

ANNUAL REPORTS OF THE TOWN OF

SEABROOK

NEW HAMPSHIRE

2021



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 & Thur)	474-3311
Town Manager	7:30 a.m. – 5:30 p.m. (Wed)	474-3252
Town Clerk	7:30 a.m. – 12:00 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. – 12:00 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. – 12:00 p.m. (Fri) Closed For Lunch 12:30 p.m. - 1:00 p.m.	474-3871
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. – 12:00 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. – 12:00 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

ANNUAL REPORTS OF THE
TOWN OF SEABROOK

NEW HAMPSHIRE

For year ending December 31st

2021

As Compiled by the Town Officers

*Front and Back Cover designed by
Kelsey Johnson*

*Pictures courtesy of
Kelsey Johnson*

Seabrook Town Hall

*Ella Brown, Board of Selectmen
Aboul Khan, Board of Selectmen
Theresa Kyle, Board of Selectmen
William Manzi, Town Manager
Kelly O'Connor, Deputy Town Manager
Kelsey Johnson, Projects Clerk/CH 22
Tia Knowles, Payroll Supervisor
Kelli Hueber, Benefits Clerk
Carrie Fowler, Finance Manager
Morgan Cogdill, Finance Clerk
Brian Murphy, IT Director
Ollie Carter, Treasurer
Robert Stankatis, Building Maintenance
Michele Knowles, Tax Collector
Leeann Waterman, Deputy Tax Collector
Angela Silva, Assessor
Genessa Carrillo, Assessing Clerk
Lacey Fowler, Build & Health Officer
Judie Walker, Building & Health Secretary
Courtney Batchelder, Planning Board Secretary
Bonnie Armentrout, Welfare Officer
Shaylia Wood, Procurement Officer
Cheryl Bowen, Town Clerk
Shayna Merrill, Deputy Town Clerk
Kellie Brown, Clerk
Brittany Phaneuf, Clerk
Diana Cerasi, Part-Time Clerk (Town Clerks)
Barbara Schiappa, Part-Time Clerk (Building/Health/Tax)
Marjorie Fotino, Part-Time Clerk (Assessing)*

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TOWN OFFICIALS – 2021			
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 2024 Elected
		Srinivasan Ravikumar	Expire 2024 Elected
Welfare Agent	Bonnie Armentrout	Dean Savastano	Alternate
Sewer Superintendent	Curtis Slayton	Gilbert Nevarez	Alternate
Water Superintendent	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		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	Srinivasan Ravikumar	Expire 2024 Elected
Max Abramson	Expire 2022 Elected	Michael Janvrin	Expire 2024 Elected
Selectmen & Assessors	Three Year Term	Ella M. Brown	BOS Representative
Aboul B. Khan	Expire 2023 Elected	Christina Kieser	School Board Rep.
Ella M. Brown	Expire 2022 Elected	Don Hawkins	Beach Precinct Rep.
Theresa A. Kyle	Expire 2024 Elected	Kelsey Johnson	Secretary
Tax Collector	Three Year Term	Zoning Board of Adjustments	Three Year Term
Michelle X. Knowles	Expire 2024 Elected	Jeffrey M. Brown - Chair	Appointed Exp. 2022
Town Clerk	Three Year Term	David Davidson - Vice	Appointed Exp. 2023
Cheryl L. Bowen	Expire 2023 Elected	Philip Howshan	Appointed Exp. 2022
Treasurer	Three Year Term	Teresa Rowe-Thurlow	Appointed Exp. 2022
James S. Sanborn	Expire 2022 Elected	James Sanborn III	Appointed Alternate
William Fowler	Expire 2022 Elected	Judie Walker	Secretary
Timothy M. Rooney	Expire 2022 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 2022 Elected	Joyce A. Frye	Assistant
Gary K Fowler	Expire 2024 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 2024 Elected	James King	Maintenance Superv.
Moderator	Two Year Term	Conservation Commission	Appointed
Rio Tilton	Expire 2023 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.	Peter Harder	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	Dick Maguire - Moderator	Elected by Precinct
Housing Authority	Appointed	Mike Rurak - Treasurer	Elected by Precinct
Philip Reed	Expire 2025	Act. Sec. Don Hawkins	Elected by Precinct
Richard E. Donahue	Expire 2024	Seabrook Beach Board of Adjustments	
Charles Bagley	Expire 2023	Joseph Giuffre	Appointed
Paul M. Kelley - Chair	Expire 2022	Mary Durant	Appointed
Frederick L. Moulton	Expire 2024	Robert Weisner	Appointed
Supervisors of the Checklist	Six Year Term	Doris Sweet	Appointed
Richard Fowler	Expire 2026 Elected	Peter Harter	Appointed
Gary K. Fowler	Expire 2024 Elected	Seabrook Beach Planning Board	
Bruce G. Brown - Chair	Expire 2022 Elected	Joe Spiller	Elected
		Ted Xavier-Vice	Elected
		Bob Weisner	Elected
		Robert Gossett	Elected
		John Giarrusso	Elected
		Larry Deshler	Alternate
		Bill Howley	Alternate
		Don Hawkins	Alternate
		Building Inspector	
		Stephen Keaney	Appointed

TOWN OF SEABROOK
FIRST SESSION MINUTE SEABROOK
COMMUNITY CENTER FEBRUARY 2, 2021

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

Mr. Kelley read the warrant.

Salute to the flag was led by Mr. Moderator.

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

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

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

All articles were passed as read except for Warrant and Articles 12, 16, 17, and 18.

Motion by Paul Kelley to amend Warrant Date from March 10, 2021 to March 9, 2021. Given to the Town Clerk in writing. Warrant passed as amended.

Motion by Curtis Slayton to Amend Article 12 from. Passed as amended.

ARTICLE 12 amended to read as follows:

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).

Given to the Town Clerk in writing. Passed as amended

Motion by Paul Kelley to correct Article 16 to end the sentence from a ? (question mark) to . (period).

Given to the Town Clerk in writing. Passed as amended.

Motion by Paul Kelley to correct Article 17 to end the sentence from a? (question mark) to . (period). Given to the Town Clerk in writing. Passed as amended.

Motion by William Edwards to amend Article 18 to change: From SCB's to Turnout Gear/PPE. Given to the Town Clerk in writing. Passed as amended.

Minutes take by Cheryl Bowne, Town Clerk

**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;

THERESA A. KYLE 464

TIMOTHY M. ROONEY 150

WILLIAM L. FOWLER 177

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

PHILIP J. WALSH 246

FORREST J. DOW JR. 398

SRINIVASAN RAVIKUMAR 369

TIMOTHY M. ROONEY 268

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

SRINIVASAN RAVIKUMAR 44 (WRITE IN)

JEFF BROWN 13 (WRITE IN)

KALEB BROWN 4 (WRITE IN)

JENNIFER BOX 3 (WRITE IN)

MICHELL JANVRIN 3 (WRITE IN)

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

MICHELE X. KNOWLES 777

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

ERIC N. SMALL 753

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

GARY K. FOWLER 715

One (1) Trustee of the Trust Funds for a term of one (1) year;

CARRIE FOWLER 652

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

TIMOTHY M. ROONEY 445

JAMES S. SANBORN 515

WILLIAM L. FOWLER 390

One (1) Supervisor of the Checklist for a term of five (5) years;
KALEB R. BROWN 373
KELLI J. HUEBER 367

One (1) Moderator for a term of two (2) years
RIO TILTON 770

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.

YES 403
NO 379

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).

YES 462
NO 324

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).

YES 488
NO 295

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)

YES 407
NO 372

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.

YES 577
NO 212

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.

YES 607
NO 183

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.

YES 623
NO 174

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.

YES 413
NO 382

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.

YES 517
NO 280

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.

YES 590
NO 207

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.

YES 471
NO 327

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 Programable Logic Controller (P.L.C.) the heart of the SCADA system, are no longer manufactured or supported by the factory. Without these components the automation would cease to exist.

YES 441
MO 343

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.

YES 423
NO 343

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.

YES 434
NO 354

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.

YES 456
NO 332

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.

YES 510
NO 279

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.

YES 513
NO 269

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.

YES 382
NO 416

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.

YES 412
NO 386

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.

YES 502
NO 287

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).

YES 496
NO 291

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).

YES 556
NO 232

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 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 493
NO 301

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).

YES 541
NO 247

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).

YES 496
NO 271

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).

YES 550
YES 222

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).

YES 566
NO 207

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).

YES 511
NO 258

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).

YES 485
NO 281

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).

YES 555
NO 220

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).

YES 480
NO 283

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).

YES 445
NO 321

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).

YES 567
NO 204

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).

YES 499
NO 278

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).

YES 454
NO 320

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).

YES 506
NO 273

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).

YES 494
NO 287

**REPORT OF THE BOARD OF SELECTMEN
AND TOWN MANAGER**

The Town continued to cope with the impacts of COVID-19, which has negatively impacted our dedicated work force, our citizens, and our businesses. Despite these impacts the Town, with the strong leadership of the Board of Selectmen, have continued to serve the citizens of Seabrook, with facilities fully re-opening to the public.

The Selectmen successfully reached an agreement with the one municipal union that was out of contract. That contract has been put forth on the town warrant for voter consideration.

Work was completed on the major maintenance project on the Town's two water tanks approved by voters. The project to repair/replace the sheet pilings at the Town Pier at Harborside Park, fifty percent funded by a federal grant, continues to progress, with state approvals expected in February of 2022. The voters approved a warrant article in 2020 for police communication equipment. That project, secured through bond finance, will greatly enhance the communications of the Police Department, especially within our schools and will be completed in 2022. The Town, with voter approval, is scheduled to begin the Outfall Pipe project, so vital for our Wastewater Department, in 2022. 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. The search for water should have some new and exciting news in 2022, with two new major sources under development. The Board of Selectmen have prioritized measures that would provide the residents of Seabrook with new water sources, with the goal of water security for the Town for the next twenty years. 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

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

REPORT OF THE DEPARTMENT OF PUBLIC WORKS

2021 The 2nd Year of the Pandemic:

DPW was hit hard with 50% of the full time work force testing positive with the dreaded virus by year's end. Through it all and with the assistance of part time employees & outside contractors, essential services were delivered. Supported also and always by the Elected Officials, the Town Manager, and all other Departments in this Town. Team Seabrook weathered all storms at all times, and this writer appreciates all the efforts made.

2021 DPW Highlights

"Cemetery Department"

- Assisted with an unprecedented "burials in our Cemeteries.
- Maintained proper & respectful presentation of the cemeteries, during the Memorial Day observance and for our many War memorials.

"Highway"

- All winter storm events met with a professional and timely response.
- Completed the drainage project on Lower Collins Street.
- Town wide paving portion of:
 1. Ashland Street
 2. Centennial Street
 3. Police Department parking lots
 4. Water Department well field roads
 5. Autumn Way
- Drainage problems corrected or mitigated:
 1. Dows lane
 2. Groveland Street
 3. Belgian Drive
 4. Harborside Park bulk head
 5. Boat ramp River Street
 6. Dixon way
 7. Stard Road
 8. Gould's way
 9. True Road
 10. Halls way
 11. Governor Weare Park

"Parks"

- Veterans Park slope stabilization and picnic area.
- Assisted with all aspects of work for the Recreation Department.
- Maintenance of all athletic fields, bathrooms and litter removal.

"Rubbish Department"

- Acquired new rubbish truck, payments made possible with recycling revenues.
- 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 16th in Exeter.
- Stormwater Federal & State requirements met this year.

"Beaches"

- Reconstructed new Boardwalk on Newbury Street.
- Repainted interior of Welcome Center.
- Continued beach raking as allowed by NH Fish & Game Dept.

"Stormwater"

- Stormwater EPA Phase 2 reporting adhered to and complied with.

"Miscellaneous"

- Many, many hours spent to answer all requirements of safety by State of NH inspectors touring all of the many DPW Departments.

In conclusion, A hardy thank you to the residents of the Town of Seabrook with your continued support and with your patience through these difficult times.

Respectfully submitted

John Starkey, Public Works Manager

REPORT OF THE SEABROOK RECREATION DEPARTMENT

The Recreation Department provided popular adult & youth programs, special events, sport leagues, camps, after school programs and senior activities in order to maintain our mission to provide opportunities for all ages.

Senior Citizen classes and events included Chair Yoga, Sr. Wii Bowling, Bingo twice a week, Walking Club, Rockingham Meals on Wheels program and the Annual Senior Day Celebration. Adult classes offered included Zumba, Dance Movement and Toning, Yoga for Diverse Abilities and Strength Circuit. Highlighted youth programs include the Basketball League, Annual Basketball Tournament, After-school programs throughout the school year, Summer Camp including an off-site camp as well, extra Summer Excursions, Vacation Camps and Friday Night Specials. Our Summer Camp Program was a success this year (given the current pandemic) with over 102 different children registered. Once again the Basketball Program was one of the largest programs offered with over 200 children participating. The total number of individuals who volunteered this year is 44. We have tremendous support within the community.

TOTAL NEW I.D. CARDS ISSUED IN 2021:
282 (1,001 grand total)

NUMBER OF DAYS CENTER WAS OPEN
IN 2021: 309

Number of Programs that Operated Successfully
16 Adult Classes/Programs
67 youth Classes/Programs
36+ Special Events

Total SCC Attendance for the year
Approximately 14,300+



Photo taken by Cassandra Carter: 2021 Bunny Breakfast Drive-Thru & Egg Hunt!

2021 SEABROOK OLD HOME DAYS

The 2021 Seabrook Old Home Days ran from August 15th -August 21st. The 17th Annual Baby Pageant was held during the Old Home Days. The overall winners were Kane Eaton (boy) and Octavia Eaton (girl). Haley Sanborn was crowned Miss Seabrook. Skylar Brown took the crown for the 25th Annual Little Miss Seabrook. Marley Eaton was crowned the 36th Annual Jr. Miss Seabrook. On Saturday, August 21st local non-profit groups, town departments and others provided food, crafts, contests, entertainment and more at the main event held at the Seabrook Elementary School. The Musket Shoot was held at the Seabrook Wells on Rt. 107, run by Hunter Education Instructors and the Old Home Day Turkey Shoot was held at the Seabrook Wells on Sunday, August 29th. In regards to some of our Events, Lilly Clough won the Diaper Derby in the Crawlers Division. Our Pie Eating Contest Champions were Aiden Emerson, Forrest Carter & Casey Carter Jr. Our Corn Husking Champions were Emma Leighton, Forrest Carter & Lyndsey Hamblet. During our Egg Toss Contest, the top three champions from each age division were partners Aiden Emerson & Nolen Souther, Jayden Souther & Forrest Carter and Dwight Souther Jr. & Aiden Emerson. Saturday's events ended with a great show of fireworks, displayed by American Thunder.

<u>Number held & Event Name</u>	<u>#'s</u>
1 Roller-skating Nights	28
1 Youth Dances/Mixer for 3 rd -4 th	31
1 Youth Dances/Mixer for 5 th -6 th	39
1 Youth Dance/Mixers for 7 th -8 th	82
In House Basketball	214
Girls Basketball Clinic	13
Flag Football Program	46
Soccer Program	53
In House Cheer Program	25
Girls Travel Softball	30
Meet the Staff Night	81
Summer Camp	1897
Summer Camp Trips	324
6 Trips for youth	99
Fall After School Program	528
Winter After School Program	470
Spring After School Program	742
Vacation Camps; Feb., Apr., Dec.	214
Easter Egg Drive-Thru & Breakfast	370
Senior Citizen Day	55
Cars Under the Stars Movie Night	13
Halloween Event	349+
Annual Holiday Event; Festival of Trees	224+
Holiday House Decorating Contest	5
Pageant Committee Craft Fair	163
Town Election	900
Deliberative Session	30



Photo taken by John Gonthier: 2021 Festival of Trees Holiday Event

2020 Volunteer of the Year Award

JR Filippone also known as John Filippone was awarded the 2020 Volunteer of the Year Award. JR has volunteered for numerous years in various sports programs. He has become a very valuable role model to the youth of the Seabrook Community and we are so thankful to have him as a part of our Seabrook Rec. Programs. The 2021 award will be announced during the 2022 sports banquet.

SPONSORS IN 2021

A big thanks and appreciation goes to all the sponsors who helped make things happen in 2021. Seabrook Lions Club, Seabrook Firefighters, McKenzie Heating and Cooling, Seabrook Truck Center, Edwards Survey & Design, Service Credit Union, KW Precision Machine, Advantage Truck Group, Red's Tavern, Chris Talas Heating, Hurley Precision Machining, Seabrook Supervisory Employees Association, EZ Mart Shell of Seabrook, Dick's Sporting Goods, Charles Preston, Seabrook Police Association, Syvinski Landscaping, New England Paving, O'Brien's General Store, Ceal's Clam Stand, Yankee Fisherman Co-Op, T-Bones Restaurant, BJ's Wholesale Club-Seabrook, Walmart-Seabrook, Foss Performance Materials, The Common Man Restaurant, Gametime Lanes & Entertainment, Vision Max Cinema, Ninety-Nine Restaurant, Tripoli's Pizza, Community Oven, Markey's Lobster Pool, Mr. Macs, Brown's Lobster Pound, Las Olas, Rte. 286 Farmstand, Lowe's, Atlantic Surgical Associates, Seabrook Middle School, Michelle Heywood, Seabrook School's PTO, Seabrook Library, FOSC, Gather, NH Foodbank, Children's Museum of NH, Boston Swan Boats, McDonald's, Dunkins, Copper Door, & any and all other Sponsors.

THANK YOU ALL FOR YOUR SUPPORT!

2021 members of the Recreation Commission:

Chairman; Barbara Ward, Vice Chair; Paul Knowles, Selectman; Ella Brown, Minabell Bowden, James Sanborn, Claire Knowles, Dwight Souther Sr. and Lyndsey Hamblet. Stephanie McDonald was the Commission's Clerk for 2021.

The 2021 Community Center Full-time Staff

included: Director of Recreation; Katie Duffey, Assistant Director; Patrick Collins, Program Director; Cassandra Carter, Office Supervisor; Jo-Anne Page and Custodian; Ryan Johnson.

WEB INFO –For more information regarding the

Seabrook Recreation Department please visit www.seabrookrec.com, Facebook: Seabrook Recreation Department and Community Center. Twitter: @SeabrookRec Instagram: Seabrook_Community_Center

Respectfully submitted by,
The Seabrook Recreation Department

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 was even more complicated than the last because of the continuing covid-19 pandemic, supply chain issues and labor shortages. 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.

Raymond Follansbee the Chief Mechanic for the sewer department retired this year. Ray worked for the Town for 24 years in different departments; we thank you for your hard work and wish you a long and happy retirement. Joseph Walker left us for a position at the Portsmouth Naval Shipyard and we wish him good luck on his new career path. Branden Moore was promoted to Chief Mechanic of the Sewer Department and Brandon Flanders was promoted to Wastewater Operator Grade II. Marcee Souther received her grade I water distribution license from NHDES

There were 261,157,000 gallons of water treated and pumped from the Ground Water Treatment Facility, and 104,790,000 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 365,947,000 gallons of water pumped to the distribution system for the year. This was a 1,536,000 gallon or .42% decrease from last year. 12,000 gallons of sludge were 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.

This November the Water Department had 4 of the 5 pressure filters in the water treatment facility inspected by Water Service Professionals of PA. This was the first time these filters had been inspected by an outside company since they went online. Green Sand filter media has an average

lifespan of 10 years. Our media was found to be in very good condition and the company made a note the filters and facility was well maintained and clean.

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 in 2020. The Route 286 tank has been stripped and primed, but construction was halted due to inclement weather. Worldwide finish the painting this spring completing this project. This project was made possible by article 5 of the 2019 town warrant.

Once again, our part of the state experienced drought conditions for the first part of the summer. This was complicated by a motor failure at gravel pack well #1, one of our larger producers. By late summer the motor was rebuilt and the rain returned to the seacoast.

On the wastewater side 222,500,000 gallons were treated and discharged 2,100 feet out into the Atlantic Ocean, with 1752 wet tons of bio solids that were trucked to Unity Maine for composting. We received our new effluent discharge permit from EPA; it took effect May 1st and is active for five years. This is our federal permit that allows us under certain conditions to discharge our final effluent to the Atlantic Ocean.

Of the 3 grants we have been working on in the sewer department. We are still working on phase 2 of the NHDES asset management grant that will inventory all above ground assets at the wastewater treatment facility to be added to the Peoples GIS system. This will allow us to create work orders and plan for capital cost for repairs or replacement of these systems. The Homeland Security (HLS) grant to install cameras on the grounds of the wastewater treatment facility has been completed, we now have an outside camera system looking over the grounds of the facility. The climate resiliency study at the Seabrook Wastewater Plant, which was unveiled on a recent visit to the plant by Congressman Pappas, was finished this fall. This project was funded by NOAA's Office for Coastal Management in conjunction with New Hampshire Department of Environmental Services Coastal Program.

The goal of the study was, in the most basic terms, to identify the vulnerabilities of the plant to climate-based sea level rise. We have also identified plant

“hardening” measures that can be taken to mitigate the very real and severe challenges faced in the runup to 2050. The recommendations will inform Seabrook’s capital planning in the wastewater department. The assessment can be found at www.seabrooknh.info

The NH Department of Safety inspected the buildings at the Water and Sewer Department this year. The staff made the listed repairs to buildings and equipment. The staff also participated in safety training inside and outside our organization. We were found to be satisfactory upon reinspection this fall.

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.

Please be mindful of what is flushed down the sewer. We see “flushable wipes” and paper towels that clog lines and disable pumps. These wipes that are labeled “flushable” significantly increase maintenance cost in parts and overtime.

Respectfully Submitted,

Curtis Slayton
Water & Sewer Superintendent

REPORT OF THE ZONING BOARD OF ADJUSTMENTS

The Board of Adjustment was busy in 2021. They heard 16 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 CONSERVATION COMMITTEE

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

One of the permits is for Unitil’s right of way, the propose to replace the existing 3348 and 3350 34.5kV sub-transmission lines which consist of approximately 110 wood pole structures for a total length of approximately 4.6 miles though the tidal salt marsh in Hampton, Hampton Falls and Seabrook New Hampshire. There is also a 1-mile +/- section of the 3359 Line (up to pole #2320) that heads west from the intersection with the 3348 and 3350 lines that will be rebuilt. This section of the 3359 line serves the Seabrook Nuclear Power Plant. Most structures will be H-Frame or mono-pole style construction wood poles, crossarms and x-braces. There are several river crossings with taller structures to accommodate boat traffic. All lines will be completely rebuilt with new conductors, structures, insulators, guying. Etc. The proposed upgrades will allow for increased line reliability to the Town’s residents and businesses.

The Members of the Conservation Commission are:

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

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 ASSESSOR

Seabrook Valuation Trends

In mid to late 2020 and 2021 the residential real estate market was increasing at rates not seen since the 1990s (approx.. 1.5% per month). Our town-wide, NH Statute required, full statistical revaluation to 100% of market value, showed an average residential assessed value increase of 29%, while only seeing about a 5% increase in the commercial and industrial assessed values. This caused a shift of the tax burden onto the residential property owners town-wide. We had 137 valid sales this year, 129 valid sales last year and 134 the year before that. Forecasts state that the market has settled some, and most likely should stabilize in 2022 and remain stable for the next few years. However, since our reval dated April 1st 2021, our average assess/sales ratio has already decreased to 93%. Market statistics show that generally the market prices have been increasing since 2014.

Our tax rate went down \$2.24 this year to \$13.73. This was primarily due to the revaluation. In March 2021, the taxpayers passed most all of the special warrant articles. This totaled 4.2 Million dollars in additional monies to be raised above the town budget. The Board of Selectmen voted to use \$4 Million dollars from the Fund Balance to help reduce the tax rate for 2021. Bringing the total increase of monies to be raised by taxes in 2021 to about \$1.5 Million that could not be avoided. Elderly Exemptions were at approx. 31 Million in assessed value, or \$424,234. of tax dollars forgiven and Disabled Exemptions were at approx 4.6 Million in assessed value, or \$62,683. of tax dollars forgiven. Veterans Tax credits total \$422,500.

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, 2022.

Thank you’s

Thank you to my assistants Genessa Carrillo and Marj Fortino 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 did not come to an agreement in time for the 2021 tax rate setting. We are keeping discussions open and hope to come to an agreement in 2022. The Plant has an operating license until 2050.

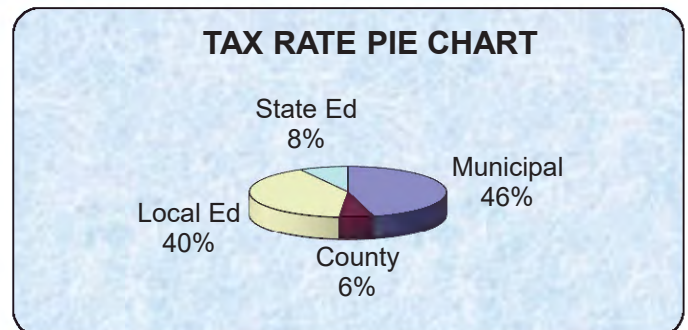
VALUATION BREAKDOWNS:

Land	1,245,654,600
Buildings	1,044,876,800
Public Utilities	<u>1,281,776,050</u>
Total Valuation before Exemptions	\$3,572,307,450
Blind Exemptions	45,000
Elderly Exemptions	30,898,300
Disabled Exempt ions	4,565,400
Exempt Properties	151,380,650
Water/Air Poll Contr Exmpt	<u>110,000,000</u>

TOTAL VALUATION after allowed Exemptions
\$ 3,275,418,100

2021 – TAX RATE

APPROPRIATION-TAX PER			
		\$1,000	%
Municipal	\$19,699,567	\$6.01	45.76%
County	2,444,276	\$0.75	5.68%
Local School	17,449,256	\$ 5.33	40.53%



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

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

Taxed to:

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	Lot 52 Seabrook Beach

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, Almna 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
Nedeau, Errol & Alicia	Mobile Home, no land
O'Connor, Ellen est	3.5 acres of Stump & Wood land
Pearson, Edmund	Land south side of Rocks Rd
Perkins Charles hrs	5.7 acres off South Main St
Perkins, Ed hrs	4 acres of marsh land
Pike, George D hrs	4 acres of Gove Marsh land
Randall, Chester L Heirs	.39 acres at 202 So. Main St.
Robinson, Carrie	0.50 acres of marshland Map 26-112
Rowell, Charles hrs	12 acres of Cross Beach land Map 26-113

Town Acquired Land – Continued

Sanborn, Theophilus Jr	8 acres of marshland Map 26-73-0, 6 acres of marshland Map 27-74-0, 4 acres of marshland Map 26-75-0, and 10 acres of marshland Map 26-76-0
Shattler, Berry	2 acres of marshalnd, 4 acres of marshland
Sibley, Susan hrs	3-2 acres of marshland
Smith, Emily	1 acre of Joy woodland, 1.5 acres of Locke tillage, 3 acres Gillis Land, Roak land, .5 acre of Cross land
Smith, Jacob hrs	1 acre of Boynton Land
Smith, James hrs	.5 acre of woodland, 2 acres Dow land, 1/4 acre of stump land
Smith, Madeline	4 acres of Smith Stump Land, B. Chase land, 2.5 acres Pettengill Stump Land, 1.5 acres of tillage land
Stone, Betsey M	Land & MH at 141 South Main St
Stratham, Hardward	Wood land
Sullivan, Charles	.75 acre of land
Tilton, Joseph hrs	4 acres of marshland
Thurlow, Ethel	3 acres of Dow Wood land, .5 acre of marshland, 2.5 acres of marshland
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 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 TAX COLLECTOR
Seabrook, New Hampshire
December 31, 2021

Uncollected Taxes – <u>Beg. Of Year*</u> :	Debits Levy for Year of this Report	Year 2020
Property Taxes	XXXXXXXXXX	1,580,193.04
Resident Taxes	XXXXXXXXXX	
Land Use Change	XXXXXXXXXX	
Yield Taxes	XXXXXXXXXX	
Utilities	XXXXXXXXXX	
Taxes Committed This Year		
Property Taxes	42,663,257.00	
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Taxes	612.48	
Utilities		
Check Fees		25.00
Conv. Of Int. & Cost to Liens		15,140.52
Overpayment:		
Property Taxes	51,712.32	49,382.00
Taxes Refunded	17,743.00	20,099.60
Pre-Payment Taxes		
Interest Refunded		
Land Use Change Refunded		
Yield Taxes Refunded		
Deeded Property		
Collect Interest-Late Taxes	8,908.52	21,556.12
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
Penalties-Resident Tax		
Total Debits	42,742,233.32	1,686,396.28

Remitted to Treasurer	Credits Levy for Year Of this Report	Year 2020
Property Taxes	39,384,786.40	1,375,508.15
Def Rev Collected 2020		26,304.59
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Taxes	612.48	
Utilities		
Interest Property	8,908.52	21,556.12
Interest Yield		
Interest Excavation		
Land Use Change Interest		
Penalties		
Conversion to Lien		247,861.90
Conv Int & Cost to Lien		15,140.52
Check Fees		25.00
<u>Abatements Made:</u>		
Property Taxes	245,047.92	
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded		
Uncollected Taxes End of Year:		
Property Taxes	3,099,663.00	
Resident Taxes		
Land Use Change		
Yield Taxes		
Excavation Tax		
Supplemental/Tax Warrant	3,215.00	
Total Credits	42,742,233.32	1,686,396.28

