a year unlike any other that our country and our community has ever had to work through. Your Fire Department, like many of our residents, had to make many changes to how our day to day jobs and way of life were conducted. We needed to make new policies and procedures to maintain the highest levels of safety for our residents and our firefighters. This was difficult and frustrating at times as information was changing rapidly and we needed to make our changes at the same pace.

I am personally very proud of the men and women of our Fire Department that dealt with these new issues and concerns, but never stopped or slowed their response when the call came in. I believe this is the true purpose of a Fire Service, when called upon for whatever the reason we charge forward and provide the best care and help possible for our people. I know that whatever 2021 brings your Fire Department will continue to meet that challenge and provide the best care and service to this community.

With all of the bad that we saw and felt this year your Fire Department members continued their work in the community by organizing the Seabrook Toy Bank and providing Christmas Presents to almost 80 families. Operation Warm was another success handing out around 150 coats to Seabrook Children. We were able to bring Santa through town for the 6th year!

Our department deeply appreciates the strong and continued support of this community. We feel tremendous pride in working in this community. Many thanks to the Board of Selectmen, to all of the other Town Departments and the Town Manager. Their collective support throughout the year goes a long way in helping our department to be successful.

We also really want to again thank the residents of Seabrook. It has been a trying year and the support has not gone unnoticed. We can never thank the residents enough for supporting not only our department but the other departments as well.

Fire Department Calls for Service
2020 Total Calls for Service: 3,676
2020 Total Medical Aid Calls: 1,805

Respectfully Submitted,
William J Edwards, Fire Chief

REPORT OF EMERGENCY MANAGEMENT

Seabrook's Emergency Management Department is the responding agency which assists as liaison and planning office for other town agencies for a variety of emergency situations for the Town of Seabrook. These emergencies can vary to include but not limited to weather events, Hazmat, nuclear, global pandemics and climate change; which can affect our weather and change our sea levels.

The year 2020 is behind us but it has left a permanent mark that won't soon be forgotten.

We started the year with what we thought was the first of our Seabrook Station drills in early March. Soon after this drill, COVID-19 hit, which put a halt to our drill cycle.

The office of Emergency Management had and still maintains a totally different readiness to address the COVID-19 Pandemic. It has been a team effort from all departments, especially the public safety departments; Fire and Police.

Administratively Kelly McDonald, Fire Secretary, has performed above and beyond, compiling facts and figures from all departments to submit to a variety of State and Federal agencies. This is in effort to recover and be reimbursed for monies that Seabrook has spent to equip and prepare for the COVID-19 pandemic. Thus far through Kelly's efforts the town has received upwards of \$225,000.00 in reimbursement to the town.

A special thank you to the Fire Chief, Bill Edwards and the men and women of his department for their support. As we enter 2021 Emergency Management will continue to monitor and provide support to our town during these, what are certainly, unusual times.

I would like to recognize and thank all department heads and personnel involved in contributing to the professionalism and dedication to the continuing safety of our community. A special thanks to our Town Manager Bill Manzi and Board of Selectmen for their continued support.

Respectfully Submitted,
Joseph Titone
Emergency Management Director

**TOWN OF SEABROOK
YEAR ENDING DECEMBER 31, 2020**

	TOTAL AMOUNT COLLECTED	PAID TO THE STATE	PAID TO THE HIGHWAY FUND	TOWN REVENUE
MOTOR VEHICLE, BOAT, TITLE, AND DECAL FEES	\$2,960,431.04	\$182,764.01	\$62,260.00	\$2,715,407.03
FISH AND GAME (HUNT. LIC. & REC. VEHICLES)	\$15,850.50	\$15,283.50		\$567.00
MARRIAGE LICENSE FEES	\$5,700.00	\$4,902.00		\$798.00
VITAL STATISTIC FEES	\$14,145.00	\$7,359.00		\$6,786.00
ANIMAL LICENSE FEES	\$15,222.50	\$3,096.00		\$12,126.50
BAD CHECK - FEES COLLECTED	\$175.00			\$175.00
ALL OTHER MISC FEES	\$4,677.00			\$4,677.00
COMMERCIAL TRANSFER STATION PERMIT FEES	\$70.00			\$70.00
TOWN REVENUE				\$2,740,606.53

VEHICLE REGISTRATIONS PROCESSED 2019
VEHICLE REGISTRATIONS PROCESSED 2020

12,052
12,452

YEAR ENDING DECEMBER 31, 2020

REGISTRATION FEES	CURRENT YEAR	PRIOR YEAR	DIFFERENCE
MOTOR VEHICLE, BOATS, TITLE, AND DECAL FEES	\$2,715,407.03	\$2,471,048.02	244,359.01
FISH AND GAME (HUNT. LIC. & REC. VEHICLES)	\$567.00	\$351.00	\$216.00
MARRIAGE LICENSE FEES	\$798.00	\$1,023.00	(\$225.00)
VITAL STATISTIC FEES	\$6,786.00	\$10,112.00	(\$3,326.00)
ANIMAL LICENSE FEES	\$12,126.50	\$13,764.50	(\$1,638.00)
BAD CHECK - FEES COLLECTED	\$175.00	\$275.00	(\$100.00)
ALL OTHER MISC FEES	\$4,677.00	\$3,378.00	\$1,299.00
COMMERCIAL TRANSFER STATION PERMIT FEES	\$70.00	\$77.00	(\$7.00)
MOTOR VEHICLE TRANSPORTATION FEES	\$62,260.00	\$61,595.00	\$665.00
TOTAL	\$2,802,866.53	\$2,561,623.52	\$241,243.01

**RESPECTFULLY SUBMITTED,
CHERYL L. BOWEN**

PRELIMINARY COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ending December 31, 2020

Title of Appropriation	Appropriation	Expenditure	Balance
Executive	685,751.00	710,459.45	(24,708.45)
Election, Regist. & Vital Statistics	346,308.00	351,329.82	(5,021.82)
Financial Administration	1,013,797.00	1,041,472.02	(27,675.02)
Legal Expense	220,000.00	78,109.74	141,890.26
Planning & Zoning	87,770.00	53,684.27	34,085.73
General Government Buildings	132,496.00	124,766.46	7,729.54
Cemeteries	147,071.00	116,350.84	30,720.16
Insurance	663,654.00	682,140.61	(18,486.61)
Police Department	4,080,871.00	3,825,277.26	255,593.74
Fire Department	3,798,927.00	3,898,465.93	(99,538.93)
Building Inspection	106,047.00	96,701.37	9,345.63
Emergency Management	135,708.00	181,232.46	(45,524.46)
Highway Department	1,288,308.00	1,207,081.26	81,226.74
Street Lights	90,000.00	79,009.38	10,990.62
Solid Waste Building	25,100.00	25,823.87	(723.87)
Rubbish Department	1,243,986.00	1,338,598.20	(94,612.20)
Water Treatment, Conserv., & Other	135,000.00	138,769.45	(3,769.45)
Health Department	91,098.00	64,785.45	26,312.55
Animal Control/Mosquito Control	133,487.00	124,713.19	8,773.81
Welfare Administration & Direct Assistance	163,860.00	109,162.88	54,697.12
Parks & Recreation	1,045,694.00	841,666.76	204,027.24
Library	506,772.00	506,872.00	(100.00)
Patriotic Purposes (Memorial & Old Home)	40,951.00	5,365.00	35,586.00
Conservation Commission	3,618.00	2,644.45	973.55
Health Insurance	3,697,817.00	3,256,212.62	441,604.38
Principal on Long Term Note	347,489.00	312,879.00	34,610.00
Interest on Long Term Note	197,630.00	290,239.09	(92,609.09)
Interest on TAN	4,000.00	0.00	4,000.00
Sewer Department	1,968,761.00	1,892,650.33	76,110.67
Water Department	1,847,127.00	1,756,729.75	90,397.25
Total Operating Budget	24,249,098.00	23,113,192.91	1,135,905.09
2020 Warrant Articles			
#30 Waypoint (Child & Family Services)	3,600.00	3,600.00	0.00
#31 Child Advocacy Center	2,000.00	2,000.00	0.00
#32 Chucky's Fight	8,000.00	8,000.00	0.00
#33 Haven (A Safe Place)	6,014.00	6,014.00	0.00
#34 Richie McFarland Children's Fund	4,129.00	4,129.00	0.00
#35 Rockingham County Nutrition Program	7,656.00	7,656.00	0.00
#36 Seabrook Community Table	5,600.00	5,600.00	0.00
#37 Lions Club	4,000.00	4,000.00	0.00
#38 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#39 Seacoast Visiting Nurses Center	7,600.00	7,600.00	0.00
#40 Seacoast Youth Services	18,000.00	18,000.00	0.00
#41 Southern NH Services	14,669.00	14,669.00	0.00
#42 Transportation for Seacoast Citizens	3,200.00	3,200.00	0.00
#43 Friends Program	1,040.00	1,040.00	0.00
#45 Families First	6,000.00	6,000.00	0.00
#46 American Red Cross	1,200.00	1,200.00	0.00
#47 Cross Roads	2,800.00	2,800.00	0.00
#13 DPW - Road Improvements	300,000.00	271,479.50	28,520.50
#14 WTR - Rehab/clean wells	50,000.00	0.00	50,000.00
#15 WTR - Construct New Wells	143,727.00	15,717.40	128,009.60
#16 SWR - Repair/replace Centennial St PS	100,000.00	0.00	100,000.00
#17 SWR - SCADA	94,000.00	0.00	94,000.00
#18 DPW - Stormwater Pump Stations	35,000.00	32,833.29	2,166.71
#26 PKS - Governor Weare Concession Stand	15,000.00	0.00	15,000.00
Total 2019 Warrant Articles	836,857.00	419,160.19	417,696.81
2020 Grand Total	25,085,955.00	23,532,353.10	1,553,601.90

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2020

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
EXECUTIVE			
Board of Selectmen			
Personnel	17,644.00	17,643.96	0.04
Food/Meals	200.00	320.32	(120.32)
Other Professional Services	0.00	0.00	0.00
Meetings and Conferences	150.00	0.00	150.00
Mileage and Tolls	100.00	0.00	100.00
Town Manager/Admin.Assistant			
Personnel	605,904.00	644,018.63	(38,114.63)
Audit Services	0.00	0.00	0.00
Advertising	5,000.00	342.54	4,657.46
Phone and Communication	6,000.00	11,054.92	(5,054.92)
Other Professional Services	5,000.00	4,864.51	135.49
Equipment Rental	5,000.00	3,357.36	1,642.64
Food/Meals	0.00	8.72	(8.72)
Other Contract Services	5,500.00	4,866.25	633.75
Printing and Binding	8,000.00	3,838.90	4,161.10
Dues and Memberships	15,000.00	9,773.00	5,227.00
Meetings and Conferences	1,000.00	0.00	1,000.00
Office Supplies	5,500.00	5,068.48	431.52
Postage	2,500.00	1,276.98	1,223.02
Copier Supplies	1,500.00	385.90	1,114.10
Books and Subscriptions	1,000.00	490.86	509.14
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	2,479.85	(2,479.85)
Finance Charges & Late Fees	0.00	0.00	0.00
Finance Charges and Late Fees	100.00	0.00	100.00
Trustee of Trust Funds			
Personnel	653.00	668.27	(15.27)
	685,751.00	710,459.45	(24,708.45)
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	262,107.00	273,397.22	(11,290.22)
Phone and Communication	400.00	74.00	326.00
Programmers	0.00	689.00	(689.00)
Other Professional Services	4,884.00	5,578.00	(694.00)
Equipment Maintenance	900.00	1,074.00	(174.00)
Food/Meals	100.00	0.00	100.00
Printing and Binding	20,000.00	16,036.19	3,963.81
Dues and Memberships	50.00	75.00	(25.00)
Meetings and Conferences	1,210.00	0.00	1,210.00
Stationery/Paper	500.00	1,850.00	(1,350.00)
Postage	6,620.00	5,313.30	1,306.70
Books and Subscriptions	100.00	18.00	82.00
Dog Licenses & Tags	800.00	416.53	383.47

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Red Book/Motor Vehicles	0.00	0.00	0.00
New Equipment	2,050.00	279.89	1,770.11
Mileage and Tolls	600.00	110.67	489.33
Elections & Registrations			
Personnel	36,987.00	43,781.20	(6,794.20)
Advertising	500.00	75.96	424.04
Food/Meals	7,500.00	2,350.62	5,149.38
Other Contract Services	0.00	0.00	0.00
Office Supplies	600.00	210.24	389.76
Postage	400.00	0.00	400.00
Mileage and Tolls	0.00	0.00	0.00
	346,308.00	351,329.82	(5,021.82)

FINANCIAL ADMINISTRATION

Budget Committee

Personnel	1,161.00	1,022.47	138.53
Advertising	0.00	0.00	0.00
Food/Meals	350.00	0.00	350.00
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	0.00	68.97	(68.97)
Postage	0.00	0.00	0.00
Books and Subscriptions	165.00	0.00	165.00
Mileage & Tolls Reimbursements	0.00	0.00	0.00

Finance Department

Personnel	154,199.00	179,818.31	(25,619.31)
Annual Audit Services	23,000.00	24,474.50	(1,474.50)
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	0.00	372.00
Other Professional Services	6,000.00	34,728.78	(28,728.78)
Equipment Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Dues and Memberships	100.00	0.00	100.00
Meetings and Conferences	0.00	0.00	0.00
Stationery/Paper	650.00	216.48	433.52
Postage	2,635.00	628.40	2,006.60
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	0.00	1,500.00
Mileage and Tolls	0.00	0.00	0.00
Finance Charges & Late Fees	0.00	6,301.75	(6,301.75)

Treasurer

Personnel	69,926.00	69,090.60	835.40
Dues and Memberships	50.00	0.00	50.00
Meetings and Conferences	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	100.00	0.00	100.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Tax Collections			
Personnel	143,694.00	138,601.90	5,092.10
Phone and Communication	400.00	0.00	400.00
Other Professional Services	1,200.00	505.45	694.55
Food/Meals	0.00	0.00	0.00
Printing and Binding	1,500.00	1,152.24	347.76
Dues and Memberships	100.00	40.00	60.00
Meetings and Conferences	700.00	0.00	700.00
Postage	6,000.00	5,212.16	787.84
Books and Subscriptions	10.00	0.00	10.00
New Equipment	500.00	49.15	450.85
Mileage and Tolls	500.00	0.00	500.00
Assessing Department			
Personnel	173,829.00	165,655.50	8,173.50
Phone and Communication	400.00	0.00	400.00
Programmers	9,755.00	10,495.70	(740.70)
Other Professional Services	10,000.00	6,031.50	3,968.50
Equipment Rental	0.00	0.00	0.00
Food/Meals	100.00	0.00	100.00
Other Contract Services	48,770.00	42,639.19	6,130.81
Printing and Binding	1,300.00	189.30	1,110.70
Dues and Memberships	2,492.00	533.00	1,959.00
Meetings and Conferences	100.00	370.00	(270.00)
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	150.00	0.00	150.00
Postage	1,000.00	396.20	603.80
Computer Supplies	0.00	0.00	0.00
Books and Subscriptions	985.00	1,028.15	(43.15)
New Equipment	0.00	2,556.59	(2,556.59)
Mileage and Tolls	300.00	0.00	300.00
Computer Technology			
Personnel	92,798.00	89,617.36	3,180.64
Phone and Communication	3,500.00	2,893.78	606.22
Programmers	4,000.00	5,619.99	(1,619.99)
Software & Licensing	70,000.00	40,365.88	29,634.12
Hosted Services	25,000.00	29,662.41	(4,662.41)
Other Professional Services	1,000.00	4,693.54	(3,693.54)
Equipment Maintenance	2,000.00	674.46	1,325.54
Other Contract Services	12,500.00	14,612.60	(2,112.60)
Meetings and Conferences	1,000.00	0.00	1,000.00
Computer Supplies	1,000.00	41.98	958.02
New Equipment	32,000.00	61,690.98	(29,690.98)
Finance Charges & Late Fee	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	59,056.00	53,335.40	5,720.60
Programmers/Tech Advisors	0.00	32,950.00	(32,950.00)
Software & Licensing	1,200.00	1,495.00	(295.00)
Hosted Services	2,800.00	3,824.43	(1,024.43)
Other Professional Services	13,500.00	0.00	13,500.00
Equipment Maintenance	1,000.00	225.00	775.00
Office Supplies	250.00	0.00	250.00
New Equipment	25,000.00	7,962.92	17,037.08
Training	2,000.00	0.00	2,000.00
	1,013,797.00	1,041,472.02	(46,712.10)
LEGAL EXPENSE	220,000.00	78,109.74	141,890.26
	220,000.00	78,109.74	141,890.26
PLANNING & ZONING			
Planning Board			
Personnel	39,520.00	18,844.57	20,675.43
Advertising	2,000.00	1,709.25	290.75
Engineering Service	0.00	3,720.00	(3,720.00)
Legal Services	4,000.00	4,054.44	(54.44)
Phone and Communication	400.00	0.00	400.00
Other Professional Services	8,400.00	9,060.00	(660.00)
Billable Services	20,000.00	7,640.00	12,360.00
Food/Meals	450.00	450.00	0.00
Printing and Binding	75.00	649.25	(574.25)
Dues and Memberships	1,600.00	0.00	1,600.00
Meetings and Conferences	200.00	36.00	164.00
Stationery/Paper	0.00	0.00	0.00
Office Supplies	300.00	9.79	290.21
Postage	1,700.00	1,053.70	646.30
Computer Supplies	25.00	0.00	25.00
Copier Supplies	500.00	0.00	500.00
Books & Subscriptions	350.00	28.34	321.66
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Board of Adjustment			
Personnel	4,075.00	3,081.73	993.27
Advertising	1,200.00	795.00	405.00
Legal Services	1,000.00	0.00	1,000.00
Other Professional Services	100.00	793.25	(693.25)
Food/Meals	280.00	350.00	(70.00)
Meetings and Conferences	120.00	0.00	120.00
Postage	1,400.00	1,264.95	135.05
Books and Subscriptions	75.00	144.00	(69.00)
	87,770.00	53,684.27	34,085.73

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	68,246.00	93,420.71	(25,174.71)
Electricity	16,500.00	9,567.69	6,932.31
Equipment Maintenance	2,000.00	3,036.02	(1,036.02)
Building Maintenance	23,000.00	4,799.08	18,200.92
Contract Painting	500.00	223.68	276.32
Carpentry Supplies	300.00	472.92	(172.92)
Food/Meals	0.00	208.86	
Other Contract Services	8,200.00	3,252.20	4,947.80
Medical Supplies	450.00	273.88	176.12
Safety Equipment	0.00	659.80	(659.80)
Electrical Supplies	500.00	407.98	92.02
Gasoline	100.00	49.96	50.04
Natural Gas	6,500.00	2,121.59	4,378.41
Custodial Supplies	2,000.00	3,038.80	(1,038.80)
Landscaping Materials	1,000.00	2,143.84	(1,143.84)
Hand Tools	200.00	0.00	200.00
New Equipment	1,500.00	460.15	1,039.85
Mileage and Tolls	600.00	629.30	(29.30)
Deeded Tax Property Fees	900.00	0.00	900.00
	132,496.00	124,766.46	7,938.40
CEMETERIES			
Personnel	134,183.00	104,996.71	29,186.29
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	5,580.07	(2,880.07)
Electricity	160.00	1,259.01	(1,099.01)
Equipment Maintenance	827.00	286.31	540.69
Printing and Binding	0.00	15.44	(15.44)
Dues and Memberships	60.00	60.00	0.00
Meetings and Conferences	150.00	0.00	150.00
Safety Equipment	200.00	0.00	200.00
Chemicals	250.00	0.00	250.00
Office Supplies	441.00	165.58	275.42
Plumbing Supplies	200.00	174.16	25.84
Gasoline	200.00	45.81	154.19
Custodial Supplies	300.00	(9.05)	309.05
Landscaping Materials	1,000.00	3,187.79	(2,187.79)
Trees/Shrubs	900.00	307.56	592.44
Hand Tools	0.00	0.00	0.00
Water Pipe	100.00	0.00	100.00
Fencing	5,000.00	0.00	5,000.00
Concrete	100.00	102.22	(2.22)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	200.00	163.32	36.68
Real Estate Taxes	0.00	15.91	(15.91)
	147,071.00	116,350.84	30,720.16