DEBITS					
	2020	2019	2018	2017	2016-2007
Outstanding Liens 12/31/20:		172,956.82	74,109.38	38,693.58	34,728.86
Liens Exceed During Year	263,002.42				
Overpayment Credits					
Interest Costs	3,422.14	9,684.09	17,646.80	9,806.51	13,424.97
TOTAL DEBITS	266,424.56	182,640.91	91,756.18	48,500.09	48,153.83
CREDITS					
Remitted to Treasurer	2020	2019	2018	2017	2016-2007
Redemptions	73,065.19	63,255.30	44,532.41	17,990.01	12,986.35
Interest & Costs	3,422.14	9,684.09	17,646.80	9,806.51	13,424.97
Abatement of Liens	1,170.27	75.08		777.66	
Liens Deed					
Outstanding Liens	188,766.96	109,626.44	29,576.97	19,925.91	21,742.51
TOTAL CREDITS	266,424.56	182,640.91	91,756.18	48,500.09	48,153.83
DEBITS					
	Water			Sewer	
Outstanding Bills 12/31/20	158,890.96			85,268.82	
Outstanding Ser Charge 12/31/20	18,328.99			16,670.96	
Warrants Water & Sewer	2,203,601.13			1,216,721.96	
Warrants Service Charge	288,248.44			287,256.50	
Warrants Water & Sewer Service Charge					
Late Fees					
Interest	4,665.21			2,768.53	
Install Fees	50,887.18			2,630.00	
Inst/Misc Interest	93.95			3.54	
Electric - Sewer				837.14	
Returned Check Fees	125.00				
Certified Mail Fees	4,259.94				
Overpayment Water & Sewer	2,503.08			1,622.17	
Overpayment Refund Water& Sewer	832.74			520.12	
Overpayment Refund Service Charge	164.72			114.72	
Overpayment Water & Sewer Service Charge	1,506.92			1,484.82	
TOTAL DEBITS	2,734,108.26			1,615,898.78	
CREDITS					
	Water			Sewer	
Cash Receipts	1,969,375.68			1,087,273.51	
Water & Sewer Service Charge	287,975.07			286,697.04	
Late Penalty					
Interest	4,665.21			2,768.53	
Install Fee	50,887.18			2,630.00	
Inst/Misc Interest	93.95			3.54	
Electric - Sewer				837.14	
Returned Check Fees	125.00				
Certified Mail Fees	4,259.94				
Def Rev Water/Sewer Collected 2020	1,691.59			637.99	
Def Rev Service Charge Collected 2020	832.74			842.53	
Abatements Water & Sewer	215,504.88			119,820.40	
Abatements Service Charge	139.81			155.41	
Uncollected Water & Sewer	179,255.76			96,400.67	
Uncollected Service Charge	19,301.45			17,832.02	
Total Credits	2,734,108.26			1,615,898.78	

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	87	3,302,627
Commercial	39	13,165,023
Demolition	16	400.00
Electrical Permits	167	1,490,276
Family Apartment	3	325,000
Fence	24	153,609
Mechanical Permit	127	1,019,141
Miscellaneous	2	11,200
Mobile Home	3	130,000
Plumbing Permit	40	441,248
Residential Garage	5	147,400
Remodel/Replace	56	752,894
Residential Shed	20	136,541
Sign Permit	27	234,773
Single Family	4	595,000
Solar	3	121,282
Swimming Pool	7	404,941
Two Family	1	300,000
Use/Change of use	1	1,999
Total	632	22,733,354

2017 – 2021 Comparison

YEAR	# PERMITS	TOTAL COST
2017	583	21,864,681
2018	634	14,469,648
2019	794	25,948,563
2020	689	24,509,128
2021	632	22,733,354

2021 Business Licenses- 425

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	44
Hair/Nail Salons	11
Convenience Stores	19
Hotel/Motel	5
Supermarket	4
Mobile Vendor	3
Farm Stand/Flowers/Food Processors	3
Cafeteria	1
Gym	2
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

Respectfully Submitted,
The Building & Health Department

REPORT OF THE POLICE DEPARTMENT

The Seabrook PD family welcomed several new employees in 2021. Officers Dev Atma Khalsa, Kassandra Storms, Alison Couch, and Nick Glowacki began serving the Town in 2021 as did Criminal Investigations Secretary Jennifer Hubbard. After approximately one year of service to the Town Officer Adam Lawton accepted a position with the Wakefield, NH Police Department and we wish him much success in his law enforcement career.

For the second year in a row Seabrook residents firmly supported the police warrant articles in March. The Police Department is now budgeted for 30 full-time officers and 5 full-time dispatchers. Police services were stretched thin as the Town continued to grow but the voters recognized this and supported our requests. The men’s locker room project was completed in early 2021. We now have a space suitable for the staff that also allows for growth. Hopefully we’ll be saying the same for the women’s locker room in the 2022 Annual Report.

The COVID-19/coronavirus pandemic continued throughout the year. While we were able to resume a near normal state of operations we had to implement several steps to ensure the health and safety of our employees as guidelines and infection numbers changed. In 2021 we had several employees test positive for COVID-19. Following available guidelines resulted in several quarantines but our staff stepped up, as they always do, and ensured coverage for the Town in order to continue providing the Town with excellent police services.

The pandemic restrictions and safety measures implemented for the health and safety of our staff meant that several of our favorite community events were put on hold. While events such as Coffee with a Cop, Walk to School Day, and Touch-A-Truck were not held in 2021 we were able to have a safe, fun, and successful National Night Out with the help of BJ’s Wholesale Club and several other businesses and organizations in our community. We also participated in modified social events such as Trunk-or-Treat and Stuff-A-Cruiser. While it was far from what we had hoped, 2021 provided more opportunities for us to interact with the community and we hope that 2022 will allow for a full return to these events that are popular with residents and officers, alike.

The ongoing pandemic continued to impact training, as well, but Seabrook officers and staff utilized online training resources as well as some traditional in-person training covering a broad range of topics. In 2021 employees attended training in a variety of areas to include CPR/First Aid, anti-bias training, de-escalation, ethics, Ambush Awareness, Crowd Control, Intoxilyzer re-certifications, leadership training, drug trends, and more.

Seabrook Officer Dave Hersey was recognized with a New Hampshire Congressional Law Enforcement Award for his heroic actions in rescuing a resident from a house fire in March which claimed the life of another resident. His willingness to go above and beyond the call of duty for our community highlights the importance our staff places on their jobs.

Twenty-five members of the Seabrook PD raised over \$16,000 during the Beards for Bucks fundraiser to benefit the Child Advocacy Center of Rockingham County. Officer John Giarrusso was the top fundraiser for the Seabrook PD in this annual event and finished in the top five in Rockingham County.

Seabrook Police statistics for 2021 are as follows:

Total Calls for Service:.....	17,127
Total Offenses Committed:.....	1,387
Total Felonies:.....	236
Total Misdemeanors.....	830
Total Violations.....	239
Total Arrests:.....	612
Shoplifting:.....	102
All Other Theft/Fraud:.....	187
Motor Vehicle Accident Responses:.....	348

We continue to utilize Facebook, Instagram, and Twitter (@SeabrookNHPD) to provide a direct connection with the community.

The women and men of the Seabrook Police Department are proud to serve our wonderful community. The support from our residents and businesses throughout the year is appreciated more than words. 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 SEABROOK LIBRARY



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.

LIBRARY STAFF

Susan Schatvet, Director

Shannon Weber, Adult Services Librarian

Jennifer Hartshorn, Youth Services Librarian

Diane Cira, Assistant

Anne Powell, Assistant

Laura Hastings, Assistant

Sharon L. Rafferty, Technical Services

Jim King, Maintenance Supervisor

Library Board of Trustees

Board Chair: Eric Small

Treasurer: Paul Kelley

Secretary: Laura Litcofsky

VOLUNTEERS

Volunteering at the library is an easy fun way to give back to the community.

2021 Volunteers were: Kacey Morris, Julie Morris, Bella Fratoni, and Aria Klemola

COLLECTION SUMMARY

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

2021 Library collection summary:

41,044 Print Items, 1,873 Audio Items, 4,155 DVDs

125 Video Games, 87 Puzzles, 38 Periodical subscriptions, 5 Newspaper Subscriptions,

1 Telescope and 5 STEAM Kits

CIRCULATION STATISTICS

Lending out materials is a big part of what we do.

In 2021 we circulated: 20,032 items

16,482 Books

168 Periodicals

407 Audio items

2902 DVDs

61 Puzzles

12 STEAM Kits

At the end of 2021, the Library had 2,313 registered borrowers.

DIGITAL CONTENT

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

In 2021 patrons borrowed 7,487 digital items.

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

SERVICES

In 2021 the Library was able to offer more in-person services, many of the groups that used the library regularly were welcomed back.

The Library was fortunate to receive a grant from the American Rescue Plan Act, made possible by the Institute of Museum and Library Services and the New Hampshire State Library. The grant money was used to purchase a wireless print management system, allowing library users to print from any device wirelessly.

Service Numbers:

1,708 computer users

1,815 accessed the Wi-Fi

14 museum passes used

128 reference questions answered

157 were provided technology help

1,854 items were loaned through the State Library's Interlibrary Loan system.

PROGRAMS

In 2021 we were able to bring back in-person programming. Over the summer we were able to offer multigenerational programs in our newly created seasonal outdoor space.



In partnership with Seacoast Eat Local, we were able to bring a Mobile Farmers Market to the library during our summer reading program.



Children's Programs

1,073 children attended library programs. Notable children's programs include:

Books and Bark, Storytime, Book Character Pumpkins, School visits

Adult Programs

Monthly Book Group, AARP Tax Prep, Outreach to seniors, Bone Builders, Quilting, Ukulele Group, Tutoring, and a Virtual Author talk.

Take & Make kits were a big hit for young and old alike. In all 263 kits were taken to be made.



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

HOURS

Monday, Thursday, and Friday 9:00 am to 5:00 pm.
Tuesday and Wednesday 9:00 am to 7:00 pm
Saturday 9:00 am to 1:00 pm.

Appropriation from Town	\$499,153
EXPENSES	
Dept. Head-Schatvet, S	\$65,985
FT-King, J.	\$47,867
FT-Weber, S	\$49,002
FT-Hartshorn, J	\$49,446
PT-Rafferty, S	\$24,713
Cira, D	\$18,437
Powell, A	\$8,768
Hasting, L	\$3,627
Personnel Expenses	\$90,080
Utilities	\$31,099
Building Maintenance	\$12,641
Equipment Maintenance	\$4,341
Equipment Lease	\$2,372
Other Contract Services	\$9,064
Books & Subscriptions	\$44,059
Dues and Membership	\$294
Office Supplies	\$3,767
Copier Supplies	\$74
New Equipment	\$1,256
Programming	\$4,598
Total Expenses	\$471,490

Other Income	
Non-appropriated Income	
Memorial Gifts, Donations	\$7,878
Copier/ Computer Printouts	\$1,163
Non-Resident Fees	\$225
Card Replacement	\$8
Sale Books	\$640
Lost/Damaged Replacement	\$294
Conscience donations	\$286
Bank interest	\$1,065
Fax cards	\$96
Total	\$11,655
Other Expenses	
Encumbered Funds	\$2,459
Non-Appropriated Funds Expenditure	
Pavers	\$103
Museum Pass Replenishment	\$735
ARPA Funds Expenditure	\$1,982
Total Non-Appropriated Funds Exp	\$2,820
Other Funds	
Seabrook Library Trust Fund	337,879
Grace Fogg Mem. Fund	\$5,704
Pavers Fund	\$6,741

Respectfully Submitted,
Susan Schatvet, Library Director

**REPORT OF THE EMERGENCY
MANAGEMENT DEPARTMENT**

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.

2021 has proved to be just as challenging for the Emergency Management office as 2020. Since the onset of the COVID epidemic various Federal agencies had to postpone several scheduled exercises and drills. NH HSEM along with FEMA have started rescheduling the drill cycle which started with our first CFE on December 8th, 2021. We will have our second CFE on February 9th, 2022 and our graded exercise on April 6th, 2022. We are looking forward to getting back into the drill cycle.

During this difficult period the town has experienced issues with employee absences due to COVID which has caused budgeting concerns to various departments. The Federal and State governments introduced and instituted programs to aid cities and towns in NH to be reimbursed for costs incurred due to COVID. As of this date the Town of Seabrook has received over \$400,000.00 and is currently awaiting an additional \$3,000,000.00 to be reimbursed to our town. The majority of this accounting and correspondence has been assigned to the Emergency Management Department and in particular on the desk of Kelly McDonald. Kelly has performed above and beyond, not only her assigned duties as Fire Department Administrator, but also taking on the immense responsibility of gathering, sorting and compiling information that is required by federal agencies for fund reimbursement.

A special thank you to the Fire Chief Bill Edwards and the men and women of his department for their continued support. With your help we have been able to participate in the planning and staffing for some of the States vaccination clinics.

As we enter 2022; 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

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 FY2022.

We will continue to meet throughout 2022 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 FIRE DEPARTMENT

2021 was another roller coaster ride dealing with the constant changes due to the Covid Virus and the variants we saw throughout the year. Your Fire Department was able to remain reasonably healthy and Covid free. We were able to work through these difficult times, maintaining the high level of EMS care and Fire protection this community has come to expect and deserve.

Once again, the men and women of this department worked tirelessly to overcome the new adversities and challenges placed upon all of us. Our department was always ready and able to respond to calls 24/7, even in times of personnel shortages our members would rally and fill all shifts and cover each call for service. We are very hopeful that 2022 will normalize and we can all get back to the new normal.

Your Fire Department members continued giving back to the community, from the Toy Bank and Operation warm to escorting the Easter Bunny and Santa through town our members are always here and available for the community. We are always looking at new ways to help the community or pull together an event that helps bring the community together.

Our Department appreciates the support of the residents and the community. We understand that it's their support that makes us go and keeps our department moving forward. The community responds in such positive ways to our department that it feels like a huge family that supports our efforts and we greatly appreciate it.

Fire Department Calls for Service
2021 Total Calls for Service: 3,317
2021 Total Medical Aid Calls: 1,433

Respectfully Submitted,
William J Edwards
Fire Chief



REPORT OF THE PLANNING BOARD

The Seabrook Planning board received 18 applications in 2021. The board approved one conditional use permit for a storage trailer, one subdivision (6 lots), three lot line adjustments, three condominium conversions, and eight site plans for commercial/industrial development. One application for a storage trailer was denied (Phonecia), and one application for outdoor seating is pending (Chop Shop). The applications are detailed below.

Applicant	Proposal	Location
Phonecia Motor Inn	2 storage trailers	131 Lafayette
Chop Shop	Outdoor seating	920 Lafayette
Rigz	Retail store	157 Lafayette
Paul Lepere	Condo conversion	True & New Zealand
Torrington	Truck parking	9 Batchelder
Lorraine Fogg	Lot line adjustment	45-47 Stard
Anthony Caru	Granite counters shop	139 Lafayette
Casa Tequila	Deck	620 Lafayette
Tripoli Pizza	Storage container	418 Route 286
Clear Choice MD	Medical clinic	636 Lafayette
Collins LLC	Lot line adjustment	171 Route 107
83 Foggs Lane, LLC	Condo conversion	83 Foggs Lane
4 Lilli Lane, LLC	Condo conversion	175 Lower Collins
Ashley Muraco	Hair salon	255 Lafayette
Seabrook & NH	Lot line adjustment	Town Pier
VIP Auto	Expansion	441 Lafayette
McKenzie Fuels	3 rd propane tank	28 London Lane
Paul Lepere	6-lot subdivision	23 Pages Lane
Bar 17 Grill	Bar and Restraunt	15 Pine Street

In 2019, the board approved C&J’s proposal for an intercity bus station on the site of the former Sam’s Club parking lot (photo below) featuring non-stop service to Logan Airport and South Station. The grand opening was held on June 29, 2021.



We are looking forward to a great 2022, and continue to enjoy working with our community.

Respectfully Submitted,
Members of the Planning Board

REPORT OF THE SCHOLARSHIP COMMITTEE

The scholarship committee met at the town hall on June 2, 2021. After reviewing the applications, thirty \$2,000 scholarships were awarded.

Ten of these were presented on Award Night at Winnacunnet High School to Tyler Berry, Matthew Bua, Ava Cestrone, Duncan Collins, John Greene, Anthony LiPetri, Andrew Litcofsky, Camden MacDonald, Samantha Meaney and Sophia Rush.

Thirty recipients were notified by mail and they were: Victoria Azoury, Alexander Beal, Nicholas Beal, Michael Bua, Breanna Butland, Megan Cunningham, Will Devaney, Olivia Faulkner, Pryce Felch, Morgan Immoor, Kelly Jaster, Samantha LiPetri, Coery Markland, Shaylia Marquis, Maria Menas, Rori Reed, Emily Sackler, Adele Sinagra, Ryan Walker and Tiana Warren.

REPORT OF THE WELFARE DEPARTMENT

The Basic Legal Duty

The basic local welfare duty is described in RSA 165:1 which says:

Whenever a person in any town is poor and unable to support himself, he shall be relieved and maintained by the overseers of public welfare of such town

Complying with this duty to “relieve and maintain someone by providing the basic necessities of life, there are any number of things a person or family may need help within order to meet their basic needs.

Sometimes, the question we need to ask is “What do I need to do so that no one ends up on the street, or without heat, lights, food, or medicine.

There is an application process to determine eligibility the formula applies to the household as a whole

By staying within the guidelines using the basic formula to determine the standard of need and a calculation of what is the actual cost of the necessities.

As the Welfare Director I pride myself in learning the ins and outs of other available resources and to utilize any benefits to reduce or eliminate the need for local welfare assistance. I also assist the residents with the applications process, gather documentation and scan the required paperwork to apply for the other available resource as well as follow -up for any additional documentation to complete the request.

Below a few covid-19 pandemic resources that helps during these trying times:

The New Hampshire Emergency Rental Assistance Program (NHERAP) provides assistance to eligible residents of New Hampshire who cannot pay their rent and utilities due to the Covid-19 pandemic

Eligible households may qualify for financial assistance for past-due and future rent payments for up to a period of 12 months, eligible households may also apply for other housing cost such as internet, heating cost, utilities, lot rent, relocation expenses including application fees, utility hook-ups fees, and security deposit.

The NHERAP is a federally funded rental assistance program through the Governor’s Office for Emergency Relief and Recovery (GOFERR) It is administered by New Hampshire Housing Finance Authority (NHHFA) in collaboration with (GOFERR) and the Community Action Partnership agencies. The program works with

the tenants and landlords and is expected to be available through at least 2022. Applications can be submitted at CAPNH.org

The Department of Energy has increased benefits amounts under it’s home fuel assistance program by 60% over last year for qualifying households due to a rising in energy cost as it will cost households more to heat their homes this winter.

A combination of resources and an understanding of eligibility for these resources helps with the overall Welfare Departments budget, there is an Art of Welfare and with some creatively the residents in need receive the assistance long term rather than short term temporary assistance with the goal for financial stability.

The goal is to assist while trying to utilize the less cost effected method, use prescription discount card programs and shop around for the cheapest pharmacy, Utilize the Medicaid transportation program to help with rides to doctor’s appointment, provide gasoline assists instead of taxicab rides if applicable.

Call the list of homeless shelters for available shelter space (daily) prior to a nightly motel room cost. Assist with housing application for elderly/ disabled subsidized housing as well as search for available vacancies, Utilize the food pantries, soup kitchens and holiday food basket programs.

At times the work atmosphere is challenging as the individuals are experiencing hardships and don’t know where to turn in their time of need.

2021 Welfare Department Expenditures for clients was approximately \$26,407.49

Electricity	\$4,746.92
Food/ Meals	\$5,293.00
Gasoline	\$1,421.01
Fuel Oil	\$1,634.16
Natural Gas	\$444.21
Prescription	\$891.56
Building Rents	\$7,619.52
Clothing	\$211.86
Burials/	\$4,000.00
Cremations	
Transportation	\$145.25

Respectably submitted,
Bonnie Armentrout
Welfare Director

TOWN OF SEABROOK
YEAR ENDING DECEMBER 31, 2021

	TOTAL COLLECTED	PAID TO THE STATE	HWY FUND	TOWN REVENUE
MOTOR VEHICLE, TITLE, DECALS	\$2,959,328.85	\$712,037.79	\$63,760.00	\$2,247,291.06
FISH AND GAME	\$20,443.52	\$19,707.50		\$736.02
MARRIAGE LICENSE FEES	\$5,950.00	\$5,117.00		\$833.00
VITAL FEES	\$14,685.00	\$7,644.00		\$7,041.00
ANIMAL FEES	\$11,148.50	\$3,452.50		\$7,696.00
BAD CHECK FEES COLLECTED	\$500.00			\$500.00
ALL OTHER MISC FEES COLLECTED	\$4,333.75			\$4,333.75
TOTAL TOWN REVENUE	\$3,016,389.62	\$747,958.79	\$63,760.00	\$2,268,430.83
VEHICLE REGISTRATIONS PROCESSED IN	2020	12,452		
	2021	12,976		

**RESPECTFULLY SUBMITTED,
CHERYL L. BOWEN
TOWN CLERK**

PRELIMINARY COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ending December 31, 2021

<u>Title of Appropriation</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
Executive	726,490.00	742,765.95	(16,275.95)
Election, Regist. & Vital Statistics	324,121.00	313,536.13	10,584.87
Financial Administration	1,110,483.00	1,021,087.32	89,395.68
Legal Expense	220,000.00	115,812.52	104,187.48
Planning & Zoning	72,512.00	122,260.42	(49,748.42)
General Government Buildings	132,993.00	207,771.35	(74,778.35)
Cemeteries	147,102.00	119,955.47	27,146.53
Insurance	669,177.00	204,144.44	465,032.56
Police Department	5,032,107.00	4,999,136.91	32,970.09
Fire Department	4,335,126.00	4,414,510.01	(79,384.01)
Building Inspection	107,425.00	90,472.23	16,952.77
Emergency Management	136,028.00	136,246.11	(218.11)
Highway Department	1,330,996.00	1,171,217.90	159,778.10
Street Lights	110,000.00	102,580.68	7,419.32
Solid Waste Building	25,100.00	22,503.03	2,596.97
Rubbish Department	1,331,357.00	1,297,106.88	34,250.12
Water Treatment, Conserv., & Other	135,000.00	127,800.09	7,199.91
Health Department	97,497.00	76,649.21	20,847.79
Animal Control/Mosquito Control	135,680.00	137,244.50	(1,564.50)
Welfare Administration & Direct Assistance	164,085.00	102,135.72	61,949.28
Parks & Recreation	1,066,157.00	1,017,792.77	48,364.23
Library	499,149.00	499,153.00	(4.00)
Patriotic Purposes (Memorial & Old Home)	38,451.00	32,213.04	6,237.96
Conservation Commission	3,618.00	3,205.59	412.41
Health Insurance	3,859,736.00	3,937,861.98	(78,125.98)
Principal on Long Term Note	472,598.00	472,598.00	0.00
Interest on Long Term Note	344,521.00	344,813.13	(292.13)
Interest on TAN	4,000.00	0.00	4,000.00
Sewer Department	2,008,890.00	1,801,142.20	207,747.80
Water Department	1,791,401.00	1,448,060.21	343,340.79
Total Operating Budget	26,431,800.00	25,081,776.79	1,350,023.21
2021 Warrant Articles			
#22 Waypoint (Child & Family Services)	3,600.00	3,600.00	0.00
#23 Child Advocacy Center	2,000.00	2,000.00	0.00
#24 Chucky's Fight	8,000.00	8,000.00	0.00
#25 Haven (A Safe Place)	6,014.00	6,014.00	0.00
#26 Richie McFarland Children's Fund	4,129.00	4,129.00	0.00
#27 Rockingham County Nutrition Program	7,656.00	7,656.00	0.00
#28 Seabrook Community Table	8,000.00	8,000.00	0.00
#29 Lions Club	6,000.00	6,000.00	0.00
#30 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#31 Seacoast Visiting Nurses Center	7,600.00	7,600.00	0.00
#32 Seacoast Youth Services	18,000.00	18,000.00	0.00
#33 Southern NH Services (Community Action)	14,669.00	14,669.00	0.00
#34 Transportation Assistance for Seacoast Citizens	3,200.00	3,200.00	0.00
#35 Friends Program	1,040.00	1,040.00	0.00
#36 Greater Seacoast Community Health (Families First)	6,000.00	6,000.00	0.00
#37 American Red Cross	1,200.00	1,200.00	0.00
#38 Cross Roads	2,800.00	2,800.00	0.00
#15 FD - Fire Engine lease/purchase	175,000.00	0.00	175,000.00
#20 DPW - Dump truck with plow	150,000.00	83,420.00	66,580.00
#10 WTR - Rte 107 PS replace	29,000.00	0.00	29,000.00
#6 DPW - Town Road Improvements	389,000.00	302,900.00	86,100.00
#7 WTR - Rehab/clean wells	55,000.00	0.00	55,000.00
#8 WTR - Construct new wells	200,000.00	118,054.02	81,945.98
#9 WTR - Driveways at wells	80,000.00	62,470.00	17,530.00
#11 SWR - Rte 286 bridge outfall pipe	495,000.00	24,375.00	470,625.00
#12 SWR - Retrofitting WWTP	2,280,000.00	0.00	2,280,000.00
#13 SWR - SCADA system upgrade	170,000.00	0.00	170,000.00
#14 SWR - Repaint lime silo WWTP	50,000.00	0.00	50,000.00
#16 CRF - PD	35,000.00	35,000.00	0.00
#17 CRF - Fire SCBA	50,000.00	50,000.00	0.00
#18 FD - Turnout gear	71,137.00	60,497.17	10,639.83
#21 DPW - Stormwater pump stations	35,000.00	2,469.60	32,530.40
Total 2020 Warrant Articles	417,696.81	110,473.59	307,223.22
2021 Grand Total	26,849,496.81	25,192,250.38	1,657,246.43

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2021

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
EXECUTIVE			
Board of Selectmen			
Personnel	25,395.00	26,204.22	(809.22)
Food/Meals	200.00	279.85	(79.85)
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	638,892.00	650,298.89	(11,406.89)
Audit Services	0.00	0.00	0.00
Advertising	5,000.00	7,230.68	(2,230.68)
Engineering Services	0.00	0.00	0.00
Phone and Communication	6,000.00	9,578.42	(3,578.42)
Other Professional Services	5,000.00	7,269.20	(2,269.20)
Equipment Rental	5,000.00	0.00	5,000.00
Food/Meals	0.00	45.81	(45.81)
Other Contract Services	5,500.00	11,416.18	(5,916.18)
Printing and Binding	8,000.00	3,704.50	4,295.50
Dues and Memberships	15,000.00	13,544.00	1,456.00
Meetings and Conferences	1,000.00	0.00	1,000.00
Office Supplies	5,500.00	4,926.73	573.27
Postage	2,500.00	7,420.43	(4,920.43)
Copier Supplies	1,500.00	0.00	1,500.00
Books and Subscriptions	1,000.00	527.60	472.40
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Finance Charges & Late Fees	0.00	82.00	(82.00)
Finance Charges and Late Fees	100.00	237.44	(137.44)
Trustee of Trust Funds			
Personnel	653.00	0.00	653.00
	726,490.00	742,765.95	(16,275.95)
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	263,125.00	272,583.68	(9,458.68)
Phone and Communication	400.00	669.12	(269.12)
Programmers	0.00	0.00	0.00
Other Professional Services	5,000.00	4,577.25	422.75
Equipment Maintenance	1,400.00	1,560.57	(160.57)
Food/Meals	100.00	50.00	50.00
Printing and Binding	18,000.00	10,223.50	7,776.50
Dues and Memberships	60.00	55.00	5.00
Meetings and Conferences	1,210.00	611.84	598.16
Stationery/Paper	2,700.00	520.49	2,179.51
Postage	6,620.00	4,575.94	2,044.06
Books and Subscriptions	60.00	0.00	60.00
Dog Licenses & Tags	800.00	634.23	165.77

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Red Book/Motor Vehicles	0.00	0.00	0.00
New Equipment	2,450.00	1,424.57	1,025.43
Mileage and Tolls	600.00	0.00	600.00
Elections & Registrations			
Personnel	19,346.00	14,898.11	4,447.89
Advertising	500.00	119.25	380.75
Food/Meals	750.00	474.95	275.05
Other Contract Services	0.00	0.00	0.00
Office Supplies	600.00	0.00	600.00
Postage	400.00	557.63	(157.63)
Mileage and Tolls	0.00	0.00	0.00
	324,121.00	313,536.13	10,584.87

FINANCIAL ADMINISTRATION

Budget Committee

Personnel	1,161.00	475.31	685.69
Advertising	0.00	150.00	(150.00)
Food/Meals	350.00	0.00	350.00
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	0.00	225.13	(225.13)
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	158,100.00	163,611.95	(5,511.95)
Annual Audit Services	23,000.00	29,000.00	(6,000.00)
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	947.82	(575.82)
Other Professional Services	6,000.00	2,775.00	3,225.00
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	249.00	(249.00)
Stationery/Paper	650.00	540.50	109.50
Postage	2,635.00	560.71	2,074.29
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	355.33	1,144.67
Mileage and Tolls	0.00	0.00	0.00
Finance Charges & Late Fees	0.00	0.00	0.00

Treasurer

Personnel	68,606.00	65,321.01	3,284.99
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	148,243.00	135,552.76	12,690.24
Phone and Communication	400.00	60.00	340.00
Other Professional Services	1,200.00	480.87	719.13
Food/Meals	0.00	0.00	0.00
Printing and Binding	1,500.00	2,991.17	(1,491.17)
Dues and Memberships	100.00	40.00	60.00
Meetings and Conferences	700.00	646.00	54.00
Postage	6,000.00	5,649.59	350.41
Books and Subscriptions	10.00	0.00	10.00
New Equipment	500.00	724.15	(224.15)
Mileage and Tolls	500.00	0.00	500.00
Assessing Department			
Personnel	175,147.00	164,905.55	10,241.45
Phone and Communication	400.00	0.00	400.00
Programmers	9,755.00	9,109.00	646.00
Other Professional Services	10,000.00	8,050.22	1,949.78
Equipment Rental	0.00	195.00	(195.00)
Food/Meals	100.00	0.00	100.00
Other Contract Services	118,000.00	85,684.14	32,315.86
Printing and Binding	1,300.00	363.48	936.52
Dues and Memberships	763.00	113.00	650.00
Meetings and Conferences	100.00	325.00	(225.00)
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	150.00	37.62	112.38
Postage	1,000.00	123.08	876.92
Computer Supplies	0.00	57.49	(57.49)
Books and Subscriptions	1,030.00	1,028.15	1.85
New Equipment	0.00	160.71	(160.71)
Mileage and Tolls	300.00	0.00	300.00
Computer Technology			
Personnel	93,607.00	88,374.91	5,232.09
Phone and Communication	3,500.00	2,442.75	1,057.25
Programmers	6,000.00	9,168.00	(3,168.00)
Software & Licensing	60,000.00	53,159.15	6,840.85
Hosted Services	50,000.00	29,034.09	20,965.91
Other Professional Services	1,000.00	7,209.87	(6,209.87)
Equipment Maintenance	2,000.00	9,422.00	(7,422.00)
Other Contract Services	12,500.00	9,939.14	2,560.86
Meetings and Conferences	1,000.00	0.00	1,000.00
Computer Supplies	1,000.00	0.00	1,000.00
New Equipment	32,000.00	27,197.04	4,802.96
Finance Charges & Late Fee	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	61,939.00	60,199.20	1,739.80
Programmers/Tech Advisors	0.00	30,600.00	(30,600.00)
Software & Licensing	1,200.00	450.00	750.00
Hosted Services	2,800.00	3,598.44	(798.44)
Other Professional Services	13,500.00	29.99	13,470.01
Equipment Maintenance	1,000.00	0.00	1,000.00
Meetings and Conferences	0.00	280.00	(280.00)
Office Supplies	250.00	0.00	250.00
New Equipment	25,000.00	9,474.00	15,526.00
Training	2,000.00	0.00	2,000.00
	1,110,483.00	1,021,087.32	71,869.68
LEGAL EXPENSE	220,000.00	115,812.52	104,187.48
	220,000.00	115,812.52	104,187.48
PLANNING & ZONING			
Planning Board			
Personnel	25,862.00	42,037.50	(16,175.50)
Advertising	2,000.00	1,205.75	794.25
Engineering Service	0.00	0.00	0.00
Legal Services	4,000.00	11,104.66	(7,104.66)
Phone and Communication	400.00	184.78	215.22
Other Professional Services	8,400.00	11,032.64	(2,632.64)
Billable Services	20,000.00	49,536.78	(29,536.78)
Food/Meals	450.00	0.00	450.00
Printing and Binding	75.00	477.00	(402.00)
Dues and Memberships	0.00	0.00	0.00
Meetings and Conferences	200.00	0.00	200.00
Stationery/Paper	0.00	0.00	0.00
Office Supplies	300.00	0.00	300.00
Postage	1,700.00	53.03	1,646.97
Computer Supplies	25.00	0.00	25.00
Copier Supplies	500.00	522.37	(22.37)
Books & Subscriptions	350.00	0.00	350.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Board of Adjustment			
Personnel	4,075.00	2,831.25	1,243.75
Advertising	1,200.00	424.00	776.00
Legal Services	1,000.00	0.00	1,000.00
Other Professional Services	100.00	1,391.25	(1,291.25)
Food/Meals	280.00	350.00	(70.00)
Meetings and Conferences	120.00	0.00	120.00
Postage	1,400.00	989.41	410.59
Books and Subscriptions	75.00	120.00	(45.00)
	72,512.00	122,260.42	(49,748.42)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	68,743.00	95,677.90	(26,934.90)
Electricity	16,500.00	9,257.41	7,242.59
Equipment Maintenance	2,000.00	5,322.68	(3,322.68)
Building Maintenance	23,000.00	48,346.57	(25,346.57)
Contract Painting	500.00	0.00	500.00
Carpentry Supplies	300.00	138.93	161.07
Food/Meals	0.00	0.00	0.00
Other Contract Services	8,200.00	23,818.63	(15,618.63)
Medical Supplies	450.00	317.33	132.67
Safety Equipment	0.00	389.23	(389.23)
Electrical Supplies	500.00	0.00	500.00
Gasoline	100.00	101.44	(1.44)
Natural Gas	6,500.00	5,723.39	776.61
Custodial Supplies	2,000.00	5,247.69	(3,247.69)
Landscaping Materials	1,000.00	967.77	32.23
Hand Tools	200.00	727.26	(527.26)
New Equipment	1,500.00	10,611.76	(9,111.76)
Mileage and Tolls	600.00	1,123.36	(523.36)
Deeded Tax Property Fees	900.00	0.00	900.00
	132,993.00	207,771.35	(74,778.35)
CEMETERIES			
Personnel	134,214.00	115,807.77	18,406.23
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	1,417.50	1,282.50
Electricity	160.00	372.89	(212.89)
Equipment Maintenance	827.00	176.46	650.54
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	60.00	90.00	(30.00)
Meetings and Conferences	150.00	0.00	150.00
Safety Equipment	200.00	325.09	(125.09)
Chemicals	250.00	0.00	250.00
Office Supplies	441.00	55.60	385.40
Plumbing Supplies	200.00	316.11	(116.11)
Gasoline	200.00	0.00	200.00
Custodial Supplies	300.00	0.00	300.00
Landscaping Materials	1,000.00	750.74	249.26
Trees/Shrubs	900.00	0.00	900.00
Hand Tools	0.00	404.34	(404.34)
Water Pipe	100.00	0.00	100.00
Fencing	5,000.00	79.43	4,920.57
Concrete	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	200.00	129.52	70.48
Real Estate Taxes	0.00	30.02	(30.02)
	147,102.00	119,955.47	27,146.53

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	8,599.00	0.00	8,599.00
Workers' Compensation	413,837.00	204,144.44	209,692.56
HRA Account Fees	6,400.00	0.00	6,400.00
IRS 720 PCORI Fees	341.00	0.00	341.00
General Property	240,000.00	0.00	240,000.00
	669,177.00	204,144.44	465,032.56
POLICE DEPARTMENT			
Personnel	4,547,740.00	4,364,325.21	183,414.79
Advertising	500.00	0.00	500.00
Phone and Communication	30,000.00	27,035.38	2,964.62
Programmers	0.00	0.00	0.00
Other Professional Services	10,000.00	21,661.86	(11,661.86)
Equipment Maintenance	0.00	1,097.79	(1,097.79)
Radio Maintenance	3,500.00	12,027.30	(8,527.30)
Vehicle Maintenance	20,000.00	44,489.18	(24,489.18)
Equipment Lease	6,500.00	6,163.88	336.12
Patrol Fleet Units	135,000.00	148,281.78	(13,281.78)
Food/Meals	1,000.00	1,212.97	(212.97)
Other Contract Services	0.00	81,657.85	(81,657.85)
Printing and Binding	1,500.00	5,212.00	(3,712.00)
Dues and Memberships	5,100.00	5,342.35	(242.35)
Meetings and Conferences	5,000.00	1,212.00	3,788.00
Medical Supplies	800.00	0.00	800.00
Batteries	1,000.00	756.82	243.18
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	1,910.33	2,089.67
Public Relations/Ed Supplies	2,500.00	0.00	2,500.00
Postage	1,500.00	891.89	608.11
Gasoline	34,848.00	21,619.92	13,228.08
Diesel Fuel	0.00	38.52	(38.52)
Computer Supplies	2,500.00	369.25	2,130.75
Copier Supplies	1,200.00	0.00	1,200.00
Books and Subscriptions	2,000.00	918.03	1,081.97
Traffic Signs	0.00	0.00	0.00
New Equipment	10,000.00	39,309.38	(29,309.38)
K9 New Equipment	4,000.00	5,178.34	(1,178.34)
Mileage and Tolls	1,500.00	53.98	1,446.02
Training	45,000.00	19,438.36	25,561.64
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	71,961.00	42,588.09	29,372.91
Electricity	20,000.00	18,100.31	1,899.69
Equipment Maintenance	2,000.00	3,830.47	(1,830.47)
Building Maintenance	16,000.00	55,095.92	(39,095.92)
Painting	300.00	49.79	250.21
Carpentry Supplies	300.00	83.21	216.79
Equipment Lease	2,500.00	0.00	2,500.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Ground Maintenance	1,500.00	3,601.83	(2,101.83)
Food/Meals	300.00	0.00	300.00
Other Contract Services	30,358.00	55,582.48	(25,224.48)
Medical Supplies	0.00	0.00	0.00
Plumbing Supplies	300.00	0.00	300.00
Electrical Supplies	300.00	59.81	240.19
Natural Gas	8,000.00	4,486.81	3,513.19
Custodial Supplies	1,500.00	1,141.66	358.34
Landscaping Materials	0.00	0.00	0.00
Hand Tools	100.00	31.09	68.91
New Equipment	0.00	4,281.07	(4,281.07)
Finance Charges and Late Fees	0.00	0.00	0.00
	5,032,107.00	4,999,136.91	32,970.09
FIRE DEPARTMENT			
Personnel	4,084,562.00	4,167,047.90	(82,485.90)
Phone and Communication	27,000.00	30,508.66	(3,508.66)
Other Professional Services	500.00	2,117.20	(1,617.20)
Equipment Maintenance	3,500.00	16,474.87	(12,974.87)
Vehicle Maintenance	50,000.00	70,910.63	(20,910.63)
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	120.00	(120.00)
Other Contract Services	40,000.00	22,869.68	17,130.32
Dues and Memberships	800.00	1,856.99	(1,056.99)
Meetings and Conferences	500.00	0.00	500.00
Photography Supplies	1.00	0.00	1.00
Stationery/Paper	100.00	0.00	100.00
Office Supplies	500.00	176.21	323.79
Public Relations/Ed Supplies	0.00	491.16	(491.16)
Postage	100.00	10.30	89.70
Gasoline	5,000.00	2,317.65	2,682.35
Diesel Fuel	7,500.00	10,498.85	(2,998.85)
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	14,130.86	(10,130.86)
Infectious Disease Control	20,000.00	0.00	20,000.00
Mileage and Tolls	250.00	275.63	(25.63)
Fire Alarms System	7,000.00	3,277.76	3,722.24
Regional Hazmat	4,400.00	5,294.72	(894.72)
Fire Station			
Other Professional Services	300.00	17,043.44	(16,743.44)
Electricity	17,000.00	12,392.84	4,607.16
Building Maintenance	7,000.00	9,552.13	(2,552.13)
Carpentry Supplies	100.00	0.00	100.00
Ground Maintenance	200.00	412.20	(212.20)
Other Contract Services	7,500.00	0.00	7,500.00
Chemicals	250.00	0.00	250.00
Plumbing Supplies	0.00	1,846.90	(1,846.90)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Electrical Supplies	0.00	488.65	(488.65)
Natural Gas	17,000.00	10,519.95	6,480.05
Custodial Supplies	1,800.00	1,859.96	(59.96)
Landscaping Materials	1.00	0.00	1.00
Hand Tools	1.00	0.00	1.00
New Equipment	3,000.00	1,357.58	1,642.42
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	787.67	12,273.33
	4,335,126.00	4,414,510.01	(79,384.01)
BUILDING INSPECTION			
Personnel	84,550.00	74,370.29	10,179.71
Legal Services	0.00	0.00	0.00
Phone and Communication	625.00	964.86	(339.86)
Other Professional Services	19,000.00	13,250.00	5,750.00
Vehicle Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	250.00	370.00	(120.00)
Meetings and Conferences	300.00	190.00	110.00
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	0.00	250.00
Postage	300.00	708.11	(408.11)
Postage	0.00	0.00	0.00
Books & Subscriptions	1,600.00	164.98	1,435.02
New Equipment	400.00	453.99	(53.99)
Mileage and Tolls	50.00	0.00	50.00
	107,425.00	90,472.23	16,952.77
EMERGENCY MANAGEMENT			
Personnel	106,778.00	101,753.65	5,024.35
Phone and Communication	3,000.00	1,374.54	1,625.46
Other Professional Services	0.00	100.00	(100.00)
Equipment Maintenance	50.00	0.00	50.00
Vehicle Maintenance	500.00	1,897.89	(1,397.89)
Food/Meals	900.00	0.00	900.00
Other Contract Services	1,000.00	0.00	1,000.00
Dues & Memberships	0.00	0.00	0.00
Batteries	150.00	0.00	150.00
Photography Supplies	100.00	0.00	100.00
Office Supplies	250.00	70.99	179.01
Gasoline	1,800.00	680.12	1,119.88
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	1,500.00	159.99	1,340.01
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	30,208.93	0.00
Equipment Maintenance	0.00	0.00	0.00
	136,028.00	136,246.11	9,990.82
HIGHWAY DEPARTMENT			
Personnel	873,860.00	797,456.62	76,403.38
Advertising	75.00	0.00	75.00
Phone and Communication	6,000.00	5,733.29	266.71
Programmers/Tech Advisors	0.00	0.00	0.00
Other Professional Services	4,000.00	15,614.43	(11,614.43)
Electricity	5,975.00	4,396.40	1,578.60
Equipment Maintenance	55,000.00	27,294.82	27,705.18
Radio Maintenance	300.00	0.00	300.00
Vehicle Maintenance	45,000.00	57,894.29	(12,894.29)
Carpentry Supplies	1,700.00	349.74	1,350.26
Vehicle Lease	9,500.00	11,666.62	(2,166.62)
Equipment Rental	10,000.00	802.34	9,197.66
Food/Meals	0.00	1,677.00	(1,677.00)
Other Contract Services	60,000.00	74,729.79	(14,729.79)
Printing and Binding	50.00	664.82	(614.82)
Dues and Memberships	1,675.00	1,270.00	405.00
Meetings and Conferences	700.00	0.00	700.00
Safety Equipment	2,392.00	4,674.17	(2,282.17)
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	718.71	(218.71)
Office Supplies	1,200.00	613.84	586.16
Postage	300.00	0.00	300.00
Plumbing Supplies	100.00	0.00	100.00
Electrical Supplies	100.00	0.00	100.00
Gasoline	25,000.00	3,992.91	21,007.09
Diesel Fuel	30,000.00	11,525.56	18,474.44
Custodial Supplies	2,800.00	1,336.31	1,463.69
Computer Supplies	0.00	0.00	0.00
Landscaping Materials	1,500.00	2,469.74	(969.74)
Hand Tools	4,000.00	2,702.11	1,297.89
Books and Subscriptions	0.00	0.00	0.00
Traffic Signs	9,763.00	10,115.93	(352.93)
Asphalt/Road Materials	10,000.00	18,087.32	(8,087.32)
Crushed Stone	2,800.00	0.00	2,800.00
Drainage Pipe	2,000.00	39.64	1,960.36
Sand	6,000.00	0.00	6,000.00
Road Salt	92,000.00	74,445.47	17,554.53
New Equipment	23,000.00	16,466.13	6,533.87
Mileage and Tolls	1,000.00	319.76	680.24
Cold Patch	2,100.00	0.00	2,100.00
Finance Charges and Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	1,500.00	79.39	1,420.61

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	6,456.00	4,247.45	2,208.55
Building Maintenance	6,400.00	5,917.86	482.14
Carpentry Supplies	3,700.00	1,171.06	2,528.94
Other Contract Services	4,500.00	957.50	3,542.50
Natural Gas	18,000.00	11,786.88	6,213.12
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
	1,330,996.00	1,171,217.90	159,778.10
STREET LIGHTS			
Electricity	110,000.00	102,580.68	7,419.32
	110,000.00	102,580.68	7,419.32
SOLID WASTE BUILDING			
Other Professional Services	1,100.00	572.00	528.00
Electricity	10,000.00	8,113.62	1,886.38
Building Maintenance	3,000.00	4,365.04	(1,365.04)
Carpentry Supplies	0.00	0.00	0.00
Natural Gas	11,000.00	9,452.37	1,547.63
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	25,100.00	22,503.03	2,596.97
RUBBISH DEPARTMENT			
Personnel	754,248.00	800,356.62	(46,108.62)
Advertising	100.00	0.00	100.00
Engineering Services	39,000.00	51,027.21	(12,027.21)
Phone and Communication	950.00	1,176.44	(226.44)
Other Professional Services	1,000.00	803.70	196.30
Equipment Maintenance	37,000.00	12,464.18	24,535.82
Vehicle Maintenance	16,000.00	22,624.07	(6,624.07)
Carpentry Supplies	1,500.00	0.00	1,500.00
Equipment Rental	2,500.00	4,742.97	(2,242.97)
Food/Meals	0.00	611.68	(611.68)
Other Contract Services	2,000.00	1,957.60	42.40
Printing and Binding	300.00	337.70	(37.70)
Dues and Memberships	2,887.00	1,950.03	936.97
Meetings and Conferences	250.00	0.00	250.00
Safety Equipment	1,722.00	2,523.79	(801.79)
Chemicals	300.00	0.00	300.00
Office Supplies	400.00	366.64	33.36
Gasoline	0.00	0.00	0.00
Diesel Fuel	33,000.00	2,627.68	30,372.32
Natural Gas	0.00	0.00	0.00
Custodial Supplies	1,500.00	933.23	566.77
Computer Supplies	100.00	0.00	100.00
Hand Tools	100.00	81.92	18.08

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
New Equipment	2,000.00	4,512.74	(2,512.74)
Mileage and Tolls	500.00	998.33	(498.33)
Finance Charges & Late Fees	0.00	71.32	(71.32)
Damages to Non-Town Property	0.00	84.99	(84.99)
Rubbish Disposal	374,000.00	308,884.69	65,115.31
Recycling	60,000.00	77,969.35	(17,969.35)
	1,331,357.00	1,297,106.88	34,250.12
WATER TREATMENT, CONSERV., & OTHER			
Stormwater Management			
Personnel	8,000.00	0.00	8,000.00
Other Contract Services	127,000.00	127,800.09	(800.09)
New Equipment	0.00	0.00	0.00
	135,000.00	127,800.09	7,199.91
HEALTH DEPARTMENT			
Personnel	88,322.00	74,241.95	14,080.05
Phone and Communication	625.00	0.00	625.00
Other Professional Services	7,500.00	1,970.00	5,530.00
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	392.26	32.74
Mileage and Tolls	50.00	0.00	50.00
	97,497.00	76,649.21	20,847.79
ANIMAL CONTROL			
Personnel	72,630.00	82,789.20	(10,159.20)
Radio Maintenance	800.00	800.00	0.00
Vehicle Maintenance	200.00	735.00	(535.00)
Printing and Binding	1,500.00	650.00	850.00
Office Supplies	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
New Equipment	500.00	585.00	(85.00)
Prescription Drugs	300.00	0.00	300.00
Damages Caused by Animals	0.00	0.00	0.00
Animal Care/Disposal	1,200.00	310.30	889.70
MOSQUITO CONTROL			
Advertising	50.00	0.00	50.00
Other Professional Services	56,900.00	51,375.00	5,525.00
Carpentry Supplies	1,500.00	0.00	1,500.00
Meetings and Conferences	0.00	0.00	0.00
	135,680.00	137,244.50	(1,564.50)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	75,555.00	71,405.76	4,149.24
Phone and Communication	0.00	248.85	(248.85)
Other Professional Services	0.00	0.00	0.00
Dues and Memberships	30.00	0.00	30.00
Meetings and Conferences	0.00	55.00	(55.00)
Postage	0.00	30.99	(30.99)
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	5,290.17	1,709.83
Food/Meals for Clients	9,250.00	6,111.77	3,138.23
Gasoline for Clients	2,650.00	1,601.26	1,048.74
Fuel Oil for Clients	4,000.00	1,916.76	2,083.24
Natural Gas for Clients	1,300.00	444.21	855.79
Prescription Drugs for Clients	2,200.00	1,054.60	1,145.40
Building Rental for Clients	53,500.00	9,619.24	43,880.76
Clothing for Clients	100.00	211.86	(111.86)
Funerals for Clients	6,000.00	4,000.00	2,000.00
Transportation for Clients	1,500.00	145.25	1,354.75
	164,085.00	102,135.72	61,949.28
PARKS & RECREATION			
Parks			
Personnel	144,601.00	290,276.85	(145,675.85)
Phone and Communication	660.00	341.10	318.90
Other Professional Services	1,000.00	1,073.64	(73.64)
Electricity	4,500.00	3,905.14	594.86
Equipment Maintenance	1,900.00	4,989.56	(3,089.56)
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	2,000.00	1,570.33	429.67
Building Maintenance	22,000.00	8,875.90	13,124.10
Painting	6,000.00	7,427.96	(1,427.96)
Carpentry Supplies	800.00	106.21	693.79
Ground Maintenance	1,000.00	3,796.63	(2,796.63)
Equipment Rental	0.00	2,999.70	(2,999.70)
Other Contract Services	10,800.00	12,669.89	(1,869.89)
Dues and Memberships	0.00	0.00	0.00
Meetings and Conferences	0.00	0.00	0.00
Safety Equipment	100.00	2,426.23	(2,326.23)
Plumbing Supplies	500.00	925.38	(425.38)
Electrical Supplies	200.00	210.00	(10.00)
Gasoline	351.00	7,120.47	(6,769.47)
Custodial Supplies	1,400.00	485.52	914.48
Landscaping Materials	3,000.00	4,128.36	(1,128.36)
Vehicle Supplies	0.00	0.00	0.00
Hand Tools	428.00	638.65	(210.65)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Recreational Supplies	300.00	232.84	67.16
Fencing	3,000.00	235.91	2,764.09
Concrete	200.00	0.00	200.00
Infield Mix	4,000.00	8,471.75	(4,471.75)
New Equipment	1,000.00	2,242.67	(1,242.67)
Mileage and Tolls	55.00	0.00	55.00
Finance Charges & Late Fees	0.00	0.00	0.00
Memorial Day	2,000.00	1,997.36	2.64
Recreation Department			
Personnel	540,105.00	463,932.46	76,172.54
Advertising	664.00	0.00	664.00
Phone and Communication	7,795.00	5,888.56	1,906.44
Programmers	0.00	0.00	0.00
Other Professional Services	1,900.00	1,331.83	568.17
Equipment Maintenance	3,125.00	0.00	3,125.00
Vehicle Maintenance	850.00	863.50	(13.50)
Equipment Lease	3,121.00	3,335.89	(214.89)
Equipment Rental	14,500.00	0.00	14,500.00
Food/Meals	360.00	71.87	288.13
Other Contract Services	12,410.00	7,275.29	5,134.71
Printing and Binding	300.00	150.00	150.00
Dues and Memberships	1,650.00	295.00	1,355.00
Meetings and Conferences	875.00	1,113.06	(238.06)
Medical Supplies	600.00	931.65	(331.65)
Photography Supplies	200.00	0.00	200.00
Office Supplies	2,321.00	700.34	1,620.66
Postage	500.00	0.00	500.00
Gasoline	650.00	51.25	598.75
Computer Supplies	200.00	0.00	200.00
Books and Subscriptions	200.00	0.00	200.00
Recreational Supplies	12,500.00	12,476.25	23.75
New Equipment	5,900.00	998.16	4,901.84
Mileage and Tolls	100.00	89.35	10.65
Finance Charges and Late Fees	0.00	0.00	0.00
Admission Fees	1,900.00	212.60	1,687.40
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	115,320.00	19,438.21	95,881.79
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	2,280.00	(2,280.00)
Electricity	23,500.00	20,655.75	2,844.25
Equipment Maintenance	3,500.00	2,528.74	971.26
Building Maintenance	30,000.00	22,706.93	7,293.07
Carpentry Supplies	350.00	20.25	329.75
Ground Maintenance	7,000.00	0.00	7,000.00
Food/Meals	0.00	0.00	0.00
Other Contract Services	3,600.00	1,044.45	2,555.55

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	59.98	390.02
Gasoline	85.00	576.57	(491.57)
Natural Gas	14,000.00	4,883.18	9,116.82
Propane Gas	0.00	0.00	0.00
Custodial Supplies	4,030.00	1,561.41	2,468.59
Landscaping Materials	1,200.00	613.34	586.66
Hand Tools	150.00	0.00	150.00
New Equipment	3,000.00	3,073.75	(73.75)
Mileage and Tolls	0.00	19.60	(19.60)
Welcome Center			
Personnel	12,201.00	22,262.78	(10,061.78)
Electricity	150.00	622.03	(472.03)
Building Maintenance	550.00	1,935.85	(1,385.85)
Painting	700.00	309.52	390.48
Carpentry Supplies	300.00	0.00	300.00
Other Contract Services	0.00	1,197.34	(1,197.34)
Custodial Supplies	700.00	312.59	387.41
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	0.00	8,150.00
Town Pier Maintenance	5,000.00	3,650.00	1,350.00
Beach Maintenance	6,000.00	41,175.39	(35,175.39)
	1,066,157.00	1,017,792.77	48,364.23
LIBRARY			
Other Professional Services	499,149.00	499,153.00	(4.00)
	499,149.00	499,153.00	(4.00)
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	0.00	900.00
Other Contract Services	4,800.00	2,850.00	1,950.00
Memorial Supplies	3,600.00	1,987.48	1,612.52

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Old Home Day			
Other Professional Services	4,950.00	2,416.00	2,534.00
Carpentry Supplies	500.00	389.12	110.88
Equipment Rental	7,275.00	8,618.48	(1,343.48)
Other Contract Services	10,921.00	10,623.00	298.00
Printing and Binding	1,350.00	1,544.15	(194.15)
Photography Supplies	30.00	0.00	30.00
Office Supplies	0.00	0.00	0.00
Postage	600.00	940.53	(340.53)
Electrical Supplies	100.00	0.00	100.00
Recreational Supplies	2,600.00	2,301.69	298.31
New Equipment	825.00	542.59	282.41
Finance Charge & Late Fee	0.00	0.00	0.00
	38,451.00	32,213.04	6,237.96
CONSERVATION COMMISSION			
Personnel	2,217.00	1,375.59	841.41
Advertising	150.00	0.00	150.00
Other Professional Services	0.00	1,080.00	(1,080.00)
Food/Meals	250.00	250.00	0.00
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	3,205.59	412.41
HEALTH INSURANCE			
Health Insurance	3,217,358.00	3,300,257.50	(82,899.50)
HRA Debit Card Expense	338,500.00	343,092.52	(4,592.52)
Life Insurance	130,094.00	106,171.54	23,922.46
Dental Insurance	173,784.00	188,340.42	(14,556.42)
	3,859,736.00	3,937,861.98	(78,125.98)
PRINCIPAL ON LONG TERM NOTE	472,598.00	472,598.00	0.00
INTEREST ON LONG TERM NOTE	344,521.00	344,813.13	(292.13)
TAX ANTICIPATION NOTE	4,000.00	0.00	4,000.00
WATER DEPARTMENT	1,791,401.00	1,448,060.21	343,340.79
SEWER DEPARTMENT	2,008,890.00	1,801,142.20	207,747.80
TOTAL OPERATING BUDGET	26,431,800.00	25,081,776.79	1,350,023.21