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	8,599.00	0.00	8,599.00
Workers' Compensation	408,314.00	441,669.00	(33,355.00)
HRA Account Fees	6,400.00	6,640.53	(240.53)
IRS 720 PCORI Fees	341.00	0.00	341.00
General Property	240,000.00	233,831.08	6,168.92
	663,654.00	682,140.61	(18,486.61)
POLICE DEPARTMENT			
Personnel	3,665,527.00	3,303,828.70	361,698.30
Advertising	500.00	107.23	392.77
Phone and Communication	30,000.00	27,614.95	2,385.05
Programmers	0.00	0.00	0.00
Other Professional Services	10,000.00	20,302.94	(10,302.94)
Equipment Maintenance	0.00	857.20	(857.20)
Radio Maintenance	3,500.00	2,145.92	1,354.08
Vehicle Maintenance	20,000.00	30,689.10	(10,689.10)
Equipment Lease	6,500.00	7,523.78	(1,023.78)
Patrol Fleet Units	90,000.00	102,821.74	(12,821.74)
Food/Meals	1,000.00	605.40	394.60
Other Contract Services	0.00	128,138.18	(128,138.18)
Printing and Binding	1,500.00	2,166.66	(666.66)
Dues and Memberships	5,100.00	5,404.99	(304.99)
Meetings and Conferences	5,000.00	1,136.30	3,863.70
Medical Supplies	800.00	464.10	335.90
Batteries	1,000.00	436.38	563.62
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	1,898.72	2,101.28
Public Relations/Ed Supplies	1,500.00	712.66	787.34
Postage	1,500.00	1,149.85	350.15
Gasoline	34,848.00	17,754.31	17,093.69
Diesel Fuel	0.00	0.00	0.00
Computer Supplies	2,500.00	99.99	2,400.01
Copier Supplies	1,200.00	0.00	1,200.00
Books and Subscriptions	2,000.00	194.14	1,805.86
Traffic Signs	0.00	0.00	0.00
New Equipment	10,000.00	17,773.23	(7,773.23)
K9 New Equipment	0.00	5,089.88	(5,089.88)
Mileage and Tolls	1,500.00	946.82	553.18
Training	35,000.00	11,363.86	23,636.14
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	70,938.00	66,563.49	4,374.51
Electricity	20,000.00	22,689.44	(2,689.44)
Equipment Maintenance	2,000.00	590.00	1,410.00
Building Maintenance	8,000.00	15,549.86	(7,549.86)
Painting	300.00	0.00	300.00
Carpentry Supplies	300.00	2.97	297.03
Equipment Lease	2,500.00	9,086.10	(6,586.10)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Ground Maintenance	1,500.00	118.88	1,381.12
Food/Meals	300.00	0.00	300.00
Other Contract Services	30,358.00	10,778.36	19,579.64
Medical Supplies	0.00	0.00	0.00
Plumbing Supplies	300.00	633.28	(333.28)
Electrical Supplies	300.00	0.00	300.00
Natural Gas	8,000.00	4,323.95	3,676.05
Custodial Supplies	1,500.00	836.70	663.30
Landscaping Materials	0.00	0.00	0.00
Hand Tools	100.00	0.00	100.00
New Equipment	0.00	2,877.20	(2,877.20)
Finance Charges and Late Fees	0.00	0.00	0.00
	4,080,871.00	3,825,277.26	255,593.74
FIRE DEPARTMENT			
Personnel	3,570,363.00	3,722,188.73	(151,825.73)
Phone and Communication	27,000.00	32,050.38	(5,050.38)
Other Professional Services	500.00	13,377.56	(12,877.56)
Equipment Maintenance	3,500.00	11,131.81	(7,631.81)
Vehicle Maintenance	50,000.00	12,312.35	37,687.65
Gas Pumps' Maintenance	1,000.00	0.00	1,000.00
Equipment Lease	0.00	0.00	0.00
Vehicle Lease	10,000.00	9,710.62	289.38
Food/Meals	0.00	0.00	0.00
Other Contract Services	40,000.00	21,010.39	18,989.61
Dues and Memberships	800.00	1,880.99	(1,080.99)
Meetings and Conferences	500.00	0.00	500.00
Photography Supplies	1.00	0.00	1.00
Stationery/Paper	100.00	2,575.91	(2,475.91)
Office Supplies	500.00	636.93	(136.93)
Public Relations/Ed Supplies	0.00	0.00	0.00
Postage	100.00	56.90	43.10
Gasoline	5,000.00	2,882.59	2,117.41
Diesel Fuel	7,500.00	7,332.17	167.83
Computer Supplies	0.00	0.00	0.00
Copier Supplies	200.00	0.00	200.00
Books and Subscriptions	1,000.00	159.00	841.00
New Equipment	4,000.00	3,548.98	451.02
Mileage and Tolls	250.00	0.00	250.00
Fire Alarms System	5,000.00	12,057.66	(7,057.66)
Regional Hazmat	4,400.00	5,294.72	(894.72)
Fire Station			
Other Professional Services	300.00	2,390.65	(2,090.65)
Electricity	17,000.00	15,531.51	1,468.49
Building Maintenance	7,000.00	5,259.04	1,740.96
Carpentry Supplies	100.00	0.00	100.00
Ground Maintenance	200.00	0.00	200.00
Other Contract Services	7,500.00	0.00	7,500.00
Chemicals	250.00	1,195.00	(945.00)
Plumbing Supplies	0.00	1,317.26	(1,317.26)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Electrical Supplies	0.00	1,145.00	(1,145.00)
Natural Gas	17,000.00	10,704.88	6,295.12
Custodial Supplies	1,800.00	1,900.69	(100.69)
Landscaping Materials	1.00	0.00	1.00
Hand Tools	1.00	0.00	1.00
New Equipment	3,000.00	0.00	3,000.00
Finance Charges and Late Fees	0.00	0.00	0.00
Fire Hire (Fire Hire is 100% reimbursed by persons requiring fire hire)			
Personnel	13,061.00	814.21	12,246.79
	3,798,927.00	3,898,465.93	(99,538.93)
BUILDING INSPECTION			
Personnel	83,172.00	76,890.93	6,281.07
Legal Services	0.00	0.00	0.00
Phone and Communication	625.00	0.00	625.00
Other Professional Services	19,000.00	18,835.75	164.25
Vehicle Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Printing and Binding	0.00	40.50	(40.50)
Dues and Memberships	250.00	245.00	5.00
Meetings and Conferences	300.00	170.00	130.00
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	190.95	59.05
Postage	300.00	233.55	66.45
Postage	0.00	0.00	0.00
Books & Subscriptions	1,600.00	59.89	1,540.11
New Equipment	400.00	34.80	365.20
Mileage and Tolls	50.00	0.00	50.00
	106,047.00	96,701.37	9,345.63
EMERGENCY MANAGEMENT			
Personnel	106,458.00	134,936.63	(28,478.63)
Phone and Communication	3,000.00	229.96	2,770.04
Other Professional Services	0.00	8,099.06	(8,099.06)
Equipment Maintenance	50.00	0.00	50.00
Vehicle Maintenance	500.00	800.59	(300.59)
Food/Meals	900.00	355.52	544.48
Other Contract Services	1,000.00	778.59	221.41
Dues & Memberships	0.00	0.00	0.00
Batteries	150.00	0.00	150.00
Photography Supplies	100.00	15.98	84.02
Office Supplies	250.00	533.87	(283.87)
Gasoline	1,800.00	535.25	1,264.75
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	1,500.00	14,532.46	(13,032.46)
Finance Charges and Late Fees	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Emergency Management RERP			
Personnel	20,000.00	20,414.55	0.00
Equipment Maintenance	0.00	0.00	0.00
	135,708.00	181,232.46	(45,109.91)
HIGHWAY DEPARTMENT			
Personnel	840,672.00	802,544.46	38,127.54
Advertising	75.00	0.00	75.00
Phone and Communication	6,000.00	1,988.07	4,011.93
Programmers/Tech Advisors	0.00	0.00	0.00
Other Professional Services	4,000.00	12,619.90	(8,619.90)
Electricity	5,975.00	27,378.41	(21,403.41)
Equipment Maintenance	55,000.00	41,460.19	13,539.81
Radio Maintenance	300.00	135.00	165.00
Vehicle Maintenance	45,000.00	82,551.31	(37,551.31)
Carpentry Supplies	1,700.00	547.52	1,152.48
Equipment Rental	10,000.00	234.00	9,766.00
Food/Meals	0.00	873.63	(873.63)
Other Contract Services	60,000.00	57,643.05	2,356.95
Printing and Binding	50.00	776.27	(726.27)
Dues and Memberships	1,675.00	1,230.00	445.00
Meetings and Conferences	700.00	0.00	700.00
Safety Equipment	2,392.00	2,664.37	(272.37)
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	662.49	(162.49)
Office Supplies	1,200.00	959.57	240.43
Postage	300.00	50.63	249.37
Plumbing Supplies	100.00	0.00	100.00
Electrical Supplies	100.00	0.00	100.00
Gasoline	25,000.00	1,489.84	23,510.16
Diesel Fuel	30,000.00	26,405.85	3,594.15
Custodial Supplies	2,800.00	977.90	1,822.10
Computer Supplies	0.00	55.99	(55.99)
Landscaping Materials	1,500.00	3,102.88	(1,602.88)
Hand Tools	4,000.00	1,648.31	2,351.69
Books and Subscriptions	0.00	0.00	0.00
Traffic Signs	9,763.00	16,329.65	(6,566.65)
Asphalt/Road Materials	10,000.00	11,068.50	(1,068.50)
Crushed Stone	2,800.00	2,344.32	455.68
Drainage Pipe	2,000.00	3,017.34	(1,017.34)
Sand	6,000.00	0.00	6,000.00
Road Salt	92,000.00	60,211.42	31,788.58
New Equipment	23,000.00	22,711.65	288.35
Mileage and Tolls	1,000.00	46.00	954.00
Cold Patch	2,100.00	1,850.00	250.00
Finance Charges and Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	1,500.00	2,920.86	(1,420.86)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	6,456.00	3,985.74	2,470.26
Building Maintenance	6,400.00	494.98	5,905.02
Carpentry Supplies	3,700.00	182.70	3,517.30
Other Contract Services	4,500.00	4,530.69	(30.69)
Natural Gas	18,000.00	9,387.77	8,612.23
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
	1,288,308.00	1,207,081.26	81,226.74
STREET LIGHTS			
Electricity	90,000.00	79,009.38	10,990.62
	90,000.00	79,009.38	10,990.62
SOLID WASTE BUILDING			
Other Professional Services	1,100.00	3,009.00	(1,909.00)
Electricity	10,000.00	9,998.37	1.63
Building Maintenance	3,000.00	3,734.78	(734.78)
Carpentry Supplies	0.00	0.00	0.00
Natural Gas	11,000.00	9,081.72	1,918.28
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	25,100.00	25,823.87	(723.87)
RUBBISH DEPARTMENT			
Personnel	756,877.00	813,951.07	(57,074.07)
Advertising	100.00	0.00	100.00
Engineering Services	19,000.00	23,121.43	(4,121.43)
Phone and Communication	950.00	3,297.87	(2,347.87)
Other Professional Services	1,000.00	34.90	965.10
Equipment Maintenance	17,000.00	10,521.00	6,479.00
Vehicle Maintenance	16,000.00	27,735.29	(11,735.29)
Carpentry Supplies	1,500.00	456.99	1,043.01
Equipment Rental	2,500.00	1,682.26	817.74
Food/Meals	0.00	960.32	(960.32)
Other Contract Services	2,000.00	0.00	2,000.00
Printing and Binding	300.00	781.91	(481.91)
Dues and Memberships	2,887.00	180.00	2,707.00
Meetings and Conferences	250.00	0.00	250.00
Safety Equipment	1,722.00	2,430.54	(708.54)
Chemicals	300.00	0.00	300.00
Office Supplies	400.00	844.70	(444.70)
Gasoline	0.00	0.00	0.00
Diesel Fuel	33,000.00	7,815.94	25,184.06
Natural Gas	0.00	3,223.30	(3,223.30)
Custodial Supplies	1,500.00	1,034.77	465.23
Computer Supplies	100.00	37.93	62.07
Hand Tools	100.00	47.80	52.20

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
New Equipment	2,000.00	3,032.74	(1,032.74)
Mileage and Tolls	500.00	270.49	229.51
Damages to Non-Town Property	0.00	32.98	(32.98)
Rubbish Disposal	324,000.00	363,101.71	(39,101.71)
Recycling	60,000.00	74,002.26	(14,002.26)
	1,243,986.00	1,338,598.20	(94,612.20)
WATER TREATMENT, CONSERV., & OTHER			
Stormwater Management			
Personnel	8,000.00	7,338.00	662.00
Other Contract Services	127,000.00	131,431.45	(4,431.45)
New Equipment	0.00	0.00	0.00
	135,000.00	138,769.45	(3,769.45)
HEALTH DEPARTMENT			
Personnel	81,923.00	64,075.66	17,847.34
Phone and Communication	625.00	0.00	625.00
Other Professional Services	7,500.00	630.00	6,870.00
Dues and Memberships	75.00	45.00	30.00
Meetings and Conferences	200.00	0.00	200.00
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	200.00	0.00	200.00
Books and Subscriptions	50.00	0.00	50.00
New Equipment	425.00	34.79	390.21
Mileage and Tolls	50.00	0.00	50.00
	91,098.00	64,785.45	26,312.55
ANIMAL CONTROL			
Personnel	71,287.00	73,188.57	(1,901.57)
Radio Maintenance	700.00	800.00	(100.00)
Vehicle Maintenance	200.00	0.00	200.00
Printing and Binding	750.00	3,235.78	(2,485.78)
Office Supplies	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
New Equipment	500.00	441.96	58.04
Prescription Drugs	300.00	0.00	300.00
Damages Caused by Animals	0.00	0.00	0.00
Animal Care/Disposal	1,200.00	296.88	903.12
MOSQUITO CONTROL			
Advertising	50.00	0.00	50.00
Other Professional Services	56,900.00	46,750.00	10,150.00
Carpentry Supplies	1,500.00	0.00	1,500.00
Meetings and Conferences	0.00	0.00	0.00
	133,487.00	124,713.19	8,773.81

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	75,330.00	73,950.45	1,379.55
Phone and Communication	0.00	0.00	0.00
Other Professional Services	0.00	0.00	0.00
Dues and Memberships	30.00	0.00	30.00
Meetings and Conferences	0.00	0.00	0.00
Postage	0.00	18.90	(18.90)
New Equipment	0.00	0.00	0.00
Direct Assistance			
Other Professional Services	1,000.00	0.00	1,000.00
Electricity for Clients	7,000.00	2,734.71	4,265.29
Food/Meals for Clients	9,250.00	3,033.99	6,216.01
Gasoline for Clients	2,650.00	592.41	2,057.59
Fuel Oil for Clients	4,000.00	2,028.14	1,971.86
Natural Gas for Clients	1,300.00	382.08	917.92
Prescription Drugs for Clients	2,200.00	987.24	1,212.76
Building Rental for Clients	53,500.00	21,177.46	32,322.54
Clothing for Clients	100.00	0.00	100.00
Funerals for Clients	6,000.00	4,000.00	2,000.00
Transportation for Clients	1,500.00	257.50	1,242.50
	163,860.00	109,162.88	54,697.12
PARKS & RECREATION			
Parks			
Personnel	142,911.00	175,936.74	(33,025.74)
Phone and Communication	660.00	32.76	627.24
Other Professional Services	1,000.00	1,192.56	(192.56)
Electricity	4,500.00	6,532.37	(2,032.37)
Equipment Maintenance	1,900.00	1,706.79	193.21
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	2,000.00	1,031.26	968.74
Building Maintenance	22,000.00	7,325.12	14,674.88
Painting	6,000.00	2,162.56	3,837.44
Carpentry Supplies	800.00	447.24	352.76
Ground Maintenance	1,000.00	601.32	398.68
Equipment Rental	0.00	534.71	(534.71)
Other Contract Services	800.00	10,855.00	(10,055.00)
Dues and Memberships	0.00	190.00	(190.00)
Meetings and Conferences	0.00	0.00	0.00
Safety Equipment	100.00	79.79	20.21
Plumbing Supplies	500.00	53.69	446.31
Electrical Supplies	200.00	51.89	148.11
Gasoline	351.00	6,772.61	(6,421.61)
Custodial Supplies	1,400.00	725.41	674.59
Landscaping Materials	3,000.00	4,087.18	(1,087.18)
Vehicle Supplies	0.00	51.55	(51.55)
Hand Tools	428.00	842.96	(414.96)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Recreational Supplies	300.00	99.96	200.04
Fencing	3,000.00	5,921.96	(2,921.96)
Concrete	200.00	4,700.00	(4,500.00)
Infield Mix	4,000.00	1,566.00	2,434.00
New Equipment	1,000.00	2,176.60	(1,176.60)
Mileage and Tolls	55.00	152.39	(97.39)
Finance Charges & Late Fees	0.00	0.00	0.00
Memorial Day	2,000.00	0.00	2,000.00
Recreation Department			
Personnel	547,793.00	391,458.29	156,334.71
Advertising	664.00	0.00	664.00
Phone and Communication	7,795.00	6,543.02	1,251.98
Programmers	0.00	0.00	0.00
Other Professional Services	1,900.00	1,005.90	894.10
Equipment Maintenance	3,125.00	80.00	3,045.00
Vehicle Maintenance	850.00	0.00	850.00
Equipment Lease	3,121.00	3,372.78	(251.78)
Equipment Rental	14,500.00	1,169.00	13,331.00
Food/Meals	360.00	80.00	280.00
Other Contract Services	12,410.00	979.01	11,430.99
Printing and Binding	300.00	53.96	246.04
Dues and Memberships	1,650.00	789.36	860.64
Meetings and Conferences	875.00	959.00	(84.00)
Medical Supplies	600.00	0.00	600.00
Photography Supplies	200.00	0.00	200.00
Office Supplies	2,321.00	826.51	1,494.49
Postage	500.00	7.50	492.50
Gasoline	650.00	44.33	605.67
Computer Supplies	200.00	0.00	200.00
Books and Subscriptions	200.00	0.00	200.00
Recreational Supplies	12,500.00	6,334.15	6,165.85
New Equipment	5,900.00	7,411.15	(1,511.15)
Mileage and Tolls	100.00	0.00	100.00
Finance Charges and Late Fees	0.00	0.00	0.00
Admission Fees	1,900.00	0.00	1,900.00
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	98,859.00	83,039.98	15,819.02
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	0.00	0.00
Electricity	23,500.00	18,843.37	4,656.63
Equipment Maintenance	3,500.00	2,710.52	789.48
Building Maintenance	30,000.00	29,755.70	244.30
Carpentry Supplies	350.00	0.00	350.00
Ground Maintenance	7,000.00	298.00	6,702.00
Food/Meals	0.00	0.00	0.00
Other Contract Services	3,600.00	1,400.10	2,199.90

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Chemicals	1,600.00	0.00	1,600.00
Plumbing Supplies	50.00	0.00	50.00
Electrical Supplies	450.00	0.00	450.00
Gasoline	85.00	0.00	85.00
Natural Gas	14,000.00	8,809.42	5,190.58
Propane Gas	0.00	0.00	0.00
Custodial Supplies	4,030.00	2,565.00	1,465.00
Landscaping Materials	1,200.00	450.00	750.00
Hand Tools	150.00	0.00	150.00
New Equipment	3,000.00	4,629.77	(1,629.77)
Mileage and Tolls	0.00	0.00	0.00
Welcome Center			
Personnel	12,201.00	8,442.94	3,758.06
Electricity	150.00	681.79	(531.79)
Building Maintenance	550.00	630.26	(80.26)
Painting	700.00	954.82	(254.82)
Carpentry Supplies	300.00	114.79	185.21
Other Contract Services	0.00	0.00	0.00
Custodial Supplies	700.00	82.18	617.82
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
Beach and Pier			
Equipment Lease	0.00	0.00	0.00
Equipment Rental	8,150.00	9,500.00	(1,350.00)
Town Pier Maintenance	5,000.00	1,734.00	3,266.00
Beach Maintenance	6,000.00	10,079.74	(4,079.74)
	1,045,694.00	841,666.76	204,027.24
LIBRARY			
Other Professional Services	506,772.00	506,872.00	(100.00)
	506,772.00	506,872.00	(100.00)
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	0.00	900.00
Other Contract Services	4,800.00	0.00	4,800.00
Memorial Supplies	3,600.00	2,865.00	735.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Old Home Day			
Other Professional Services	4,950.00	0.00	4,950.00
Carpentry Supplies	500.00	0.00	500.00
Equipment Rental	7,275.00	0.00	7,275.00
Other Contract Services	13,421.00	2,500.00	10,921.00
Printing and Binding	1,350.00	0.00	1,350.00
Photography Supplies	30.00	0.00	30.00
Office Supplies	0.00	0.00	0.00
Postage	600.00	0.00	600.00
Electrical Supplies	100.00	0.00	100.00
Recreational Supplies	2,600.00	0.00	2,600.00
New Equipment	825.00	0.00	825.00
Finance Charge & Late Fee	0.00	0.00	0.00
	40,951.00	5,365.00	35,586.00
CONSERVATION COMMISSION			
Personnel	2,217.00	1,794.45	422.55
Advertising	150.00	0.00	150.00
Other Professional Services	0.00	350.00	(350.00)
Food/Meals	250.00	0.00	250.00
Printing and Binding	100.00	0.00	100.00
Dues and Memberships	300.00	500.00	(200.00)
Meetings and Conferences	50.00	0.00	50.00
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	50.00	0.00	50.00
Office Supplies	25.00	0.00	25.00
Postage	25.00	0.00	25.00
Computer Supplies	1.00	0.00	1.00
Books and Subscriptions	50.00	0.00	50.00
Maps	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	250.00	0.00	250.00
	3,618.00	2,644.45	973.55
HEALTH INSURANCE			
Health Insurance	3,084,521.00	2,713,587.07	370,933.93
HRA Debit Card Expense	327,250.00	286,645.92	40,604.08
Life Insurance	124,463.00	95,311.34	29,151.66
Dental Insurance	161,583.00	160,668.29	914.71
	3,697,817.00	3,256,212.62	441,604.38
PRINCIPAL ON LONG TERM NOTE	347,489.00	312,879.00	34,610.00
INTEREST ON LONG TERM NOTE	197,630.00	290,239.09	(92,609.09)
TAX ANTICIPATION NOTE	4,000.00	0.00	4,000.00
WATER DEPARTMENT	1,847,127.00	1,756,729.75	90,397.25
SEWER DEPARTMENT	1,968,761.00	1,892,650.33	76,110.67
TOTAL OPERATING BUDGET	24,249,098.00	23,113,192.91	1,135,905.09

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
2020 Warrant Articles			
#30 Waypoint (Child & Family Services)	3,600.00	3,600.00	0.00
#31 Child Advocacy Center	2,000.00	2,000.00	0.00
#32 Chucky's Fight	8,000.00	8,000.00	0.00
#33 Haven (A Safe Place)	6,014.00	6,014.00	0.00
#34 Richie McFarland Children's Fund	4,129.00	4,129.00	0.00
#35 Rockingham County Nutrition Program	7,656.00	7,656.00	0.00
#36 Seabrook Community Table	5,600.00	5,600.00	0.00
#37 Lions Club	4,000.00	4,000.00	0.00
#38 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#39 Seacoast Visiting Nurses Center	7,600.00	7,600.00	0.00
#40 Seacoast Youth Services	18,000.00	18,000.00	0.00
#41 Southern NH Services	14,669.00	14,669.00	0.00
#42 Transportation for Seacoast Citizens	3,200.00	3,200.00	0.00
#43 Friends Program	1,040.00	1,040.00	0.00
#45 Families First	6,000.00	6,000.00	0.00
#46 American Red Cross	1,200.00	1,200.00	0.00
#47 Cross Roads	2,800.00	2,800.00	0.00
#13 DPW - Road Improvements	300,000.00	271,479.50	28,520.50
#14 WTR - Rehab/clean wells	50,000.00	0.00	50,000.00
#15 WTR - Construct New Wells	143,727.00	15,717.40	128,009.60
#16 SWR - Repair/replace Centennial St PS	100,000.00	0.00	100,000.00
#17 SWR - SCADA	94,000.00	0.00	94,000.00
#18 DPW - Stormwater Pump Stations	35,000.00	32,833.29	2,166.71
#26 PKS - Governor Weare Concession Stand	15,000.00	0.00	15,000.00
Total 2020 Warrant Articles	836,857.00	419,160.19	417,696.81
SELECTMEN'S ENCUMBRANCES			
2019 Warrant Articles			
#34 Council On Aging	5,000.00	0.00	5,000.00
#23 DPW - 6 wheel dump truck	66,580.00	66,580.00	-
#20 DPW - Road Improvements	21,860.00	16,860.00	5,000.00
#21 WTR - Rehab/well maintenance	8,612.50	16,000.00	(7,387.50)
#22 WTR - SCADA	138,600.00	6,475.00	132,125.00
#27 SWR - Air handling unit	15,000.00	0.00	15,000.00
#30 REC - Boiler replacement	0.00	455.32	(455.32)
Total 2019 Warrant Articles	255,652.50	106,370.32	149,282.18
2018 Warrant Articles			
#38 Council On Aging	2,215.25	-	2,215.25
#17 SWR - Outfall Pipe Rte 286	450,525.00	26,980.00	423,545.00
#18 WTR - Construct New Wells	135,007.20	900.00	134,107.20
#29 SWR - Mounted oxygen probes	9,105.70	-	9,105.70
Total 2018 Warrant Articles	596,853.15	27,880.00	568,973.15

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Grants with no matching Town Funds			
Gofer Round 1	0.00	77,819.18	(77,819.18)
Gofer Round 2	0.00	132,129.68	(132,129.68)
2020 COVID 19 Police	0.00	59,785.62	(59,785.62)
2020 COVID 19 Fire	0.00	59,657.09	(59,657.09)
Total Grants	0.00	329,391.57	(329,391.57)
ABATEMENTS & REFUNDS	0.00	504,621.82	(504,621.82)
SEABROOK ELEMENTARY SCHOOL			
Budget 2019-2020 Balance	6,821,364.00	6,821,364.00	0.00
Budget 2020 - 2021	13,735,791.00	8,400,000.00	5,335,791.00
WINNACUNNET HIGH SCHOOL			
Budget 2019-2020 Balance	3,654,840.00	3,654,840.00	0.00
Budget 2020 - 2021	7,328,256.00	4,800,000.00	2,528,256.00
COUNTY TAX 2019	2,510,694.00	2,510,694.00	0.00

TOWN OF SEABROOK REVENUE REPORT
January through December 2020

Current year Taxes	
Property Tax	39,203,859.31
Yield Tax	22.64
Total Current Year Taxes	<u>\$ 39,203,881.95</u>
Prior Years Taxes	
Property Tax	931,640.13
Redemption	247,466.45
Interest and Cost	35,594.10
Interest on Delinquent Taxes	24,204.32
Total Prior Year Taxes	<u>\$ 1,238,905.00</u>
Cemetery Department	
Sale of Cemetery Lots	3,800.00
Total Cemetery	<u>\$ 3,800.00</u>
Code Enforcement Office	
Amusement Device	1,700.00
Building Permit Fees	131,459.15
Violations (BI)	25.00
Demo Permit	350.00
Certificate of Occupancy Inspection	3,004.00
Health License Fees	7,941.00
Board of Adjustment	5,713.05
Tattoo License Fees	900.00
Total Code Enforcement Office	<u>\$ 151,092.20</u>
Department of Public Works	
Transfer Station Fees	17,382.68
Driveway Permit	1,000.00
Street Excavation Permits	2,750.00
Total Department of Public Works	<u>\$ 21,132.68</u>
Fire Department	
Fire Fees	11,834.90
Miscellaneous Income	21,992.00
Total Fire Department	<u>\$ 33,826.90</u>
Miscellaneous	
P Card Revenue Share	68,090.76
The Brook - Racing Permit Fees	60,352.00
Interest on Deposits	51,044.10
Bad Check Fees	125.00
Insurance Reimbursements	6,088.60
Copies/Misc Revenue	325,719.63
Transfer in From Transportation	80,000.00
Sale Municipal Property	30,300.00
Due to Trust Funds Comcast	69,037.22
Comcast Franchise Fees	69,037.24
Reserved for special purpose(Channel 22 Equip	10,000.00
Total Miscellaneous	<u>\$ 769,794.55</u>
Payroll Department	
Short Term Insurance Reimbursements	37,689.82
State Retirement Withheld	2,453.80
Total Payroll	<u>\$ 40,143.62</u>

TOWN OF SEABROOK REVENUE REPORT
January through December 2020

Planning Board

Application Fees	30,995.77
Total Planning Board	\$ 30,995.77

Police Department

Pistol Permit Fees	800.00
Fingerprinting Fees	595.00
Insurance Report Fees	6,800.00
Dog Fines	80.00
Parking Fines	27,122.00
Violations	2,588.20
Police Restitution Payable	1,459.33
Miscellaneous Income	2,685.58
Reimbursement SES	25,000.00
Total Police Department	\$ 67,130.11