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
2021 Warrant Articles			
#22 Waypoint (Child & Family Services)	3,600.00	3,600.00	0.00
#23 Child Advocacy Center	2,000.00	2,000.00	0.00
#24 Chucky's Fight	8,000.00	8,000.00	0.00
#25 Haven (A Safe Place)	6,014.00	6,014.00	0.00
#26 Richie McFarland Children's Fund	4,129.00	4,129.00	0.00
#27 Rockingham County Nutrition Program	7,656.00	7,656.00	0.00
#28 Seabrook Community Table	8,000.00	8,000.00	0.00
#29 Lions Club	6,000.00	6,000.00	0.00
#30 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#31 Seacoast Visiting Nurses Center	7,600.00	7,600.00	0.00
#32 Seacoast Youth Services	18,000.00	18,000.00	0.00
#33 Southern NH Services (Community Action)	14,669.00	14,669.00	0.00
#34 Transportation Assistance for Seacoast Citizens	3,200.00	3,200.00	0.00
#35 Friends Program	1,040.00	1,040.00	0.00
#36 Greater Seacoast Community Health (Families First)	6,000.00	6,000.00	0.00
#37 American Red Cross	1,200.00	1,200.00	0.00
#38 Cross Roads	2,800.00	2,800.00	0.00
#15 FD - Fire Engine lease/purchase	175,000.00	0.00	175,000.00
#20 DPW - Dump truck with plow	150,000.00	83,420.00	66,580.00
#10 WTR - Rte 107 PS replace	29,000.00	0.00	29,000.00
#6 DPW - Town Road Improvements	389,000.00	302,900.00	86,100.00
#7 WTR - Rehab/clean wells	55,000.00	0.00	55,000.00
#8 WTR - Construct new wells	200,000.00	118,054.02	81,945.98
#9 WTR - Driveways at wells	80,000.00	62,470.00	17,530.00
#11 SWR - Rte 286 bridge outfall pipe	495,000.00	24,375.00	470,625.00
#12 SWR - Retrofitting WWTP	2,280,000.00	0.00	2,280,000.00
#13 SWR - SCADA system upgrade	170,000.00	0.00	170,000.00
#14 SWR - Repaint lime silo WWTP	50,000.00	0.00	50,000.00
#16 CRF - PD	35,000.00	35,000.00	0.00
#17 CRF - Fire SCBA	50,000.00	50,000.00	0.00
#18 FD - Turnout gear	71,137.00	60,497.17	10,639.83
#21 DPW - Stormwater pump stations	35,000.00	2,469.60	32,530.40
Total 2021 Warrant Articles	4,367,667.00	842,715.79	3,524,951.21
SELECTMEN'S ENCUMBRANCES			
2020 Warrant Articles			
#13 DPW - Road Improvements	28,520.50	0.00	28,520.50
#14 WTR - Rehab/clean wells	50,000.00	0.00	50,000.00
#15 WTR - Construct New Wells	128,009.60	110,473.59	17,536.01
#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	2,166.71	0.00	2,166.71
#26 PKS - Governor Weare Concession Stand	15,000.00	0.00	15,000.00
Total 2020 Warrant Articles	417,696.81	110,473.59	307,223.22
2019 Warrant Articles			
#34 Council On Aging	5,000.00	0.00	5,000.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
#14 WTR - Purchase Fogg Property	725,000.00	30,877.76	694,122.24
#20 DPW - Road Improvements	5,000.00	0.00	5,000.00
#22 WTR - SCADA	55,675.00	9,689.00	45,986.00
#27 SWR - Air handling unit	15,000.00	15,000.00	-
#30 REC - Boiler replacement	31,183.00	0.00	31,183.00
Total 2019 Warrant Articles	836,858.00	55,566.76	781,291.24
2018 Warrant Articles			
#38 Council On Aging	2,215.25	180.00	2,035.25
Total 2018 Warrant Articles	2,215.25	180.00	2,035.25
Grants with no matching Town Funds			
Highway Bloack Grant Lease	0.00	22,941.86	(22,941.86)
Total Grants	0.00	22,941.86	(22,941.86)
ABATEMENTS & REFUNDS	0.00	77,314.00	(77,314.00)
SEABROOK ELEMENTARY SCHOOL			
Budget 2020-2021 Balance	5,335,791.00	5,335,791.00	0.00
Budget 2021 - 2022	14,550,631.00	8,400,000.00	6,150,631.00
WINNACUNNET HIGH SCHOOL			
Budget 2020-2021 Balance	2,528,256.00	2,528,256.00	0.00
Budget 2021 - 2022	7,804,242.00	4,800,000.00	3,004,242.00
COUNTY TAX 2021	2,444,276.00	2,444,276.00	0.00

TOWN OF SEABROOK REVENUE REPORT
January through December 2021

Current year Taxes	
Property Tax	39,384,786.40
Property Tax Interest	30,464.64
Excavation Tax	612.48
Total Current Year Taxes	<u>\$ 39,415,863.52</u>
Prior Years Taxes	
Property Tax	1,326,126.15
Redemption	211,830.03
Interest and Cost	53,983.74
Total Prior Year Taxes	<u>\$ 1,591,939.92</u>
Cemetery Department	
Sale of Cemetery Lots	3,400.00
Total Cemetery	<u>\$ 3,400.00</u>
Code Enforcement Office	
Amusement Device	500.00
Building Permit Fees	93,439.52
Demo Permit	323.00
Certificate of Occupancy Inspection	1,361.75
Health License Fees	28,627.00
Board of Adjustment	4,787.00
Tattoo License Fees	2,125.00
Total Code Enforcement Office	<u>\$ 131,163.27</u>
Department of Public Works	
Transfer Station Fees	16,290.61
Driveway Permit	910.00
Street Excavation Permits	2,100.00
DPW Storm Water Pump Stations	9,290.27
Total Department of Public Works	<u>\$ 28,590.88</u>
Fire Department	
Fire Fees	11,539.20
Miscellaneous Income	118.00
Total Fire Department	<u>\$ 11,657.20</u>
Miscellaneous	
P Card Revenue Share	38,657.57
The Brook - Racing Permit Fees	104,700.00
Interest on Deposits	17,659.66
Bad Check Fees	625.00
Insurance Reimbursements	50,059.42
Copies/Misc Revenue	1,104,665.32
Transfer in From Transportation	80,000.00
Sale Municipal Property	10,402.30
Due to DMV	605,017.80
Due to Trust Funds Comcast	70,653.13
Comcast Franchise Fees	70,653.12
Sale of Tax Deeded Property	397,612.00
Legal Services	2,252.25
Total Miscellaneous	<u>\$ 2,552,957.57</u>

TOWN OF SEABROOK REVENUE REPORT
January through December 2021

Payroll Department

Short Term Insurance Reimbursements	158,478.15
State Retirement Withheld	638.16
Mass State Income Tax Withheld	897.30
Flex Spending	220.90
Deferred Annuity	13,577.00
Total Payroll	\$ 173,811.51

Planning Board

Application Fees	13,666.06
Total Planning Board	\$ 13,666.06

Police Department

Pistol Permit Fees	550.00
Fingerprinting Fees	250.00
Insurance Report Fees	8,010.00
Dog Fines	160.00
Parking Fines	9,298.00
Donations Police	1,794.60
Miscellaneous Income	10,341.56
Reimbursement SES	50,000.00
Total Police Department	\$ 80,404.16

Recreation Department

Program & Registration Fees	39,047.60
Membership ID's	1,125.00
Special Events	296.00
Roller Skating	428.00
Parks Rental	75.00
Old Home Day	115.00
Total Recreation Department	\$ 41,086.60

Reimbursements

Reimbursement/Elected Officials	3,017.10
Part Time Employees (E&R)	161.47
EM RERP Reimbursement	6,375.00
HRA Debit Card	1,580.95
Postage Reimbursement (TC)	111.50
Total Reimbursements	\$ 11,246.02

State

Highway Block Grant	173,616.90
Rooms and Meals	654,210.27
Total State	\$ 827,827.17

Town Clerk

Motor Vehicle Permit Fees	2,143,729.21
Motor Vehicle Permit Fees for State	109,369.33
Certificates Birth and Deaths	14,700.00
Marriage Licenses	5,950.00
Animal Licenses	11,141.50
Commercial Refuse License	27.00
Landlord/Agent Registration Fee	10.00

TOWN OF SEABROOK REVENUE REPORT
January through December 2021

Fish & Game Fees	20,076.52
Uniform Commercial Code	3,635.50
Total Town Clerk	\$ 2,308,639.06
 Town Hall	
Business Licenses	16,350.00
Parade - Party Permit	1.00
Fireworks Licenses	125.00
Hawkers & Vendors License	150.00
Total Town Hall	\$ 16,626.00
 Welfare	
PY Reimbursements (WEL)	\$ 3,904.33
 Agency Fund	
Interest Agency Fund	2,948.43
Donation BJ Wholesale	46,440.00
Total	\$ 49,388.43
 Police Radios	
Police Radio Expense	685,314.13
Interest Earned	413.78
	\$ 685,727.91
 Town Pier Fund	
Interest Earned	212.25
Total	\$ 212.25
 Water Tower Fund	
Interest Earned	279.21
Total	\$ 279.21
 Water Department	
Water Department Receipts	
A/R Water Use	1,969,191.51
A/R Service Charges (WTR)	287,959.47
Install/Inspect/Misc Rev	77,187.20
Certified Fees	4,244.94
Interest Income Delinquent WTR	4,662.66
Interest Install/Inspect/Misc	147.06
Full Time Employees (WTR)	19,570.10
HRA Debit Card Expense(WTR)	259.73
Tuition/Education(WTR)	230.00
Equipment Maintenance(WTR)	1,651.47
Due From Water Resource CR	437,615.80
Total Receipts	\$ 2,802,719.94
 Sewer Department Receipts	
A/R Sewer Use	1,087,067.30
A/R Sewer Service Charges	286,665.84
Install/Inspect/Misc Rev	11,980.16
Interest Income Delinquent SWR	2,492.53
Fine/Penalties Sewer	221.53
Electricity (SWR)	597.91
Chemicals (SWR)	6,620.90
Lab Supplies(SWR)	1,817.62
New Equipment(SWR)	22,143.20
Total Receipts	\$ 1,419,606.99

TOWN OF SEABROOK REVENUE REPORT
January through December 2021

Grants

EM PW 11 FEMA 4370-DR-NH	462,832.93
Historical Grant Cemetery	94,017.20
FEMA Overtime (FD)	7,923.66
	\$ 564,773.79

Communication Fund

Interest Income	41.92
Lease Payment -Verizon	41,198.24
Lease Payment -T-Mobile	37,052.99
Total Receipts	\$ 78,293.15

Transportation Fund

Transportation Improvement Fees	54,490.50
Interest	13.48
Total Receipts	\$ 54,503.98

Conservation Fund

Interest	41.01
Total Receipts	\$ 41.01

Ambulance revolving Fund

Ambulance Fees	332,756.58
Interest	110.53
Total Receipts	\$ 332,867.11

Recreation Revolving Fund

Admission Fees(RRF)	10,707.00
Interest Income(RRF)	20.24
Program Service Fee(RRF)	10,184.50
Donations(RRF)	769.35
Total Receipts	\$ 21,681.09

Water Treatment Plant

Interest Income	0.25
Total Receipts	\$ 0.25

Recycled Materials Fund

Recycled Materials Income	36,933.49
Interest	37.80
Total Receipts	\$ 36,971.29

Respectfully Submitted,
Oliver L. Carter Jr., Treasurer



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 \$1,000,000.00
 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		139,656.28	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	5,685,000.00	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	5.260%	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	5.260%	118,278.13		118,278.13	313,278.13	421,556.25
	02/15/15				113,159.38		113,159.38	113,159.38	
7	08/15/15	4,930,000.00	200,000.00	5.260%	113,159.38		113,159.38	313,159.38	426,316.76
	02/15/16				107,809.38		107,809.38	107,809.38	
8	08/15/16	4,730,000.00	195,000.00	5.260%	107,809.38		107,809.38	302,809.38	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	5.260%	102,790.63	(5,396.00)	97,394.63	302,394.63	405,185.28
	02/15/18				97,406.38	(5,396.00)	92,010.38	92,010.38	
10	08/15/18	4,330,000.00	215,000.00	5.260%	97,406.38	(5,396.00)	92,010.38	307,010.38	388,026.76
	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	298,024.25
	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	300,652.26
	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	304,606.00
	02/15/23				77,093.75	(5,635.00)	71,458.75	71,458.75	
15	08/15/23	3,465,000.00	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				70,061.25	(6,180.00)	63,881.25	63,881.25	
17	08/15/25	3,125,000.00	180,000.00	4.375%	70,061.25	(6,544.00)	63,517.25	243,517.25	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				61,887.50	(6,908.00)	54,979.50	54,979.50	
19	08/15/27	2,755,000.00	200,000.00	4.500%	61,887.50	(7,271.00)	54,616.50	254,716.50	309,786.00
	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				52,782.50	(7,635.00)	45,147.50	45,147.50	
21	08/15/29	2,345,000.00	220,000.00	4.500%	52,782.50	(7,998.00)	44,784.50	264,784.50	308,892.00
	02/15/30				47,812.50	(7,998.00)	39,814.50	39,814.50	
22	08/15/30	2,126,000.00	230,000.00	4.500%	47,812.50	(8,362.00)	39,450.50	269,450.50	308,265.00
	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	308,198.00
	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	(10,771.00)	23,466.50	278,466.50	308,979.00
	02/15/33				31,500.00	(10,771.00)	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	361,995.00
	02/15/34				25,837.50	(12,234.00)	13,303.50	13,303.50	
26	08/15/34	1,135,000.00	280,000.00	4.500%	25,837.50	(11,853.00)	13,684.50	273,684.50	289,988.00
	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	(7,988.00)	11,699.50	268,699.50	284,524.00
	02/15/36				13,500.00	(7,988.00)	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				8,975.00	(3,900.00)	3,075.00	3,075.00	
29	08/15/37	310,000.00	310,000.00	4.500%	8,975.00		8,975.00	318,975.00	320,050.00
TOTALS		\$5,997,345.00			\$4,466,218.93	(729,205.00)	\$4,167,013.93	\$10,164,358.93	\$10,164,358.93

2012 SERIES B NON GUARANTEED



20 YEAR DEBT SCHEDULE FOR

TOWN OF SEABROOK

NEW HAMPSHIRE MUNICIPAL BOND BANK

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

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/13				\$19,317.51	\$19,317.51	
1	08/15/13	\$971,000.00	\$51,000.00	3.000%	16,879.38	67,879.38	\$87,196.89
	02/15/14				16,114.38	16,114.38	
2	08/15/14	920,000.00	50,000.00	4.000%	16,114.38	66,114.38	82,228.76
	02/15/15				15,114.38	15,114.38	
3	08/15/15	870,000.00	50,000.00	3.000%	15,114.38	65,114.38	80,228.76
	02/15/16				14,364.38	14,364.38	
4	08/15/16	820,000.00	50,000.00	3.000%	14,364.38	64,364.38	78,728.76
	02/15/17				13,614.38	13,614.38	
5	08/15/17	770,000.00	50,000.00	2.000%	13,614.38	63,614.38	77,228.76
	02/15/18				13,114.38	13,114.38	
6	08/15/18	720,000.00	50,000.00	4.000%	13,114.38	63,114.38	76,228.76
	02/15/19				12,114.38	12,114.38	
7	08/15/19	670,000.00	50,000.00	2.750%	12,114.38	62,114.38	74,228.76
	02/15/20				11,426.88	11,426.88	
8	08/15/20	620,000.00	50,000.00	4.000%	11,426.88	61,426.88	72,853.76
	02/15/21				10,426.88	10,426.88	
9	08/15/21	570,000.00	50,000.00	4.000%	10,426.88	60,426.88	70,853.76
	02/15/22				9,426.88	9,426.88	
10	08/15/22	520,000.00	50,000.00	4.000%	9,426.88	59,426.88	68,853.76
	02/15/23				8,426.88	8,426.88	
11	08/15/23	470,000.00	50,000.00	4.000%	8,426.88	58,426.88	66,853.76
	02/15/24				7,426.88	7,426.88	
12	08/15/24	420,000.00	50,000.00	4.000%	7,426.88	57,426.88	64,853.76
	02/15/25				6,426.88	6,426.88	
13	08/15/25	370,000.00	50,000.00	3.000%	6,426.88	56,426.88	62,853.76
	02/15/26				5,676.88	5,676.88	
14	08/15/26	320,000.00	50,000.00	5.000%	5,676.88	55,676.88	61,353.76
	02/15/27				4,426.88	4,426.88	
15	08/15/27	270,000.00	45,000.00	3.125%	4,426.88	49,426.88	53,853.76
	02/15/28				3,723.75	3,723.75	
16	08/15/28	225,000.00	45,000.00	3.125%	3,723.75	48,723.75	52,447.50
	02/15/29				3,020.63	3,020.63	
17	08/15/29	180,000.00	45,000.00	3.250%	3,020.63	48,020.63	51,041.26
	02/15/30				2,289.38	2,289.38	
18	08/15/30	135,000.00	45,000.00	3.300%	2,289.38	47,289.38	49,576.76
	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
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25 TRIANGLE PARK DRIVE, SUITE 102 - CONCORD, NEW HAMPSHIRE 03301 - (603) 271-2595 or 1 (800) 393-6422 - FAX (603) 271-3837
 E-MAIL: info@nhmbb.com • WEBSITE: www.nhmbb.org

NHMBB New Hampshire Municipal Bond Bank

2020 SERIES A NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TCWN 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	02/15/20	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	209,562.48	
	08/15/21				53,509.88	53,509.88	262,062.36
2	02/15/22	2,770,000.00	150,000.00	5.100%	53,506.89	203,506.89	
	08/15/22				49,681.88	49,681.88	263,188.76
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	297,868.76
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
5	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	203,181.28
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	168,644.38	
	08/15/30				19,846.88	19,846.88	188,291.26
11	02/15/31	1,450,000.00	145,000.00	4.100%	19,846.88	164,846.88	
	08/15/31				16,074.38	16,074.38	181,721.26
12	02/15/32	1,305,000.00	145,000.00	4.100%	16,074.38	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	171,180.63
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	164,466.26
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

NHMBB New Hampshire Municipal Bond Bank

201 SERIES - 20% GUARANTEED

20 YEAR DEBT SCHEDULE (P1)

TOTAL OF SERIES:

DATE (PERIOD)	08/01/21	Total Priced:	1,000,000.00
FUNDS DATED: 01/02	02/1/20	- Premium (Market) Loan:	585,567.00
INTEREST START DATE: 10/1/21	10/1/21	- (Market) Loan to be Paid:	514,433.00
FIRST INTEREST PAYMENT:	08/15/21		
TRUE INTEREST COST:	4.50%		

DTM#	PERIOD	PRINCIPAL	PRINCIPAL	RATE	INTEREST	TOTAL	CALENDAR YEAR	Cumulative
YEAR	END/D	(X1000) (New)	PRINCIPAL	RATE	INTEREST	PAYMENT	TOTAL PAYMENT	PAYMENT
	08/01/21							
1	02/15/22	200,000.00	200,000.00	0.100%	200.00	200.00	200.00	200.00
	05/15/22							
2	08/15/22	200,000.00	200,000.00	0.100%	200.00	200.00	400.00	400.00
	11/15/22							
3	02/15/23	200,000.00	200,000.00	0.100%	200.00	200.00	600.00	600.00
	05/15/23							
4	08/15/23	200,000.00	200,000.00	0.100%	200.00	200.00	800.00	800.00
	11/15/23							
5	02/15/24	200,000.00	200,000.00	0.100%	200.00	200.00	1,000.00	1,000.00
	05/15/24							
6	08/15/24	200,000.00	200,000.00	0.100%	200.00	200.00	1,200.00	1,200.00
	11/15/24							
7	02/15/25	200,000.00	200,000.00	0.100%	200.00	200.00	1,400.00	1,400.00
	05/15/25							
8	08/15/25	200,000.00	200,000.00	0.100%	200.00	200.00	1,600.00	1,600.00
	11/15/25							
9	02/15/26	200,000.00	200,000.00	0.100%	200.00	200.00	1,800.00	1,800.00
	05/15/26							
10	08/15/26	200,000.00	200,000.00	0.100%	200.00	200.00	2,000.00	2,000.00
	11/15/26							
11	02/15/27	200,000.00	200,000.00	0.100%	200.00	200.00	2,200.00	2,200.00
	05/15/27							
12	08/15/27	200,000.00	200,000.00	0.100%	200.00	200.00	2,400.00	2,400.00
	11/15/27							
13	02/15/28	200,000.00	200,000.00	0.100%	200.00	200.00	2,600.00	2,600.00
	05/15/28							
14	08/15/28	200,000.00	200,000.00	0.100%	200.00	200.00	2,800.00	2,800.00
	11/15/28							
15	02/15/29	200,000.00	200,000.00	0.100%	200.00	200.00	3,000.00	3,000.00
	05/15/29							
16	08/15/29	200,000.00	200,000.00	0.100%	200.00	200.00	3,200.00	3,200.00
	11/15/29							
17	02/15/30	200,000.00	200,000.00	0.100%	200.00	200.00	3,400.00	3,400.00
	05/15/30							
18	08/15/30	200,000.00	200,000.00	0.100%	200.00	200.00	3,600.00	3,600.00
	11/15/30							
19	02/15/31	200,000.00	200,000.00	0.100%	200.00	200.00	3,800.00	3,800.00
	05/15/31							
20	08/15/31	200,000.00	200,000.00	0.100%	200.00	200.00	4,000.00	4,000.00
	11/15/31							
TOTALS:		4,000,000.00	4,000,000.00		4,000.00	4,000.00	4,000.00	4,000.00

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

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

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2022**

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 8, 2022, at 7:00 o'clock in the evening to participate in the first session of the 2022 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 8, 2022, 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 8, 2022, 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;
- one (1) member of the Planning Board for a term of one (1) year;
- two (2) members of the Budget Committee for a term of three (3) years;
- one (1) member of the Budget Committee for a term of two (2) years;
- one (1) 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;
- three (3) Constables for a term of one (1) year;
- one (1) Supervisor of the Checklist for a term of six (6) years;

ARTICLE 2

To see if the Town will vote to amend the Zoning Ordinance to permit warehousing & storage in Zone 2 (Commercial) and Zone 3 (Industrial) by adding the following to Section 6:

“Warehousing and storage, subject to strict compliance with Section 16 herein, Aquifer Protection.”

Note: This change would allow warehousing in the listed zones, subject to strict adherence to the rules protecting Seabrook’s aquifer, the source of the Town’s drinking water.

ARTICLE 3

To see if the Town will vote to amend the Zoning Ordinance to add the following language to Section 11.200

“Dumpsters shall not be emptied between the hours of 7 PM and 7AM.”

ARTICLE 4

To see if the Town will vote to raise and appropriate the sum of Nine Hundred Thousand Dollars (\$900,000.00) for the purpose of entering into an energy savings program that will retrofit Town buildings to create financial savings through energy efficiencies and to authorize the issuance of not more than Nine Hundred Thousand Dollars (\$900,000.00) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof. Further, to authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including energy incentives, towards the project that may be available, according to the terms under which they are received, and to comply with all laws applicable to the project; and to authorize the Board of Selectmen to take any and all actions and pass any votes as may be necessary to carry out the project in the best interest of the Town of Seabrook. (3/5th Vote Required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Note: This program was secured through a bid process, with the energy savings guaranteed contractually to be greater than the annual costs of the borrowing. It will include lighting improvements, as well as other energy efficiencies. Savings will be \$80,000 annually.

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-Eight Million One Hundred Seventy-One Thousand Three Hundred Fifty-One Dollars (\$28,171,351.00)? Should this article be defeated, the default budget shall be Twenty-Eight Million One Hundred Forty-One Thousand Seven Dollars (\$28,141,007.00) which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$8.578 impact per \$1,000 on the tax rate).

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

ARTICLE 6

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Supervisory Employees Association for the period April 1, 2022 through March 31, 2023; and furthermore to raise and appropriate the sum of One Hundred Nineteen Thousand Three Hundred Five Dollars (\$119,305.00) for fiscal year 2022, 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 2023 would be Thirty-Four Thousand Five Hundred Dollars (\$34,500.00) through March 31, 2023. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.036 impact on the tax rate).

NOTE: The Seabrook Supervisory Association (SSEA) is comprised of managerial positions vital to the operation of many town departments including (but not limited to) Seabrook DPW, Seabrook Water, Seabrook Police, Seabrook Fire, Seabrook Wastewater and Seabrook Town Hall. This contract provides modest wage increases to bridge the gap in rising costs of living for its members while being mindful of tax impacts to residents.

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Three Hundred Ninety-Nine Thousand Dollars (\$399,000.00) 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); the remainder shall be raised by an appropriation of Eighty Thousand Dollars (\$80,000.00) from the Transportation Improvement Special Revenue Fund and an appropriation of One Hundred Fifty-Eight Thousand Two Hundred Dollars (\$158,200.00) 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.048 impact per \$1,000 on the tax rate).

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

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Fifty-Five Thousand Dollars (\$55,000.00) for the purpose of cleaning, rehabilitation and long-term well and equipment maintenance for seven (7) bedrock wells and five (5) gravel pack wells. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.017 impact per \$1,000 on the tax rate).

NOTE: 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 9

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to do building maintenance at the Fire Station. This maintenance includes repair and replace Air Conditioning units, as well as plumbing, heating, and bathroom repairs. 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: Building maintenance is needed for updates and upgrades of HVAC system, sprinkler system, and shower renovations. Building maintenance hasn't been budgeted for since 2016.

ARTICLE 10

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 \$0.011 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. The current balance in this fund is \$35,649.00.

ARTICLE 11

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 and to name the Board of Selectmen as agents to expend from said fund. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This article would allow the Town to begin saving for the mandatory purchase of turnout gear for Firefighters 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 \$81,482.84. Turnout gear was purchased from this fund in 2021.

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to purchase new fire hose for the Fire 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

Note: This fire hose would replace supply line hoses carried on fire trucks that connect from the hydrant to the truck. This hose has not been replaced for twenty years. It is a vital tool for firefighters in safely extinguishing fires.

ARTICLE 13

To see if the Town will vote to create four (4) new full-time firefighter positions within the Fire Department, and to raise and appropriate the sum of Four Hundred Eighty-Eight Thousand Two Hundred Forty-Four Dollars (\$488,244.00) 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. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.149 impact per \$1,000 on the tax rate).

Note: The hiring of these four (4) firefighters in 2022 would be for nine (9) months. In subsequent years it will be for 12 months at a cost of \$567,724. The last addition of firefighters occurred in 2003.

ARTICLE 14

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, 2024), 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: 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. This article will fund ongoing maintenance at these vital stations. This article is included in the Capital Improvement Plan approved by the Planning Board

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Eighty-Thousand Dollars (\$80,000.00) to replace the scale at the Transfer 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.024 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This scale is vital to the operation of the Town Transfer Station. The current scale is over twenty years old and beyond its useful life. The scale is used to weigh materials coming into the Transfer Station.

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for the purchase and equipping of a one-ton dump truck for the Public Works Department Highway Division, and to authorize the sale or trade of the existing one-ton dump truck. This truck will replace a 2007 Ford one ton dump truck. 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.031 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 would replace a 2007 vehicle that is beyond its useful life and has increased maintenance costs. The truck is used for plowing, sanding, and other vital tasks performed by the Seabrook DPW.

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Three Hundred Thirty-Five Thousand Dollars (\$335,000.00) to construct new wells including well design, construction, and infrastructure to connect the water treatment plant, and to authorize the withdrawal of Three Hundred Thirty-Five Thousand Dollars (\$335,000.00) 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 five (5) years (December 31, 2027), 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: Five new water wells on two different parcels have been located using this recurring article. These funds will allow the town to continue developing these sites and to increase the water supply. Funding will come from the water capital fund created for this purpose. This article is included in the Capital Improvement Plan approved by the Planning Board.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Thousand Dollars (\$120,000.00) for the purpose of upgrading the System Control and Data Acquisition (S.C.A.D.A.) system at the Town Wastewater Department. This would replace and upgrade the software that was initially installed in 1995 and is badly dated. 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, 2024), 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: The Wonder-Ware software package was part of the original construction of the wastewater treatment facility in 1995. The age of the software makes it difficult to find vendors willing to service it. The system is continually in need of repair and is beyond its useful life. This article is included in the capital improvement plan approved by the Planning Board.

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 One Hundred Fifty-Thousand Dollars (\$150,000.00) for the acquisition and equipping of a Septic Hauler for the Wastewater Department, and to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) for the first year's payment for that purpose. This lease/purchase agreement contains an escape clause. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.009 impact per \$1,000 on the tax rate.)

NOTE: This is a front-line vehicle that is very important to sewer main and pump station cleaning and maintenance. It is on standby for power outages of a long duration. It also used by the water and highway departments for hauling sludge and leachate. This article is included in the Capital Improvement Plan approved by the Planning Board.

ARTICLE 20

To see if the Town will authorize the Board of Selectmen to enter into a five-year lease/purchase agreement in the amount of Fifty Thousand Dollars (\$50,000.00) for the acquisition and equipping of a multi-passenger bus for the Recreation Department, and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for the first year's payment for that purpose. This lease/purchase agreement contains an escape clause. (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.)

NOTE: This bus would enable the Recreation Department to serve additional children, facilitating additional participation for field trips, recreational outings, and other recreational activities requiring transportation.

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to do building maintenance at the Recreation/Community Center. This maintenance includes repair and replace of the two bathrooms, men's and women's located outside the gym in the main lobby that are utilized by the children, employees, and guests at the Recreation 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.012 impact per \$1,000 on the tax rate).