Recreation Department

Program & Registration Fees	15,551.50
Membership ID's	631.00
Roller Skating	644.00
Total Recreation Department	\$ 16,826.50

Reimbursements

Reimbursement/Elected Officials	150.00
Reimbursement/FICA Tax	11.47
EM RERP Reimbursement	2,125.00
HRA Debit card Expense(HWY)	12,505.26
Postage Reimbursement (TC)	24.00
Other Professional Services(CEM)	26.35
Other Contract Services(SWM)	117.50
Total Reimbursements	\$ 14,842.08

State

Highway Block Grant	178,254.99
Rooms and Meals	451,566.50
Total State	\$ 629,821.49

Town Clerk

Motor Vehicle Permit Fees	1,917,385.29
Motor Vehicle Permit Fees for State	631,511.86
Certificates Birth and Deaths	13,077.00
Marriage Licenses	5,550.00
Animal Licenses	8,672.00
Commercial Refuse License	70.00
Landlord/Agent Registration Fee	15.00
Fish & Game Fees	16,224.00
Uniform Commercial Code	4,002.50
Total Town Clerk	\$ 2,596,507.65

Town Hall

Business Licenses	5,525.00
Parade - Party Permit	1.00
Fireworks Licenses	125.00
Hawkers & Vendors License	250.00
Total Town Hall	\$ 5,901.00

TOWN OF SEABROOK REVENUE REPORT
January through December 2020

Welfare

PY Reimbursements (WEL)	\$ 7,161.47
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Agency Fund

Interest Agency Fund	2,405.30
MiscRevenue	25.00
Total	\$ 2,430.30

Town Pier Fund

Interest Earned	4,520.47
Total	\$ 4,520.47

Water Tower Fund

Interest Earned	7,681.42
Total	\$ 7,681.42

Water Department

Water Department Receipts	
A/R Water Use	1,860,589.14
A/R Service Charges (WTR)	278,737.94
Install/Inspect/Misc Rev	83,421.42
Certified Fees	1,325.26
Interest Income Delinquent WTR	6,873.59
Interest Install/Inspect/Misc	721.70
Full Time Employees (WTR)	8,725.14
Vehicle Maintenance (WTR)	781.48
Meetings & Conferences	95.00
Total Receipts	\$ 2,241,270.67

Sewer Dept

Sewer Department Receipts

A/R Sewer Use	1,043,047.07
A/R Sewer Service Charges	277,643.46
Install/Inspect/Misc Rev	24,005.81
Interest Income Delinquent SWR	3,176.33
Reimbursed Expense (SWR)	146.01
Total Receipts	\$ 1,348,018.68

Grants

Gofer Round1	77,819.18
Gofer Round 2	132,381.82
2020 COVID 19 Police	55,957.05
2020 COVID 19 Fire	59,657.09
EM PW 11 FEMA 4370-DR-NH	4,002.28
Historical Grant Cemetery	1,096.00
WTR -CWSRF Grant	10,855.27
	\$ 341,768.69

Communication Fund

Interest Income	724.25
Lease Payment -Verizon	34,001.23
Lease Payment -T-Mobile	30,041.70
Total Receipts	\$ 64,767.18

Transportation Fund

Transportation Improvement Fees	60,960.00
Interest	574.86
Total Receipts	\$ 61,534.86

TOWN OF SEABROOK REVENUE REPORT
January through December 2020

Conservation Fund

Interest	145.11
Total Receipts	\$ 145.11

Ambulance revolving Fund

Ambulance Fees	285,270.51
Interest	4,903.16
Total Receipts	\$ 290,173.67

Recreation Revolving Fund

Admission Fees(RRF)	1,577.00
Interest Income(RRF)	677.79
Program Service Fee(RRF)	18,084.75
Donations(RRF)	8,940.00
Total Receipts	\$ 29,279.54

Water Treatment Plant

Interest Income	33.23
Total Receipts	\$ 33.23

Recycled Materials Fund

Recycled Materials Income	24,648.86
Interest	1,234.05
Total Receipts	\$ 25,882.91

Respectfully Submitted,
 Oliver L. Carter Jr., Treasurer

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2021**

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

You are hereby notified to meet in the auditorium of the Seabrook Community Center, U.S. Route 1 (Lafayette Road) on Tuesday, February 2, 2021, at 7:00 o'clock in the evening to participate in the first session of the 2021 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 9, 2021, 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 9, 2021, 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;
two (2) members of the Planning Board for a term of three (3) years;
two(2) members of the Budget Committee for a term of three (3) years;
one (1) Tax Collector for a term of three (3) years;
one (1) Trustee of the Library for a term of three (3) years;
one (1) Trustee of the Trust Funds for a term of three (3) years;
one (1) Trustee of the Trust Funds for a term of one (1) year;
three (3) Constables for a term of one (1) year;
one (1) Supervisor of the Checklist for a term of five (5) years;
one (1) Moderator for a term of two (2) years

ARTICLE 2

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 Six Million Four Hundred Thirty One Thousand Eight Hundred Dollars (\$26,431,800)?Should this article be defeated, the default budget shall be Twenty Six Million Three Hundred Ninety Two Thousand Eight Hundred Forty ThreeDollars (\$26,392,843)which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Recommended by Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$9.67 impact per \$1,000 on the tax rate).

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

ARTICLE 3

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Employees Association for the period April 1, 2021 through March 31, 2024; and furthermore to raise and appropriate the sum of (\$0) for fiscal year 2021, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increase in salaries and benefits for fiscal year 2022 would be \$87,937. The increases in salaries and benefits for fiscal year 2023 would be \$61,128. The increases in salaries and benefits for 2024 would be \$15,282 through March 31, 2024. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

ARTICLE 4

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Police Association for the period April 1, 2021 through March 31, 2023; and furthermore, to raise and appropriate the sum of (\$0) for fiscal year 2021, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The increases in salaries and benefits for fiscal year 2022 would be \$68,859. The increases in salaries and benefits for fiscal year 2023 would be \$4300through March 31, 2023. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

ARTICLE 5

To see if the Town, if any of articles 3-4 are defeated, will authorize the Board of Selectmen to call one special meeting, at its option, to address the relevant article's or articles' cost items only? (Majority vote required) (Recommended by the Board of Selectmen)

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Three Hundred Eighty-Nine Thousand Dollars (\$389,000.00) for improvements to Town streets consisting of pavement overlays, adjustments to associated structures, crack-sealing repairs, and design of drainage improvements. Said appropriation will be offset by a State Highway Block Grant estimated to be One Hundred Sixty Thousand Eight Hundred Dollars (\$160,800.00), and by a transfer of the sum of Eighty Thousand Dollars (\$80,000.00) from the Transportation Improvement Special Revenue Fund and an appropriation of One Hundred Forty-Eight Thousand Two Hundred Dollars (\$148,200.00) from local taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the projects are completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.054 impact per \$1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan that was submitted to the Planning Board and utilizes Highway Block Grant funding, with other sources, to repave Town streets.

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Fifty-Five Thousand Dollars (\$55,000) for the purpose of cleaning, rehabilitation and long-term well and equipment maintenance for seven (7) bedrock wells and five (5) gravel pack wells. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.020 impact per \$1,000 on the tax rate).

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

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars (\$200,000) to construct new wells including well design, construction and infrastructure to connect to the water treatment plant and authorize the withdrawal of Two Hundred Thousand Dollars (\$200,000) from the Water Resources Capital Reserve Fund created for that purpose, to fund the appropriation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: This article is included in the capital improvement plan approved by the planning board. To continue the ongoing work started in 2015 to replace failing water sources and develop new water sources to meet the needs of a growing community.

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Eighty Thousand Dollars (\$80,000.00) to resurface and grind the driveways for wells 1, 2, 3, 4 and 7 for the Water Department. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.029 impact per \$1000 on the tax rate).

NOTE: This article is included in the capital improvement plan approved by the planning board. Driveway maintenance in winter months has become more difficult, and salt cannot be used, creating a safety issue as snow and ice removal is more difficult over uneven surfaces.

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of twenty-nine thousand dollars (\$29,000.00) for the purpose of replacing the roof at the Route 107 pump station for the Water Department. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is

a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.011 impact per \$1,000 on the tax rate).

NOTE: This roof is original construction, dating back to the 1980's. This station contains the controls for bedrock wells 1, 2, 3 and 4.

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Four Hundred Ninety-Five Thousand Dollars(\$495,000) for the purpose of replacing the outfall pipe and brackets under the Route 286 Bridge, and further to authorize the Board of Selectmen to apply for, contract for, accept and expend any federal, state or other available funds towards the project, including any other temporary or permanent State funding including U.S.D.A. Rural Development and other federal funding, according to the terms under which they are received. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in four (4) years (December 31, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: This article is included in the capital improvement plan approved by the Planning Board. This funding would enable completion of a prior approved project vital to the continued safe operation of the Wastewater Plant.

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Two Million Two Hundred Eighty Thousand Dollars (\$2,280,000.00) for the purpose of retrofitting the Wastewater Treatment Plant and further to authorize the Board of Selectman to apply for, accept and expend any federal, state, or other available grant funds towards the project, including NHDES State grant Funds and any other temporary or permanent State funding that may be available, including U.S.D.A. Rural Development and other federal funding that may be available, according to the terms under which they are received. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in five (5) years (December 31, 2016), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectman) (Recommended by the Budget Committee) (Estimate \$.835 impact per \$1,000 on the tax rate).

NOTE: This article would enable the Wastewater Treatment Plant to retrofit a twenty-five year old plant, including bringing energy efficiency improvements that will bring major financial savings to the plant. Equipment improvements will allow the plant to maintain minimum required standards for the federal EPA and the NHDES. Grant funding will be sought to pay for some, or all, of this project.

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy Thousand Dollars (\$170,000.00) for the purpose of upgrading the System Control and Data Acquisition (S.C.A.D.A.) system at the Town Wastewater Department. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority

vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.062 impact per \$1,000 on the tax rate).

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

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to sandblast and repaint the lime silo at the Wastewater Plant. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.018 impact per \$1,000 on the tax rate).

NOTE: This article is included in the capital improvement plan approved by the planning board. Constant exposure to the salt air has caused significant corrosion and paint peeling. Spot sandblasting and painting is needed to maintain the integrity of the structure.

ARTICLE 15

To see if the Town will authorize the Board of Selectmen to enter into a five-year lease/purchase agreement in the amount of Eight Hundred Seventy-Five Thousand Dollars (\$875,000.00) for the acquisition and equipping of a modern Fire Engine for the Fire Department, and to raise and appropriate the sum of One Hundred Seventy Five Thousand Dollars (\$175,000.00) for the first year's payment for that purpose. This lease/purchase agreement contains an escape clause. Further, to authorize the sale or trade of the existing 2003 Rescue Vehicle. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the vehicle is fully owned or in five (5) years, whichever occurs first. In future years the lease payments will be included in the proposed and default budgets. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.064 impact per \$1,000 on the tax rate.)

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

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000.00) to be added to the existing Police Department Equipment Capital Reserve Fund previously established. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.013 impact per \$1,000 on the tax rate).

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

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be added to the existing Fire Department Self Contained Breathing Apparatus (SCBA) and Turnout Gear Capital Reserve Fund previously established. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.018 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This article would allow the Town to begin saving for the mandatory purchase of turnout gear for Firefighters, due in 2021, and mandatory purchase of SCBA breathing equipment, estimated to be due in 2025. The combined cost is estimated at \$280,000. The current balance of this fund is \$80,000.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Seventy-One Thousand One Hundred-Thirty-Seven Dollars (\$71,137) to purchase Turnout Gear/PPE and to authorize the withdrawal of same from the SCBA/Turnout Gear Capital Reserve Fund previously established. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority Vote Required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)(No impact on the tax rate as this funding will come from an established capital fund with \$80,000 prior approved by voters for this purpose).

Note: This article is to disburse money previously approved and allocated by a majority vote of the residents of Seabrook. These capital expenses are for the purchasing of the necessary turn out gear required by fire and safety standards to protect firefighters while conducting fire ground operations. This gear has not been purchased since 2016 and is due to be replaced in 2021.

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000.00) to install a wet sprinkler system at the Department of Public Works building. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.027 impact per \$1,000 on the tax rate).

Note: This article is to provide fire protection at the DPW Building and protect the employees as well as the expensive equipment contained within the building.

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000.00) for the purchase and equipping of a 6-wheel dump truck with plow and sander and further to authorize the sale or trade of the existing 2007 International Dump Truck with plow and sander. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the vehicle is acquired or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.055 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This truck provides plowing, as well as being vital for other mission critical tasks at DPW and would replace a 13-year old vehicle.

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000.00) to repair the two DPW stormwater pump stations. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2023), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.013 impact per \$1,000 on the tax rate).

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

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Dollars (\$3,600.00) for Waypoint (formerly Child & Family Services), a human service organization for the purpose of providing a range of home and community-based family support and counseling programs designed to tackle problems before they reach a crisis and provides treatment during a crisis to stabilize the family. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for Child Advocacy Center, a human service organization for the purpose of assisting children ages 3-18 and developmentally delayed adults who have disclosed sexual or physical abuse, been neglected, are drug endangered, and/or witnessed domestic violence or crime. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for Chucky's Fight, a human service organization for the purpose of providing guidance for loved ones/family members with substance abuse or mental health issues by providing guidance into treatment centers, mentorship, and community service hours that are supervised. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Six Thousand Fourteen Dollars (\$6,014.00) for Haven (formerly A Safe Place), a human service organization for the purpose of serving women, men and children affected by domestic and sexual violence and stalking and their non-offending parents, partners and friends; including individuals who have just been sexually or physically assaulted, as well as those dealing with the trauma months or years later. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of Four Thousand One Hundred Twenty-Nine Dollars (\$4,129.00) for Richie McFarland Children's Fund, a human service organization for the purpose of providing early intervention services for children from birth to age 3 and their families who have been identified as, or are at risk of having a developmental delay or disability. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Fifty-Six Dollars (\$7,656.00) for Rockingham County Nutrition Program, a human service organization for the purpose of providing a ready hot meal and safety services for those in need, on an ongoing basis to elderly residents. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for Seabrook Community Table, a human service organization for the purpose of providing a free home-cooked meal to those having financial problems, families, and the elderly. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 29

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

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Twenty-Two Dollars (\$3,622.00) for Seacoast Mental Health Center, a human service

organization for the purpose of providing community mental health services to individuals and families in the eastern half of Rockingham County who meet the appropriate clinical criteria. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Six Hundred Dollars (\$7,600.00) for Seacoast Visiting Nurses Center, a human service organization for the purpose of providing skilled nursing, rehabilitation and support services to patients who have been discharged from a hospital or rehabilitation facility after an illness or injury. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 32

To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000.00) for Seacoast Youth Services, a human service organization for the purpose of providing programs to school aged children. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.007 impact per \$1,000 on the tax rate).

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Six Hundred Sixty Nine Dollars (\$14,669.00) for Southern NH Services operating as the Community Action Council, a human service organization for the purpose of supporting low-income individuals and families with direct services, preventing more families from falling into poverty and/or homelessness, and assisting at-risk families in finding long-term solutions to their economic needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.005 impact per \$1,000 on the tax rate).

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Dollars (\$3,200.00) for Transportation Assistance for Seacoast Citizens, a human service organization that serves the senior population through a volunteer program utilized to meet many community needs. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 35

To see if the Town will vote to raise and appropriate the sum of One Thousand Forty Dollars (\$1,040.00) for Friends Program, a human service organization assisting the homeless population by providing shelter on a 24/7 basis, 365 days a year. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 36

To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000.00) for Greater Seacoast Community Health (d/b/a Families First Health & Support Center), a human service organization for the purpose of targeting and assisting people who face risk factors such as poverty, homelessness, single parenthood, mental illness, uninsured, lack of medical/dental care, substance abuse, etc. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 37

To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for American Red Cross, a human service organization for the purpose of preventing and alleviating human suffering in the face of emergencies by mobilizing the power of volunteers and generosity of donors. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 38

To see if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Dollars (\$2,800.00) for Cross-Roads, a human service organization for the purpose of housing homeless individuals. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

Given under our hands and seals the ____ day of January, 2021.

BOARD OF SELECTMEN:

Theresa A. Kyle, Chairman

Ella Brown, Vice Chairman

Aboul B. Khan, Clerk

A true copy of warrant, ATTEST:

Theresa A. Kyle, Chairman

Ella Brown, Vice Chairman

Aboul B. Khan, Clerk

We hereby certify that we gave notice to the inhabitants, within named, to meet at the time and place and for the purposes within named, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Post Office and the Town Hall, being public places in said Town of Seabrook this ____ day of January, 2021.

STATE OF NEW HAMPSHIRE
Rockingham, ss

January ____, 2021

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

Before me,

Justice of the Peace/Notary Public
My commission expires: 6/6/23

NHMBB New Hampshire Municipal Bond Bank

2020 SERIES A NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF SEABROOK

DATE PREPARED:	01/09/20	Total Proceeds	\$3,239,100.00
BONDS DATED: 01/8/20	02/15/20	Premium to Reduce Loan	\$317,900.00
INTEREST START DATE: 217 days	02/13/20	Amount of Loan to be Paid	\$2,921,200.00
FIRST INTEREST PAYMENT:	08/15/20		
TRUE INTEREST COST:	2.15%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT*	CALENDAR YEAR TOTAL PAYMENT
	08/15/20				\$57,999.84	\$57,999.84	\$57,999.84
1	02/15/21	\$2,921,200.00	\$151,200.00	5.100%	57,362.48	208,562.48	
	08/15/21				53,506.88	53,506.88	262,069.36
2	02/15/22	2,770,000.00	150,000.00	5.100%	53,506.88	203,506.88	
	08/15/22				49,681.88	49,681.88	253,188.76
3	02/15/23	2,620,000.00	150,000.00	5.100%	49,681.88	199,681.88	
	08/15/23				45,856.88	45,856.88	245,538.76
4	02/15/24	2,470,000.00	150,000.00	5.100%	45,856.88	195,856.88	
	08/15/24				42,031.88	42,031.88	237,888.76
5	02/15/25	2,320,000.00	145,000.00	5.100%	42,031.88	187,031.88	
	08/15/25				38,334.38	38,334.38	225,366.26
6	02/15/26	2,175,000.00	145,000.00	5.100%	38,334.38	183,334.38	
	08/15/26				34,636.88	34,636.88	217,971.26
7	02/15/27	2,030,000.00	145,000.00	5.100%	34,636.88	179,636.88	
	08/15/27				30,939.38	30,939.38	210,576.26
8	02/15/28	1,885,000.00	145,000.00	5.100%	30,939.38	175,939.38	
	08/15/28				27,241.88	27,241.88	203,181.26
9	02/15/29	1,740,000.00	145,000.00	5.100%	27,241.88	172,241.88	
	08/15/29				23,544.38	23,544.38	195,786.26
10	02/15/30	1,595,000.00	145,000.00	5.100%	23,544.38	168,544.38	
	08/15/30				19,846.88	19,846.88	188,391.26
11	02/15/31	1,450,000.00	145,000.00	4.100%	19,846.88	164,846.88	
	08/15/31				16,874.38	16,874.38	181,721.26
12	02/15/32	1,305,000.00	145,000.00	4.100%	16,874.38	161,874.38	
	08/15/32				13,901.88	13,901.88	175,776.26
13	02/15/33	1,160,000.00	145,000.00	2.225%	13,901.88	158,901.88	
	08/15/33				12,288.75	12,288.75	171,190.63
14	02/15/34	1,015,000.00	145,000.00	2.350%	12,288.75	157,288.75	
	08/15/34				10,585.00	10,585.00	167,873.75
15	02/15/35	870,000.00	145,000.00	2.350%	10,585.00	155,585.00	
	08/15/35				8,881.25	8,881.25	164,466.25
16	02/15/36	725,000.00	145,000.00	2.350%	8,881.25	153,881.25	
	08/15/36				7,177.50	7,177.50	161,058.75
17	02/15/37	580,000.00	145,000.00	2.475%	7,177.50	152,177.50	
	08/15/37				5,383.13	5,383.13	157,560.63
18	02/15/38	435,000.00	145,000.00	2.475%	5,383.13	150,383.13	
	08/15/38				3,588.75	3,588.75	153,971.88
19	02/15/39	290,000.00	145,000.00	2.475%	3,588.75	148,588.75	
	08/15/39				1,794.38	1,794.38	150,383.13
20	02/15/40	145,000.00	145,000.00	2.475%	1,794.38	146,794.38	
							146,794.38
TOTALS			\$2,921,200.00		\$1,007,554.96	\$3,928,754.96	\$3,928,754.96

***Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement**



29 YEAR LEVEL DEBT SCHEDULE FOR

TOWN OF SEABROOK

NEW HAMPSHIRE MUNICIPAL BOND BANK

DATE PREPARED: 11/29/16
 BONDS DATED: 07/01/08 08/15/08
 INTEREST START DATE: 208 days 07/17/08
 FIRST INTEREST PAYMENT: 02/15/09
 NET INTEREST COST: 4.5600%

Amount of Loan to be Paid \$5,997,345.00
 Premium \$2,655.00
 Total Proceeds \$6,000,000.00

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$160,225.03		\$160,225.03	\$160,225.03	
1	08/15/09	\$5,997,345.00	\$162,345.00	4.000%	138,656.28		138,656.28	301,001.28	\$461,226.31
	02/15/10				135,409.38		135,409.38	135,409.38	
2	08/15/10	5,835,000.00	170,000.00	4.000%	135,409.38		135,409.38	305,409.38	440,818.76
	02/15/11				132,009.38		132,009.38	132,009.38	
3	08/15/11	5,665,000.00	175,000.00	5.000%	132,009.38		132,009.38	307,009.38	439,018.76
	02/15/12				127,634.38		127,634.38	127,634.38	
4	08/15/12	5,490,000.00	180,000.00	5.000%	127,634.38		127,634.38	307,634.38	435,268.76
	02/15/13				123,134.38		123,134.38	123,134.38	
5	08/15/13	5,310,000.00	185,000.00	5.250%	123,134.38		123,134.38	308,134.38	431,268.76
	02/15/14				118,278.13		118,278.13	118,278.13	
6	08/15/14	5,125,000.00	195,000.00	5.250%	118,278.13		118,278.13	313,278.13	431,556.26
	02/15/15				113,159.38		113,159.38	113,159.38	
7	08/15/15	4,930,000.00	200,000.00	5.250%	113,159.38		113,159.38	313,159.38	426,318.76
	02/15/16				107,909.38		107,909.38	107,909.38	
8	08/15/16	4,730,000.00	195,000.00	5.250%	107,909.38		107,909.38	302,909.38	410,818.76
	02/15/17				102,790.63		102,790.63	102,790.63	
9	08/15/17	4,535,000.00	205,000.00	5.250%	102,790.63	(5,396.00)	97,394.63	302,394.63	405,185.26
	02/15/18				97,409.38	(5,396.00)	92,013.38	92,013.38	
10	08/15/18	4,330,000.00	215,000.00	5.250%	97,409.38	(5,396.00)	92,013.38	307,013.38	399,026.76
	02/15/19				91,765.63	(5,396.00)	86,369.63	86,369.63	
11	08/15/19	4,115,000.00	220,000.00	5.000%	91,765.63	(6,885.00)	84,880.63	304,880.63	391,250.26
	02/15/20				86,265.63	(6,885.00)	79,380.63	79,380.63	
12	08/15/20	3,895,000.00	140,000.00	4.125%	86,265.63	(5,822.00)	80,443.63	220,443.63	299,824.26
	02/15/21				83,378.13	(5,822.00)	77,556.13	77,556.13	
13	08/15/21	3,755,000.00	145,000.00	4.125%	83,378.13	(5,272.00)	78,106.13	223,106.13	300,662.26
	02/15/22				80,387.50	(5,272.00)	75,115.50	75,115.50	
14	08/15/22	3,610,000.00	155,000.00	4.250%	80,387.50	(5,635.00)	74,752.50	229,752.50	304,868.00
	02/15/23				77,093.75	(5,635.00)	71,458.75	71,458.75	
15	08/15/23	3,455,000.00	160,000.00	4.250%	77,093.75	(5,817.00)	71,276.75	231,276.75	302,735.50
	02/15/24				73,693.75	(5,817.00)	67,876.75	67,876.75	
16	08/15/24	3,295,000.00	170,000.00	4.250%	73,693.75	(6,180.00)	67,513.75	237,513.75	305,390.50
	02/15/25				70,081.25	(6,180.00)	63,901.25	63,901.25	
17	08/15/25	3,125,000.00	180,000.00	4.375%	70,081.25	(6,544.00)	63,537.25	243,537.25	307,438.50
	02/15/26				66,143.75	(6,544.00)	59,599.75	59,599.75	
18	08/15/26	2,945,000.00	190,000.00	4.375%	66,143.75	(6,908.00)	59,235.75	249,235.75	308,835.50
	02/15/27				61,957.50	(6,908.00)	55,079.50	55,079.50	
19	08/15/27	2,755,000.00	200,000.00	4.500%	61,987.50	(7,271.00)	54,716.50	254,716.50	309,796.00
	02/15/28				57,487.50	(7,271.00)	50,216.50	50,216.50	
20	08/15/28	2,555,000.00	210,000.00	4.500%	57,487.50	(7,635.00)	49,852.50	259,852.50	310,069.00
	02/15/29				52,762.50	(7,635.00)	45,127.50	45,127.50	
21	08/15/29	2,345,000.00	220,000.00	4.500%	52,762.50	(7,998.00)	44,764.50	264,764.50	309,892.00
	02/15/30				47,812.50	(7,998.00)	39,814.50	39,814.50	
22	08/15/30	2,125,000.00	230,000.00	4.500%	47,812.50	(8,362.00)	39,450.50	269,450.50	309,265.00
	02/15/31				42,637.50	(8,362.00)	34,275.50	34,275.50	
23	08/15/31	1,895,000.00	240,000.00	4.500%	42,637.50	(8,725.00)	33,912.50	273,912.50	308,188.00
	02/15/32				37,237.50	(8,725.00)	28,512.50	28,512.50	
24	08/15/32	1,655,000.00	255,000.00	4.500%	37,237.50	(13,771.00)	23,466.50	278,466.50	306,979.00
	02/15/33				31,500.00	(13,771.00)	17,729.00	17,729.00	
25	08/15/33	1,400,000.00	265,000.00	4.500%	31,500.00	(12,234.00)	19,266.00	284,266.00	301,995.00
	02/15/34				25,537.50	(12,234.00)	13,303.50	13,303.50	
26	08/15/34	1,135,000.00	260,000.00	4.500%	25,537.50	(11,853.00)	13,684.50	273,684.50	286,988.00
	02/15/35				19,687.50	(11,853.00)	7,834.50	7,834.50	
27	08/15/35	875,000.00	275,000.00	4.500%	19,687.50	(7,998.00)	11,689.50	286,689.50	294,524.00
	02/15/36				13,500.00	(7,998.00)	5,502.00	5,502.00	
28	08/15/36	600,000.00	290,000.00	4.500%	13,500.00	(3,901.00)	9,599.00	299,599.00	305,101.00
	02/15/37				6,975.00	(3,900.00)	3,075.00	3,075.00	
29	08/15/37	310,000.00	310,000.00	4.500%	6,975.00		6,975.00	316,975.00	320,050.00
TOTALS		\$5,997,345.00			\$4,466,218.93	(\$299,205.00)	\$4,167,013.93	\$10,164,358.93	\$10,164,358.93



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

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

Town of Seabrook - Debt Schedule

New Hampshire Department of Environmental Services
 Drinking Water SRF Loan Schedule

Date: 7/6/2011
 Total Disbursed: \$ 5,000,000
Principal Forgiven: \$ 2,500,000
 Interest Rate: 0.864%
 Administrative Fee: 2.000%
 Term: 20 Years
 Project Number: 2111010 ARRA

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

**TOWN OF SEABROOK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019**

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**TOWN OF SEABROOK,
NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019**



PLODZIK & SANDERSON
Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Town of Seabrook, as of December 31, 2019, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-D to the financial statements, in fiscal year 2019 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Practical Activities*. Our opinions are not modified with respect to this matter.

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

Other Matters

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

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

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

December 3, 2020

*Blodzik & Sanderson
Professional Association*

Management's Discussion and Analysis For the Fiscal Year 2019

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

Financial Highlights:

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent year-end by \$47,854,099 (*net position*).
- The Town's change in net position was a decrease of \$2,095,828.
- The Town implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, during fiscal year 2019. The beginning net position for governmental activities was restated by \$835,584 to restate for the cumulative changes related to the implementation GASB Statement No. 84.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$14,030,748. Approximately 48.6% (\$6,837,393) of this total amount is available for spending at the Town's discretion (*unassigned fund balance*).
- At the end of the current year, unassigned fund balance for the General Fund is \$6,837,393, which is a decrease of 4.7% (\$335,161) in relationship to the year-end balance.

Overview of the Financial Statements:

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

Government-wide financial statements

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

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

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

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

The government-wide financial statements can be found on pages 13-14 of this report.

Fund financial statements

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

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

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

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

The Town's governmental fund financial statements can be found on pages 15-18.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government, such as developer's performance bonds, capital reserve and expendable trust funds belonging to other governments, and trust funds for which the income is used for purposes that are not normally funded by the Town. Fiduciary funds are not reflected in the government-wide financial statements because these funds are not available to support the Town's own programs. The accounting used for the fiduciary funds is much like that used for businesses.

The Town's fiduciary funds statements can be found on pages 20-21 of this report.

Notes to the financial statements

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

The notes to the financial statements begin on page 22.

Required Supplementary Information:

In addition to this Management's Discussion and Analysis the basic financial statements and accompanying notes are followed by a section of required supplementary information.

This section includes the following information:

- Schedule of the Town's Proportionate Share of Net Pension Liability
- Schedule of Town Contributions – Pensions
- Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability
- Schedule of Town Contributions – Other Postemployment Benefits
- Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Government-wide Financial Statement Analysis:

The following table reflects a condensed summary of Net Position compared to the prior year. More detailed information can be found on page 45 of this report.

Town of Seabrook		Governmental	
Net Position as of December 31, 2019 and 2018		2019	2018
		Activities	
Assets:			
Current and other assets	\$ 16,172,370	\$ 24,680,073	
Capital assets, net	57,346,790	60,028,160	
Total assets	73,519,160	84,708,233	
Deferred Outflows of Resources:			
Related to OPEB	179,381	259,415	
Related to Pensions	1,651,749	2,590,946	
Total Deferred outflow or resources	1,831,130	2,850,361	
Liabilities:			
Current liabilities	1,738,679	10,864,780	
Long-term liabilities	24,929,608	26,058,750	
Total liabilities	26,668,287	36,923,530	
Deferred inflows of resources:			
Related to OPEB	8,670	6,576	
Related to pensions	619,758	648,722	
Unavailable Revenue - Property Tax	39,958	23,918	
Unavailable Revenue - Water/Sewer	4,254	5,156	
Unavailable Revenue - State Aid	765	765	
Unavailable Revenue - grants	154,499	-	
Total Deferred inflows or resources	827,904	685,137	
Net Position:			
Invested in capital assets, net of related debt	50,993,420	52,992,259	
Restricted	2,234,858	1,629,353	
Unrestricted	(5,374,179)	(4,671,685)	
Total net position	\$ 47,854,099	\$ 49,949,927	

Net position

Net investment in Capital Assets: The largest portion of the Town's net position 106.5% reflects its net investment in capital assets.

Restricted Net Position: Only 4.67% of the Town's net position represents resources that are subject to external restrictions on how they may be used.

Unrestricted Net Position: The remaining -11.23% of the Town's total net position falls into this category. Internally imposed designations of resources are not presented as restricted net position. At the end of the year, the Town did have a negative balance in unrestricted net position.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred resources exceeded liabilities and deferred inflows of resources by \$47,854,099 as of December 31, 2019.

The Town's capital assets, net of related debt, at the end of 2019 were \$50,993,420. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (106.5%) reflects its investment in capital assets, less any related debt used to acquire those assets. The Town uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending.

Long-term liabilities decreased by \$1,129,142. This was due to the following factors: a decrease in bond debt of \$390,908; a decrease in capital leases of \$291,623; a decrease in compensated absences (vested sick leave and accrued vacation leave) of \$250,394, a decrease in other post-employment benefits of \$31,101; and a decrease of \$165,116 in net pension liability.

The Town reported \$17,115 in net position restricted for perpetual care, representing the permanent trust funds. And the Town also reported \$2,217,743 which is restricted for the road improvements, donations, drug forfeiture, library, and capital project. Total restricted net position is \$2,234,858.

The balance of unrestricted net position totaling a deficit -\$5,374,179. The unrestricted net position represents negative 11.23% of the Town's total net.

The following is a summary of the information presented in the Statement of Activities found on page 14.

Town of Seabrook		
Changes in Net Position for year ended December 31, 2019 and 2018		
	2019	2018
Revenues:		
Program revenues:		
Charges for services	\$ 4,239,341	\$ 2,486,818
Operating and capital grants and contributions	252,197	247,710
General revenues:		
Property and other taxes	17,245,672	18,723,107
Motor vehicle permit fees	2,007,722	1,888,929
Licenses, permits and other fees	382,079	330,176
Grants and contributions not restricted to specific programs	481,901	453,988
Unrestricted investment earnings	347,827	121,962
Miscellaneous	932,833	422,866
Total revenues	\$ 25,859,572	\$ 24,675,576
Expenses:		
General governmental	\$ 6,195,861	\$ 3,661,383
Public safety	9,673,373	10,938,181
Highways and streets	3,595,237	3,448,955
Sanitation	3,880,715	4,139,844
Water distributions and treatments	2,111,572	2,133,921
Health	287,635	228,557
Welfare	155,586	255,242
Culture and recreation	1,829,924	1,948,604
Conservation	9,184	9,850
Interest on long-term debt	236,313	256,340
Total expenses	\$ 27,955,400	\$ 27,018,577
Increase (Decrease) in net position	(2,095,828)	(2,343,001)
Net position, beginning of year	49,949,927	52,292,928
Net position, end of year	\$ 47,854,099	\$ 49,949,927

Governmental Activities

Net position decreased in 2019 by \$2,095,828. This decrease was due mainly to expenses increase.

The total cost of Governmental activities this year was \$27,955,400. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only \$17,245,672. The overall tax rate in 2019 decreased to (\$15.75/\$1000) compared to the 2018 rate of (\$16.25/\$1000). Those who directly benefited from the programs paid \$4,239,341, and other governments and organizations subsidized certain programs in the amount of \$252,197. The Town paid for the remaining governmental activities with \$4,122,362 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.

The Town's expenses cover a range of services. The largest expenses were for Public Safety, which accounts for 34.6% of total expenses. Public safety is made up of police, fire, building inspections, and emergency services.

Financial Analysis of the Town's Funds:

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

Governmental funds

The governmental fund financial statements for the Town are provided on pages 15-17. 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 \$14,030,748, which increased \$569,729 from the prior year. Of the \$14,030,748 in combined ending fund balance, \$7,209,341 has been designated for specific uses. The remaining fund balance of \$6,821,407 is considered unassigned and is available for spending at the Town's discretion subject to budgetary controls.

The General Fund is the primary operating fund of the Town. At the end of the current year the unassigned fund balance of the General Fund was \$6,837,393. 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 24.4% of total General Fund expenditures, while total fund balance represents 50.2% of that same amount.

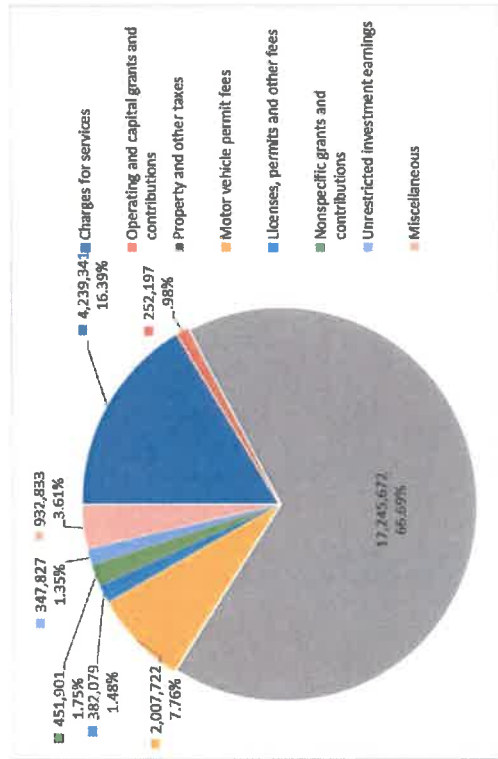
The unassigned fund balance of the Town's General Fund decreased by \$472,603, or 6.22%, from the prior year. Key factors in this change are as follows:

Unassigned fund balance used to offset tax rate	(750,000)
Amount voted from fund balance	(274,464)
Excess of revenues over budget estimates	1,047,732
Increase in fund balance non-spendable	(10,573)
Increase in fund balance restricted	(7)
Increase in fund balance committed	(485,291)
Total	(472,603)

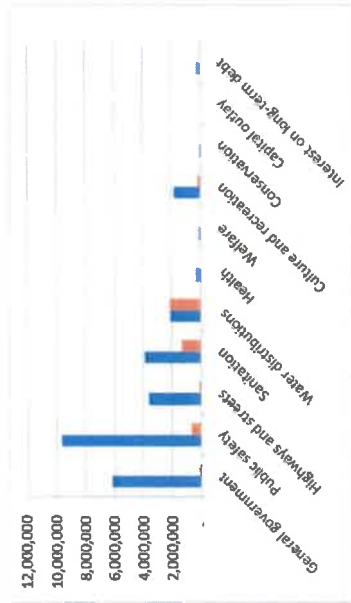
Capital Assets and Long-Term Liabilities:

Capital assets

The Town's capital assets for its governmental activities as of December 31, 2019 are \$57,346,790 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.



Expense and Program Revenues – Governmental Activities



Requests for Information:

This financial report is designed to provide a general overview of the Town of Seabrook's finances for all of the citizens, taxpayers, customers, investors, and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to: Town of Seabrook, Finance Department, PO Box 456, Seabrook, NH 03874-0456 or telephone (603) 474-8027.

	2019	2018
Land	\$ 3,847,749	\$ 3,811,948
Buildings and improvements	39,862,397	39,862,397
Improvements other than buildings	1,056,573	1,056,573
Equipment and vehicles	10,622,475	10,552,904
Construction in progress	18,820	46,776
Infrastructure	74,572,497	74,229,234
Total	129,980,511	129,559,832
Accumulated Depreciation	-72,633,721	-69,531,672
Total Capital Assets	\$ 57,346,790	\$ 60,028,160

Debt administration and Long-Term Liabilities

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

Long-term Liabilities Payable as of December 31, 2019

Long-term Liabilities Payable as of 2019	\$26,058,750
Reductions to Long-term liabilities	-\$1,129,142
Long-term Liabilities Payable as of 2019	\$24,929,608

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for September 2019 at 3%, the State's unemployment rate at 2.6%. The National unemployment rate is at 3.3%. These same rates for September 2018 were 3.2%, 2.3%, and 3.6% 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.

EXHIBIT A
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 11,583,745
Investments	2,078,829
Taxes receivables (net)	1,428,484
Account receivables (net)	1,022,760
Prepaid items	21,214
Tax-deeded property, subject to resale	37,338
Capital assets:	
Land and construction in progress	3,866,569
Other capital assets, net of depreciation	53,480,221
Total assets	73,519,160
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	1,651,749
Amounts related to other postemployment benefits	179,381
Total deferred outflows of resources	1,831,130
LIABILITIES	
Accounts payable	1,050,390
Accrued salaries and benefits	348,004
Accrued interest payable	86,562
Intergovernmental payable	253,723
Long-term liabilities:	
Due within one year	567,653
Due in more than one year	24,361,295
Total liabilities	26,668,287
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	39,938
Unavailable revenue - grants	765
Unavailable revenue - water and sewer prepayments	4,254
Unavailable revenue - State Aid	154,499
Amounts related to pensions	619,758
Amounts related to other postemployment benefits	8,670
Total deferred inflows of resources	827,904
NET POSITION	
Net investment in capital assets	50,993,420
Restricted	2,234,858
Unrestricted	(5,374,179)
Total net position	\$ 47,854,099

BASIC FINANCIAL STATEMENTS

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2019

EXHIBIT C-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2019

	Program Revenues			Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Revenues and Contributions	
General government	\$ 6,195,861	\$ 13,569	\$ 93,293	\$ (6,088,999)
Public safety	9,673,373	624,005	13,125	(9,036,243)
Highways and streets	3,595,237	-	127,801	(3,467,436)
Sanitation	3,880,715	1,313,855	-	(2,566,860)
Water distribution and treatment	2,111,572	2,141,314	17,978	47,720
Health	287,655	-	-	(287,655)
Welfare	135,586	-	-	(135,586)
Culture and recreation	1,829,924	146,598	-	(1,683,326)
Conservation	9,184	-	-	(9,184)
Interest on long-term debt	236,513	-	-	(236,513)
Total governmental activities	\$ 27,955,400	\$ 4,219,341	\$ 252,197	\$ (23,483,862)

General revenues:

Taxes:	
Property	17,113,505
Other	132,167
Motor vehicle permit fees	2,007,722
Licenses and other fees	362,079
Grants and contributions not restricted to specific programs	451,901
Unrestricted investment earnings	347,827
Miscellaneous	932,833
Total general revenues	21,368,034
Change in net position	(2,095,828)
Net position, beginning	49,949,927
Net position, ending	\$ 47,854,099

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 8,221,123	\$ 1,890,067	\$ 10,111,190
Investments	5,218	17,009	22,227
Receivables, net of allowance for uncollectible:			
Taxes	1,458,484	-	1,458,484
Accounts	782,014	240,746	1,022,760
Interfund receivable	229,350	25,000	254,350
Prepaid items	21,214	-	21,214
Tax decided property, subject to resale	37,338	-	37,338
Restricted assets:			
Cash and cash equivalents	1,472,555	-	1,472,555
Investments	2,056,602	-	2,056,602
Total assets	\$ 14,283,898	\$ 2,172,822	\$ 16,456,720
LIABILITIES			
Accounts payable	\$ 1,048,750	\$ 1,640	\$ 1,050,390
Accrued salaries and benefits	333,489	14,515	348,004
Intergovernmental payable	253,723	-	253,723
Interfund payable	-	254,350	254,350
Total liabilities	1,635,962	270,505	1,906,467
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	359,987	-	359,987
Unavailable revenue - Water and sewer prepayments	4,254	-	4,254
Unavailable revenue - State Aid	154,499	-	154,499
Unavailable revenue - Donations and grants	-	765	765
Total deferred inflows of resources	518,740	765	519,505
FUND BALANCES			
Nonspendable	58,552	14,415	72,967
Restricted	1,908,691	311,752	2,220,443
Committed	3,324,560	1,991,371	4,915,931
Unassigned	6,837,393	(15,966)	6,821,407
Total fund balances	12,129,196	1,901,532	14,030,728
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,283,998	\$ 2,172,822	\$ 16,456,720

The Notes to the Basic Financial Statements are an integral part of this statement.

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF SEABROOK, NEW HAMPSHIRE
 Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended December 31, 2019

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 17,377,339	\$ -	\$ 17,377,339
Licenses and permits	2,383,306	56,635	2,439,941
Intergovernmental receivable	629,702	136,856	766,558
Charges for services	3,588,195	651,146	4,239,341
Miscellaneous	1,054,369	113,691	1,168,060
Total revenues	25,032,911	958,328	25,991,239
EXPENDITURES			
Current:			
General government	6,159,377	4,000	6,163,377
Public safety	8,122,245	805,163	8,927,408
Highways and streets	1,392,268	73,294	1,465,562
Water distribution and treatment	1,803,299	17,978	1,821,277
Sanitation	3,367,069	-	3,367,069
Health	285,399	-	285,399
Welfare	135,259	-	135,259
Culture and recreation	1,672,145	44,004	1,716,149
Conservation	1,163	-	1,163
Debt service:			
Principal	389,458	-	389,458
Interest	248,462	-	248,462
Capital outlay	884,941	15,986	900,927
Total expenditures	24,461,085	969,425	25,430,510
Excess (deficiency) of revenues over (under) expenditures	571,826	(2,097)	569,729
OTHER FINANCING SOURCES (USES)			
Transfers in	47,796	-	47,796
Transfers out	-	(47,796)	(47,796)
Total other financing sources (uses)	47,796	(47,796)	-
Net change in fund balances	619,622	(49,893)	569,729
Fund balances, beginning	11,509,574	1,951,445	13,461,019
Fund balances, ending	\$ 12,129,196	\$ 1,901,552	\$ 14,030,748

EXHIBIT C-2
TOWN OF SEABROOK, NEW HAMPSHIRE
 Governmental Funds to the Statement of Net Position
 December 31, 2019

Amounts reported for governmental activities in the Statement of Net Position are different because:		\$ 14,030,748
Total fund balances of governmental funds (Exhibit C-1)		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.	\$ 129,980,511	
Cost	(72,653,721)	
Less accumulated depreciation		57,346,790
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 1,651,749	
Deferred inflows of resources related to pensions	(619,738)	
Deferred outflows of resources related to OPEB	179,381	
Deferred inflows of resources related to OPEB	(8,670)	
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		1,202,702
Receivables	\$ (254,350)	
Payables	254,350	
Other long-term revenues are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		320,029
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(30,000)
Interest on long-term debt is not accrued in governmental funds.		(86,862)
Accrued interest payable		
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 6,245,490	
Unamortized bond premium	18,850	
Capital leases	89,030	
Compensated absences	974,146	
Net pension liability	14,380,482	
Other postemployment benefits	3,021,610	
Net position of governmental activities (Exhibit A)		(24,929,608)
		\$ 47,854,099

The Notes to the Basic Financial Statements are an integral part of this statement.

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2019

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 569,729
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:	
Capitalized capital outlay	\$ 508,871
Depreciation expense	(3,262,073)
	<u>(2,753,202)</u>
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	(8,180)
Transfers in	\$ (47,796)
Transfers out	47,796
	<u> </u>
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	\$ 121,668
Change in allowance for uncollectible property taxes	(10,000)
	<u>111,668</u>
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Repayment of bond principal	\$ 389,458
Repayment of capital leases	291,623
Amortization of bond premium	1,450
	<u>682,531</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	
Increase in accrued interest expense	\$ (10,699)
Decrease in compensated absences payable	250,394
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(745,117)
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	(192,952)
	<u>(698,374)</u>
Changes in net position of governmental activities (Exhibit B)	<u>\$ (2,095,828)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ 17,213,281	\$ 17,213,281	\$ 17,245,672	\$ 32,391
Licenses and permits	2,084,840	2,084,840	2,383,306	298,466
Intergovernmental receivable	685,257	685,257	629,702	(55,555)
Charges for services	172,637	172,637	199,123	26,486
Miscellaneous	667,148	667,148	886,443	219,295
Total revenues	<u>20,823,163</u>	<u>20,823,163</u>	<u>21,344,246</u>	<u>521,083</u>
EXPENDITURES				
Current:				
General government	3,773,235	6,525,272	6,149,377	375,895
Public safety	9,745,634	7,946,962	8,122,245	(175,283)
Highways and streets	1,714,268	1,362,926	1,387,058	(24,132)
Water distribution and treatment	119,400	119,400	95,035	24,365
Sanitation	1,566,133	1,243,006	1,427,965	(184,959)
Health	405,348	329,982	276,730	53,252
Welfare	201,004	160,373	135,259	25,114
Culture and recreation	1,719,181	1,556,282	1,573,572	(17,290)
Conservation	3,618	3,618	1,163	2,455
Debt service:				
Principal	426,457	389,458	389,458	-
Interest	215,463	252,462	248,462	4,000
Capital outlay	1,720,600	1,720,600	884,941	835,659
Total expenditures	<u>21,610,341</u>	<u>21,610,341</u>	<u>20,691,265</u>	<u>919,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(787,178)</u>	<u>(787,178)</u>	<u>65,981</u>	<u>1,440,159</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	548,196	548,196	47,796	(500,400)
Transfers out	(785,482)	(785,482)	(677,509)	107,973
Total other financing sources (uses)	<u>(237,286)</u>	<u>(237,286)</u>	<u>(629,713)</u>	<u>(392,427)</u>
Net change in fund balances	\$ (1,024,464)	\$ (1,024,464)	\$ 23,268	\$ 1,047,732
Decrease in nonspendable fund balance			(10,573)	
Decrease in restricted fund balance			(7)	
Increase in committed fund balance			(485,291)	
Unassigned fund balance, beginning			7,600,025	
Unassigned fund balance, ending			<u>\$ 7,127,422</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2019

	Private Trust	Agency	Total
ASSETS			
Cash and cash equivalents	\$ 98,357	\$ 10,331,524	\$ 10,429,881
Investments	1,166,694	407,218	1,573,912
Total assets	1,265,051	10,738,742	12,003,793
LIABILITIES			
Intergovernmental	-	9,716,177	9,716,177
NET POSITION			
Hold in trust for specific purposes	\$ 1,264,851	\$ 1,022,565	\$ 2,287,416

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended December 31, 2019

	Private Trust	Agency	Total
ADDITIONS			
New funds	\$ 290,000	\$ 218,500	\$ 508,500
Interest	38,564	7,115	45,679
Change in fair market value	(23,399)	21,511	(1,888)
Total additions	305,165	247,126	552,291
DEDUCTIONS			
Scholarships	252,950	-	252,950
Administrative expenses	-	60,145	60,145
Total deductions	252,950	60,145	313,095
Change in net position	52,215	186,981	239,196
Net position, beginning, as restated (see Note 18)	1,212,636	835,584	2,048,220
Net position, ending	\$ 1,264,851	\$ 1,022,565	\$ 2,287,416

The Notes to the Basic Financial Statements are an integral part of this statement.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Seabrook, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2019 the Town implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-D for further information on this pronouncement.