NOTE: This work would be to renovate the rest rooms at the Recreation Center by replacing flooring, fixtures and other necessary repairs. These rest rooms are used by children, and are over 20 years old, with fixtures in poor condition.

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to do building maintenance at Town Hall. This maintenance includes replacement/repair of the existing boiler, which is failing and will require large costs to maintain. 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.015 impact per \$1,000 on the tax rate).

NOTE: The existing system consists of two gas fired boilers. Both boilers are beyond their useful life and would be replaced with 91% efficient gas boilers, saving on natural gas costs and replacing an outdated heating system.

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to do building maintenance at the Police Department. This maintenance would be to restore the women's locker room. 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended

by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.012 impact per \$1,000 on the tax rate).

NOTE: This work would be to renovate the women's locker room at the Police Department by replacing flooring, fixtures, and other items in need of repair or replacement. This space is frequently used by civilian and sworn female members of the Department and has not been updated since the current police facility was constructed in the mid-1980's. This project is Phase 2 of our locker room improvements following the completion of the men's locker room rehabilitation in 2021.

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Thirty-Eight Thousand Five Hundred Dollars (\$38,500.00) to do building maintenance at the Police Department. This maintenance would be to repair/replace four HVAC systems that provide the building with air conditioning/cooling. 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, 2024), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.012 impact per \$1,000 on the tax rate).

NOTE: This work is to replace four HVAC systems that require constant maintenance to prevent failure. During the summer of 2020 almost all the HVAC units at the Police Department failed. Approximately half the system has been replaced but large areas of the building still require replacement of these units in order to provide employees with acceptable air temperatures in the building.

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for the funding of a new Master Plan. Master Plan updates should be undertaken every ten years. 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, 2026), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.031 impact per \$1,000 on the tax rate).

NOTE: An up-to-date Master Plan is a legal prerequisite for a zoning ordinance and associated land use regulations. Seabrook's current Master Plan was formally adopted by the Planning Board in February 2011. NH statutes recommend updates to the plan "every 5 to 10 years" (see RSA 674:3).

ARTICLE 26

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintaining the walkways providing beach access at Seabrook Beach and to raise and appropriate the amount of Twenty-Five Thousand Dollars (\$25,000.00) to place into this fund. Further, to name the Board of Selectmen as agents to expend from said fund. This is a special warrant article. (Majority vote required). (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.008 impact per \$1,000 on the tax rate).

NOTE: These walkways provide access to Seabrook Beach and must be maintained to provide safe access for the public. Maintenance will eliminate trip hazards as well as removal of sand burial, and off-season debris.

ARTICLE 27

To see if the Town of Seabrook will authorize the Board of Selectmen to enter into a lease of up to ten (10) years with a duly recognized New Hampshire non-profit to rent the Old Sanborn School Building, 683 Lafayette Road, Seabrook N.H. for the purpose of providing a combination of programs including but not limited to peer recovery support and regional access points with staff and volunteer engagement for individuals recovering from alcohol, drug and other substance abuse issues, and further to authorize the Board of Selectmen to negotiate a lease in the best interest of the Town of Seabrook, including duration, (not to exceed ten years), rent amounts, terms and conditions of the lease, and general oversight of the lease. Any prospective tenant will be subject to standard code and zoning requirements. Final determination on a lease shall be within the sole discretion of the Board of Selectmen. Any lease entered into by the Board shall have no costs of operation borne by Seabrook taxpayers. (Recommended by the Board of Selectmen)

ARTICLE 28

To see if the Town will vote to create one (1) new clerical position with the Office of the Town Clerk, and to raise and appropriate the sum of Sixty-Six Thousand Nine Hundred Twelve Dollars (\$66,912.00) in salary and benefits to fund that position. If approved the appropriations for this position will become part of the annual operating budget in subsequent years. 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: The hiring of this clerical position in 2022 would be for nine (9) months. In subsequent years it will be for 12 months at a cost of \$109,216. This position would replace a part-time position, which will not be re-filled.

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) 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 30

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 31

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 \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 32

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Seventeen Dollars (\$7,517.00) 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 33

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 \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 34

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 \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 35

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) 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 \$0.002 impact per \$1,000 on the tax rate)

ARTICLE 36

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) 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 \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 37

To see if the Town will vote to raise and appropriate the sum of 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 38

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 \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 39

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 \$0.005 impact per \$1,000 on the tax rate).

ARTICLE 40

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 \$0.004 impact per \$1,000 on the tax rate).

ARTICLE 41

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 42

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 \$0.0003 impact per \$1,000 on the tax rate).

ARTICLE 43

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 44

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

ARTICLE 45

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

ARTICLE 46 – PETITION ARTICLE

Upon the petition of the undersigned legal voters of the Town: “To see if the Town will vote to modify the Elderly and Disabled exemptions from the property tax in the Town of Seabrook, New Hampshire, beginning with the 2022 tax year, based on assessed value, for qualified taxpayers, to be as follows: Elderly exemption under RSA 72:39-b, Elderly person age 65-74 \$192,000 off of assessed value, Elderly person age 75-79 \$204,000 off of assessed value, Elderly person age 80 years or older 240,000 off of assessed value. Disabled exemption under RSA

72:35-b, \$192,000 off of assessed value. To qualify for the Elderly exemption the person must have been a New Hampshire resident for 3 consecutive years (person must have been a New Hampshire resident for 5 consecutive years for disabled exemption) preceding April 1st of the year of application, own real estate individually or jointly, or if the real estate is owned by such persons spouse they must have been married for at least 5 years for both Elderly and Disabled exemptions. In addition the taxpayer must have net income (including Social Security) of not more than \$44,000 if single, or if married, a combined net income of not more than \$67,000 (including Social Security). Income limitations are based upon earnings during the prior calendar year. Total assets for both Elderly and Disabled exemption may not exceed \$250,000 whether married or single; excluding the value of the person's actual residence and the land upon which it is located." This is a special warrant article. (Majority vote required). (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

ARTICLE 47 – PETITION ARTICLE

Upon the Citizens Petition we the undersigned legal voters of the Town: “To see if the Town of Seabrook New Hampshire will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for an additional on campus Full Time School Resource Officer for the Seabrook Elementary and Middle School for the purpose of providing early intervention on a daily basis through programs that support and educate our youth while assisting the School Administration in maintaining a safe and secure environment. This position will become part of the annual operating budget in subsequent years.” (Majority vote required) (Not Recommended by the Board of Selectmen) (Not Recommended by the Budget Committee). (Estimated \$0.031 impact per \$1,000 on the tax rate).

Given under our hands and seals the ____ day of January, 2022.

BOARD OF SELECTMEN:

Ella Brown, Chairman

Aboul B. Khan, Vice Chairman

Theresa A. Kyle, Clerk

A true copy of warrant, ATTEST:

Ella Brown, Chairman

Aboul B. Khan Vice Chairman

Theresa A. Kyle, Clerk

We hereby certify that we gave notice to the inhabitants, within named, to meet at the time and place and for the purposes within named, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Post Office and the Town Hall, being public places in said Town of Seabrook this ____ day of January, 2022.

STATE OF NEW HAMPSHIRE
Rockingham, ss

January ____, 2022

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

TOWN OF SEABROOK,
NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

TOWN OF SEABROOK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2020, 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, each major fund, and aggregate remaining fund information of the Town of Seabrook, as of December 31, 2020, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the 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

Town of Seabrook Independent Auditor's Report

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

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

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

October 14, 2021

Plodzik & Sanderson
Professional Association

Management's Discussion and Analysis For the Fiscal Year 2020

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 \$45,452,781 (*net position*).
- The Town's change in net position was a decrease of \$2,401,318.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$17,824,643. Approximately 43.8% (\$7,807,333) of this total amount is available for spending at the Town's discretion (*unassigned fund balance*).
- At the end of the current year, unassigned fund balance for the General Fund is \$7,807,333, which is an increase of 14% (\$969,940) 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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 44 of this report.

Town of Seabrook		
Net Position as of December 31, 2020 and 2019		
	Governmental Activities	
	2020	2019
Current and other assets	\$ 19,934,567	\$ 16,172,370
Capital assets, net	55,859,546	57,346,790
Total assets	75,794,113	73,519,160
Related to OPEB	190,987	179,381
Related to Pensions	4,371,787	1,651,749
Total Deferred outflow or resources	4,562,774	1,831,130
Current liabilities	1,654,712	1,738,679
Long-term liabilities	32,450,270	24,929,608
Total liabilities	34,104,982	26,668,287
Related to OPEB	78,750	8,670
Related to pensions	460,766	619,758
Unavailable Revenue - Prop Tax	26,305	39,968
Unavailable Revenue - Wtr/Swr	4,006	4,254
Unavailable Revenue - State Aid	227,405	785
Unavailable Revenue - grants	1,862	154,498
Total Deferred outflow or resources	799,094	827,904
Net assets:		
Invested in capital assets, net of related debt	46,648,313	50,993,420
Restricted	5,621,432	2,234,858
Unrestricted	(6,816,964)	(5,374,179)
Total net assets	\$ 45,452,781	\$ 47,854,099

Net position

Net investment in Capital Assets: The largest portion of the Town's net position 102.63% reflects its net investment in capital assets.

Restricted Net Position: Only 12.36% 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 -14.99% 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 outflows of resources exceeded liabilities and deferred inflows of resources by \$45,452,781 as of December 31, 2020.

The Town's capital assets, net of related debt, at the end of 2020 were \$46,648,313. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (102.63%) 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 increased by \$7,520,662. This was due to the following factors: an increase in bond debt of \$2,608,321, an increase in bond premium of \$316,450, a decrease in capital leases of \$66,908; an increase in compensated absences (vested sick leave and accrued vacation leave) of \$376,356, a decrease in other post-employment benefits of \$259,458; and an increase of \$4,545,901 in net pension liability.

The Town reported \$18,018 in net position restricted for perpetual care, representing the permanent trust funds. And the Town also reported \$5,603,414 which is restricted for the road improvements, donations, drug forfeiture, library, and capital project. Total restricted net position is \$5,621,432.

The balance of unrestricted net position totaling a deficit -\$6,816,964. The unrestricted net position represents negative 14.9% of the Town's total net position.

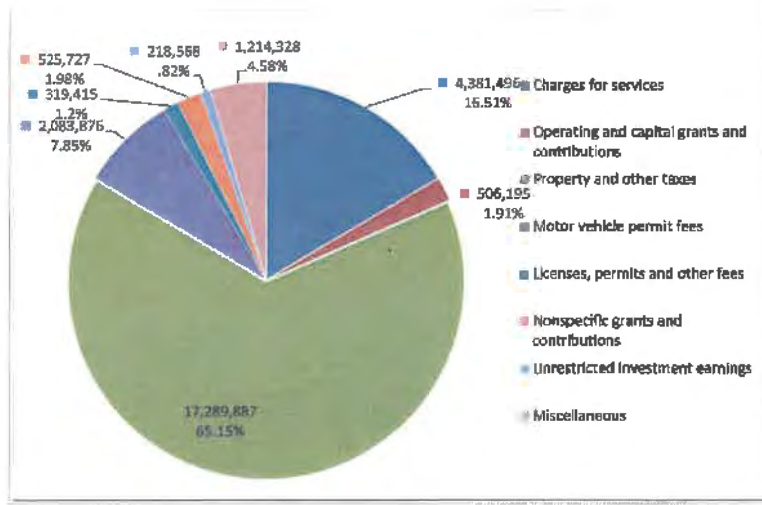
The following is a summary of the information presented in the Statement of Activities found on page 14.

Town of Saabrook				
Changes in Net Position for year ended December 31, 2020 and 2019				
	2020		2019	
Governmental Activities				
Revenues				
Program revenues:				
Charges for services	\$	4,381,496	\$	4,239,341
Operating and capital grants and contributions		506,195		262,197
Capital grants and contributions				
General revenues:				
Property and other taxes		17,289,887		17,245,672
Motor vehicle permit fees		2,083,876		2,007,722
Licenses, permits and other fees		319,416		382,079
Grants and contributions not restricted to specific programs		525,727		451,901
Unrestricted investment earnings		218,568		347,827
Miscellaneous		1,214,328		692,833
Total revenues	\$	26,539,492	\$	25,859,572
Expenses				
General governmental	\$	6,510,736	\$	6,195,861
Public safety		10,928,684		9,673,373
Highways and streets		3,143,003		3,695,237
Sanitation		3,637,336		3,880,715
Water distributions and treatments		2,224,211		2,111,572
Health		283,477		287,835
Welfare		109,199		135,686
Culture and recreation		1,476,204		1,829,924
Conservation		10,524		9,184
Interest on long-term debt		417,452		236,313
Total expenses	\$	28,940,810	\$	27,965,400
Increase (Decrease) in net assets		(2,401,318)		(2,095,828)
Net assets, beginning of year as restated		47,854,099		49,949,927
Net assets, end of year	\$	45,452,781	\$	47,854,099

Governmental Activities

Net position decreased in 2020 by \$2,401,318. This decrease was due mainly to expenses increase.

The total cost of Governmental activities this year was \$28,940,810. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only \$17,289,887. The overall tax rate in 2020 increased to (\$15.97/\$1000) compared to the 2019 rate of (\$15.75/\$1000). Those who directly benefited from the programs paid \$4,381,496, and other governments and organizations subsidized certain programs in the amount of \$506,195. The Town paid for the remaining governmental activities with \$6,763,232 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 37.7% of total expenses. Public safety is made up of police, fire, building inspections, and emergency services.

Financial Analysis of the Town's Funds:

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

Governmental funds

The governmental fund financial statements for the Town are provided on pages 15-18. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the current year, the Town's governmental funds reported a combined ending fund balance of \$17,824,643, which increased \$3,793,895 from the prior year. Of the \$17,824,643 in combined ending fund balance, \$10,017,310 has been designated for specific uses. The remaining fund balance of \$7,807,333 is considered unassigned and is available for spending at the Town's discretion subject to budgetary controls.

The General Fund is the primary operating fund of the Town. At the end of the current year the unassigned fund balance of the General Fund was \$7,807,333. 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 32.85% of total General Fund expenditures, while total fund balance represents 57.91% of that same amount.

The unassigned fund balance of the Town's General Fund increased by \$805,366, or 11.7%, from the prior year. Key factors in this change are as follows:

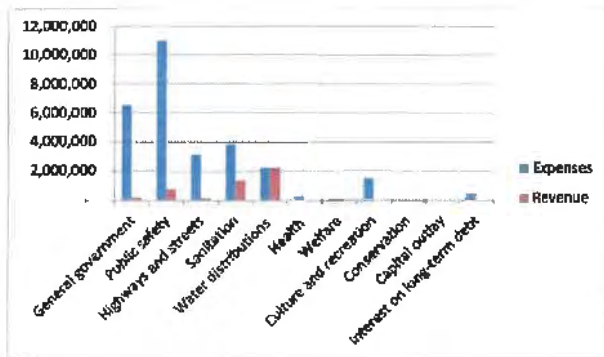
Unassigned fund balance used to offset tax rate	(900,000)
Excess of revenues over budget estimates	-
unexpended balance of appropriations	1,358,807
Decrease in fund balance non-spendable	4,771
Increase in fund balance restricted	(10,131)
Decrease in fund balance committed	351,919
Total	805,366

Capital Assets and Long-Term Liabilities:

Capital assets

The Town's capital assets for its governmental activities as of December 31, 2020 are \$55,859,546 net of accumulated depreciation. This investment in capital assets includes land, construction in progress,

Expense and Program Revenues – Governmental Activities



buildings and building improvements, improvements other than buildings, equipment and vehicles, and infrastructure.

	2020	2019
Land	\$ 3,847,749	\$ 3,847,749
Buildings and Improvements	39,662,397	39,862,397
Improvements other than buildings	1,066,673	1,066,673
Equipment and vehicles	10,966,097	10,622,475
Construction in progress	884,040	16,820
Infrastructure	74,696,422	74,572,487
Total	131,493,278	129,960,511
Accumulated Depreciation	-75,633,732	-72,633,721
Total Capital Assets	\$ 55,859,546	\$ 57,346,790

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, 2020

Long-term Liabilities Payable as of 2019	\$24,929,608
Reductions to Long-term liabilities	-640,686
Increases to Long-term liabilities	\$8,161,357
Long-term Liabilities Payable as of 2020	\$32,450,279

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for September 2020 at 3.5%, the State's unemployment rate at 5.5%. The National unemployment rate is at 7.9%. These same rates for September 2019 were 3%, 2.6%, and 3.3% respectively.

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

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

As noted in prior reports Seabrook has provided services to its residents without regard to costs. The Board of Selectmen have instituted a fee structure at the Transfer Station to recoup some of the costs of that service. The effort to match costs with revenues is an important effort for Seabrook moving forward. Managing capital assets is another area where additional tools could produce positive results for the Town

of Seabrook. Updating and reviewing the capital asset list annually in conjunction with the annual audit would provide a more accurate picture of Seabrook's financial position.

Requests for Information:

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

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Net Position
 December 31, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 14,610,300
Investments	2,334,304
Taxes receivables (net)	1,897,235
Account receivables (net)	1,029,947
Prepaid items	16,443
Tax delinquent property, subject to resale	37,338
Capital assets:	
Land and construction in progress	4,711,789
Other capital assets, net of depreciation	51,147,757
Total assets	75,794,113
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	4,371,757
Amounts related to other postemployment benefits	190,987
Total deferred outflows of resources	4,562,744
LIABILITIES	
Accounts payable	660,410
Accrued salaries and benefits	302,125
Contracts payable	253,612
Retainage payable	38,088
Accrued interest payable	124,393
Intergovernmental payable	276,084
Long-term liabilities:	
Due within one year	765,212
Due in more than one year	31,685,058
Total liabilities	34,104,982
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	26,203
Unavailable revenue - state aid	227,404
Unavailable revenue - water and sewer fees	4,006
Unavailable revenue - grants and donations	1,862
Amounts related to pensions	460,766
Amounts related to other postemployment benefits	78,750
Total deferred inflows of resources	799,094
NET POSITION	
Net investment in capital assets	46,648,313
Restricted	5,021,432
Unrestricted	(6,816,964)
Total net position	\$ 45,452,781

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, 2020

	Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
General government	\$ 6,510,738	\$ 13,863	\$ 210,201	\$ (6,286,674)
Public safety	10,928,664	680,835	117,739	(10,130,090)
Highways and streets	3,143,000	-	178,255	(2,964,745)
Sanitation	3,837,338	1,397,016	-	(2,440,322)
Water distribution and treatment	2,224,211	2,267,426	-	43,215
Health	283,477	-	-	(283,477)
Welfare	109,199	-	-	(109,199)
Culture and recreation	1,476,204	22,356	-	(1,453,848)
Conservation	10,524	-	-	(10,524)
Interest on long-term debt	417,452	-	-	(417,452)
Total governmental activities	\$28,940,810	\$ 4,381,495	\$ 506,195	(24,053,119)
General revenues:				
Taxes:				
Property				17,210,259
Other				79,628
Motor vehicle permit fees				2,083,876
Licenses and other fees				319,415
Grants and contributions not restricted to specific programs				525,727
Unrestricted investment earnings				218,568
Miscellaneous				1,214,328
Total general revenues				<u>21,651,801</u>
Change in net position				(2,401,318)
Net position, beginning				47,854,099
Net position, ending				<u>\$ 45,452,781</u>

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

EXHIBIT C-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2020

	Ambulance		Town Pier & Water	Other	Total
	General	Revolving	Tank Projects	Governmental Funds	Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 7,303,097	\$ 624,399	\$ 3,251,301	\$ 1,372,918	\$ 12,551,675
Investments	5,251	-	-	17,894	23,145
Receivables, net of allowance for uncollectible:					
Taxes	1,917,235	-	-	-	1,917,235
Accounts	783,415	199,858	-	46,674	1,029,947
Interfund receivable	1,141,917	-	-	25,000	1,166,917
Prepaid items	16,443	-	-	-	16,443
Tax delinquent property, subject to resale	37,338	-	-	-	37,338
Restricted assets:					
Cash and cash equivalents	2,067,625	-	-	-	2,067,625
Investments	2,311,159	-	-	-	2,311,159
Total assets	\$15,583,480	\$ 824,217	\$ 3,251,301	\$ 1,462,486	\$21,121,484
LIABILITIES					
Accounts payable	\$ 648,927	\$ 6,336	\$ 1,000	\$ 4,147	\$ 660,410
Accrued salaries and benefits	297,584	4,298	-	243	302,125
Contracts payable	-	-	253,612	-	253,612
Retainage payable	-	-	38,088	-	38,088
Intergovernmental payable	276,084	-	-	-	276,084
Interfund payable	-	263,987	676,961	225,969	1,166,917
Total liabilities	1,222,595	274,621	969,661	230,359	2,697,236
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	366,332	-	-	-	366,332
Unavailable revenue - state aid	227,405	-	-	-	227,405
Unavailable revenue - water and sewer fees	4,006	-	-	-	4,006
Unavailable revenue - grants and donations	-	-	-	1,862	1,862
Total deferred inflows of resources	597,743	-	-	1,862	599,605
FUND BALANCES					
Nonspendable	33,781	-	-	14,827	68,608
Restricted	3,004,190	-	2,281,640	320,795	5,606,605
Committed	2,897,888	549,596	-	894,642	4,342,097
Unassigned	7,807,333	-	-	-	7,807,333
Total fund balances	13,763,142	549,596	2,281,640	1,230,265	17,824,643
Total liabilities, deferred inflows of resources, and fund balances	\$ 15,583,480	\$ 824,217	\$ 3,251,301	\$ 1,462,486	\$21,121,484

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

EXHIBIT C-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 17,824,643
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 131,493,278	
Less accumulated depreciation	(75,633,732)	
		55,859,546
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	\$ 4,371,757	
Deferred inflows of resources related to pensions	(460,766)	
Deferred outflows of resources related to OPEB	190,987	
Deferred inflows of resources related to OPEB	(78,750)	
		4,023,228
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (1,166,917)	
Payables	1,166,917	
		-
Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 340,027	
Allowance for uncollectible taxes	(20,000)	
		320,027
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(124,393)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 8,853,811	
Unamortized bond premium	335,300	
Capital lease	23,122	
Compensated absences	1,350,502	
Net pension liability	19,126,383	
Other postemployment benefits	2,762,152	
		(32,450,270)
Net position of governmental activities (Exhibit A)		<u>\$ 45,452,781</u>

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, 2020

	General	Ambulance Revolving	Town Pier & Water Tank Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 17,259,889	\$ -	\$ -	\$ -	\$ 17,259,889
Licenses and permits	2,404,767	-	-	67,070	2,471,837
Intergovernmental	757,984	-	-	325,815	1,083,799
Charges for services	3,704,329	453,314	-	223,853	4,381,496
Miscellaneous	1,177,053	4,903	13,398	117,119	1,312,473
Total revenues	<u>25,304,022</u>	<u>458,217</u>	<u>13,398</u>	<u>733,857</u>	<u>26,509,494</u>
EXPENDITURES					
Current:					
General government	6,412,355	-	-	-	6,412,355
Public safety	7,860,158	656,345	-	601,958	9,118,461
Highways and streets	1,338,145	-	-	-	1,338,145
Water distribution and treatment	1,921,003	-	-	-	1,921,003
Sanitation	3,279,308	-	-	8,181	3,287,489
Health	283,477	-	-	-	283,477
Welfare	109,526	-	-	-	109,526
Culture and recreation	1,310,421	-	-	46,942	1,357,363
Conservation	2,644	-	-	-	2,644
Debt service:					
Principal	312,879	-	-	-	312,879
Interest	290,239	-	90,832	-	381,071
Capital outlay	566,246	-	864,040	-	1,430,286
Total expenditures	<u>23,686,401</u>	<u>656,345</u>	<u>954,872</u>	<u>657,081</u>	<u>25,954,699</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,617,621</u>	<u>(198,128)</u>	<u>(941,474)</u>	<u>76,776</u>	<u>554,795</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	80,000	-	-	-	80,000
Transfers out	-	-	-	(80,000)	(80,000)
Bond proceeds	-	-	2,921,200	-	2,921,200
Premium on bond issued	-	-	317,900	-	317,900
Total other financing sources (uses)	<u>80,000</u>	<u>-</u>	<u>3,239,100</u>	<u>(80,000)</u>	<u>3,239,100</u>
Net change in fund balances	<u>1,697,621</u>	<u>(198,128)</u>	<u>3,297,606</u>	<u>(3,224)</u>	<u>3,793,895</u>
Fund balances, beginning, as restated (see Note 19)	<u>12,065,521</u>	<u>747,724</u>	<u>(15,986)</u>	<u>1,233,489</u>	<u>14,030,748</u>
Fund balances, ending	<u>\$ 13,763,142</u>	<u>\$ 549,596</u>	<u>\$ 2,281,640</u>	<u>\$ 1,230,265</u>	<u>\$ 17,824,643</u>

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

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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, 2020

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

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 3,793,895	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	\$ 1,667,187	
Depreciation expense	<u>(3,125,130)</u>	(1,457,943)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net assets.		(29,301)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (80,000)	
Transfers out	<u>80,000</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	\$ 19,998	
Change in allowance for uncollectible taxes	<u>(10,000)</u>	29,998
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.		
Proceeds of debt	\$ (2,921,200)	
Bond premium on new issuance	(317,900)	
Repayment of bond principal	312,879	
Repayment of capital leases	66,908	
Amortization of bond premium	<u>1,450</u>	(2,857,863)
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	\$ (37,831)	
Increase in compensated absences payable	(376,355)	
Net changes in net pension liability, and deferred outflows and inflows of resources related to pensions	(1,666,901)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>200,984</u>	(1,880,104)
Changes in net position of governmental activities (Exhibit B)		<u>\$ (2,401,318)</u>

EXHIBIT D
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 17,333,084	\$ 17,333,084	\$ 17,289,887	\$ (43,197)
Licenses and permits	2,115,289	2,115,289	2,404,767	289,478
Intergovernmental	825,900	825,909	757,984	(67,925)
Charges for services	62,130	62,130	112,599	50,469
Miscellaneous	267,312	267,312	454,924	187,612
Total revenues	<u>20,603,724</u>	<u>20,603,724</u>	21,020,161	416,437
EXPENDITURES				
Current:				
General government	3,946,649	6,094,664	6,412,355	582,709
Public safety	10,109,168	8,147,197	7,860,158	287,039
Highways and streets	1,767,306	1,378,398	1,338,145	40,163
Water distribution and treatment	135,000	135,000	145,369	(10,369)
Sanitation	1,659,827	1,269,086	1,354,241	(85,155)
Health	380,916	323,715	283,477	40,238
Welfare	211,104	163,860	109,526	54,334
Culture and recreation	1,795,277	1,593,417	1,347,758	245,659
Conservation	3,618	3,618	2,544	974
Debt service:				
Principal	347,489	347,489	312,879	34,610
Interest	201,630	201,630	290,239	(88,609)
Capital outlay	737,727	737,727	566,246	171,481
Total expenditures	<u>21,295,711</u>	<u>21,295,711</u>	20,023,037	1,272,674
Excess (deficiency) of revenues over (under) expenditures	<u>(691,987)</u>	<u>(691,987)</u>	997,124	1,689,111
OTHER FINANCING SOURCES (USES)				
Transfers in	224,127	224,127	110,839	(113,288)
Transfers out	(432,140)	(432,140)	(649,156)	(217,016)
Total other financing sources (uses)	<u>(208,013)</u>	<u>(208,013)</u>	(538,317)	(330,304)
Net change in fund balances	<u>\$ (900,000)</u>	<u>\$ (900,000)</u>	458,807	\$ 1,358,807
Decrease in nonspendable fund balance			4,771	
Increase in restricted fund balance			(10,131)	
Decrease in committed fund balance			351,919	
Unassigned fund balance, beginning, as restated (see Note 19)			7,321,944	
Unassigned fund balance, ending			<u>\$ 8,127,360</u>	

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

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EXHIBIT E-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2020

	Private Purpose Trust Funds	All Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 378,267	\$10,851,452
Investments	1,226,111	500,951
Accounts receivable	18,165	-
Total assets	<u>1,622,543</u>	<u>11,352,403</u>
LIABILITIES		
Intergovernmental payables:		
School	-	9,664,047
NET POSITION		
Restricted	<u>\$ 1,622,543</u>	<u>\$ 1,688,356</u>

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2020

	Private Purpose Trust Funds	All Custodial Funds
ADDITIONS		
Contributions	\$ 384,866	\$ 654,500
Investment earnings	33,700	8,379
Change in fair market value	28,126	152,009
Tax collections for other governments	-	23,574,741
Total additions	<u>446,692</u>	<u>24,389,629</u>
DEDUCTIONS		
Benefits paid	89,000	64,752
Payments of taxes to other governments	-	23,574,741
Payments for escrow purposes	-	84,345
Total deductions	<u>89,000</u>	<u>23,723,838</u>
Change in net position	357,692	665,791
Net position, beginning	1,264,851	1,022,565
Net position, ending	<u>\$1,622,543</u>	<u>\$ 1,688,356</u>

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

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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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.