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

1-A Reporting Entity

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

1-B Basis of Accounting, and Measurement Focus

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

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

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

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

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

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

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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.

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

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

Permanent Fund – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports 12 nonmajor governmental funds.

Fiduciary Fund Financial Statements – include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town's fiduciary funds are private purpose trust and custodial funds, which are custodial in nature. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

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

Custodial Fund – are custodial in nature and do not belong to the primary government. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

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

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 385:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Restricted Assets

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

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1-E Investments

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

- Obligations of the United States government;
- The public deposit investment pool established pursuant to RSA 383:22;
- Savings bank deposits;
- Certificates of deposit;
- Hampshire or in banks recognized by the State treasurer.

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

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

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

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in New Hampshire Public Deposit Investment Pool (NHPDIP), U.S. government obligations, and corporate bonds would be examples of Level 2 investments.

Level 3 – Inputs are significant unobservable inputs.

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

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

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

1-F Receivables

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

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1-G Prepaid Items

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

1-H Capital Assets

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

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

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

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

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

1-I Interfund Activities

Interfund activities are reported as follows:

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

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

1-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 10, 2019 and November 11, 2019, and due on July 1, 2019 and December 16, 2019. Interest accrues at a rate of 12% (from January 1, 2019 through March 31, 2019) and 8% (after April 1, 2019) on bills outstanding after the due date and 18% (from January 1, 2019 through March 31, 2019) and 14% (after April 1, 2019) on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2019 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 1,709,616,850
For all other taxes	\$ 2,732,317,050

The tax rates and amounts assessed for the year ended December 31, 2019 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	6.57	\$ 17,950,073
School portion:		
State of New Hampshire	2.08	3,560,050
Local	6.21	16,956,127
County portion	0.89	2,440,800
Total	15.75	\$ 40,907,050

I-K Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2019.

I-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

I-M Long-term Obligations

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

I-N Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon separation from services, 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.

I-O Claims and Judgments

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

I-P Deferred Benefit Pension Plan

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

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

I-Q Postemployment Benefits Other Than Pensions

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

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

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

I-R Net Position/Fund Balances

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

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

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

- Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax decided property subject to resale); or (b) are legally or contractually required to be maintained intact.
- Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- Assigned** – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.
- Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last. The Town's fund balance policy indicates that the Town will strive to maintain a level of fund balance between 5% and 17% of the total annual budget plus school and county appropriations. This level of fund balance is also in accordance with the best practices recommendation of the NH Department of Revenue Administration and the Government Finance Officers Association.

1-5 Use of Estimates

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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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 2019, \$750,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$274,464 was vetoed from unassigned fund balance at the March 12, 2019 annual meeting.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	\$ 21,392,042
Per Exhibit D (budgetary basis)	
Adjustment:	
Basis difference:	
GASB Statement No. 54:	3,566,998
To record miscellaneous income of the blended funds	131,667
Change in deferred tax revenue relating to 60-day revenue recognition	\$ 25,080,707
Per Exhibit C-3 (GAAP basis)	
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 21,348,774
Adjustment:	
Basis differences:	
Encumbrances, beginning	22,169
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	3,747,651
To eliminate transfers between general and blended funds	(677,509)
Per Exhibit C-3 (GAAP basis)	\$ 24,461,085

2-C Deficit Fund Balances

The Maintenance Fund – Capital Project Fund had a deficit fund balance at December 31, 2019. This deficit will be financed through future bond proceeds that will be issued in the subsequent year.

2-D Accounting Change

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2019. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meet specific criteria. This Statement also provides for

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recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see Note 18.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits and certificates of deposit 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 \$22,013,626 and the bank balances totaled \$22,282,191. Petty cash totaled \$4,507.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 11,583,745
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	10,429,881
Total cash and cash equivalents	\$ 22,013,626

NOTE 4 – RESTRICTED ASSETS

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

Cash and cash equivalents:	
General fund:	
Library	\$ 518,450
Capital reserve funds	13,103
Escrow accounts	941,002
Total restricted cash and cash equivalents	<u>1,472,555</u>
Investments:	
General fund:	
Capital reserve funds	2,036,602
Total restricted assets	<u>\$ 3,529,157</u>

NOTE 5 – INVESTMENTS

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

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The Town has the following recurring fair value measurements and maturities as of December 31, 2019:

	Valuation Measurement Method	Fair Value
Investments type:		
Corporate bonds	Level 2	\$ 2,088,631
Equity mutual funds	Level 1	1,203,334
Fixed income exchange traded funds	Level 2	355,338
New Hampshire Public Deposit Investment Pool	Level 2	5,218
Total fair value		<u>\$ 3,652,541</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – This is the risk that in event of the failure of the counterparty (e.g., Broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a custodial credit risk policy for investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 2,078,829
Investments per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	1,573,712
Total investments	\$ 3,652,541

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2019. The amount has been reduced by an allowance for an estimated uncollectible amount of \$30,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2019	\$ 1,209,565	\$ 1,209,565
Unredeemed (under tax lien):		
Levy of 2018	130,722	130,722
Levy of 2017	77,292	77,292
Levy of 2016	19,547	19,547
Levies of 2015 and prior	21,319	21,319
Excavation	39	39
Less: allowance for estimated uncollectible taxes	(30,000) *	-
Net taxes receivable	<u>\$ 1,428,484</u>	<u>\$ 1,458,484</u>

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

NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2019, 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.

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Receivables as of December 31, 2019 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	\$ 782,014	\$ 454,260	\$ 1,236,274
Less: allowance for uncollectibles	(213,514)	(213,514)	(427,028)
Net total receivables	\$ 568,500	\$ 240,746	\$ 809,246

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 is as follows:

At cost:	Balance, beginning	Additions	Deletions	Balance, ending
Not being depreciated:				
Land	\$ 3,811,948	\$ 35,801	\$ -	\$ 3,847,749
Construction in progress	46,776	18,820	(46,776)	18,820
Total capital assets not being depreciated	\$ 3,858,724	\$ 54,621	\$ (46,776)	\$ 3,866,569
Being depreciated:				
Land improvements	1,056,573	-	-	1,056,573
Buildings and building improvements	39,862,397	-	-	39,862,397
Equipment and vehicles	10,552,904	157,763	(88,192)	10,622,475
Infrastructure	74,229,234	343,263	-	74,572,497
Total capital assets being depreciated	125,701,108	501,026	(88,192)	126,113,942
Total all capital assets	129,559,832	555,647	(134,968)	129,980,511
Less accumulated depreciation:				
Land improvements	(757,053)	(24,785)	-	(781,838)
Buildings and building improvements	(19,451,986)	(980,035)	-	(20,432,021)
Equipment and vehicles	(7,029,478)	(616,476)	80,012	(7,565,942)
Infrastructure	(42,298,155)	(1,560,765)	-	(43,858,920)
Total accumulated depreciation	(69,537,672)	(2,181,056)	80,012	(71,638,716)
Net book value, capital assets being depreciated	\$ 56,163,436	\$ 319,970	\$ (8,180)	\$ 56,495,220
Net book value, all governmental activities capital assets	\$ 185,723,268	\$ 875,617	\$ (54,956)	\$ 186,543,930

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	\$ 72,415
Public safety	386,988
Highways and streets	1,699,359
Sanitation	597,346
Water distribution and treatment	301,419
Culture and recreation	116,512
Conservation	8,023
Total depreciation expense	\$ 3,182,061

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NOTE 9 – INTERFUND BALANCES AND TRANSFERS
Interfund Balances - The composition of interfund balances as of December 31, 2019 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 229,350
Nonmajor	Nonmajor	25,000
		<u>\$ 254,350</u>

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, 2019 is as follows:

Transfers In:	Transfers Out:
General Fund	Nonmajor fund
	\$ 47,796

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

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$9,969,900 at December 31, 2019 consist of the following:

General fund:	\$ 253,723
Amounts due to the New Hampshire Retirement System	
Custodial fund:	
Balance of the 2019-20 assessment due to the Seabrook School District	6,482,746
Balance of the 2019-20 assessment due to the Winnacomet Cooperative School District	3,233,431
Total custodial fund	<u>9,716,177</u>
Total intergovernmental payables due	<u>\$ 9,969,900</u>

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2019 consist of amounts related to pensions totaling \$1,651,749 and amounts related to OPEB totaling \$179,381. For further discussion on these amounts, see Note 14 and 15 respectively.

Deferred inflows of resources are as follows:

	Government-wide	General Fund	Nonmajor Governmental Funds
Deferred property taxes not collected within 60 days of fiscal year-end	\$ 39,958	\$ 320,029	\$ -
Property taxes paid in advance of warrants issued	765	39,958	-
Local grant revenues collected in advance of eligible expenditures being made	154,499	154,499	765
Deferred State Aid	4,254	4,254	-
Water and sewer fees collected in advance	619,738	619,738	-
Amounts related to OPEB	8,670	-	-
Total deferred inflows of resources	<u>\$ 827,904</u>	<u>\$ 518,740</u>	<u>\$ 765</u>

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NOTE 12 – CAPITAL LEASE OBLIGATIONS

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

	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2019
Capital lease obligations:		
Trackless sidewalk tractor	3.71%	\$ 43,451
Ambulance	2.39%	45,579
Total capital lease obligations		\$ 89,030

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

	Governmental Activities
Equipment:	
Trackless sidewalk tractor	\$ 144,150
Ambulance	179,715
Total equipment	324,065
Less: accumulated depreciation	(180,004)
Total capital lease equipment	\$ 144,061

The annual requirements to amortize the capital leases payable as of December 31, 2019, including interest payments, are as follows:

	Fiscal Year Ending December 31,	Governmental Activities
2020	\$ 69,590	
2021	22,943	
Total requirements	92,533	
Less: interest	3,503	
Present value of remaining payments	\$ 89,030	

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

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2019:

	Balance January 1, 2019	Revisions	Balance December 31, 2019	Due Within One Year
Bonds payable:				
General obligation bonds	\$ 6,634,948	\$ (389,438)	\$ 6,245,490	\$ 312,879
Premium	20,100	(1,450)	18,850	1,450
Total bonds payable	6,655,048	(390,888)	6,264,340	314,329
Capital leases	380,653	(291,623)	89,030	66,908
Compensated absences	1,224,540	(250,394)	974,146	186,416
Net pension liability	14,745,598	(165,116)	14,580,482	-
Net other postemployment benefits	3,052,711	(31,101)	3,021,610	-
Total long-term liabilities	\$ 26,051,750	\$ (1,129,142)	\$ 24,922,608	\$ 567,653

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Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2019	Current Portion
General obligation bonds payable:						
Water treatment facility	\$ 5,997,345	2008	2037	4.00-5.25%	\$ 3,895,000	\$ 140,000
Drinking water state revolving loan	\$ 5,000,000	2011	2031	2.86%	1,730,490	122,879
Water treatment facility	\$ 971,000	2012	2032	2.75-4.00%	620,000	50,000
					6,245,490	312,879
Bond premium					18,850	1,450
Total					\$ 6,264,340	\$ 314,329

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2019, including interest payments, are as follows:

	Fiscal Year Ending December 31,	Principal	Interest	Total
2020	\$ 312,879	\$ 197,629	\$ 510,508	
2021	321,398	190,406	511,804	
2022	335,018	181,519	516,537	
2023	343,742	171,264	515,006	
2024	357,573	160,763	518,336	
2025-2029	1,984,269	626,650	2,610,919	
2030-2034	1,715,611	276,967	1,992,578	
2035-2037	875,000	44,675	919,675	
Totals	\$ 6,245,490	\$ 1,849,873	\$ 8,095,363	

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

Bonds Authorized and Unissued – Bonds and notes authorized and unissued as of December 31, 2019 were as follows:

Per Town Meeting	Vote of	Purpose	Unissued Amount
March 2017		Repairing sheet pilings at harbor	\$ 1,200,000
March 2017		Asset management plan for Town water and sewer	60,000
March 2019		Periodic maintenance - Route 286 and Route 107 water tanks	2,039,100
			\$ 3,299,100

NOTE 14 – DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

Contributions – The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2019, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees through June 30, 2019. From July 1, 2019 through December 31, 2019 the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2019 was \$1,339,663, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2019 the Town reported a liability of \$14,580,482 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the Town's proportion was 0.3062% which was an decrease of 0.0032% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of \$2,045,773. At December 31, 2019 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	\$ 394,489	\$ 187,314
	923,142	-
Changes in proportion Changes in assumptions	-	119,102
Net difference between projected and actual investment earnings on pension plan investments	80,617	313,522
Differences between expected and actual experience Contributions subsequent to the measurement date	653,591	-
Total	<u>\$ 1,651,749</u>	<u>\$ 619,938</u>

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The \$653,201 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2020	\$ 683,054
2021	(237,183)
2022	(75,531)
2023	8,150
Thereafter	
Totals	<u>\$ 378,490</u>

Actuarial Assumptions – The collective total pension liability was based on the following assumptions:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Wage inflation:	3.25% (3.00% for teachers)
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

Asset Class	Target Allocation	Weighted average long-term expected real rate of return	
		2019	
Large Cap Equities	22.50%	4.25%	
Small/Mid Cap Equities	7.50%	4.50%	
Total domestic equity	30.00%		
Int'l Equities (unhedged)	13.00%	4.50%	
Emerging Int'l Equities	7.00%	6.00%	
Total international equity	20.00%		
Core Bonds	9.00%	1.12%	
Global Multi-Sector Fixed Income	10.00%	2.46%	
Absolute Return Fixed Income	6.00%	1.50%	
Total fixed income	25.00%		
Private equity	10.00%	7.90%	
Private debt	5.00%	4.86%	
Total alternative investments	15.00%		
Real estate	10.00%	3.00%	
Total	100.00%		

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

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

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 19,523,867	\$ 14,580,482	\$ 10,494,814

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

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

15-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

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

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.
 For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

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Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2019, the Town contributed 4.10% for police and fire, and 0.30% for other employees through June 30, 2019. From July 1, 2019 through December 31, 2019 the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2019 was \$200,254, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2019, the Town reported a liability of \$1,954,109 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the Town's proportion was 0.4457% which was an increase/decrease of 0.0063% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of \$245,600. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Changes in proportion	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ -	2,196
Differences between expected and actual experience	93,296	3,400
Contributions subsequent to the measurement date	\$ 93,296	\$ 6,670
Total		

The \$93,296 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2020	\$ (7,930)
2021	(1,457)
2022	151
2023	566
Thereafter	
Totals	\$ (8,670)

Actuarial Assumptions – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation: 2.5 %
 Wage inflation: 3.25 % (3.00%) for teachers
 Salary increases: 5.6 % average, including inflation
 Investment rate of return: 7.25 % net of OPEB plan investment expense, including inflation for determining solvency contributions

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
Large Cap Equities	22.50%	4.23%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	4.50%
Intl Equities (unhedged)	13.00%	6.00%
Emerging Int'l Equities	7.00%	1.12%
Total international equity	20.00%	2.46%
Core Bonds	9.00%	1.30%
Global Multi-Sector Fixed Income	10.00%	7.90%
Absolute Return Fixed Income	6.00%	4.86%
Total fixed income	25.00%	3.00%
Private equity	10.00%	
Private debt	5.00%	
Total alternative investments	15.00%	
Real estate	10.00%	
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 2,119,229	\$ 1,954,109	\$ 1,810,371

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

15-B Town of Seabrook Retiree Health Benefit Program

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

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

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

Retired employees	21
Active employees	123
Total participants covered by OPEB plan	<u>144</u>

Total OPEB Liability – The Town's total OPEB liability of \$1,067,501 was measured as of January 1, 2018 and was determined by an actuarial valuation of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$1,067,501 in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.50%
Healthcare Cost Trend Rates:	
Current Year Trend	8.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2029

The selected discount rate was based on the prescribed discount interest rate methodology under GASB No. 74/75 using an average of three 20-year bond indices (Bond Buyer 20-Bond GO – 2.74%, S&P Municipal Bond 20 Year HG – 3.26% and Fidelity GO AA – 20 Years – 2.75%) as of December 31, 2019.

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

Changes in the Total OPEB Liability

	December 31, 2019
OPEB liability beginning of year	\$ 983,052
Changes for the year:	
Service cost	16,273
Interest	30,443
Assumption changes and difference between actual and expected experience	95,650
Benefit payments	(57,917)
OPEB liability end of year	<u>\$ 1,067,501</u>

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2018 actuarial valuation was prepared using a discount rate of 3.8%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$966,983 or by 9.42%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$1,067,501 or by 11.41%.

Total OPEB Liability	Discount Rate	
	1% Decrease	1% Increase
	\$ 1,189,291	\$ 1,067,501
	\$ 966,983	\$ 1,248,012

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2018 actuarial valuation was prepared using an initial trend rate of 9.0%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,248,012 or by 16.91%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$914,610 or by 11.41%.

Total OPEB Liability	Healthcare Cost Trend Rates	
	1% Decrease	1% Increase
	\$ 914,610	\$ 1,067,501
	\$ 1,248,012	\$ 86,085

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2019, the Town recognized OPEB expense of \$36,281. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Increase in OPEB liability due to actuarial experience different from expected and actuarial assumption changes	Deferred Outflows of Resources		Deferred Inflows of Resources	
	\$	86,085	\$	-

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
December 31,	
2020	\$ 9,565
2021	9,565
2022	9,565
2023	9,565
Thereafter	47,825
Totals	\$ 86,085

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

NOTE 16 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2019 include the following:

Net investment in capital assets:		Governmental Activities
Net book value, all capital assets	\$	57,346,790
Less:		
General obligation bonds payable	(6,245,490)	
Unamortized bond premiums	(18,830)	
Capital leases payable	(89,030)	
Total net investment in capital assets	\$	50,993,420
Restricted net position:		
Perpetual care - principal balance	14,415	
Perpetual care - income balance	2,700	
Road improvements	941,569	
Dormans	29,999	
Security bonds	10,000	
Drug forfeiture	9,663	
Library	493,285	
Capital projects	235	
D'Alessandro trust	217,428	
Water treatment plant	424,175	
Communication	91,389	
Total restricted net position	\$	2,234,838
Unrestricted	(5,374,179)	
Total net position	\$	47,854,099

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2019 include the following:

	Total		
	General Fund	Nonmajor Funds	Governmental Funds
Nonspendable:			
Prepaid items	\$ 21,214	\$ -	\$ 21,214
Tax delinquent property	37,238	-	37,238
Permanent fund - principal balance	-	14,415	14,415
Total nonspendable fund balance	\$ 58,552	\$ 14,415	\$ 72,967
Restricted:			
Road improvements	941,569	-	941,569
Dormans	29,999	-	29,999
Security bonds	10,000	-	10,000
Drug forfeiture	9,663	-	9,663
Library	493,285	-	493,285
Water	424,175	-	424,175
Water treatment plant	-	235	235
Permanet - income balance	-	2,700	2,700
D'Alessandro trust	-	217,428	217,428
Communication	-	91,389	91,389
Total restricted fund balance	\$ 1,908,691	\$ 311,752	\$ 2,220,443

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Committed:			
Expendable trust	1,742,054	-	1,742,054
Nonlapsing appropriations	1,582,506	-	1,582,506
Conservation commission	-	206,135	206,135
Transportation	-	19,971	19,971
Recreation	-	88,548	88,548
Police detail	-	350,917	350,917
Ambulance	-	747,724	747,724
Recycling	-	178,276	178,276
Total committed fund balances	3,324,560	1,591,371	4,915,931
Unassigned:			
Capital fund	6,837,393	-	6,837,393
Capital project - Maintenance (deficit)	-	(15,986)	(15,986)
Total unassigned fund balance	6,837,393	(15,986)	6,821,407
Total governmental fund balances	\$ 12,129,196	\$ 1,901,559	\$ 14,030,748

NOTE 18 -- PRIOR PERIOD ADJUSTMENT

Net position/fund balance at January 1, 2019 was restated to give retroactive effect to the following prior period adjustment:

	Fiduciary Funds
To restate for the cumulative changes related to implementation of GASB Statement No. 84	\$ 835,584
Net position, as previously reported	1,212,656
Net position, as restated	\$ 2,048,220

NOTE 19 -- 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 2019, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex)'s Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex)'s Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2019 to December 31, 2019 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 workers' compensation section of the self-insurance membership agreement permits Primex to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2019 the Town paid \$226,142 and \$443,413 respectively, to Primex for property, liability and worker's compensation. At this time, Primex' foresees no likelihood of any additional assessment for this or any prior year.

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

NOTE 20 -- CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the government's activities. In the opinion of management, the ultimate disposition of these various claims and suits is unknown. Management continues to work with legal council to ensure favorable outcomes for 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 21 -- TAX ABATEMENTS

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

For the fiscal year 2019 the Town did not have any such agreements.

NOTE 22 -- 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 December 31, 2020, the date the December 31, 2019 financial statements were available to be issued, and the following events occurred that require recognition or disclosure.

- Auditor noted that a bond issued on January 8, 2020 for \$2,921,200 and premium of \$317,900.
- On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 13, 2020. As a result, economic uncertainties have arisen which could have financial impact could occur though such impact is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF SEABROOK, NEW HAMPSHIRE
*Schedule of the Town's Proportionate Share of Net Pension Liability
 New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
 For the Fiscal Year Ended December 31, 2019*

	December 31,				
	2013	2014	2015	2016	2017
Town's proportion of the net pension liability	0.27%	0.28%	0.27%	0.30%	0.31%
Town's proportionate share of the net pension liability	\$ 11,520,032	\$ 10,620,503	\$ 10,666,965	\$ 15,974,182	\$ 14,745,598
Town's covered payroll	\$ 4,033,905	\$ 3,871,031	\$ 3,833,602	\$ 4,301,631	\$ 4,185,317
Town's proportionate share of the net pension liability as a percentage of its covered payroll	285.58%	274.36%	278.25%	371.35%	361.10%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%
					64.73%
					65.99%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.
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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Other Information:

Notes
 Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

December 31,	2013	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 665,576	\$ 917,992	\$ 903,349	\$ 1,075,678	\$ 1,125,778	\$ 1,294,305	\$ 1,318,706
Contributions in relation to the contractually required contributions	665,576	917,992	903,349	1,075,678	1,125,778	1,294,305	1,318,706
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 4,033,905	\$ 3,871,091	\$ 3,833,602	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735
Contributions as a percentage of covered payroll	16.50%	23.71%	23.56%	25.01%	26.90%	29.50%	26.24%

EXHIBIT G
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2019

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

EXHIBIT H
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2019

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

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

EXHIBIT I
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2019

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

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

EXHIBIT J
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended December 31, 2019

	December 31,	
	2018	2019
OPEB liability, beginning of year, as restated	\$ 987,896	\$ 983,052
Changes for the year:		
Service cost	14,423	16,273
Interest	36,481	30,443
Assumption changes and difference between actual and expected experience	(53,748)	95,650
Benefit payments	\$ 983,052	\$ 1,067,501
OPEB liability, end of year	<u>\$ 7,475,688</u>	<u>\$ 7,475,688</u>
Covered payroll	13.15%	14.28%
Total OPEB liability as a percentage of covered payroll		

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

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

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

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2019. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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

SCHEDULE I
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 17,090,741	\$ 17,113,505	\$ 22,764
Yield	900	912	12
Excavation	40	47	7
Interest and penalties on taxes	121,600	131,208	9,608
Total from taxes	<u>17,213,281</u>	<u>17,245,672</u>	<u>32,391</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	20,460	36,686	16,026
Motor vehicle permit fees	1,895,000	2,007,722	112,722
Building permits	115,400	147,308	31,908
Other	53,960	191,790	137,810
Total from licenses, permits, and fees	<u>2,084,840</u>	<u>2,383,306</u>	<u>298,466</u>
Intergovernmental:			
State:			
Meals and rooms distribution	451,901	451,901	-
Highway block grant	183,336	172,801	(55,555)
From other governments	50,000	50,000	-
Total from intergovernmental	<u>685,257</u>	<u>629,702</u>	<u>(55,555)</u>
Charges for services:			
Income from departments	172,637	199,123	26,486
Miscellaneous:			
Sale of municipal property	318,888	322,289	3,401
Interest on investments	150,000	165,533	15,533
Other	198,260	396,601	200,341
Total from miscellaneous	<u>667,148</u>	<u>824,423</u>	<u>157,275</u>
Other financing sources:			
Transfers in	548,196	47,796	(500,400)
Total revenues and other financing sources	<u>21,371,359</u>	<u>21,392,042</u>	<u>20,683</u>
Unassigned fund balance used to reduce tax rate	750,000		
Amounts voted from fund balance	274,464		
Total revenues, other financing sources, and use of fund balance	<u>\$ 22,395,823</u>		

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 2 (Continued)
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Debt service:				
Principal of long-term debt	-	389,458	389,458	-
Interest on long-term debt	-	248,462	248,462	-
Interest on tax anticipation notes	-	4,000	-	4,000
Total debt service	-	641,920	637,920	4,000
Capital outlay	-	1,720,600	884,941	835,659
Other financing uses:				
Transfers out	-	785,482	677,509	107,973
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 22,169	\$ 22,395,823	\$ 21,390,943	\$ 1,027,049

SCHEDULE 2
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
General government:				
Executive:	\$ -	\$ 654,080	\$ 666,485	\$ (12,405)
Election and registration	-	317,191	301,355	15,836
Financial administration	10,000	979,214	957,464	31,750
Legal	-	220,000	315,355	(95,355)
Personnel administration	-	3,324,756	2,935,583	389,173
Planning and zoning	-	87,770	79,926	7,844
General government buildings	-	122,730	126,452	(3,722)
Generatrics	-	145,877	89,356	56,521
Insurance, not otherwise allocated	-	673,654	687,401	(13,747)
Total general government	10,000	6,525,272	6,150,377	375,895
Public safety:				
Police	-	3,962,182	3,918,256	43,926
Fire	-	3,731,694	3,975,244	(243,550)
Building inspection	-	114,159	84,842	29,317
Emergency management	-	138,527	143,903	(4,376)
Total public safety	-	7,946,562	8,122,245	(175,683)
Highways and streets:				
Administration	3,500	1,272,526	1,280,814	(4,388)
Street lighting	-	90,000	109,744	(19,744)
Total highways and streets	3,500	1,362,526	1,390,558	(24,132)
Sanitation:				
Administration	-	25,100	33,572	(8,472)
Solid waste collection	-	1,217,906	1,394,595	(176,689)
Total sanitation	-	1,243,006	1,427,967	(184,961)
Water distribution and treatment	-	119,400	95,035	24,365
Health:				
Administration	8,669	96,509	65,662	41,516
Pest control	-	131,343	124,607	6,736
Health agencies	-	100,130	95,130	5,000
Total health	8,669	329,582	285,399	53,252
Welfare:				
Administration and direct assistance	-	71,873	71,799	74
Vendor payments and other	-	89,500	61,460	27,040
Total welfare	-	160,373	133,259	25,114
Culture and recreation:				
Parks and recreation	-	1,020,589	1,036,212	(15,623)
Library	-	501,813	501,360	453
Parade purposes	-	33,880	36,000	(2,120)
Total culture and recreation	-	1,556,282	1,573,572	(17,290)
Conservation	-	3,618	1,163	2,455

(Continued)

SCHEDULE 3
TOWN OF SEABROOK, NEW HAMPSHIRE
Mayor General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2019

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)	\$ 7,600,025
Changes:	
Unassigned fund balance used to reduce 2019 tax rate	(750,000)
Amounts voted from fund balance	(274,464)
2019 Budget summary:	
Revenue surplus (Schedule 1)	\$ 20,683
Unexpended balance of appropriations (Schedule 2)	<u>1,027,049</u>
2019 Budget surplus	1,047,732
Increase in nonspendable fund balance	(10,373)
Increase in restricted fund balance	(7)
Increase in committed fund balance	<u>(485,291)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	7,127,422
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis	
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis	(320,029)
Elimination of the allowances for uncollectible taxes	30,000
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)	<u>\$ 6,837,393</u>

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Non-Major Governmental Funds
Combining Balance Sheet
December 31, 2019

	Special Revenue Funds				
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail	Grants
ASSETS					
Cash and cash equivalents	\$ 206,135	\$ 85,011	\$ 88,409	\$ 287,569	\$ 92,939
Investments	-	-	-	69,618	-
Accounts receivable, net of allowance for uncollectible Interfund receivable	-	-	-	-	-
Total assets	<u>\$ 206,135</u>	<u>\$ 85,011</u>	<u>\$ 88,409</u>	<u>\$ 357,187</u>	<u>\$ 92,939</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 61	\$ -	\$ -
Accrued salaries and benefits	-	-	-	6,270	-
Interfund payable	-	65,040	-	-	92,174
Total liabilities	-	65,040	61	6,270	92,174
Deferred inflows of resources:					
Unavailable revenue - grants	-	-	-	-	765
Fund balances (deficit):					
Nonspendable	-	-	-	-	-
Restricted	206,135	19,971	88,348	350,917	-
Committed	-	-	-	-	-
Unassigned (deficit)	<u>206,135</u>	<u>19,971</u>	<u>88,348</u>	<u>350,917</u>	<u>-</u>
Total fund balances, deferred inflows of resources, and fund balances	<u>\$ 206,135</u>	<u>\$ 85,011</u>	<u>\$ 88,409</u>	<u>\$ 357,187</u>	<u>\$ 92,939</u>

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, 2019

	Special Revenue Funds					Police			
	Ambulance Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Maintenance Fund	Conservation Commission	Recreation Revolving	Outside Detail	Grants
\$ 635,829	\$ 178,276	\$ 219,383	\$ 91,389	\$ 5,021	\$ -	\$ -	\$ -	\$ -	\$ -
171,128	-	-	-	-	17,009	-	-	-	136,856
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 148,388	\$ 136,856
\$ 1,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
8,245	-	-	-	-	-	-	-	123,401	40,926
49,409	-	26,955	-	4,786	15,986	-	-	-	73,294
59,233	-	26,955	-	4,786	15,986	-	-	-	17,978
-	-	-	-	-	-	-	43,346	-	658
-	-	-	-	-	-	-	43,346	123,401	136,856
-	-	-	-	-	-	-	9,832	25,187	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 25,187	\$ 325,730
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 206,135	\$ -	\$ 19,971	\$ 88,348	\$ 350,917	\$ -	\$ -	\$ -	\$ -	\$ -

	Special Revenue Funds					Police			
	Ambulance Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Maintenance Fund	Conservation Commission	Recreation Revolving	Outside Detail	Grants
\$ 635,829	\$ 178,276	\$ 219,383	\$ 91,389	\$ 5,021	\$ -	\$ -	\$ -	\$ -	\$ -
171,128	-	-	-	-	17,009	-	-	-	136,856
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 148,388	\$ 136,856
\$ 1,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
8,245	-	-	-	-	-	-	-	123,401	40,926
49,409	-	26,955	-	4,786	15,986	-	-	-	73,294
59,233	-	26,955	-	4,786	15,986	-	-	-	17,978
-	-	-	-	-	-	-	43,346	-	658
-	-	-	-	-	-	-	43,346	123,401	136,856
-	-	-	-	-	-	-	9,832	25,187	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 25,187	\$ 325,730
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 206,135	\$ -	\$ 19,971	\$ 88,348	\$ 350,917	\$ -	\$ -	\$ -	\$ -	\$ -

	Special Revenue Funds					Police			
	Ambulance Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Maintenance Fund	Conservation Commission	Recreation Revolving	Outside Detail	Grants
\$ 635,829	\$ 178,276	\$ 219,383	\$ 91,389	\$ 5,021	\$ -	\$ -	\$ -	\$ -	\$ -
171,128	-	-	-	-	17,009	-	-	-	136,856
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 148,388	\$ 136,856
\$ 1,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
8,245	-	-	-	-	-	-	-	123,401	40,926
49,409	-	26,955	-	4,786	15,986	-	-	-	73,294
59,233	-	26,955	-	4,786	15,986	-	-	-	17,978
-	-	-	-	-	-	-	43,346	-	658
-	-	-	-	-	-	-	43,346	123,401	136,856
-	-	-	-	-	-	-	9,832	25,187	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 25,187	\$ 325,730
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 206,135	\$ -	\$ 19,971	\$ 88,348	\$ 350,917	\$ -	\$ -	\$ -	\$ -	\$ -

	Special Revenue Funds					Police			
	Ambulance Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Maintenance Fund	Conservation Commission	Recreation Revolving	Outside Detail	Grants
\$ 635,829	\$ 178,276	\$ 219,383	\$ 91,389	\$ 5,021	\$ -	\$ -	\$ -	\$ -	\$ -
171,128	-	-	-	-	17,009	-	-	-	136,856
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 148,388	\$ 136,856
\$ 1,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
8,245	-	-	-	-	-	-	-	123,401	40,926
49,409	-	26,955	-	4,786	15,986	-	-	-	73,294
59,233	-	26,955	-	4,786	15,986	-	-	-	17,978
-	-	-	-	-	-	-	43,346	-	658
-	-	-	-	-	-	-	43,346	123,401	136,856
-	-	-	-	-	-	-	9,832	25,187	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
747,724	178,276	217,428	91,389	235	14,415	-	-	-	-
\$ 806,957	\$ 178,276	\$ 244,383	\$ 91,389	\$ 5,021	\$ 17,115	\$ -	\$ -	\$ 25,187	\$ 325,730
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 206,135	\$ -	\$ 19,971	\$ 88,348	\$ 350,917	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 6
TOWN OF SEABROOK, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2019

	Custodial Funds		Total
	Taxes	Trust Funds	
ASSETS			
Cash and cash equivalents	\$ 9,716,177	\$ 615,347	\$ 10,331,524
Investments	-	407,218	407,218
Total assets	9,716,177	1,022,565	10,738,742
LIABILITIES			
Intergovernmental payables:			
School	9,716,177	-	9,716,177
NET POSITION			
Restricted	\$ -	\$ 1,022,565	\$ 1,022,565

	Special Revenue Funds				Capital Project Funds			Total
	Recycling Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Maintenance Fund	Permanent Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,635	
441,997	24,417	-	-	-	-	-	136,856	
12,439	3,493	1,501	70,640	107	-	2,069	651,146	
454,436	28,010	1,501	70,640	107	-	2,069	113,691	
							938,328	
608,466	-	-	-	-	-	-	4,000	
(154,030)	28,010	(30,869)	70,640	107	(15,986)	2,069	(2,097)	
(154,030)	28,010	(30,869)	70,640	107	(15,986)	2,069	(47,796)	
901,754	150,266	248,297	20,749	128	-	15,046	1,951,445	
\$ 747,724	\$ 178,276	\$ 217,428	\$ 91,389	\$ 235	\$ (15,986)	\$ 17,115	\$ 1,901,552	

SCHEDULE 7
TOWN OF SEABROOK, NEW HAMPSHIRE
Consolidated Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2019

	Custodial Funds		Total
	Taxes	Trust Funds	
Additions:			
Contributions	\$ -	\$ 218,500	\$ 218,500
Investment earnings	-	7,115	7,115
Change in fair market value	-	21,511	21,511
Tax collections for other governments	22,956,977	-	22,956,977
Total additions	22,956,977	247,126	23,204,103
Deductions:			
Administrative expenses	-	60,145	60,145
Payments of taxes to other governments	22,956,977	-	22,956,977
Total deductions	22,956,977	60,145	23,017,122
Change in net position	-	186,981	186,981
Net position, beginning, as restated (see Note 18)	-	835,584	835,584
Net position, ending	\$ -	\$ 1,022,565	\$ 1,022,565



PLODZIK & SANDERSON
Professional Association/Accountants & Auditors

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

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

In planning and performing our audit of the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Seabrook's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Seabrook's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Seabrook's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and no deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

General Ledger Maintenance

It was determined that the Town's general ledger is not being properly reconciled and maintained, this condition existed and was commented on in the prior period. The interfund accounts required significant adjustment and further reconciliation to complete the audit. We recommend that the Town establish more efficient review and reconciliation policies and procedures as a customary part of the accounting processes.

Cable Franchise Fees

Review of the private purpose trust funds indicated that cable franchise fees are being utilized to fund scholarships to local students. State requirements indicate that these funds should be added to the general fund surplus or used to fund local cable television access. This continued practice can lead to misuse of funds. We recommend that the Town record all cable franchise fees in the general fund. Any amounts that are held by the Trustees of the Trust Funds should be remitted to the Treasurer and these funds should no longer be used to fund scholarships.

State Dated Checks

Testing of cash balances indicated several outstanding checks dating back to 2015. These stale dated checks should be removed and/or voided or reissued to the appropriate vendors or individuals in order to maintain a current listing of outstanding amounts. This can increase the risk of misstated cash balances and cause lengthy reconciliations. We recommend that the Town review outstanding check listings for stale dated amounts and that those identified be appropriately followed up on and reissued or removed.

*Town of Seabrook
Independent Auditor's Communication of Material Weakness*

Capital Project Fund Account

The Town has not closed a bank account, which was used for the capital project fund, which was completed in prior years. The bank account remains open and continues to earn interest, which should be reported and closed into the general fund. The Town had previously voted to move the remaining funds into the general fund; however, the bank account was never closed and the fund in the Town's general ledger has also not been closed. Action should be taken to close these items in order to eliminate unnecessary adjustments and reconciliations going forward.

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

December 3, 2020

*Blodrick & Sanderson
Professional Association*

**Town Of Seabrook
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2020**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	
				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											
1900-1983	Perpetual Care	Lot Maintenance	Common TF	14,428.71	-172.57	14,256.14	1,168.50	491.05	0.00	1,659.55	15,915.69
	Total Cemetery Trusts			14,428.71	-172.57	14,256.14	1,168.50	491.05	0.00	1,659.55	15,915.69
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	16,180.31	-182.30	15,998.01	211.77	514.71	500.00	226.48	16,224.49
1998	Cablevision Scholarship	Scholarships	Common TF	859,007.61	-10,909.71	848,097.90	127,590.20	31,085.48	0.00	158,675.68	1,006,773.58
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	10,902.93	-155.41	10,747.52	3,150.65	442.79	0.00	3,593.44	14,340.96
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	40,952.09	-583.29	40,368.80	11,701.49	1,657.20	500.00	12,858.69	53,227.49
	Total Scholarship Trusts			927,042.94	-11,830.71	915,212.23	142,654.11	33,700.18	1,000.00	175,354.29	1,090,566.52
SCHOLARSHIP TRUSTS - OPERATING ACCT											
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	91,050.00	278,701.17	369,751.17	0.00	0.00	0.00	0.00	369,751.17
	Total Scholarship Trusts - Operating Acct			91,050.00	278,701.17	369,751.17	0.00	0.00	0.00	0.00	369,751.17
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	5,029.44	61.86	5,091.30	622.90	91.51	0.00	714.41	5,805.71
2002	Tax Stabilization	Stabilize Taxes	Common CRF	216,245.26	2,610.37	218,855.63	22,244.34	3,861.11	0.00	26,105.45	244,961.08
2003	Water Resources	Water	Common CRF	1,503,951.54	18,728.45	1,522,679.99	207,123.43	27,701.95	0.00	234,825.38	1,757,505.37
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	5,797.62	71.67	5,869.29	751.30	106.02	0.00	857.32	6,726.61
2007	Special Education Fund	Special Education	Common CRF	225,647.86	52,693.85	278,341.71	11,436.89	4,042.52	0.00	15,479.41	293,821.12
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	5,030.11	63.08	5,093.19	732.91	93.32	0.00	826.23	5,919.42
2010	School Building Maintenance	School Maintenance	Common CRF	144,682.95	11,903.38	156,586.33	7,813.23	2,623.64	0.00	10,436.87	167,023.20
	Total Capital Reserve Funds			2,106,384.78	86,132.66	2,192,517.44	250,725.00	38,520.07	0.00	289,245.07	2,481,762.51
	GRAND TOTALS:			3,138,906.43	352,830.55	3,491,736.98	394,547.61	72,711.30	1,000.00	466,258.91	3,957,995.89

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2020

Date Created	TRUST FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE	
	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1900	William H. & C. H. Sanborn	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1910	Sally A. Fowler	Lot Maintenance	Common TF	0.48	69.31	0.00	-0.83	0.00	68.48	5.62	2.36	0.00	7.98	76.46	10.10	86.56
1912	George F. Dow	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1912	Edward D. Gove	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1912	Emily Locke	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1914	Reuben & Annie Eaton	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1915	Mary A. Smith	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58
1916	Maple Grove Cemetery	Lot Maintenance	Common TF	1.73	249.16	0.00	-2.98	0.00	246.18	20.19	8.49	0.00	28.68	274.86	36.31	311.17
1918	William H. Walton	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1920	Arthur Rowe	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58
1920	Benjamin Perkins	Lot Maintenance	Common TF	0.55	79.98	0.00	-0.96	0.00	79.02	6.47	2.73	0.00	9.20	88.22	11.65	99.87
1920	Benjamin F. Gove	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1920	Augustus S. Brown	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1922	Emily P. Sanborn	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1924	Abbott A. Locke	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1924	John L. Chase	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1924	Tappan Chase	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58
1925	Cable Eaton	Lot Maintenance	Common TF	0.22	31.99	0.00	-0.38	0.00	31.61	2.57	1.07	0.00	3.64	35.25	4.66	39.91
1925	Nancy F. Carey	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1926	Alfred N. Dow	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1926	Albert L. Brown	Lot Maintenance	Common TF	0.49	70.55	0.00	-0.85	0.00	69.70	5.72	2.41	0.00	8.13	77.83	10.28	88.11
1929	J. Chase & C. Brown	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58
1930	John Philbrick	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1931	George P. Locke	Lot Maintenance	Common TF	2.96	426.54	0.00	-5.09	0.00	421.45	34.52	14.54	0.00	49.06	470.51	62.15	532.66
1933	William H. Smith, Jr.	Lot Maintenance	Common TF	3.70	533.14	0.00	-6.38	0.00	526.76	43.21	18.16	0.00	61.37	588.13	77.69	665.82
1933	William Albert Rand	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1935	Cynthia H. Moore	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58
1936	Adin F. Smith	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1937	Gove Rowe & Ellen P. Bragg	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58
1939	David B. Collins	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1941	George L. & Mary A. Brown	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1944	Lillian S. Cavanaugh	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1944	Winifred Hickman	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28
1944	Richard B. Brown	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15
1945	Alice Gynan Chase	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15



MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2020

TRUST FUNDS										PRINCIPAL			INCOME			TOTAL		MARKET VALUE	
Date Cre-ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value			
Cemetery Trusts																			
Perpetual Care																			
1945	Capt. John Chase	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1945	Nicholas Gyman	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1945	Joseph C. & Lurana W. Noyes	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1947	Henry Knowles & Sara A. Fogg	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1948	Webster Brown	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1948	John L. Brown & Jere Smith	Lot Maintenance	Common TF	3.70	533.14	0.00	-6.38	0.00	526.76	43.21	18.16	0.00	61.37	588.13	77.69	665.82			
1948	Florence A. Small	Lot Maintenance	Common TF	1.11	159.93	0.00	-1.91	0.00	158.02	12.94	5.44	0.00	18.38	176.40	23.30	199.70			
1949	Collin C. Butler & Lottie Osbone	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1952	Charles Albert Smith	Lot Maintenance	Common TF	0.89	127.96	0.00	-1.53	0.00	126.43	10.36	4.36	0.00	14.72	141.15	18.65	159.80			
1953	William E. McLaughlin	Lot Maintenance	Common TF	2.22	319.92	0.00	-3.83	0.00	316.09	25.93	10.90	0.00	36.83	352.92	46.62	399.54			
1953	Joseph & Jennie Wear	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1953	Arthur & Hortense Burnham	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1955	David Whittier & William I. Felch	Lot Maintenance	Common TF	2.22	319.92	0.00	-3.83	0.00	316.09	25.93	10.90	0.00	36.83	352.92	46.62	399.54			
1955	George & Josephine Felch	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1956	James Beaumont & Margaret Eaton	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1956	J. A. Vamey, George Rebelca & Stillman Dow	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1958	George E. & Emily Knowles	Lot Maintenance	Common TF	2.22	319.92	0.00	-3.83	0.00	316.09	25.93	10.90	0.00	36.83	352.92	46.62	399.54			
1958	Samuel J. Smith	Lot Maintenance	Common TF	2.22	319.92	0.00	-3.83	0.00	316.09	25.93	10.90	0.00	36.83	352.92	46.62	399.54			
1962	Jerome Hardy	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1963	Barton	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1963	Charles Orzo Smith	Lot Maintenance	Common TF	1.34	192.96	0.00	-2.32	0.00	190.64	15.64	6.58	0.00	22.22	212.86	28.12	240.98			
1965	Nicholas A. Gynan	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1965	Charles Janvrin	Lot Maintenance	Common TF	2.96	426.54	0.00	-5.09	0.00	421.45	34.52	14.54	0.00	49.06	470.51	62.15	532.66			
1965	William H. & John Fretch	Lot Maintenance	Common TF	0.74	106.61	0.00	-1.27	0.00	105.34	8.65	3.62	0.00	12.27	117.61	15.54	133.15			
1966	Anna Maude Dow	Lot Maintenance	Common TF	3.70	533.14	0.00	-6.38	0.00	526.76	43.21	18.16	0.00	61.37	588.13	77.69	665.82			
1966	William L. Boyd	Lot Maintenance	Common TF	2.96	426.54	0.00	-5.09	0.00	421.45	34.52	14.54	0.00	49.06	470.51	62.15	532.66			
1967	John M. Chase	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1967	John Larrabee	Lot Maintenance	Common TF	1.11	159.93	0.00	-1.91	0.00	158.02	12.94	5.44	0.00	18.38	176.40	23.30	199.70			
1967	Joshua & Dorcus Eaton	Lot Maintenance	Common TF	1.48	213.27	0.00	-2.56	0.00	210.71	17.24	7.26	0.00	24.50	235.21	31.07	266.28			
1968	Walton - Adams	Lot Maintenance	Common TF	1.11	159.93	0.00	-1.91	0.00	158.02	12.94	5.44	0.00	18.38	176.40	23.30	199.70			
1972	George A. Fogg	Lot Maintenance	Common TF	1.85	266.60	0.00	-3.19	0.00	263.41	21.58	9.06	0.00	30.64	294.05	38.84	332.89			
1973	Gove - Rowe	Lot Maintenance	Common TF	0.37	53.33	0.00	-0.63	0.00	52.70	4.31	1.80	0.00	6.11	58.81	7.77	66.58			
1974	Avery A. Felch	Lot Maintenance	Common TF	2.22	319.92	0.00	-3.83	0.00	316.09	25.93	10.90	0.00	36.83	352.92	46.62	399.54			



MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2020

Date Created	TRUST FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE	
	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Market Value
Cemetery Trusts																
Perpetual Care																
1974	Roy S. Brown	Lot Maintenance	Common TF	2.22	319.92	0.00	-3.83	0.00	316.09	25.93	10.90	0.00	36.83	352.92	46.62	399.54
1975	Albert E. Cobb	Lot Maintenance	Common TF	1.85	266.60	0.00	-3.19	0.00	263.41	21.58	9.06	0.00	30.64	294.05	38.84	332.89
1975	Memorial Fund	Lot Maintenance	Common TF	7.39	1,056.38	0.00	-12.75	0.00	1,043.63	86.51	36.34	0.00	122.85	1,176.48	155.41	1,331.89
1976	Other	Lot Maintenance	Common TF	0.96	138.63	0.00	-1.66	0.00	136.97	11.24	4.73	0.00	15.97	152.94	20.20	173.14
1983	William & Lydia Eaton	Lot Maintenance	Common TF	1.70	245.92	0.00	-2.94	0.00	242.98	19.88	8.38	0.00	28.26	271.24	35.83	307.07
Total Perpetual Care				100	14,428.71	0.00	-172.57	0.00	14,256.14	1,168.50	491.05	0.00	1,659.55	15,915.69	2,102.49	18,018.18
Total Cemetery Trusts				100	14,428.71	0.00	-172.57	0.00	14,256.14	1,168.50	491.05	0.00	1,659.55	15,915.69	2,102.49	18,018.18