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

1-B Basis of Accounting and Measurement Focus

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

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

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

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

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

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

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

The Town reports the following major governmental funds:

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. 58, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library, water, sewer, escrow, and expendable trust funds are consolidated in the general fund.

Ambulance Revolving Fund – the ambulance revolving fund is used to account for the operations of the Town's ambulance.

Town Pier & Water Tank Capital Project Fund – the Town Pier & Water Tank capital project fund accounts for the activity pertaining to the construction/renovation of the Town's pier and water tank.

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 ten 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 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 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Restricted Assets

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

1-B Investments

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

- New Hampshire law authorizes the Town to invest in the following type of obligations:
 - Obligations of the United States government.
 - The public deposit investment pool established pursuant to RSA 383:22.
 - Savings bank deposits.
 - Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

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

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

- Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.
- Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in New Hampshire Public Deposit Investment Pool (NHPDIP), U.S. government obligations, and corporate bonds would be examples of Level 2 investments.
- Level 3** – Inputs are significant unobservable inputs.

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

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

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

1-F Receivables

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The nonspendable fund balance at the governmental fund level is equal to the number of prepaid items at year-end to indicate that portion of the governmental fund balance that is nonspendable.

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 no estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015, are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015, are recorded at acquisition value.

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

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

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

1-I Interfund Activities

Interfund activities are reported as follows:

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

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

1-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year 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 14, 2020, and November 19, 2020, and due on July 1, 2020, and December 30, 2020. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2019 on May 1, 2020.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, Winnacumnet Cooperative School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2020, utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 1,720,705,150
For all other taxes	\$ 2,729,430,350

The tax rates and amounts assessed for the year ended December 31, 2020, were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.57	\$17,926,201
School portion:		
State of New Hampshire	\$2.07	3,560,072
Local	\$6.41	17,503,975
County portion	\$0.92	2,570,699
Total	\$15.97	\$41,500,942

1-K Accounts Payable

Accounts payable represent the gross number 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, 2020.

1-L Deferred Outflows/Inflows of Resources

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

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

1-M Long-term Obligations

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

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

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1-N Compensated Absences

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

1-O Claims and Judgments

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

1-P Defined Benefit Pension Plan

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

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

1-Q Postemployment Benefits Other Than Pensions

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

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

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

1-R Net Position/Fund Balances

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

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds 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.

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

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

Nonspendable – Amounts that cannot be spent because they are either: (a) not in spendable form (such as prepaid items, inventory, or tax deceded 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 and Town Manager 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 total annual budget plus school and county appropriations.

1-S Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts, taxes and ambulance receivables, and the useful lives and impairment of tangible and intangible capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, 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

2-1 Budgetary Information

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

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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.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2020, \$900,000 of the beginning general fund unassigned fund balance was applied for this purpose.

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 the 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:	
Per Exhibit D (budgetary basis)	\$ 21,131,000
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	4,313,859
To eliminate transfers between blended funds	(30,839)
Change in deferred tax revenue relating to 60-day revenue recognition	(29,998)
Per Exhibit C-3 (GAAP basis)	<u>\$ 25,384,022</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 20,672,193
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	3,663,364
To eliminate transfers between general and blended funds	(649,156)
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,686,401</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$25,849,019 and the bank balances totaled \$26,022,938. Petty cash totaled \$4,507.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 14,619,300
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	11,229,719
Total cash and cash equivalents	<u>\$ 25,849,019</u>

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NOTE 4 – RESTRICTED ASSETS

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

Cash and cash equivalents:	
General fund:	
Library	\$ 544,368
Capital reserve funds	12,849
BSMW accounts	1,510,408
Total restricted cash and cash equivalents	<u>2,067,625</u>
Investments:	
General fund:	
Capital reserve funds	2,311,159
Total restricted assets	<u>\$4,378,784</u>

NOTE 5 – INVESTMENTS

Note 1-B describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Since investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2020:

Investments type:	Valuation	Reported
	Measurement Method	
Corporate bonds	Level 2	\$ 764,681
Equity exchange traded funds	Level 1	390,506
Equity mutual funds	Level 1	2,900,928
Total fair value		<u>4,056,115</u>
Investments earned at amortized cost:		
New Hampshire Public Deposit Investment Pool		5,251
Total investments		<u>\$ 4,061,366</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.

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$2,334,304
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	1,727,062
Total investments	<u>\$4,061,366</u>

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NOTE 6 – TAXES RECEIVABLE

Taxes receivables represent the amount of current and prior year taxes which have not been collected as of December 31, 2020. The amount has been reduced by an allowance for an estimated uncollectible amount of \$20,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2020	\$1,596,648	\$1,596,648
Unredeemed (under tax lien):		
Levy of 2019	172,957	172,957
Levy of 2018	74,109	74,109
Levies of 2017 and prior	73,481	73,481
Excavation	40	40
Less: allowance for estimated uncollectible taxes	(20,000) *	-
Net taxes receivable	<u>\$1,897,235</u>	<u>\$1,917,235</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, 2020, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2020 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Ambulance Revolving Fund	Nonmajor Funds	Governmental Activities
Receivables:				
Accounts	\$ 783,415	\$ 462,395	\$ 108,786	\$ 1,354,596
Less: allowance for uncollectibles	-	(262,537)	(62,112)	(324,649)
Net total receivables	<u>\$ 783,415</u>	<u>\$ 199,858</u>	<u>\$ 46,674</u>	<u>\$ 1,029,947</u>

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 is as follows:

At cost:	Balance, beginning	Additions	Deletions	Balance, ending
Net being depreciated:				
Land	\$ 1,847,749	\$ -	\$ -	\$ 1,847,749
Construction in progress	18,820	864,040	(18,820)	864,040
Total capital assets not being depreciated	<u>3,866,569</u>	<u>864,040</u>	<u>(18,820)</u>	<u>4,711,789</u>
Being depreciated:				
Land improvements	1,056,573	-	-	1,056,573
Buildings and building improvements	39,862,397	-	-	39,862,397
Equipment and vehicles	10,622,475	479,222	(135,600)	10,966,097
Infrastructure	74,573,497	223,925	-	74,896,422
Total capital assets being depreciated	<u>126,113,942</u>	<u>803,147</u>	<u>(135,600)</u>	<u>126,781,489</u>
Total all capital assets	<u>129,980,511</u>	<u>1,667,187</u>	<u>(154,420)</u>	<u>131,493,278</u>

(Continued)

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Capital assets continued:

	Balance, beginning	Additions	Deletions	Balance, ending
Less accumulated depreciation:				
Land improvements	(781,838)	(9,783)	-	(791,623)
Buildings and building improvements	(20,432,021)	(971,602)	-	(21,403,623)
Equipment and vehicles	(7,565,942)	(629,520)	125,119	(8,070,343)
Infrastructure	(43,853,920)	(1,514,823)	-	(45,368,743)
Total accumulated depreciation	(72,633,721)	(3,125,130)	125,119	(75,633,732)
Net book value, capital assets being depreciated	53,480,221	(2,321,983)	(10,481)	51,147,757
Net book value, all governmental activities capital assets	\$ 57,346,790	\$ (1,437,043)	\$ (29,301)	\$ 55,839,546

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

General government	\$ 71,119
Public safety	380,064
Highways and streets	1,668,956
Sanitation	586,660
Culture and recreation	114,427
Water distribution and treatment	296,026
Conservation	7,878
Total depreciation expense	<u>\$ 3,125,130</u>

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
General	Ambulance revolving	\$ 263,987
	Town Pier & Water Tank	676,961
	Nonmajor	200,969
Nonmajor	Nonmajor	25,000
		<u>\$ 1,166,917</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, 2020 is as follows:

	Transfers In:
	General Fund
Transfers out:	
Nonmajor fund	<u>\$ 80,000</u>

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.

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NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at December 31, 2020, consist of the following:

	Governmental Fund General	Fiduciary Funds
Miscellaneous fees due to the State of New Hampshire	\$ 2,052	\$ -
Balance due to the New Hampshire Retirement System	227,401	-
Amounts due to the Integral Revenue Service	46,631	-
Taxes due to the Seabrook School District	-	6,315,791
Taxes due to the Winnacunnet Cooperative School District	-	3,128,256
Total intergovernmental payables due	<u>\$ 276,084</u>	<u>\$ 9,664,047</u>

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2020 consist of amounts related to pensions totaling \$4,371,757 and amounts related to OPEB totaling \$190,987. For further discussion on these amounts, see Notes 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	\$ -	\$ 340,027	\$ -
Property taxes collected in advance of warrants	26,305	26,305	-
Local grant and donation revenues collected in advance of eligible expenditures being made	1,862	-	1,862
Deferred state aid	227,403	227,403	-
Water and sewer fees collected in advance	4,006	4,006	-
Amounts related to pensions, see Note 14	460,766	-	-
Amounts related to OPEB, see Note 15	78,750	-	-
Total deferred inflows of resources	<u>\$ 799,094</u>	<u>\$ 597,743</u>	<u>\$ 1,862</u>

NOTE 12 – CAPITAL LEASE OBLIGATIONS

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

	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2020
Capital lease obligation:		
Trackless sidewalk tractor	3.71%	\$ 22,122

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

	Governmental Activities
Equipment:	
Trackless sidewalk tractor	\$ 144,350
Less: accumulated depreciation	(86,610)
Total capital lease equipment	<u>\$ 57,740</u>

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The annual requirements to amortize the capital lease payable as of December 31, 2020, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2021	\$ 22,942
Less: Interest	820
Present value of remaining payments	\$ 22,122

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, 2020:

	Balance			Balance		Due Within One Year
	January 1, 2020	Additions		Reductions	December 31, 2020	
Bonds payable:						
General obligation bonds	\$ 6,245,490	\$ 2,921,200	\$(312,879)	\$ 8,853,811	\$ 472,598	
Premium	18,850	317,900	(1,450)	335,300	17,345	
Total bonds payable	6,264,340	3,239,100	(314,329)	9,189,111	489,943	
Capital leases	89,000	-	(66,908)	22,122	22,122	
Compensated absences	974,146	376,356	-	1,350,502	233,147	
Net pension liability	14,580,482	4,545,901	-	19,126,383	-	
Net other postemployment benefits	3,021,610	-	(259,458)	2,762,152	-	
Total long-term liabilities	\$ 24,929,608	\$ 8,161,357	\$ (610,695)	\$ 32,450,270	\$ 765,212	

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate%	Outstanding at December 31, 2020	Current Portion
General obligation bonds payable:						
Water treatment facility	\$ 5,997,345	2008	2037	4.00-5.25%	\$ 3,755,000	\$ 145,000
Drinking water state revolving loan	\$ 5,000,000	2011	2031	2.86%	1,607,611	126,398
Water treatment facility	\$ 971,000	2012	2032	2.75-4.00%	570,000	50,000
Town pier and water tank	\$ 2,921,200	2020	2040	2.15%	2,921,200	151,200
					8,853,811	472,598
Bond premium					335,300	17,345
Total					\$ 9,189,111	\$ 689,943

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2020, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 472,598	\$ 301,275	\$ 773,873
2022	485,618	284,708	769,726
2023	491,742	266,802	758,544
2024	507,573	248,652	756,225
2025	516,513	229,989	746,502
2026-2030	2,775,728	854,634	3,630,362
2031-2035	2,277,639	345,819	2,623,458
2036-2040	1,325,000	69,920	1,394,920
Totals	\$ 8,853,811	\$ 2,601,799	\$ 11,455,610

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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, 2020 were as follows:

For Town Meeting Vote of	Purpose	Unissued Amount
March 2017	Asset management plan for Town water and sewer	\$ 60,000
March 2020 *	Replacing radio equipment at the police department	685,307
	Total	\$ 745,307

* Identified as a subsequent event the long-term debt was issued in January 2021, also see Note 25.

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(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong in Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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 2020, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$1,351,147, which was paid in full.

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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2020 the Town reported a liability of \$19,126,383 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the Town's proportion was 0.30% which was the same as its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$3,043,139. At December 31, 2020 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 78,962	\$ 233,403
Changes in assumptions	1,891,979	-
Net difference between projected and actual investment earnings on pension plan investments	1,182,987	-
Differences between expected and actual experience	516,505	205,363
Contributions subsequent to the measurement date	701,324	-
Total	<u>\$ 4,371,757</u>	<u>\$ 460,766</u>

The \$701,324 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, 2021. 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,	
2021	\$ 653,227
2022	811,738
2023	894,499
2024	850,203
Thereafter	
Totals	<u>\$ 3,209,667</u>

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

Inflation:	2.0%
Salary increases:	5.6% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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.

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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 2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.13%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unbudget)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total Fixed Income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	<u>10.00%</u>	2.93%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 24,760,882	\$ 19,126,383	\$ 14,322,257

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.

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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 II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

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

Maximum medical subsidy rates paid during fiscal year 2020 were as follows:

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

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

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the 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 2020, the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$192,579, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2020, the Town reported a liability of \$1,787,300 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2020, the Town's proportion was 0.41% which was a decrease of 0.04% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of \$21,465. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in proportion	\$ -	\$ 20,405
Net difference between projected and actual investment earnings on OPEB plan investments	6,687	-
Changes in assumptions	11,492	-
Differences between expected and actual experience	-	5,179
Contributions subsequent to the measurement date	99,958	-
Total	<u>\$ 118,137</u>	<u>\$ 25,584</u>

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The \$99,958 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, 2021. 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,	
2021	\$(13,585)
2022	1,980
2023	2,360
2024	1,810
Thereafter	-
Totals	<u>\$ (7,405)</u>

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

Inflation:	2.0%
Salary increases:	5.6 % average, including inflation
Wage inflation:	2.75 % (2.25%) for teachers
Investment rate of return:	6.75 % net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

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, 2016 – June 30, 2019.

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
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	<u>20.00%</u>	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	<u>25.00%</u>	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	2.95%
Total	<u>100.00%</u>	

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Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2020, was 6.75%. 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease	Current Single Rate Assumption	1% Increase
June 30, 2020	\$ 1,940,825	\$ 1,787,203	\$ 1,654,016

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

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

15-B Town of Seabrook Retiree Health Benefit Program

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

Benefits Provided – The Town provides postemployment healthcare and prescription drug benefits for certain eligible retirees, based on their bargaining unit, age, and number of years of service completed.

Employees Covered by Benefit Terms – At January 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	29
Active employees	118
Total participants covered by OPEB plan	<u>147</u>

Total OPEB Liability – The Town's total OPEB liability of \$974,849 was measured as of January 1, 2020, and was determined by an actuarial valuation of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$974,849 in the January 1, 2020, 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:	2.02%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.75%
Decrement	25.00%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2032

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The 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 as of December 31, 2020.

Mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans (Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables using Employee and Health Annuitant Tables for both pre and post retirement projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2019.

Changes in the Total OPEB Liability

	December 31,	
	2019	2020
OPEB liability beginning of year	\$ 983,052	\$ 1,067,501
Changes for the year:		
Service cost	16,273	19,610
Interest	30,443	20,829
Assumption changes and difference between actual and expected experience	95,650	(60,360)
Benefit payments	(57,917)	(72,731)
OPEB liability end of year	<u>\$ 1,067,501</u>	<u>\$ 974,849</u>

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The January 1, 2020, actuarial valuation was prepared using a discount rate of 2.02%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$902,879. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$1,055,220.

	Discount Rate		
	1% Decrease	Baseline 2.02%	1% Increase
Total OPEB Liability	<u>\$ 1,055,220</u>	<u>\$ 974,849</u>	<u>\$ 902,879</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The January 1, 2020, actuarial valuation was prepared using an initial trend rate of 10.50%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,082,691. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$883,625.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 10.50%	1% Increase
Total OPEB Liability	<u>\$ 883,625</u>	<u>\$ 974,849</u>	<u>\$ 1,082,691</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2020, the Town recognized OPEB expense of \$46,480. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	<u>\$ 72,850</u>	<u>\$ 53,166</u>

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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,	
2021	\$ 4,206
2022	4,206
2023	4,206
2024	4,206
2025	4,206
Thereafter	(1,346)
Totals	\$ 19,684

NOTE 16 – COMMITMENTS

The Town has active construction projects as of December 31, 2020. At year-end, the Town's commitments with contractors for specific projects are as follows:

Capital Project Program	Spent to Date	Remaining Commitment
Water tank project	\$ 723,642	\$ 363,948

NOTE 17 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Net position reported on the government-wide and fiduciary funds Statements of Net Position at December 31, 2020 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$ 55,859,546	\$ -
Less:		
General obligation bonds payable	(8,833,811)	-
Unamortized bond premiums	(335,300)	-
Capital leases payable	(22,122)	-
Total net investment in capital assets	46,648,313	-
Restricted net position:		
Perpetual care - principal balance	14,827	-
Perpetual care - income balance	3,191	-
Road improvements	1,510,854	-
Donations	39,999	-
Security bonds	10,000	-
Drug forfeiture	9,794	-
Library	535,088	-
Capital projects	2,281,909	-
D'Alessandra trust	121,642	-
Water	898,435	-
Communications	195,693	-
Individuals, organizations, and other governments	-	3,310,899
Total restricted net position	5,621,432	3,310,899
Unrestricted	(6,816,964)	-
Total net position	\$ 45,452,781	\$ 3,310,899

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NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2020 include the following:

	General Fund	Ambulance Revolving Fund	Town Pier & Water Tank Projects Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:					
Prepaid items	\$ 16,443	\$ -	\$ -	\$ -	\$ 16,443
Tax delinquent property	37,338	-	-	-	37,338
Permanent fund - principal balance	-	-	-	14,827	14,827
Total nonspendable fund balance	53,781	-	-	14,827	68,608
Restricted:					
Library	535,088	-	-	-	535,088
Road improvements	1,510,854	-	-	-	1,510,854
Donations	39,999	-	-	-	39,999
Security bonds	10,000	-	-	-	10,000
Drug forfeiture	9,794	-	-	-	9,794
Water	898,435	-	-	-	898,435
Capital projects	-	-	2,281,640	269	2,281,909
D'Alessandra Trust	-	-	-	121,642	121,642
Communications	-	-	-	195,693	195,693
Permanent - income balance	-	-	-	3,191	3,191
Total restricted fund balance	3,004,170	-	2,281,640	320,795	5,606,605
Committed:					
Expendable trusts	1,667,271	-	-	-	1,667,271
Nonlapsing appropriations	1,230,587	-	-	-	1,230,587
Ambulance	-	549,596	-	-	549,596
Conservation commission	-	-	-	207,368	207,368
Transportation	-	-	-	71,291	71,291
Recreation	-	-	-	56,162	56,162
Police detail	-	-	-	360,890	360,890
Recycling	-	-	-	198,932	198,932
Total committed fund balance	2,897,858	549,596	-	894,643	4,342,097
Unassigned	7,807,333	-	-	-	7,807,333
Total governmental fund balances	\$ 13,763,142	\$ 549,596	\$ 2,281,640	\$ 1,230,265	\$ 17,824,643

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

Fund balance at January 1, 2020, was restated to give retroactive effect to the following prior period adjustments:

	General Fund (Schedule 3)	General Fund (Exhibit C-3)	Other Governmental Funds
To restate for inaccurate interfund balances	\$ 194,372	\$ (63,675)	\$ 63,675
Fund balance, as previously reported	7,127,422	12,129,196	1,169,814
Fund balance, as restated	\$ 7,321,744	\$ 12,065,521	\$ 1,233,489

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NOTE 20 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex²) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex²) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2020, to December 31, 2020, by Primex², 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 Primex² 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 2020 the Town paid \$451,149 and \$441,669 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex² foresees no likelihood of any additional assessment for this or any prior year.

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

NOTE 21 – DONATION

The Town received a \$567,000 donation during 2020 from BJ's Wholesale Group in support of road improvements.

NOTE 22 – CONTINGENT LIABILITIES

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

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

NOTE 23 – COVID-19

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the budget approved for 2020; and were incurred during the period that begins on March 1, 2020, and ends on December 31, 2020. The Town was awarded a portion of this federal funding totaling \$115,614. In addition to funding from the CARES Act, there are several other federal and state grants available.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 24 – 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.

The Town had no such abatements for 2020.

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NOTE 25 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through October 14, 2021, the date the December 31, 2020 financial statements were available to be issued, and the following occurred that requires recognition or disclosure:

In January 2021, the Town issued bonds totaling \$685,307 related to the March 2020 Warrant Article for replacing radio equipment for the Police Department.

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, 2020

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
Town's								
Proportion of the net pension liability	0.27%	0.28%	0.27%	0.30%	0.31%	0.31%	0.30%	0.30%
Proportionate share of the net pension liability	\$ 11,320,032	\$ 10,620,503	\$ 10,666,963	\$ 15,974,182	\$ 15,113,057	\$ 14,745,597	\$ 14,580,482	\$ 19,126,383
Covered payroll	\$ 4,033,905	\$ 3,871,031	\$ 3,833,602	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735	\$ 5,078,953
Proportionate share of the net pension liability as a percentage of its covered payroll	285.58%	274.36%	278.25%	371.35%	361.10%	336.05%	290.17%	376.58%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.12%

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

EXHIBIT G
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2020

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 665,576	\$ 917,932	\$ 903,349	\$ 1,075,678	\$ 1,123,778	\$ 1,204,305	\$ 1,318,706	\$ 1,328,415
Contributions in relation to the contractually required contributions	665,576	917,932	903,349	1,075,678	1,123,778	1,204,305	1,318,706	1,328,415
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$4,022,905	\$3,871,031	\$3,803,602	\$4,301,631	\$4,185,317	\$4,387,923	\$5,024,735	\$5,078,953
Contributions as a percentage of covered payroll	16.55%	23.71%	23.56%	25.01%	26.90%	29.50%	26.24%	26.16%

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION -
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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, 2020. 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 2020:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% 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. Based on the 2010-2015 experience study.
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 2010-2015 experience study.

Other Information:

Notes The board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.

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, 2020

	December 31,				
	2016	2017	2018	2019	2020
Town's proportion of the net OPEB liability	0.30%	0.30%	0.45%	0.45%	0.41%
Town's proportionate share of the net OPEB liability (asset)	\$ 1,436,916	\$ 1,392,675	\$ 2,069,659	\$ 1,954,109	\$ 1,787,303
Town's covered payroll	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735	\$ 5,078,953
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	33.40%	33.28%	47.17%	38.89%	35.19%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

EXHIBIT J
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, 2020

	December 31,				
	2016	2017	2018	2019	2020
Contractually required contribution	\$ 172,470	\$ 180,529	\$ 199,952	\$ 203,411	\$ 189,536
Contributions in relation to the contractually required contribution	172,470	180,529	199,952	203,411	189,536
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735	\$ 5,078,953
Contributions as a percentage of covered payroll	4.01%	4.31%	4.56%	4.05%	3.73%

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

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

EXHIBIT J
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Retiree Health Benefit Program
For the Fiscal Year Ended December 31, 2020

	December 31,		
	2018	2019	2020
OPEB liability, beginning of year	\$ 987,896	\$ 983,052	\$ 1,067,501
Changes for the year:			
Service cost	14,423	16,273	19,610
Interest	36,481	30,443	20,829
Assumption changes and difference between actual and expected experience	-	93,650	(60,360)
Benefit payments	(55,748)	(37,917)	(72,731)
OPEB liability, end of year	<u>\$ 983,052</u>	<u>\$ 1,067,501</u>	<u>\$ 974,849</u>
Covered payroll	<u>\$ 7,475,688</u>	<u>\$ 7,475,688</u>	<u>\$ 7,672,841</u>
Total OPEB liability as a percentage of covered payroll	13.15%	14.28%	12.71%

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

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

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2020. These schedules are prepared 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 following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

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 (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-2015 experience study.
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 B4P-2015, based on the 2010-2015 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, 2020. The schedule is prepared 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.

COMBINING AND INDIVIDUAL FUND SCHEDULES

**SCHEDULE 1
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020**

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 17,236,424	\$ 17,210,259	\$ (26,165)
Yield	20	23	3
Excavation	40	-	(40)
Interest and penalties on taxes	96,600	79,605	(16,995)
Total from taxes	<u>17,333,084</u>	<u>17,289,887</u>	<u>(43,197)</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	12,610	14,227	1,617
Motor vehicle permit fees	1,900,000	2,083,876	183,876
Building permits	115,230	148,460	33,230
Other	87,429	158,204	70,775
Total from licenses, permits, and fees	<u>2,115,269</u>	<u>2,404,767</u>	<u>289,498</u>
Intergovernmental:			
State:			
Shared revenues	147,067	74,161	(72,906)
Milk and rooms distribution	450,567	451,566	999
Highway block grant	178,275	178,255	(20)
Other	50,000	54,002	4,002
Total from intergovernmental	<u>825,909</u>	<u>757,984</u>	<u>(67,925)</u>
Charges for services:			
Income from departments	62,130	112,599	50,469
Miscellaneous:			
Sale of municipal property	14,650	47,150	32,700
Interest on investments	80,000	51,176	(28,824)
Other	172,662	356,398	183,736
Total from miscellaneous	<u>267,312</u>	<u>454,924</u>	<u>187,612</u>
Other financing sources:			
Transfers In	224,127	110,839	(113,288)
Total revenues and other financing sources	<u>20,827,851</u>	<u>\$ 21,131,000</u>	<u>\$ 303,149</u>
Unassigned fund balance used to reduce tax rate	900,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 21,727,851</u>		

SCHEDULE 2
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020

	Appropriations	Expenditures	Variance Positive (Negative)
Current:			
General government:			
Executive	\$ 685,751	\$ 708,874	\$ (23,123)
Election and registration	346,308	348,017	(1,709)
Financial administration	1,013,797	1,035,770	(21,973)
Legal	220,000	87,238	132,772
Personnel administration	3,697,817	3,225,553	472,264
Planning and zoning	87,770	78,132	9,638
General government buildings	132,496	131,610	886
Cemeteries	147,071	115,030	32,041
Insurance, not otherwise allocated	663,654	682,141	(18,487)
Total general government	6,994,664	6,412,355	582,309
Public safety:			
Police	4,106,515	3,738,538	367,977
Fire	3,798,927	3,836,217	(37,290)
Building inspection	106,047	98,636	7,411
Emergency management	135,708	186,767	(51,059)
Total public safety	8,147,197	7,860,158	287,039
Highways and streets:			
Administration	1,288,308	1,242,416	45,892
Street lighting	90,000	95,729	(5,729)
Total highways and streets	1,378,308	1,338,145	40,163
Sanitation:			
Administration	25,100	28,339	(3,239)
Solid waste collection	1,243,906	1,325,902	(81,916)
Total sanitation	1,269,006	1,354,241	(85,155)
Water distribution and treatment	135,000	145,369	(10,369)
Health:			
Administration	91,098	62,675	28,423
Pest control	133,487	121,672	11,815
Health agencies	99,130	99,130	-
Total health	323,715	283,477	40,238
Welfare:			
Administration and direct assistance	75,360	72,510	2,850
Vendor payments and other	88,500	37,016	51,484
Total welfare	163,860	109,526	54,334
Culture and recreation:			
Parks and recreation	1,045,694	835,521	210,173
Library	506,772	506,872	(100)
Patriotic purposes	40,951	5,365	35,586
Total culture and recreation	1,593,417	1,347,758	245,659
Conservation	3,618	2,644	974

(Continued)

SCHEDULE 2 (Continued)
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2020

	Appropriations	Expenditures	Variance Positive (Negative)
Debt service:			
Principal of long-term debt	347,489	312,879	34,610
Interest on long-term debt	197,630	290,239	(92,609)
Interest on tax anticipation notes	4,000	-	4,000
Total debt service	549,119	603,118	(53,999)
Capital outlay	737,727	566,246	171,481
Other financing uses:			
Transfers out	432,140	649,156	(217,016)
Total appropriations, expenditures, and other financing uses	\$ 21,727,851	\$ 20,572,193	\$ 1,055,658

SCHEDULE 3
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2020

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (see Note 19)	\$ 7,321,954
Changes:	
Unassigned fund balance used to reduce 2020 tax rate	(900,000)
2020 Budget summary:	
Revenue surplus (Schedule 1)	\$ 303,149
Unexpended balance of appropriations (Schedule 2)	<u>1,055,658</u>
2020 Budget surplus	1,358,807
Decrease in nonspendable fund balance	4,771
Increase in restricted fund balance	(10,131)
Decrease in committed fund balance	<u>351,919</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	8,127,360
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	(340,027)
Elimination of the allowance for uncollectible taxes	<u>20,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)	<u>\$7,807,333</u>

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2020

	Special Revenue Funds			
	Conservation Commission	Transportation	Recreation Revolving	Police Outfit
ASSETS				
Cash and cash equivalents	\$ 207,497	\$ 71,291	\$ 118,619	\$ 314,459
Investments	-	-	-	-
Accounts receivable, net of allowance for uncollectibles	-	-	-	46,674
Interfund receivable	-	-	-	-
Total assets	<u>\$ 207,497</u>	<u>\$ 71,291</u>	<u>\$ 118,619</u>	<u>\$ 361,133</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 4,147	\$ -
Accrued salaries and benefits	-	-	-	243
Interfund payable	129	-	58,310	-
Total liabilities	<u>129</u>	<u>-</u>	<u>62,457</u>	<u>243</u>
Deferred inflows of resources:				
Unavailable revenue - grants	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	207,368	71,291	56,162	360,890
Total fund balances	<u>207,368</u>	<u>71,291</u>	<u>56,162</u>	<u>360,890</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 207,497</u>	<u>\$ 71,291</u>	<u>\$ 118,619</u>	<u>\$ 361,133</u>