Scholarship Trusts																
1988	Viola B. Brown Scholarship	Scholarships	Common TF	1.49	16,180.31	0.00	-182.30	0.00	15,998.01	211.77	514.71	500.00	226.48	16,224.49	2,143.21	18,367.70
1998	Cablevision Scholarship	Scholarships	Common TF	92.32	859,007.61	0.00	-10,909.71	0.00	848,097.90	127,590.20	31,085.48	0.00	158,675.68	1,006,773.58	132,991.83	1,139,765.41
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	1.32	10,902.93	0.00	-155.41	0.00	10,747.52	3,150.65	442.79	0.00	3,593.44	14,340.96	1,894.40	16,235.36
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	4.88	40,952.09	0.00	-583.29	0.00	40,368.80	11,701.49	1,657.20	500.00	12,858.69	53,227.49	7,031.20	60,258.69
Total Scholarship Trusts				100	927,042.94	0.00	-11,830.71	0.00	915,212.23	142,654.11	33,700.18	1,000.00	175,354.29	1,080,566.52	144,060.64	1,234,627.16

Scholarship Trusts - Operating Acct																
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	100.00	91,050.00	366,701.17	0.00	88,000.00	369,751.17	0.00	0.00	0.00	0.00	369,751.17	0.00	369,751.17
Total Scholarship Trusts - Operating Acct				100	91,050.00	366,701.17	0.00	88,000.00	369,751.17	0.00	0.00	0.00	0.00	369,751.17	0.00	369,751.17
GRAND TOTAL: TRUST FUNDS					1,032,521.65	366,701.17	-12,003.28	88,000.00	1,299,219.54	143,822.61	34,191.23	1,000.00	177,913.84	1,476,233.38	146,163.13	1,622,396.51



MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2020

CAPITAL RESERVE FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE		
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Capital Reserve Funds																
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	0.23	5,029.44	0.00	61.86	0.00	5,091.30	622.90	91.51	0.00	714.41	5,805.71	540.34	6,346.05
2002	Tax Stabilization	Stabilize Taxes	Common CRF	9.87	216,245.26	0.00	2,610.37	0.00	218,855.63	22,244.34	3,861.11	0.00	26,105.45	244,961.08	22,798.80	267,759.88
2003	Water Resources	Water	Common CRF	70.82	1,503,951.54	0.00	18,726.45	0.00	1,522,679.99	207,123.43	27,701.95	0.00	234,825.38	1,757,505.37	163,572.96	1,921,078.33
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	0.27	5,797.62	0.00	71.67	0.00	5,869.29	751.30	106.02	0.00	657.32	6,726.61	626.05	7,352.66
2007	Special Education Fund	Special Education	Common CRF	11.84	225,647.86	50,000.00	2,693.85	0.00	278,341.71	11,436.89	4,042.52	0.00	15,479.41	293,821.12	27,346.25	321,167.37
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	0.24	5,030.11	0.00	63.08	0.00	5,093.19	732.91	93.32	0.00	826.23	5,919.42	550.93	6,470.35
2010	School Building Maintenance	School Maintenance	Common CRF	6.73	144,682.95	75,000.00	1,655.38	64,752.00	155,586.33	7,813.23	2,623.64	0.00	10,436.87	167,023.20	15,545.03	182,568.23
Total Capital Reserve Funds																
GRAND TOTAL: CAPITAL RESERVE FUNDS				100	2,106,384.78	125,000.00	25,884.66	64,752.00	2,192,517.44	250,725.00	38,520.07	0.00	289,245.07	2,481,762.51	230,980.36	2,712,742.87
GRAND TOTAL: SEABROOK					3,138,906.43	481,701.17	13,881.38	152,752.00	3,481,736.88	394,547.61	72,711.30	1,000.00	466,258.91	3,957,995.89	377,143.49	4,335,139.38

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2020

CUSTODIAN SUMMARY

CUSTODIANS	PRINCIPAL				INCOME			TOTAL		MARKET VALUE		
	Beginning Balance	Additions	Capital Gains/Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Common CRF	2,106,384.78	125,000.00	25,884.66	64,752.00	2,192,517.44	250,725.00	38,520.07	0.00	289,245.07	2,481,762.51	230,980.36	2,712,742.87
Common TF	94,471.65	0.00	-12,003.28	0.00	929,468.37	143,822.61	34,191.23	1,000.00	177,013.84	1,106,482.21	146,163.13	1,252,645.34
TD Bank Biz+ Ops	91,050.00	366,701.17	0.00	86,000.00	369,751.17	0.00	0.00	0.00	0.00	369,751.17	0.00	369,751.17
GRAND TOTAL: All Custodians	3,138,906.43	491,701.17	13,881.38	152,752.00	3,491,736.98	394,547.61	72,711.30	1,000.00	466,258.91	3,957,995.89	377,143.49	4,335,139.38

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Elected Officials</u>				
Bowen, Cheryl L.	Town Clerk	\$77,569.33		2003
Brown, Bruce G.	Supervisor of the Checklist	\$1,673.36		1967
Brown, Ella	Selectman	\$5,043.36		2016
Carter Jr., Oliver L.	Treasurer	\$61,863.72		1996
Fowler, Gary	Supervisor of the Checklist	\$2,541.82		1988
Fowler, Richard L.	Supervisor of the Checklist	\$1,583.63		1990
Kelley, Paul M.	Moderator	\$1,055.75		1999
Khan, Aboul B.	Selectman	\$5,305.86		2008
Knowles, Michele X.	Tax Collector	\$60,387.43		2015
Kyle, Theresa	Selectman	\$6,040.86		2015
<u>TOTAL ELECTED OFFICIALS</u>				
<u>Dispatchers</u>				
Annis, Zachary	Fire Alarm Operator	\$38,420.00		2017
Carroll, Owen	Police Dispatcher	\$45,395.15		2017
Cody, Tarnya M.	Fire Alarm Operator/Clerk	\$46,149.50		1988
Cote Jr., Clement	Police Dispatcher	\$49,461.83		2009
Eaton, Amanda	Police Dispatcher	\$42,232.25		2019
Ganley, Mary-Jo	Police Dispatcher	\$10,757.85		2009
Gettman, James	Fire Alarm Operator	\$38,572.00		2017
Lee, Cassandra	Fire Alarm Operator	\$38,643.00		2017
<u>TOTAL DISPATCHERS</u>				

2947.75

\$103,046.42

TOTAL OVERTIME HOURS

TOTAL OVERTIME DISPATCHERS

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Fire Department</u>				
Baker, Robert J.	Fireman	\$69,192.51		2003
Bibaud, Marc P.	Fire Captain	\$81,632.61		2000
Chase Jr., Frank W.	Fireman	\$72,590.77		2003
Coleman, Seth R.	Fire Captain	\$73,640.43	\$368.56	2003
Coleman, Troy	Fireman	\$64,276.77		2011
Curtis, Richard	Fireman	\$63,964.90		2017
Eaton Jr., Russell	Fireman	\$64,656.48		2012
Felch, Jabe W.	Fireman	\$67,743.09		2004
Janvrin, Kevin M.	Fire Captain	\$80,388.41		1993
Lebor, Adam J.	Fireman	\$78,322.44		2005
Mawson, Nathan G.	Fireman	\$65,907.08		2008
Mawson, Robert G.	Fireman	\$71,256.13		2000
Millian, Timothy	Fireman	\$58,985.95		2019
Perkins, Rayenold B.	Fireman	\$75,115.04		2001
Perry, Christopher G.	Fireman	\$69,298.10		2003
Potvin, Mark A.	Fireman	\$69,007.52		2002
Saracy, Richard C.	Fireman	\$66,423.46	\$325.07	2008
Saracy, Stanley	Fire Captain	\$414.29		1990
Sargent, Barry M.	Fireman	\$55,417.06		2003
Tilley, Christopher	Fireman	\$64,517.12		2010
Wright, Jeremy R.	Fireman	\$68,716.34		2005
<u>TOTAL FIRE DEPARTMENT</u>		<u>\$1,381,466.50</u>	<u>\$693.63</u>	

14.643

\$853,099.15

TOTAL OVERTIME HOURS

TOTAL OVERTIME FIRE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Police Department</u>				
Allen, Jason R.	Police Lieutenant	\$98,050.99		1998
Brown, Frank W. Jr.	Police Officer	\$66,800.00	\$3,563.09	2000
Bucheri, David J.	Police Sargeant	\$68,408.00	\$13,673.63	2003
Bunszell, Zachary P.	Police Officer	\$57,827.61	\$9,626.47	2016
Dietenhofer, Keith W.	Police Officer	\$61,648.00	\$1,920.00	2009
DiFrancesco, John M	Police Officer	\$15,220.00		2019
Giarusso III, John	Police Officer	\$62,173.00	\$12,476.52	2014
Goehle, Matt	Police Officer	\$30,600.00		2020
Hersey, David R.	Police Officer	\$62,997.90	\$2,880.00	2003
Hines Jr., Richard K.	Police Officer	\$57,930.00	\$5,343.28	2016
Houldsworth, Tyler C.	Police Officer	\$53,926.02	\$720.00	2016
Hurley, Daniel J.	Police Officer	\$57,158.00	\$6,078.11	2016
Kane, Ryan A.	Police Officer	\$61,262.10	\$483.32	2011
Lawrence, Daniel J.	Police Sargeant	\$74,752.77	\$960.00	1999
Lawton, Adam	Police Officer	\$4,080.00		2020
Lister, Joseph	Police Officer	\$11,348.64	\$480.00	2013
Maloney, Michael	Police Officer	\$59,808.00		2013
Mone, Timothy	Police Lieutenant	\$16,120.00	\$1,450.80	1999
Mounsey, John A.	Police Officer	\$63,816.00	\$5,895.06	2003
Murphy, Justin T.	Police Sargeant	\$66,766.20	\$3,487.82	2007
Robinson, Anthony	Police Officer	\$55,000.00	\$9,425.00	2019
Smart, Patrick E.	Police Sargeant	\$67,656.00		2003
Stewart, Stephen	Police Officer	\$54,748.00	\$5,736.83	2019
Titone, Michael D.	Police Officer	\$67,842.00		1994
Tyre, Golden	Police Officer	\$59,244.25	\$11,030.00	2015
<u>TOTAL POLICE DEPARTMENT</u>		<u>\$1,355,183.48</u>		

6154.75

\$352,237.90

TOTAL OVERTIME HOURS

TOTAL OVERTIME POLICE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2020

<u>NAME</u>	<u>TITLE</u>	<u>BASE PAY</u>	<u>*WORK DETAIL</u>	<u>YEAR HIRED</u>
<u>Department Heads/Deputies</u>				
Armentrout, Bonnie L.	Welfare Officer	\$61,117.56		2006
Baillargeon, Jeffrey J.	Animal Control/PT Police Officer	\$59,842.13		1986
Carter, Cassandra	Recreation Program Director	\$50,438.13		2004
Collins, Patrick T.	Assistant Recreation Director	\$53,011.86		2001
Duffey, Kathleen M.	Recreation Director	\$64,701.46		2015
Eaton, George M.	Chief Water Treatment Facility Operator	\$92,000.67		1996
Edwards, William J.	Fire Chief	\$125,549.96		2005
Fowler, Carrie L.	Finance Manager	\$85,126.10		2002
Fowler, Lacey	Code Enforcement Officer	\$67,094.96		2006
Gelineau, Kevin M.	Deputy Police Chief	\$127,547.38	\$2,777.69	2005
Maltais, Philippe J.G.	Sewer Superintendent	\$1,245.97		1995
Manzi III, William	Town Manager	\$162,453.27		2013
Marquis, Shaylia	Chief Procurement Officer	\$66,878.86		2004
Merrill, Shayna	Deputy Town Clerk	\$52,896.84		2010
Murphy, Brian J.	Computer Systems Administrator Deputy	\$75,044.85		2010
O'Connor, Kelly J.	Deputy Town Manager	\$99,650.32		2003
Perkins Jr., Lawrence B.	Deputy Fire Chief/Call Fire	\$100,695.75		1994
Silva, Angela	Assessing Appraiser	\$77,240.63		2007
Slayton, Curtis P.	Water/Sewer Superintendent	\$108,857.99		1995
Starkey, John M.	Public Works Director	\$80,140.92		2001
Titone, Joseph F.	Emergency Management Director	\$67,986.18		1996
Walker, Brett J.	Police Chief	\$133,346.49	374.71	2003
Waterman, LeeAnn M.	Deputy Tax Collector	\$49,759.35		2015
<u>TOTAL DEPARTMENT HEADS</u>		<u>\$1,862,627.63</u>		

TOTAL OVERTIME HOURS 1444.25

TOTAL OVERTIME DEPARTMENT HEADS \$74,167.63

TOTAL SICK/VACATION BUYOUT \$122,880.27

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Laborers/Certified Equipment Operators/Plant Operators/Foremen</u>				
Bowlen, Richard P.	Certified Laborer	\$49,127.82		2009
Brown, Jason A.	Certified Laborer	\$52,583.32		2006
Carter, Casey B.	Certified Laborer	\$49,527.82		2002
Carter, Forrest E.	Parks/Cemetery Foreman w/CDL	\$62,914.12		1993
Chagnon, Clement J.	Certified Laborer	\$35,274.99		2004
Colin, Michael R.	Water Operator I w/CDL	\$57,464.26		1995
Eaton, Allen Ward	Certified Laborer	\$52,261.19		2002
Eaton, George F.	Certified Laborer	\$51,380.72		2002
Eaton, Stephen E.	Certified Laborer	\$54,019.26		2003
Felch, Bruce A.	DPW Working Foreman w/CDL	\$65,163.82		1992
Follansbee, Raymond	Laborer/Equip. Operator/Call Fire	\$59,491.45		1997
Fucile, Daumanic J.	Wastewater Chief Operator	\$63,614.27		2016
Knowles IV, Asa	Equipment Operator w/CDL	\$56,119.95		2001
Knowles V, Asa	Wastewater Operator II w/CDL	\$59,220.86		2013
LeClere, Mario	Ind. Sewer Pre-Treatment Manager	\$66,232.78		2014
Littlefield, Randy S.	Water Operator Grade I w/CDL	\$58,996.27		1995
Mason, Kevin W.	Mechanic w/CDL	\$58,384.28		2002
McDonald, Matthew J.	Certified Laborer	\$50,168.03		2009
Merrill Jr., Anthony J.	Laborer	\$50,569.85		2006
Moore, Brandon	Wastewater Operator II w/CDL	\$56,472.98		2009
Moore, Robert A.	Foreman/Water Operator Grade II	\$62,927.85		2003
Murphy, Garret L.	Foreman/Wastewtr Oper Gr III w/CDL	\$68,450.28		2008
Perkins Jr., Harry A.	Laborer/Equip. Operator	\$54,920.74		1994
Perkins Sr., Dennis W.	Certified Laborer	\$53,492.58		2002
Pike, Domenic M.	Certified Laborer	\$51,415.42		2006
Randall Sr., Herbert M.	Equipment Operator w/CDL	\$64,274.66		1982
Ross Jr., George L.	Certified Laborer	\$52,392.71		2005
Sanborn, Keith A.	Certified Laborer	\$51,431.36		2005
Slayton, Syllas	Water Operator Grade II	\$52,295.17		2018
Thurlow, Wayne D.	Scale House Operator	\$55,842.02		1996
VanAmburgh, Gerald	Wastewater Operator Grade II w/CDL	\$53,625.65		2017

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Walker, Joseph	Wastewater Operator II	\$43,489.51		2020
Welch, Ralph F.	Rubbish Working Foreman w/CDL	\$62,077.56		1996
Wood, Robert	Water Operator II w/CDL	\$57,045.37		2008
<u>TOTAL LABORERS/CERT EQUIP OPER</u>		<u>\$1,892,668.92</u>		
<u>TOTAL OVERTIME HOURS</u>			4556.75	
<u>TOTAL OVERTIME LABORERS/ CERT EQUIP</u>		<u>\$189,139.57</u>		
<u>Custodians</u>				
Bragg, Mitchell R.	Recreation Department	\$50,495.35		2009
Hill Jr., Raymond L.	Police Department	\$54,052.88		1996
Stankatis, Robert A.	Town Hall	\$53,806.41		1993
<u>TOTAL CUSTODIANS</u>		<u>\$158,354.64</u>		
<u>TOTAL OVERTIME HOURS</u>			895.75	
<u>TOTAL OVERTIME CUSTODIANS</u>		<u>\$34,378.24</u>		
<u>Clerks/Secretaries</u>				
Brown, Kellie	Clerk to Town Clerk	\$44,931.30		2017
Carrillo, Genessa M.	Assessing Dept. Clerk	\$53,752.13		2004
Cogdill, Morgan	Finance Clerk	\$56,129.70		2014
Davis, Amy E.	Town Manager's Clerk	\$62,516.20		2005
Felch, Aeriss	Police Detective's Clerk	\$11,523.32		2016
Griggs, Suzanne M.	Water Dept. Clerk	\$55,624.55		1983
Hueber, Kelli	DPW Clerk	\$48,888.22		2014
Johnson, Kelsey M	Projects Clerk	\$40,232.22		2019
Knowles, Tia M.	Payroll/Benefits Supervisor	\$79,259.51		2002
McDonald, Jamie N.	Sewer Lab Technician	\$51,097.88		2011
McDonald, Kelly	Fire Secretary	\$49,379.92		2008
Page, Jo-Anne	Rec Secretary/Bookkeeper/Office Super	\$60,798.26		1996
Phaneuf, Brittany	Clerk to Town Clerk	\$44,809.76		2017
Reinhold, Judith	Police Chief's Secretary	\$49,555.05		2008
Walker, Judith E.	Code Enforcement Secretary	\$50,396.52		2008
Wasson, Yvette M.	Water Dept. Clerk	\$55,161.75		2004
Willwerth, Lynn A.	DPW Secretary/Bookkeeper/Office Super	\$60,042.69		1992
<u>TOTAL CLERKS/SECRETARIES</u>		<u>\$874,098.98</u>		
<u>TOTAL OVERTIME HOURS</u>			935.5	
<u>TOTAL OVERTIME CLERKS/SECRETARIES</u>		<u>\$36,713.26</u>		

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Part-Time Employees - Clerks/Laborers/Election Workers/Call Firemen/Police Officers, Etc.</u>				
Albright, Emily S.	Recreation Worker	\$4,722.31		2016
Albright, Fuller	Recreation Worker	\$2,029.79		2017
Allen, Connor	Recreation Worker	\$1,274.00		2018
Allen Hannah	Recreation Worker	\$1,626.74		2019
Allen, Rhonda	Recreation Worker	\$4,311.02		2014
Ash, Elizabeth	Supervisor-Recreation	\$1,875.00		2012
Bateman, Owen	Recreation Worker	\$382.50		2019
Beaudoin, Sandra L.	Recreation Worker	\$1,102.50		1982
Beckman, Dale	Election Worker	\$1,002.17		2018
Beckman, Nellie	Election Worker	\$1,114.64		2002
Belanger, Jonathan	Recreation Worker	\$11,301.80		2018
Bibaud, Heather	Election Worker	\$264.95		2020
Bibaud, Riley	Election Worker	\$237.32		2016
Borges, Lynne	Summer Camp CIT - Recreation	\$465.00		2020
Bowen, Kathie	Recreation Worker	\$555.00		2014
Bowley, Jason	Recreation Worker	\$2,225.91		2019
Brown II, Bruce	Election Worker	\$1,032.17		2000
Brown, Jeff	Emergency Management	\$0.00		2018
Brown, Kaleb	Election Worker	\$806.03		2008
Brown, Lita M.	Supervisor-Recreation	\$5,185.27		1987
Brown, Michael III	Laborer	\$20,985.84		2019
Callahan, Leah	Recreation Worker	\$4,313.20		2016
Carter, Casey Jr	Recreation Worker	\$314.45		2019
Carter, Shauna	Laborer	\$9,145.79		2017
Cerasi, Diana	PT Clerk to Town Clerk/Election Worker	\$20,654.83		2017
Cicale, Michael	Recreation Worker	\$642.50		2016
Cogdill, Morgan	Election Worker	\$427.67		2014
Cronin, Kathleen	Election Worker	\$387.20		2020
Currier, Grace	Election Worker	\$525.00		2020
Deshaies, James J	Part Time Police Officer	\$11,600.64	\$5,265.61	1988

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Dobbins, Jayne	Election Worker	\$707.30		2012
Donahue, Chantel	Recreation Worker	\$3,637.25		2017
Donahue, Corina	Recreation Worker	\$16,223.14		2016
Dyer, Emily	Summer Camp Counselor - Recreation	\$674.13		2013
Emond, Francis E.	Call Fire	\$3,914.29		2017
Falzarano, Wesley	Recreation Worker	\$360.00		2015
Felch, Chester	Part Time Police Officer	\$4,374.90	\$64,550.42	1994
Felch, Donald	Election Worker	\$939.63		2019
Filippone, Joyce	Election Worker	\$105.00		2020
Flanders, Brandon	PT Laborer	\$21,900.72		2017
Foulkes-Bagley, Karen	Recreation Worker	\$2,563.20		2008
Fowler, June A.	Election Worker	\$1,292.07		2000
Gallagher, Jordan	PT Laborer	\$23,244.36		2018
Gardner, Tammy	Recreation Worker	\$5,563.02		2015
Gentile, Brittney A.	Supervisor-Recreation	\$6,409.80		2006
Gigliotti, Matthew A	Seasonal Parking Enforcement	\$1,265.00		2016
Giuffre, Joseph	Emergency Management	\$1,230.00		2018
Gonthier, John D.	Election Worker/Recreation Worker	\$904.67		2008
Gonya, Myranda	Assessing Clerk	\$5,270.87		2019
Goucher, Jeffrey	Laborer	\$21,510.60		2018
Hale, Hannah	Recreation Worker			2017
Hale, Richard	Call Fire	\$3,414.29		2003
Harley, Tina	Instructor	\$660.00		2012
Harris, Morgan	Recreation Worker	\$2,873.13		2019
Himmer, Paul A.	Emergency Management	\$7,980.00		2009
Hubbard, Jennifer	Planning Board Secretary	\$17,769.01		2019
Iannuccilli, Carmen	Emergency Management	\$200.00		2018
Janvrin, Justin	PT Laborer	\$25,762.59		2016
Johnson, Alanah M.	Summer Camp Counselor - Recreation	\$3,460.70		2008
Johnson, Daryl	Recreation Worker	\$1,830.10		2015

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Johnson, Donna	Election Worker			2018
Johnson, Ryan	PT Laborer	\$12,396.16		2013
Keenan, Paul T	Emergency Management	\$1,260.00		2019
Kimball, Chad	PT Laborer	\$311.64		2013
Knowles, Amie	Summer Camp Counselor - Recreation	\$3,172.45		2012
Mackenzie, Jacqueline	Election Worker	\$285.00		2020
Knowles, Harry	PT Laborer	\$9,867.88		2016
Mackenzie, Wayne	Election Worker	\$135.00		2020
Lewis, Lois J.	Election Worker	\$231.07		2000
Maguire, Richard	Election Worker	\$231.07		2020
Marquis, Sage	Recreation Worker	\$2,268.00		2019
Marquis, Shaylia	Election Worker	\$714.63		2004
McDonald, Kelly	Emergency Management	\$2,010.00		2018
McDonald, Stephanie	Recreation Worker	\$17,867.16		2016
McGinley, Kevin E	Election Worker	\$240.00		2020
McGinley, Sherri	Election Worker	\$240.00		2020
Morris, Glenn	Election Worker	\$480.00		2020
Morris, Sydney	Election Worker	\$330.00		2020
Moura, Peter	Recreation Worker	\$511.06		2016
Murphy, Brian J.	Emergency Management	\$480.00		2016
Newell, Daniel W	Election Worker	\$240.00		2020
O'Keefe, Patricia	Election Worker	\$137.39		2020
Owens, Catherine	Tax Clerk/Election Worker	\$5,248.99		2019
Page, Jo-Anne	Election Worker	\$274.78		1996
Pitts, Gary	Call Fire	\$3,914.29		2003
Powers, William	Seasonal Parking Enforcement	\$4,194.63		2018
Preston, Mark	Emergency Management	\$18,840.00		1981
Rabideau, Michael	Election Worker	\$247.50		2020
Radkay, Randall	Emergency Management	\$1,200.00		2011
Randall, Leta	Election Worker	\$987.14		2020
Reed, Philip	Election Worker	\$449.65		2012
Rumore, Josephine M.	Election Worker	\$231.07		2010
Sanborn, Emily A	Part Time Code	\$648.09		1992
Sanborn, James III	Election Worker	\$525.00		

PAYROLL - ANNUAL TOWN REPORT 2020

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Savastano, Barbara	Emergency Management	\$3,030.00		2014
Schiappa, David	DPW Secretary	\$22,009.09		2019
Simonelli, Vincent	Recreation Worker	\$300.00		2019
Small, Virginia L.	Election Worker	\$559.61		2003
Souther, Marcee	Election Worker	\$135.00		2020
Spruce, Earl	Election Worker	\$351.13		2020
Spruce, Susan	Election Worker	\$240.00		2020
Stackhouse, Justin	Referee - Recreation	\$745.00		2009
Stocker, Michael	Recreation Worker	\$50.00		2015
Thomas, Kathleen	Election Worker	\$285.00		2020
Tilton, Rio	Election Worker	\$1,114.64		2018
Titone, Joseph F.	Emergency Management RERP	\$17,370.00		1996
Tobia, Michael	Emergency Management	\$240.00		2019
Valcarcel, Tasia	Supervisor/Camp Counselor - Recreation	\$1,098.58		2012
Walker, Dylan	PT Laborer	\$20,980.25		2018
Ward, Barbara J.	Election Worker	\$987.14		2018
Wasson, Douglas	PT Laborer	\$20,202.95		2019
Welch, Ronald	PT Laborer	\$24,204.06		1998
Whiting, Mark	Recreation Worker	\$3,039.51		2013
TOTAL PART TIME EMPLOYEES		<u>\$503,662.62</u>	<u>\$69,816.03</u>	

TOTAL OVERTIME HOURS 39
TOTAL OVERTIME PART TIME EMPLOYEES \$1,340.81

TOTAL PAYROLL ALL DEPARTMENTS \$8,560,759.47
TOTAL OVERTIME HOURS ALL DEPT. 31.617
TOTAL OVERTIME WAGES ALL DEPT. \$1,644,122.98
TOTAL SICK/VACATION BUYOUT ALL DEPT. \$122,880.27

2020 RESIDENT BIRTHS

01/01/2020 – 12/31/2020

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER'S NAME	MOTHER'S NAME
JOHONNETT, LUCAS A	02/10/2020	MANCHESTER	JOHONNETT, KEVIN	JOHONNETT, EMILY
LAGO, HANNAHR	02/11/2020	PORTSMOUTH	LAGO, STEPHEN	LAGO, JULIE
FOWLER, MATTHEW G	06/2/2020	PORTSMOUTH	FOWLER, JOHN	FOWLER, EDNA
BURKE, JAMESON T	07/1/2020	SALEM	BURKE, RICHARD	SHEA, CAROLYN
ADAMS, AINSLEY M	07/21/2020	DOVER	ADAMS, BRANDON	ADAMS, MAEGAN
STEVENS, STORM R	07/25/2020	DOVER	STEVENS, JAKE	RAVEN, SAVANNAH
GERRISH, SUSAN J	08/11/2020	PORTSMOUTH	GERRISH JR, ARTHUR	GERRISH, CHRISTINE
CLOUGH, LILITH P	08/24/2020	PORTSMOUTH	CLOUGH, JACOB	SANBORN, BRITTANY
WELCH, NOAH W-J	09/18/2020	EXETER	WELCH, SEAN	WELCH, NICOLE
BOYD, JAIRO N	10/28/2020	DOVER	BOYD, NEROY	TOMBLIN, JENNIFER

2020 RESIDENT DEATHS

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
SMALL, ETHEL R	01/03/2020	HAMPTON	DURANT, CLINTON	HAMEL, LENA	N
FOGG, STEVEN V	01/05/2020	SEABROOK	FOGG, JOHN	THIVIERGE, LORRAINE	N
MORRILL, JAY D	01/12/2020	SEABROOK	MORRILL, ROBERT	FARLEY, DOROTHY	N
CARLINE, CHARLES J	01/13/2020	SEABROOK	CARLINE, CHARLES	CARDINAL, ELLEN	N
WOODHOUSE, GARY W	01/14/2020	DOVER	WOODHOUSE, ROBIN	MC ADAM, CHRISTINA	N
SHAW, MARY K	01/28/2020	SEABROOK	KEEFE, JAMES	HAYNES, JUDITH	N
TREMBLAY, SONJA M	01/29/2020	SEABROOK	UNKNOWN	LABBY, ISABEL	N
RHODES, LESLIE A	01/30/2020	SEABROOK	BOURASSA, ERNEST	LEONARD, NATALIE	N
RUSSELL, MAUREEN A	01/30/2020	PORTSMOUTH	DESMOND, WILLIAM	BIEBEAU, BERTHA	N
GIORDANO, ALISON M	02/01/2020	SEABROOK	SAVANAUASKAS, STEVEN	PACKARD, MARY LOU	N
FELCH, CHRISTINE L	02/03/2020	SEABROOK	THOMPSON, SHIRLEY	DUNTON, GERTRUDE	N
HODGDON, JOAN C	02/07/2020	HAVERRHILL	BOWSER, WALLACE	ROMANOSKI, VICTORIA	N
MC GRATH, PAMELA E	02/07/2020	EXETER	JUCHNIEWICZ, WILLIAM	HARGRAVES, SADIE	N
WELLS, KENNETH R	02/10/2020	SEABROOK	WELLS, DONALD	COMEAU, MARGUERITE	N
SOUTHER, BRIAN E	02/24/2020	PORTSMOUTH	SOUTHER, JOHN	MURPHY, JACQUELINE	N
COLLINS, EDWARD L	02/29/2020	SEABROOK	COLLINS, JOSEPH	LANE, RUTH	Y
TUMINOWSKI, PAUL W	03/03/2020	SEABROOK	TUMINOWSKI, LEONARD	CHAPINSKI, MARY	N
SCHOFIELD JR, WILLIAM H	03/07/2020	LEBANON	SCHOFIELD, WILLIAM	HILL, ETHEL	Y
BOYLE JR, WILLARD F	03/09/2020	SEABROOK	BOYLE, WILLARD	HAYES, PAULINE	Y
REARDON, GEORGE E	03/12/2020	SEABROOK	UNKNOWN	UNKNOWN	U
VANTYNE, CAROL A	03/14/2020	EXETER	MERENDA, DELBERT	DOLL, ALICE	N
JOHNSON, RICHARD A	03/24/2020	FREMONT	JOHNSON, HERMAN	ARMITAGE, DORIS	Y
DEANGELIS, NORMA G	03/25/2020	SEABROOK	MILDNER, JOHN	THOMPSON, RENA	N
RITA, SHAY	03/26/2020	HAVERRHILL	STUDER, WILLIAM	QUESSY, MARIE	N
KELLY, MARY A	03/27/2020	SEABROOK	SHEEHAN, CORNELIUS	WILLIAMS, HANNAH	N
ADAMS, MAUREEN	04/07/2020	NEWBURYPORT	CHAISSON, GEORGE	SULLIVAN, CATHERINE	N

TURCOTTE, MARION C	04/14/2020	HAMPTON	KNOWLES, ADNA	HAMEL, ADELIA	N
WALLACE III, ROYAL A	04/14/2020	PORTSMOUTH	WALLACE JR, ROYAL	PARADIS, VETELYN	N
PAGE, LOIS A	04/15/2020	SEABROOK	ALLEN, CARL	DAVIS, EVELYN	N
GEORGAKLIS, CHRISTINE	04/16/2020	PORTSMOUTH	GEORGAKLIS, LOUIS	SPANEAS, EVANGELINE	N
SOHL, MARILYN J	04/24/2020	SEABROOK	EATON JR, DENNIS	MILLETTE, CHERYL	N
HAMBLETT, DONALD F	04/30/2020	PORTSMOUTH	HAMBLETT, FRANK	MCLEAN, MARY	N
LEBLANC, VIVIAN A	05/01/2020	PORTSMOUTH	LEBLANC, LIONEL	COTE, JEANNETTE	N
MUHA, JOHN T	05/01/2020	PORTSMOUTH	MUHA, JOHN	MARCHUT, HELEN	N
VEDRANI, ANNETTE M	05/03/2020	SEABROOK	MICHAUD, WILFRED	ROY, MARIE	N
EATON, ELLOITT L	05/03/2020	EXETER	EATON, WILLIAM	PEIRCE, E. GERTRUDE	Y
CHUTE, JACQUELINE I	05/06/2020	EXETER	CHUTE III, GEORGE	PINO, MARJORIE	N
DOBBS, GREGORY D	05/17/2020	SEABROOK	DOBBS, WAYNE	JUARIQUE, DELORES	N
DOW, ADDIE A	05/24/2020	EXETER	KNOWLES, ASA	BROWN, ALICE	N
MCCABE, MATTHEW J	05/25/2020	SEABROOK	MCCABE, JOSEPH	KEILEY, LILLIAN	N
JANVRIN, FRANK B	05/26/2020	PORTSMOUTH	JANVRIN, ERNEST	EATON, MARGARET	Y
PRESTON, HEATHER J	05/30/2020	SEABROOK	ALLEN, FRANK	DAVIS, EUNICE	N
SPURLING, DOROTHY M	06/04/2020	DOVER	KNOWLES, DELBERT	PRATT, BERTHA	Y
PEABODY, PATRICIA	06/05/2020	SEABROOK	ANDRIOTAKIS, DEMETRIUS	LADAS, STELLA	N
MAGUIRE, JOHN	06/08/2020	SEABROOK	MAGUIRE, EDWARD	AYOTTE, SIMONE	Y
SABA, STANLEY	06/11/2020	SEABROOK	SABA, STANELY	SHICKREY, ANNIE	Y
FREDA, FELICE C	06/14/2020	PORTSMOUTH	POMERLEAU, ARTHUR	CHENARD, ALINE	N
CAHOON SR, RICHARD J	06/23/2020	PORTSMOUTH	CAHOON, HARRY	FELCH, FRANCES	Y
FAGAN, KATHLEEN M	06/23/2020	SEABROOK	FAGAN, TIMOTHY	AMANCIO, PATRICIA	N
BOUVIER, WANDA J	06/25/2020	SEABROOK	GIAMPA, JOSEPH	STROUT, GEORGIANNA	N
SMITH, CLIFFORD L	06/26/2020	SEABROOK	SMITH, LAWRENCE	PICARD, SUSUAN	Y
RACKLIFF, ERICKA L	06/30/2020	SEABROOK	RYDGREN, NORMAN	SHEPARD, MARYANNE	N
CALL, VIRGINIA G	07/02/2020	PORTSMOUTH	CARNEVALE, GAETANO	MORSE, MARION	N
WRIGHT, LILLIAN	07/02/2020	SEABROOK	HURLEY, HERBERT	SIMS, JANE	N
COOK, DONNA M	07/03/2020	PORTSMOUTH	FOWLER, CHARLES	HAWES, FLORENCE	N
DENEUMOSTIER, JOHN A	07/05/2020	SEABROOK	DENEUMOSTIER, JOHN	BESNER, THERESA	N
ROSA, DOMINIC D	07/08/2020	SEABROOK	ROSA, MICHAEL	CAPODILUPO, ANTOINETTE	N

REDA, ANTHONY J	07/09/2020	SEABROOK	REDA, ROBERT	COTE, SUSAN	N
CARTIER, BRIAN A	07/15/2020	PORTSMOUTH	CARTIER, JOHN	FISH, NORMA	N
FORMAN, JONNIE	07/17/2020	SEABROOK	SINGER, HARRY	BESSIE	N
VERSHON, ROBERT W	07/27/2020	PORTSMOUTH	VERSHON, WILLIAM	BENOIT, LUVINA	Y
RAYWORTH, CAROL H	07/30/2020	PORTSMOUTH	HASKELL, ROGER	BUTLAND, MILDRED	N
MOULTON, HAYDEN C	07/31/2020	HAMPTON	MOULTON, SCOTT	JANVRIN, MICHELLE	N
DUCOTT, ROBERT C	08/01/2020	DANVERS	DUCOTT, GEORGE	BANDONI, LENA	Y
LAMBERT, MARY L	08/03/2020	SEABROOK	LAMBERT, AUGUSTUS	KIRKENDALL, LOUISE	N
WILSON, ROSALIE	08/04/2020	NEWBURYPORT	KALASHIAN, DICKRAN	DEERANIAN, IRENE	N
GIORDANO, DEBORAH J	08/05/2020	SEABROOK	DUMONT, FRANCES	AGNES	N
EATON, LAURA J	08/07/2020	BOSTON	EATON, LEONIDAS	BROWN, LAURA	N
BROOKS, WILLIAM J	08/13/2020	SALISBURY	UNKNOWN	UNKNOWN	U
SHAY, JOANNE B	08/19/2020	SEABROOK	BUDZINSKI, STANLEY	MARKOS, JULIA	N
PHANEUF, SCOTT D	08/22/2020	PORTSMOUTH	PHANEUF, NORMAN	MACLAUGHLIN, SHIRLEY	N
TAYLOR, LOUISE M	08/25/2020	SEABROOK	MULLETT, SMAUEL	MACDONALD, ELIZABETH	N
JANVRIN JR, ALFRED C	08/29/2020	SEABROOK	JANVRIN, ALFRED	RANDALL, DOROTHY	N
CATALANO, NICHOLAS S	08/30/2020	SEABROOK	CATALANO, SEBASTIAN	CUTULI, ROSARIA	N
ROWE, DOROTHY A	09/08/2020	SEABROOK	PARASSO, ANDREW	DREW, FRANCES	N
FOWLER, NINA L	09/12/2020	EXETER	KNOWLES, ADNA	HAMEL, NELLIE	N
REED, RONALD N	09/15/2020	EXETER	REED, EDWARD	NOYES, ELIZABETH	N
MELANSON, ROBERT A	09/22/2020	SEABROOK	MELANSON, RENE	IRVING, HARRIET	Y
ADAMS, MARY ANN	09/25/2020	SEABROOK	DUPLESSIS, HECTOR	TELLER, BARBARA	N
MORGENSTERN, HELGA P L	09/25/2020	SEABROOK	DIEHL, WILHELM	FISHCHER, IRENE	N
GRANLUND, BRUCE C	10/03/2020	SEABROOK	GRANLUND, TURE	GUSTAVSON, AINA	Y
WEARE, EVERETT A	10/05/2020	SEABROOK	WEARE, GEORGE	BEAL, MARIAM	Y
ESPOSITO, RICHARD P	10/05/2020	SEABROOK	ESPOSITO, CARMEN	SANELLA, ROSE	N
WILSON IV, ARTHUR C	10/08/2020	EXETER	WILSON, ARTHUR	FRASCONE, BARBARA	N
FUNDAREK, NEVA M	10/11/2020	SEABROOK	ERICKSON, MYRON	EILERTSON, VEVEDA	N
CLARK, WILLIAM K	10/13/2020	SEABROOK	CLARK, WILLIAM	JACKSON, IVY	Y
BLAISDELL, HARRY L	10/20/2020	SEABROOK	EATON, ALTON	BLAISDELL, EDNA	Y
GRABOWSKI, MARY L	10/22/2020	SEABROOK	HUGHES, MILTON	BUCKMAN, ELEANOR	N

NEWHALL, LINDA J	10/30/2020	SEABROOK	WHEATON, WILLIAM	ROGERS, MARY	N
MISSION, JAMES M	11/08/2020	SEABROOK	HESSION, DONALD	MELIA, MADGE	N
PACE SR, ROBERT V	11/09/2020	SEABROOK	PACE, ISAIA	MACOLATO, CAMILLA	Y
PERKINS, PATRICIA A	11/15/2020	SEABROOK	PERKINS, CORYDON	KAMON, ALICE	N
ROGERS, JANET R	11/21/2020	SEABROOK	UNKNOWN	UNKNOWN	U
MAHALARIS, JOHN	11/30/2020	PORTSMOUTH	MAHALARIS, CHARLES	PAPANICHOLA, HELEN	N
BRAGG, TERRY N	12/05/2020	SEABROOK	BRAGG, CLAYTON	GOVE, BLANCHE	N
STURGIS, GUY E	12/07/2020	ALLENSTOWN	STURGIS, PAUL	EATON, CHARLOTTE	N
LYCETT, PHYLLIS R	12/11/2020	SEABROOK	UNKNOWN	UNKNOWN	U
ROSENBERG, RICHARD	12/11/2020	SEABROOK	UNKNOWN	UNKNOWN	U
RUSSELL, WAYNE	12/15/2020	SEABROOK	RUSSELL, NORMAN	HARTWICK, HELEN	Y
DODGE, RICHARD A	12/15/2020	SEABROOK	UNKNOWN	UNKNOWN	Y
WATTS JR, JAMES A	12/18/2020	SEABROOK	WATTS, JAMES	LAROCHELLE, ALICE	Y
CHAGNON, KEITH A	12/27/2020	SEABROOK	CHAGNON, OSCAR	EATON, RITA	N

2020 RESIDENT MARRIAGES

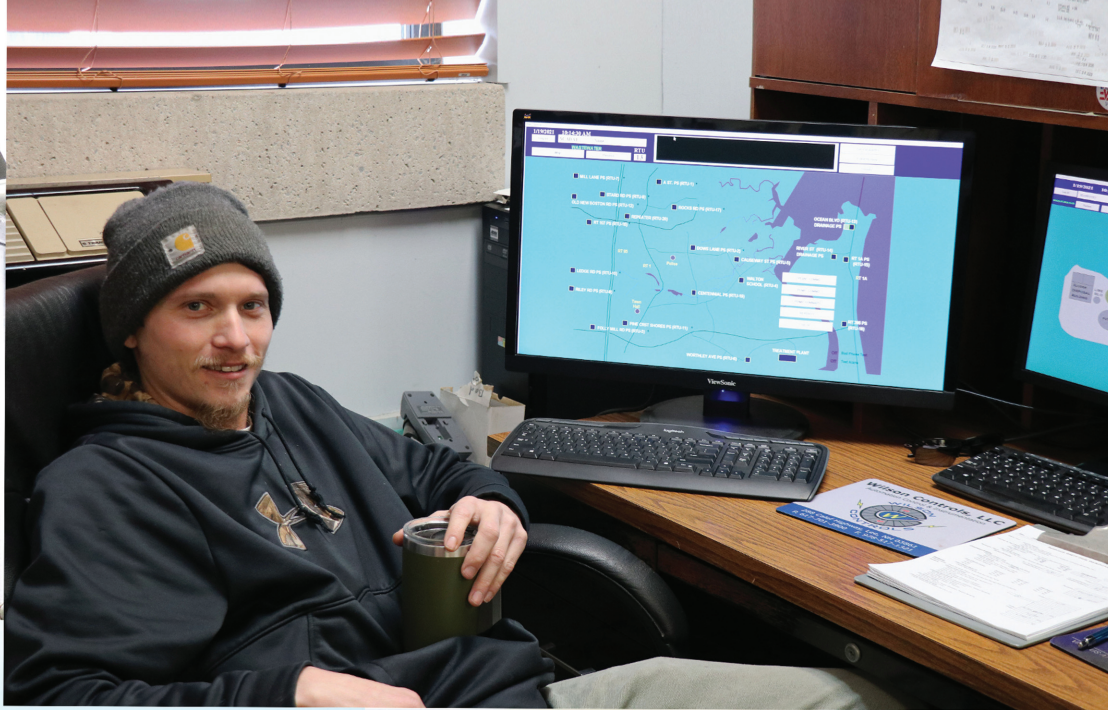
01/01/2020 – 12/31/2020

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
BRIGGS, CHRISTINE M	BURNETT, JASON D	SEABROOK	01/17/2020
TALAS, CHRISTOPHER E	CARNEY, TIFFANIE A	SEABROOK	01/19/2020
ARAUJO, ANA BEATRIZ	SARGU, ALEXANDRU	NORTH CONWAY	02/23/2020
WING, RICHARD M	DOSZHAN, BAKHYTGUL	SEABROOK	03/02/2020
MACEY, BARRY K	DAMICO, SHELLY M	SEABROOK	03/16/2020
EATON, GRAHAM S	INVERNIZZI, KATELIN E	SEABROOK	04/30/2020
ROWE, CHELSEA E	CHASE, MICHAEL B	SEABROOK	05/19/2020
WATTERSON, PAIGE Y	HARTLAND, JUSTIN D	SEABROOK	05/22/2020
ROUNDS, MEGAN E	VROOMAN, ROBERT J	HART'S LOCATION	06/06/2020
NICOLL, MICHAEL L	PIERICK, SUSAN M	SEABROOK	06/14/2020
TURCOTTE, CHRISTOPHER W	MACINNES, CHELSEA R	SEABROOK	06/24/2020
CHRISTIAN, KATHRYN J	BELO, BRUNO S	SEABROOK	06/27/2020
DOS SANTOS, JOAO PAULO R	BERGAMIM, GLAUCUANE H	SEABROOK	07/10/2020
DE LIMA, LUIZ C	SALGADO, LILIAN M	SEABROOK	07/13/2020
DONOVAN III, JOHN L	CAL, WENDY W	SEABROOK	07/25/2020
EATON JR, WILLIAM I	ROMANO, CANDICE C	SEABROOK	08/08/2020
THURLOW, RYAN W	CASEY, ARIEL N	SEABROOK	08/11/2020
GATELY, TIMOTHY W	BECKHUSEN, CASSIE M	SEABROOK	08/21/2020
JOHNSON, NATHAN W	LINDGREN-BOSCO, KELSEY M	EFFINGHAM	09/05/2020
LEBLANC, LAUREN M	LAGO, WILLIAM G	SEABROOK	09/12/2020
BOYD, NEROY A	TOMBLIN, JENNIFER M	SEABROOK	09/18/2020
DWYER, DEREK A	TAYLOR, MEHAN E	DURHAM	09/19/2020
DRIVAS, ERIC J	PAGANO, ERICA L	HAMPTON	09/25/2020
PERROTTA, MARIANA G	SALLEY, JACOB H	EATON	10/09/2020
BROWN, BRITTANY V	ZAGARELLA, GREGORY W	THORTON	10/10/2020
FITTON, HEIDI L	PLANTE, ANDREW R	EXETER	10/10/2020
SIL VESTRIADIS, SARAH E	WERSACKAS III, JAMES D	PORTSMOUTH	10/24/2020
SHAH, MRIJESH	PATEL, MEGHAVI A	EXETER	10/25/2020
SOMERS, SIMONE E	LASCUOLA, ROBERT T	SEABROOK	10/30/2020

TAVOLIERI, JAMES D	RICHARDSON, JESSICA S	NEW CASTLE	10/31/2020
OWENS, THERESA B	HEAP, DEREK R	HAMPTON FALLS	11/29/2020
WASSON, JEREMY R	BERUBE, CAITLYN	EXETER	12/01/2020
BOYD, NEHRU A	GONZALEZ, DAISHA S	SEABROOK	12/15/2020
GOMES, TAYLOR A	WARD, AMBER M	SEABROOK	12/17/2020
GRABOWSKI, JEREMY J	HOWARD, KASSANDRA J	HAMPTON	12/26/2020

BOARDS & COMMITTEES - TOWN OF SEABROOK

Boards/Committees	Location	Date	Time
Board of Selectmen	Town Hall	1st & 3rd Monday	10:00 a.m.
Zoning Board of Adjustment	Town Hall	4th Wednesday	7:00 p.m.
Planning Board	Town Hall	1st & 3rd Tuesday	6:30 p.m.
Recreation Commission	Town Hall	Quarterly - 3rd Thursday	6:00 p.m.
Conservation Commission	Town Hall	Every odd month - 2nd Monday	6:00 p.m.
Village District Beach Commission	Warren West Building Rte. 1A	2nd Monday	7:00 p.m.
Municipal Telephone Numbers & Locations			
Department	Location	Telephone Number	
Fire & Ambulance	87 Centennial Street	474-3434 - Emergency 474-2611 - Business 474-3880 - Deputy Chief 474-5300 - Fire Chief	
Police	7 Liberty Lane	474-2666 - Emergency 474-5200 - Business 474-2640 - Crimeline	
Town Manager	99 Lafayette Road	474-3252	
Board of Selectmen	99 Lafayette Road	474-3311	
Assessors	99 Lafayette Road	474-2966	
Library	25 Liberty Lane	474-2044	
Building & Health	99 Lafayette Road	474-3871	
Beach Building Inspector	Beach Precinct Building - Rte. 1-A	474-7029	
Emergency Management	87 Centennial Street	474-5772	
Finance Department	99 Lafayette Road	474-8027	
Department of Public Works	43 Railroad Avenue	474-9771	
Community Center	311 Lafayette Road	474-5746	
Elementary School	256 Walton Road	474-3822 474-9221 - Jr. High 474-2252 - Special Ed. 474-9075 - Cafeteria 474-7366 - Homework HL	
Tax Collector	99 Lafayette Road	474-9881	
Town Clerk	99 Lafayette Road	474-3152	
Transfer Station	70 Rocks Road	474-9765	
Water Office	550 Route 107	474-9921	
Wastewater Treatment Plant	Wrights Island	474-8012	
Wastewater Office	Wrights Island	474-8030	
Welfare Office	99 Lafayette Road	474-8931	
POISON CONTROL CENTER OF NH		1-800-562-8236	



OPERATIONS BUILDING