Special Revenue Funds				Capital Project Fund		Total
Grants	Recycling Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Permanent Fund	
\$ 126,821	\$ 207,113	\$ 126,246	\$ 195,693	\$ 5,055	\$ 124	\$ 1,372,918
-	-	-	-	-	17,894	17,894
-	-	-	-	-	-	46,674
-	-	25,000	-	-	-	25,000
<u>\$ 126,821</u>	<u>\$ 207,113</u>	<u>\$ 151,246</u>	<u>\$ 195,693</u>	<u>\$ 5,055</u>	<u>\$ 18,018</u>	<u>\$ 1,462,486</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,147
-	-	-	-	-	-	243
124,959	8,181	29,604	-	4,786	-	225,969
<u>124,959</u>	<u>8,181</u>	<u>29,604</u>	<u>-</u>	<u>4,786</u>	<u>-</u>	<u>230,359</u>
1,862	-	-	-	-	-	1,862
-	-	-	-	-	14,827	14,827
-	-	121,642	195,693	269	3,191	320,795
-	198,932	-	-	-	-	694,643
<u>-</u>	<u>198,932</u>	<u>121,642</u>	<u>195,693</u>	<u>269</u>	<u>18,018</u>	<u>1,230,265</u>
<u>\$ 126,821</u>	<u>\$ 207,113</u>	<u>\$ 151,246</u>	<u>\$ 195,693</u>	<u>\$ 5,055</u>	<u>\$ 18,018</u>	<u>\$ 1,462,486</u>

SCHEDULE 5
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2020

	Special Revenue Funds			
	Conservation Commission	Transportation	Recreation Revolving	Police Outside Detail
Revenues:				
Licenses and permits	\$ -	\$ 67,070	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	6,726	189,498
Miscellaneous	1,233	575	8,030	-
Total revenues	<u>1,233</u>	<u>67,645</u>	<u>14,756</u>	<u>189,498</u>
Expenditures:				
Current:				
Public safety	-	-	-	179,525
Sanitation	-	-	-	-
Culture and recreation	-	-	46,942	-
Total expenditures	<u>-</u>	<u>-</u>	<u>46,942</u>	<u>179,525</u>
Excess (deficiency) of revenues over (under) expenditures	1,233	67,645	(32,186)	9,973
Other financing uses:				
Transfers out	-	(80,000)	-	-
Net change in fund balances	1,233	(12,355)	(32,186)	9,973
Fund balances, beginning, as restated (see Note 19)	206,135	83,646	88,348	350,917
Fund balances, ending	<u>\$ 207,368</u>	<u>\$ 71,291</u>	<u>\$ 56,162</u>	<u>\$ 360,890</u>

Special Revenue Funds				Capital Project Fund		Total
Grants	Recycling Revolving	D'Alessandro Trust	Town Communications	Water Treatment Plant	Permanent Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,070
325,815	-	-	-	-	-	325,815
-	27,629	-	-	-	-	223,853
-	1,209	832	104,304	34	903	117,119
325,815	28,837	832	104,304	34	903	733,857
325,815	-	96,618	-	-	-	601,958
-	8,181	-	-	-	-	8,181
-	-	-	-	-	-	46,942
325,815	8,181	96,618	-	-	-	657,081
-	20,656	(95,786)	104,304	34	903	76,776
-	-	-	-	-	-	(80,000)
-	20,656	(95,786)	104,304	34	903	(3,224)
-	178,276	217,428	91,389	235	17,115	1,233,489
\$ -	\$ 198,932	\$ 121,642	\$ 195,693	\$ 269	\$ 18,018	\$ 1,230,265

SCHEDULE 6
TOWN OF SEABROOK, NEW HAMPSHIRE
Capital Funds
Combining Schedule of Fiduciary Net Position
December 31, 2020

	Custodial Funds			Total
	Taxes	Trust Funds	Easrows	
ASSETS				
Cash and cash equivalents	\$ 9,664,047	\$ 2,785	\$ 1,184,620	\$ 10,851,452
Investments	-	500,951	-	500,951
Total assets	9,664,047	503,736	1,184,620	11,352,403
LIABILITIES				
Intergovernmental payables:				
School	9,664,047	-	-	9,664,047
NET POSITION				
Restricted	\$ -	\$ 503,736	\$ 1,184,620	\$ 1,688,356

SCHEDULE 7
TOWN OF SEABROOK, NEW HAMPSHIRE
Custodial Funds
 Combining Schedule of Changes in Fiduciary Net Position
 For the Fiscal Year Ended December 31, 2020

	Custodial Funds			Total
	Taxes	Trust Funds	Essewos	
Additions:				
Contributions	\$ -	\$ -	\$ 654,500	\$ 654,500
Investment earnings	-	6,666	1,713	8,379
Change in fair market value	-	152,009	-	152,009
Tax collections for other governments	23,574,741	-	-	23,574,741
Total additions	23,574,741	158,675	656,213	24,389,629
Deductions:				
Benefits paid	-	64,752	-	64,752
Payments of taxes to other governments	23,574,741	-	-	23,574,741
Payments for essewos purposes	-	-	84,345	84,345
Total deductions	23,574,741	64,752	84,345	23,723,838
Net increase in fiduciary net position	-	93,923	571,868	665,791
Net position, beginning	-	409,813	612,752	1,022,565
Net position, ending	\$ -	\$ 503,736	\$ 1,184,620	\$ 1,688,356



PLODZIK & SANDERSON

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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, 2020, 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 not 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.

Stale 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 Weaknesses*

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.

October 14, 2021

*Blodrik & Sanderson
Professional Association*

Town Of Seabrook
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income
CEMETERY TRUSTS											
1900-1983	Perpetual Care	Lot Maintenance	Common TF	14,256.14	126.60	14,382.74	1,659.55	388.36	0.00	2,047.91	16,430.65
Total Cemetery Trusts				14,256.14	126.60	14,382.74	1,659.55	388.36	0.00	2,047.91	16,430.65
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	15,998.01	129.10	16,127.11	226.48	396.19	0.00	622.67	16,749.78
1998	Cablevision Scholarship	Scholarships	Common TF	848,097.90	258,147.81	1,106,245.71	158,675.68	29,190.79	58,000.00	129,866.47	1,236,112.18
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	10,747.52	4,138.24	14,885.76	3,593.44	424.19	0.00	4,017.63	18,903.39
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	40,368.80	423.53	40,792.33	12,858.69	1,299.78	0.00	14,158.47	54,950.80
Total Scholarship Trusts				915,212.23	262,838.68	1,178,090.91	175,354.29	31,310.95	58,000.00	148,665.24	1,326,716.15
SCHOLARSHIP TRUSTS - OPERATING ACCT											
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	369,751.17	-345,411.42	24,339.75	0.00	0.00	0.00	0.00	24,339.75
Total Scholarship Trusts - Operating Acct				369,751.17	-345,411.42	24,339.75	0.00	0.00	0.00	0.00	24,339.75
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	5,091.30	181.86	5,192.96	714.41	60.65	0.00	775.06	5,968.02
2002	Tax Stabilization	Stabilize Taxes	Common CRF	218,855.63	4,289.04	223,144.67	26,105.45	2,559.47	0.00	28,664.92	251,809.59
2003	Water Resources	Water	Common CRF	1,522,679.99	-412,159.51	1,110,520.48	234,825.38	14,037.69	0.00	248,863.07	1,359,383.55
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	5,869.29	117.77	5,987.06	857.32	70.30	0.00	927.62	6,914.68
2007	Special Education Fund	Special Education	Common CRF	278,341.71	5,144.54	283,486.25	15,479.41	3,069.95	0.00	18,549.36	302,035.61
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	5,093.19	183.64	5,196.83	826.23	61.86	0.00	888.09	6,084.92
2010	School Building Maintenance	School Maintenance	Common CRF	156,586.33	2,924.42	159,510.75	10,436.87	1,745.11	0.00	12,181.98	171,692.73
2019	Police Equipment	Police Department	Common CRF	0.00	35,456.44	35,456.44	0.00	349.25	0.00	349.25	35,805.69
2018	SCBA Equipment & Turnout Gear	Fire Department	Common CRF	0.00	81,043.30	81,043.30	0.00	798.27	0.00	798.27	81,841.57
Total Capital Reserve Funds				2,192,517.44	-282,978.70	1,909,538.74	289,245.07	22,752.35	0.00	311,997.62	2,221,536.36
GRAND TOTALS:				3,491,736.98	-365,424.84	3,126,312.14	466,258.91	54,451.86	58,000.00	462,710.77	3,589,022.91

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2021

TRUST FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/ -Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/ Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1900	William H. & C. H. Sanborn	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1910	Sally A. Fowler	Lot Maintenance	Common TF	0.48	88.48	0.00	0.81	0.00	89.09	7.88	1.88	0.00	9.84	78.93	11.97	90.90
1912	George F. Dow	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1912	Edward D. Gove	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1912	Emily Locke	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1914	Reuben & Annie Eaton	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1915	Mary A. Smith	Lot Maintenance	Common TF	0.37	52.70	0.00	0.48	0.00	53.18	6.11	1.48	0.00	7.57	60.75	9.21	69.96
1916	Maple Grove Cemetery	Lot Maintenance	Common TF	1.73	246.18	0.00	2.19	0.00	248.37	28.68	6.71	0.00	35.39	283.78	43.03	326.79
1918	William H. Walton	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1920	Arthur Rowe	Lot Maintenance	Common TF	0.37	52.70	0.00	0.48	0.00	53.18	6.11	1.46	0.00	7.57	60.75	9.21	68.96
1920	Benjamin Perkins	Lot Maintenance	Common TF	0.55	78.02	0.00	0.70	0.00	78.72	9.20	2.14	0.00	11.34	91.06	13.81	104.87
1920	Benjamin F. Gove	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.88	0.00	15.13	121.40	18.41	139.81
1920	Augustus B. Brown	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1922	Emily P. Sanborn	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1924	Abbot A. Locke	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1924	John L. Chase	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1924	Tappan Chase	Lot Maintenance	Common TF	0.37	52.70	0.00	0.48	0.00	53.18	6.11	1.46	0.00	7.57	60.75	9.21	69.96
1925	Cable Eaton	Lot Maintenance	Common TF	0.22	31.61	0.00	0.28	0.00	31.89	3.64	0.89	0.00	4.53	38.42	5.52	41.94
1925	Nancy F. Carey	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1928	Alfred N. Dow	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1928	Albert L. Brown	Lot Maintenance	Common TF	0.49	69.70	0.00	0.62	0.00	70.32	8.13	1.89	0.00	10.02	80.34	12.18	82.52
1929	J. Chase & C. Brown	Lot Maintenance	Common TF	0.37	52.70	0.00	0.48	0.00	53.18	6.11	1.46	0.00	7.57	60.75	9.21	69.96
1930	John Philbrick	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1931	George P. Locke	Lot Maintenance	Common TF	2.96	421.45	0.00	3.74	0.00	426.19	48.06	11.50	0.00	60.56	485.75	73.65	559.40
1933	William H. Smith, Jr.	Lot Maintenance	Common TF	3.70	528.76	0.00	4.67	0.00	531.43	61.37	14.36	0.00	75.73	607.18	92.06	699.22
1933	William Albert Rand	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1935	Cynthia H. Moore	Lot Maintenance	Common TF	0.37	52.70	0.00	0.48	0.00	53.18	6.11	1.46	0.00	7.57	60.75	9.21	68.96
1936	Adin F. Smith	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1937	Gove Rowe & Ellen P. Bragg	Lot Maintenance	Common TF	0.37	52.70	0.00	0.48	0.00	53.18	6.11	1.48	0.00	7.57	60.75	9.21	69.96
1939	David B. Collins	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1941	George L. & Mary A. Brown	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.88	0.00	15.13	121.40	18.41	139.81
1944	Lillian B. Cavensugh	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1944	Winifred Hickman	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63
1944	Richard B. Brown	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81
1946	Alice Gynan Chase	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81

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MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2021

TRUST FUNDS										PRINCIPAL					INCOME			TOTAL	MARKET VALUE	
Date Cre-ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value				
Perpetual Care																				
1948	Capt John Chase	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1948	Nicholas Gryan	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1945	Joseph C. & Lurran W. Noyes	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1947	Henry Knowles & Sara A. Fogg	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1948	Webster Brown	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1948	John L. Brown & Jere Smith	Lot Maintenance	Common TF	3.70	528.76	0.00	4.57	0.00	531.43	81.37	14.36	0.00	75.73	607.16	92.06	699.22				
1948	Florence A. Small	Lot Maintenance	Common TF	1.41	158.02	0.00	1.41	0.00	159.43	18.38	4.32	0.00	22.70	182.13	27.62	209.75				
1949	Collin C. Butler & Lottie Oubone	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1962	Charles Albert Smith	Lot Maintenance	Common TF	0.89	128.43	0.00	1.12	0.00	127.55	14.72	3.45	0.00	18.17	145.72	22.10	167.82				
1953	William E. McLaughlin	Lot Maintenance	Common TF	2.22	318.09	0.00	2.81	0.00	318.90	36.83	8.61	0.00	45.44	384.34	55.24	419.58				
1953	Joseph & Jennie Ware	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1963	Arthur & Hortense Burnham	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	106.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1955	David Whittier & William I. Fitch	Lot Maintenance	Common TF	2.22	318.09	0.00	2.81	0.00	318.90	36.83	8.61	0.00	45.44	384.34	55.24	419.58				
1965	George & Josephine Fitch	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1966	James Beaumont & Margaret Eaton	Lot Maintenance	Common TF	0.74	108.34	0.00	0.93	0.00	108.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1966	J. A. Vemey, George Reboles & Billiam Dow	Lot Maintenance	Common TF	0.74	108.34	0.00	0.93	0.00	108.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1968	George E. & Emily Knowles	Lot Maintenance	Common TF	2.22	318.09	0.00	2.81	0.00	318.90	36.83	8.61	0.00	45.44	384.34	55.24	419.58				
1968	Samuel J. Smith	Lot Maintenance	Common TF	2.22	318.09	0.00	2.81	0.00	318.90	36.83	8.61	0.00	45.44	384.34	55.24	419.58				
1962	Jerome Hardy	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1963	Barbon	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1963	Charles Orzo Smith	Lot Maintenance	Common TF	1.34	198.64	0.00	1.70	0.00	198.34	22.22	5.21	0.00	27.43	219.77	33.32	253.09				
1965	Nicholas A. Gryan	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	108.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1965	Charles Janvyn	Lot Maintenance	Common TF	2.98	421.45	0.00	3.74	0.00	426.19	48.06	11.50	0.00	60.98	485.75	73.85	559.60				
1965	William H. & John Frach	Lot Maintenance	Common TF	0.74	105.34	0.00	0.93	0.00	108.27	12.27	2.86	0.00	15.13	121.40	18.41	139.81				
1968	Anna Maude Dow	Lot Maintenance	Common TF	3.70	528.76	0.00	4.57	0.00	531.43	81.37	14.36	0.00	75.73	607.16	92.06	699.22				
1968	William L. Boyd	Lot Maintenance	Common TF	2.98	421.45	0.00	3.74	0.00	425.19	48.06	11.50	0.00	60.98	485.75	73.85	559.60				
1967	John N. Chase	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1967	John Larrabee	Lot Maintenance	Common TF	1.41	158.02	0.00	1.41	0.00	159.43	18.38	4.32	0.00	22.70	182.13	27.62	209.75				
1967	Joshua & Dorcus Eaton	Lot Maintenance	Common TF	1.48	210.71	0.00	1.87	0.00	212.58	24.50	5.73	0.00	30.23	242.81	36.82	279.63				
1968	Walton - Adams	Lot Maintenance	Common TF	1.41	158.02	0.00	1.41	0.00	159.43	18.38	4.32	0.00	22.70	182.13	27.62	209.75				
1972	George A. Fogg	Lot Maintenance	Common TF	1.65	283.41	0.00	2.36	0.00	285.77	30.64	7.19	0.00	37.83	303.60	46.03	349.63				
1973	Gove - Rowa	Lot Maintenance	Common TF	0.37	82.70	0.00	0.48	0.00	83.18	6.11	1.46	0.00	7.57	80.75	9.21	89.96				
1974	Avery A. Fitch	Lot Maintenance	Common TF	2.22	318.09	0.00	2.81	0.00	318.90	36.83	8.61	0.00	45.44	384.34	55.24	419.58				

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2021

TRUST FUNDS					PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value

Cemetery Trusts

Perpetual Care

1974	Roy S. Brown	Lot Maintenance	Common TF	2.22	318.06	0.00	2.81	0.00	318.90	36.63	8.81	0.00	45.44	384.34	55.34	419.88
1975	Albert E. Cobb	Lot Maintenance	Common TF	1.85	283.41	0.00	2.38	0.00	285.77	30.84	7.19	0.00	37.83	303.80	48.03	349.83
1975	Memorial Fund	Lot Maintenance	Common TF	7.39	1,053.83	0.00	8.35	0.00	1,062.98	122.85	28.72	0.00	191.57	1,214.55	184.16	1,398.71
1978	Other	Lot Maintenance	Common TF	0.98	136.97	0.00	1.22	0.00	138.19	15.97	3.74	0.00	19.71	167.90	23.94	191.84
1983	William & Lydia Eaton	Lot Maintenance	Common TF	1.70	242.98	0.00	2.16	0.00	245.14	28.28	6.82	0.00	34.88	280.02	42.48	322.48
Total Perpetual Care				100	14,256.14	0.00	128.60	0.00	14,382.74	1,659.55	388.38	0.00	2,047.91	16,430.65	2,401.41	18,822.06
Total Cemetery Trusts				100	14,256.14	0.00	128.60	0.00	14,382.74	1,659.55	388.38	0.00	2,047.91	16,430.65	2,401.41	18,822.06

Scholarship Trusts

1988	Wesley B. Brown Scholarship	Scholarships	Common TF	1.28	15,998.01	0.00	129.10	0.00	16,127.11	226.46	396.19	0.00	622.67	16,749.78	2,559.71	19,289.49
1998	Cablevision Scholarship	Scholarships	Common TF	83.17	848,987.98	298,701.17	9,446.84	50,000.00	1,106,245.71	158,675.68	29,190.79	58,000.00	129,868.47	1,236,112.18	187,427.57	1,423,539.75
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	1.42	10,747.52	27,400.00	138.24	23,400.00	14,885.76	3,593.44	424.19	0.00	4,017.63	18,903.39	2,866.26	21,769.65
2005	Cesar & Mary Stewart Scholarship	Scholarships	Common TF	4.14	40,368.80	0.00	423.63	0.00	40,792.33	12,858.69	1,209.78	0.00	14,158.47	54,950.80	8,332.01	63,282.81
Total Scholarship Trusts				100	915,212.23	328,101.17	10,137.81	73,400.00	1,178,050.91	179,354.29	31,310.85	58,000.00	148,965.24	1,325,716.15	201,165.55	1,627,881.70

Scholarship Trusts - Operating Acct

2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	100.00	369,751.17	592,415.80	0.00	937,827.22	24,339.75	0.00	0.00	0.00	0.00	24,339.75	0.00	24,339.75
Total Scholarship Trusts - Operating Acct				100	369,751.17	592,415.80	0.00	937,827.22	24,339.75	0.00	0.00	0.00	0.00	24,339.75	0.00	24,339.75
GRAND TOTAL: TRUST FUNDS					1,299,219.54	918,516.97	10,284.11	1,014,227.22	1,216,773.40	177,013.64	31,699.31	58,000.00	150,713.15	1,387,486.68	203,656.98	1,671,143.61

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MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2021

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	0.27	6,091.20	0.00	101.89	0.00	5,192.96	714.41	80.88	0.00	776.06	6,866.02	833.78	6,821.79	
2002	Tax Stabilization	Stabilize Taxes	Common CRF	11.33	216,895.63	0.00	4,289.04	0.00	223,144.67	25,105.49	2,559.47	0.00	28,064.92	251,806.59	27,564.15	279,369.74	
2003	Water Resources	Water	Common CRF	81.19	1,522,679.99	0.00	25,458.29	437,615.80	1,110,520.48	234,825.38	14,037.89	0.00	248,863.07	1,359,383.65	146,911.87	1,506,295.42	
2006	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	0.31	5,888.29	0.00	117.77	0.00	5,987.06	857.32	70.30	0.00	927.62	6,914.68	757.46	7,672.14	
2007	Special Education Fund	Special Education	Common CRF	13.60	278,341.71	0.00	5,144.54	0.00	283,486.25	15,479.41	3,089.95	0.00	18,549.36	302,035.61	33,086.09	335,121.70	
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	0.27	5,093.19	0.00	103.54	0.00	5,196.83	528.23	61.88	0.00	588.09	6,084.92	666.56	6,751.48	
2010	School Building Maintenance	School Maintenance	Common CRF	7.73	156,686.33	0.00	2,624.42	0.00	159,310.75	10,438.97	1,745.11	0.00	12,184.08	171,662.73	16,807.65	199,500.58	
2019	Police Equipment	Police Department	Common CRF	1.81	0.00	35,000.00	456.44	0.00	36,456.44	0.00	349.25	0.00	349.25	36,805.69	3,822.29	39,727.98	
2018	SCBA Equipment & Turnout Gear	Pire Department	Common CRF	3.68	0.00	80,000.00	1,043.59	0.00	81,043.59	0.00	798.27	0.00	798.27	81,841.87	8,965.23	90,808.80	
Total Capital Reserve Funds					100	2,192,517.44	116,000.00	39,637.10	437,615.80	1,909,538.74	289,245.07	22,752.55	0.00	311,987.82	2,221,536.36	243,355.26	2,464,891.62
GRAND TOTAL: CAPITAL RESERVE FUNDS						2,192,517.44	116,000.00	39,637.10	437,615.80	1,909,538.74	289,245.07	22,752.55	0.00	311,987.82	2,221,536.36	243,355.26	2,464,891.62
GRAND TOTAL: SEABROOK						3,691,736.88	1,033,516.87	49,901.21	1,448,843.02	3,126,312.14	466,258.91	54,451.88	58,000.00	462,710.77	3,689,022.91	447,012.22	4,036,035.13

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MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2021

CUSTODIAN SUMMARY

CUSTODIANS	PRINCIPAL					INCOME				TOTAL	MARKET VALUE	
	Beginning Balance	Additions	Capital Gains/ -Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/ Loss	Ending Market Value
Common CRF	2,192,517.44	115,000.00	39,837.10	437,816.00	1,809,538.74	289,245.07	22,752.55	0.00	311,997.62	2,221,536.36	243,356.26	2,464,891.62
Common TF	929,466.37	326,101.17	10,264.11	73,400.00	1,162,432.65	177,013.84	31,099.31	68,000.00	150,713.15	1,343,146.80	203,856.96	1,548,003.76
TD Bank Biz+ Ops	388,751.17	582,416.80	0.00	837,827.22	24,339.75	0.00	0.00	0.00	0.00	24,339.75	0.00	24,339.75
GRAND TOTAL: All Custodians	3,481,736.98	1,033,518.97	49,901.21	1,448,843.02	3,128,312.14	466,258.91	54,451.86	68,000.00	462,710.77	3,589,022.91	447,012.22	4,036,035.13

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PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Elected Officials</u>				
Bowen, Cheryl L.	Town Clerk	\$71,701.71		2003
Brown, Bruce G.	Supervisor of the Checklist	\$1,658.63		1967
Brown, Ella	Selectman	\$8,704.86		2016
Carter Jr., Oliver L.	Treasurer	\$60,696.48		1996
Fowler, Gary	Supervisor of the Checklist	\$2,564.41		1988
Khan, Aboul B.	Selectman	\$7,667.36		2008
Knowles, Michele X.	Tax Collector	\$59,648.16		2015
Kyle, Theresa	Selectman	\$7,969.86		2015
<u>TOTAL ELECTED OFFICIALS</u>				
<u>Dispatchers</u>				
Annis, Zachary	Fire Alarm Operator	\$31,048.66		2017
Carroll, Owen	Police Dispatcher	\$42,767.59		2017
Cody, Tarnya M.	Fire Alarm Operator/Clerk	\$45,090.50		1988
Cote Jr., Clement	Police Dispatcher	\$49,900.00		2009
Eaton, Amanda	Police Dispatcher	\$43,839.64		2019
Ganley, Mary-Jo	Police Dispatcher	\$955.00		2009
Gettman, James	Fire Alarm Operator	\$39,013.64		2017
Lee, Cassandra	Fire Alarm Operator	\$39,290.86		2017
Stenquist, Gretchen	Fire Alarm Operator	\$8,400.00		2021
<u>TOTAL DISPATCHERS</u>				
				<u>2174</u>
<u>TOTAL OVERTIME HOURS</u>				
<u>TOTAL OVERTIME DISPATCHERS</u>				<u>\$78,656.53</u>

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Fire Department</u>				
Baker, Robert J.	Fireman	\$67,433.66		2003
Bibaud, Marc P.	Fire Captain	\$91,097.58		2000
Chase Jr., Frank W.	Fireman	\$95,591.59		2003
Coleman, Seth R.	Fire Captain	\$73,343.01		2003
Coleman, Troy	Fireman	\$65,416.13		2011
Curtis, Richard	Fireman	\$62,172.08		2017
Eaton Jr., Russell	Fireman	\$68,116.79		2012
Eaton, Tiah	Fireman	\$44,930.29	\$36.68	2021
Felch, Jabe W.	Fireman	\$67,823.38		2004
Janvrin, Kevin M.	Fire Captain	\$83,566.85		1993
Mawson, Nathan G.	Fireman	\$63,779.86		2008
Mawson, Robert G.	Fireman	\$74,124.77		2000
Millian, Timothy	Fireman	\$59,470.30	\$20.06	2019
Perkins, Rayenold B.	Fireman	\$102,338.88		2001
Perry, Christopher G.	Fireman	\$71,446.85		2003
Potvin, Mark A.	Fireman	\$73,165.34		2002
Saracy, Richard C.	Fireman	\$65,644.76		2008
Tilley, Christopher	Fireman	\$65,434.77		2010
Wittman, Bryan	Fireman	\$15,297.86		2021
Wright, Jeremy R.	Fireman	\$56,543.05		2005
<u>TOTAL FIRE DEPARTMENT</u>		<u>\$1,366,737.80</u>	<u>\$56.74</u>	

21.091

\$1,201,215.76

TOTAL OVERTIME HOURS

TOTAL OVERTIME FIRE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Police Department</u>				
Allen, Jason R.	Police Lieutenant	\$96,020.42		1998
Brown, Frank W. Jr.	Police Officer	\$89,860.50	\$8,045.60	2000
Bucheri, David J.	Police Sargeant	\$136,663.18	\$69,914.11	2003
Bunszell, Zachary P.	Police Officer	\$69,756.33	\$15,569.47	2016
Couch, Alison	Police Officer	\$41,812.10	\$960.00	2021
Dietenhofer, Keith W.	Police Officer	\$73,592.27		2009
Giarusso III, John	Police Officer	\$74,090.80	\$22,596.43	2014
Glowacki, Nicholas	Police Officer	\$36,025.18		2021
Goehle, Matt	Police Officer	\$59,894.88		2020
Hersey, David R.	Police Officer	\$92,796.37	\$6,048.37	2003
Hines Jr., Richard K.	Police Officer	\$67,038.90	\$9,557.89	2016
Houldsworth, Tyler C.	Police Officer	\$62,908.96	\$713.90	2016
Hurley, Daniel J.	Police Officer	\$72,797.79	\$13,571.52	2016
Kane, Ryan A.	Police Officer	\$73,087.40		2011
Khalsa, Dev Atma	Police Officer	\$57,384.17	\$203.07	2021
Lawrence, Daniel J.	Police Sargeant	\$123,815.63		1999
Lawton, Adam	Police Officer	\$48,467.37		2020
Lister, Joseph	Police Officer		\$7,725.00	2013
Maloney, Michael	Police Officer	\$63,882.24		2013
Mone, Timothy	Police Lieutenant	\$87,399.55	\$7,982.70	1999
Mounsey, John A.	Police Officer	\$78,610.46	\$15,329.10	2003
Murphy, Justin T.	Police Sargeant	\$108,459.95	\$11,444.42	2007
Robinson, Anthony	Police Officer	\$62,839.46	\$11,640.00	2019
Smart, Patrick E.	Police Sargeant	\$110,536.28		2003
Stewart, Stephen	Police Officer	\$60,091.78	\$12,120.00	2019
Storms, Kassandra	Police Officer	\$51,344.61	\$23,670.00	2021
Titone, Michael D.	Police Officer	\$90,325.80		1994
Tyre, Golden	Police Officer	\$75,082.15	\$6,507.26	2015
<u>TOTAL POLICE DEPARTMENT</u>		<u>\$2,064,584.53</u>	<u>\$243,598.84</u>	

6743

\$438,206.09

TOTAL OVER TIME HOURS

TOTAL OVER TIME POLICE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2021

<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	\$61,798.89		2006
Baillargeon, Jeffrey J.	Animal Control/PT Police Officer	\$59,156.94	\$7,470.00	1986
Carter, Cassandra	Recreation Program Director	\$58,058.63		2004
Collins, Patrick T.	Assistant Recreation Director	\$54,752.12		2001
Duffey, Kathleen M.	Recreation Director	\$44,550.53		2015
Eaton, George M.	Chief Water Treatment Facility Operator	\$95,867.87		1996
Edwards, William J.	Fire Chief	\$128,329.64		2005
Fowler, Carrie L.	Finance Manager	\$84,984.57		2002
Fowler, Lacey	Code Enforcement Officer/Code Clerk	\$65,816.60		2006
Gelineau, Kevin M.	Police Lieutenant/Acting Deputy Chief	\$117,999.68	\$15,580.85	2005
Manzi III, William	Town Manager	\$164,922.91		2013
Merrill, Shayna	Deputy Town Clerk	\$55,892.60		2010
Murphy, Brian J.	Computer Systems Administrator	\$75,869.09		2010
O'Connor, Kelly J.	Deputy Town Manager	\$103,894.90		2003
Perkins Jr., Lawrence B.	Deputy Fire Chief/Call Fire	\$113,693.79		1994
Silva, Angela	Assessing Appraiser	\$78,679.70		2007
Slayton, Curtis P.	Water/Sewer Superintendent	\$115,509.15		1995
Starkey, John M.	Public Works Director	\$81,781.09		2001
Titone, Joseph F.	Emergency Management Director	\$66,887.55		1996
Walker, Brett J.	Deputy Police Chief/Acting Police Chief	\$137,455.24	397.53	2003
Waterman, LeeAnn M.	Deputy Tax Collector	\$50,615.95		2015
Wood, Shaylia	Chief Procurement Officer	\$67,694.51		2004
<u>TOTAL DEPARTMENT HEADS</u>		<u>\$1,884,211.95</u>	<u>\$23,448.38</u>	

TOTAL OVERTIME HOURS 1757

TOTAL OVERTIME DEPARTMENT HEADS \$98,377.28

TOTAL SICK/VACATION BUYOUT \$94,000.70

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Laborers/Certified Equipment Operators/Plant Operators/Foremen</u>				
Bowlen, Richard P.	Certified Laborer	\$50,005.47		2009
Bragg, Mitchell	Laborer	\$48,359.47		2009
Brown, Jason A.	Certified Laborer	\$51,360.40		2006
Carter, Casey B.	Certified Laborer	\$53,747.24		2002
Carter, Forrest E.	Parks/Cemetery Foreman w/CDL	\$62,451.18		1993
Chagnon, Clement J.	Certified Laborer	\$52,387.02		2004
Colin, Michael R.	Water Operator I w/CDL	\$57,372.94		1995
Eaton, Allen Ward	Certified Laborer	\$17,725.14		2002
Eaton, George F.	Certified Laborer	\$59,306.35		2002
Eaton, Stephen E.	Certified Laborer	\$53,841.86		2003
Felch, Bruce A.	DPW Working Foreman w/CDL	\$63,862.76		1992
Follansbee, Raymond	Laborer/Equip. Operator/Call Fire	\$47,430.97		1997
Fucile, Daumanic J.	Mechanic I	\$75,902.67		2016
Janyrin, Justin	Laborer	\$20,839.93		2016
Knowles IV, Asa	Equipment Operator w/CDL	\$67,483.30		2001
Knowles V, Asa	Wastewater Operator II w/CDL	\$55,020.85		2013
LeClerc, Mario	Ind. Sewer Pre-Treatment Manager	\$63,482.12		2014
Littlefield, Randy S.	Water Operator Grade I w/CDL	\$57,421.39		1995
Mason, Kevin W.	Mechanic w/CDL	\$58,503.70		2002
McDonald, Matthew J.	Certified Laborer	\$47,156.55		2009
Merrill Jr., Anthony J.	Laborer	\$15,421.83		2006
Moore, Branden	Certified Laborer	\$56,599.17		2009
Moore, Robert A.	Water Operator Grade II	\$61,532.69		2003
Murphy, Garret L.	Sewer Foreman/Wastewtr Oper Gr III w/CI	\$66,970.23		2008
Perkins Jr., Harry A.	Laborer/Equip. Operator	\$54,550.25		1994
Perkins Sr., Dennis W.	Certified Laborer	\$15,771.97		2002
Pike, Domenic M.	Wastewater Operator Grade II	\$51,626.93		2006
Randall Sr., Herbert M.	Equipment Operator w/CDL	\$64,369.40		1982
Ross Jr., George L.	Certified Laborer	\$52,624.44		2005
Sanborn, Keith A.	Certified Laborer	\$51,535.90		2005
Slayton, Syllas	Lab Tech/PT Laborer	\$52,206.74		2018
Thurlow, Wayne D.	Scale House Operator	\$57,030.41		1996
VanAmburgh, Gerald	Wastewater Operator Grade II w/CDL	\$31,217.59		2017

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Walker, Joseph	Wastewater Operator II	\$39,611.22		2020
Welch, Ralph F.	Rubbish Working Foreman w/CDL	\$64,387.56		1996
Wood, Robert	Water Operator II w/CDL	\$58,748.42		2008
<u>TOTAL LABORERS/CERT EQUIP OPER</u>		<u>\$1,857,866.06</u>		
<u>TOTAL OVERTIME HOURS</u>		<u>7745.75</u>		
<u>TOTAL OVERTIME LABORERS/ CERT EQUIP</u>		<u>\$319,545.73</u>		
<u>Custodians</u>				
Johnson, Ryan	Recreation Department	\$37,590.42		2021
Hill Jr., Raymond L.	Police Department	\$37,874.09		1996
Stankatis, Robert A.	Town Hall	\$54,112.95		1993
<u>TOTAL CUSTODIANS</u>		<u>\$129,577.46</u>		
<u>TOTAL OVERTIME HOURS</u>		<u>849</u>		
<u>TOTAL OVERTIME CUSTODIANS</u>		<u>\$33,800.18</u>		
<u>Clerks/Secretaries</u>				
Brown, Kellie	Clerk to Town Clerk	\$45,390.63		2017
Carrillo, Genessa M.	Assessing Dept. Clerk	\$56,174.49		2004
Cogdill, Morgan	Finance Clerk	\$55,059.23		2014
Davis, Amy E.	Water Clerk	\$56,587.29		2005
Griggs, Suzanne M.	Water Clerk	\$55,046.86		1983
Hubbard, Jennifer	Police Detective's Clerk	\$11,431.08		2014
Hueber, Kelli	DPW Clerk/Lab Technician	\$61,308.34		2019
Johnson, Kelsey M	Projects Clerk	\$49,576.59		2002
Knowles, Tia M	Payroll/Benefits Supervisor	\$83,914.41		2011
McDonald, Jamie N.	Wastewater Secretary/Lab Tech	\$52,592.56		2008
McDonald, Kelly	Fire Secretary	\$50,355.96		1996
Page, Jo-Anne	Rec Secretary/Bookkeeper/Office Super	\$60,781.24		2017
Phaneuf, Brittany	Clerk to Town Clerk	\$47,731.75		2008
Reinhold, Judith	Police Chief's Secretary	\$49,840.33		2021
Schiappa, David	DPW Clerk	\$40,098.43		2008
Walker, Judith E.	Public Works Secretary	\$50,898.72		2004
Wasson, Yvette M.	Water Dept. Clerk	\$56,289.66		1992
Willwerth, Lynn A.	DPW Secretary/Bookkeeper/Office Super	\$59,929.78		
<u>TOTAL CLERKS/SECRETARIES</u>		<u>\$943,007.35</u>		
<u>TOTAL OVERTIME HOURS</u>		<u>304.75</u>		
<u>TOTAL OVERTIME CLERKS/SECRETARIES</u>		<u>\$13,037.97</u>		

PAYROLL - ANNUAL TOWN REPORT 2021

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	\$8,761.40		2016
Albright, Fuller	Recreation Worker	\$7,059.62		2017
Allen Hannah	Recreation Worker	\$6,095.93		2019
Allen, Rhonda	Recreation Worker	\$62.99		2014
Ash, Elizabeth	Supervisor-Recreation	\$4,425.00		2012
Barrett, Matthew	Recreation Worker	\$3,399.54		2021
Batchelder, Courtney	Planning Board Secretary	\$4,796.88		2021
Beaudoin, Sandra L.	Recreation Worker	\$2,385.00		1982
Beckman, Dale	Election Worker	\$307.50		2018
Beckman, Nellie	Election Worker	\$375.00		2002
Belanger, Jonathan	Recreation Worker	\$22,418.42		2018
Bickford, Jasmine	Seasonal Parking Enforcement	\$1,500.00		2021
Borges, Kyle	Recreation Worker	\$179.20		2021
Borges, Lynne	Summer Camp CIT - Recreation	\$195.00		2020
Bowen, Kathie	Recreation Worker	\$870.00		2014
Bowley, Jason	Recreation Worker	\$9,814.87		2019
Brown II, Bruce	Election Worker	\$225.00		2000
Brown, Caleb	Election Worker	\$1,583.63		2008
Brown, Lita M.	Supervisor-Recreation	\$13,528.23		1987
Brown, Maria Y	Planning Board Secretary	\$18,152.19		2017
Brown, Michael III	Laborer	\$22,483.02		2019
Byrne, Marie	Recreation Worker	\$5,993.75		2021
Callahan, Leah	Recreation Worker	\$4,822.35		2016
Carter, Casey Jr	Recreation Worker	\$5,098.71		2019
Carter, Joyce	Part Time Laborer	\$4,400.52		
Carter, Shauna	Laborer	\$13,310.60		2017
Cerasi, Diana	PT Clerk to Town Clerk/Election Worker	\$20,658.79		2017
Cicale, Michael	Recreation Worker	\$660.00		2016
Cronin, Kathleen	Election Worker	\$285.00		2020
Currier, Grace	Election Worker	\$127.50		2020
Deshaies, James J	Part Time Police Officer	\$10,702.80		1988

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Dobbins, Jayne	Election Worker	\$150.00		2012
Donahue, Chantel	Recreation Worker	\$55.33		2017
Donahue, Corina	Recreation Worker	\$25,622.50		2016
Dyer, Emily	Summer Camp Counselor - Recreation	\$73.42		2013
Eaton, Corri	Recreation Worker	\$876.34		2021
Emond, Francis E.	Call Fire	\$3,500.00		2017
Falzarano, Wesley	Recreation Worker	\$820.00		2015
Felch, Chester	Part Time Police Officer		\$85,787.68	1994
Filippone, Joyce	Election Worker	\$2,165.67		2020
Flanders, Brandon	PT Laborer	\$24,052.25		2017
Fontino, Marjorie	PT Clerk	\$3,032.16		2021
Fowler, June A.	Election Worker	\$510.00		2000
Gallagher, Jordan	PT Laborer	\$54,474.96		2018
Gardner, Tammy	Recreation Worker	\$13,359.65		2015
Giuffre, Joseph	Emergency Management	\$1,020.00		2018
Gonthier, John D.	Election Worker/Recreation Worker	\$173.67		2008
Gonya, Myranda	Assessing Clerk	\$3,667.18		2019
Goucher, Jeffrey	Laborer	\$23,127.44		2018
Hale, Richard	Call Fire	\$1,750.00		2003
Harley, Tina	Instructor	\$982.50		2012
Heiseler, Shay-Nicole	Laborer	\$2,102.96		2021
Hewlett, Harold	Call Fire	\$2,930.00		1984
Himmer, Paul A.	Emergency Management	\$4,650.00		2009
Hubbard, Jennifer	Planning Board Secretary	\$34,257.12		2019
Iannuccilli, Carmen	Emergency Management	\$600.00		2018
Janvrin, Jason	Emergency Management	\$150.00		2021
Janvrin, Justin	Laborer	\$21,548.88		2021
Johnson, Daryl	Recreation Worker	\$112.00		2015

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Johnson, Ryan	PT Laborer	\$50,274.63		2013
Kelley, Paul	Emergency Management	\$600.00		2019
Knowles, Amie	Summer Camp Counselor - Recreation	\$1,915.87		2012
Knowles, Harry	PT Laborer	\$9,442.28		2016
Marquis, Sage	Recreation Worker	\$6,204.86		2019
Marquis, Shaylia	Election Worker	\$714.63		2004
McDonald, Kelly	Emergency Management	\$1,950.00		2018
McDonald, Stephanie	Recreation Worker	\$17,529.97		2016
McGinley, Kevin E	Election Worker	\$172.50		2020
McGinley, Sherri	Election Worker	\$247.50		2020
Merrill, Sam	Recreation Worker	\$3,227.14		2021
Miller, Daniel	Seasonal Parking Enforcement	\$2,325.00		2021
Moore, Megan	PT Clerk	\$1,315.22		2021
Morris, Glenn	Election Worker	\$187.50		2020
Morris, Sydney	Election Worker	\$60.00		2020
Moura, Peter	Recreation Worker	\$307.20		2016
Murphy, Brian J.	Emergency Management	\$420.00		2016
Newell, Daniel W	Election Worker	\$300.00		2020
Nosek, Stanley	Emergency Management	\$300.00		2020
Owens, Catherine	Tax Clerk/Election Worker	\$2,401.21		2019
Page, Jo-Anne	Election Worker	\$120.00		1996
Perkins, Dennis	PT Laborer	\$18,941.09		
Pitts, Gary	Call Fire	\$3,500.00		2003
Preston, Mark	Emergency Management	\$22,620.00		1981
Randall, Leta	Election Worker	\$285.00		2020
Sanborn, James III	Election Worker	\$217.50		2021

PAYROLL - ANNUAL TOWN REPORT 2021

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Savastano, Barbara	Emergency Management	\$2,910.00		2014
Schiappa, Barbara	PT Clerk	\$4,409.68		2019
Smith, Malisa	Recreation Worker	\$13,361.72		2019
Souther, Marcee	Election Worker	\$19,686.79		2020
Tilton, Rio	Election Worker	\$382.50		2018
Titone, Joseph F.	Emergency Management RERP	\$17,910.00		1996
Valcarcel, Tasia	Supervisor/Camp Counselor - Recreation	\$2,744.79		2012
Wasde, malia	Recreation Worker	\$2,636.92		2021
Walker, Dylan	PT Laborer	\$21,744.02		2018
Ward, Barbara J.	Election Worker	\$277.50		2018
Wasson, Douglas	PT Laborer	\$21,484.21		2019
Welch, Ronald	PT Laborer	\$26,563.82		1998
Whiting, Mark	Recreation Worker	\$5,181.30		2013
TOTAL PART TIME EMPLOYEES		<u>\$705,314.82</u>	<u>\$85,787.68</u>	

TOTAL OVERTIME HOURS 9.75
 TOTAL OVERTIME PART TIME EMPLOYEES \$487.52

TOTAL PAYROLL ALL DEPARTMENTS \$9,472,217.33
TOTAL OVERTIME HOURS ALL DEPT. 40,674
TOTAL OVERTIME WAGES ALL DEPT. \$2,183,327.06
TOTAL SICK/VACATION BUYOUT ALL DEPT. \$94,000.70

2021 RESIDENT BIRTHS

01/01/2021-12/31/2021

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER'S NAME	MOTHER'S NAME
COLPITTS, GRAYSON K C	03/29/2021	EXETER	COLPITTS, DYLAN	FOWLER, KAILYNN
MILLS, MILTON V F	04/20/2021	DOVER	MILLS, ANTHONY	WHITE, HANNAH
BROWN, CIAN	06/20/2021	EXETER	BROWN, KALEB	BROWN, LAUREN
SARACY, SADIE B	08/06/2021	DOVER	SARACY, RICHARD	SARACY, BACALL
COGDILL, RICHARD F	09/24/2021	NEWBURYPORT	COGDILL, KEVIN	COGDILL, MORGAN
LESSARD, JULIANNA A	10/31/2021	DOVER	LESSARD, ERIC	EATON, AIMEE
RODRIGUEZ, OLIVIA J	12/01/2021	NEWBURYPORT	RODRIGUEZ, JOEL	MORRIS, SYDNEY
SMITH, FINN M	12/07/2021	PORTSMOUTH	SMITH JR, MICHAEL	SMITH, CASEY
MCKECHNIE JR, LEXANDER	12/16/2021	MANCHESTER	MCKECHNIE, ALEXANDER	RANDALL, COURTNEY

2021 RESIDENT DEATHS

01/01/2021-12/31/2021

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
SIMMONS, HUGH	01/05/2021	SEABROOK			Y
KOKARAS, PETER	01/09/2021	SEABROOK	ANTHONY KOKARAS	STELLA TZITZON	Y
GRAMMONT, MICHAEL	01/13/2021	PORTSMOUTH	GEORGE GRAMMONT	JEAN REAGAN	N
KELLY, BRENDAN	01/13/2021	SEABROOK	THOMAS KELLY	TERESA WALL	Y
KOCHMAN, MARY	01/13/2021	SEABROOK	HAROLD COLEMAN	ADELAIDE O'SULLIVAN	N
OSTER, RICHARD	01/13/2021	SEABROOK	GEORGE OSTER	FLORENCE MULKERN	N
WILMONT, NANCY	01/18/2021	SEABROOK	GENE COLBY	MARY EATON	N
PERKINS SR, CORYDON	02/02/2021	SEABROOK	CORYDON PERKINS	BERNICE CASWELL	Y
MORGADO, ANN MARIE	02/13/2021	BRADENTON, FL	ARTHUR FERREIRA	MARY BALESTRACCI	N
LAMBERT JOSHUA	02/15/2021	TAMPA, FL	KEVIN LAMBERT	SUSAN WILSON	N
TANOIAN, GEORGE	02/18/2021	RYE	JOHN TANOIAN	HELEN MAZLUMIAN	Y
SMITH, ROSEMARIE	02/21/2021	SEABROOK	ANTONIO TOMAINO	MURIEL MASON	N
PETERSON, DIETMAR	03/01/2021	SEABROOK	CHARLES PETERSON	LUCIA KREINER	N
NEWHALL, STACEY	03/11/2021	SEABROOK	FREDWRICK NEWHALL	VIVIAN NEWHALL	N
FOWLER, NELLIE	03/19/2021	SEABROOK	REESE FOWLER	NINA KNOWLES	N
YELL, EDWARD	03/22/2021	HAMPTON	JOHN YELL	EVELYN BAILEY	Y
CHAPINSKI, ADAM	03/26/2021	SEABROOK	JOSEPH BOUTIN	BEVERLY MORRILL	N
CHATIGNY, NATHAN	03/26/2021	SEABROOK	WILFRED CHATIGNY	KRISTIE ROAF	N
MARTEL, BETTY LOU	03/27/2021	AMESBURY	GERALD MORSE	ELIZABETH DOWNING	N
BURNHAM, GENE	03/29/2021	SEABROOK	ERNEST BURNHAM	RITA GOSSELIN	N
CANNING, ROBERT	04/07/2021	SEABROOK	FRANK CANNING	MILDRED PARKER	N
PIKE, ROBERT	04/08/2021	NEWBURYPORT	JAMES PIKE	ESTER DOW	Y
CHASE JR, FRANK	04/16/2021	SEABROOK	FRANK CHASE SR	CARRIE JANVRIN	Y
MARSHALL, BRUCE	04/27/2021	SEABROOK	ARCHIBALD MARSHALL	RUTH BOISVERT	Y

NELSON, STEPHEN	05/09/2021	SEABROOK	WILLIAM JECUSCO	MARY LAZARKO	Y
PERKINS, KEVIN	05/13/2021	SEABROOK	DONALD PERKINS SR	RITA KELLEHER	N
GIANNUSA, GERALD	05/20/2021	SEABROOK	VINCENT GIANNUSA	ANNA ROSSI	N
BELANGER SR, ROBERT	06/02/2021	SEABROOK	WILLIAM BELANGER	BETTY FOWLER	N
PERKINS, RICHARD	06/11/2021	HAMPTON	BERT PERKINS	BEATRICE GAURON	Y
PERKINS, WAYNE	06/23/2021	SEABROOK	FREDERICK PERKINS	ALDEA COTE	N
WELSH JR, ROBERT	06/27/2021	SEABROOK	ROBERT WELSH SR	CAROLINE FERRIERA	N
CULBERT SR, PETER	06/20/2021	NEWBURYPORT	WARREN CULBERT	HAZEL FANNING	N
QUINTILJANI-THORNELL, BETH	06/30/2021	SEABROOK	UNKNOWN	UNKNOWN	N
LOCKE, ALVIN	07/10/2021	EXETER	ALFRED LOCKE	FLORENCE MERRILL	N
PARE, ANN	07/17/2021	SEABROOK	EDWARD KILLELEA	BERNICE FLIS	N
ORLANDINO, CATHERINE	08/05/2021	SEABOOK	ARMANDO LEPORE	JOSEPHINE CARABISSI	N
CHATMAN, PETER	08/06/2021	SEABROOK	LOUIS PELLETIER	ALICE CHATMAN	N
FOWLER, ALICE	08/10/2021	SEABROOK	FRED MOORE	CLARA JONES	N
BROWN JR, CLYDE	08/15/2021	SEABROOK	CLYDE BROWN	VIRGINIA RANDALL	Y
CHASE, RITA	08/17/2021	SEABROOK	FRANK MARSHALL	NANCY BECKMAN	N
NOONAN JR, WILLIAM	08/19/2021	EXETER	WILLIAM NOONAN	SUSAN MCGRATH	Y
SOBCZAK, ALEXANDRA	08/25/2021	SEABROOK	DIMITRI OKSENUK	MELANIA OKSENUK	N
THURLOW, WAYNE	08/27/2021	SEABROOK	SIDNEY THURLOW	SHIRLEY FOWLER	U
NOONAN, SANDRA	08/30/2021	HAVRHILL	LESTER LACOUTURE	BLANCHE MATHIEW	N
FELCH, FORREST	09/01/2021	SEABROOK	RALPH FELCH	VIOLA HERSEY	Y
WEARE, ALEXANDER	09/01/2021	PORTSMOUTH	EVERETT WEARE	MARGARET WEIR	N
GUY, WILLIAM	09/10/2021	SEABROOK	JAMES GUY	ROSE SALVATORE	Y
SLEEPER, BRUCE	09/10/2021	SEABROOK	UNKNOWN	UNKNOWN	Y
BOUCHER, JOSEPH	09/13/2021	SEABROOK	JOSEPH BOUCHER	FLORENCE L'HEUREUX	Y
FOWLER, LARRY	09/18/2021	NEWBURYPORT	VIVIAN FOWLER	ALTHEA JANVRIN	Y
KILUK, EDWARD	09/21/2021	SEABROOK	JOSEPH KILUK	WANDA ZMIJEWSKA	Y
GRAY, TAMEKA	09/22/2021	PORTSMOUTH	GLENN GRAY	CATHY MARYEA	N
BURKE, ROBERT	09/27/2021	SEABROOK	JOHN BURKE	HELEN CLEARY	N
MCGRATH, THERESA	09/28/2021	ANDOVER	ALBERT DESJARDINS	PHILOMENE PLOURDE	N

JANVRIN, FRANK	10/01/2021	PORTSMOUTH	DANIEL JANVRIN SR	DORA COLE	N
MARSHALL, PRISCILLA	10/13/2021	SEABROOK	CHARLES KNOX	IRENE CARTER	N
TURCOTTE, LAURA	10/22/2021	DURHAM	GERALD PERUSSE	CARLENE CARTER	N
QUIMBY SR, ROBERT	10/28/2021	BEDFORD	WILLIAM QUIMBY	FLORENCE QUIMBY	Y
ADAMS, RICHARD	10/30/2021	SEABROOK	FRANK ADAMS	MARY LOCKE	N
COLETTI, CHRISTOPHER	11/01/2021	SEABROOK	DAVID COLETTI	ANNA RANDALL	N
OBARA, ANN	11/11/2021	SEABROOK	ALFRED SAYER	RITA SAYER	N
GRILLO, GENE	11/14/2021	NEWBURYPORT	PETER GRILLO	ESTERINA ALVINO	Y
SAULNIER, JACQUELINE	11/14/2021	PORTSMOUTH	LAWRENCE DOHENEY	CARMELLA MINICHINO	N
GALLANT, GLORIA	11/17/2021	SEABROOK	MYRON ERICKSON	NEVEDA EILERTSON	Y
CALL, GLORIA	11/27/2021	EXETER	STANLEY MCKEEN	LISA VISCO	N
DUNN, BRENDA	11/27/2021	BURLINGTON	REGINALD BROWN	SARAH GOULD	N
HESS JR, EDWARD	12/02/2021	SEABROOK	EDWARD HESS	GERTRUDE LALIME	N
MARSHALL SR CHARLES	12/05/2021	PORTSMOUTH	LEONIDAS EATON	LAURA BROWN	N
LANNON, MICHAEL	12/06/2021	SEABROOK	THOMAS LANNON	HELEN COLARUSSO	N
SHAHEEN, EDWARD	12/06/2021	SEABROOK	MANSOUR SHAHEEN	SELMA HASBANY	N
GLASHEEN, BARBARA	12/10/2021	SALEM	THOMAS BURKE	HELEN RYAN	N
PARKS, BETTY	12/16/2021	SEABROOK	EDWIN WRIGHT	BESSIE WILLIAMS	N
CERASI, RITA	12/20/2021	NEWBURYPORT	JEREMIAH MURPHY	MILDRED EAGEN	N
RHOADES, TERRY	12/24/2021	SEABROOK	GURNELL RHOADES	HELEN HUGHES	N
LEFEBVRE, MAUREEN	12/29/2021	PORTSMOUTH	TIMOTHY SULLIVAN	JOSEPHINE CONNORS	N
BRENNAN, PETER	12/30/2021	SEABROOK	WILLIAM BRENNAN	SYLVIA DOOLEY	N
TROCKI, ADAM	12/31/2021	SEABROOK	JOHN TROCKI	JUDITH GRAFFUM	N

2021 RESIDENT MARRIAGES

01/01/2021-12/31/2021

PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
OGORMAN, KRISTEN M	HAENSSLER, SCOTT	JACKSON	01/02/2021
NEDEAU, TRISHA A	EATON, ROBERT A	SEABROOK	01/20/2021
BRADFORD, RICHARD W	CARTIER, KIMBERLY J	SEABROOK	02/13/2021
DE SALAZAR, ROBERT A	ARIAS, LUCIA A	SEABROOK	03/09/2021
COBURN, DEREK H	BOUCHER, CHRISTINE M	HAMPTON	03/27/2021
GAYLOR, TAMMY L	SMITH, ROBERT A	SEABROOK	04/07/2021
MARYEA, HARVEY E	GOSSELIN, CATHY A	SEABROOK	04/08/2021
CLIFFORD, PATRICK C	MEDEIROS, AMANDA A	HAMPSTEAD	04/09/2021
ZEUNER, BRADLEY G	ARIAS ROMERO, YACELYS	SEABROOK	04/13/2021
KEENAN, DANIEL L	COTE, COURTNEY L	MADISON	04/17/2021
BIRD, MICHAEL	BIRD, LAURA	SEABROOK	04/28/2021
DORAN, JOHN	LIGHTBOWN, DIANNE	SEABROOK	05/09/2021
PRIEST, LORI M	CURTSSINGER JR, JAMES R	ROCHESTER	05/15/2021
BRAMANTE, BREANNA	D'AVOLIO, MICHAEL	SANDOWN	05/22/2021
LUCIANO, CHRISTINE N	KOWALCZYK, NATHAN K	RYE	06/05/2021
NEVES JR, DANA	ELWELL, NICOLE A	HARTS LOCATION	06/14/2021
HAGUE, SHANE M	LAROCQUE, MELINDA R	SEABROOK	06/21/2021
CASSIDY, PETER J	FAENGSAO, NONGYAO	SEABROOK	07/09/2021
ALLEN, MARK J	REBIDUE,CLAIRE L	RYE BEACH	07/14/2021
MARQUIS, SHAYLIA D	WOOD, ROBERT R	SEABROOK	07/17/2021
BENNETT, KURK L	HILL, ASHLEY V	RYE	08/06/2021
GORSUCH, EMILY L	LARIVIERE, IAN T	HAMPTON	08/11/2021
NICO, DIEGO	SFORZA, SUSAN O	SEABROOK	09/18/2021
LESSARD, ERIC J	EATON, AIMEE	SEABROOK	10/15/2021
ALERS, LUIS F	ELLINGTON, CYNITHIA	SEABROOK	10/28/2021
DA SILVA, FABIO	DA ROCHA, DAIANA D	SEABROOK	11/15/2021

BOARDS & COMMITTEES - TOWN OF SEABROOK

Boards/Committees	Location	Date	Time
Board of Selectmen	Town Hall	1st & 3rd Monday	10:30 a.m.
Zoning Board of Adjustment	Town Hall	4th Wednesday	7:00 p.m.
Planning Board	Town Hall	1st & 3rd Monday	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	

